



Sycamore

PARK DISTRICT

Established 1923

940 East State Street
Sycamore, IL 60178
email: info@sycamoreparkdistrict.com

(TEL) 815/895-3365
(FAX) 815/895-3503
www.sycamoreparkdistrict.com

**Sycamore Park District
Regular Board Meeting**

November 22, 2016

6:00 pm

Maintenance Building, 435 Airport Road

AGENDA

CALL TO ORDER (Roll Call Vote)

APPROVAL OF REGULAR AND CONSENT AGENDA (Voice Vote)

Public hearing concerning the intent of the Board of Park Commissioners to sell not to exceed \$9,000,000 General Obligation Park Bonds (Alternate Revenue Source) 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, including, but not limited to, the construction of items identified in the District's Vision 2020 Plan, and for the payment of expenses incident thereto.

APPROVAL OF MINUTES: (Voice Vote)

- 3. Regular Minutes: October 25, 2016
- 9. Study Session Minutes: November 15, 2016

APPROVAL OF MONTHLY CLAIMS:

- 11. Claims Paid Since Board Meeting (Roll Call Vote)
- 15. Claims Presented (Roll Call Vote)

CONSENT AGENDA:

- 20. Superintendent of Finance Monthly Report
- 23. Budget Report
- 37. Superintendent of Golf Operations Monthly Report
- 40. Superintendent of Parks and Facilities Monthly Report
- 45. Recreation Report
- 47. Executive Director Monthly Report

“Sycamore Park District - we put the MORE in Sycamore”
“Sycamore Park District is an equal opportunity provider and employer”

November 22, 2016

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CORRESPONDENCE-

- 49. Deane Lundbeck Family Thank You
- 50. Jerry Pelan Thank You Letter

PUBLIC INPUT

Monthly Department Report: Lisa

POSITIVE FEEDBACK/REPORTS

OLD BUSINESS:

- 51. Approve Capital Budget—Jackie
Park Partners Awards—Sarah
Approval of Contract for Parcel Purchase—Dan
Consideration of Full vs. Partial Gym—Dan
- 57. Review of Recreation Goals, Objectives, Action Statements—Lisa,
Sarah

NEW BUSINESS:

- 66. First Draft of FY 2017 Budget—Jackie
- 177. Accept Bid for Annual General Obligation Bond (Roll Call)—Jackie
- 178. Bond Ordinance 08-2016 (Roll Call): An Ordinance providing for the issue of approximately \$485,630 General Obligation Limited Tax Park Bonds, Series 2016, for the payment of land for parks, for the building, maintaining, improving and protecting of the same and the existing land and facilities of the Park District, to provide the revenue source for the payment of certain outstanding bonds of the Park District and for the payment of the expenses incident thereto, providing for the levy of a direct annual tax to pay the principal and interest on said bonds and authorizing the sale of said bonds to the purchaser thereof.—Jackie
- 223. Resolution 05-2016 Regarding the Estimate of the Levy—Jackie
- 227. Golf Rates for 2017—Kirk
Setting of Date for Next Study Session

PUBLIC INPUT

EXECUTIVE SESSION (Roll Call Vote):

In accordance with 5 ILCS, Par. 120/2c, I move that the Board convene in Executive Session to discuss:

- 1. The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee of the public body or against legal counsel for the public body to determine its validity.

**Minutes of the Regular Meeting of the Board of Commissioners
Sycamore Park District
Tuesday, October 25, 2016**

The regular meeting of the Sycamore Park District Board of Commissioners, DeKalb County, Illinois, held at the Sycamore Park District Maintenance Building located at 435 Airport Road in Sycamore, Illinois is called to order at 6:03 p.m. on Tuesday, October 25, 2016.

Will the recording secretary please call the roll.

The following Sycamore Park District Commissioners are physically present and will be participating in the meeting in person: **Commissioners Kroeger, Schulz, Tucker and Strack. Commissioner Graves arrived at 6:07 pm.**

The following Sycamore Park District Commissioners are not physically present, but will be participating in the meeting via video and/or audio conferencing: **None.**

The following Sycamore Park District Commissioners are not physically present, and will not be participating in the meeting: **Commissioner Graves. Commissioner Graves arrived at 6:07 pm.**

Staff members present were Jeanette Freeman, Director Gible, Jackie Hienbuecher, Jeff Donahoe, Kirk Lundbeck, Lisa Metcalf.

Guests at the Board meeting were:

Brian Grainger, 3697 Eagle Ct., DeKalb, IL Grainger Construction
Kevin, CES

**Regular and Consent Agenda Approval –
Motion**

Commissioner Schulz moved to approve the Regular Agenda and Consent Agenda with the change of moving Agenda Item #95 to before Agenda Item #69 under new business. Commissioner Kroeger seconded the Motion.

Voice Vote

President Strack called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 4-0. Commissioner Graves was absent at this time.

**Approval of Minutes –
Motion**

Commissioner Tucker moved to approve the September 27, 2016 Regular Meeting Minutes and September 20, 2016 Study Session Meeting Minutes. Commissioner Schulz seconded the Motion.

Voice Vote

President Strack called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 4-0. Commissioner Graves was absent at this time.

Motion

Commissioner Schulz moved to approve the September 20, 2016 Study Session Executive Session Minutes to stay confidential. Commissioner Tucker seconded the Motion.

Voice Vote

President Strack called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 4-0. Commissioner Graves was absent at this time.

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Claims and Accounts Approval

Motion

Commissioner Schulz moved to approve and pay the bills in the amount of \$101,216.96.
 Commissioner Tucker seconded the Motion.

Roll Call

President Strack called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 4-0. Commissioner Graves was absent at this time.

Correspondence –

- Jeff Strack Thank You
- CH Questionnaire – Kim Cassens
- Sycamore Ladies “Niners” Golf League Thank You
- IDOT – ITEP Grant
- Sycamore History Museum – Thank You

Public Input - None

Monthly Department Presentation – Jeff Donahoe – Supt. of Parks & Facilities – Jeff went over the results from the PDRMA review. He noted we had the final review last week with reviews earlier in the year. There are numerous categories that we are graded on with a point system. On the first review we received an 85 (which is needed to pass) and then we received an 96.25 on the final review. Because we received over 95, we get \$1500.00 back from them to use on safety items, training, equipment, etc. If we get a good score again next year, we will then be accredited. Then they will only come out every 4 years to review us.

Positive Feedback –

Commissioner Graves noted the Pumpkin Scramble was great and was full.
 Supt. of Golf Ops Kirk Lundbeck noted he and Sarah did better at marketing it this year.

Old Business

Construction Management Report – Director Gible noted we will need the Nov. 15th study session. The process of beginning to refine to specific drawings continues. We will be having a meeting with them to go over finishes, colors and placement of cabinets and outlets, etc. He gave the Board a revised timeline for the Dog Park and Splashpad.

Report on Action 2020 Committees –

- Commissioner Graves noted the Dog Park Committee post cards are going out next week.

Update on Leaf a Legacy- Director Gible noted we are between \$725,000 and \$750,000.

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Award Bid on ADA Pool Work –

Motion

Commissioner Tucker moved to approve the Base Bid and all four alternates at a total of \$225,750, and the contract to Sjostrom of Rockford. Commissioner Schulz seconded the Motion.

Roll Call

President Strack called for a roll call to approve the motion. All commissioners present voted Aye. Motion carried 5-0.

Amend License Agreement for Trail with City of Sycamore – Director Gible noted the Board approved this back in August, but since then Mark Bushnell with the City of Sycamore had a conversation with State and Federal officials and they need this amendment to the license agreement.

Motion

Commissioner Schulz moved to authorize the amendment to the License Agreement. Commissioner Tucker seconded the Motion.

Roll Call

President Strack called for a roll call to approve the motion. All commissioners present voted Aye. Motion Carried 5-0.

New Business

Consideration of Land Swap and Easements Adjacent to Old Mill Park – President Strack noted he is friends with Brian, so he will be abstaining from this discussion and any vote on this matter. Director Gible noted that Brian came to see him on a possible land swap. He is seeking from the Board authorization to negotiate these matters on behalf of the Board and bring recommendations to the Board at the appropriate points. Brian Grainger and Kevin with CES (the engineer he is using) talked about the land swap. There was discussion on this matter.

Motion

Commissioner Tucker moved to authorize the Executive Director to negotiate these matters and bring recommendations to the Board at the appropriate points. Commissioner Kroeger seconded the Motion.

Voice Vote

President Strack called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 4-0. President Strack abstained.

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First Draft Capital Budget – Supt of Finance Jackie Hienbuecher noted this is the 1st draft of the Capital Budget.

Appoint IAPD Annual Meeting Delegates and Conference Details – Supt. of Finance Jackie Hienbuecher noted conference is Jan. 19 to Jan. 21 and she needs to book rooms soon. The Board appointed President Strack as the Delegate and Commissioner Graves as the 1st Alternate.

Motion

Commissioner Schulz moved to name President Strack as the Delegate and Commissioner Graves as the 1st Alternate. Commissioner Kroeger seconded the Motion.

Voice Vote

President Strack called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 5-0.

Update Regular Fees for Field Use – Supt. of Parks & Facilities Jeff Donahoe noted the price to the user groups has not changed in approximately 8 years. They have figured out what the current cost is to maintain the fields to come up with the new fee.

Motion

Commissioner Schulz moved to approve the Sports Fields Preparation Fee Increase as recommended. Commissioner Kroeger seconded the Motion.

Roll Call

President Strack called for a roll call to approve the motion. All commissioners present voted Aye. Motion Carried 5-0.

Approve Supplemental Field Fees for Leaf a Legacy – Program Supervisor Lisa White noted this fee is on top of the regular fees and is for Leaf a Legacy. This will be for all non affiliate rentals.

Motion

Commissioner Kroeger moved to approve the supplemental field fees for Leaf a Legacy. Commissioner Schulz seconded the Motion.

Roll Call

President Strack called for a roll call to approve the motion. All commissioners present voted Aye. Motion Carried 5-0.

Approve Electrical Rates -

Motion

Commissioner Tucker moved to ratify the contract for a renewal of electricity rates with Dynegy Energy who had the lowest 100% renewable rate, .05518 for a term of three years. Commissioner Schulz seconded the Motion.

Roll Call

President Strack called for a roll call to approve the motion. All commissioners present voted Aye. Motion Carried 5-0.

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Approve Revisions in Investment Policy -

Motion

Commissioner Tucker moved to approve the revisions in the investment policy as presented. Commissioner Schulz seconded the Motion.

Voice Vote

President Strack called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 5-0.

Approve Medical, Dental, Life Insurance Rates for 2017 -

Motion

Commissioner Schulz moved to approve the rates as presented for 2017. Commissioner Graves seconded the Motion.

Roll Call

President Strack called for a roll call to approve the motion. All commissioners present voted Aye. Motion Carried 5-0.

Adopt Land Acquisition Policy -

Motion

Commissioner Tucker moved to approve the Land Acquisition Policy as presented. Commissioner Schulz seconded the Motion.

Voice Vote

President Strack called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 5-0.

Blood Born Pathogen/Communicable Disease Policy -

Motion

Commissioner Schulz moved to approve the Blood Born Pathogen/Communicable Disease Policy as presented. Commissioner Tucker seconded the Motion.

Voice Vote

President Strack called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 5-0.

Final Review and Approval of Personnel Policy – Director Gibble discussed the changes that were made to the policy.

Motion

Commissioner Tucker moved to approve the Personnel Policy as presented. Commissioner Schulz seconded the Motion.

Voice Vote

President Strack called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 5-0.

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Setting of Date for Next Study Session - Nothing new at this time.

Public Input - None

Motion

The Board adjourned the Regular Session at 7:41 p.m. on a motion made by Commissioner Graves. The motion was seconded by Commissioner Schulz.

Voice Vote

President Strack called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 5-0.

Respectfully Submitted,

Jeanette Freeman
Recording Secretary
Sycamore Park District

**Minutes of the Special Meeting Study Session of the Board of Commissioners
Sycamore Park District
Tuesday, November 15, 2016**

President Strack called the meeting to order at 6:40 p.m.

The Special meeting of the Sycamore Park District Board of Commissioners, DeKalb County, Illinois, held at the Sycamore Park Maintenance Building located at 435 Airport Road in Sycamore, Illinois is called to order at 6:40 p.m. on Tuesday, November 15, 2016.

Will the secretary please call the roll.

The following Sycamore Park District Commissioners are physically present and will be participating in the meeting in person: **Commissioners Graves, Kroeger, Schulz, Tucker, and Strack.**

The following Sycamore Park District Commissioners are not physically present, but will be participating in the meeting via video and/or audio conferencing: **None.**

The following Sycamore Park District Commissioners are not physically present, and will not be participating in the meeting: **None**

Staff members present were Director Dan Gible, Supt. of Finance Jackie Hienbuecher, Supt. of Parks, Jeff Donahoe, Supt. of Golf Ops. Kirk Lundbeck, Program Supervisor Lisa Metcalf, Program Supervisor Sarah Rex, Melissa Dobberstein, and Recording Secretary Jeanette Freeman.

Regular Agenda Approval – Motion

Commissioner Schulz moved to approve the Regular Agenda. Commissioner Graves seconded the Motion.

Voice Vote

President Strack called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 5-0.

Recreation Campus Update – Director Gible had Farnsworth Group and Ringland-Johnson introduce themselves. Caius Jennison with Farnsworth Group introduced himself and Doug Draeger and Annie Blatt also with Farnsworth Group. Brent Johnson with Ringland-Johnson introduced himself and Greg Kladar also with Ringland-Johnson. Director Gible noted the intent of the core of this meeting is to update the board on where we are in the process. Also, to go over the revised timeline and latest cost estimates. He also wants the board to understand when they will have some key decisions to make. Caius and Doug with Farnsworth Group went over the overall design details. Brent with Ringland-Johnson noted the Board could be proud of the quality of this design. The Park is investing in a long-term asset. This should be a 50-100 year type building. He then went over the timeline with the Board and the early budget figures. There was more discussion on the design and timeline.

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III Update and Presentation on Golf Operations Goals, Objectives, and Action Statements:

Kirk, Jackie, Melissa, Jeff – Director Gibble noted at the last study session we presented to the Board the first draft of our Goals, Objectives and Action statements to get the Boards reaction. Since then we had an all staff retreat to talk about them further. This was also to try and get all staff to understand the other areas so staff did some exercises to help with this. The next step is to take all the goals and objectives and put a final structure together to address our operations going forward as we expand and grow. Each of the groups will show the Board their revised goals. Tonight is the Golf Operations/Concessions area. This group has been looking into fees and charges also during this process. The goal is to have all of these completed and to the Board at the December meeting. Supt. of Parks Donahoe went over the fees and charges of other Park District run courses to compare to ours. Some are Park Districts, but the courses are run by Management Companies. Kirk got the rates and Jeff looked up all the EAVS of these Park Districts. It looks like we were higher on the out of district pass rates, so this will be looked at. Supt. of Finance Hienbuecher noted there are a lot of misconceptions out there about the Golf Course. There was discussion on the misconceptions and what can be done to help with this.

IV – Status of Old Mill Park by Grainger – Director Gibble noted he received a voice mail from Brian Grainger to meet with him. He wanted to let the Board know he will get back to him to discuss further.

V – Status of IDOT Grant Trail Project – Director Gibble noted we have completed all the data we need to at the Federal and State level to be able to receive money from them. One thing that has changed in Springfield is that we can't just continue to use the engineer that did our Phase I engineering as we continue through this project. We have to go through the qualification process again (QBS). He, Jeff and Bill will be putting out an RFQ in the next few weeks for the next Phase of the project.

VI – Review and Discussion of KSRA Growth and Potential Agreement with Flagg-Rochelle and Sandwich Park Districts – Director Gibble noted this is the revised as it will come to you at the December meeting possibly. The Board of Sandwich and Flagg-Rochelle have to adopt a letter of understanding between KSRA and their agencies. Once that is approved, it will come to the Board for final approval.

Motion

The Board adjourned the Regular Session at 8:46 pm on a motion made by Commissioner Schulz. The motion was seconded by Commissioner Graves.

Voice Vote

President Strack called for a roll call vote to approve the motion. All commissioners present voted Aye. Motion carried 5-0.

Respectfully Submitted,

Jeanette Freeman
 Recording Secretary
 Sycamore Park District

DATE: 11/15/2016
 TIME: 10:00:43
 ID: AP450000.WOW

SYCAMORE PARK DISTRICT
 PAID INVOICE LISTING

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FROM 10/26/2016 TO 11/15/2016

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
BURRI		BURRIS EQUIPMENT CO.							
PS04816		01 BLADES - LARGE MOWERS	504100066403	09/07/16	00000000	57100	10/28/16	472.89	472.89
		02 BLADES - LARGE MOWERS	202100066403		00000000			157.63	157.63
		03 BLADES - LARGE MOWERS	101500066403		00000000			157.63	157.63
								VENDOR TOTAL:	472.89
CHALL		CHALLENGER SPORTS CAMP							
0007637-IN		01 CONTRACT FEE	205550146128	08/08/16	00001597	57101	10/28/16	805.00	805.00
								VENDOR TOTAL:	805.00
CINTA2		CINTAS CORP							
8402769210		01 POOL 1ST AID	518000076513	06/17/16	00000000	57105	10/31/16	178.54	178.54
								VENDOR TOTAL:	178.54
CITY2		CITY OF SYCAMORE							
1271000000-1116		01 WATER-SEWER - MAINT		10/31/16	00000000	57118	11/14/16	81.39	81.39
								VENDOR TOTAL:	81.39
COMCA		COMCAST							
101916		01 INTERNET	101000096706	10/19/16	00000000	57119	11/14/16	302.68	302.68
		02 INTERNET	201000096706		00000000			99.93	99.93
		03 CABLE	303000096705		00000000			99.92	99.92
		04 CABLE	504000096705		00000000			51.42	51.42
								VENDOR TOTAL:	51.41
COMMO		COMMONWEALTH EDISON							
110716		01 FOUNDERS PARK	101500096702	11/07/16	00000000	57120	11/14/16	191.60	191.60
		02 BOYNTON PARK	101500096702		00000000			22.28	22.28
		03 KIWANIS PARK	101500096702		00000000			15.27	15.27
		04 EMIL CASSIER PARK	101500096702		00000000			40.86	40.86
		05 SYCAMORE LAKE	101500096702		00000000			19.76	19.76
		06 GOOD TYMES SHELTER	101500096702		00000000			28.50	28.50
		07 WETZEL PARK	101500096702		00000000			45.17	45.17
								VENDOR TOTAL:	191.60

DATE: 11/15/2016
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SYCAMORE PARK DISTRICT
 PAID INVOICE LISTING

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VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
DEK4		DEKALB COUNTY HEALTH DEPT.							
	10/25/2016	01 LEAF A LEGACY MAILING LABELS	101200046214	10/25/16	00001598	57102	10/28/16	41.00	41.00
							VENDOR TOTAL:		41.00
DEK42		DEKALB IMPLEMENT CO.,							
	65233	01 CAP SCREW SHOP CHIPPER	101500066403	10/25/16	00001612	57103	10/28/16	30.78	30.78
							VENDOR TOTAL:		30.78
FINN		FINNEY'S ELECTRIC							
	20770	01 BLOWN TRANSFORMER	701000207008	10/21/16	00000000	57116	11/09/16	9,822.50	9,822.50
	20770-2	01 BLOWN TRANSFORMER	701000207008	10/21/16	00000000	57117	11/09/16	9,822.50	9,822.50
							VENDOR TOTAL:		19,645.00
FRONTIER		FRONTIER							
	110716	01 MAINT BLDG	101500096700	11/07/16	00000000	57121	11/14/16	871.84	871.84
		02 MAINT BLDG	504100096700		00000000			67.10	67.10
		03 POOL	518000096700		00000000			41.00	41.00
		04 ADMINISTRATION	101000096700		00000000			305.76	305.76
		05 ADMINISTRATION	201000096700		00000000			305.77	305.77
		06 PRO SHOP	504000096700		00000000			85.11	85.11
							VENDOR TOTAL:		871.84
GRAI		GRAINGER							
	9259058114	01 LYNCH PINS SHOP	101500076511	10/21/16	00001611	57104	10/28/16	9.48	9.48
							VENDOR TOTAL:		9.48
ILL2		ILLINOIS EPA							
	PERMIT-2016	01 PERMIT	711000046210	10/24/16	00000000	57112	11/08/16	250.00	250.00
							VENDOR TOTAL:		250.00
PEKIN		PEKIN INSURANCE							
	NOV 2016			11/14/16		57122	11/14/16	1,327.13	1,327.13

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SYCAMORE PARK DISTRICT
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FROM 10/26/2016 TO 11/15/2016

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
	NOV 2016			11/14/16		57122	11/14/16	1,327.13	1,327.13
		01 DENTAL INS PREMIUM	101000106801		00000000				275.88
		02 DENTAL INS PREMIUM	101500106801		00000000				50.79
		03 DENTAL INS PREMIUM	504100106801		00000000				247.14
		04 DENTAL INS PREMIUM	504000106801		00000000				144.11
		05 DENTAL INS PREMIUM	201000106801		00000000				271.59
		06 DENTAL INS PREMIUM	202100106801		00000000				337.62
							VENDOR TOTAL:		1,327.13
STRATUS		STRATUS ROOFING							
		1ST INSTALL -16		10/16/16		57111	11/07/16	4,646.59	4,646.59
		01 ROOFING	701000207008		00000000				4,646.59
							VENDOR TOTAL:		4,646.59
T0000024		DOBBERSTEIN, MELISSA							
		REIMB 102816		10/28/16		57123	11/14/16	7.23	7.23
		01 ALDI REIMB-CRACKERS	303000086613		00000000				2.07
		02 ALDI REIMB-TOM JUICE	303000086636		00000000				5.16
							VENDOR TOTAL:		7.23
T0000643		NICOLOSI, GINA							
		REFUND		11/01/16		57115	11/08/16	152.00	152.00
		01 CLASS REFUND	205010056218		00000000				152.00
							VENDOR TOTAL:		152.00
T0001170		METCALF, LISA							
		MILEAGE 10-31-16		10/31/16		57106	10/31/16	64.75	64.75
		01 MILEAGE	201000046211		00000000				64.75
							VENDOR TOTAL:		64.75
T0001437		HAWKINS, KEVIN							
		VLYBL REFUND CHECK		10/31/16		57107	10/31/16	250.00	250.00
		01 WOMENS VOLLEYBALL REFUND	205490036218		00000000				250.00
							VENDOR TOTAL:		250.00
T0001438		SKIS ALL AMERICAN PUB							
		VLYBL REFUND		10/31/16		57108	10/31/16	250.00	250.00
		01 WOMENS MON VOLLEYBALL REFUND	205490036218		00000000				250.00
							VENDOR TOTAL:		250.00

DATE: 11/15/2016
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SYCAMORE PARK DISTRICT
 PAID INVOICE LISTING

FROM 10/26/2016 TO 11/15/2016

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT / ITEM AMT
T0001439		TRI-STATE TOWING							
		VLVBL REFUND		10/31/16	000000000	57109	10/31/16	250.00	250.00
		01 WOMENS VOLLEYBALL REFUND	205490036218						250.00
T0001441		DORVAL, TERRY							
		REFUND		11/07/16	000000000	57114	11/08/16	39.00	39.00
		01 CLASS REFUND	205980046218						39.00
		UNUM LIFE INSURANCE							
		NOV 2016		11/14/16	000000000	57124	11/14/16	232.77	232.77
		01 STD INS PREM	101000106801						41.46
		02 STD INS PREM	101500106801						7.22
		03 STD INS PREM	504100106801						40.70
		04 STD INS PREM	504000106801						18.50
		05 STD INS PREM	201000106801						50.82
		06 STD INS PREM	202100106801						74.07

UNUM	WASTE MANAGEMENT	UNUM	WASTE MANAGEMENT	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT / ITEM AMT
				10/26/16		57110	10/31/16	254.42	254.42
	3512511-2011-6								50.71
	01 REFUSE REMOVAL - ADM								50.70
	02 REFUSE REMOVAL - CH								5.00
	03 REFUSE REMOVAL - ADM								32.26
	04 REFUSE REMOVAL - OLD SHOP								33.55
	05 REFUSE REMOVAL - SC								33.56
	06 REFUSE REMOVAL - PARK								48.64
	07 REFUSE REMOVAL - PICNIC								

TOTAL --- ALL INVOICES: 30,354.09

Interim \$30,354.09
 New \$243,728.84
Total \$274,082.93

DATE: 11/15/2016
TIME: 14:31:48
ID: AP443000.WOW

SYCAMORE PARK DISTRICT
DEPARTMENT SUMMARY REPORT

Board

INVOICES DUE ON/BEFORE 11/22/2016

VENDOR #	NAME	PAID THIS FISCAL YEAR	AMOUNT DUE

CORPORATE			
10	ADMINISTRATION		
ANCEL	ANCEL, GLINK - LAW OFFICES OF	37,664.06	2,606.25
CINTA	CINTAS CORPORATION #355	1,432.46	31.22
DYNEGY E	DYNEGY ENERGY SERVICES	40,867.52	233.88
ECO	ECOWATER SYSTEMS, INC.	1,158.52	13.46
ENGIN	ENGINEERING RESOURCE ASSOC	28,509.15	1,375.00
GROUPPL	GROUP PLAN SOLUTIONS	450.00	22.00
INTEG	INTEGRA BUSINESS SYSTEMS, INC.	3,135.43	100.83
MENA	MENARDS - SYCAMORE	4,866.62	37.88
NICOR	NICOR GAS	14,799.74	73.71
PDRMA	PDRMA	260,441.96	4,049.76
SOFT	SOFT WATER CITY	2,823.85	6.75
SPARKLE	SPARKLE JANITORIAL SERVICE	17,053.96	802.00
SPE	SPEER FINANCIAL INC.		150.00
STAPLES	STAPLES ADVANTAGE	3,321.24	177.49
SUNDOG	SUN DOG IT	27,901.88	411.12
WMLAMP	WM LAMP TRACKER INC		99.95
	ADMINISTRATION		10,191.30
12	MARKETING		
BANN	BANNER UP SIGNS	2,606.20	75.00
SHAW	SHAW SUBURBAN MEDIA	3,111.52	76.13
	MARKETING		151.13
15	PARKS		
AIRGAS	AIRGAS USA LLC	4,486.93	23.08
C&H PLBG	C & H PLUMBING INC		123.50
CARQ	CARQUEST AUTO PARTS	6,708.90	223.60
CINTA	CINTAS CORPORATION #355	1,432.46	28.65
CONS	CONSERV FS	25,356.64	527.24
CRES	CRESCENT ELECTRIC SUPPLY CO.	339.55	3.32
DEEGANS	DEEGANS GARAGE INC	979.48	657.50
DEKA3	DEKALB IRON & METAL CO.	55.20	26.36
DOTY	DOTY & SON CONCRETE PRODUCTS	90.00	45.00
DYNEGY E	DYNEGY ENERGY SERVICES	40,867.52	391.12
GRAI	GRAINGER	3,734.05	18.00
LOWE	LOWE'S	2,191.30	184.63
MENA	MENARDS - SYCAMORE	4,866.62	310.38
NICOR	NICOR GAS	14,799.74	101.71

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SYCAMORE PARK DISTRICT
 DEPARTMENT SUMMARY REPORT

INVOICES DUE ON/BEFORE 11/22/2016

VENDOR #	NAME	PAID THIS FISCAL YEAR	AMOUNT DUE
CORPORATE			
15	PARKS		
PDRMA	PDRMA	260,441.96	581.61
PROS	PRO-SAFETY, INC.	267.11	76.47
SOFT	SOFT WATER CITY	2,823.85	49.50
	PARKS		3,371.67
RECREATION			
10	ADMINISTRATION		
BOCKY	BOCKYN, LLC	3,000.00	300.00
CINTA	CINTAS CORPORATION #355	1,432.46	16.50
DYNEGY E	DYNEGY ENERGY SERVICES	40,867.52	233.88
ECO	ECOWATER SYSTEMS, INC.	1,158.52	13.47
GROUPPL	GROUP PLAN SOLUTIONS	450.00	22.00
INTEG	INTEGRA BUSINESS SYSTEMS, INC.	3,135.43	100.83
MENA	MENARDS - SYCAMORE	4,866.62	11.60
NICOR	NICOR GAS	14,799.74	41.47
PDRMA	PDRMA	260,441.96	4,133.67
SPARKLE	SPARKLE JANITORIAL SERVICE	17,053.96	802.00
STAPLES	STAPLES ADVANTAGE	3,321.24	177.50
SUNDOG	SUN DOG IT	27,901.88	411.12
WDKB-FM	WDKB-FM	3,337.50	300.00
	ADMINISTRATION		6,564.04
21	SPORTS COMPLEX MAINTENANCE		
ARTHU	ARTHUR CLESEN, INC.	23,606.44	-150.57
C&H PLBG	C & H PLUMBING INC		123.50
CONS	CONSERV FS	25,356.64	209.37
DYNEGY E	DYNEGY ENERGY SERVICES	40,867.52	267.40
LOWE	LOWE'S	2,191.30	126.06
MENA	MENARDS - SYCAMORE	4,866.62	251.40
PDRMA	PDRMA	260,441.96	5,322.32
TRUGR	TRUGREEN	3,691.00	770.00
WAGN	WAGNER AGGREGATE, INC.	1,040.25	218.99
	SPORTS COMPLEX MAINTENANCE		7,138.47
56	PROGRAMS - FITNESS		

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SYCAMORE PARK DISTRICT
DEPARTMENT SUMMARY REPORT

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INVOICES DUE ON/BEFORE 11/22/2016

VENDOR #	NAME	PAID THIS FISCAL YEAR	AMOUNT DUE
RECREATION			
56	PROGRAMS - FITNESS		
T0001428	SIEMIANOWSKI, KATHY	35.00	35.00
T0001442	SVERTH, SHEILA		43.00
	PROGRAMS - FITNESS		78.00
SPECIAL RECREATION			
10	ADMINISTRATION		
SHAW	SHAW SUBURBAN MEDIA	3,111.52	208.89
	ADMINISTRATION		208.89
CONCESSIONS			
30	CLUBHOUSE CONCESSIONS		
DYNEGY E	DYNEGY ENERGY SERVICES	40,867.52	100.24
FOX1	FOX VALLEY FIRE & SAFETY CO.	6,283.80	83.50
NICOR	NICOR GAS	14,799.74	17.78
STAPLES	STAPLES ADVANTAGE	3,321.24	53.80
	CLUBHOUSE CONCESSIONS		255.32
33	SPORTS COMPLEX CONCESSIONS		
DYNEGY E	DYNEGY ENERGY SERVICES	40,867.52	88.66
	SPORTS COMPLEX CONCESSIONS		88.66
GOLF COURSE			
10	ADMINISTRATION		
ACUSHNET	ACUSHNET COMPANY	33,028.17	109.96
	ADMINISTRATION		109.96
40	GOLF OPERATIONS		
CHICA	CHICAGO DISTRICT GOLF ASSOC.	1,752.00	20.00
CONS	CONSERV FS	25,356.64	374.40

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SYCAMORE PARK DISTRICT
 DEPARTMENT SUMMARY REPORT

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INVOICES DUE ON/BEFORE 11/22/2016

VENDOR #	NAME	PAID THIS FISCAL YEAR	AMOUNT DUE

GOLF COURSE			
40	GOLF OPERATIONS		
DYNEGY E	DYNEGY ENERGY SERVICES	40,867.52	424.02
NICOR	NICOR GAS	14,799.74	17.78
PDRMA	PDRMA	260,441.96	1,965.79
PLAY	PLAYERS GOLF CARS	7,402.46	900.00
SOFT	SOFT WATER CITY	2,823.85	13.50
	GOLF OPERATIONS		3,715.49
41	GOLF MAINTENANCE		
ARTHU	ARTHUR CLESEN, INC.	23,606.44	3,787.38
CINTA	CINTAS CORPORATION #355	1,432.46	28.62
CONS	CONSERV FS	25,356.64	951.55
DEKA2	DEKALB IMPLEMENT CO.,	1,806.94	19.06
DYNEGY E	DYNEGY ENERGY SERVICES	40,867.52	1,075.71
ENCAP	ENCAP, INC	84,543.50	225.00
NICOR	NICOR GAS	14,799.74	133.68
PDRMA	PDRMA	260,441.96	3,636.04
	GOLF MAINTENANCE		9,857.04
SWIMMING POOL			
80	POOL		
CINTA	CINTAS CORPORATION #355	1,432.46	25.98
	POOL		25.98
81	POOL MAINTENANCE		
DYNEGY E	DYNEGY ENERGY SERVICES	40,867.52	258.24
JOHN	JOHNSON SEAT & CANVAS SHOP		1,100.00
MENA	MENARDS - SYCAMORE	4,866.62	21.82
NICOR	NICOR GAS	14,799.74	154.43
	POOL MAINTENANCE		1,534.49
CAPITAL PROJECTS			
10	ADMINISTRATION		

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SYCAMORE PARK DISTRICT
DEPARTMENT SUMMARY REPORT

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INVOICES DUE ON/BEFORE 11/22/2016

VENDOR #	NAME	PAID THIS FISCAL YEAR	AMOUNT DUE

CAPITAL PROJECTS			
10	ADMINISTRATION		
BANK	THE BANK OF NEW YORK MELLON	23,562.50	152,812.50
ENGIN	ENGINEERING RESOURCE ASSOC	28,509.15	2,944.25
	ADMINISTRATION		155,756.75
ACTION 2020			
10	ADMINISTRATION		
FARNS	FARNSWORTH GROUP INC	41,392.85	44,326.61
SHAW	SHAW SUBURBAN MEDIA	3,111.52	355.04
	ADMINISTRATION		44,681.65
	TOTAL ALL DEPARTMENTS		243,728.84

To: Board of Commissioners

From: Jackie Hienbuecher

Subject: Monthly Report

Date: November 22, 2016

Administrative Initiatives (11/1/16 – 11/30/16)

- Attended Superintendent and Board meetings.
- Attended Safety Committee meeting.
- Attended November 15 study session.
- Contacted Harris regarding email notifications in the purchase order system.
- Continued to work on setting goals based upon Critical Success Factors using the survey of golf/concessions operations.
- Consolidated and reviewed 2016 year-end projection and 2017 budget requests.
- Worked with Speer Financial and Chapman & Cutler regarding annual G.O. Bond issuance.
- Continued registration for 2017 IAPD/IPRA Conference.
- Attend PDRMA training seminar A Supervisor's Role in Claims Reporting.
- Coordinate open enrollment for PDRMA health insurance.
- Finalized five-year capital plan.
- Participated in PDRMA Wellness Wisdom Webinar.

- Began registration for the 2017 IAPD/IPRA Conference.
- Attended PDRMA Risk Management Institute.
- Attended IAPD Legal Symposium.
- Assisted PDRMA with Workers Comp claims.
- Followed up with the county to update the estimated EAV. Prepared tax levy resolution.
- Attended first Pumpkin Festival Committee meeting.
- Participated in meeting with Farnsworth Group.
- Met with Colonial Life representative regarding employee benefits.
- Finalized closing of all concessions operations, with the exception of clubhouse rental/catering events.
- Catering/special events/room rentals: 1 class, Election

Administrative Initiatives (11/1/16 – 11/30/16)

- Attend any scheduled “Action 2020” related meetings.
- Attend Superintendent and Board meetings.
- Prepare 2016 Tax Levy Ordinance. Publish required notice. File with the county.
- Prepare for and perform year end inventory of pro shop and concessions.
- Finalize paperwork for 2016 G.O. Bond.
- Review and finalize 2017 FY operating budget.
- Perform staff evaluations.

- Participate in PDRMA PATH 2017 webinar.
- Continue to review cash flow and opportunities to transfer funds to PFM/IPDLAF to increase earnings.
- Review purchasing card programs for possible implementation.
- Look into purchasing Finepoint software to allow staff to print accounting information to screen.
- Look into ATM options for clubhouse.
- Review outstanding accounts payable checks to determine validity.
Review outstanding payroll checks.
- Catering/special events/room rentals: 1 class, 4 room rentals

Sycamore Park District
Summarized Revenue & Expense Report
Period ended October 31, 2016

Corporate Fund (10)

<u>Department</u>	<u>October Budget</u>	<u>October Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2015 YTD Actual</u>	<u>Variance</u>
Revenues									
Administration	7,440.00	7,211.56	-3.1%	1,203,150.00	1,227,691.58	2.0% (1)	1,269,555.00	1,191,250.35	3.1% (2)
Marketing	-	-	#DIV/0!	37,300.00	5,572.59	-85.1% (3)	37,300.00	-	(6)
Parks	-	-	#DIV/0!	14,217.00	8,929.91	-37.2% (4)	14,810.00	9,950.89	-10.3% (4)
Total Revenues	7,440.00	7,211.56	-3.1%	1,254,667.00	1,242,194.08	-1.0%	1,321,665.00	1,201,201.24	3.4%
Expenses									
Administration	32,460.00	38,920.37	19.9%	759,255.00	778,170.48	2.5%	1,428,694.00	445,060.53	74.8% (5)
Marketing	1,454.00	8,179.71	462.6%	81,671.00	41,655.82	-49.0% (6)	90,050.00	-	(6)
Parks	20,995.00	18,768.74	-10.6%	219,639.00	201,439.95	-8.3% (7)	258,709.00	178,815.35	12.7% (8)
Total Expenses	54,909.00	65,868.82	20.0%	1,060,565.00	1,021,266.25	-3.7%	1,777,453.00	623,875.88	63.7%
Total Fund Revenues	7,440.00	7,211.56	-3.1%	1,254,667.00	1,242,194.08	-1.0%	1,321,665.00	1,201,201.24	3.4%
Total Fund Expenses	54,909.00	65,868.82	20.0%	1,060,565.00	1,021,266.25	-3.7%	1,777,453.00	623,875.88	63.7%
Surplus (Deficit)	(47,469.00)	(58,657.26)	23.6%	194,102.00	220,927.83	13.8%	(455,788.00)	577,325.36	-61.7%

(1) In 2016 YTD real estate tax receipts is currently 97.27% of total anticipated compared to budgeted 96% \$21,754. Shelter rentals exceed budget 28.4% \$2,061.

(2) In 2016 YTD real estate tax receipts collected is higher by 3.7% \$39,553.

(3) Overestimated ticket sales for Good Tymes Revival with majority of sales in September.

(4) 2016 allocation of imrf/ss levy is less than budget since wages are running less than budget.

(5) In January 2016, \$444,000 was transferred to Action 2020 fund from property tax revenue. After considering this adjustment, 2016 expenses are less than 2015 by \$110,890 which is due to the paving expense of \$111,179 in 2015.

(6) New department within the corporate fund 2016. Some of these expenses were reported in both Corporate and Recreation fund in previous years. Timing of expenses for 2016.

(7) Part time wages and related expenses are below budget 24.1% \$23,774.

(8) 16 exp higher than '15: pt wages/taxes 61.1% \$16,801; building maint 184.3% \$4,399; landscape serv 13.1% \$2,309

Sycamore Park District
Summarized Revenue & Expense Report
Period ended October 31, 2016

Recreation Fund (20)

<u>Department</u>	<u>October Budget</u>	<u>October Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2015 YTD Actual</u>	
Revenues									
Administration	-	-	#DIV/0!	822,106.00	839,868.12	2.16% (1)	856,359.00	842,678.64	-0.3% (1)
Sports Complex	100.00	1,635.00	1535.00%	28,700.00	35,623.00	24.12% (2)	35,300.00	21,795.00	63.4% (2)
Sports Complex Maintenance	-	-	#DIV/0!	36,990.00	39,441.73	6.63% (3)	38,532.00	40,319.83	-2.2% (3)
Midwest Museum of Natural Hist	632.00	-		2,528.00	2,488.30	-1.57%	2,528.00	3,093.39	-19.6%
Programs-Youth	1,240.00	3,648.00	194.19%	19,372.00	17,653.48	-8.87% (4)	19,381.00	14,528.99	21.5% (4)
Programs-Teens	-	-	#DIV/0!	1,192.00	700.00	-41.28% (4)	1,194.00	3,309.33	-78.8% (4)
Programs-Adult	300.00	355.00	18.33%	4,004.00	5,911.00	47.63% (4)	4,005.00	1,826.14	223.7% (4)
Programs-Family	900.00	-	-100.00%	10,989.00	5,492.34	-50.02% (4)	13,717.00	11,232.00	-51.1% (4)
Programs-Leagues	-	-	#DIV/0!	5,026.00	4,869.36	-3.12% (4)	5,034.00	5,243.95	-7.1% (4)
Programs-Youth Athletics	1,680.00	1,418.00	-15.60%	22,520.00	26,767.00	18.86% (4)	22,800.00	24,977.00	7.2% (4)
Programs-Fitness	540.00	246.00	-54.44%	7,209.00	9,305.18	29.08% (4)	7,743.00	21,180.85	-56.1% (4)
Programs-Preschool	-	-	#DIV/0!	-	669.58	#DIV/0! (4)	-	-	#DIV/0! (4)
Programs-Senior	-	-	#DIV/0!	-	-	#DIV/0! (4)	-	-	#DIV/0! (4)
Programs-Dance	200.00	136.00	-32.00%	3,923.00	3,438.19	-12.36% (4)	3,925.00	5,947.24	-42.2% (4)
Programs-Special Events	-	-	#DIV/0!	3,470.00	3,977.04	14.61% (4)	3,471.00	3,486.18	14.1% (4)
Programs-Concerts	-	-	#DIV/0!	8,800.00	5,770.00	-34.43% (5)	8,800.00	5,950.00	-3.0% (5)
Programs-Trips	-	-	#DIV/0!	-	-	#DIV/0! (4)	-	-	#DIV/0! (4)
Brochure	-	-	#DIV/0!	8,350.00	3,800.00	-54.49% (5)	8,850.00	6,000.00	-36.7% (5)
Weight Room	-	-	#DIV/0!	-	-	#DIV/0!	-	7,981.19	-100.0% (6)
Community Center	-	-	#DIV/0!	-	-	#DIV/0!	-	1,621.06	-100.0% (6)
Total Revenues	5,592.00	7,438.00	33.01%	985,179.00	1,005,774.32	2.09%	1,031,639.00	1,021,170.79	-1.5%

(1) In 2016 YTD real estate tax receipts is currently 97.27% of total anticipated compared to budgeted 96%. Also the total recreation levy is approximately \$12,500 higher than the budget.

(2) Timing: AYSO Fall and Storm not received until Nov 2015. Received Sept 2016.

(3) Only revenue is IMRF/SS tax levy.

(4) Revenue from programs are above budget 1.39% \$1,078 and decreased 14.1%, \$12,949 compared to 2015 primarily due to closing of community center.

(5) timing of some sponsorships/advertising dollars

(6) Community Center closed

Sycamore Park District
Summarized Revenue & Expense Report
Period ended October 31, 2016

Expenses											
Administration	28,471.00	23,076.63	-18.95%	270,594.00	238,834.33	-11.74%	(1)	500,887.00	267,122.05	-10.6%	(2)
Sports Complex	-	-	#DIV/0!	-	1,250.00	#DIV/0!		-	250.00	400.0%	
Sports Complex Maintenance	31,016.00	26,851.78	-13.43%	333,246.00	318,638.70	-4.38%		393,543.00	319,533.73	-0.3%	
Midwest Museum of Natural Hist	475.00	42.92	-90.96%	8,250.00	4,836.48	-41.38%		9,500.00	5,078.59	-4.8%	
Programs-Youth	834.00	550.19	-34.03%	10,565.00	10,606.08	0.39%	(3)	12,662.00	11,404.58	-7.0%	(3)
Programs-Teens	65.00	-	-100.00%	662.00	560.00	-15.41%	(3)	727.00	2,658.60	-78.9%	(3)
Programs-Adult	254.00	248.25	-2.26%	1,104.00	2,511.95	127.53%	(3)	1,104.00	951.65	164.0%	(3)
Programs-Family	2,240.00	-	-100.00%	16,620.00	10,088.57	-39.30%	(3)	19,934.00	12,388.90	-18.6%	(3)
Programs-Leagues	34.00	879.18	2485.82%	2,593.00	3,008.54	16.03%	(3)	3,400.00	2,366.96	27.1%	(3)
Programs-Youth Athletics	-	3,725.50	#DIV/0!	10,740.00	19,027.34	77.16%	(3)	16,025.00	17,215.50	10.5%	(3)
Programs-Fitness	338.00	401.72	18.85%	3,189.00	4,613.96	44.68%	(3)	3,814.00	10,163.13	-54.6%	(3)
Programs-Preschool	-	70.02	#DIV/0!	-	582.31	#DIV/0!	(3)	-	-	#DIV/0!	(3)
Programs-Senior	-	-	#DIV/0!	-	-	#DIV/0!	(3)	-	-	#DIV/0!	(3)
Programs-Dance	42.00	184.11	338.36%	1,994.00	2,893.95	45.13%	(3)	2,694.00	4,054.46	-28.6%	(3)
Programs-Special Events	660.00	200.00	-69.70%	21,293.00	8,624.86	-59.49%	(3)	22,010.00	15,889.03	-45.7%	(3)
Programs-Concerts	-	-	#DIV/0!	15,803.00	7,903.20	-49.99%		8,768.00	8,908.71	-11.3%	
Programs-Trips	-	-	#DIV/0!	-	-	#DIV/0!	(3)	-	-	#DIV/0!	(3)
Brochure	-	-	#DIV/0!	7,030.00	12,784.68	81.86%	(4)	21,100.00	14,172.79	-9.8%	
Weight Room	-	-	#DIV/0!	-	-	#DIV/0!		-	4,533.40	-100.0%	(5)
Community Center	-	-	#DIV/0!	-	88.27	#DIV/0!		-	93,748.36	-99.9%	(5)
Total Expenses	64,429.00	56,230.30	-12.73%	703,683.00	646,853.22	-8.08%		1,016,168.00	790,440.44	-18.2%	
Total Fund Revenues	5,592.00	7,438.00	33.01%	985,179.00	1,005,774.32	2.09%		1,031,639.00	1,021,170.79	-1.5%	
Total Fund Expenses	64,429.00	56,230.30	-12.73%	703,683.00	646,853.22	-8.08%		1,016,168.00	790,440.44	-18.2%	
Surplus (Deficit)	(58,837.00)	(48,792.30)	-17.07%	281,496.00	358,921.10	27.50%		15,471.00	230,730.35	55.6%	

(1) Lower than budget: administrative expenses (primarily: advertising radio, education/training) 38.78% \$11,689; contracted services (timing) 12.37% \$2,868; wages & related (new staff was included in budget) 10.52% \$17,740.

(2) 2016 expenses lower than 2015: Ft wages and related expenses (restructure) 7.6% \$12,463; \$14,000 radio ads.

(3) Expenses for programs less than budget 9.08% \$6,242 and decreased 18.9%, \$14,575 compared to 2015.

(4) Timing

(5) Community Center closed

Sycamore Park District
Summarized Revenue & Expense Report
Period ended October 31, 2016

Donations (21)

<u>Department</u>	<u>October Budget</u>	<u>October Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2015 YTD Actual</u>	
Revenues									
Administration	-	15,357.34	#DIV/0!	16,000.00	85,241.54	432.76%	166,000.00	3,328.73	2460.8%
Total Revenues	-	15,357.34	#DIV/0!	16,000.00	85,241.54	432.76%	166,000.00	3,328.73	2460.8%
Expenses									
Administration	-	-	#DIV/0!	206,782.00	200,503.42	-3.04%	356,782.00	31,959.64	527.4% (1)
Total Expenses	-	-		206,782.00	200,503.42		356,782.00	31,959.64	527.4%
Total Fund Revenues	-	15,357.34	#DIV/0!	16,000.00	85,241.54	432.76%	166,000.00	3,328.73	2460.8%
Total Fund Expenses	-	-		206,782.00	200,503.42		356,782.00	31,959.64	527.4%
Surplus (Deficit)	-	15,357.34	#DIV/0!	(190,782.00)	(115,261.88)	-39.58%	(190,782.00)	(28,630.91)	302.6%

(1) In 2016 transferred \$185,682 to Action 2020 fund to offset payment on land purchase.

Special Recreation (22)

<u>Department</u>	<u>October Budget</u>	<u>October Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2015 YTD Actual</u>	
Revenues									
Administration	-	-	#DIV/0!	146,880.00	149,400.31	1.72%	153,000.00	140,752.22	6.1%
Total Revenues	-	-	#DIV/0!	146,880.00	149,400.31	1.72%	153,000.00	140,752.22	6.1%
Expenses									
Administration	-	11,458.90	#DIV/0!	88,000.00	97,614.20	10.93%	216,123.00	69,992.50	39.5% (1)
Total Expenses	-	11,458.90	#DIV/0!	88,000.00	97,614.20	10.93%	216,123.00	69,992.50	39.5%
Total Fund Revenues	-	-	#DIV/0!	146,880.00	149,400.31	1.72%	153,000.00	140,752.22	6.1%
Total Fund Expenses	-	11,458.90	#DIV/0!	88,000.00	97,614.20	10.93%	216,123.00	69,992.50	39.5%
Surplus (Deficit)	-	(11,458.90)	#DIV/0!	58,880.00	51,786.11	-12.05%	(63,123.00)	70,759.72	-26.8%

(1) Increased allocation to KSRA.

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Insurance (23)

<u>Department</u>	<u>October Budget</u>	<u>October Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2015 YTD Actual</u>	
Revenues									
Administration	-	-	#DIV/0!	73,920.00	75,857.04	2.62%	77,000.00	53,557.36	41.6%
Total Revenues	-	-	#DIV/0!	73,920.00	75,857.04	2.62%	77,000.00	53,557.36	41.6%
Expenses									
Administration	-	-	#DIV/0!	38,284.00	37,121.10	-3.04%	71,567.00	38,812.34	-4.4%
Total Expenses	-	-	#DIV/0!	38,284.00	37,121.10	-3.04%	71,567.00	38,812.34	-4.4%
Total Fund Revenues	-	-	#DIV/0!	73,920.00	75,857.04	2.62%	77,000.00	53,557.36	41.6%
Total Fund Expenses	-	-	#DIV/0!	38,284.00	37,121.10	-3.04%	71,567.00	38,812.34	-4.4%
Surplus (Deficit)	-	-	#DIV/0!	35,636.00	38,735.94	8.70%	5,433.00	14,745.02	162.7%

Audit (24)

<u>Department</u>	<u>October Budget</u>	<u>October Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2015 YTD Actual</u>	
Revenues									
Administration	-	-	#DIV/0!	13,440.00	13,709.18	69.00%	14,000.00	13,618.86	0.7%
Total Revenues	-	-	#DIV/0!	13,440.00	13,709.18	2.00%	14,000.00	13,618.86	0.7%
Expenses									
Administration	-	-	#DIV/0!	13,900.00	13,900.00	0.00%	13,900.00	14,500.00	-4.1%
Total Expenses	-	-	#DIV/0!	13,900.00	13,900.00	0.00%	13,900.00	14,500.00	-4.1%
Total Fund Revenues	-	-	#DIV/0!	13,440.00	13,709.18	2.00%	14,000.00	13,618.86	0.7%
Total Fund Expenses	-	-	#DIV/0!	13,900.00	13,900.00	0.00%	13,900.00	14,500.00	-4.1%
Surplus (Deficit)	-	-	#DIV/0!	(460.00)	(190.82)	-58.52%	100.00	(881.14)	-78.3%

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Paving & Lighting (25)

<u>Department</u>	<u>October Budget</u>	<u>October Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2015 YTD Actual</u>	
Revenues									
Administration	-	-	#DIV/0!	96.00	77.38	-19.40%	100.00	14,077.19	-99.5%
Total Revenues	-	-		96.00	77.38		100.00	14,077.19	-99.5%
Expenses									
Administration	-	-	#DIV/0!	-	-	#DIV/0! (1)	-	-	#DIV/0!
Total Expenses	-	-		-	-		-	-	#DIV/0!
Total Fund Revenues	-	-	#DIV/0!	96.00	77.38	-19.40%	100.00	14,077.19	
Total Fund Expenses	-	-	#DIV/0!	-	-	#DIV/0!	-	-	
Surplus (Deficit)	-	-	#DIV/0!	96.00	77.38	-19.40%	100.00	14,077.19	

Park Police (26)

<u>Department</u>	<u>October Budget</u>	<u>October Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2015 YTD Actual</u>	
Revenues									
Administration	-	-	#DIV/0!	96.00	76.32	-20.50%	100.00	72.79	4.8%
Total Revenues	-	-		96.00	76.32		100.00	72.79	4.8%
Expenses									
Administration	-	-	#DIV/0!	5,500.00	5,044.50	-8.28% (1)	5,500.00	-	#DIV/0! (1)
Total Expenses	-	-		5,500.00	5,044.50		5,500.00	-	#DIV/0!
Total Fund Revenues	-	-	#DIV/0!	96.00	76.32	-20.50%	100.00	72.79	4.8%
Total Fund Expenses	-	-	#DIV/0!	5,500.00	5,044.50	-8.28%	5,500.00	-	
Surplus (Deficit)	-	-	#DIV/0!	(5,404.00)	(4,968.18)	-8.06%	(5,400.00)	72.79	-6925.4%

(1) Donation towards Sycamore Police Department UTV, \$4,000

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IMRF (27)

<u>Department</u>	<u>October Budget</u>	<u>October Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2015 YTD Actual</u>	
Revenues									
Administration	-	-	#DIV/0!	84,480.00	88,143.32	4.34%	88,000.00	86,662.10	1.7%
Total Revenues	-	-	#DIV/0!	84,480.00	88,143.32	4.34%	88,000.00	86,662.10	1.7%
Expenses									
Administration	-	-	#DIV/0!	84,480.00	84,581.17	0.12%	88,000.00	86,662.10	-2.4%
Total Expenses	-	-	#DIV/0!	84,480.00	84,581.17	0.12%	88,000.00	86,662.10	-2.4%
Total Fund Revenues	-	-	#DIV/0!	84,480.00	88,143.32	4.34%	88,000.00	86,662.10	1.7%
Total Fund Expenses	-	-	#DIV/0!	84,480.00	84,581.17	0.12%	88,000.00	86,662.10	-2.4%
Surplus (Deficit)	-	-		-	3,562.15		-	-	

Social Security (28)

<u>Department</u>	<u>October Budget</u>	<u>October Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2015 YTD Actual</u>	
Revenues									
Administration	-	-	#DIV/0!	75,840.00	75,070.05	-1.02%	79,000.00	76,915.53	-2.4%
Total Revenues	-	-	#DIV/0!	75,840.00	75,070.05	-1.02%	79,000.00	76,915.53	-2.4%
Expenses									
Administration	-	-	#DIV/0!	75,840.00	74,701.33	-1.50%	79,000.00	76,915.53	-2.9%
Total Expenses	-	-	#DIV/0!	75,840.00	74,701.33	-1.50%	79,000.00	76,915.53	-2.9%
Total Fund Revenues	-	-	#DIV/0!	75,840.00	75,070.05	-1.02%	79,000.00	76,915.53	-2.4%
Total Fund Expenses	-	-	#DIV/0!	75,840.00	74,701.33	-1.50%	79,000.00	76,915.53	-2.9%
Surplus (Deficit)	-	-		-	368.72		-	-	

Sycamore Park District
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Concessions (30)

<u>Department</u>	<u>October Budget</u>	<u>October Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2015 YTD Actual</u>	
Revenues									
Clubhouse Concessions	5,670.00	7,282.05	28.43%	71,137.00	80,700.96	13.44% (1)	72,371.00	74,681.71	8.1% (1)
Beverage Cart	185.00	16.00	-91.35%	14,672.00	13,152.07	-10.36% (1)	14,686.00	14,325.51	-8.2% (1)
Sports Complex Concessions	485.00	272.75	-43.76%	28,151.00	35,898.36	27.52% (2)	28,172.00	28,170.31	27.4% (2)
Pool Concessions	-	-	#DIV/0!	7,171.00	8,266.68	15.28% (3)	7,179.00	6,448.25	28.2% (3)
Catering	2,170.00	4,035.40	85.96%	20,507.00	19,192.86	-6.41% (4)	23,075.00	18,483.35	3.8% (4)
Total Revenues	8,510.00	11,606.20	36.38%	141,638.00	157,210.93	10.99%	145,483.00	142,109.13	10.6%
Expenses									
Clubhouse Concessions	7,412.00	5,289.64	-28.63%	83,137.00	91,929.27	10.58%	88,505.00	72,891.21	26.1% (5)
Beverage Cart	527.00	208.80	-60.38%	10,123.00	8,799.92	-13.07%	10,139.00	9,278.19	-5.2%
Sports Complex Concessions	937.00	537.68	-42.62%	23,028.00	22,869.22	-0.69%	23,281.00	22,565.87	1.3%
Pool Concessions	-	-	#DIV/0!	6,835.00	6,253.04	-8.51%	6,835.00	5,718.39	9.3%
Catering	864.00	1,233.55	42.77%	6,524.00	6,963.77	6.74%	7,477.00	4,790.13	45.4%
Total Expenses	9,740.00	7,269.67	-25.36%	129,647.00	136,815.22	5.53% (6)	136,237.00	115,243.79	18.7% (6)
Total Fund Revenues	8,510.00	11,606.20	36.38%	141,638.00	157,210.93	10.99%	145,483.00	142,109.13	10.6%
Total Fund Expenses	9,740.00	7,269.67	-25.36%	129,647.00	136,815.22	5.53%	136,237.00	115,243.79	18.7%
Surplus (Deficit)	(1,230.00)	4,336.53	-452.56%	11,991.00	20,395.71	70.09%	9,246.00	26,865.34	-24.1%

(1) Revenues are a direct reflection of golf course utilization. Also more golfers are requesting coolers rather than relying on beverage cart staff.

(2) Storm Dayz alone highest year for sales since 2011 (only off \$6.50). \$3,431 higher than 2015. Credit card processing available for first time. Also increased sales to soccer via cart.

(3) Pool open more in 2016 due to warmer/dryer weather.

(4) While room rental revenue has decreased this year due to stricter hours of availability guidelines (approx \$1,800 compared to budget and 2015) food/alcohol purchases have increased.

(5) In 2016, a trailered grill was purchased for large events \$4,500.

(6) Overall, there is an increase in cost of goods sold due to increased sales

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Developer Contributions (32)

<u>Department</u>	<u>October Budget</u>	<u>October Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2015 YTD Actual</u>	
Revenues									
Administration	-	-	#DIV/0!	33,750.00	22,927.00	-32.07%	45,000.00	48,056.06	-52.3%
Total Revenues	-	-		33,750.00	22,927.00		45,000.00	48,056.06	-52.3%
Expenses									
Administration	-	-		-	-		55,000.00	-	#DIV/0!
Total Expenses	-	-		-	-		55,000.00	-	#DIV/0!
Total Fund Revenues	-	-		33,750.00	22,927.00		45,000.00	48,056.06	-52.3%
Total Fund Expenses	-	-		-	-		55,000.00	-	#DIV/0!
Surplus (Deficit)	-	-		33,750.00	22,927.00		(10,000.00)	48,056.06	-52.3%

Sycamore Park District
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Golf Course (50)

<u>Department</u>	<u>October Budget</u>	<u>October Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2015 YTD Actual</u>	
Revenues									
Golf Operations	29,102.00	23,000.69	-21.0%	495,466.00	452,456.33	-8.7% (1)	507,359.00	435,138.79	4.0% (2)
Golf Maintenance	-	-	#DIV/0!	22,086.00	23,330.44	5.6%	23,006.00	21,504.78	8.5%
Total Revenues	29,102.00	23,000.69	-21.0%	517,552.00	475,786.77	-8.1%	530,365.00	456,643.57	4.2%
Expenses									
Golf Operations	17,225.00	15,771.23	-8.4%	203,675.00	210,813.71	3.5% (3)	232,152.00	234,538.50	-10.1% (4)
Golf Maintenance	24,987.00	23,183.15	-7.2%	253,186.00	248,251.98	-1.9%	296,916.00	236,800.58	4.8% (5)
Total Expenses	42,212.00	38,954.38	-7.7%	456,861.00	459,065.69	0.5%	529,068.00	471,339.08	-2.6%
Total Fund Revenues	29,102.00	23,000.69	-21.0%	517,552.00	475,786.77	-8.1%	530,365.00	456,643.57	4.2%
Total Fund Expenses	42,212.00	38,954.38	-7.7%	456,861.00	459,065.69	0.5%	529,068.00	471,339.08	-2.6%
Surplus (Deficit)	(13,110.00)	(15,953.69)	21.7%	60,691.00	16,721.08	-72.4%	1,297.00	(14,695.51)	-213.8%

(1) Daily Greens Fees -20.02% -\$40,759

Golf Events & Misc +51.72% \$8,224

Carts +2.01% \$2,174

Season passes -13.57% -\$14,001

Pro shop sales +1.32% \$619

Primarily League Fees

(2) Daily Greens Fees +1.73% \$2,769

Golf Events & Misc +62.01 \$9,234

Carts +10.45 \$10,461

Season passes -3.98% -\$3,698

Pro shop sales -2.45% -\$1,197

Primarily League Fees

(3) Over budget in part time wages/taxes 12.7% \$3,989, cost of goods sold 17.3%, \$5,085

(4) Advertising expense moved to marketing. Reduced pt wages/taxes 18.5% \$8,010 in 2016. 2015 purchased new rental sets.

(5) 2016 expenses greater than 2015: mower/uv maintenance 24.2% \$3,486; supplies (irrigation, fertilizer, pesticides, sand & gravel) 31.7% \$7,442

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Swimming Pool (51)

<u>Department</u>	<u>October Budget</u>	<u>October Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2015 YTD Actual</u>	
Revenues									
Pool	-	2,700.00	#DIV/0!	52,424.00	47,006.30	-10.3%	75,975.00	51,887.80	-9.4%
Swim Lessons	-	-	#DIV/0!	12,045.00	12,594.18	4.6%	12,067.00	10,579.34	19.0%
Total Revenues	-	2,700.00	#DIV/0!	64,469.00	59,600.48	-7.6% (1)	88,042.00	62,467.14	-4.6% (2,5)
Expenses									
Pool	48.00	247.33	415.3%	52,887.00	48,447.14	-8.4% (3)	52,983.00	44,451.12	9.0% (3)
Pool Maintenance	1,400.00	1,781.56	27.3%	25,155.00	27,422.60	9.0% (4)	27,200.00	42,840.77	-36.0% (5)
Swim Lessons	-	-	#DIV/0!	7,859.00	6,694.31	-14.8%	7,859.00	7,656.48	-12.6%
Total Expenses	1,448.00	2,028.89	40.1%	85,901.00	82,564.05	-3.9%	88,042.00	94,948.37	-13.0%
Total Fund Revenues	-	2,700.00	#DIV/0!	64,469.00	59,600.48	-7.6%	88,042.00	62,467.14	-4.6%
Total Fund Expenses	1,448.00	2,028.89	40.1%	85,901.00	82,564.05	-3.9%	88,042.00	94,948.37	-13.0%
Surplus (Deficit)	(1,448.00)	671.11	-146.3%	(21,432.00)	(22,963.57)	7.1%	-	(32,481.23)	-29.3%

(1) Daily Fees -3.28% -\$575

Season passes -19.31% -\$5,357

Misc income (includes oscar, pool rentals and middle school pool party) +13.4% \$584

Swim Lessons +5.38% \$620

(2) Daily Fees -12.38% \$1,865

Season passes +7.88% \$1,654

Misc income (includes oscar, pool rentals and middle school pool party) +6.57% \$140

Swim Lessons +21.91% \$2,182

(3) Wages/taxes are less than budget 8.5% \$4,140 and higher than 2015 14.6% \$5,674.

(4) mechanical room parts

(5) Insurance proceeds \$11,300 are included in 2015 revenue as well as related expenses.

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Debt Service (60)

<u>Department</u>	<u>October Budget</u>	<u>October Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2015 YTD Actual</u>	
Revenues									
Administration	-	-	#DIV/0!	566,400.00	574,803.24	1.5%	590,000.00	570,953.95	0.7%
Total Revenues	-	-	#DIV/0!	566,400.00	574,803.24	1.5%	590,000.00	570,953.95	0.7%
Expenses									
Administration	486,282.00	486,282.44	0.0%	503,151.00	503,151.19	0.0%	585,020.00	497,206.72	1.2%
Total Expenses	486,282.00	486,282.44		503,151.00	503,151.19		585,020.00	497,206.72	1.2%
Total Fund Revenues	-	-	#DIV/0!	566,400.00	574,803.24	1.5%	590,000.00	570,953.95	0.7%
Total Fund Expenses	486,282.00	486,282.44		503,151.00	503,151.19		585,020.00	497,206.72	1.2%
Surplus (Deficit)	(486,282.00)	(486,282.44)	0.0%	63,249.00	71,652.05	13.3%	4,980.00	73,747.23	-2.8%

Capital Projects (70)

<u>Department</u>	<u>October Budget</u>	<u>October Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2015 YTD Actual</u>	
Revenues									
Administration	-	-	#DIV/0!	42,900.00	38,349.55	-10.6% (1)	577,900.00	1,750,744.72	-97.8% (2)
Total Revenues	-	-	#DIV/0!	42,900.00	38,349.55	-10.6%	577,900.00	1,750,744.72	-97.8%
Expenses									
Administration	32,500.00	13,811.07	-57.5%	442,691.00	323,715.25	-26.9%	608,303.00	1,997,845.10	-83.8% (2)
Total Expenses	32,500.00	13,811.07	-57.5%	442,691.00	323,715.25	-26.9%	608,303.00	1,997,845.10	-83.8%
Total Fund Revenues	-	-		42,900.00	38,349.55	-10.6%	577,900.00	1,750,744.72	-97.8%
Total Fund Expenses	32,500.00	13,811.07	-57.5%	442,691.00	323,715.25	-26.9%	608,303.00	1,997,845.10	-83.8%
Surplus (Deficit)	(32,500.00)	(13,811.07)	-57.5%	(399,791.00)	(285,365.70)	-28.6%	(30,403.00)	(247,100.38)	15.5%

(1) DCCF Watershed Grant

(2) refunding of alternate bond in 2015

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Action 2020 (71)

<u>Department</u>	<u>October Budget</u>	<u>October Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2015 YTD Actual</u>	
Revenues									
Administration	-	-	#DIV/0!	634,782.00	634,787.47	0.0%	1,465,782.00		#DIV/0!
Total Revenues	-	-	#DIV/0!	634,782.00	634,787.47	0.0%	1,465,782.00	-	#DIV/0!
Expenses									
Administration	51,000.00	750.00	-98.5%	854,268.00	563,755.31	-34.0%	956,268.00	-	#DIV/0!
Total Expenses	51,000.00	750.00	-98.5%	854,268.00	563,755.31	-34.0%	956,268.00	-	#DIV/0!
Total Fund Revenues	-	-		634,782.00	634,787.47	0.0%	1,465,782.00	-	#DIV/0!
Total Fund Expenses	51,000.00	750.00	-98.5%	854,268.00	563,755.31	-34.0%	956,268.00	-	#DIV/0!
Surplus (Deficit)	(51,000.00)	(750.00)	-98.5%	(219,486.00)	71,032.16	-132.4%	509,514.00	-	#DIV/0!
Total Fund Revenues	50,644.00	67,313.79		4,652,089.00	4,699,008.98	1.0%	6,373,076.00	5,642,331.38	
Total Fund Expenses	742,520.00	682,654.47	-8.1%	4,749,553.00	4,250,651.90	-10.5%	6,582,431.00	4,909,741.49	
Surplus (Deficit)	(691,876.00)	(615,340.68)	-11.1%	(97,464.00)	448,357.08	-560.0%	(209,355.00)	732,589.89	

Sycamore Park District
Fund Balances

	1/1/2016	Revenues	Expenses	10/31/2016	10/31/2016 Cash balance
10 Corporate	623,417.61	1,242,194.08	1,021,266.25	844,345.44	847,682.01
20 Recreation	170,651.86	1,005,774.32	646,853.22	529,572.96	537,464.07
21 Donations	191,230.86	85,241.54	200,503.42	75,968.98	75,968.98
22 Special Recreation	113,256.88	149,400.31	97,614.20	165,042.99	165,042.99
23 Insurance	9,246.71	75,857.04	37,121.10	47,982.65	47,982.65
24 Audit	13,002.88	13,709.18	13,900.00	12,812.06	12,812.06
25 Paving & Lighting	21,854.17	77.38	-	21,931.55	21,931.55
26 Park Police	8,069.74	76.32	5,044.50	3,101.56	3,101.56
27 IMRF	649.10	88,143.32	84,581.17	4,211.25	4,211.25
28 Social Security	2,741.51	75,070.05	74,701.33	3,110.23	3,110.23
30 Concessions	36,049.99	157,210.93	136,815.22	56,445.70	53,577.70
32 Developer Contributions	152,339.53	22,927.00	-	175,266.53	175,266.53
60 Debt Service	26,365.79	574,803.24	503,151.19	98,017.84	98,017.84
70 Capital Projects	564,743.04	38,349.55	323,715.25	279,377.34	279,377.34
71 Action 2020	-	634,787.47	563,755.31	71,032.16	71,032.16
Total governmental fund balance	1,933,619.67	4,163,621.73	3,709,022.16	2,388,219.24	2,396,578.92
50 Golf Course Net Assets	180,879.87 <u>(228,350.52)</u> (47,470.65)	475,786.77	459,065.69	197,600.95 <u>(228,350.52)</u> (30,749.57)	(23,069.50)
51 Swimming Pool Net Assets	263,475.83 <u>(262,870.72)</u> 605.11	59,600.48	82,564.05	240,512.26 <u>(262,870.72)</u> (22,358.46)	(22,358.46)
Total proprietary funds	444,355.70	535,387.25	541,629.74	438,113.21	
Net assets	(491,221.24)			(491,221.24)	
Proprietary funds minus net assets	(46,865.54)			(53,108.03)	
	1,886,754.13			2,335,111.21	2,351,150.96

Summary of depository accounts as of 11/17/2016

<u>Location</u>	<u>Balance</u>	<u>Interest</u>	<u>YTD Interest</u>
First National Bank	15,664.08	0.10	11.72
First Midwest Bank	460,004.52	0.13	824.53
Resource Bank	561,599.36	0.27	1249.81
IPDLAF	1,250,000.00	0.37	50.19
**DCCF - Action 2020	164,698.38		
*DeKalb Co. Community Foundation	<u>15,483.43</u>		831.14
	2,467,449.77		

* There is currently an gain on investments which has increased the original \$10,000 that was placed with the foundation. This balance is as of 9/30/16.

** As of 8/30/16 per DCCF.

To: Board of Commissioners

From: Kirk T. Lundbeck

Subject: Monthly Report

Date: November 22, 2016

Administrative Initiatives (11/1/16 – 11/30/16)

- Attended weekly Superintendent meetings as scheduled.
- Attended Study Session as scheduled.
- Attended All Staff Retreat as scheduled.
- Developed November Golf Insight newsletter and update reader board outside the Proshop with general golf operation information
- Continued to monitor cleaning of Sparkle cleaners and update Sparkle on concerns. Many concerns from staff with the quality of services provided and stipulated on the contract.
- Developed and distributed RFP's for cleaning services for 2017.
- Met with Critical Success factor groups as directed.
- Reduced part time pro shop staffing to 3 weekday afternoons and reduce pro shop staff usage for weekends. Eliminated Rangers and Cart staff for the remainder of the season.
- Continued to promote fall golf rates with GolfNow and monitored tee time reservations due to daylight restrictions.
- Reduced staged cart fleet and prepare cart barn for winter storage.
- Finalized trade in schedule with Harris Golf Cars to trade in 15 golf carts and receive 15 newer Yamaha golf carts in trade using allotted capital budget dollars requested. Anticipated delivery of April 1, 2017.

- Developed Winter/Spring golf promotion schedule with Sarah Rex.
- Attended PDRMA Risk Management Institute.
- Finalized golf rate schedule for 2017 and prepared staff recommendation.
- Planned end of season merchandise sale and possible early 2017 Season Pass sale.
- Began to schedule 2017 outing and league play.

Administrative Initiatives (12/1/16 – 12/31/16)

- Attend weekly Superintendent meetings as scheduled.
- Attend All Staff Meeting as scheduled.
- Develop December Golf Insight newsletter, including any rate changes.
- Continue to monitor cleaning of Sparkle cleaners and update Sparkle on concerns. Many concerns from staff with the quality of services provided and stipulated on the contract.
- Finalize cleaning contract for 2017 and produce staff recommendation.
- Meet with Critical Success factor groups as directed.
- Eliminate all part-time help until spring of 2017.
- Close golf course for the season and contact all third-party affiliates and begin plans for the 2017 season with the affiliates.
- Begin winter Pro Shop Hours of Operation.
- Move all carts to winter storage and prepare trade in carts for pick up.
- Continue to schedule 2017 outings and leagues.

- Begin annual pro shop cleaning and paint touch up.
- Meet with Sales representatives for pre-book pro shop orders for 2017 season.
- Begin spring golf promotion schedule with Sarah Rex with use of different marketing techniques including, eblasts, radio, website and Facebook promotions.
- Begin possible December Pre-Season Season Pass sale if approved.
- Assist with end of year inventory if requested.
- Prepare year end golf reports as requested by the Superintendent of Finance.

To: Board of Commissioners

From: Jeff Donahoe

Subject: Monthly Report

Date: November 22, 2016

Administrative Initiatives (11/1/16-11/30/16)

Golf

- Mild temperatures and drier conditions have continued throughout much of the month allowing golfers to enjoy great weather even though the days are short and the frost delays frequent.
- Staff continues to mow all the turf as the typical slow-down has been delayed by the nice temperatures. Staff has also been removing spent annual and perennial flowers from landscape beds, rebuilt a few bunker edges, pruned trees, planted several donated shrubs near 4 tee, 5 green, and 15 green creek area, filled road and path potholes, and removed more tree stumps.
- The irrigation system was winterized and water blown out of the lines with compressed air on November 8th.
- Leaf blowing and mulching continues in earnest as the trees seem to have held onto their leaves a little longer this fall.
- I have ordered snow mold protection fungicides for the course which will be applied prior to the first snow fall this fall.
- The course will remain open until the weather turns and a decent snow is predicted or the temperatures look to remain in the 30's for a long stretch.

- Provided budget requests for next season and projections for the remainder of this season.
- Have begun laying off seasonal staff as the mowing slows.
- Collected information, along with Kirk, on other several Park District golf courses to compare rates, EAV of the cities, populations, private clubs nearby, and clubhouse information.

Sports

- All soccer completed their seasons the weekend of November 12th. Our busy complex had some type of activity from mid-March until mid-November this season.
- Staff continued to mow and trim the complex regularly until mid-November as the turf growth remained consistent. They also have been painting ball field and soccer lines weekly, pruning trees and shrubs at the complex and inside the pool, making field repairs, and regularly cleaning the tennis courts of fall debris.
- Lisa and I have already been talking with user groups for next year's field requests and events.
- Five small roofs at the complex are being replaced this week. The soccer shed, the playground shelter, the press box roof at field 1, the first base dugout at field 1, and the shelter next to the concessions building.
- Soccer goal nets and batting cage nets are being removed this week for winter storage.

- The Airport Road entrance sign block flower bed is being removed and rebuilt this fall with a new foundation. The stones had shifted and became loose in several areas.
- The water well that serves the concessions building and the drinking fountains is being turned off and winterized this week.

Parks

- I attended staff, board, and Action 20/20 related committee and architect meetings.
- Attended
- Attended all staff retreat.
- Attended pool ADA architect meetings.
- Attended IAPD legal symposium in Oak Brook.
- Attended PDRMA claims reporting seminar in Huntly.
- Attended PDRMA annual conference in Tinley Park.
- Attended IPRA playground research to practice seminar in Rockford.
- Worked with Terri Gible and contractors as the sidewalks and paths were installed at Ovitz and Chief Black Partridge parks. The work should be complete this week.
- Staff continues to keep up with mowing, weed eating, cleaning parks/shelters, pruning trees and growth along paths, checking/repairing play equipment, emptying garbage, fixing light fixtures at parks, watering the

new trees, and weeding mulched play areas. Picnic tables and garbage cans are being brought back to the shop for winter service.

- Staff has completed removing the dead trees along the south Merry Oaks path and at Kiwanis East Park.
- All fountain and shelter water lines being winterized.
- Continue to work on PDRMA inspection requirements and training plans for the winter months.
- The Midwest Museum fire sprinkler pipe project is complete with the heat tape surrounding the above lobby line functioning properly. I have also had the system inspected and tested to fulfill fire department requirements.
- Had all Park District HVAC systems inspected and repairs made as needed in preparation for the cold months to come.
- Pool water lines in the concessions and locker room areas were winterized for the season. Price quotes obtained for outer fencing pole base repairs for the spring.
- Completed operating budget projections and figures for 2017 for all areas of maintenance.
- As we plan for the new community center, set up a tour of local school gyms to inspect flooring options and attended with staff.

Administrative Initiatives (12/1/16-12/31/16)

- Attend staff, board, and study session meetings along with Action 20/20 planning and construction meetings.

- Plan staff PDRMA trainings and classes.
- Staff will perform final mowing and leaf mulching, bring in all tables and cans, perform final playground inspections, prune trees/trails, begin inside equipment refurbishing, power clean mowers, install and inspect snow plows.
- Golf course will perform final mowing and mulching, close when weather dictates, prune some trees, rope greens, bring in equipment, start winter work on course equipment, and plow as needed. Snow mold prevention will be applied prior to snow fall or a deep freeze.
- Continue PDRMA required written inspection process of equipment, staff training, buildings, playgrounds, fields. Continue safety compliance standards process for confined space, respirators, and lockout/tag out.
- Continue goals and objective research for Action 20/20 projects. Will include site visits to other agencies for information gathering on maintenance practices.
- Work on energy audit for the district with Jackie. This will look at grants available to replace and update aging and discontinued fixtures other money saving energy upgrades.
- Finalize all maintenance operating budgets for the 2017 year.
- Work with Williams Architects and awarded contractor as work begins on the pool ADA upgrades.

To: Board of Commissioners
From: Lisa Metcalf & Sarah Elm Rex
Subject: Monthly Report
Date: November 22, 2016

Administrative Initiatives (11/1/16 – 11/30/16)

- Attended monthly Board meeting.
- Attended weekly Department Head meetings as scheduled.
- Visited a few gym floors around the area for research on what type of floor to get in our new community center.
- Met with Farnsworth Group to discuss details of our new community center.
- Attended a board study session.
- Attended follow-up meeting with Dan and First National Bank representatives to discuss a potential donation. – Sarah
- Met with DeKalb County Community Gardens to discuss the results of the recent public interest survey. – Sarah
- Attended PDRMA's Risk Management Institute (RMI) on November 18 in Tinley Park.
- Finalized and sent Winter/Spring 2017 brochure to the printer to be in mailboxes the week of December 5.
- Attended the Hoop Shoot Free Throw Contest at the Sycamore High School. – Lisa
- Attended a second "retreat" with all staff to discuss goals and objectives.

Administrative Initiatives (12/1/16 – 12/31/16)

- Will attend monthly Board meeting. – Lisa
- Will attend weekly Department Head meetings as scheduled.
- Will attend a board study session.
- Will attend the Chamber's Walk with Santa event on December 2 which the District sponsors. – Sarah
- Will coordinate and attend Cookies with Santa special event. Event location is at South Prairie School Cafeteria.
- Will hold Green Drinks on December 14 with speaker, Brian Gregory. – Sarah

To: Board of Commissioners

From: Daniel Gibble, Executive Director

Subject: Monthly Report

Date: November 22, 2016

Administrative Initiatives (11/1/16 – 11/30/16)

- Coordinated the long-range planning process for management of the new facilities that will be developed as part of ACTION 2020.
- Met with Construction Manager.
- Distributed Personnel Policy.
- Began work on walks at Ovitz and Chief Black Partridge parks.
- Attended Meetings/Serve On:
 - KSRA
 - Rotary
 - Chamber
 - Pumpkin Festival
- Worked on Fundraising and Leaf a Legacy.
- Coordinated meetings with staff, Construction Manager, Citizen Committees, and Farnsworth Group.
- Supervised ADA Pool Work and Ovitz/Chief Black Partridge Parks.
- Finalized ACTION 2020 Goals, Objectives, and Action Statements for Board Study Session.
- Began work on details related to the Golf Course Irrigation Professional Services RFP.
- Continued work on Reston Ponds Park dedications.

Administrative Initiatives (12/1/16 – 12/31/16)

First of all, if you are reading this, can you believe we are talking about and thinking of December already? Where has the year gone?

- Update Agenda Planner for Staff/Board.
- Attend Meetings/Serve On:
 - KSRA
 - Rotary
 - Chamber
- Continue working with two possible new member agencies for KSRA.
- Continue work on CAMPUS project development:
 - Community Center
 - Dog Park
 - Sled Hill
 - Splashpad
- Continue coordinating Citizen Committee meetings, staff meetings, and meetings with Board regarding the CAMPUS project.
- Continue contacting potential donors for Leaf a Legacy.
- Begin review of PT Personnel Policy.
- Continue work on annexation errors.
- Put Recreation Campus out to bid.
- Meet with Developer of Property Adjacent to Old Mill Park.

We thank you for
both the floral remem-
brance & the tree to be
planted in Dad's
memory.

Kris Allison
Kirk Lundbeck

During a time
like this
we realize how much
our friends and relatives
really mean
to us
Your expression
of sympathy will always
be remembered

The family of
Deane N. Lundbeck

~~██████~~ Donahue
Sycamore Park District

November 8, 2016

"YOUR EMPLOYEE'S"

It has been my pleasure to have witnessed the "professionalism" of your employee's during the summer months!

I am a Crossing Guard at the South Prairie Elementary school on Borden Avenue.

I am able to see them doing their work!

Please tell them, for me, Thanks!

Service Above self,


Jerry Pelan

733 Park Avenue

Sycamore. IL. 60178-2417

(815) 895-3318

SYCAMORE PARK DISTRICT

Board of Commissioners

Date of Board Meeting: November 22, 2016

STAFF RECOMMENDATION

AGENDA ITEM: REVIEW AND APPROVE 5 YEAR CAPITAL BUDGET PLAN: Recommend Approval

BACKGROUND INFORMATION: Attached you will find the final draft of the 2017-2021 Capital Funding Plan. The following highlights the changes made from the last draft submitted to the board:

Balance Forward

Sidewalks – Addl expense	-\$15,000
Phone System – moved to 2017	+\$27,000
Minor adjustments based on actual expenses	

Expenses

Phone System – moved from 2016	+\$27,000
Tow behind leaf blower	-\$8,000
Fork lift attachment	-\$2,500
Major Bridge #15	-\$10,000
Concessions garage updates	-\$6,500

FISCAL IMPACT: Total 2017 Budgeted Capital Revenue = \$490,000, Total 2017 Budgeted Capital Expenditures = \$640,775.

STAFF RECOMMENDATION: Staff welcomes questions and comments from the board. If there are no objections, recommend approval.

PREPARED BY: Jacqueline Hienbuecher, Superintendent of Finance

EXECUTIVE DIRECTOR REVIEW/APPROVAL:



BOARD ACTION:

Sycamore Park District
Capital Funding Plan

Department	Item	2017	2018	2019	2020	2021
Funding	Balance forward (approximate)	543,000	392,225	(49,851)	(888,096)	(897,563)
	Grant					
	Impact fees					
	General Obligation Bond	490,000	494,900	499,849	504,847	509,896
	Funding available	1,033,000	887,125	449,998	(383,249)	(387,667)
Administration	CONTINGENCY	16,899	30,000	30,000	30,000	30,000
	bond issue costs	11,000	11,500	11,500	11,500	11,500
	alternate bond payment	173,025	175,425	176,375	177,175	173,025
	PC Replacement/upgrades	13,150	5,000	3,000	3,000	6,250
	vermont systems	53,101				
	phone system	27,000				
	furniture		2,640			2,700
	copier		5,600		6,100	
	server					24,000
		Total Administration	294,175	230,165	220,875	227,775
Concessions	Beverage cart	12,000	10,500	9,500		
	range hood	17,000				
	ice machine		5,500			
	SC Conc - fixtures ?			37,950		
	SC Conc - doors			2,300		
	SC Conc - bathroom fixtures			28,750		
	SC Conc - gutters/downspouts			2,070		
	SC Conc - roof			7,245		
	SC Conc - hvac			1,725		
		Total Concessions	29,000	16,000	89,540	-
Maintenance	small dump truck with snow plow	45,000				
	workhorse		7,400	7,800	8,400	

Sycamore Park District
Capital Funding Plan

Department	Item	2017	2018	2019	2020	2021
	large mower		72,000			74,500
	enclosed trailer	8,000				
	blade sharpener	11,000				
	workhorse golf?		8,500			
	workman utility cart		17,800			18,100
	pickup		32,000		35,000	
	brush mower attachment		8,500			
	trim ditch mower			20,000		
	sprayer on workman			24,500		
	tractor			43,000		
	pave grass area in maintenance yard			10,000		
	skidsteer				29,500	
	large dump truck				43,000	
	jeep				31,500	
	sod cutter				2,900	
	bandsaw				4,000	
	table saw				3,500	
	generator					2,400
	field rake					16,000
	branch chipper					28,900
	Total Maintenance	64,000	146,200	105,300	157,800	139,900
Clubhouse	replace south wall	3,600				
	painting		6,616			
	carpet		12,000			
	siding/trim		83,734			
	flooring					45,060
	lighting					8,992
	Total Clubhouse	3,600	102,350	-	-	54,052
Golf Course	golf carts (10 each year)	30,000	30,000	30,000	30,000	30,000
	major bridge #15	120,000				
	pond fountains	5,500				
	ranger cart		6,750			

Sycamore Park District
Capital Funding Plan

Department	Item	2017	2018	2019	2020	2021
	fairway aerifier		18,000			
	greens roller		12,500			
	major bridge #15		140,000			
	cart barn - HVAC		4,480			
	cart barn - gutters/downspouts		2,240			
	cart barn - planters		2,912			
	golf outing pavilion			200,000		
	trap rake			13,000		
	fairway mower			54,000		
	rough mower			70,000		
	shelter 1: 8th tee - structure					9,440
	shelter 2: 4th tee - structure					1,180
	minor bridge: 17th tee					5,900
	minor bridge: 6th ladies tee					3,540
	Total Golf Course	155,500	216,882	367,000	30,000	50,060
Pool	pool basin paint	9,000				
	Total Pool	9,000	-	-	-	-
Community Center	fitness equipment		178,500			
	Total Community Center	-	178,500	-	-	-
Parks & grounds	blacktop under bleachers (fields 9-12)			10,000		
	Electronic sign	65,000				
	residence - basement drainage pump	8,500				
	concession garage - siding/trim/doors/roof	12,000				
	Lake Sycamore - fishing pier picnic table		2,289			
	baseball fields- plates/bases (behind pool)		2,725			
	baseball fields - infields (behind pool)		2,180			
	H.S. Field Dug out - fencing		2,725			

Sycamore Park District
Capital Funding Plan

Department	Item	2017	2018	2019	2020	2021
	soccer storage - roof		5,600			
	soccer storage - driveways		2,800			
	fields 1-4 irrigation		4,480			
	charley laing park - benches/amenities		3,920			
	residence - doors/windows		20,160			
	Brothers Park - benches/amenities			4,025		
	Kiwanis Park West - Playground/surfacing			17,250		
	Kiwanis Park West - Playground/sand lot area			1,150		
	Kiwanis Park West - Playground/equipment			97,750		
	Kiwanis Park West - Playground/benches/amenities			6,900		
	Old Shop-painting			896		
	Old Shop-lighting			2,800		
	Old Shop-hvac			16,800		
	Old Shop-electrical			12,320		
	Old Shop-gutters/downspouts			2,800		
	Old Shop-doors			7,840		
	old shed - roof			11,040		
	Maintenance Shop - painting			21,280		
	H.S. Field - aglime approach			345		
	SC - N. Water Fountain - roof			1,725		
	Olsen Shelter - roof			4,600		
	kessler shelter - roof			4,830		
	sports complex - parking paving			319,700		
	bb fields 5-8 bases and moundss			5,750		
	bb fields 9-12 bases and moundss			3,450		
	chief black partridge - signs			1,093		
	emil cassier - frantum - signs			1,035		
	steczo area - prairie restoration				9,680	
	founders - playground - edging on structure				1,200	
	founders - playground - benches/amenities				2,300	
	founders - trails - raised beds				250	
	lake sycamore - fishing pier - signage				1,500	
	kiwanis west - electric/light				1,150	
	kiwanis east - playground - surfacing				11,500	
	kiwanis east - raised beds				2,300	

Sycamore Park District
Capital Funding Plan

Department	Item	2017	2018	2019	2020	2021
	comm park - old fountain - roof				824	
	comm park - old fountain - posts/structure				4,600	
	comm park - old fountain - concrete base				1,150	
	lions shelter - roof				5,520	
	kiddie land playground - surfacing/border				2,530	
	kiddie land playground - paths/paving				44,840	
	sports complex - s. water fountain - roof				1,725	
	old mill - playground - benches/amenities				7,670	
	larson park - overlook - benches/ammenities					1,815
	larson park - brickvelle entrancee -fencing					275
	stezco area - interpretive signs					3,000
	lake sycamore - trails - signage					2,360
	lake sycamore - trails - raised beds					1,180
	lake sycamore - playgrounds - surfacing					17,700
	lake sycamore - fishing pier - anchors					8,850
	kiwanis west - trails - signage					1,210
	boyton park - trails - signage					2,420
	emil cassier - pond 2 - shoreline					5,900
	Total Parks & Grounds	85,500	46,879	555,379	98,739	44,710
	Total Capital Expenses	640,775	936,976	1,338,094	514,314	536,197
	Ending balance	392,225	(49,851)	(888,096)	(897,563)	(923,864)

1. Maintain what we currently have at its current level of care.

G1: Maintain the current level of programming, until increased facility space allows for growth.

O1: Communicate effectively with current recreation instructors to keep them informed of the District's plans and any changes to their programs (ongoing)

A1: Develop meeting plan to discuss changes, expanded programming and facilities with current recreation staff (July 2017) LM

O2: Communicate and work with Kreg at South Prairie School in order to continue holding programs at the school until the new center is built.

A1: Email planned schedules and changes as needed (ongoing) LM

A2: Keep borrowed space clean and orderly (ongoing) LM

G2: Keep Recreation department supplies and equipment in good working order

O1: The equipment Lifecycle Spreadsheet will be kept up to date

A1: Take inventory annually (ongoing) LM

O2: Communicate and work with Kreg at South Prairie School in order to continue storing supplies and equipment at the school until the new center is built.

2. Continue to seek and carryout more efficient and effective ways of managing the park district to improve our financial position.

G1: The District will maintain a sponsorship base that helps support events, programs, concerts, etc.

O1: Sponsors will know that their contributions are appreciated and make a difference in the community

A1: Send thank you letters to sponsors with pictures and a summary following each event (ongoing) SR

A2: Establish a structured and consistent sponsorship recognition system to go along with event advertising and signs/announcements the day of. (Feb 2017) SR

O2: Grow sponsorship base

A1: When new programming for the facility is underway, identify opportunities to fund with sponsorships (Jul 2017) SR

A2: After Leaf a Legacy, reach out to potential sponsors in the community (Oct 2017) SR

G2: Staff will consider grants to help supplement projects and programming costs

O1: Raise awareness of local, regional, state and national grant opportunities that are a good match for District projects and programs.

A1: At the beginning of each year, review grant opportunities and deadlines (Jan 2017) SR

G3: The Golf Course will be competitive with others in the region

O1: Promote the golf course aggressively as a revenue generating facility

A1: Bring website maintenance, social media management and eblasts in-house (Feb 2018) SR KL

A2: Use online advertising to attract new customers in DeKalb County and beyond (Feb 2017) SR KL

A3: Develop a strong season pass sales campaign that includes holiday sales (Dec 2016) SR KL

A4: Develop professionally printed advertising materials to advertise the course, outings, lessons, leagues, etc. (Feb 2017) SR KL

O2: Strengthen the course's brand

A1: Incorporate Golf Course events and general advertising in Park District Eblast. (Apr 2017) SR

A2: Provide each golf outing coordinator with a promotional "package" of graphics and text to use when advertising or informing participants about their event. (Mar 2017) SR KL

G4: Area residents will think of the District as a facility rental venue for their gatherings and events

O1: Increase advertising of the Clubhouse and shelters that will eventually incorporate the community center and splashpad

A1: Enhance rentals page on the website (Feb 2017) SR

A2: Utilize social media to advertise: Facebook, Pinterest (Feb 2017) SR

A3: Advertise in the Daily-Chronicle's wedding planning guide (Jan 2017) SR

3. **Serve as good stewards of our citizens' resources in order to garner trust and support for VISION 2020.**

G1: Residents will have a strong sense of ownership of the District

O1: Community engagement and communication will be the cornerstone of planning

A1: Include ACTION 2020 projects' progress in seasonal program catalogs, e-blasts, facebook, press releases, etc. (ongoing) SR

G2: Residents will have a heightened awareness of sustainable planning and operations

O1: "Advertise" the sustainable practices at the District and how they save tax payers money

A1: Wright press releases about major projects highlighting these themes (ongoing) SR

A2: Use social media to tell people this story and raise awareness (ongoing) SR

4. **Secure a reasonable site, outside the floodplain, that can serve as a focal point for future park amenities.**

5. **Establish the key facilities identified by public input and the community wide strategic planning team**

Community Center: The healthy heart of Sycamore beats for everyone. A place for wellness, enrichment and fun.

G1: The atmosphere will be inviting and lively

O1: Front desk staff will have excellent customer service

A1: Form a committee to research and seek out options for customer service trainings LM/JH/SR

A2: Staff will attend researched training as part of other safety training in the spring of the year. Seasonal staff will also be trained by full-time staff on customer relations and shown any available training media. ALL STAFF

O2: Cleanliness will be seen as all staff's responsibility

O3: The décor will reflect this atmosphere

A1: Visit other sites and research options and others' examples for creating a vibrant atmosphere through interior design (Feb 2017) LM SR

G2: The Community Center will be the “hub” of Park District Information

O1: Front desk staff will be knowledgeable about all Park District happenings and where to go for specific information

A1: Recreation Supervisors will create a “review sheet” every season for the Front Desk Staff to use and refer to LM

A2: Establish an information sharing system that is effective for multiple shifts per day, weekends shifts and non-consecutive work days (Nov 2017) LM

O2: Informational signs and handouts about all things happening at the District will be displayed in a centralized public location

A1: Develop a policy for District and community advertising inside District building and in parks (Oct 2017) SR

O3: Front desk staff will handle all incoming calls for recreation, administration, general info and maintenance (golf will have its own number)

A1: Set up direct lines for staff with work stations to share with colleagues and customers as needed - as they would a cell phone - to reduce the call volume at the front desk (Apr 2017) JH

A2: Put a backup plan in place for when the front desk staff cannot get to the phone. For example, if they do not pick it up in 3 rings, recreation supervisors’ phones begin to ring as well. (Jan 2018) LM

G3: Internal operations and information sharing will run efficiently

O1: Front desk staff and instructors will know the first step to take or staff member to talk with to initiate all visitor requests

A1: A training/orientation will be developed and held for all new employees to go over procedures, expectations, etc. LM

O2: Internal marketing will ensure staff who manage the front desk are kept abreast of District news and information

A1: Front desk staff will have the most recent information readily available and kept up to date (brochure, phone lists, golf course information, policies, calendar of events, etc.) (Jan 2018) LM

A2: Recreation supervisors will maintain an internal information hub behind the front desk for news, announcements, mailboxes, recognition, etc. (Jan 2018) LM

A3: Begin an employee newsletter to be distributed in paychecks, in break areas or electronically. (Jan 2017) SR

O3: Develop employee portal for personnel information. This will reduce costs for reproducing various materials.

A1: Contact Visionary Webworks to see what would be required to make this happen. (spring 2017) SR

A2: Complete work necessary to get this online. (fall 2017) SR

G4: Every customer will find it easy to accomplish their purpose for visiting

O1: Wayfinding signs will be easy to find upon arrival

A1: Research a digital sign system that can be updated daily (Jul 2017) SR

A2: Determine names or numbers for each room/space in the facility and use them consistently (Jul 2017) SR

G5: The front desk will be a “one stop shop” for Park District transitions

O1: Registration software will process registrations, golf and pool passes, memberships, community center rentals, filed reservations, but NOT tee times, Clubhouse reservations and outings.

A1: Develop registration software training materials and procedures (Mar 2017) LM

A2: Train new staff and current instructors (Apr-Oct 2017) LM

G6: Visitors and staff will feel this is a safe place to be at all times

O1: Best practices outlined by PDRMA will be the forefront of all staff's operation and decision making.

A1: Each step of the design phase will be analyzed to ensure it is meeting these guidelines (ongoing) JD & LM

A2: Current and new staff will receive proper training (ongoing) JD

A3: Appropriate information will be displayed to staff (Jan 2018) JD & LM

O2: Users will always feel safe while accessing the building 24 hour a day

A1: Research proper outdoor lighting for this unique situation (Jul 2017) JD

A2: Look into a police emergency box (Jul 2017) JD

A3: Research ideal screen with photo ID behind the desk as members swipe in (Jan 2018) LM

G7: Establish a set of standards for maintenance of the new building which will include input from the recreation staff.

O1: Collect input from other facilities at other Districts to gain a knowledge of cleaning staff, products, and budgets along with repetition schedules used for daily and less frequent janitorial maintenance.

A1: By Feb 2017, call three other Park Districts with similar design and discuss what is involved with the maintenance side of running a community center. Staffing used, hours of those staff, main work requirements, trainings involved, budgeting for materials and labor. JD

A2: Determine special needs of the building beyond day to day operations. Includes asking about gym floor/walking track resurfacing, HVAC replacements, plumbing, elevator, and electrical requirements and equipment used to maintain all systems. JD LM

A3: By the end of winter 2017, use collected data to estimate labor costs, maintenance equipment cost, special repair needs cost, etc. and develop schedule of expenses and materials. JD

A4: Decide after interviewing other agencies, with the Recreation staff, who will be responsible for hiring of the building cleaning and maintenance repair staff. JD LM

O2: Develop fixed asset inventory and replacement schedule for building mechanics, operations, flooring, roofing, etc.

A1: By the end of 2017, collect data from interviews, architects, and builders with cost info to form inventory sheet and replacement date schedules. JD

Fitness Center: Meeting people at their level of wellness and growing with them to build a dynamic relationship that lasts a lifetime.

G1: The Fitness Center will be competitive with others in the area

O1: Find the balance between service and revenue generation

A1: Research other fitness facilities in the area to identify its niche and the best way to communicate it through competitive advertising. (Oct 2017) LM

A2: Study community-wide surveys and ACTION 2020 committees' feedback to determine demographics and desired amenities to drive advertising message. (Oct 2017) SR

G2: All visitors will understand the etiquette and rules of the fitness area

O1: Signs at the entrance, the District website and member orientation will convey proper conduct and rules

A1: Look for PDRMA's and other community centers' examples of best practices (Oct 2017) SR

G3: Users will find it easy to exercise at a pace and style they are comfortable with

O1: Users will be able to access the building 24 hours a day to workout at a time that is best for them

A1: Research similar facilities' operation and consideration for safety and security. (summer 2017) LM
SR

O2: There will be staff available during peak hours to help with any questions and to provide personal training, etc.

A1: Develop graduate student assistantship program with NIU (Jun 2017) Supt. Of Rec

G4: It will be a modern well maintained facility

O1: Users will have access to up-to-date equipment

A1: Research renting vs. owning (Jun 2017) LM

O2: Equipment and the facility will be kept clean and well maintained

A1: Research content and decide what's appropriate for our facility (Oct 2017) LM

A2: Clearly display equipment wipe down etiquette to users at the facility and upon purchase of a membership (Jan 2018) SR

Recreation: Something for Everyone

G1: Seasonal program lineups will include a diverse and abundant array of programs

O1: Recreation staff will have designated programming areas to focus on

A1: Define what this breakdown will be: age range, category, program type, etc. (Jun 2017) Supt of Rec

A2: Establish job descriptions that reflect these roles (Jun 2017) Supt of Rec

G2: Recreation staff will have good communication with participants and know their needs

O1: Implement a program evaluation process

A1: Utilize the registration software's capabilities for communication and obtaining feedback from participants (Apr 2017) SR

A2: Once a year ask the public for feedback through an electronic survey on Facebook and eblasts. (ongoing) SR

O2: Recreation supervisors will play an active role in marketing their programs

A1: Develop a list/spectrum of advertising mediums and associated costs for recreation supervisors to incorporate into each program's budget. (Mar 2018) SR

A2: Utilize the registration software to establish more personal communication between rec supervisors and their participants – for example email them with reminders, new class announcements, etc. (Apr 2017) LM

O3: Instructors will have a more active role in monitoring and managing their programs

A1: Train instructors on managing their classes and printing rosters. (Feb 2017) LM

A2: Instructors will be responsible for communicating with participants over the course of a session to send reminders, special requests, class cancelations, etc. LM

G3: The recreation department will be balanced with a combination of full- and part-time staff that ensures programming and the recreation campus operations are run efficiently.

O1: Establish an efficient staffing structure for the community center and recreation campus

A1: Hire 6 front desk staff to share 3 shifts per day. (Oct 2017) LM

A2: Study other park districts to learn how they utilize Facility Coordinators to see if this option is a good fit for us in managing the community center, fitness center and all operations at the recreation campus. (Oct 2017) Supt. of Rec.

Dog Park: Run. Jump. Wag. Sniff. Dogs and their people deserve a safe friendly place to play together.

G1: All visitors will be made aware of the etiquette and rules of the facility

O1: Signs at the entrance, the District website and member orientation will convey proper conduct and rules

A1: Research content and decide what's appropriate for our facility (Oct 2017) LM

A2: Clearly display rules and etiquette to users at the facility and upon purchase of a membership (Jan 2018) SR

G2: Community Center staff will be knowledgeable about general facility operations and maintenance

A1: Work with Jeff to determine community center staff's responsibilities for operation of the dog park and incorporate it into the community center operations manual JD

G3: Develop a staffing requirement schedule for maintaining the dog park

O1: Through acquired information from other dog park operators and field observation, complete a task sheet of daily and less frequent needs for the area to decide staffing numbers and frequency of tasks. Organize timing of maintenance while working with dog park users.

A1: By December of 2016, call and visit at least two other area dog park maintenance staff to discuss actual daily staff labor needs and time to maintain the parks. Include mowing, seeding, landscape work, repairs and cleanup of dog waste. Use info to develop written plan for staff time and materials used to maintain dog park on a weekly basis so hours can be multiplied out for the entire season. JD BH

A2: Use gathered info from visits and interviews to collect cost of any other materials, objects used in the dog park. JD

O2: Schedule fixed asset maintenance needs and replacement intervals.

A1: Use current inspection sheets to develop specific sheets for new building systems by summer of 2017. JD

A2: Work with architects once solid plans developed to acquire specific model information on HVAC, furnishings, electrical, plumbing and other fixtures for adding to current fixed asset list for replacement. JD

Splashpad: A refreshing water oasis for kids to engage with the world around them and each other where parents feel safe and relaxed.

G1: All visitors will be made aware of the etiquette and rules of the facility

O1: Signs at the entrance, the District website and member orientation will convey proper conduct and rules

A1: Research content and decide what's appropriate for our facility (Oct 2017) LM

A2: Clearly display rules and etiquette to users at the facility and upon purchase of a membership (Jan 2018) SR

G2: Community Center staff will be knowledgeable about general facility operations and maintenance

A1: Work with Jeff to determine community center staff's responsibilities for operation of the splashpad and incorporate it into the community center operations manual LM & JD

G3: Work with pool maintenance staff to organize schedules and maintenance operation policies.

O1: Collect requirements for start-up, daily maintenance, and end-of-year shut down procedures from manufacture and other Park Districts.

A1: By fall of 2017, using data collected from specific splash pieces from the architects, manufacture of equipment, and staff from other districts, develop daily maintenance needs for splash pad and develop opening, closing, and winterizing schedules for the beginning and end of seasons. JD BS

O2: Use above data to organize staffing needs throughout the year from start up to shut down.

A1: Based on collected data, by end of fall of 2017, determine time needed from in-house staff for maintaining all aspects of pad and surrounds and configure total hours per season for staffing. JD

G4: Determine additional budget and supply needs for maintaining the splash pad.

O1: Collect data from manufacture of pad and other districts to determine chemical and material needs to formulate maintenance operating budget.

A1: By the fall of 2017, using tangible data from the manufacturer and other similar researched splash pad users, determine general amount of chlorine products, acid, stabilizer and other water chemicals for budgeting purposes. JD

A2: Collect electrical usage requirements from equipment manufacturer and other agencies to determine power needs and cost for season. JD

Sled Hill: Embracing and embodying the simple joy of playing outdoors in all seasons and for all individuals.

G4: All visitors will be made aware of the etiquette and rules of the facility

O1: Signs at the entrance, the District website and member orientation will convey proper conduct and rules

A1: Research content and decide what's appropriate for our facility (Oct 2017) LM

A2: Clearly display rules and etiquette to users at the facility and upon purchase of a membership (Jan 2018) SR

G5: Community Center staff will be knowledgeable about general facility operations and maintenance

A1: Work with Jeff to determine community center staff's responsibilities for operation of the sled hill and incorporate it into the community center operations manual LM & JD

O2: Develop year-long maintenance schedule for care of the sled hill.

A1: Collect information from other regional Districts that maintain sled hills to plan mowing, plowing, landscaping, and wear-point upkeep for longevity of the sledding complex. JD BH

A2: By Feb 2017, call three area Park Districts with sled hills to acquire information on staff used, hours per day or week to maintain the hill and access, determine if fire pit used and requirements for use and safety. Determine any specialized equipment used to maintain and cost involved. JD BH

A3: Also collect info on summer maintenance and seeding, grassing challenges, mowing time and safe mowing methods. JD

A4: Summer of 2017, use collected data to develop extra staffing hour expenses and equipment costs. JD

G6: Develop PDRMA approved safety plan for staff and users of the sled hill and fire pit area.

O1: Organize meetings with PDRMA and other Districts with a sled hill to formulate needed signage, user traffic control methods, safety plans, fire pit protection and use and emergency plans.

A1: Meet with PDRMA during early summer of 2017 to discuss requirements for safety plans and operations procedures for a sled hill along with required inspection sheets. JD LM

6. Keep the current outdoor pool open as long as fiscally responsible.

G1: Staff will be friendly and provide good customer service

O1: Work closely with the pool manager to ensure operations are held to a high standard

A1: Have regular meetings LM

O2: Ensure staff are well trained

A1: Hold preseason, weekly and "as needed" trainings to keep their skills sharp LM

G2: The pool will meet standards set by PDRMA, the health Department and the American with Disabilities Act

O1: Staff will be informed of any necessary changes to policy or maintenance

A1: Attend annual PDRMA workshop and communicate updates with staff LM

A2: Monitor Health Department website for updates and policy changes LM

7. Continue to work with the City and Neighborhoods to transition park dedications in developing neighborhoods.

G1: Residents will know the status of their neighborhood's park.

O1: Once acquired, display signs on future park sites that communicate the status of the site and steps that need to be taken to make it a park

A1: Establish a standard sign that can be customized with each future parks amenities and the steps that must be taken before the site becomes a park. SR

A2: Communicate with neighbors with letter to update them on the process or make them aware of important milestones. SR

8. Further develop our already substantial cooperation/partnership within the community.

G1: Current partners will know that their relationship with the District is appreciated and valued in the community

O1: Annually recognize outstanding sponsors/volunteers with the District's Park Partner award

A1: At the December Board meeting select individuals for a presentation at the January meeting (ongoing) SR

O2: Raise awareness in the community about these partnerships.

A1: Include partnerships in press releases and other communication about projects (ongoing) SR

9. Work toward being the most recognized provider of recreational opportunities in Sycamore.

G1: Residents will be familiar with the Park District before their specific recreational needs arise.

O1: The Park District brand will have a presence in homes and throughout the community.

A1: Provide residents with a seasonal catalog 3 times a year plus late February Spring/Summer preview pamphlet (Dec 2016) SR

A2: Increase presence in local magazines, merchant windows, schools, facebook, radio, newspaper, internet, etc. (ongoing) SR

G2: When a need arises, residents will know where to go to find the information they need about how to fulfill that need at the Park District

O1: The Community Center front desk will be the "hub" of information for the District

O2: The website will have easy to find information about what the District offers residents

A1: Update website to include all new ACTION 2020 projects as they open (Oct 2017-Dec 2020) SR

A2: Continually enhance website content and features– interactive map, photo gallery, etc. (ongoing) SR

A3: Claim and enhance the District's business sites on all search engines (Feb 2017) SR

10. Grow the district's endowment and define how its proceeds will be used.

G1: Area residents will be familiar with the endowment as the means of donating to the park district

O1: After Leaf a Legacy is complete, raise awareness about the endowment

A1: Establish an ongoing awareness campaign for the District's endowment that includes information on the District website, program catalogs, brochures, etc. (Sep 2017) SR

A2: Establish an annual appeal to Sycamore businesses (Oct 2017) SR

A3: Hold an annual public fundraiser to support the endowment (Sep 2017) SR

SYCAMORE PARK DISTRICT
Board of Commissioners
Date of Board Meeting: November 22, 2016

STAFF RECOMMENDATION

AGENDA ITEM: FIRST REVIEW OF OPERATING BUDGET FOR F.Y. 2017: Discussion and Comment Only

BACKGROUND INFORMATION: Staff has spent the last two weeks working on 2016 year-end projections and 2017 budget requests. I have taken these numbers and consolidated them in the attached document. This draft will be distributed back to staff for further review and revisions.

There are a few items to keep in mind as you review:

- I have not recorded projections or proposed 2017 budget figures for Action 2020. I want to take some additional time to review this fund along with the various cash flow projections that have been produced. As soon as I have completed the draft of the Action 2020 fund I will forward on to you for review.
- No fulltime salary increases are in your draft. They will be added, later, and as permitted.
- Not all transfers to the Action 2020 fund have been recorded in this draft.

FISCAL IMPACT: Evaluating the total impact of the 2017 proposed budget is a bit difficult with some of the data not included. It is easier to review fund by fund at this time.

STAFF RECOMMENDATION: Staff recommends opening the floor for comment and questions, after which staff will take any and all comments and integrate them into the final version. The Operating Budget will then be brought back to the Board, with wage adjustments integrated, for final approval in December.

PREPARED BY: Jacqueline Hienbuecher, Superintendent of Finance

EXECUTIVE DIRECTOR REVIEW/APPROVAL:



BOARD ACTION:

		2010	2011	2012	2013	2014	2015	2016	9/30/2016	2016	2017		
		Actual	Actual	Actual	Actual	Actual	Actual	Budget		Projected	Requested		
CORPORATE											Budget		
10	10 0000	3001	real estate taxes current	489,978	466,777	438,269	478,197	485,000	1,110,937	1,145,000	1,120,954	1,152,000	1,160,000
		3002	real estate taxes int current	67	33	23	18		28				
		3005	replacement taxes	45,011	39,664	39,736	44,051	40,000	48,358	45,000	33,783	42,600	40,000
		3007	interest income	76	49	25	34		148		34	50	
		3010	donations	800	1,181								
		3019	court judgements	-	-				88				
		3022	transfers from other funds	138,915	35,036	37,516	28,407	29,494	33,121	31,386	32,670	32,572	30,356
		3025	farm income	19,395	26,938	26,938	27,038	29,730	40,719	40,719	23,409	40,919	23,344
		3028	miscellaneous	1,652	2,360	1,181	9,957	200	1,006	200	369	419	300
		4000	shelter rentals	6,292	6,241	8,055	7,450	7,500	6,460	6,500	8,361	8,400	7,000
		4001	alcohol permits	850	1,450	750	450	400	865	750	900	900	800
TOTAL REVENUE				703,036	579,729	552,493	595,601	592,324	1,241,729	1,269,555	1,220,480	1,277,860	1,261,800
EXPENSES													
WAGES													
10	10 0001	6000	wages-full time	187,855	170,500	189,139	150,749	155,517	169,229	171,866	131,875	171,536	171,536
			<i>transfer 25% to 20</i>										
		6002	part time			-	7,375	7,388	13,294	9,225	9,797	14,090	12,475
			<i>pt 10.25 per hour 900 hrs</i>	187,855	170,500	189,139	158,124	162,905	182,523	181,091	141,672	185,626	184,011
			<i>idot grant work 3250</i>										
PAYROLL EXPENSES													
10	10 0002	6100	imrf expense	18,841	18,950	20,893	17,074	17,838	19,447	18,407	14,750	18,371	16,279
			<i>rate decreased from 10.71% to 9.49%</i>										
		6101	social security expense	11,004	10,000	10,797	9,308	10,100	11,229	11,228	9,059	11,509	11,409
		6102	medicare expense	2,574	2,339	2,546	2,177	2,362	2,626	2,626	2,051	2,692	2,668
				32,419	31,289	34,236	28,559	30,300	33,302	32,261	25,860	32,572	30,356
PROFESSIONAL SERVICES													
10	10 0003	6120	legal fees	14,013	9,820	11,360	16,622	18,000	12,821	18,000	29,444	42,000	42,000
		6125	misc consultants	3,680	9,450	4,195	6,888	5,750	82,523	10,000	11,436	20,831	68,300
			<i>bridges 34200</i>										
			<i>brickville 13100</i>										
			<i>misc 21000</i>	17,693	19,270	15,555	23,510	23,750	95,344	28,000	40,881	62,831	110,300
ADMINISTRATIVE EXPENSES													
10	10 0004	6200	office supplies	2,048	2,145	2,694	2,206	2,400	2,486	2,400	1,816	2,400	2,400
			<i>administration 1,900</i>										
			<i>golf 500</i>										
		6201	office equipment	196	119	329	99	-	25	200	-		200
		6202	postage	1,918	1,276	850	757	1,150	1,369	1,150	755	950	1,150
			<i>normal business 1000</i>										
			<i>golf 150</i>										
		6203	printing & publication	990	1,219	613	657	400	900	800	32	100	600
			<i>truth in taxation 150 (11)</i>										
			<i>budget notice 30 (3)</i>										
			<i>treasurers report 50 (6)</i>										
			<i>misc 370 decrease 200</i>										
		6204	dues & subscriptions	4,913	4,875	4,857	4,816	5,155	5,402	5,812	5,004	5,752	5,872
		*	<i>ipra 470 - supt of finance/golf (1)</i>										

CORPORATE		2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
*	<i>chamber 75 - split (1)</i>										
*	<i>ambassador 65 - split (1)</i>										
*	<i>postmaster 115 - split (1)</i>										
*	<i>iapd 2,050 - split (1)</i>										
*	<i>postage meter 160 - split (6)</i>										
*	<i>safe deposit box 57 (6)</i>										
*	<i>nrpa 400 -split -(8)</i>										
*	<i>nwiapr 25 - split (3)</i>										
*	<i>pga 760 (7)</i>										
*	usga 110 (1) NEW IN 2015										
*	<i>survey monkey 150 - split (7)</i>										
*	<i>midwest assoc of golf supt 180 (1)</i>										
*	<i>il turfgrass assoc 125 (3)</i>										
*	<i>gcsaa - jeff 375 (6)</i>										
*	<i>gcsaa - steve 190 (4)</i>										
*	<i>sports turf managers 100 (3)</i>										
*	<i>rotary - 400 - split quarterly</i>										
	<i>genoa chamber - 65 split</i>										
6205	books & magazines	-	-	261	-		198	200	-		200
6206	computer software	6,325	7,088	7,204	6,443	5,685	6,193	5,625	4,998	5,700	6,125
	<i>harris 4400 (10)</i>										
	<i>OFFICE 365 1425 SPLIT</i>										
	adobe creative cloud 300 - split (8)										
6207	education & training	3,288	2,095	2,795	4,478	13,530	10,793	13,530	4,242	6,000	13,530
	<i>dan 3000</i>										
	<i>jackie 1000</i>										
	<i>national 2250</i>										
	<i>misc 2000 - split</i>										
	<i>nettie 1000</i>										
	<i>kirk 1000</i>										
	<i>board conference 4x600</i>										
	<i>golf ft (steve, armond)400x2</i>										
	<i>golf - bob 20% 80</i>										
6208	advertising printed	2,855	3,342	930	4,117	4,000	3,257	move to marketing			
6211	travel expense	2,579	3,074	8,120	371	400	629	500	156	300	500
	<i>see education & training</i>										
6212	meetings expense	1,239	611	835	623	680	1,632	1,000	1,119	1,600	1,600
	<i>dan/ted - 2x month split 360</i>										
	<i>staff meetings split 100</i>										
	<i>annual chamber split 50</i>										
	<i>salute to scholars 30 split</i>										
	misc 1060 split										
6213	employee relations	421	1,078	1,560	5,549	2,500	1,373	2,250	2,026	2,500	2,250
	<i>pt appreciation 600 split</i>										
	<i>holiday party 1000 split</i>										
	<i>birthdays 225</i>										
	<i>misc 425 split</i>										
6214	public relations	3,064	1,366	3,738	16,578	12,475	4,214	move to market	375		
6215	brand/image (uniforms)	343			176	3,500	1,426	move to market	(40)		
6218	refunds	30			-						
		<u>30,209</u>	<u>28,288</u>	<u>34,786</u>	<u>46,867</u>	<u>51,875</u>	<u>39,896</u>	<u>33,467</u>	<u>20,483</u>	<u>25,302</u>	<u>34,427</u>

		2010	2011	2012	2013	2014	2015	2016	9/30/2016	2016	2017	
		Actual	Actual	Actual	Actual	Actual	Actual	Budget		Projected	Requested	
											Budget	
CORPORATE												
CONTRACTED SERVICES												
10	10 0005 6300	building maintenance services	3,454	1,899	1,962	4,569	2,782	4,000	3,300	4,147	6,100	4,000
		<i>pest control 525 SPLIT (monthly)</i>										
		<i>security 610-SPLIT 3,6,9,12</i>										
		<i>water softener house 250</i>										
		<i>softener salt clubhouse 700</i>										
		<i>carpet cleaning admin 315</i>										
		<i>sprinkler inspection 250</i>										
		<i>fire alarm inspection 185</i>										
		<i>misc 1165 split</i>										
6301	Rag & rug	586	741	522	248	300	391	425	317	425	450	
	<i>slight increase by 25</i>											
6302	refuse removal	1,045	678	979	1,091	1,100	884	1,000	501	750	750	
6303	cleaning service				3,704	13,600	12,301	11,000	6,967	10,600	11,000	
	<i>includes 16900 for sparkle balance servicemaster deep cleaning split between corp and rec</i>											
6304	office equipment	9,618	5,385	9,298	9,425	10,445	8,451	10,000	7,263	9,000	10,000	
	<i>MONTHLY SERVICES 3600 SPLIT</i>											
	<i>SSL CERTS 110 SPLIT (9)</i>											
	<i>copier 1900-split</i>											
	<i>misc overage 4390 - split</i>											
6305	criminal background - split	511	385	420	510	500	500	500	1,705	500	600	
6306	bank service charge - split	558	845	928	554	600	350	600	235	600	600	
6310	credit card system expense	503	129	72	62	100	128	100	90	200	150	
6311	MEDICAL SERVICES				92	500	-	500	-			
		16,275	10,062	14,181	20,255	29,927	27,005	27,425	21,225	28,175	27,550	
MAINTENANCE												
10	10 0006 6401	buildings	792	1,781	1,478	1,499	600	216	2,000	1,853	2,600	2,000
	6406	bridges & roads						125,152	(851)	(851)	-	
			792	1,781	1,478	1,499	600	125,368	1,002	1,749	2,000	
MATERIALS & SUPPLIES												
10	10 0007 6500	misc	896	664	419	537	500	729	600	917	1,500	1,000
		<i>water/cooler rent 300</i>										
	6510	janitorial	363	110								
			1,259	774	419	537	500	729	600	917	1,500	1,000
utilities												
10	10 0009 6700	phone	6,656	3,865	4,008	4,001	4,180	3,749	3,900	2,931	4,000	4,000
		<i>att 180 - split</i>										
		<i>FRONTIER 3720 - split</i>										
6701	cell	916	516	703	964	1,350	900	900	675	900	900	
	<i>monthly stipend 25*3</i>											
6702	electricity - split	6,347	2,828	3,825	3,119	3,400	3,340	4,000	2,453	3,750	3,500	
6703	gas - split	1,733	1,207	1,371	1,550	1,500	1,286	1,500	903	1,300	1,500	
6706	internet - split	-	-	607	-	-	1,380	1,300	799	1,200	1,200	
	<i>(comcast)</i>	15,652	8,416	10,514	9,634	10,430	10,654	11,600	7,762	11,150	11,100	
insurance												
10	10 0010 6800	unemployment	3,539									
	6801	health ins premiums	49,898	47,674	52,476	42,822	38,148	52,251	52,250	35,450	52,680	52,680
	6803	h.s.a. contribution	2,400		5,400	3,371						

		2010	2011	2012	2013	2014	2015	2016	9/30/2016	2016	2017
		Actual	Actual	Actual	Actual	Actual	Actual	Budget		Projected	Requested
											Budget
CORPORATE											
	6804 allowance for employee wellness					7,150					
	6805 wellness threshold reduction					7,094					
		<u>55,837</u>	<u>47,674</u>	<u>57,876</u>	<u>46,193</u>	<u>52,392</u>	<u>52,251</u>	<u>52,250</u>	<u>35,450</u>	<u>52,680</u>	<u>52,680</u>
miscellaneous											
10 10 0011 6860	operating transfer to to action 2020	<u>105,000</u>		<u>12,975</u>				1,060,000	444,000	444,000	
		105,000		12,975							
	total expenses	462,991	318,054	371,159	335,180	362,679	567,071	1,428,694	739,250	845,585	453,423
	TOTAL REVENUE	703,036	579,729	552,493	595,601	592,324	1,241,729	1,269,555	1,220,480	1,277,860	1,261,800
	TOTAL EXPENSES	462,991	318,054	371,159	335,180	362,679	567,071	1,428,694	739,250	845,585	453,423
	NET INCOME (LOSS)	240,045	261,675	181,334	260,422	229,645	674,659	(159,139)	481,230	432,275	808,376

					2010	2011	2012	2013	2014	2015	2016	9/30/2016	2016	2017
					Actual	Actual	Actual	Actual	Actual	Actual	Budget		Projected	Requested
MARKETING REVENUE														Budget
10	12	0000	3022	transfers from other							-	21	21	
10	12	0000	4150	leaf a legacy event							37,300	5,552	5,552	
											37,300	5,573	5,573	-
EXPENSES														
WAGES														
10	12	0001	6002	wages part time							-	198	198	
												198	198	-
PAYROLL EXPENSES														
10	12	0002	6100	imrf expense							-	6	6	
10	12	0002	6101	social security expense							-	12	12	
10	12	0002	6102	medicare expense							-	3	3	
												21	21	-
ADMINISTRATIVE EXPENSES														
10	12	0004	6208	advertising printed - general							12,250	10,467	11,500	13290
				SCORE TABLE 2016-2018 590										
				sycamore home pages - admin/golf 650										610
				misc 1000										
				SR - new values ads 700										
				SR - discover hometown ads 700										
				SR - chronicle 1000										
				SR - Golf brochure/mailling 600										
				SR - misc print ads 1000										
				bridal guide										
				golf 4800										
				misc 1850										
6209				advertising radio - general							1,300	1,963	1,963	9900
				fireworks-300										
				pool - 1000										
				chronicle web ads 2100										
				dekalb co online 800										
				misc 5700										
6214				public relations - general							32,200	12,426	16,908	15150
				castle challenge 500										
				community expo 100										
				dcedc 750										
				golf outings 600										
				facebook 400										
				SR Leaf a Legacy 6000										
				SR newsletter 3400										
				SR Santa House/Walk 1800										
				SR banners 600										
				SR spd promo items 1000										
6215				brand image/uniforms							7,000	3,272	3,538	7000
6223				leaf a legacy event							37,300	3,141	6,200	
				band 30000										
				food/drink 3500										

MARKETING	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
<i>chairs 300</i>										
<i>tables/linens 500</i>										
<i>misc decorations/favors 1500</i>										
<i>promotion 1500</i>										
							90,050	31,269	40,719	45,340
total expenses	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	90,050	31,487	40,938	45,340
TOTAL REVENUE	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	37,300	5,573	5,573	-
TOTAL EXPENSES	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	90,050	31,487	40,938	45,340
NET INCOME(LOSS)	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	(52,750)	(25,915)	(35,365)	(45,340)

PARKS		2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
10 15 0000 3022	transfers from other accounts	16,706	18,494	15,383	12,769	13,196	8,980	14,810	8,930	11,606	14,346
TOTAL REVENUE		16,706	18,494	15,383	12,769	13,196	8,980	14,810	8,930	11,606	14,346
EXPENSES											
WAGES											
10 15 0001 6000	wages-full time	42,296	42,029	25,133	25,799	26,649	26,574	28,632	21,984	28,632	28,632
6005	part time maintenance	47,844	46,746	49,337	48,589	52,000	27,037	75,579	36,197	55,000	75,000
	39000 part time IMRF	90,140	88,775	74,470	74,388	78,649	53,611	104,211	58,181	83,632	103,632
								67,632		48,632	67,632
PAYROLL EXPENSES											
10 15 0002 6100	imrf expense	8,842	9,813	7,907	7,176	7,540	4,731	7,243	4,022	5,208	6,418
			9.49								
6101	social security expense	5,571	5,426	4,624	4,592	4,877	3,297	6,461	3,609	5,185	6,425
6102	medicare expense	1,303	1,269	1,081	1,074	1,141	771	1,511	844	1,213	1,503
		15,716	16,508	13,612	12,841	13,558	8,799	15,215	8,475	11,606	14,346
ADMINISTRATIVE EXPENSES											
10 15 0004 6200	office supplies	202	58	13	45		94		23	23	
6201	office equipment	70	47	-	-		-				
6204	dues & subscriptions	120	122	175	46	50	49	50	44	44	50
	jeff 19% ipra										
6205	books & magazines	-	-	-	-		-				
6207	education & training	225	225	173	738	1,355	189	1,355	298	500	955
	Jeff - 19% of 2500										
	Bob - 20% of 400										
	yrpt (dan) 400										
6210	licenses/inspections/registrations	20	77	172	195	150	490	150		150	
6211	travel exp	318	352	134	-		-				
	included in education										
6215	uniforms	-	306	202	424	300	356	300	400	400	300
		955	1,187	869	1,448	1,855	1,178	1,855	766	1,117	1,305
CONTRACTED SERVICES											
10 15 0005 6300	building maintenance services	469	1,574	1,477	1,350	1,200	3,299	1,775	6,406	7,000	4,000
	servicemaster strip wax floors and carpets										
6301	Rag & rug	598	1,150	980	601	600	610	600	544	700	700
6302	refuse removal	1,945	1,604	2,027	1,818	1,700	1,423	1,600	1,097	1,600	1,600
6307	equipment maintenance	1,575	-	673	957	1,000	1,648	1,000	399	600	1,000
	radar										
	fire alarm maint										
	fire extinguisher inspec										
	misc										
6308	landscape servies encap scheduled	-	-	-	7,365	15,440	20,528	21,455	17,772	21,455	12,365
6309	portable toilet rental	6,719	8,470	9,256	8,168	8,000	6,455	7,500	4,615	6,000	7,000
		11,306	12,798	14,413	20,259	27,940	33,963	33,930	30,833	37,355	26,665
MAINTENANCE											
10 15 0006 6400	small equipment purchase	3,073	190	1,284	500	500	-	500	530	530	1,000
6401	buildings	3,673	2,113	2,009	3,625	3,000	3,600	3,000	2,501	3,500	3,000
6402	vehicles/tractors	9,447	5,526	9,924	6,295	6,000	17,130	6,000	9,313	11,000	7,000
6403	mowers/utility vehicles	10,624	7,065	6,874	7,992	7,500	13,337	8,000	9,769	11,000	9,000
6404	shelters/open property	10,286	4,814	6,769	5,594	5,500	4,620	5,500	3,950	5,500	5,500

		2010	2011	2012	2013	2014	2015	2016	9/30/2016	2016	2017
		Actual	Actual	Actual	Actual	Actual	Actual	Budget		Projected	Requested
											Budget
PARKS											
	6405 signs	772	1,952	1,815	277	800	1,760	800	668	800	800
	6406 bridges/roads	6,217	867	804	1,100	800	265	800	143	600	800
	6407 play areas	10,448	184	4,531	4,457	4,700	8,007	4,700	3,880	4,500	4,700
	6408 museum building	-	499	155							
		<u>54,540</u>	<u>23,210</u>	<u>34,165</u>	<u>29,840</u>	<u>28,800</u>	<u>48,719</u>	<u>29,300</u>	<u>30,755</u>	<u>37,430</u>	<u>31,800</u>
MATERIALS & SUPPLIES											
10 15 0007	6500 misc	2,266	2,581	2,557	2,880	2,000	3,100	2,000	2,384	2,600	2,000
	6501 trees & shrubs	1,681	6,014	581	596	3,000	2,083	1,000	293	400	1,000
	<i>golf</i>										
	6502 seed/sod/flowers	11,756	5,625	579	1,643	3,500	4,638	3,500	1,821	2,100	3,500
	<i>golf</i>										
	6503 fish restocking	7,298	9,430	-		1,500	1,713	2,000		2,002	2,000
	6504 <i>pond management</i>	5,073	6,819	7,792	7,585	7,000	10,630	8,500	8,396	8,850	8,500
	6505 irrigation/drainage	333	1,103	-	-	400	-	400			400
	6506 fertilizer	-	-	-	-	400	-	300	508	508	300
	6507 pesticides	1,102	2,677	1,964	969	900	2,492	2,500	2,987	3,000	2,500
	6508 top dressings/soils	290	1,480	-	210	700	390	400	490	490	400
	6509 sand & gravel	66	21	-	-	100	766	400	374	374	400
	6510 janitorial	2,949	576	214	518	500	19	100	14	14	100
	6511 hardware	1,363	416	822	445	900	182	700	185	400	700
	6512 tools	5,611	3,165	312	965	750	1,294	750	304	500	750
	6513 first aid	401	575	37	307	300	242	300	294	294	300
	6514 safety	58	144	859	263	350	544	500	1,005	1,100	2,000
	6515 gas/oil	15,378	21,839	21,375	21,530	22,000	12,020	19,000	10,797	15,000	17,500
	6516 land development	365	545	-	-	1,000	-				
		<u>55,990</u>	<u>63,010</u>	<u>37,092</u>	<u>37,909</u>	<u>45,300</u>	<u>40,113</u>	<u>42,350</u>	<u>29,852</u>	<u>37,632</u>	<u>42,350</u>
utilities											
10 15 0009	6700 phone	2,287	2,348	2,169	2,455	2,400	1,213	1,200	871	1,250	1,250
	6701 cell	786	558	567	461	1,076	342	417	288	392	417
	jeff 19%, bob 20%										
	pt imrf										
	6702 electricity	7,274	7,381	6,740	7,182	5,700	7,850	8,000	5,420	8,000	7,500
	6703 gas	3,954	3,714	3,143	4,690	4,000	4,134	5,000	2,577	4,000	4,000
	6704 water/sewer	354	292	638	423	500	465	500	337	500	500
		<u>14,655</u>	<u>14,293</u>	<u>13,257</u>	<u>15,211</u>	<u>13,676</u>	<u>14,005</u>	<u>15,117</u>	<u>9,493</u>	<u>14,142</u>	<u>13,667</u>
insurance											
10 15 0010	6801 health ins premiums	8,715	9,529	5,874	6,906	6,000	7,498	7,631	5,174	7,675	7,675
	6803 h.s.a. contribution	560	-	1,012	585						
	6804 <i>allowance for employee wellness</i>					1,239					
	6805 wellness threshold reduction					1,116					
		<u>9,275</u>	<u>9,529</u>	<u>6,886</u>	<u>7,491</u>	<u>8,355</u>	<u>7,498</u>	<u>7,631</u>	<u>5,174</u>	<u>7,675</u>	<u>7,675</u>
miscellaneous											
10 15 0011	6850 property tax expense	1,341	1,899	1,862	2,233	2,300	9,028	9,100	9,142	9,142	9,100
		<u>1,341</u>	<u>1,899</u>	<u>1,862</u>	<u>2,233</u>	<u>2,300</u>	<u>9,028</u>	<u>9,100</u>	<u>9,142</u>	<u>9,142</u>	<u>9,100</u>
	total expenses	253,918	231,209	196,626	201,620	220,433	216,912	258,709	182,671	239,731	250,540
	TOTAL REVENUE	16,706	18,494	15,383	12,769	13,196	8,980	14,810	8,930	11,606	14,346
	TOTAL EXPENSES	253,918	231,209	196,626	201,620	220,433	216,912	258,709	182,671	239,731	250,540
	NET INCOME(LOSS)	(237,212)	(212,715)	(181,243)	(188,851)	(207,237)	(207,933)	(243,899)	(173,741)	(228,125)	(236,194)
	FUND TOTAL REVENUE	719,742	598,223	567,876	608,370	605,520	1,250,709	1,321,665	1,234,983	1,295,039	1,276,146
	proposed 2016 budget 2017 worksheet 1st draft										

PARKS		2010	2011	2012	2013	2014	2015	2016	9/30/2016	2016	2017
		Actual	Actual	Actual	Actual	Actual	Actual	Budget		Projected	Requested Budget
	TOTAL EXPENSES	716,909	549,263	567,785	536,799	583,112	783,983	1,777,453	953,408	1,126,255	749,304
	NET INCOME(LOSS)	2,833	48,960	91	71,571	22,408	466,726	(455,788)	281,574	168,784	526,842

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
RECREATION - ADMINISTRATION										
REVENUE										
20 10 0000 3001	297,367	334,865	358,895	450,491	495,000	500,221	479,000	478,067	491,000	497000
3002	40	24	19	17		13				
3003	263,901	301,864	337,597	354,718	325,000	325,310	346,000	336,142	345,000	372000
3004	36	21	18	13		8				
3007	98	39	35	44		54		9		
3010	1,392			10,000						
3022	19,056	21,828	22,233	28,308	29,024	28,688	31,359	25,651	27,541	25,577
3028	-	390	44	-		9,449				
TOTAL REVENUE	581,890	659,031	718,841	843,590	849,024	863,743	856,359	839,868	863,541	894,577
EXPENSES										
WAGES										
20 10 0001 6000	104,066	96,499	108,956	152,744	154,986	159,727	174,571	114,502	149,225	149225
6002						6				
6023					2,400		2,400	1,875	1,875	
6005	-	367	785	-						
	104,066	96,866	109,741	152,744	157,386	159,733	176,971	116,377	151,100	149,225
PAYROLL EXPENSES										
20 10 0002 6100	10,479	10,582	12,204	17,062	17,777	17,693	18,697	12,263	15,982	14,161
	9.49									
6101	6,269	5,754	6,601	9,016	9,758	9,651	10,972	7,091	9,368	9,252
6102	1,466	1,346	1,544	2,109	2,282	2,257	2,566	1,658	2,191	2,164
	18,214	17,682	20,349	28,186	29,817	29,600	32,235	21,013	27,541	25,577
PROFESSIONAL SERVICES										
20 10 0003 6125		9,450	4,195	6,888	6,000	-				
6130	-		626	5,311	7,500	1,781	1,500	600	600	600
	-	9,450	4,821	12,199	13,500	1,781	1,500	600	600	600
ADMINISTRATIVE EXPENSES										
20 10 0004 6200	947	1,465	2,167	1,839	1,800	2,308	1,900	1,010	1,900	1900
6201	56	95	84	24		25	200			200
6202	1,116	1,116	873	682	1,000	558	1,000	291	900	1000
6203	947	1,219	525	544	400	1,859	2,500	(126)	50	600
6204	2,874	3,043	3,493	3,201	4,000	3,750	4,000	3,318	3,936	4015

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
RECREATION - ADMINISTRATION										
6206	2,206	1,715	2,024	1,850	2,185	2,295	5,025	3,706	5,025	23871
6207	823	463	1,103	1,700	6,250	1,874	6,250	1,809	2,000	6250
6208	995	2,072	-	2,257	2,000	3,037	move to marketing			
6209							7,500	2,156	2,156	0
6211	1,813	2,168	3,153	1,461	1,800	1,860	1,600	611	1,000	1000
6212	-	44	845	623	600	1,636	1,000	1,212	1,600	1600
6213	68	884	1,722	5,423	2,500	1,254	2,250	2,026	2,500	2250
6214	677	935	3,565	26,752	2,975	4,649	move to marke	375		
6215	343	-	-	176	3,500	1,557	move to marketing			
	12,865	15,219	19,554	46,532	29,010	40,738	33,225	16,388	21,067	42,686
contracted services										
20 10 0005 6300	-	881	2,682	3,043	3,832	3,567	4,310	2,449	3,500	4310
6301	-	12	125	70	105	109	125	149	220	250
6303				3,704	13,600	12,301	11,000	6,967	10,600	11,000
6304	7,693	5,631	9,488	9,336	10,335	8,450	10,000	7,025	9,000	1000
6305	410	385	420	510	500	500	500	705	500	600

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
RECREATION - ADMINISTRATION										
6306 bank service charge	559	845	928	554	600	350	600	235	600	600
6310 credit card system exp						29		381	600	600
6311 MEDICAL SERVICES				92	500	-	500	-		
	<u>8,662</u>	<u>7,754</u>	<u>13,643</u>	<u>17,310</u>	<u>29,472</u>	<u>25,306</u>	<u>27,035</u>	<u>17,910</u>	<u>25,020</u>	<u>18,360</u>
MATERIALS & SUPPLIES										
20 10 0007 6500 misc	-	330	25	375	500	4,624	600	288	400	46000
Add 45400 for pool work	-	330	25	375	500	4,624	600	288	400	46,000
utilities										
20 10 0009 6700 phone	1,114	3,886	4,008	4,000	4,180	3,727	3,900	2,870	4,000	4000
6701 cell	662	410	536	387	900	575	600	450	600	600
monthly stipend 2*25										
6702 electricity - split	-	3,127	3,825	3,119	3,400	3,340	4,000	2,453	3,750	3500
6703 gas - split	-	491	877	965	1,500	787	1,500	573	1,300	1500
6706 internet	-	-	607	-		1,380	1,300	799	1,200	1200
(comcast)	1,776	7,914	9,853	8,472	9,980	9,809	11,300	7,145	10,850	10,800
insurance										
20 10 0010 6800 unemployment	3,539	-								
6801 health ins premiums	26,530	15,575	16,046	27,835	24,972	47,944	44,605	36,037	53,600	53734
threshold reduction (2)					4,643					
6803 addl funds for employee wellness	1,200	14,400	2,367	2,629	5,557					
	<u>31,269</u>	<u>29,975</u>	<u>18,413</u>	<u>30,464</u>	<u>35,172</u>	<u>47,944</u>	<u>44,605</u>	<u>36,037</u>	<u>53,600</u>	<u>53,734</u>
miscellaneous										
20 10 0011 6860 operating transfer to	4,143	184,074	135,737	152,492		57,602	173,416	176,774		
for loss at pool 23416										
to action 2020 150000										
total expenses	180,995	369,264	332,136	448,773	304,837	377,137	500,887	392,532	290,178	346,982
TOTAL REVENUE	581,890	659,031	718,841	843,590	849,024	863,743	856,359	839,868	863,541	894,577
TOTAL EXPENSES	180,995	369,264	332,136	448,773	304,837	377,137	500,887	392,532	290,178	346,982
NET INCOME(LOSS)	400,895	289,767	386,705	394,817	544,187	486,607	355,472	447,336	573,363	547,595

RECREATION - SPORTS COMPLEX				2010	2011	2012	2013	2014	2015	2016	9/30/2016	2016	2017	
				Actual	Actual	Actual	Actual	Actual	Actual	Budget		Projected	Requested	
													Budget	
REVENUE														
20	20	0000	3050	marketing income	2,129	-	400	-	200	300				6000
				lal contribution										
			4010	little league	4,852	4,679	4,900	3,960	4,000	2,608	3,500	3,779	3,779	5700
			4011	asa girls	2,745	3,015	2,500	2,706	2,500	2,819	2,500	2,426	2,930	2500
			4012	pony league	1,938	2,356	1,500	828	1,000	874	1,000	1,958	1,958	
				titans									1,467	1600
			4013	mens 16"	1,855	1,740	1,700	1,508	1,500	1,152	1,200	1,024	1,024	1145
			4014	womens softball	1,559	1,128	1,104	1,250	1,100	1,224	1,200	1,152	1,152	1250
			4015	church league	1,920	1,728	1,600	1,658	1,600	1,200	1,500	1,464	1,464	2000
			4016	specials leagues	113	828	-	-	-	-	-	(494)		
			4017	ayso	8,290	7,980	7,500	5,360	6,000	6,708	8,500	9,792	9,792	9000
			4020	other soccer	2,380	2,625	2,500	2,000	2,000	6,821	3,000	4,500	4,575	5500
			4021	football leagues	2,528	800	800	400	600	-	500		300	300
			4025	team fees	725	283	400	158	400	-		87		
			4026	team light fees	3,000	1,401	3,000	2,375	2,000	2,195	1,900	-		
			4027	field rental	3,695	1,955	2,000	3,548	3,500	3,262	3,500	906	2,753	3000
			4028	miscellaneous	4,395	6,600	6,500	7,000	7,000	6,800	7,000	6,900	6,900	7000
			4030	liners	-	5,000	-	-	-	-	-	-	-	-
				TOTAL REVENUE	42,124	42,118	36,404	32,751	33,400	35,963	35,300	33,494	38,094	44,995
EXPENSES														
ADMINISTRATIVE EXPENSES														
			6207	education & training								1,000	1,000	1000
20	20	0004	6220	sport complex banners	620	-	200	-	-	-	-	1,000	1,000	1,000
					620	-	200	-	-	-	-	1,000	1,000	1,000
MATERIALS & SUPPLIES														
20	20	0007	6500	miscellaneous	-	-	150	552	-	250	-	250	250	250
					-	-	150	552	-	250	-	250	250	250
				total expenses	620	-	350	552	-	250		1,250	1,250	1,250
				TOTAL REVENUE	42,124	42,118	36,404	32,751	33,400	35,963	35,300	33,494	38,094	44,995
				TOTAL EXPENSES	620	-	350	552	-	250	-	1,250	1,250	1,250
				NET INCOME(LOSS)	41,504	42,118	36,054	32,199	33,400	35,713	35,300	32,244	36,844	43,745

					2010	2011	2012	2013	2014	2015	2016	9/30/2016	2016	2017	
					Actual	Actual	Actual	Actual	Actual	Actual	Budget		Projected	Requested	
														Budget	
sports complex maint															
20	21	0000	3018	insurance proceeds				1,999							
20	21	0000	3022	transfers from other accounts	31,198	35,148	37,342	38,300	39,350	40,960	38,532	39,442	39,533	37,006	
TOTAL REVENUE					31,198	35,148	37,342	40,299	39,350	40,960	38,532	39,442	39,533	37,006	
EXPENSES															
WAGES															
20	21	0001	6000	wages-full time	171,875	161,988	180,594	203,523	209,045	209,202	213,227	163,644	213,227	213,227	
				jeff 81%, larry, boune, tyler, bob 60%											
			6005	part time maintenance	4,134	3,198	3,682	4,296	5,954	11,396	6,000	5,025	5,025	6,000	
					176,009	165,186	184,276	207,819	214,999	220,597	219,227	168,669	218,252	219,227	
PAYROLL EXPENSES															
20	21	0002	6100	imrf expense	16,980	18,509	20,233	22,857	23,978	23,327	22,837	17,526	22,837	20,235	
			6101	social security expense	10,604	10,422	11,309	12,683	13,330	13,660	13,592	10,456	13,532	13,592	
			6102	medicare expense	2,480	2,437	2,645	2,966	3,118	3,195	3,179	2,445	3,165	3,179	
					30,064	31,368	34,187	38,506	40,426	40,182	39,608	30,428	39,533	37,006	
ADMINISTRATIVE EXPENSES															
20	21	0004	6204	dues & subscriptions	385	232	130	198	150	210	200	190	190	200	
				<i>ipra 81%</i>											
			6207	education & training			121	2,329	3,465	3,466	7,515	6,611	7,000	5,090	
				<i>Jeff - 81% of 2500</i>											
				<i>Bob - 60% of 400</i>											
				<i>brent - mms 1625</i>											
				<i>boune, tyler, brent 400</i>											
			6210	licenses/inspections/registrations	-	-	-	-	-	-	-	-	-	-	
					385	232	251	2,526	3,615	3,676	7,715	6,800	7,190	5,290	
CONTRACTED SERVICES															
20	21	0005	6302	refuse removal	1,839	1,446	1,616	1,621	1,800	1,333	1,400	366	1,100	1,400	
			6307	equipment maintenance	65	-	333	157	-	-	-	610	610	500	
			6309	portable toilet rental	4,570	3,492	5,902	5,390	3,500	4,575	3,700	3,085	3,650	3,700	
					6,474	4,938	7,851	7,169	5,300	5,908	5,100	4,062	5,360	5,600	
MAINTENANCE															
20	21	0006	6400	small equipment purchase	517	150	218	500	500	869	500	425	425	800	
			6401	buildings	4,814	2,509	744	1,766	1,600	1,820	1,600	1,999	2,500	1,600	
			6402	vehicles/tractors	958	1,274	1,593	1,510	1,500	2,289	1,500	2,372	2,600	2,000	
			6403	mowers/utility vehicles	3,213	3,453	4,164	4,431	3,000	5,330	3,000	7,293	8,000	4,000	
			6404	shelters/open property	1,974	1,547	1,856	4,733	2,000	1,006	2,000	1,852	2,000	2,000	
			6405	signs	302	110	368	-	300	-	300	-	-	-	
			6406	bridges/roads	1,062	36	-	-	400	-	300	-	-	-	
					12,840	9,079	8,943	12,940	9,300	11,314	9,200	13,942	15,525	10,400	
MATERIALS & SUPPLIES															
20	21	0007	6500	misc	156	276	2,056	988	1,000	1,219	1,000	1,479	1,600	1,000	
			6501	trees & shrubs	1,630	1,000	-	175	1,000	-	500	137	137	500	
			6508	top dressings/soils	-	-	-	-	300	0	300	-	-	300	
			6509	sand & gravel	245	-	342	-	300	-	300	601	838	300	

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
sports complex maint										
6510 janitorial	1,267	231	-	269	200	-	50	12	12	50
6511 hardware	328	202	320	271	250	121	250	234	250	250
6512 tools	1,682	186	95	259	200	150	200		100	200
6513 first aid	67	623	159	249	300	147	200	62	100	200
6514 safety	-	34	-	100	100	220	300	272	300	500
6515 gas/oil	5,259	4,545	3,711	5,521	5,000	3,888	5,000	2,317	3,000	4,000
6516 land development	-	-	303	-	-	-	-	-	-	-
6519 athletic supplies	-	-	-	-	-	-	-	-	-	-
6520 seed/sod baseball	528	497	-	290	400	-	400			400
6521 seed/sod soccer	-	58	100	-	200	-	200	104	104	200
6522 seed/sod football	-	-	-	-	100	-	100			100
6523 athletic field marking baseball	2,510	807	1,715	1,154	2,500	2,500	2,500	3,030	3,030	2,500
6524 athletic field marking soccer	1,528	207	796	2,792	1,500	2,571	2,700	2,746	2,746	3,000
6525 athletic field marking football	1,528	29	703	631	700	553	700			700
6526 ball diamond lighting	-	6,846	316	1,451	4,000	714	3,000	1,130	1,500	3,000
6527 fertilizer baseball	2,229	2,816	2,816	2,310	2,500	2,310	2,500	1,540	2,310	2,500
6528 fertilizer soccer	2,800	-	20	-	400	-	400			400
6529 fertilizer football	446	-	-	-	300	-	200	200	200	200
6530 pesticides baseball	-	-	47	160	200	377	200			200
6531 pesticides soccer	10	-	-	214	200	-	200	375	506	200
6532 pesticides football	-	-	-	-	-	-	-			-
6533 top soils/amendments baseball	4,002	680	856	1,143	1,000	1,358	1,000	2,506	3,000	1,500
6534 top soils/amendments soccer	-	-	-	-	300	270	300	250	250	300
6535 top soils/amendments football	-	-	-	-	-	-	-			-
6536 accessories baseball	1,986	1,832	1,106	1,631	1,800	2,261	1,800	1,557	1,700	1,800
6537 accessories soccer	39	607	3	417	500	681	500	115	115	500
6538 accessories football	-	12	10	-	50	-	-			-
	28,240	21,488	15,474	20,025	25,300	19,340	24,800	18,666	21,798	24,800
utilities										
20 21 0009 6701 cell	1,531	1,262	1,482	1,229	1,984	1,273	1,323	992	1,323	1,323
jeff 81%, bob 60%, tyler, boune, brent										
6702 electricity	6,438	6,238	5,741	4,625	4,500	2,673	3,100	1,458	2,000	2,000
	7,969	7,500	7,223	5,854	6,484	3,946	4,423	2,450	3,323	3,323
insurance										
20 21 0010 6801 health ins premiums	44,440	48,789	51,328	62,633	60,444	75,623	83,470	46,276	68,851	68,851
6803 h.s.a. contribution	2,480	-	5,828	5,365						
6804 allowance for employee wellness					14,015					
6805 wellness threshold reduction					11,239					
	46,920	48,789	57,156	67,998	85,698	75,623	83,470	46,276	68,851	68,851
total expenses	308,901	288,580	315,361	362,838	391,122	380,587	393,543	291,293	379,832	374,497
TOTAL REVENUE	31,198	35,148	37,342	40,299	39,350	40,960	38,532	39,442	39,533	37,006
TOTAL EXPENSES	308,901	288,580	315,361	362,838	391,122	380,587	393,543	291,293	379,832	374,497
NET INCOME(LOSS)	(277,703)	(253,432)	(278,019)	(322,539)	(351,772)	(339,627)	(355,011)	(251,851)	(340,299)	(337,491)

RECREATION - MMNH	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
REVENUE										
20 25 0000 3010 donations	-	1,128	1,728	2,887	2,300	3,093	2,528	2,488	2,488	2476
TOTAL REVENUE	-	-	-	-	-	-	-	-	-	-
EXPENSES										
CONTRACTED SERVICES										
20 25 0005 6300 buildings maint services	1,214	5,562	10,279	2,969	5,000	5,798	5,000	4,561	5,500	5000
	1,214	5,562	10,279	2,969	5,000	5,798	5,000	4,561	5,500	5,000
MAINTENANCE										
20 25 0006 6401 buildings	3,703	2,829	1,299	16	3,000	56	3,000	232	2,000	3000
MATERIALS & SUPPLIES										
20 25 0007 6500 miscellaneous	31	653	-	-	1,500	109	1,500	-	-	1000
	31	653	-	-	1,500	109	1,500	-	-	1,000
total expenses	4,948	9,044	11,578	2,985	9,500	5,963	9,500	4,794	7,500	9,000
TOTAL REVENUE	-	1,128	1,728	2,887	2,300	3,093	2,528	2,488	2,488	2,476
TOTAL EXPENSES	4,948	9,044	11,578	2,985	9,500	5,963	9,500	4,794	7,500	9,000
NET INCOME(LOSS)	(4,948)	(7,916)	(9,850)	(98)	(7,200)	(2,870)	(6,972)	(2,305)	(5,012)	(6,524)

					2010	2011	2012	2013	2014	2015	2016	9/30/2016	2016	2017
PROGRAMS - YOUTH					Actual	Actual	Actual	Actual	Actual	Actual	Budget		Projected	Requested
														Budget
											3,030	3,514	3,490	
20	50	0000	3022	transfers from other accounts	33	33	49	162	119	205	226	221	269	267
PAYROLL EXPENSES														
20	50	0002	6101	social security expense	25	23	37	133	99	160	188	168	218	216
			6102	medicare expense	6	5	9	31	23	37	44	39	51	51
					31	28	46	164	122	198	232	207	269	267
MISCELLANEOUS														
revenue														
20	50	1000	4100	program fees	3,413									
expense														
20	50	1000	6020	instructors/supervisors										
			6128	contractual instruction	2,071		-							
			6215	uniforms										
			6216	program supplies/expenses	20									
					2,091	-	-	-	-	-				
MISCELLANEOUS					1,322	-	-	-	-	-				
WEIRD SCIENCE														
revenue														
20	50	1001	4100	program fees						906	1,300	1,232	1,232	1,300
expense														
20	50	1001	6020	instructors/supervisors						448	660	500	650	650
			6218	REFUNDS						15		34	34	
			6216	SUPPLIES						32	120	101	132	130
										496	780	635	816	780
WEIRD SCIENCE					-	-	-	-	-	410	520	597	416	520
MAD SCIENCE														
revenue														
20	50	1002	4100	program fees								30	30	
expense														
20	50	1002	6218	refund								30	30	
MAD SCIENCE					-	-	-	-	-	-	-	-	-	-
CURIOUS KIDS														
revenue														
20	50	1003	4100	program fees								280	280	
expense														
20	50	1003	6218	refund								280	280	

					2010	2011	2012	2013	2014	2015	2016	9/30/2016	2016	2017	
					Actual	Actual	Actual	Actual	Actual	Actual	Budget		Projected	Requested	
														Budget	
PROGRAMS - YOUTH															
CURIOUS KIDS					-	-	-	-	-	-	-	-	-	-	-
HORSEBACK RIDING															
revenue															
20	50	1004	4100	program fees	1,340	1,715	1,100	1,360	1,200	1,995	2,000	1,045	1,045	1,000	
expense															
20	50	1004	6128	contractual instruction	700	850	700	600	800	1,300	1,500	700	700	700	
			6218	REFUNDS						250					
										<u>1,550</u>	<u>1,500</u>	<u>700</u>	<u>700</u>	<u>700</u>	
HORSEBACK RIDING					640	865	400	760	400	445	500	345	345	300	
KIDS IN THE KITCHEN															
revenue															
20	50	1005	4100	program fees								152	152		
expense															
20	50	1005	6218	refund									<u>152</u>		
CURIOUS KIDS					-	-	-	-	-	-	-	152	-	-	
LITTLE TUMBLERS															
revenue															
20	50	1007	4100	program fees	500	739	1,265	2,820	2,000	3,465	3,000	2,665	2,665	2,700	
expense															
20	50	1007	6020	instructors/supervisors	237	377	507	1,327	1,000	1,071	1,100	<u>640</u>	<u>970</u>	<u>1,000</u>	
LITTLE TUMBLERS					263	362	758	1,493	1,000	2,394	1,900	2,025	1,695	1,700	
BOWLING															
revenue															
20	50	1008	4100	program fees		252	423	-	-	-					
expense															
20	50	1008	6128	contractual instruction		160	300	-	-	-					
BOWLING					-	92	123	-	-	-					
chess															
revenue															
20	50	1011	4100	program fees				930	1,550						
expense															
20	50	1011	6128	contractual instruction		-	-	840	-						
chess					-	-	-	90	1,550	-	-				
LIL MAD SCIENTISTS															

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
PROGRAMS - YOUTH										
revenue										
20 50 1013 4100 program fees				54						
expense										
20 50 1013 6218 refunds				54	-	-				
LIL MAD SCIENTISTS	-	-	-	-	-	-				
ARTS & CRAFTS CLUB										
revenue										
20 50 1015 4100 program fees				75		36	360	772	784	700
expense										
6020 INSTUCTOR							210	375	585	500
6218 REFUND						36		36		
20 50 1015 6216 SUPPLIES				75	-	-	60	46	55	60
						<u>36</u>	<u>270</u>	<u>457</u>	<u>640</u>	<u>560</u>
ARTS & CRAFTS CLUB	-	-	-	-	-	-	90	315	144	140
BEGINNER GUITAR										
revenue										
20 50 1016 4100 program fees				195		110	150			
expense										
20 50 1016 6128 contractual instruction				168	-	80	120			
BEGINNER GUITAR	-	-	-	27	-	30	30	-	-	-
POMS/CHEERLEADING										
revenue										
20 50 1017 4100 program fees	233	-	96							
expense										
20 50 1017 6128 contractual instruction	182	64	-	-	-	-				
POMS/CHEERLEADING	51	(64)	96	-	-	-				
LEGO CAMPS										
revenue										
20 50 1018 4100 program fees	-	2,527	77	1,587	1,800					
expense										
20 50 1018 6128 CONTRACTUAL INSTRUCTION	-	2,651	77	1,437	1,600					
LEGO CAMPS	-	(124)	-	150	200	-				
OSCAR										
revenue										
20 50 1021 4100 program fees	-	198	2,700	3,080	3,000	3,380	5,000	3,600	3,600	3,600

								2010	2011	2012	2013	2014	2015	2016	9/30/2016	2016	2017		
								Actual	Actual	Actual	Actual	Actual	Actual	Budget		Projected	Requested		
																	Budget		
PROGRAMS - YOUTH																			
expense																			
20	50	1021	6020	instructors/supervisors		-	-	80	811	600	830	850	840	840	840	840	840		
			6128	CONTRACTUAL INSTRUCTION				1,325	1,300	1,300	1,690	1,700	1,800	1,800	1,800	1,700	1,700		
			6216	PROGRAM SUPPLIES/EXPENSE					131	100	326	100	-	-	-	-	-		
								<u>1,405</u>	<u>2,242</u>	<u>2,000</u>	<u>2,846</u>	<u>2,650</u>	<u>2,640</u>	<u>2,640</u>	<u>2,640</u>	<u>2,540</u>	<u>2,540</u>		
				OSCAR		-	198	1,295	838	1,000	534	2,350	960	960	960	1,060	1,060		
NATURE: DOWN & DIRTY																			
revenue																			
20	50	1022	4100	program fees		-	-	160		110									
expense																			
20	50	1022	6128	contractual instruction		-	-	120		60									
				NATURE: DOWN & DIRTY		-	-	40	-	50	-								
ARCHERY																			
revenue																			
20	50	1023	4100	program fees		-	-	-	1,107	1,200									
expense																			
20	50	1023	6128	contractual instruction		-	-	-	900	950									
				ARCHERY		-	-	-	207	250	-								
ANIMAL EXPLORERS																			
revenue																			
20	50	1024	4100	program fees		-	-	-	150										
expense																			
20	50	1024	6128	contractual instruction		-	-	-	115										
				ANIMAL EXPLORERS		-	-	-	35	-	-								
KIDS ROCK																			
revenue																			
20	50	1025	4100	program fees		-	-	-	535	380	1,031	500	62	62	62	62			
expense																			
20	50	1025	6128	contractual instruction		-	-	-	321	300	627	400							
			6218	REFUND							290		62	62	62	62			
				KIDS ROCK		-	-	-	214	80	114	100	-	-	-	-	-		
TOT ROCK																			
revenue																			
20	50	1026	4100	program fees		-	-	-	1,156	800	742	800	124	124	124	124			

				2010	2011	2012	2013	2014	2015	2016	9/30/2016	2016	2017	
				Actual	Actual	Actual	Actual	Actual	Actual	Budget		Projected	Requested	
													Budget	
PROGRAMS - YOUTH														
expense														
20	50	1026	6128 contractual instruction	-	-	-	1,152	700	395	300				
			6218 REFUND						207		124	124		
			6222 FACILITY COST						<u>1,223</u>					
									<u>1,825</u>	<u>300</u>	<u>124</u>	<u>124</u>		<u>-</u>
			TOT ROCK	-	-	-	4	100	(1,083)	500	-	-		-
SYCAMORE STARS														
revenue														
20	50	1027	4100 program fees	-	-	-								
expense														
20	50	1027	6020 INSTRUCTORS	-	-	-								
			SYCAMORE STARS	-	-	-	-	-	-	-	-	-		-
MUSIC TOGETHER														
revenue														
20	50	1030	4100 program fees	-	-	-	990		5,565	5,650	6,162	6,162	6,000	
expense														
20	50	1030	6128 contractual instruction	-	-	-	920		4,925	5,100	3,260	4,940	5,000	
			6218 REFUND						<u>150</u>		<u>108</u>	<u>108</u>		
			MUSIC TOGETHER	-	-	-	70	-	490	550	2,794	1,114	1,000	
YOUNG ARTIST CLUB														
revenue														
20	50	1035	4100 program fees	-	-	-			292					
expense														
20	50	1035	6020 INSTRUCTORS	-	-	-			105					
			6216 SUPPLIES						27					
			6218 REFUND						<u>76</u>					
			YOUNG ARTIST CLUB	-	-	-	-	-	84	-				
PIANO PLAY														
revenue														
20	50	1038	4100 program fees	-	-	-			75					
expense														
20	50	1038	6218 REFUND	-	-	-			75					
			PIANO PLAY	-	-	-	-	-	-	-				
CHEER & POM STARS														

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
PROGRAMS - YOUTH										
revenue										
20 50 1039 4100 program fees	-	-	-			210	395	1,205	1,281	1,000
expense										
20 50 1039 6020 INSTRUCTOR						131	210	356	469	500
6216 SUPPLIES						57		391	526	550
20 50 1039 6218 REFUND	-	-	-			70		110	110	
						<u>258</u>	<u>210</u>	<u>858</u>	<u>1,105</u>	<u>1,050</u>
CHEER & POM STARS	-	-	-	-	-	(48)	185	347	176	(50)
POMS JR										
revenue										
20 50 1031 4100 program fees	-	-	-	116						
expense										
20 50 1031 6218 refund	-	-	-	58						
POMS JR	-	-	-	58	-	-				
KIDS NATURE YOGA										
revenue										
20 50 1033 4100 program fees	-	-	-	60						
expense										
20 50 1033 6218 refund	-	-	-	60						
KIDS NATURE YOGA	-	-	-	-	-	-				
DISCOVER & LEARN										
revenue										
20 50 1040 4100 program fees	-	-	-			45				
expense										
20 50 1040 6218 refund	-	-	-			45				
KIDS NATURE YOGA	-	-	-	-	-	-				
TOTAL REVENUE	5,519 #	5,464 #	5,870 #	14,377 #	12,159 #	18,012 #	19,381 #	17,550 #	17,224 #	16,567
TOTAL EXPENSES	2,541 #	3,280 #	2,455 #	7,366 #	5,732 #	14,508 #	12,662 #	10,001 #	11,738 #	11,347
NET INCOME(LOSS)	2,978 #	2,184 #	3,415 #	7,011 #	6,427 #	3,504 #	6,719 #	7,550 #	5,486 #	5,220

PROGRAMS - TEEN					2010 Actual	2011 Actual	2012 ACTUAL	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
											439	-	130	
20	51	0000	3022	transfers from other accounts	100	179	179	146	126	98	33			10
PAYROLL EXPENSES														
20	51	0002	6101	social security expense	77	126	126	120	105	77	27			8
			6102	medicare expense	18	29	29	28	25	18	6			2
					95	155	155	148	130	95	33	-	-	10
TEEN DANCE														
revenue														
20	51	2003	4100	program fees	3,391	5,269	5,269	5,188	5,000	2,565				
expense														
20	51	2003	6020	instructors/supervisors	1,242	1,949	1,949	1,901	1,700	1,236				
			6128	contractual instruction	1,750	1,000	1,000	-	800					
			6216	program supplies/expenses	741	1,531	1,531	1,477	1,000	1,071				
					3,733	4,480	4,480	3,378	3,500	2,307	-			
TEEN DANCE					(342)	789	789	1,811	1,500	258	-			
STRINGS BOOSTER														
revenue														
20	51	2008	4100	program fees				380						
expense														
20	51	2008	6218	refunds				380						
STRINGS BOOSTER								-	-	-				
SKATEBOARDING														
revenue														
20	51	2010	4100	program fees				63						480
expense														
20	51	2010	6128	contractual instruction				-						360
20	51	2010	6218	refund				39						
SKATEBOARDING								24	-	-				120
LONGBOARDING														
revenue														
20	51	2011	4100	program fees				74						
expense														
20	51	2011	6218	refund				50						
LONGBOARDING								24	-	-				

	2010 Actual	2011 Actual	2012 ACTUAL	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
PROGRAMS - TEEN										
SOFTBALL FAST PITCH										
revenue										
20 51 2012 4100				660						
program fees										
expense										
20 51 2012 6020										
instructors/supervisors										
SOFTBALL FAST PITCH				660	-	-				
PLAYWRIGHT 101										
revenue										
20 51 2013 4100				120						
program fees										
expense										
20 51 2013 6218				120						
refund										
PLAYWRIGHT 101				-	-	-				
CADENCE PERCUSSION										
revenue										
20 51 2014 4100						545		700	700	600
program fees										
expense										
20 51 2014 6128						400		560	560	500
contractual instruction										
CADENCE PERCUSSION				-	-	145		140	140	100
INTRO TO DRAWING										
revenue										
20 51 2015 4100						136	630			
program fees										
expense										
20 51 2015 6020						100	394			
instructor										
INTRO TO DRAWING				-	-	36	236			
HIGH ROPES COURSE										
revenue										
20 51 2016 4100							531			230
program fees										
expense										
20 51 2016 6020							45			130
instructor										
20 51 2016 6216							255			50
PROGRAM SUPPLIES										
							<u>300</u>			<u>180</u>
HIGH ROPES COURSE				-	-	-	231			50

PROGRAMS - TEEN	2010 Actual	2011 Actual	2012 ACTUAL	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
TOTAL REVENUE	3,491	5,448	5,448	6,631	5,126	3,344	1,194	700	700	1,320
TOTAL EXPENSES	3,828	4,635	4,635	4,114	3,630	2,902	727	560	560	1,050
NET INCOME(LOSS)	(337)	813	813	2,517	1,496	442	467	140	140	270

PROGRAMS - ADULT					2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
											264		1,193	1,550
20	52	0000	3022	transfers from other accounts	81	15	15	-	-	33	20	80	94	119
PAYROLL EXPENSES														
20	52	0002	6101	social security expense	62	11	11	-	-	26	16	60	74	96
			6100	IMRF								3	3	
			6102	medicare expense	14	3	3	-	-	6	4	14	17	22
					76	14	14	-	-	32	20	76	94	119
ESSENTIAL OILS														
revenue														
20	52	3001	4100	program fees								10	10	
expense														
20	52	3001	6128	CONTRACTUAL INSTRUCTION										
			6218	refunds								10	10	
					-	-	-	-	-	-		10	10	
ESSENTIAL OILS					-	-	-	-	-	-		-	-	
KNIT & CROCHET														
revenue														
20	52	3002	4100	program fees				40	90			80		
expense														
20	52	3002	6128	CONTRACTUAL INSTRUCTION					70					
			6218	refunds				40						
					-	-	-	40	70	-		-	-	
KNIT & CROCHET					-	-	-	-	20	-		80	-	
QUILTING														
revenue														
20	52	3003	4100	program fees				120	90	60				
expense														
20	52	3003	6128	CONTRACTUAL INSTRUCTION				100	70	-				
			6218	refunds						60				
					-	-	-	100	70	60	-			
QUILTING					-	-	-	20	20	-	-			
BEGINNING SEWING														
revenue														
20	52	3004	4100	program fees	410			345	200					
expense														
20	52	3004	6128	CONTRACTUAL INSTRUCTION	700	300	300	200	160					

		2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
PROGRAMS - ADULT											
	6218 refunds	<u>700</u>	<u>300</u>	<u>300</u>	<u>100</u> <u>300</u>	<u>160</u>	<u>-</u>	<u>-</u>			
	BEGINNING SEWING	(290)	(300)	(300)	45	40	-	-			
GENEALOGY											
	revenue										
20	52 3006 4100 program fees				105	140					
	expense										
20	52 3006 6128 CONTRACTUAL INSTRUCTION					100					
	6218 refunds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100</u>	<u>-</u>				
	GENEALOGY	-	-	-	105	40	-				
ADULT ARCHERY											
	revenue										
20	52 3006 4100 program fees				165						
	expense										
20	52 3006 6128 CONTRACTUAL INSTRUCTION				135						
	ADULT ARCHERY				30	-	-				
DOG OBEDIENCE (Sarah)											
	revenue										
20	52 3008 4100 program fees				450	400	625	660	755	755	720
	expense										
20	52 3008 6128 CONTRACTUAL INSTRUCTION				280	300	175	420		220	200
	6218 refunds	<u>-</u>	<u>-</u>	<u>-</u>	<u>50</u> <u>330</u>	<u>300</u>	<u>110</u> <u>285</u>	<u>420</u>	<u>-</u>	<u>220</u>	<u>200</u>
	DOG OBEDIENCE	-	-	-	120	100	340	240	755	535	520
NATURE PROGRAMS (Sarah)											
	revenue										
20	52 3009 4100 program fees							380	485	600	
	expense										
20	52 3009 6128 CONTRACTUAL INSTRUCTION								420	400	
	6218 refunds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15</u> <u>15</u>	<u>420</u>	<u>400</u>
	NATURE PROGRAMS	-	-	-	-	-	-	-	365	65	200
ULTIMATE FRISBEE											
	revenue										

		2010	2011	2012	2013	2014	2015	2016	9/30/2016	2016	2017
		Actual	Actual	Actual	Actual	Actual	Actual	Budget		Projected	Requested
PROGRAMS - ADULT											
20	52 3010 4100								147	147	147
	program fees										
expense											
20	52 3010 6020								90	90	90
	INSTRUCTORS										
	6216								64	64	64
	SUPPLIES										
		-	-	-	-	-	-	-	154	154	90
	ULTIMATE FRISBEE	-	-	-	-	-	-	-	(7)	(7)	57
HORSEBACK RIDING											
revenue											
20	52 3011 4100				880	555		115	355	470	230
	program fees										
expense											
20	52 3011 6128				500	500		100		300	200
	CONTRACTUAL INSTRUCTION										
	6218				110				125	125	125
	refunds										
		-	-	-	610	500	-	100	125	425	200
	HORSEBACK RIDING	-	-	-	270	55	-	15	230	45	30
FOODSCAPING											
revenue											
20	52 3013 4100								25	25	
	program fees										
expense											
20	52 3013 6020										
	INSTRUCTORS										
	6216										
	SUPPLIES										
		-	-	-	-	-	-	-	-	-	-
	FOODSCAPING	-	-	-	-	-	-	-	25	25	-
INTRO TO PAINTING											
revenue											
20	52 3015 4100						124	210	562	562	400
	program fees										
expense											
20	52 3015 6020						150	132	323	323	300
	instructors										
	6216						75		34	34	50
	supplies										
	6218						40		144	144	
	refunds										
		-	-	-	-	-	265	132	500	501	350
	INTRO TO PAINTING	-	-	-	-	-	(141)	78	62	61	50
BEGINNING UKULELE											
revenue											
20	52 3020 4100						20				
	program fees										
expense											
20	52 3020 6128										
	CONTRACTUAL INSTRUCTION										
	6218										
	refunds										
							20				

PROGRAMS - ADULT	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
	-	-	-	-	-	20	-			
BEGINNING UKULELE	-	-	-	-	-	-	-			
DSLR PHOTOGRAPHY (sarah)										
revenue										
20 52 3021 4100 program fees								124	124	120
expense										
20 52 3021 6128 CONTRACTUAL INSTRUCTION									37	111
6218 refunds								74	74	
	-	-	-	-	-	-	-	74	111	111
DSLR PHOTOGRAPHY	-	-	-	-	-	-	-	50	13	9
TERRARIUM WORKSHOP (sarah)										
revenue										
20 52 3022 4100 program fees								368	448	
expense										
20 52 3022 6128 CONTRACTUAL INSTRUCTION									280	280
6218 refunds								280	280	-
	-	-	-	-	-	-	-	280	280	-
TERRARIUM WORKSHOP	-	-	-	-	-	-	-	88	168	-
WEIGHT LOSS CHALLENGE										
revenue										
20 52 3025 4100 program fees	2,154	2,195	2,195	550						
expense										
20 52 3025 6128 contractual instruction	436	344	344	100						
6217 trophies awards	975	963	963	250						
	1,411	1,307	1,307	350	-	-				
WEIGHT LOSS CHALLENGE	743	888	888	200	-	-				
CANVAS & COCKTAIL										
revenue										
20 52 3026 4100 program fees						910	3,000	2,670	2,870	3,000
expense										
20 52 3026 6020 INSTRUCTORS (ADDED 360 FOR CONCESSIONS STAFF)						135	132	551	780	1,160
6216 PROGRAM SUPPLIES/EXPENSE						286	300	398	700	700
6218 refunds						120		80	80	
	-	-	-	-	-	541	432	1,030	1,560	1,860
CANVAS & COCKTAIL	-	-	-	-	-	369	2,568	1,640	1,310	1,140

PROGRAMS - ADULT	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
TOTAL REVENUE	2,645	2,210	2,210	2,655	1,475	1,772	4,005	5,556	5,990	5,336
TOTAL EXPENSES	2,187	1,621	1,621	1,865	1,200	1,203	1,104	2,264	3,775	3,330
NET INCOME(LOSS)	458	589	589	790	275	569	2,901	3,292	2,215	2,006

PROGRAMS - FAMILY					2010 Actual	2011 Actual	2012 actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
20	53	0000	3022	transfers from other accounts	690	723	590	600	521	840	717	490	382	
PAYROLL EXPENSES														
20	53	0002	6101	social security expense	530	510	446	492	434	657	595	309	309	
			6102	medicare expense	124	119	104	115	102	154	139	72	72	
					654	629	550	607	536	811	734	382	382	-
MOMS TIME OUT														
revenue														
20	53	4001	4100	program fees	9,072	8,770	7,010	9,800	8,000	13,294	13,000	5,002	5,002	
expense														
20	53	4001	6020	instructors/supervisors	8,543	8,234	7,141	7,932	7,000	10,575	9,600	4,991	4,991	
			6216	program supplies/expenses	352	128	205	191	400	851	300	66	66	
			6853	FACILITY COST						2,325	9,300	4,650	4,650	
			6701	cellular phone	291	207	240	194	250					
					9,186	8,569	7,586	8,316	7,650	13,751	19,200	9,707	9,707	-
				MOMS TIME OUT	(114)	201	(576)	1,484	350	(457)	(6,200)	(4,705)	(4,705)	-
				TOTAL REVENUE	9,762	9,493	7,645	10,445	8,621	14,134	13,717	5,492	5,384	-
				TOTAL EXPENSES	9,840	9,248	8,181	8,968	8,226	14,562	19,934	10,089	10,089	-
				NET INCOME(LOSS)	(78)	245	(536)	1,477	395	(428)	(6,217)	(4,596)	(4,705)	-

PROGRAMS - LEAGUES					2010 Actual	2011 Actual	2012 actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
											2,740	2,160	2,360	
20	54	0000	3022	transfers from other accounts	344	341	243	183	212	201	204	119	165	# 181
PAYROLL EXPENSES														
20	54	0002	6101	social security expense	264	241	184	150	177	157	170	97	134	146
			6102	medicare expense	62	56	43	35	41	37	40	23	31	34
					326	297	227	185	218	194	210	119	165	181
CO REC VOLLEYBALL														
revenue														
20	54	9002	4100	program fees	2,499	2,180	1,650	1,700	1,600	1,930	1,840	2,000	2,000	2000
expense														
20	54	9002	6020	instructors/supervisors	1,501	1,344	1,039	1,050	1,200	1,050	1,100	645	885	1000
			6128				136	180	-	60				
			6216	program supplies/expenses	30	123	7	64	65	60		175	277	
			6217	trophies/awards	140		250	175	175	175	175			175
					1,671	1,467	1,432	1,469	1,440	1,345	1,275	820	1,162	1,175
CO REC VOLLEYBALL					828	713	218	231	160	585	565	1,180	838	825
WOMENS MON VOLLEYBALL														
revenue														
20	54	9003	4100	program fees	2,131	790	850	1,210	800	1,240	1,150	750	750	1000
expense														
20	54	9003	6020	instructors/supervisors	1,222	1,165	423	420	450	600	540	330	330	360
			6128							60				
			6216	program supplies/expenses	30	80		64	65			100	100	
			6218	REFUNDS									750	
			6217	trophies/awards	70		200	-	100	100	100			
					1,322	1,245	623	484	615	760	640	430	1,180	360
WOMENS MON VOLLEYBALL					809	(455)	227	726	185	480	510	320	(430)	640
WEDNESDAY VOLLEYBALL														
revenue														
20	54	9004	4100	program fees	2,511	2,230	1,700	1,960	1,600	1,960	1,840	2,000	2,000	2000
expense														
20	54	9004	6020	instructors/supervisors	1,534	1,402	1,446	945	1,200	885	1,100	585	945	1000
			6128							60				
			6216	program supplies/expenses	30	123	-	64	65	-		175	277	
			6218	refund				30						
			6217	trophies/awards	140		250	175	175	175	175			175
					1,704	1,525	1,696	1,214	1,440	1,120	1,275	760	1,222	1,175

PROGRAMS - LEAGUES	2010 Actual	2011 Actual	2012 actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
WEDNESDAY VOLLEYBALL	807	705	4	746	160	840	565	1,240	778	825
TOTAL REVENUE	7,485	5,541	4,443	5,053	4,212	5,331	5,034	4,869	4,915	5,181
TOTAL EXPENSES	5,023	4,534	3,978	3,352	3,713	3,419	3,400	2,129	3,729	2,891
NET INCOME(LOSS)	2,462	1,007	465	1,701	499	1,912	1,634	2,740	1,186	2,290

PROGRAMS - YOUTH ATHLETICS					2010 Actual	2011 Actual	2012 actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
20	55	0000	3022	transfers from other accounts	367	404	177	62	270		-			
PAYROLL EXPENSES														
20	55	0002	6101	social security expense	282	285	134	51	225		-			
			6102	medicare expense	66	67	31	12	53		-			
					348	352	165	63	278		-	-	-	-
MISCELLANEOUS (2013 - spring soccer) revenue														
20	55	5000	4100	program fees	10,660	10,667	717		5,000					
expense														
20	55	5000	6020	instructors/supervisors	3,247	2,297		-	2,930					
			6216	program supplies/expenses	4,501	5,616	773	-	1,500					
					7,748	7,913	773	-	4,430		-			
			MISCELLANEOUS		2,912	2,754	(56)	-	570	-				
ALL STAR SPORTS JUNIOR PROGRAMS revenue														
20	55	5002	4100	program fees	805	644	1,330	1,214	900	6,229	8,000	15,450	17,572	15000
expense														
20	55	5002	6128	contractual instruction			780	1,596	600	4,267	6,200	7,950	9,732	9000
			6218	refunds	92	239	419	114	100	1,084		850	850	
					92	239	1,199	1,710	700	5,351	6,200	8,800	10,582	9,000
			ALL STAR SPORTS JUNIOR PROGRAMS		713	405	131	(496)	200	878	1,800	6,650	6,990	6,000
ALL STAR SPORTS LEAGUES revenue														
20	55	5003	4100	program fees	4,108	6,150	4,164	3,971	4,000	3,247	6,800	4,543	4,543	4000
expense														
20	55	5003	6128	contractual instruction	3,141	4,936	3,850	1,807	3,000	2,368	4,600	3,648	3,648	4000
			6218	refunds	10	215	88	372	150	207				
					3,151	5,151	3,938	2,179	3,150	2,575	4,600	3,648	3,648	4,000
			ALL STAR SPORTS LEAGUES		957	999	226	1,793	850	673	2,200	895	895	-
PARENT TOT SPORTS revenue														
20	55	5004	4100	program fees	392	-	399	54	300	466	-			
expense														
20	55	5004	6128	contractual instruction	294	167	350	319	260	333	-			
			6218	refunds	51		126	164		67				
					345	167	476	483	260	400	-			

PROGRAMS - YOUTH ATHLETICS	2010 Actual	2011 Actual	2012 actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
PARENT TOT SPORTS	47	(167)	(77)	(429)	40	67	-			
YOUTH BASKETBALL LEAGUE										
revenue										
20 55 5005 4100 program fees	-	172	360	50						
expense										
20 55 5005 6020 instructors	-	-	88							
6128 contractual instruction				-						
6216 supplies			342							
6218 refunds		122	25	50						
	<u>-</u>	<u>122</u>	<u>455</u>	<u>50</u>	<u>-</u>	<u>-</u>				
YOUTH BASKETBALL LEAGUE	-	50	(95)	-	-	-				
FLAG FOOTBALL										
revenue										
20 55 5006 4100 program fees	2,175	1,002	336	344	550					
expense										
20 55 5006 6128 contractual instruction	1,762	936	485	refunds 380	412					
FLAG FOOTBALL	413	66	(149)	(36)	138	-				
ALL STAR SPORTS SKILLS PROGRAMS										
revenue										
20 55 5007 4100 program fees	5,615	3,791	3,723	5,895	3,635	7,320	5,500	631	936	700
expense										
20 55 5007 6128 contractual instruction	4,464	2,753	2,621	3,593	2,800	5,331	3,500	238	485	350
6218 refunds	112	622	398	124		874		232	232	
	<u>4,576</u>	<u>3,375</u>	<u>3,019</u>	<u>3,717</u>	<u>2,800</u>	<u>6,205</u>	<u>3,500</u>	<u>470</u>	<u>717</u>	<u>350</u>
SOCCER	1,039	416	704	2,178	835	1,116	2,000	162	219	350
INDOOR SOCCER LEAGUE										
revenue										
20 55 5008 4100 program fees				210						
expense										
20 55 5008 6128 contractual instruction										
6218 refunds				210						
	<u>-</u>	<u>-</u>	<u>-</u>	<u>210</u>	<u>-</u>	<u>-</u>				
INDOOR SOCCER LEAGUE	-	-	-	-	-	-				
TENNIS CAMP										
revenue										
20 55 5012 4100 program fees	1,625	2,035	1,610	1,085	1,000					

				2010	2011	2012 actual	2013	2014	2015	2016	9/30/2016	2016	2017	
PROGRAMS - YOUTH ATHLETICS				Actual	Actual		Actual	Actual	Actual	Budget		Projected	Requested	
													Budget	
expense														
20	55	5012	6020	instructors/supervisors	1,146	1,526	1,181	823	700					
			6216	program supplies/expenses	39									
			6218	refunds	30		70							
					<u>1,215</u>	<u>1,526</u>	<u>1,251</u>	<u>823</u>	<u>700</u>	-	-			
				TENNIS CAMP	410	509	359	263	300	-	-			
LET'S CHEER LET'S DANCE														
revenue														
20	55	5013	4100	program fees	-	-	312	-	220					
expense														
20	55	5013	6128	contractual instruction	-	-	357	-	200					
				LET'S CHEER LET'S DANCE	-	-	(45)	-	20	-				
BRITISH SOCCER CAMP														
revenue														
20	55	5014	4100	program fees	-	-		1,060		880	800	965	965	900
expense														
20	55	5014	6128	contractual instruction	-	-		870		615	300		805	805
				BRITISH SOCCER CAMP	-	-	-	190	-	265	500	965	160	95
BASEBALL CAMP														
revenue														
20	55	5015	4100	program fees	-	-	614	820	820	125	625	250	250	625
expense														
20	55	5015	6020	instructors/supervisors	-	-	416	refund						
			6218	REFUND						125		250	250	
			6128	contractual instruction		99	337	64	180	-	550			550
					<u>-</u>	<u>99</u>	<u>753</u>	<u>64</u>	<u>180</u>	<u>125</u>	<u>550</u>	<u>250</u>	<u>250</u>	<u>550</u>
				BASEBALL CAMP	-	(99)	(139)	756	640	-	75	-	-	75
TBALL LEAGUE														
revenue														
20	55	5017	4100	program fees	3,761	-	1,958	3,563	3,090	4,806	-			
expense														
20	55	5017	6128	contractual instruction	3,188	-	1,690	4,215	2,475	4,047	-			
			6218	refunds			146	219		150				
					<u>3,188</u>	<u>-</u>	<u>1,836</u>	<u>4,434</u>	<u>2,475</u>	<u>4,197</u>	<u>-</u>			
				TBALL LEAGUE	573	-	268	(652)	615	759	-			

	2010 Actual	2011 Actual	2012 actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
PROGRAMS - YOUTH ATHLETICS										
BULLS BASKETBALL CAMP										
revenue										
20 55 5019 4100 program fees		6,539	3,642	806	2,280	1,085	1,075	2,180	2,180	2000
expense										
20 55 5019 6128 contractual instruction		5,966	2,225	496	2,040	735	875	1,950	1,950	1800
6218 refunds			617							
	-	5,966	2,842	496	2,040	735	875	1,950	1,950	1,800
BULLS BASKETBALL CAMP	-	573	800	310	240	350	200	230	230	200
INTRAMURALS										
revenue										
20 55 5020 4100 program fees	-	920	410	40						
expense										
20 55 5020 6020 instructors	-	480	537	40						
				refund						
				40						
INTRAMURALS	-	440	(127)	-	-	-	-	-	-	-
FUN N FIT FRIDAY										
revenue										
20 55 5022 4100 program fees	-			115						
expense										
20 55 5022 6218 refund	-			115						
FUN N FIT FRIDAY	-	-	-	-	-	-	-	-	-	-
SAY-GOLF										
revenue										
20 55 5024 4100 program fees	-					1,037		1,330	1,330	1200
expense										
20 55 5024 6020 instructors						-				
6128 contractual instruction						255		100	100	100
6216 supplies						255		84	84	90
6218 refunds	-					1,037				
							1,547	-	184	190
SAY-GOLF	-	-	-	-	-	(510)	-	1,146	1,146	1,010
TOTAL REVENUE	29,508	32,324	19,752	19,289	22,065	25,195	22,800	25,349	27,776	24,425
TOTAL EXPENSES	22,425	26,326	18,086	15,632	17,625	21,749	16,025	15,302	18,136	16,695
NET INCOME(LOSS)	7,083	5,998	1,666	3,657	4,440	3,447	6,775	10,047	9,640	7,730

PROGRAMS - FITNESS					2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
											2855	3625	3420	
20	56	0000	3022	transfers from other accounts	1659	1614	1278	1361	1437	723	213	215	277	262
PAYROLL EXPENSES														
20	56	0002	6101	social security expense	1274	1139	966	1115	1198	565	177	162	225	212
			6102	medicare expense	298	266	226	261	280	132	41	38	53	50
					1572	1405	1192	1376	1478	697	218	200	277	262
TAE KWON DO														
revenue														
20	56	6001	4100	program fees	4161	3588	1952	1976	1800	562				
expense														
20	56	6001	6020	instructors/supervisors	2999	2005	858	1190	1200	241				
			6216	supplies	1400	3605		0						
			6218	refunds	0	0	64	32	0	0				
					4399	5610	922	1222	1200	241	0			
TAE KWON DO					-238	-2022	1030	754	600	322	0			
KAJUKENBO														
revenue														
20	56	6002	4100	program fees	4548	4783	4945	3220	3600	2582	2600	2460	2875	2700
expense														
20	56	6002	6020	instructors/supervisors	1433	1434	1429	1243	1600	735	700	807	1140	960
20	56	6002	6216	program supplies								333	333	
20	56	6002	6218	refunds								30	30	
											1170	1503	960	
KAJUKENBO					3115	3349	3516	1977	2000	1847	1900	1290	1372	1740
FITNESS DROP IN														
revenue														
20	56	6003	4100	program fees	3221	111	322	86	150	371				
expense														
20	56	6003	6216	program supplies/expenses used in multiple fitness classes	6789	5271		0	2000	66				
FITNESS DROP IN					-3568	-5160	322	86	-1850	305				
CARDIO INTERVAL TRAINING														
revenue														
20	56	6005	4100	program fees		1392	1059	1827	1600	516				
expense														
20	56	6005	6020	instructors/supervisors			681	1316	1100	396				
CARDIO INTERVAL TRAINING					0	1392	378	511	500	120				

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
PROGRAMS - FITNESS										
YOGA/PILATES										
revenue										
20 56 6006 4100 program fees		3150	1221	994	1000	31				
expense										
20 56 6006 6020 INSTRUCTORS		2980	289	727	740	0				
6218 refund						31				
YOGA/PILATES	0	170	932	267	260	0	0			
YOGA FOR LIFE										
revenue										
20 56 6007 4100 program fees	2990	2309	1101	1828	1800	860				
expense										
20 56 6007 6020 instructors/supervisors	2200	2306	1574	1125	1260	630				
6218 refunds	78	38		154						
	<u>2278</u>	<u>2344</u>	<u>1574</u>	<u>1279</u>	<u>1260</u>	<u>630</u>	<u>0</u>			
YOGA FOR LIFE	712	-35	-473	549	540	230	0			
PERSONAL TRAINING										
revenue										
20 56 6008 4100 program fees	20	147		150	300	0				
expense										
20 56 6008 6020 instructors/supervisors	0	0	0	20	200					
PERSONAL TRAINING	20	147	0	130	100	0				
AGT										
revenue										
20 56 6009 4100 program fees	1006	3620	2922	2851	3200					
expense										
20 56 6009 6020 instructors/supervisors		486	2107	2009	2300					
AGT	1006	3134	815	842	900	0				
CARDIO STEP & STRENGTH										
revenue										
20 56 6010 4100 program fees	0	525	690	1905	1800	0				
expense										
20 56 6010 6020 instructors/supervisors			238	10	834	0				
				refund						
CARDIO STEP & STRENGTH	0	525	452	1895	966	0	0			
COMPLETE FITNESS										
revenue										
20 56 6011 4100 program fees	0			649	400	884				

PROGRAMS - FITNESS	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
expense										
20 56 6011 6020 instructors/supervisors				446	275	672				
6218 refund						48				
						720				
COMPLETE FITNESS	0	0	0	203	125	164	0			
BEGINNING FITNESS										
revenue										
20 56 6013 4100 program fees	0			78						
expense										
20 56 6013 6218 refund				78						
BEGINNING FITNESS	0	0	0	0	0	0	0			
AQUA AEROBICS										
revenue										
20 56 6015 4100 program fees	0			101						
expense										
20 56 6015 6020 instructors/supervisors										
AQUA AEROBICS	0	0	0	101	0	0				
STRENGTH & TONE										
revenue										
20 56 6017 4100 program fees	0			1459	1000					
expense										
20 56 6017 6020 instructors/supervisors				536	640	1588				
STRENGTH & TONE	0	0	0	923	360	-1588	0			
ZUMBA										
revenue										
20 56 6018 4100 program fees	2133	3312	10986	11700	11000	6104				
expense										
20 56 6018 6020 instructors/supervisors	780	782	3038	3660	4200	1222				
6216 program supplies/expense		150	440	915	700	180				
6218 refund		100	112	404	130	290				
	780	1032	3590	4979	5030	1692	0			
ZUMBA	1353	2280	7396	6721	5970	4412	0			
TOTAL UNWIND										
revenue										
20 56 6023 4100 program fees	0			81						

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
PROGRAMS - FITNESS										
expense										
20 56 6023 6020 instructors/supervisors				138						
TOTAL UNWIND	0	0	0	-57	0	0				
STEP CONDITIONING										
revenue										
20 56 6024 4100 program fees		1784	1910	48	1500					
expense										
20 56 6024 6020 instructors/supervisors		378	1729	1788	1200					
STEP CONDITIONING	0	1406	181	-1740	300	0	0			
STRETCH & STRENGTHEN										
revenue										
20 56 6025 4100 program fees		1201	2493	3689	1620	1606				
expense										
20 56 6025 6020 instructors/supervisors				2349	900	637				
STRETCH & STRENGTHEN	0	1201	2493	1340	720	969	0			
FUN FOR KIDS										
revenue										
20 56 6026 4100 program fees				325	627					
expense										
20 56 6026 6020 instructors/supervisors				180	280					
FUN FOR KIDS	0	0	0	145	347	0	0			
WORKOUT WARRIORS										
revenue										
20 56 6027 4100 program fees		2018	2834	4194	3100	1850				
expense										
20 56 6027 6020 instructors/supervisors		113	815	1142	1100	528				
WORKOUT WARRIORS	0	1905	2019	3052	2000	1322	0			
HATHA YOGA										
revenue										
20 56 6029 4100 program fees				1940	1500	1870				
expense										
20 56 6029 6020 instructors/supervisors				984	756	557				
HATHA YOGA	0	0	0	956	744	1313	0			

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
PROGRAMS - FITNESS										
STRETCH & STRENGTHEN W/YOGA (MISC 2010/2011)										
revenue										
20 56 6032 4100 program fees	1718	813	577			0				
expense										
20 56 6032 6020 instructors/supervisors	1953	1634	1684	refund	45	0				
STRETCH & STRENGTHEN W/YOGA	-235	-821	-1107	-45	0	0				
CAYA										
revenue										
20 56 6033 4100 program fees				68						
expense										
20 56 6033 6020 instructors/supervisors										
CAYA	0	0	0	68	0	0				
GET FIT WITH HULA HOOP										
revenue										
20 56 6034 4100 program fees				375	1050					
expense										
20 56 6034 6128 refund				258	735	0				
GET FIT WITH HULA HOOP	0	0	0	117	315	0				
FITNESS BALLETT										
revenue										
20 56 6036 4100 program fees						980	1000	402	402	200
expense										
20 56 6036 6020 INSTRUCTOR						624	500	135	135	130
6216 supplies						117				
6218 refund								72	111	
								<u>207</u>	<u>246</u>	<u>130</u>
FITNESS BALLETT	0	0	0	0	239	500	195	156	156	70
CIRCUIT FITNESS										
revenue										
20 56 6037 4100 program fees				15						
expense										
20 56 6037 6020 instructors/supervisors										
CIRCUIT FITNESS	0	0	0	15	0	0				
PERFECT START										
revenue										

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
PROGRAMS - FITNESS										
20 56 6041 4100 program fees						58				
expense										
20 56 6041 6128 refund						<u>58</u>				
PERFECT START	0	0	0			0				
SPORTS PERFORMANCE TRAINING										
revenue										
20 56 6042 4100 program fees						65	360	240	240	
expense										
20 56 6042 6020 instructors/supervision								200	200	
20 56 6042 6218 refund						<u>65</u>	<u>216</u>	<u>195</u>	<u>195</u>	<u>0</u>
							216	395	395	
SPORTS PERFORMANCE TRAINING	0	0	0			0	144	-155	-155	0
NO FEAR FITNESS										
revenue										
20 56 6045 4100 program fees								35		
expense										
20 56 6045 6128 refund										
NO FEAR FITNESS	0	0	0			0		35	0	
VINYASA FLOW YOGA										
revenue										
20 56 6046 4100 program fees						2087	1750	3700	3700	3700
expense										
20 56 6046 6020 instructors/supervisors						1214	875	628	910	920
20 56 6046 6218 refund								<u>80</u>	<u>115</u>	<u>920</u>
							875	708	1025	920
VINYASA FLOW YOGA	0	0	0	0	0	873	875	2993	2675	2780
RESTORATIVE YOGA										
revenue										
20 56 6047 4100 program fees						100				
expense										
20 56 6047 6218 refund						<u>30</u>	<u>0</u>			
RESTORATIVE YOGA	0	0	0	0	0	70	0			
BODY BOOT CAMP										
revenue										

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
PROGRAMS - FITNESS										
20 56 6057 4100 program fees							720	36	36	156
expense										
20 56 6057 6020 INSTRUCTOR							525			105
20 56 6057 6218 refund							<u>0</u>	<u>36</u>	<u>36</u>	<u>105</u>
							525	36	36	105
BODY BOOT CAMP	0	0	0				195	0	0	51
MOMMY & ME FITNESS										
revenue										
20 56 6058 4100 program fees							108			120
expense										
20 56 6058 6128 instructor							<u>42</u>	0		<u>105</u>
MOMMY & ME FITNESS	0	0	0				66			15
BARRE ABOVE										
revenue										
20 56 6059 4100 program fees							1100	831	896	800
expense										
20 56 6059 6020 INSTRUCTOR							780	473	540	500
20 56 6059 6216 program supplies/expenses								222	222	
20 56 6059 6218 refund								49	49	
20 56 6059 6222 facility cost							<u>210</u>	<u>210</u>	<u>420</u>	<u>300</u>
							780	953	1231	800
BARRE ABOVE	0	0	0				320	-122	-335	0
INSANITY										
revenue										
20 56 6060 4100 program fees								1141	1227	1200
expense										
20 56 6060 6020 INSTRUCTORS								374	700	700
20 56 6060 6128 refund							<u>170</u>	<u>170</u>	<u>213</u>	<u>700</u>
								544	913	700
INSANITY	0	0	0				0	597	314	500
TOTAL REVENUE	21456	30367	34290	40919	38484	21357	7743	9059	9653	9138
TOTAL EXPENSES	19204	22687	16250	22125	23628	10667	3814	4212	5626	3982
NET INCOME(LOSS)	2252	7680	18040	18794	14856	10689	3929	4847	4027	5156

PROGRAMS - PRESCHOOL					2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected 101	2017 Requested Budget 140
20	57	0000	3022	transfers from other accounts	46	16	39					4.58	8	11
PAYROLL EXPENSES														
20	57	0002	6101	social security expense	36	12	29					1.86	6	9
			6102	medicare expense	8	3	7					0.43	1	2
					44	15	36	-	-	-		2.29	8	11
MISCELLANEOUS														
revenue														
20	57	7000	4100	program fees	1,033	461	153							
expense														
20	57	7000	6020	instructors/supervisors	311									
			6216	program supplies/expenses	44	-	640	-	-	-				
			6218	refunds	442	206	153	-	-	-				
					797	206	793	-	-	-				
				MISCELLANEOUS	236	255	(640)	-	-	-				
STORY TIME TOTS														
revenue														
20	57	7002	4100	program fees								120	120	300
expense														
20	57	7002	6020	instructors/supervisors								30	101	140
				STORY TIME TOTS								90	19	160
PARENT TOT TUMBLE														
revenue														
20	57	7007	4100	program fees	138	288								
expense														
20	57	7007	6128	contractual instruction										
			6216	program supplies/expenses	-	-	-	-	-	-				
				PARENT TOT TUMBLE	138	288	-	-	-	-				
LITTLE LEARNERS														
revenue														
20	57	7009	4100	program fees	740	325	487					90	90	
expense														
20	57	7009	6020	instructors/supervisors	265	132	380							
			6216	program supplies/expenses	115	95	151							
			6218	refund								90	90	
					380	227	531	-	-	-				

PROGRAMS - PRESCHOOL	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
LITTLE LEARNERS	360	98	(44)	-	-	-		90	90	-
FUN 2 PLAY										
revenue										
20 57 7015 4100 program fees	-	-	126	-	-	-				
expense										
20 57 7015 6020 instructors/supervisors	-	-	96	-	-	-				
LITTLE LEARNERS	-	-	30	-	-	-				
LETS GET MESSY										
revenue										
20 57 7018 4100 program fees		150								
expense										
20 57 7018 6020 instructors/supervisors		74								
LETS GET MESSY	-	76	-	-	-	-				
LITTLE ACHIEVERS										
revenue										
20 57 7023 4100 program fees								190	190	
expense										
20 57 7023 6218 REFUND								190	190	
LITTLE ACHIEVERS								0	-	-
IDDY BIDDY POOL SCHOOL										
revenue										
20 57 7024 4100 program fees			1,114	690						
expense										
20 57 7024 6128 CONTRACTUAL			384	128						
IDDY BIDDY POOL SCHOOL	-	-	730	562	-	-				
LITTLE STARS ACTING CLUB										
revenue										
20 57 7029 4100 program fees								265	265	
expense										
20 57 7029 6218 REFUND								200	200	
LITTLE STARS ACTING CLUB								65	65	-
TOTAL REVENUE	1,957	1,240	1,919	690	-	-	-	670	673	311
TOTAL EXPENSES	1,221	522	1,840	128	-	-	-	512	589	151

PROGRAMS - PRESCHOOL		2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
	NET INCOME(LOSS)	736	718	79	562	-	-	-	157	84	160

PROGRAMS - SENIOR					2010 Actual	2011 Actual	2012 actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
20	58	0000	3022	transfers from other accounts	-	-	-	-	-	-				
COMPUTER CLASS														
revenue														
20	58	4501	4100	program fees	532	145	300		200					
expense														
20	58	4501	6128	contractual instruction	285	20	140	80	100					
COMPUTER CLASS					247	125	160	(80)	100	-				
DIGITAL PHOTOGRAPHY														
revenue														
20	58	4502	4100	program fees	339	100	70	220	200	-				
expense								refund						
20	58	4502	6128	contractual instruction	230	60	35	45	100	-				
DIGITAL PHOTOGRAPHY					109	40	35	175	100	-				
EBAY EDUCATION														
revenue														
20	58	4507	4100	program fees	510	70	35	105	200					
expense														
20	58	4507	6128	contractual instruction	435	20	35		100					
EBAY EDUCATION					75	50	-	105	100	-				
TOTAL REVENUE					1,381	315	405	325	600	-	-			
TOTAL EXPENSES					950	100	210	125	300	-	-			
NET INCOME(LOSS)					431	215	195	200	300	-	-			

					2010 Actual	2011 Actual	2012 actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
PROGRAMS - DANCE											552		1,245	370
20	59	0000	3022	transfers from other accounts	-	18	18	-	-	81	41	69	95	28
PAYROLL EXPENSES														
20	59	0002	6101	social security expense	-	12	12	-	-	63	34	50	77	23
			6102	medicare expense	-	3	3	-	-	15	8	12	18	5
					-	15	15	-	-	78	42	62	95	28
SWING DANCE														
revenue														
20	59	8002	4100	program fees	1,065	2,075	760	1,260	500	-				500
expense														
20	59	8002	6128	contractual instruction	675	1,215	486	836	450	-				450
				SWING	390	860	274	424	50	-	-			
BALLETTAP FOR KIDS														
revenue														
20	59	8003	4100	program fees						697		481	616	500
expense														
20	59	8003	6020	INSTRUCTOR						348		30	203	250
20	59	8003	6218	refund								172	172	
												202	375	250
				BALLETTAP FOR KIDS	-	-	-	-	-	349	-	279	241	250
TAP FOR ADULTS														
revenue														
20	59	8004	4100	program fees						178	200	75	75	200
expense														
20	59	8004	6020	INSTRUCTOR						102	120			120
20	59	8004	6218	refund								36	75	
												36	75	120
				TAP FOR ADULTS	-	-	-	-	-	76	80	39	-	80
ADULT INTERMEDIATE TAP														
revenue														
20	59	8005	4100	program fees								72	72	
expense														
20	59	8005	6020	INSTRUCTOR								158	158	
				ADULT INTERMEDIATE TAP	-	-	-	-	-	-	-	(86)	(86)	-

	2010 Actual	2011 Actual	2012 actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
PROGRAMS - DANCE										
SCHOOL BALLET & DANCE (SARAH)										
revenue										
20 59 8006 4100	1,608	2,108	3,308	3,794	2,500	4,013	2,520	1,321	1,321	
program fees										
expense										
20 59 8006 6128	1,405	1,260	2,965	3,058	2,000	2,745	2,100	1,255	1,255	
6218						518		297	297	
contractual instruction										
REFUND										
							<u>2,100</u>	<u>1,552</u>	<u>1,552</u>	<u>-</u>
SCHOOL BALLET & DANCE	203	848	343	736	500	750	420	(231)	(231)	-
INTRO JAZZ KIDS										
revenue										
20 59 8010 4100								384	452	
program fees										
expense										
20 59 8010 6020								143	296	
6218								42	42	
INSTRUCTOR										
REFUND										
								<u>185</u>	<u>338</u>	<u>-</u>
INTRO JAZZ KIDS	-	-	-	-	-	-	-	242	156	-
PRE-DANCE										
revenue										
20 59 8011 4100						50	300	640	640	
program fees										
expense										
20 59 8011 6020						163	156	195	296	
6218						50				
INSTRUCTOR										
REFUND										
						<u>213</u>	<u>156</u>	<u>195</u>	<u>296</u>	<u>-</u>
PRE-DANCE	-	-	-	-	-	(163)	144	445	344	-
HIP HOP										
revenue										
20 59 8012 4100						50	288	36	36	
program fees										
expense										
20 59 8012 6020							33			
6218						50				
instructor										
REFUND										
							<u>33</u>	<u>-</u>	<u>-</u>	<u>-</u>
HIP HOP	-	-	-	-	-	-	255	36	36	-
CONTEMPORARY										
revenue										

	2010 Actual	2011 Actual	2012 actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
PROGRAMS - DANCE										
20 59 8013 4100 program fees						400				
expense										
20 59 8013 6020 INSTRUCTOR										
20 59 8013 6218 REFUND						170				
CONTEMPORARY	-	-	-	-	-	230	-			
BALLET FOR KIDS										
revenue										
20 59 8014 4100 program fees						202	288			
expense										
20 59 8014 6020 INSTRUCTOR						263	210			
6216 supplies						117				
BALLET FOR KIDS	-	-	-	-	-	(177)	78	-	-	-
JAZZ FOR KIDS										
revenue										
20 59 8015 4100 program fees						32				
expense										
20 59 8015 6218 refund										
JAZZ FOR KIDS	-	-	-	-	-	32	-	-	-	-
MODERN DANCE										
revenue										
20 59 8016 4100 program fees						272	288	180	216	
expense										
20 59 8016 6020 instructor						133	33	276	292	
MODERN DANCE	-	-	-	-	-	139	255	(96)	(76)	-
IRISH DANCE										
revenue										
20 59 8018 4100 program fees								45	45	180
expense										
20 59 8018 6218 REFUND								45	45	120
IRISH DANCE	-	-	-	-	-	-	-	-	-	60
TOTAL REVENUE	2,673	4,201	4,086	5,054	3,000	5,975	3,925	3,302	3,568	1,408

PROGRAMS - DANCE	2010 Actual	2011 Actual	2012 actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
TOTAL EXPENSES	2,080	2,490	3,466	3,894	2,450	4,737	2,694	2,710	3,226	968
NET INCOME(LOSS)	593	1,711	620	1,160	550	1,239	1,231	592	342	440

					2010	2011	2012	2013	2014	2015	2016	9/30/2016	2016	2017
PROGRAMS - SPECIAL EVENTS					Actual	Actual	Actual	Actual	Actual	Actual	Budget		Projected	Requested
													380	300
20	60	0000	3022	transfers from other accounts	32	71	37	24	39	27	26	29	37	23
PAYROLL EXPENSES														
20	60	0002	6100	imrf								8	8	
20	60	0002	6101	social security expense	25	50	28	20	32	21	21	17	24	19
			6102	medicare expense	6	12	7	5	8	5	5	4	6	4
					31	62	35	24	40	26	26	29	37	23
COOKIES WITH SANTA														
revenue														
20	60	9501	3010	donations	400	500	800	600	500	500	500	500	500	500
expense														
20	60	9501	6020	instructors/supervisors	93	293	218	136	200	101	132		100	
			6128	contractual			150	150	150	-	150		150	150
			6216	program supplies/expenses	576	825	594	347	525	623	425		425	425
					669	1,118	962	632	875	724	707	-	675	575
COOKIES WITH SANTA					(269)	(618)	(162)	(32)	(375)	(224)	(207)	500	(175)	(75)
BREAKFAST WITH THE BUNNY														
revenue														
20	60	9502	3010	donations	-	300	200	800	300	250	250	250	250	250
			4100	program fees	460	426	340	569	500	544	550	703	703	700
					460	726	540	1,369	800	794	800	953	953	950
expense														
20	60	9502	6020	instructors/supervisors	76	153	58	107	108	120	120	156	156	170
			6216	program supplies/expenses	400	498	332	536	400	480	450	551	551	550
					476	651	390	643	508	599	570	707	707	720
BREAKFAST WITH THE BUNNY					(16)	75	150	726	292	195	230	246	246	230
DADDY DAUGHTER DANCE														
revenue														
20	60	9503	4100	program fees	1,084	1,164	1,363	1,704	1,500	1,435	1,500	1,914	1,914	1800
expense														
20	60	9503	6020	instructors/supervisors	52	116	32	73	70	66	66	93	93	95
			6128	contractual	250	250	-	-	250	-	-	-	-	-
			6216	program supplies/expenses	886	755	1,154	892	700	895	950	764	764	780
			6218	REFUNDS		105	-	-	120	32	-	59	59	-
					1,188	1,226	1,186	965	1,140	993	1,016	916	916	875
DADDY DAUGHTER DANCE					(104)	(62)	177	739	360	442	484	998	998	925
MOTHER SON DATE NIGHT														
revenue														

				2010	2011	2012	2013	2014	2015	2016	9/30/2016	2016	2017	
				Actual	Actual	Actual	Actual	Actual	Actual	Budget		Projected	Requested	
													Budget	
PROGRAMS - SPECIAL EVENTS														
20	60	9504	4100	program fees	181	117	82	22	270	75				
expense														
20	60	9504	6020	instructors/supervisors	62	61		-						
			6218	refunds										
			6216	program supplies/expenses	75	72		-	190					
			6218	refunds			82	22		75				
					<u>137</u>	<u>133</u>	<u>82</u>	<u>22</u>	<u>190</u>	<u>75</u>				
				MOTHER SON DATE NIGHT	44	(16)	-	-	80	-	-	-	-	-
FISHING DERBY														
revenue														
20	60	9505	4100	program fees	366	309	207	161	200	71				
expense														
20	60	9505	6128	contractual	50	50								
			6216	program supplies/expenses	303	275	198	238	180	55				
					<u>353</u>	<u>325</u>	<u>198</u>	<u>238</u>	<u>180</u>	<u>55</u>				
				FISHING DERBY	13	(16)	9	(77)	20	16	-	-	-	-
MONSTER BASH														
revenue														
20	60	9507	4100	program fees	-	-	-	-	-	-				
expense														
20	60	9507	6020	instructors/supervisors	59	126	91	-	40					
			6128	contractual instruction	325	150		-	100					
			6216	program supplies/expenses	200	306	363	-	150					
			6217	trophies/awards	93		69	-						
					<u>677</u>	<u>582</u>	<u>523</u>	<u>-</u>	<u>290</u>	<u>-</u>				
				MONSTER BASH	(677)	(582)	(523)	-	(290)	-				
SANTA VISITS														
revenue														
20	60	9508	4100	program fees	90	60			60					
expense														
20	60	9508	6020	instructors/supervisors	60	60		-	40					
				SANTA VISITS	30	-	-	-	20	-				
PARK PRIDE DAY														
revenue														
20	60	9509	3010	donations	-	200	700	200	600				100	
expense														
20	60	9509	6128	contractual instruction										

		2010	2011	2012	2013	2014	2015	2016	9/30/2016	2016	2017
		Actual	Actual	Actual	Actual	Actual	Actual	Budget		Projected	Requested
											Budget
PROGRAMS - SPECIAL EVENTS											
6216	program supplies/expenses	-	1,042	587	1,682	550	670	670	606	606	-
		-	1,042	587	1,682	550	670	670	606	606	-
	PARK PRIDE DAY	-	(842)	113	(1,482)	50	(670)	(670)	(606)	(506)	-
FLASHLIGHT EGG HUNTS											
revenue											
20 60 9510 3010	program fees/donations 2014 on		240	540	325	300	200	200	200	200	200
expense											
20 60 9510 6020	instructors/supervisors			50	-	60					
6216	program supplies/expenses	-	48	151	93	80	110	241	-	-	300
		-	48	201	93	140	110	241	-	-	300
	FLASHLIGHT EGG HUNT	-	192	339	232	160	90	(41)	200	200	(100)
GHOST STORIES											
revenue											
20 60 9511 3010	donations				-		150	150	150	150	
expense											
20 60 9511 6216	program supplies/expenses				125		127	150		150	
	GHOST STORIES	-	-	-	(125)	-	(127)	-	150	-	-
BATTLE OF THE BANDS											
revenue											
20 60 9512 3010	donations			350	-	350					
4100	program fees			50	-	100					
		-	-	400	-	450	-				
expense											
20 60 9512 6216	program supplies/expenses			650	150	700					
	BATTLE OF THE BANDS	-	-	(250)	(150)	(250)	-				
TOUCH A TRUCK											
revenue											
20 60 9513 3010	donations				150	150	-	75			
4100	program fees				235	200	235	220	155	155	80
		-	-	-	385	350	235	295	155		
expense											
20 60 9513 6216	program supplies/expenses				354	50	185	60	10	10	75
20 60 9513 6020	instructors/supervisors						33	35	31	31	35
								95	41	41	110
	TOUCH A TRUCK	-	-	-	31	300	17	200	114	(41)	(110)
COMMUNITY HEALTH FAIRS											
revenue											

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
PROGRAMS - SPECIAL EVENTS										
20 60 9515 4100 program fees				-						
expense										
20 60 9515 6216 program supplies/expenses				150						
COMMUNITY HEALTH FAIRS	-	-	-	(150)	-	-				
FIREWORKS										
revenue										
20 60 9516 3010 DONATIONS						-				
expense										
20 60 9516 6020 INSTRUCTORS						25	25			25
6209 ADVERTISING - RADIO						300				300
6216 program supplies/expenses						<u>12,692</u>	<u>18,510</u>	<u>5,000</u>	<u>5,000</u>	<u>13,000</u>
						13,017	18,535	5,000	5,000	13,325
FIREWORKS	-	-	-	-	-	(13,017)	(18,535)	(5,000)	(5,000)	(13,325)
WINTER WALK										
revenue										
20 60 9517 4100 program fees				-				30	30	
expense										
20 60 9517 6218 REFUND								30	30	
WINTER WALK	-	-	-	-	-	-	-	-	-	
ARBOR DAY										
revenue										
20 60 9518 4100 program fees				-				46	46	
expense										
20 60 9518 6218 REFUND								46	46	
ARBOR DAY	-	-	-	-	-	-	-	-	-	
MOVIES IN THE PARK										
revenue										
20 60 9519 4100 program fees				-						
expense										
20 60 9519 6210 LICENSES								1,050	1,050	1,200
MOVIES IN THE PARK	-	-	-	-	-	-	-	(1,050)	(1,050)	(1,200)
TOTAL REVENUE	2,613	3,387	4,669	4,789	5,069	3,487	3,471	3,977	3,930	3,473

PROGRAMS - SPECIAL EVENTS	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
TOTAL EXPENSES	3,591	5,247	4,814	5,079	4,703	16,615	22,010	8,425	9,258	17,128
NET INCOME(LOSS)	(978)	(1,860)	(145)	(290)	366	(13,127)	(18,539)	(4,448)	(5,328)	(13,655)

					2010	2011	2012	2013	2014	2015	2016	9/30/2016	2016	2017	
PROGRAMS - CONCERTS					Actual	Actual	Actual	Actual	Actual	Actual	Budget		Projected	Requested	
MISCELLANEOUS															
revenue															
20	61	9400	3050	marketing income	6,600	8,600	10,400	7,100	8,000	7,050	8,800	5,770	5,770	6000	
expense															
20	61	9400	6128	contractual instruction	6,375	8,300	9,500	6,700	7,200	7,725	8,000	7,100	7,100	7500	
			6209	ADVERTISING - RADIO						525					
			6210	LICENSES			222	355	555	736	606	433	433	500	
			6216	program supplies				7		52	162	370	370		
			6203	printing & publication	102	365	150								
					6,477	8,665	9,872	7,062	7,755	9,039	8,768	7,903	7,903	8,000	
				TOTAL REVENUE	6,600	8,600	10,400	7,100	8,000	7,050	8,800	5,770	5,770	6,000	
				TOTAL EXPENSES	6,477	8,665	9,872	7,062	7,755	9,039	8,768	7,903	7,903	8,000	
				NET INCOME(LOSS)	123	(65)	528	38	245	(1,989)	32	(2,133)	(2,133)	(2,000)	

PROGRAMS - TRIPS					2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
BULLS TRIP														
revenue														
20	62	9801	4100	program fees		1,355	2,210							
expense														
20	62	9803	6216	program supplies/expenses		1,053	2,253							
			6221	transportation		704	851							
						<u>1,757</u>	<u>3,104</u>							
				BULLS TRIP		(402)	(894)							
CUBS TRIP														
revenue														
20	62	9803	4100	program fees		1,549	1,604	428						
expense														
20	62	9803	6216	program supplies/expenses		1,366	1,476	372						
			6221	transportation		728	848	333						
						<u>2,094</u>	<u>2,324</u>	<u>705</u>						
				CUBS TRIP		(545)	(720)	(277)						
				TOTAL REVENUE		2,904	3,814	428	-	-				
				TOTAL EXPENSES		3,851	5,428	705	-	-				
				NET INCOME(LOSS)		(947)	(1,614)	(277)	-	-				

	2010 Actual	2011 Actual	2012 actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
PROGRAMS - BROCHURE										
REVENUE										
20 65 0000 3050 marketing income	7,600	5,950	8,650	8,350	7,300	6,300	8,850	3,800	8,550	8850
EXPENSES										
ADMINISTRATIVE EXPENSES										
20 65 0004 6202 postage	3,855	4,143	4,718	4,396	5,600	4,952	5,100	2,960	4,500	5000
6203 printing & publication	14,701	17,668	19,716	19,421	19,000	15,915	16,000	9,825	15,500	16500
	18,556	21,811	24,434	23,817	24,600	20,867	21,100	12,785	20,000	21,500
TOTAL REVENUE	7,600	5,950	8,650	8,350	7,300	6,300	8,850	3,800	8,550	8,850
TOTAL EXPENSES	18,556	21,811	24,434	23,817	24,600	20,867	21,100	12,785	20,000	21,500
NET INCOME(LOSS)	(10,956)	(15,861)	(15,784)	(15,467)	(17,300)	(14,567)	(12,250)	(8,985)	(11,450)	(12,650)

		2010 Actual	2011 Actual	2012 actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
RECREATION - WEIGHT ROOM											
REVENUE											
20	70 0000 3022	transfers from other accounts	-	4	8	5	15	18	-		
RESIDENT											
20	70 0500	4200 daily youth	-	-	-	-	-	-			
		4201 daily adult	996	1,100	1,108	675	1,000	464			
		4210 college	246	249	114	109		42			
		4211 3 month adult	7,918	7,783	8,020	6,055	7,500	2,430			
		4212 3 month senior	1,155	800	470	980	1,000	105			
		4213 semi annual youth	160	74	256	192	200	64			
		4214 semi annual adult	2,100	2,637	2,737	1,690	1,500	600			
		4215 semi annual senior	1,450	1,069	1,044	1,508	1,100	435			
		4216 annual youth	235	190	536	376	400	329			
		4217 annual adult	3,875	5,411	5,425	3,500	4,900	1,625			
		4218 annual senior	1,300	1,655	1,796	2,400	2,000	1,055			
		4219 MONTHLY						316			
			19,435	20,968	21,506	17,485	19,600	7,465	-		
NONRESIDENT											
20	70 0501	4200 daily youth	-	-	-	-	-	-			
		4201 daily adult	182	186	7	-					
		4210 college	-	-	-	-					
		4211 3 month adult	680	602	634	204	500	408			
		4212 3 month senior	-	106	106	53	150	-			
		4213 semi annual youth	-	-	48	-					
		4214 semi annual adult	188	-	-	113	100	-			
		4215 semi annual senior	87	174	261	261	300	87			
		4216 annual youth	-	-	-	-					
		4217 annual adult	188	-	-	188	300				
		4218 annual senior	150	150	400	300					
			1,475	1,218	1,456	1,119	1,350	495	-		
		TOTAL REVENUE	20,910	22,190	22,970	18,604	20,965	7,978	-		
EXPENSES											
WAGES											
20	70 0001 6020	instructors/supervisors	-	57	94	73	200	232			
PAYROLL EXPENSES											
20	70 0002 6101	social security expense	-	3	6	4	12	14			
		medicare expense	-	1	1	1	3	3			
			-	4	7	5	15	18	-		
ADMINISTRATIVE EXPENSES											
20	70 0004 6216	program supplies/expenses	232	467	360	149	700	100			
		6218 REFUND						3,323			
									-		

	2010 Actual	2011 Actual	2012 actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
RECREATION - WEIGHT ROOM										
CONTRACTED SERVICES										
20 70 0005 6307 equipment maintenance	2,938	2,965	1,681	1,270	2,200	860				
total expenses	3,170	3,493	2,142	1,497	3,115	4,533	-			
TOTAL REVENUE	20,910	22,190	22,970	18,604	20,965	7,978	-			
TOTAL EXPENSES	3,170	3,493	2,142	1,497	3,115	4,533	-			
NET INCOME(LOSS)	17,740	18,697	20,828	17,107	17,850	3,445	-			

				2010	2011	2012	2013	2014	2015	2016	9/30/2016	2016	2017
RECREATION - COMMUNITY CENTER				Actual	Actual	Actual	Actual	Actual	Actual	Budget		Projected	Requested
REVENUE													
20	75	0000	3022 transfers from other accounts	3,625	4,204	3,954	3,717	3,199	1,671	-			
			3060 rental income	50	100	170	20						
			4530 coupons redeemed		-	-	(38)		6				
			3090 cash over/short	9	21	16	(2)		(46)				
			TOTAL REVENUE	3,684	4,325	4,140	3,697	3,199	1,631	-			
EXPENSES													
WAGES													
20	75	0001	6005 part time maintenance	5,062	6,096	5,946	4,697	1,000	-				
			6020 INSTRUCTORS										
			6021 community center front desk	40,059	41,960	42,285	44,469	42,000	20,316				
				45,121	48,056	48,231	49,166	43,000	20,316	-			
PAYROLL EXPENSES													
20	75	0002	6101 social security expense	2,786	2,968	2,991	3,045	2,666	1,307				
			6102 medicare expense	651	694	699	712	624	306				
				3,437	3,662	3,690	3,758	3,290	1,613	-			
ADMINISTRATIVE EXPENSES													
20	75	0004	6200 office supplies	1,325	1,216	854	742	1,000	-				
			6020 INSTRUCTORS						25				
			6201 office equipment	643	807	2,728	2,863	1,800	1,264				
			6204 dues & subscriptions	45	-	-	-	-	-				
			6215 uniforms	352	312	216	329	300	105				
			6216 program supplies/expenses	518	265	-	459	200	941				
				2,883	2,600	3,798	4,393	3,300	2,335	-			
CONTRACTED SERVICES													
20	75	0005	6300 building maintenance services	945	3,070	1,985	1,475		7,232				
			6302 refuse removal	1,131	981	1,011	827	1,020	574				
			6310 credit card system expense	2,099	1,943	1,751	2,350	2,000	2,544				
				4,175	5,994	4,747	4,652	3,020	10,350	-			
MAINTENANCE													
20	75	0006	6401 buildings	81	140	13	-	-	-	-			
				81	140	13	-	-	-	-			
MATERIALS & SUPPLIES													
20	75	0007	6500 misc	2,501	2,505	2,635	2,474	2,000	1,089				
			6510 janitorial	1,501	1,376	1,713	433	1,500	34				
				4,002	3,881	4,348	2,907	3,500	1,122	-			
utilities													
20	75	0009	6700 phone	5,597	5,456	5,522	5,322	5,200	3,824				
			6702 electricity	4,641	4,984	4,564	3,999	4,300	2,617				
			6703 gas	1,917	1,718	1,677	2,052	2,200	1,118				
			6704 water/sewer	212	206	224	220	240	123				

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
RECREATION - COMMUNITY CENTER										
6705 cable/satellite	1,109	1,044	1,087	1,089	1,135	610				
	13,476	13,408	13,074	12,682	13,075	8,291	-			
miscellaneous										
20 75 0011 6850 property tax expense	5,829	5,909	6,040	5,985	6,000	10,079		88		
6853 lease expense	57,996	57,996	57,996	60,168	64,518	38,906				
	63,825	63,905	64,036	66,153	70,518	48,985	-	88		
total expenses	137,000	141,646	141,937	143,709	139,703	93,012	-	88		
TOTAL REVENUE	3,684	4,325	4,140	3,697	3,199	1,631	-	-		
TOTAL EXPENSES	137,000	141,646	141,937	143,709	139,703	93,012	-	88		
NET INCOME(LOSS)	(133,316)	(137,321)	(137,797)	(140,012)	(136,504)	(91,382)	-	(88)		
	782,496	881,384	935,026	1,067,506	1,064,349	1,065,325	1,031,639	1,001,387	1,037,788	1,061,062
	733,557	927,044	908,774	1,063,881	951,839	981,748	1,016,168	766,848	773,389	818,770
	48,939	(45,660)	26,252	3,625	112,510	83,577	15,471	234,539	264,400	242,292

			2010	2011	2012 actual	2013	2014	2015	2016	9/30/2016	2016	2017		
			Actual	Actual		Actual	Actual	Actual	Budget		Projected	Requested		
												Budget		
DONATIONS														
Revenues														
21	10	0000	3007	interest income	3,696	(120)	1,275	2,280	-	(250)	9			
			3010	donations	3,981	2,391		556		20,934	16,000	5,300		
			3012	donations-LEAF A LEGACY			-			-	150,000	64,575		
					<u>3,696</u>	<u>(120)</u>	<u>1,275</u>	<u>-</u>	<u>-</u>	<u>20,684</u>	<u>166,000</u>	<u>69,884</u>	<u>90,300</u>	<u>100,000</u>
MISCELLANEOUS														
21	10	0011	6860	operating transfer to	400,000					-	340,782	190,782	190,782	100000
				for land repayment 190782										
				transfer to DCCF 150000										
21	10	0003	6125	MISC CONSULTANTS						3,756				
21	10	0015	6900	DEBT RETIREMENT - INT						12,580				
21	10	0011	6851	donor restricted projects	1,701	-	-			16,445	16,000	9,721	9,721	
					<u>401,701</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,781</u>	<u>356,782</u>	<u>200,503</u>	<u>200,503</u>	<u>100,000</u>
				TOTAL REVENUE	3,696	(120)	1,275	-	-	20,684	166,000	69,884	90,300	100,000
				TOTAL EXPENSES	401,701	-	-	-	-	32,781	356,782	200,503	200,503	100,000
				NET INCOME(LOSS)	(398,005)	(120)	1,275	-	-	(12,097)	(190,782)	(130,619)	(110,203)	-

SPECIAL RECREATION					2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
Revenues														
22	10	0000	3001	real estate taxes	90,659	186,723	175,316	157,659	144,000	144,585	153,000	149,395	153,000	165000
			3007	interest	13	25	47	62		18		6		
					<u>90,672</u>	<u>186,748</u>	<u>175,363</u>	<u>157,720</u>	<u>144,000</u>	<u>144,603</u>	<u>153,000</u>	<u>149,400</u>	<u>153,000</u>	<u>165,000</u>
22-	10	0003	6125	consultants	5,215	14,747	-	-	-	-		6,096	20,000	
22	10	0007	6500	miscellaneous	-	-	2,805	11,633	303,674	963	63,123	3,100	5,000	180350
			6860	operating transfer to							75,000			
				action 2020										
22	10	0011	6855	ksra operations	<u>74,799</u>	<u>74,799</u>	<u>74,799</u>	<u>75,270</u>	<u>76,000</u>	<u>69,030</u>	<u>78,000</u>	<u>76,959</u>	<u>76,989</u>	<u>82500</u>
					80,014	89,546	77,604	86,903	379,674	69,993	216,123	86,155	101,989	262,850
				TOTAL REVENUE	90,672	186,748	175,363	157,720	144,000	144,603	153,000	149,400	153,000	165,000
				TOTAL EXPENSES	80,014	89,546	77,604	86,903	379,674	69,993	216,123	86,155	101,989	262,850
				NET INCOME(LOSS)	10,658	97,202	97,759	70,817	(235,674)	74,611	(63,123)	63,245	51,011	(97,850)

				2010	2011	2012	2013	2014	2015	2016	9/30/2016	2016	2017	
				Actual	Actual	Actual	Actual	Actual	Actual	Budget		Projected	Requested	
													Budget	
INSURANCE														
Revenues														
23	10	0000	3001	real estate taxes	135,448	97,984	114,656	42,726	51,000	55,015	77,000	75,856	78,000	70000
				REFUND FROM IPARKS										
			3007	interest		2	6	9		7		1		
					135,448	97,986	114,662	42,734	51,000	55,023	77,000	75,857	78,000	70,000
MISCELLANEOUS														
23	10	0010	6800	unemployment	-	6,385	9,934	12,840	15,000	8,606	5,000	3,838	5,000	5000
			6805	workers comp	17,365	17,291	17,206	20,739	7,900	26,110	25,969	12,985	25,969	25879
			6806	general liability	80,834	55,622	59,032	44,669	49,660	34,303	40,598	20,299	40,598	37791
			6807	liquor liability	848	862	884	525						
					99,047	80,160	87,056	78,773	72,560	69,019	71,567	37,121	71,567	68,670
				TOTAL REVENUE	135,448	97,986	114,662	42,734	51,000	55,023	77,000	75,857	78,000	70,000
				TOTAL EXPENSES	99,047	80,160	87,056	78,773	72,560	69,019	71,567	37,121	71,567	68,670
				NET INCOME(LOSS)	36,401	17,826	27,606	(36,038)	(21,560)	(13,996)	5,433	38,736	6,433	1,330

		2010	2011	2012	2013	2014	2015	2016	9/30/2016	2016	2017
		Actual	Actual	Actual	Actual	Actual	Actual	Budget		Projected	Requested
											Budget
AUDIT											
Revenues											
24	10 0000 3001	17,935	23,015	17,925	9,341	14,000	13,989	14,000	13,708	14,000	14500
	3007	<u>2</u>	<u>2</u>	<u>3</u>	<u>3</u>		<u>3</u>		<u>1</u>		
	real estate taxes interest	17,937	23,017	17,928	9,344	14,000	13,992	14,000	13,709	14,000	14,500
MISCELLANEOUS											
24	10 0003 6122	18,498	13,887	14,295	13,250	14,100	14,500	13,900	13,900	13,900	14200
	audit services	18,498	13,887	14,295	13,250	14,100	14,500	13,900	13,900	13,900	14,200
TOTAL REVENUE		17,937	23,017	17,928	9,344	14,000	13,992	14,000	13,709	14,000	14,500
TOTAL EXPENSES		18,498	13,887	14,295	13,250	14,100	14,500	13,900	13,900	13,900	14,200
NET INCOME(LOSS)		(561)	9,130	3,633	(3,906)	(100)	(508)	100	(191)	100	300

					2010	2011	2012	2013	2014	2015	2016	9/30/2016	2016	2017	
					Actual	Actual	Actual	Actual	Actual	Actual	Budget		Projected	Requested	
														Budget	
PAVING & LIGHTING															
Revenues															
25	10	0000	3001	real estate taxes	-	-	-	80	100	14,459	100	76	76	100	
			3007	interest	114	64	18	15		4		2			
					<u>114</u>	<u>64</u>	<u>18</u>	<u>95</u>	<u>100</u>	<u>14,463</u>	<u>100</u>	<u>77</u>	<u>76</u>	<u>100</u>	
					114	64	18	95	100	14,463	100	77	76	100	
MISCELLANEOUS															
25	10	0006	6406	bridges & roads				65,642							
			6410	lighting	507										
					<u>507</u>	-	-	<u>65,642</u>	-	-	-	-	-	-	
					507	-	-	65,642	-	-	-	-	-	-	
				TOTAL REVENUE	114	64	18	95	100	14,463	100	77	76	100	
				TOTAL EXPENSES	507	-	-	65,642	-	-	-	-	-	-	
				NET INCOME(LOSS)	(393)	64	18	(65,547)	100	14,463	100	77	76	100	

				2010	2011	2012	2013	2014	2015	2016	9/30/2016	2016	2017	
				Actual	Actual	Actual	Actual	Actual	Actual	Budget		Projected	Requested	
													Budget	
POLICE														
Revenues														
26	10	0000	3001				80	100	73	100	76	76	1000	
			3007	real estate taxes										
				interest		2	<u>2</u>		<u>2</u>		<u>1</u>			
							82	100	75	100	76	76	1,000	
MISCELLANEOUS														
26	10	0003	6129	patrol services			-			3,000				
		0007	6500	misc							4,500	4,500		
		0006	6405	signs				4,000		<u>2,500</u>	<u>545</u>	<u>545</u>	<u>1000</u>	
							-	-	-	<u>5,500</u>	<u>5,045</u>	<u>5,045</u>	<u>1,000</u>	
							82	100	75	100	76	76	1,000	
				TOTAL REVENUE			82	100	75	100	76	76	1,000	
				TOTAL EXPENSES			-	4,000	-	5,500	5,045	5,045	1,000	
				NET INCOME(LOSS)			82	(3,900)	75	(5,400)	(4,968)	(4,969)	-	

		2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
IMRF											
Revenues											
27	10 0000 3001 real estate taxes	88,648	97,984	96,730	85,372	87,000	89,030	88,000	88,143	90,000	90000
	3007 interest										
		<u>88,648</u>	<u>97,984</u>	<u>96,730</u>	<u>85,372</u>	<u>87,000</u>	<u>89,030</u>	<u>88,000</u>	<u>88,143</u>	<u>90,000</u>	<u>90,000</u>
MISCELLANEOUS											
27	10 0011 6860 OPERATING TRANSFER TO	88,648	97,984	96,730	85,372	87,000	88,381	88,000	84,581	85,000	95000
		<u>88,648</u>	<u>97,984</u>	<u>96,730</u>	<u>85,372</u>	<u>87,000</u>	<u>88,381</u>	<u>88,000</u>	<u>84,581</u>	<u>85,000</u>	<u>95,000</u>
	TOTAL REVENUE	88,648	97,984	96,730	85,372	87,000	89,030	88,000	88,143	90,000	90,000
	TOTAL EXPENSES	88,648	97,984	96,730	85,372	87,000	88,381	88,000	84,581	85,000	95,000
	NET INCOME(LOSS)	-	-	-	-	-	649	-	3,562	5,000	(5,000)

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
SOCIAL SECURITY										
Revenues										
28 10 0000 3001 real estate taxes	85,660	88,973	81,740	74,455	77,000	79,017	79,000	75,070	77,000	80000
3007 interest										
	<u>85,660</u>	<u>88,973</u>	<u>81,740</u>	<u>74,455</u>	<u>77,000</u>	<u>79,017</u>	<u>79,000</u>	<u>75,070</u>	<u>77,000</u>	<u>80,000</u>
MISCELLANEOUS										
28 10 0011 6860 OPERATING TRANSFER TO	85,660	88,973	81,740	74,455	77,000	76,275	79,000	74,701	76,500	80500
	<u>85,660</u>	<u>88,973</u>	<u>81,740</u>	<u>74,455</u>	<u>77,000</u>	<u>76,275</u>	<u>79,000</u>	<u>74,701</u>	<u>76,500</u>	<u>80,500</u>
TOTAL REVENUE	85,660	88,973	81,740	74,455	77,000	79,017	79,000	75,070	77,000	80,000
TOTAL EXPENSES	85,660	88,973	81,740	74,455	77,000	76,275	79,000	74,701	76,500	80,500
NET INCOME(LOSS)	-	-	-	-	-	2,742	-	369	500	(500)

				2010	2011	2012	2013	2014	2015	2016	9/30/2016	2016	2017
CONCESSIONS-CLUBHOUSE				Actual	Actual	Actual	Actual	Actual	Actual	Budget		Projected	Requested
													Budget
30	30	0000	3022 transfers from other funds	3,594	4,075	4,046	3,872	4,021	4,021	4,221	5,257	4,827	4,765
			3050 marketing income	4,626	4,583	3,598	3,500	3,300	1,012	1,000	1,003	1,003	1,000
			3090 cash over/short	19	119	(18)			(44)		54	54	
			4359 sales tax collected	-	4,142	5,584	5,370	5,570	5,509	5,500	5,129	5,700	5,600
			4500 breakfast sandwiches	719	543	630	600	800	682	750	537	725	750
			4501 donuts, rolls, muffins	324	240	192	200	250	479	500	329	350	350
			4502 cold sandwiches	855	1,062	875	1,000	1,000	1,516	1,400	1,128	1,300	1,400
			4503 burgers	1,897	1,870	1,709	1,700	1,900	2,794	2,500	3,320	3,700	3,500
			4505 hot dogs, brats	6,077	5,916	6,548	6,200	6,500	8,322	8,000	6,318	7,000	7,500
			4506 chicken	1,728	1,813	1,860	1,800	1,800	1,868	1,800	1,968	2,100	2,000
			4507 appetizers	1,746	1,462	1,503	1,500	1,400	1,647	1,600	2,530	2,900	2,600
			4508 cookies, etc	726	737	934	875	900	909	900	728	850	850
			4509 pretzels	23	-	-			29		79	80	50
			4510 NACHOS						13		57	60	50
			4512 chips	1,080	1,184	1,107	1,100	1,200	1,538	1,300	1,149	1,300	1,300
			4513 cold snacks	58	121	101	100		241	150	105	125	125
			4514 candy & gum	1,455	1,354	1,723	1,500	1,500	1,606	1,600	1,464	1,650	1,600
			4516 ice cream	11	72	45	50		27		56	56	50
			4520 fountain drinks	3,795	4,123	3,688	3,600	3,500	3,501	3,500	3,066	3,400	3,500
			4521 pop	11,507	10,775	11,996	11,500	10,500	9,873	10,000	9,220	10,000	10,000
			4522 hot drinks	1,143	1,121	1,075	1,100	1,000	729	700	422	600	600
			4523 juice boxes	-	3	-			47		23	23	
			4524 beer	9,877	16,124	19,166	17,500	20,000	25,303	23,000	25,064	27,500	26,000
			4525 specialty drinks	509	594	511	500	550	667	600	757	800	700
			4526 mixed drinks	1,606	2,267	2,924	2,500	2,500	3,418	3,000	3,286	3,800	3,500
			4527 smoothies	328	111	145	100	100	29	50	62	65	50
			4530 coupons								85	85	
			4528 wine	214	333	350	250	200	299	300	223	270	225
			TOTAL REVENUE	53,917	64,744	70,292	66,417	68,491	76,035	72,371	73,419	80,323	78,065
										-			
WAGES													
30	30	0001	6040 manager	14,158	14,240	14,240	15,805	16,204	16,899	17,570	17,837	21,500	22,000
			6041 staff	12,144	12,505	12,505	13,000	13,500	12,359	14,500	10,356	11,500	13,000
				26,302	26,745	26,745	28,805	29,704	29,257	32,070	28,193	33,000	35,000
PAYROLL EXPENSES													
30	30	0002	6100 imrf expense	1,419	1,571	1,571	1,792	1,859	1,865	1,882	1,910	2,303	2,088
			6101 social security expense	1,628	1,656	1,656	1,786	1,842	1,779	1,988	1,724	2,046	2,170
			6102 medicare expense	381	387	387	418	431	416	465	403	479	508
				3,428	3,614	3,614	3,996	4,132	4,059	4,335	4,037	4,827	4,765
ADMINISTRATIVE EXPENSES													
30	30	0004	6200 office supplies	31	18	18	25	25	50	50	238	10	50
			6207 education & training	-	-	-	400	400	400	600	498	500	600
			6208 advertising printed	195	-	-	150	100	-	-	-	-	-
			6210 licenses	2,690	2,700	2,700	2,800	2,750	2,650	2,850	2,205	2,805	2,850
			6211 travel expense	-	-	-	-	-	-	-	-	-	-

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
CONCESSIONS-CLUBHOUSE										
6215 uniforms	-	-	-	500	500	707	700	(96)	700	700
	2,916	2,718	2,718	3,875	3,775	3,807	4,200	2,846	4,015	4,200
CONTRACTED SERVICES										
30 30 0005 6300 building maintenance services	673	-	-	-	300	1,355	250	1,734	1,734	500
6301 Rag & rug	126	149	149	-	-	-	-	-	-	-
6302 refuse removal	476	504	504	600	600	699	600	456	600	600
6307 equipment maintenance	1,076	513	513	600	1,000	2,275	2,000	1,050	1,200	2,000
6310 credit card system expense	158	298	298	350	400	691	500	33	500	500
	2,509	1,464	1,464	1,550	2,300	5,020	3,350	3,273	4,034	3,600
MAINTENANCE										
30 30 0006 6400 small equipment purchase port-a-grill (5000)	269	282	282	300	300	644	6,000	4,539	5,000	500
6401 buildings	2,392	989	989	500	100	-	500	4	-	-
6409 golf carts	-	-	-	-	-	-	-	-	-	-
	2,661	1,271	1,271	800	5,100	644	6,500	4,543	5,000	500
MATERIALS & SUPPLIES										
30 30 0007 6500 misc	882	886	886	800	800	399	800	913	950	800
6510 janitorial	1,188	1,767	1,767	1,300	1,000	978	1,000	718	800	1,000
6550 paper/plastic	2,413	2,065	2,065	2,200	2,200	896	1,500	1,165	1,250	1,300
6551 cleaning - concessions	-	35	35	200	150	150	200	42	150	200
	4,483	4,753	4,753	4,500	4,150	2,423	3,500	2,838	3,150	3,300
COST OF GOODS SOLD										
30 30 0008 6610 breakfast sandwiches	231	235	235	200	225	154	200	171	180	200
6611 donuts, etc	131	93	93	100	125	327	250	243	265	250
6612 cold sandwiches	489	605	605	500	500	250	300	414	420	350
6613 burgers	1,234	1,156	1,156	500	1,000	1,408	1,200	1,669	1,700	1,600
6615 hot dogs, etc	2,419	2,158	2,158	2,000	2,300	3,536	3,000	2,846	3,000	3,000
6616 chicken	1,221	1,148	1,148	900	800	539	600	1,202	1,300	1,000
6617 appetizers	1,120	1,135	1,135	600	700	685	800	1,668	1,700	1,300
6618 cookies, etc	259	412	412	400	400	410	400	525	550	500
6619 pretzels	-	-	-	-	-	103	-	319	320	25
6620 nachos	108	52	52	-	-	68	-	418	420	25
6621 POPCORN	-	-	-	-	-	176	-	(94)	-	-
6622 chips	499	915	915	600	700	939	800	906	950	900
6623 cold snacks	22	14	14	50	-	80	75	106	110	100
6624 candy	1,301	766	766	750	800	907	900	1,161	1,200	1,000
6626 ice cream	-	80	80	25	-	(80)	-	229	250	25
6629 condiments	1,060	1,176	1,176	1,200	1,000	1,001	1,000	966	975	1,000
6630 fountain drinks	2,840	4,129	4,129	2,000	3,000	2,412	2,500	4,532	3,500	3,000
6631 pop	4,625	7,935	7,935	6,000	4,200	2,066	3,000	4,722	4,900	4,600
6632 hot drinks	244	308	308	400	400	228	300	206	225	250
6633 JUICE BOXES	-	-	-	-	-	(10)	-	(5)	-	-
6634 beer	4,724	5,200	5,200	6,000	7,500	6,892	8,000	7,897	8,000	8,000
6635 specialty drinks	120	339	339	300	300	127	300	300	400	400
6636 mixed drinks	2,371	1,934	1,934	1,500	1,500	1,633	1,750	2,649	2,600	2,000
6637 smoothies	306	-	-	25	25	(1)	-	302	302	50

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
CONCESSIONS-CLUBHOUSE										
6640 CATERING COSTS								106	-	
6638 wine	204	253	253	100	100	(194)	150	403	390	250
	25,528	30,043	30,043	24,150	25,575	23,656	25,525	33,861	33,657	29,825
UTILITIES										
30 30 0009 6700 phone	10	10	10	25	25	1	25	1	5	25
6701 cell	571	207	207	250	450	300	300	225	300	300
6702 electricity	2,116	1,870	1,870	1,400	1,400	1,431	1,600	1,051	1,600	1,500
6703 gas	601	649	649	500	500	337	500	245	500	500
6705 cable	480	465	465	520	500	653	600	392	600	600
	3,778	3,201	3,201	2,695	2,875	2,723	3,025	1,915	3,005	2,925
MISCELLANEOUS										
30 30 0011 6852 sales tax	4,071	4,913	4,913	5,200	5,400	6,379	6,000	5,134	5,600	5,600
6860 operating transfer to						24,900				
	4,071	4,913	4,913	5,200	5,400	31,279	6,000	5,134	5,600	5,600
total expenses	75,676	78,722	78,722	75,571	83,011	102,868	88,505	86,640	96,288	89,715
TOTAL REVENUE	53,917	64,744	70,292	66,417	68,491	76,035	72,371	73,419	80,323	78,065
TOTAL EXPENSES	75,676	78,722	78,722	75,571	83,011	102,868	88,505	86,640	96,288	89,715
NET INCOME(LOSS)	(21,759)	(13,978)	(8,430)	(9,154)	(14,520)	(26,834)	(16,134)	(13,221)	(15,965)	(11,650)

					2010	2011	2012	2013	2014	2015	2016	9/30/2016	2016	2017
					Actual	Actual	Actual	Actual	Actual	Actual	Budget		Projected	Requested
														Budget
CONCESSIONS-CART														
30	31	0000	3022	transfers from other funds	380	417	367	341	334	293	336	319	319	337
			3090	cash over/short	9	50	-			34		21	21	
			4359	SALES TAX						3		59	59	
			4501	MUFFINS ETC						1		2	2	
			4502	cold sandwiches	-	8	8	-						
			4508	cookies, etc	93	77	77	75	75	94	100	107	108	100
			4512	chips	123	109	109	125	200	225	200	137	137	150
			4513	cold snacks	2	4	4	-		2		4	4	
			4514	candy & gum	213	247	247	200	300	276	300	244	243	250
			4521	pop	3,013	3,163	3,163	3,000	2,400	1,950	2,000	2,138	2,142	2,200
			4522	HOT DRINKS						2		3	3	
			4524	beer	9,257	9,542	9,542	10,000	11,000	9,984	10,500	8,788	8,788	10,000
			4525	specialty drinks	676	734	734	750	900	509	600	675	675	600
			4526	mixed drinks	868	688	688	600	500	922	600	634	644	600
			4528	wine	-	-	-	-		18	50	7	7	50
				TOTAL REVENUE	<u>14,634</u>	<u>15,039</u>	<u>14,939</u>	<u>15,091</u>	<u>15,709</u>	<u>14,311</u>	<u>14,686</u>	<u>13,136</u>	<u>13,152</u>	<u>14,287</u>
WAGES														
30	31	0001	6041	staff	<u>4,712</u>	<u>4,746</u>	<u>4,746</u>	<u>4,600</u>	<u>4,500</u>	<u>3,693</u>	<u>4,500</u>	<u>4,109</u>	<u>4,167</u>	<u>4,400</u>
					4,712	4,746	4,746	4,600	4,500	3,693	4,500	4,109	4,167	4,400
PAYROLL EXPENSES														
30	31	0002	6101	social security expense	292	294	294	285	279	229	279	255	258	273
			6102	medicare expense	68	69	69	67	65	54	65	60	61	64
					<u>360</u>	<u>363</u>	<u>363</u>	<u>352</u>	<u>344</u>	<u>283</u>	<u>344</u>	<u>315</u>	<u>319</u>	<u>337</u>
MAINTENANCE														
30	31	0006	6409	GOLF CARTS	-	118	118	500	500	450	500	10	10	500
					-	118	118	500	500	450	500	10	10	500
COST OF GOODS SOLD														
30	31	0008	6611	MUFFINS ETC	-	-	-			0		1	1	
			6618	cookies, etc	17	20	20	25	20	28	30	32	32	30
			6622	chips	52	45	45	60	60	90	75	62	62	70
			6623	cold snacks	-	-	-	-		1		1	1	
			6624	candy	124	106	106	100	130	116	115	101	101	120
			6631	pop	1,229	1,090	1,090	1,200	1,000	658	750	708	710	750
			6634	beer	2,450	2,079	2,079	2,300	2,250	2,178	2,250	1,922	1,922	2,200
			6635	specialty drinks	276	196	196	200	150	132	150	176	176	150
			6636	mixed drinks	230	187	187	200	200	265	200	147	148	175
			6638	wine	1	-	-	-		6	25	2	2	20
					<u>4,379</u>	<u>3,723</u>	<u>3,723</u>	<u>4,085</u>	<u>3,810</u>	<u>3,474</u>	<u>3,595</u>	<u>3,151</u>	<u>3,155</u>	<u>3,515</u>
MISCELLANEOUS														
30	31	0011	6852	sales tax	<u>1,259</u>	<u>1,316</u>	<u>1,316</u>	<u>1,320</u>	<u>1,450</u>	<u>1,258</u>	<u>1,200</u>	<u>1,006</u>	<u>1,150</u>	<u>1,110</u>
					1,259	1,316	1,316	1,320	1,450	1,258	1,200	1,006	1,150	1,110

CONCESSIONS-CART	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
total expenses	10,710	10,266	10,266	10,857	10,604	9,157	10,139	8,591	8,801	9,862
TOTAL REVENUE	14,634	15,039	14,939	15,091	15,709	14,311	14,686	13,136	13,152	14,287
TOTAL EXPENSES	10,710	10,266	10,266	10,857	10,604	9,157	10,139	8,591	8,801	9,862
NET INCOME(LOSS)	3,924	4,773	4,673	4,234	5,105	5,154	4,547	4,545	4,351	4,425

					2010	2011	2012	2013	2014	2015	2016	9/30/2016	2016	2017
CONCESSIONS-SPORTS COMPLEX					Actual	Actual	Actual	Actual	Actual	Actual	Budget		Projected	Requested
														Budget
30	33	0000	3022	transfers from other funds	325	427	411	357	409	554	522	613	620	627
			3065	contractual revenue			518	500	500	-				
			3090	cash over (short)						25		(660)	(660)	
			4359	SALES TAX						1,764	1,800	2,267	2,282	2,300
			4500	breakfast sandwich						83	100	86	86	100
			4501	donuts, rolls, muffins	26	76	56	50	75	122	125	127	134	125
			4502	cold sandwiches	257	601	391	400	350	318	325	547	547	500
			4503	burgers	1,580	3,100	2,550	2,600	2,700	3,326	3,200	4,565	4,577	4,000
			4504	pizza	852	1,424	534	600	500	-				
			4505	hot dogs, brats	3,204	3,673	3,108	3,300	4,000	3,770	3,600	4,164	4,180	4,000
			4506	chicken			280	250	250	173	200	468	468	400
			4508	cookies, etc	323	370	521	500	500	321	300	618	635	500
			4509	pretzels	2,059	2,188	1,739	2,000	2,000	1,858	1,800	2,104	2,128	2,000
			4510	nachos	1,712	1,520	1,349	1,500	1,350	1,197	1,200	1,505	1,515	1,400
			4511	popcorn	1,751	1,509	1,799	1,700	1,800	904	1,000	922	931	1,000
			4512	chips	393	686	404	400	600	591	600	758	783	700
			4513	cold snacks	192	250	200	200	200	361	300	410	410	400
			4514	candy & gum	1,523	2,113	2,221	2,200	2,200	2,532	2,500	2,681	2,708	2,600
			4515	monkey bags	220	188	111	-	-	-				
			4516	ice cream	948	1,145	1,056	1,100	1,000	829	1,000	1,773	1,775	1,500
			4520	fountain drinks	526	844	1,973	1,800	1,500	1,553	1,600	1,925	1,925	2,000
			4521	pop	8,210	9,000	8,966	9,000	8,000	7,351	7,500	10,158	10,258	10,000
			4522	hot drinks	562	711	237	400	450	399	400	431	440	400
			4523	juice boxes	91	102	90	100	50	94	100	163	163	100
				TOTAL REVENUE	24,754	29,927	28,514	28,957	28,434	28,124	28,172	35,625	35,905	34,652
WAGES														
30	33	0001	6041	staff	4,033	5,687	4,736	4,800	5,500	6,992	7,000	7,859	8,112	8,200
					4,033	5,687	4,736	4,800	5,500	6,992	7,000	7,859	8,112	8,200
PAYROLL EXPENSES														
30	33	0002	6101	social security expense	250	353	294	298	341	433	434	487	503	508
			6102	medicare expense	58	82	69	70	80	101	102	114	117	119
					308	435	363	368	421	535	536	601	620	627
CONTRACTED SERVICES														
30	33	0005	6300	contracted services						561				
ADMINISTRATIVE EXPENSES														
30	33	0004	6210	licenses	150	155	155	175	200	250	250	260	260	260
					150	155	155	175	200	250	250	260	260	260
MAINTENANCE														
30	33	0006	6400	small equipment purchase	414	-	-	150	250	341	300			200
			6401	buildings	-	-	34	150		-	150	186	186	200
					414	-	34	300	250	341	450	186	186	400

CONCESSIONS-SPORTS COMPLEX		2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
MATERIALS & SUPPLIES											
30 33 0007	6500 misc+ CONTRACTED 2015	787	406	126	200	150	174	400	573	573	500
	6510 janitorial	497	4	158	250	200	4	100			
	6550 paper/plastic	616	414	568	600	500	419	500	677	677	650
	6551 cleaning - concessions	-	6	17	25	50	57	100	20	20	100
		<u>1,900</u>	<u>830</u>	<u>869</u>	<u>1,075</u>	<u>900</u>	<u>653</u>	<u>1,100</u>	<u>1,270</u>	<u>1,270</u>	<u>1,250</u>
COST OF GOODS SOLD											
30 33 0008	6610 breakfast sandwiches	21	39	40	25	20	23	30	16	16	30
	6610 donuts, etc.						61	70	56	60	70
	6612 cold sandwiches	96	555	109	135	80	100	110	95	95	125
	6613 burgers	917	1,053	908	950	1,000	790	700	1,088	1,092	900
	6615 hot dogs,etc	1,076	1,538	1,084	1,100	1,300	973	800	939	944	900
	6616 chicken		42	45	75	150	38	50	90	90	100
	6618 cookies, etc	199	433	187	250	200	118	110	187	192	175
	6619 pretzels	1,028	848	762	750	750	500	500	457	464	500
	6620 nachos	850	615	379	400	300	215	300	270	272	300
	6621 popcorn	131	288	944	800	500	199	300	182	300	300
	6622 chips	415	364	285	200	300	408	400	502	515	500
	6623 cold snacks	321	328	194	100	100	128	150	86	87	100
	6624 candy	1,949	811	1,183	1,100	1,100	1,032	1,000	1,009	1,020	1,100
	6626 ice cream	985	591	131	300	250	207	250	415	415	400
	6629 condiments	195	204	194	200	200	140	200	98	98	200
	6630 fountain drinks	1,147	495	566	700	700	1,356	1,400		1,400	1,400
	6631 pop	5,212	669	3,876	4,000	3,500	3,244	3,500	2,645	2,678	4,000
	6632 hot drinks	109	137	18	100	50	-	200	65	65	200
	6633 juice boxes	23	35	22	25	15	6	25	11	11	25
		<u>15,363</u>	<u>9,519</u>	<u>11,157</u>	<u>11,335</u>	<u>10,615</u>	<u>9,538</u>	<u>10,095</u>	<u>8,213</u>	<u>9,814</u>	<u>11,325</u>
UTILITIES											
30 33 0009	6702 electricity	<u>1,713</u>	<u>1,415</u>	<u>1,035</u>	<u>1,000</u>	<u>1,000</u>	<u>1,434</u>	<u>1,400</u>	<u>811</u>	<u>1,200</u>	<u>1,200</u>
		1,713	1,415	1,035	1,000	1,000	1,434	1,400	811	1,200	1,200
MISCELLANEOUS											
30 33 0011	6852 sales tax	<u>2,115</u>	<u>2,643</u>	<u>2,389</u>	<u>2,760</u>	<u>2,650</u>	<u>2,472</u>	<u>2,450</u>	<u>3,132</u>	<u>3,220</u>	<u>2,700</u>
		2,115	2,643	2,389	2,760	2,650	2,472	2,450	3,132	3,220	2,700
	total expenses	25,996	20,684	20,738	21,813	21,536	22,776	23,281	22,332	24,682	25,962
	TOTAL REVENUE	24,754	29,927	28,514	28,957	28,434	28,124	28,172	35,625	35,905	34,652
	TOTAL EXPENSES	25,996	20,684	20,738	21,813	21,536	22,776	23,281	22,332	24,682	25,962
	NET INCOME(LOSS)	(1,242)	9,243	7,776	7,144	6,898	5,348	4,891	13,293	11,223	8,690

				2010	2011	2012	2013	2014	2015	2016	9/30/2016	2016	2017	
				Actual	Actual	Actual	Actual	Actual	Actual	Budget		Projected	Requested	
													Budget	
CONCESSIONS-POOL														
30	34	0000	3022	transfers from other funds	278	335	333	297	297	196	209	218	218	226
			3090	cash over (short)						(2)		(105)	(105)	
			4502	cold sandwiches	38	4	9			-				
			4359	sales tax						595	600	784	784	750
			4501	muffins etc						19	20	6	6	20
			4503	burgers	173	248	166	150	150	-				
			4505	hot dogs, brats	875	1,078	981	1,000	1,000	433	400	594	594	550
			4508	cookies, etc	241	163	236	200	250	162	150	129	129	150
			4509	pretzels	1,724	1,789	1,553	1,600	1,400	815	1,000	1,325	1,325	1,300
			4510	nachos	1,498	1,744	1,570	1,600	1,400	936	1,000	1,147	1,147	1,100
			4511	popcorn	439	431	452	500	500	238	250	197	197	200
			4512	chips	228	207	273	250	250	140	150	164	164	150
			4513	cold snacks	93	95	78	75	50	29	50	24	24	25
			4514	candy & gum	1,641	1,957	1,840	1,900	1,900	910	1,000	1,347	1,347	1,200
			4516	ice cream	1,791	1,520	1,266	1,300	1,300	941	1,000	1,067	1,067	1,000
			4520	fountain drinks	1,719	1,794	1,762	1,800	1,700	754	1,000	979	979	1,000
			4521	pop	482	730	687	700	700	256	300	389	389	350
			4523	juice boxes	93	62	94	75	100	15	50	3	3	
			4527	smoothies	-	397	690	700	500	-				
				TOTAL REVENUE	<u>11,618</u>	<u>12,725</u>	<u>12,042</u>	<u>12,147</u>	<u>11,497</u>	<u>6,434</u>	<u>7,179</u>	<u>8,267</u>	<u>8,267</u>	<u>8,021</u>
WAGES														
30	34	0001	6041	staff	3,933	3,938	4,067	4,000	4,000	2,466	2,800	2,843	2,843	2,950
					<u>3,933</u>	<u>3,938</u>	<u>4,067</u>	<u>4,000</u>	<u>4,000</u>	<u>2,466</u>	<u>2,800</u>	<u>2,843</u>	<u>2,843</u>	<u>2,950</u>
PAYROLL EXPENSES														
30	34	0002	6101	social security expense	244	244	252	248	248	153	174	176	176	183
			6102	medicare expense	57	57	59	58	58	36	41	41	41	43
					<u>301</u>	<u>301</u>	<u>311</u>	<u>306</u>	<u>306</u>	<u>189</u>	<u>215</u>	<u>218</u>	<u>218</u>	<u>226</u>
ADMINISTRATIVE EXPENSES														
30	34	0004	6210	licenses	150	155	165	175	200	250	250	260	260	260
					<u>150</u>	<u>155</u>	<u>165</u>	<u>175</u>	<u>200</u>	<u>250</u>	<u>250</u>	<u>260</u>	<u>260</u>	<u>260</u>
CONTRACTED SERVICES														
30	34	0005	6307	equip maint	335	-	-	100	100	-	100	-	-	100
					<u>335</u>	<u>-</u>	<u>-</u>	<u>100</u>	<u>100</u>	<u>-</u>	<u>100</u>	<u>-</u>	<u>-</u>	<u>100</u>
MAINTENANCE														
30	34	0006	6400	small equipment purchase	-	-	159	200		100	100			
			6401	buildings	74	26	-	100		80	50	90	90	100
					<u>74</u>	<u>26</u>	<u>159</u>	<u>300</u>	<u>-</u>	<u>180</u>	<u>150</u>	<u>90</u>	<u>90</u>	<u>100</u>
MATERIALS & SUPPLIES														
30	34	0007	6500	misc	-	-	250	150		-		26	26	25
			6510	janitorial	8	-	129	50	100	-	-	29	29	
			6550	paper/plastic	172	488	105	200	300	158	200	41	41	150

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
CONCESSIONS-POOL										
6551 cleaning - concessions	-	15	154	150	100	21	50	19	19	50
	180	503	638	550	500	179	250	114	114	225
COST OF GOODS SOLD										
30 34 0008 6613 burgers	93	89	55	50	50	-				
6614 pizza	120	18	-			-				
6611 MUFFINS ETC						9	10	3	3	10
6615 hot dogs,etc	130	243	340	350	350	144	125	157	157	150
6618 cookies, etc	32	44	103	75	100	70	75	38	38	75
6619 pretzels	502	486	788	800	700	258	300	366	366	400
6620 nachos	110	459	592	600	500	237	300	271	271	300
6621 popcorn	(17)	57	178	150	150	77	100	44	44	75
6622 chips	34	-	63	125	125	78	75	81	81	75
6623 cold snacks	41	27	51	50	25	8	15	7	7	10
6624 candy	255	651	1,283	950	900	500	650	622	622	700
6625 monkey bags	8	-	16	-		-				
6626 ice cream	523	519	589	450	450	313	400	276	276	400
6629 condiments	15	-	27	50	50	4	50			50
6630 fountain drinks	476	225	793	800	500	86	200	300		300
6631 pop	-	50	327	350	350	106	150	134	134	125
6633 juice boxes	23	11	40	15	25	4	20	1	1	
6637 smoothies	-	111	367	300	100	-				
	2,345	2,990	5,612	5,115	4,375	1,894	2,470	2,298	1,998	2,670
MISCELLANEOUS										
30 34 0011 6852 sales tax	1,002	1,112	1,064	1,165	1,100	560	600	730	730	600
	1,002	1,112	1,064	1,165	1,100	560	600	730	730	600
total expenses	8,320	9,025	12,016	11,711	10,581	5,718	6,835	6,553	6,253	7,131
TOTAL REVENUE	11,618	12,725	12,042	12,147	11,497	6,434	7,179	8,267	8,267	8,021
TOTAL EXPENSES	8,320	9,025	12,016	11,711	10,581	5,718	6,835	6,553	6,253	7,131
NET INCOME (LOSS)	3,298	3,700	26	436	916	715	344	1,714	2,014	890

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
CONCESSIONS-CATERING										
30 35 0000 3022 transfers from other funds	9	59	63	60	56	53	75	82	107	115
3090 CASH OVER/SHORT						23		(2)	(2)	
4359 SALES TAX COLLECTED						683		552	800	750
4530 food	8,237	11,187	11,762	11,000	10,000	4,880	6,000	6,184	7,600	7,500
4531 bar	5,115	2,704	2,570	3,000	4,000	6,382	8,000	4,020	6,000	6,000
4532 room rental/bartendar	3,529	3,510	4,956	4,000	5,500	8,805	9,000	4,320	5,000	8,000
TOTAL REVENUE	16,890	17,460	19,351	18,060	19,556	20,826	23,075	15,157	19,505	22,365
WAGES										
30 35 0001 6041 staff	110	672	762	800	750	668	1,000	1,073	1,400	1,500
	110	672	762	800	750	668	1,000	1,073	1,400	1,500
PAYROLL EXPENSES										
30 35 0002 6101 social security expense	7	42	47	50	47	41	62	67	87	93
6102 medicare expense	2	10	11	12	11	10	15	16	20	22
	9	52	58	62	58	51	77	82	107	115
MATERIALS & SUPPLIES										
30 35 0007 6500 misc	-	390	469	400	500	(13)	500	10	50	50
6550 paper/plastic	-	-	-	-	-	31	-	51	50	50
	-	390	469	400	500	18	500	61	100	100
COST OF GOODS SOLD										
30 35 0008 6640 catering costs	4,579	4,409	5,351	5,000	3,500	3,500	4,600	3,636	6,000	6,000
	4,579	4,409	5,351	5,000	3,500	3,500	4,600	3,636	6,000	6,000
MISCELLANEOUS										
30 35 0011 6852 sales tax	1,144	1,344	1,263	1,375	1,375	1,058	1,300	878	1,150	1,125
	1,144	1,344	1,263	1,375	1,375	1,058	1,300	878	1,150	1,125
total expenses	5,842	6,867	7,903	7,637	6,183	5,295	7,477	5,730	8,757	8,840
TOTAL REVENUE	16,890	17,460	19,351	18,060	19,556	20,826	23,075	15,157	19,505	22,365
TOTAL EXPENSES	5,842	6,867	7,903	7,637	6,183	5,295	7,477	5,730	8,757	8,840
NET INCOME(LOSS)	11,048	10,593	11,448	10,423	13,373	15,531	15,598	9,427	10,748	13,525
	121,813	139,895	145,388	140,672	143,687	145,729	145,483	145,604	157,152	157,390
	126,544	125,564	129,770	127,589	131,915	145,815	136,237	129,846	144,781	141,510
	(4,731)	14,331	15,618	13,083	11,772	(86)	9,246	15,758	12,371	15,880

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
DEVELOPER CONTRIBUTIONS										
Revenues										
32 10 0000 3007 interest		4	6			37.34		12		
3015 developer contributions		11,812	17,587	<u>42,640</u>	<u>28,181</u>	<u>50,027</u>	<u>45,000</u>	22,915	22,915	40000
		11,816	17,593	42,640	28,181	50,064	45,000	22,927	22,915	40,000
MISCELLANEOUS										
32 10 0011 6860 operating transfer to to capital							55,000			0
				-	-	-				
TOTAL REVENUE				42,640	28,181	50,064	45,000	22,927	22,915	40,000
TOTAL EXPENSES				-	-	-	55,000	-	-	-
NET INCOME(LOSS)				42,640	28,181	50,064	(10,000)	22,927	22,915	40,000

		2010	2011	2012	2013	2014	2015	2016	9/30/2016	2016	2017
GOLF		Actual	Actual	Actual	Actual	Actual	Actual	Budget		Projected	Requested
											Budget
50	40 0000 3022	23,447	193,497	159,806	162,542	17,653	68,723	17,145	17,904	18,129	17,481
	3010 donation						102		227	227	300
	3028 miscellaneous			1,685	501						
	3040 contributed asset		40,540	30,973							
	3090 cash over/short				4		(76)		4	-	
	3080 administration fee			125	75						
		23,447	234,037	192,589	163,122	17,653	68,750	17,145	18,135	18,356	17,781
DAILY GREENS FEES, RESIDENT											
50	40 0300 4300	7,797	6,666	9,989	9,702	9,000	7,173	9,000	8,039	11,000	11,000
	4301	1,953	16,840	4,684	3,744	4,000	1,470	4,500	1,848	4,500	4,000
	4302	11,057	15,680	15,758	12,017	11,900	9,255	16,300	10,088	13,500	14,000
	4303	4,455	3,520	3,520	4,136	4,430	33	5,000	11	4,600	5,000
	4304	16,103	17,318	23,270	18,004	17,000	13,140	18,500	18,447	18,447	19,000
	4305	8,784	3,190	3,703	3,869	3,920	2,509	5,000	3,290	5,000	5,500
	4306	12,255	13,791	12,427	11,320	13,900	9,593	14,500	12,340	14,500	14,500
	4307	5,300	820	1,020	2,238	1,350	973	3,000	1,040	6,000	6,000
	4308	-	5,908	20,020	19,453	19,790	13	-	12,730	14,000	14,000
	4309	-	100	19,500	22,100	22,660	23,678	27,000	22,385	22,385	23,500
	4318	-	3,888	5,670	3,915	3,900	4,947	9,500	7,769	7,769	9,500
	4319	-	3,591	5,823	5,108	5,150	9,345	9,500	10,535	10,535	13,000
		67,704	91,312	125,384	115,606	117,000	82,129	121,800	108,521	132,236	139,000
DAILY GREENS FEES, NONRESIDENT											
50	40 0301 4300	4,185	6,673	5,902	16,346	17,500	30,940	31,000	8,641	11,000	12,500
	4301	31,002	8,142	3,927	714	5,600	3,245	5,500	5,646	6,000	7,000
	4302	3,556	2,870	2,205	1,440	2,800	286	2,200	209	1,500	2,200
	4303	15,812	210	270	380	800	418	400	1,561	1,600	1,600
	4304	9,184	7,848	5,858	16,182	15,900	28,887	27,500	14,644	17,500	17,500
	4305	3,755	4,920	3,350	1,160	1,500	6,428	7,000	5,639	7,000	6,000
	4306	4,215	2,009	1,496	2,737	1,860	169	200	63	500	500
	4307	2,005	550	130	439	600	1,415	1,500	548	2,000	2,500
	4318	-	8,040	6,360	8,786	4,900	2,417	3,500	532	600	600
	4319	-	5,830	8,610	4,094	5,320	8,193	8,000	4,476	5,000	5,000
		73,714	47,092	38,108	52,278	56,780	82,397	86,800	41,958	52,700	55,400
GOLF EVENTS & MISC											
50	40 0305 4310	10,660	9,812	10,738	8,086	8,000	7,833	8,000	17,412	17,412	17,500
	4312	1,377	1,332	2,486	2,068	2,200	1,628	1,800	1,276	1,276	1,350
	4313	4,125	3,165	3,150	3,450	3,500	2,775	2,800	2,700	2,700	2,800
	4314	550	650	700	600	600	125	300	175	175	200
	4319	3,405	3,205	2,950	3,120	3,400	2,530	3,000	2,365	2,365	2,400
		20,117	18,164	20,024	17,324	17,700	14,891	15,900	23,928	23,928	24,250
GOLF LESSONS											
	4317	3,035	2,320	1,910	1,365	1,500	1,025	1,000	45	200	-
		17,795	14,661	6,650	3,775	1,500	1,025	1,000	45	200	-
CART RENTALS											

				2010	2011	2012	2013	2014	2015	2016	9/30/2016	2016	2017	
				Actual	Actual	Actual	Actual	Actual	Actual	Budget		Projected	Requested	
													Budget	
GOLF														
50	40	0310	4320	early bird weekday 18 holes	8,892	7,679	10,476	8,074	8,600	6,934	7,200	6,907	7,800	8,000
			4321	early bird weekday 9 holes	2,975	3,829	4,223	3,673	3,500	3,393	3,500	3,798	5,000	5,500
			4322	18 hole before 2	27,922	30,456	42,144	47,922	44,800	35,841	38,000	34,550	36,500	37,000
			4323	18 hole after 2	32,495	25,160	11,672	6,783	8,600	16,639	15,500	8,547	10,000	10,500
			4324	9 hole before 6	25,840	23,285	29,372	24,817	25,700	20,915	25,800	25,039	27,500	28,000
			4325	9 hole after 6	3,730	2,140	2,249	2,741	3,200	4,644	5,500	11,331	13,000	13,500
			4327	PULL CART	2,934	2,484	1,869	1,590	1,500	1,575	1,600	1,861	2,500	2,500
			4328	off season cart	-	1,925	13,676	10,778	12,300	-	-	26	-	-
			4329	outing cart	-	12	11,352	12,084	12,900	13,573	15,000	9,827	9,827	10,000
					107,098	97,000	127,033	118,462	121,100	103,513	112,100	101,887	112,127	115,000
SEASON PASS, RESIDENT														
50	40	0311	4330	ADULT UNLIMITED	57,285	47,430	50,351	49,920	49,500	38,567	43,000	37,646	37,646	38,000
			4331	SPOUSE UNLIMITED	6,100	4,560	4,998	3,589	3,700	3,322	3,500	3,032	3,032	3,500
			4332	SENIOR UNLIMITED	15,113	17,628	16,590	15,655	16,125	13,878	15,000	8,647	9,647	9,000
			4333	JUNIOR UNLIMITED	4,065	7,769	9,270	3,320	3,420	1,218	1,500	1,077	1,077	1,000
			4334	ADULT WEEKDAY	8,300	7,470	13,390	6,885	7,100	3,424	3,500	6,735	6,735	6,800
			4335	SPOUSE WEEKDAY	1,350	1,712	683	720	750	-	750	638	638	750
			4336	SENIOR WEEKDAY	16,588	10,703	7,523	6,050	6,250	4,347	4,500	6,348	6,348	6,000
			4337	JUNIOR WEEKDAY	7,613	1,421	-	800	2,000	-	3,000	2,390	2,390	2,500
			4338	SENIOR WEEKDAY RESTRICTED	5,261	6,100	11,853	-	9,000	150	16,500	13,757	13,757	15,000
			4339	JUNIOR WEEKDAY RESTRICTED	175	350	-	200	200	-	-	-	-	-
					121,850	105,143	114,658	87,139	98,045	64,905	91,250	80,271	81,270	82,550
SEASON PASS, NONRESIDENT														
50	40	0312	4330	ADULT UNLIMITED	4,675	4,974	3,842	2,363	2,500	4,410	5,000	2,697	2,697	3,000
			4331	SPOUSE UNLIMITED	515	1,313	-	595	620	554	600	-	-	-
			4332	SENIOR UNLIMITED	4,219	4,524	4,731	3,400	3,500	792	1,200	1,638	1,638	1,700
			4333	JUNIOR UNLIMITED	1,320	700	375	-	800	-	500	-	-	-
			4334	ADULT WEEKDAY	1,435	608	-	700	725	653	800	669	669	700
			4335	SPOUSE WEEKDAY	-	-	936	-	800	-	500	-	-	-
			4336	SENIOR WEEKDAY	2,725	3,823	2,419	605	625	-	2,500	-	-	-
			4337	JUNIOR WEEKDAY	1,150	683	-	2,665	2,750	2,773	500	-	-	-
			4338	SENIOR WEEKDAY RESTRICTED	4,728	1,899	3,268	15,821	16,200	18,761	300	3,875	3,875	4,000
			4339	JUNIOR WEEKDAY RESTRICTED	-	-	-	-	-	-	-	-	-	-
					20,767	18,524	15,571	26,149	28,520	27,942	11,900	8,879	8,879	9,400
PRO SHOP SALES														
50	40	0315	4350	GOLF BALLS	11,835	12,692	14,706	15,292	13,000	14,615	14,000	13,389	15,500	16,000
			4351	CLOTHING	10,275	10,941	17,374	11,525	10,000	10,360	8,000	8,704	9,000	8,000
			4352	CLUBS	21,579	20,036	22,608	13,510	14,000	13,124	12,500	11,343	13,000	13,500
			4353	CLUB REPAIR	1,519	3,491	3,413	2,453	2,700	1,839	2,000	1,802	2,500	2,500
			4354	BAGS	2,219	2,804	7,750	1,512	1,700	2,568	2,000	1,704	2,000	2,000
			4355	SHOES	2,693	3,061	5,969	2,265	2,500	2,381	2,300	3,242	3,750	4,000
			4356	MISC	5,032	5,289	5,204	2,852	3,000	2,848	5,000	2,388	380	3,500
			4359	SALES TAX COLLECTED	4,943	4,632	6,148	3,773	3,752	3,738	3,664	3,262	3,650	3,950
					60,095	62,946	83,172	53,183	50,652	51,473	49,464	45,834	49,780	53,450
TOTAL REVENUE					516,797	691,726	723,189	637,037	508,950	497,024	507,359	429,456	479,476	496,831

			2010	2011	2012	2013	2014	2015	2016	9/30/2016	2016	2017
			Actual	Actual	Actual	Actual	Actual	Actual	Budget		Projected	Requested
												Budget
GOLF EXPENSES												
WAGES												
50	40	0001 6000 wages-full time	111,245	108,934	103,458	77,573	78,583	80,560	82,576	63,427	82,576	82,576
50	40	0001 6010 golf lessons	5,714	4,514	2,538	740	1,275	-	800			
50	40	0001 6011 pro shop cashier	4,186	2,956	9,689	17,254	18,000	20,222	14,683	12,475	16,800	21,000
50	40	0001 6012 rangers	6,961	5,529	5,124	5,061	8,500	6,752	5,500	7,024	7,500	7,500
50	40	0001 6013 cart handlers	15,001	19,049	18,792	9,276	11,000	14,741	10,000	10,542	14,500	15,000
50	40	0001 6014 golf instructors	1,219	937	137	-	-	-	-			
			<u>144,326</u>	<u>141,919</u>	<u>139,738</u>	<u>109,904</u>	<u>117,358</u>	<u>122,275</u>	<u>113,559</u>	<u>93,468</u>	<u>121,376</u>	<u>126,076</u>
									83,376			
50	40	0002 6100 imrf expense	11,594	12,627	12,114	8,771	9,160	8,875	8,930	6,793	8,844	7,836
		6101 social security expense	8,698	8,638	8,567	6,674	7,276	7,477	7,041	5,694	7,525	7,817
		6102 medicare expense	2,034	2,020	2,004	1,561	1,702	1,749	1,647	1,332	1,760	1,828
			<u>22,326</u>	<u>23,285</u>	<u>22,685</u>	<u>17,006</u>	<u>18,138</u>	<u>18,101</u>	<u>17,618</u>	<u>13,818</u>	<u>18,129</u>	<u>17,481</u>
PROFESSIONAL SERVICES												
50	40	0003 6126 cart rentals	4,800	6,970	5,950	7,395	7,000	9,045	6,500	7,380	7,500	7,500
		6127 HANDICAP SERVICES	2,360	4,060	2,940	2,260	2,300	1,996	2,000	1,068	1,100	1,100
			<u>7,160</u>	<u>11,030</u>	<u>8,890</u>	<u>9,655</u>	<u>9,300</u>	<u>11,041</u>	<u>8,500</u>	<u>8,448</u>	<u>8,600</u>	<u>8,600</u>
ADMINISTRATIVE EXPENSES												
50	40	0004 6203 printing & publications	-	-	-	-	-	-	-			
		6208 advertising printed	1,974	3,160	5,797	5,660	5,000	9,203		1,989	2,200	2,500
		6209 advertising radio	1,990	-	-	(900)		1,375	-			
		6215 uniforms	-	810	506	549	600	-	-	1,201	1,200	1,200
		6216 PROGRAM SUPPLIES	-	1,636	210	280	250	895	300			
		6217 TROPHIES/AWARDS	872	905	823	548	600	555	350	594	594	600
		6218 refunds	202	969	170	-		365	600	369	600	600
		6219 FAIRWAY CLUB MENS LEAGUE	3,485	3,205	2,950	3,705	3,400	2,530	3,000	2,365	2,365	2,400
			<u>8,523</u>	<u>10,685</u>	<u>10,456</u>	<u>9,842</u>	<u>9,850</u>	<u>14,922</u>	<u>4,250</u>	<u>6,519</u>	<u>6,959</u>	<u>7,300</u>
CONTRACTED SERVICES												
50	40	0005 6301 Rag & rug	134	174	132	66	66	102	84	24	85	85
		6307 EQUIPMENT MAINTENANCE	-	-	-	-	-	-	-			
		6310 credit card system expense	7,313	5,920	6,583	5,583	6,000	5,635	6,000	588	6,000	6,000
			<u>7,447</u>	<u>6,094</u>	<u>6,715</u>	<u>5,648</u>	<u>6,066</u>	<u>5,737</u>	<u>6,084</u>	<u>612</u>	<u>6,085</u>	<u>6,085</u>
MAINTENANCE												
50	40	0006 6401 buildings	1,073	1,715	1,102	2,236	1,200	1,204	1,200	1,371	1,500	1,200
		6409 golf carts	7,450	4,332	5,400	4,883	4,500	6,252	3,000	3,596	3,800	3,500
			<u>8,523</u>	<u>6,047</u>	<u>6,502</u>	<u>7,119</u>	<u>5,700</u>	<u>7,457</u>	<u>4,200</u>	<u>4,967</u>	<u>5,300</u>	<u>4,700</u>
MATERIALS & SUPPLIES												
50	40	0007 6500 misc	1,783	2,414	1,915	3,961	4,000	3,893	2,000	2,054	2,100	2,000
		6515 gas/oil	6,413	4,301	7,151	8,826	7,500	6,399	5,000	5,121	5,500	5,500
		6518 ID SUPPLIES	-	1,115	-	-	-	-	-			
			<u>8,196</u>	<u>7,830</u>	<u>9,066</u>	<u>12,787</u>	<u>11,500</u>	<u>10,292</u>	<u>7,000</u>	<u>7,175</u>	<u>7,600</u>	<u>7,500</u>

GOLF		2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
COST OF GOODS SOLD											
50 40 0008	6600 golf balls	10,660	11,844	16,659	13,130	9,000	11,502	9,000	10,362	10,362	10,500
	6601 clothing	9,043	10,210	20,149	7,357	7,500	7,551	7,500	6,192	6,192	4,000
	6602 clubs	22,133	18,533	21,429	9,764	8,000	10,942	8,000	9,550	9,550	8,500
	6603 club repair supplies	1,504	3,258	4,080	2,110	2,000	1,748	2,000	1,447	1,600	2,000
	6604 golf bags	2,348	2,616	5,306	1,212	1,100	2,323	1,100	1,391	1,391	1,400
	6605 shoes	2,333	2,857	8,263	1,828	1,700	1,914	1,700	2,958	2,958	2,000
	6606 miscellaneous golf	4,168	7,626	4,030	2,380	1,600	1,760	1,600	1,393	1,500	1,500
		<u>52,189</u>	<u>56,944</u>	<u>79,916</u>	<u>37,781</u>	<u>30,900</u>	<u>37,739</u>	<u>30,900</u>	<u>33,293</u>	<u>33,553</u>	<u>29,900</u>
utilities											
50 40 0009	6700 phone	1,096	1,106	1,147	956	1,100	934	1,100	784	1,100	1,100
	6701 cell	1,550	1,159	362	315	450	300	300	225	300	300
	6702 electricity	10,206	11,518	6,029	5,776	5,000	9,961	9,000	7,024	9,000	8,500
	6703 gas	901	973	376	414	500	337	550	245	500	550
	6705 cable	480	465	522	494	500	653	600	392	600	600
		<u>14,233</u>	<u>15,221</u>	<u>8,436</u>	<u>7,954</u>	<u>7,550</u>	<u>12,186</u>	<u>11,550</u>	<u>8,671</u>	<u>11,500</u>	<u>11,050</u>
insurance											
50 40 0010	6801 health ins premiums	27,522	30,132	27,340	21,327	18,888	24,934	25,230	17,188	25,539	25,539
	6805 wellness threshold reduction					3,512					
		<u>27,522</u>	<u>30,132</u>	<u>27,340</u>	<u>21,327</u>	<u>25,578</u>	<u>24,934</u>	<u>25,230</u>	<u>17,188</u>	<u>25,539</u>	<u>25,539</u>
miscellaneous											
50 40 0011	6852 sales tax	4,836	4,535	5,999	3,642	3,700	3,644	3,261	2,873	3,586	3,881
depreciations											
50 40 0025	8000 depreciation										
	total expenses	305,281	313,722	325,743	242,665	245,640	268,328	232,152	197,032	248,227	248,112

					2010	2011	2012	2013	2014	2015	2016	9/30/2016	2016	2017
GOLF - MAINTENANCE					Actual	Actual	Actual	Actual	Actual	Actual	Budget		Projected	Requested
														Budget
50	41	0000	3022	transfers from other accounts	32,631	34,775	25,705	20,361	20,849	22,101	23,006	23,330	23,451	23,566
TOTAL REVENUE					32,631	34,775	25,705	20,361	20,849	22,101	23,006	23,330	23,451	23,566
EXPENSES														
WAGES														
50	41	0001	6000	wages-full time	153,838	147,712	104,874	96,477	97,232	97,262	105,648	81,081	105,648	105,648
			6005	part time maintenance	32,462	32,073	35,900	33,747	37,000	33,546	38,000	28,274	35,500	37,000
				12500 IMRF	186,300	179,785	140,774	130,224	134,232	130,808	143,648	109,355	141,148	142,648
											118,148		118,148	118,148
50	41	0002	6100	imrf expense	17,094	16,918	12,444	10,792	11,153	12,443	12,654	9,870	12,654	12,654
			6101	social security expense	11,414	11,396	9,026	7,854	8,323	8,149	8,906	6,740	8,751	8,844
			6102	medicare expense	2,669	2,665	2,111	1,837	1,946	1,906	2,083	1,576	2,047	2,068
					31,177	30,979	23,581	20,483	21,422	22,498	23,643	18,187	23,451	23,566
ADMINISTRATIVE EXPENSES														
50	41	0004	6210	licenses/inspections/registrations	-	35	55	70	-	-	-	-	-	-
			6215	uniforms	-	170	101	167	150	148	150	180	180	150
					-	205	156	237	150	148	150	180	180	150
CONTRACTED SERVICES														
50	41	0005	6300	building maintenance services	265	100	200	1,036	800	-	650	166	400	500
			6301	Rag & rug	598	1,150	980	601	600	610	600	407	500	500
			6302	refuse removal	218	330	454	556	400	325	400	290	400	400
			6307	EQUIPMENT MAINTENANCE								70	70	
			6308	landscape services	2,400	3,800	-	-	800	1,709	800	225	225	800
			6309	portable toilet rental	1,320	1,238	880	1,050	1,000	905	900	825	900	900
					4,801	6,618	2,514	3,243	3,600	3,549	3,350	1,984	2,495	3,100
MAINTENANCE														
50	41	0006	6400	small equipment purchase	-	-	-	525	1,000	510	500	421	421	500
			6401	buildings	667	1,064	-	960	500	150	500	50	50	300
			6402	vehicles/tractors	431	1,440	457	725	500	1,582	500	951	951	500
			6403	mowers/utility vehicles	12,087	15,592	11,024	12,299	12,000	16,399	13,000	10,739	12,000	13,000
			6405	signs	-	-	-	-	-	-	-	-	-	-
			6406	bridges/roads	135	21	25	-	-	48	-	-	-	-
			6408	CART PATHS	-	-	-	26	-	-	-	-	-	-
					13,320	18,117	11,506	14,536	14,000	18,688	14,500	12,161	13,422	14,300
MATERIALS & SUPPLIES														
50	41	0007	6500	misc	1,712	1,274	1,036	1,226	1,100	407	1,000	434	700	1,000
			6505	irrigation/drainage	3,316	1,392	1,458	773	1,000	2,108	800	3,739	3,739	800
			6506	fertilizer	8,946	9,070	5,862	8,122	8,800	3,448	6,500	5,147	5,147	6,500
			6507	pesticides	31,982	31,283	26,339	21,201	25,000	22,285	23,000	19,923	23,000	23,000
			6508	top dressings/soils	93	835	871	180	900	873	900	200	200	900
			6509	sand & gravel	578	15	666	785	600	192	1,200	1,615	1,615	1,200
			6510	janitorial	573	231	28	145	50	-	-	-	-	-
			6511	hardware	177	148	151	85	100	-	100	19	19	100

				2010	2011	2012	2013	2014	2015	2016	9/30/2016	2016	2017	
				Actual	Actual	Actual	Actual	Actual	Actual	Budget		Projected	Requested	
													Budget	
GOLF - MAINTENANCE														
			6512 tools	966	512	58	-	50	-	50				50
			6513 first aid	74	19	-	14		2					
			6514 safety	-	70	-	22	100	241	100	20	20		100
			6515 gas/oil	9,686	14,775	14,805	13,257	15,000	8,543	10,000	5,625	7,000		8,500
			6517 GOLF COURSE ACCESSORIES	826	1,070	1,594	907	1,000	1,484	1,000	2,155	2,155		1,000
				<u>58,929</u>	<u>60,694</u>	<u>52,868</u>	<u>46,716</u>	<u>53,700</u>	<u>39,584</u>	<u>44,650</u>	<u>38,878</u>	<u>43,595</u>		<u>43,150</u>
utilities														
50	41	0009	6700 phone	2,134	2,342	2,169	2,454	2,500	1,090	1,200	549	840		840
			6701 cell	931	662	609	419	990	885	960	720	960		960
			6702 electricity	5,504	4,066	6,205	4,251	4,200	12,093	12,000	8,511	12,500		12,000
			6703 gas	4,469	4,122	3,532	5,129	4,200	4,145	6,000	2,870	5,000		5,000
			6704 water/sewer	-	-	-	-	-	-	-	-	-		-
				<u>13,038</u>	<u>11,192</u>	<u>12,515</u>	<u>12,253</u>	<u>11,890</u>	<u>18,213</u>	<u>20,160</u>	<u>12,650</u>	<u>19,300</u>		<u>18,800</u>
insurance														
50	41	0010	6801 health ins premiums	52,746	57,759	44,563	38,377	34,308	46,815	46,815	31,675	47,083		47,083
			6805 wellness threshold reduction					6,380						
				<u>55,306</u>	<u>57,759</u>	<u>49,523</u>	<u>41,677</u>	<u>47,680</u>	<u>46,815</u>	<u>46,815</u>	<u>31,675</u>	<u>47,083</u>		<u>47,083</u>
total expenses				362,871	365,349	293,437	269,370	286,674	280,302	296,916	225,069	290,674		292,797
TOTAL GOLF REVENUE				549,428	726,501	748,894	657,398	529,799	519,125	530,365	452,786	502,928		520,397
TOTAL GOLF EXPENSES				668,152	679,071	619,180	512,035	532,314	548,630	529,068	422,101	538,902		540,909
NET INCOME(LOSS)				(118,724)	47,430	129,714	145,363	(2,515)	(29,505)	1,297	30,685	(35,974)		(20,512)

POOL			2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget		
REVENUE														
MISC														
51	80	0000	3022	transfers from other funds	4,869	20,871	17,405	9,940	2,819	35,017	3,374	3,163	3,164	3,596
				transfers from rec fund to cover loss							23,416			
			3029	insurance proceeds						13,158				
			4530	coupons redeemed			(1,630)			(713)	(700)	(698)	(698)	(700)
			4531	scholarships						(163)				
			3090	cash short/over	(22)	(213)	(8)	22		34		(1)		
					4,847	20,658	17,397	8,333	2,819	47,333	26,090	2,465	2,466	2,896
DAILY FEES														
RESIDENT														
51	80	0400	4400	youth 4 - 17	15,551	14,102	13,424	9,503	10,000	8,262	10,000	9,426	9,426	9,500
			4401	adult 18 - 64	8,067	7,319	8,600	5,830	6,000	5,226	5,880	4,615	4,615	4,500
			4402	senior 65+	113	156	187	150	150	191	200	224	224	150
			4403	late swim	1,697	1,675	696	977	900	905	900	2,025	2,025	1,500
			4404	lap swim	303	374	403	304	300					
					25,731	23,626	23,310	16,763	17,350	14,583	16,980	16,289	16,290	15,650
NON-RESIDENT														
51	80	0401	4400	youth 4 - 17	264	314	287	240	200	198	200	217	217	200
			4401	adult 18 - 64	234	341	244	302	250	156	200	341	341	300
			4402	senior 65+	25	15	-	8	5	20	20	41	41	30
			4403	late swim	123	132	167	32	30	104	100	38	38	30
			4404	lap swim	31	10	17	3	5					
					677	812	715	585	490	477	520	636	637	560
SEASON PASS														
RESIDENT														
51	80	0405	4410	individual	4,089	2,929	3,136	2,172	2,000	2,001	2,000	2,356	2,356	2,300
			4411	adult 18 - 64	812	819	735	597	600	-				
			4412	senior 65+	179	126	336	93	100	90	100	61	61	50
			4413	family	24,690	27,960	29,929	29,784	29,000	18,748	25,700	20,048	20,048	20,000
					29,770	31,834	34,136	32,646	31,700	20,838	27,800	22,465	22,465	22,350
NON-RESIDENT														
51	80	0406	4410	individual	211	327	316	-	100	103	200			100
			4411	adult 18 - 64	-	-	113	120	100	-				
			4412	senior 65+	-	-	-	-	-	-				
			4413	family	3,734	2,096	1,646	1,811	1,700			160	160	150
					3,945	2,423	2,075	1,931	1,900	103	200	160	160	250
HALF SEASON														
RESIDENT														
51	80	0407	4410	youth 4 - 17	145	145	-	-	-	-				
			4411	adult 18 - 64	136	68	-	-	-	-				
			4412	senior 65+	(26)	-	-	-	-	-				
			4413	family	828	1,407	170	112	-	48		18		
					1,083	1,620	170	112	-	48	-	18	-	-
NON-RESIDENT														
51	80	0408	4410	youth 4 - 17	-	-	-	-	-	-				
			4411	adult 18 - 64	-	-	-	-	-	-				

POOL		2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
	4412 senior 65+	-	-	-	-	-	-				
	4413 family	364	245	-	1,005	-	-				
		364	245	-	1,005	-	-				
MISCELLANEOUS											
51 80 0409	4420 floating theatre	-	-	-	-	-	-				
	4421 middle school pool party	754	742	926	1,014	900	93	150	648	648	600
	4422 pool rental	780	975	1,277	1,486	1,000	2,000	2,000	1,575	1,575	1,500
	4423 locker rental	52	41	84	31	30	35	30	25	25	20
	4424 replacement ids	30	40	25	10	10	5	5	25	25	5
	4425 misc	-	52	-	-	-	-				
	4427 oscar			2,025	1,950	2,000	2,535	2,200		2,700	2,500
		1,616	1,850	4,337	4,491	3,940	4,668	4,385	2,273	4,973	4,625
TOTAL REVENUE		68,033	83,068	82,140	65,865	58,199	88,050	75,975	44,306	46,991	46,331
EXPENSES											
WAGES											
51 80 0001	6030 pool manager	8,774	-	-	-	-	-	10,000	5,321	5,321	10,000
	6031 pool asst. manager	4,006	6,431	7,646	7,139	6,800	6,645	5,200	4,289	4,289	5,000
	6032 front desk	9,279	5,579	6,710	5,353	5,100	4,351	5,000	5,002	5,002	5,000
	6033 life guards	38,289	34,072	31,596	28,311	26,000	25,087	25,000	26,741	26,741	27,000
		60,348	46,082	45,952	40,804	37,900	36,083	45,200	41,354	41,353	47,000
PAYROLL WAGES											
51 80 0002	6101 ss expense	3,741	2,857	2,849	2,529	2,350	2,237	2,802	2,564	2,564	2,914
	6102 medicare expense	875	668	666	591	550	523	655	599	600	682
		4,616	3,525	3,515	3,121	2,900	2,760	3,457	3,163	3,164	3,596
ADMINISTRATIVE EXPENSES											
51 80 0004	6200 office supplies	211	182	88	44	100	-		135	135	100
	6207 education & training	395	440	680	100	-	445		420	420	500
	6209 advertising radio						1,500	marketing			
	6215 uniforms	799	566	631	616	600	636	700	415	415	500
	6218 refunds	557	797	1,174	648	-	275		562	562	500
	6216 program supplies/expenses	64	30	220	329	700	-	500	87	87	100
		2,026	2,015	2,793	1,737	1,400	2,856	1,200	1,619	1,619	1,700
51 80 0005	6310 CREDIT CARD EXP	214	41	543	666	600	601	600	16	600	600
MATERIALS & SUPPLIES											
51 80 0007	6500 miscellaneous	565	830	572	746	600	966	800	1,005	1,005	600
	6510 janitorial	188	758	167	97	200	421	400	14	14	100
	6513 first aid	-	112	363	565	250	795	750	681	681	700
	6518 id supplies	253	235	24	28	100	-				
		1,006	1,935	1,126	1,437	1,150	2,182	1,950	1,699	1,700	1,400
UTILITIES											
51 80 0009	6700 telephone	453	453	450	500	480	549	576	349	550	550
	6701 cell phone	93	-	-	-	-	-				
		546	453	450	500	480	549	576	349	550	550
depreciations											

POOL	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
51 80 0025 8000 depreciation						14,883				
total expenses	68,756	54,051	54,379	48,265	44,430	59,914	52,983	48,201	48,986	54,846
TOTAL REVENUE	68,033	83,068	82,140	65,865	58,199	88,050	75,975	44,306	46,991	46,331
TOTAL EXPENSES	68,756	54,051	54,379	48,265	44,430	59,914	52,983	48,201	48,986	54,846
NET INCOME (LOSS)	(723)	29,017	27,761	17,600	13,769	28,136	22,992	(3,895)	(1,995)	(8,515)

POOL - MAINT		2010	2011	2012	2013	2014	2015	2016	9/30/2016	2016	2017
		Actual	Actual	Actual	Actual	Actual	Actual	Budget		Projected	Requested
											Budget
EXPENSES											
ADMINISTRATIVE EXPENSES											
51	81 0004 6210					400	-	400			400
CONTRACTED SERVICES											
51	81 0005 6300	-	446	2,100	600	600	2,590	800	5,152	5,152	1,000
	6302	497	509	292	500	300	301	350	191	191	250
		<u>497</u>	<u>955</u>	<u>2,392</u>	<u>1,100</u>	<u>900</u>	<u>2,891</u>	<u>1,150</u>	<u>5,342</u>	<u>5,343</u>	<u>1,250</u>
MAINTENANCE											
51	81 0006 6401	3,023	1,423	1,695	1,200	1,200	1,765	1,200	812	1,000	1,200
	6406	651	55	-	200	150	-				
	6410	3,391	3,031	2,418	4,000	2,000	19,574	2,150	1,450	1,700	2,100
		<u>7,065</u>	<u>4,509</u>	<u>4,113</u>	<u>5,400</u>	<u>3,350</u>	<u>21,339</u>	<u>3,350</u>	<u>2,262</u>	<u>2,700</u>	<u>3,300</u>
MATERIALS & SUPPLIES											
51	81 0007 6500	1,514	2,481	402	1,000	850	664	800	336	336	700
	6550	2,965	4,178	5,718	5,000	5,000	3,453	5,000	3,780	4,500	5,000
		<u>4,479</u>	<u>6,659</u>	<u>6,120</u>	<u>6,000</u>	<u>5,850</u>	<u>4,116</u>	<u>5,800</u>	<u>4,116</u>	<u>4,836</u>	<u>5,700</u>
UTILITIES											
51	81 0009 6702	10,401	7,936	7,410	6,500	6,100	7,032	7,500	5,803	7,400	7,300
	6703	8,794	9,542	5,478	6,800	6,800	5,546	6,000	5,424	6,200	6,000
	6704	3,981	2,762	2,741	2,800	2,000	4,261	3,000	2,694	4,200	4,200
		<u>23,176</u>	<u>20,240</u>	<u>15,629</u>	<u>16,100</u>	<u>14,900</u>	<u>16,840</u>	<u>16,500</u>	<u>13,921</u>	<u>17,800</u>	<u>17,500</u>
	total expenses	35,217	32,363	28,254	28,600	25,400	45,186	27,200	25,641	30,679	28,150
	TOTAL REVENUE	-	-	-	-	-	-	-	-	-	-
	TOTAL EXPENSES	35,217	32,363	28,254	28,600	25,400	45,186	27,200	25,641	30,679	28,150
	NET INCOME (LOSS)	(35,217)	(32,363)	(28,254)	(28,600)	(25,400)	(45,186)	(27,200)	(25,641)	(30,679)	(28,150)

					2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
POOL - LESSONS														
REVENUE														
MISC														
51	82	0000	3022	transfers from other funds	952	495	549	578	560	556	545	452	452	482
					952	495	549	578	560	556	545	452	452	482
SWIM LESSONS														
RESIDENT														
51	82	0409	4426	aqua zumba			769	1,129	1,000	445	420			
51	82	0410	4430	mom and me	473	54	334	400	400	522	522	320	320	300
			4431	tiny tots	1,088	1,920	3,284	3,990	3,000	1,950	2,500	3,647	3,647	3500
			4432	learn to swim	7,097	6,222	5,682	7,724	6,500	6,658	7,000	7,876	7,876	8000
			4433	lifeguard	-	-	463	-	500	-	-	-	-	-
			4434	private	-	-	406	1,321	700	385	400	299	299	300
					8,658	8,196	10,169	13,435	11,100	9,515	10,422	12,142	12,142	12,100
NON-RESIDENT														
51	82	0411	4430	mom and me	74	74	-	-	50	-	-	-	-	-
			4431	tiny tots	588	178	-	-	500	-	180	-	-	180
			4432	learn to swim	2,280	1,119	342	-	1,000	-	500	-	-	500
			4433	lifeguard	-	-	-	-	-	-	-	-	-	-
			4434	private	-	-	100	-	25	-	-	-	-	-
					2,942	1,371	442	-	1,575	-	680	-	-	680
TOTAL REVENUE					12,552	10,062	11,929	15,142	14,235	10,516	12,067	12,594	12,594	13,262
EXPENSES														
WAGES														
51	82	0001	6034	swim lesson instructors	8,678	5,624	6,047	6,202	6,000	5,977	6,000	5,107	5,107	5500
			6035	swim lesson coordinator	3,114	-	-	702	800	800	800	800	800	800
			6036	aqua zumba instructor	-	-	650	725	725	225	500	-	-	-
					11,792	5,624	6,697	7,629	7,525	7,002	7,300	5,907	5,907	6,300
PAYROLL WAGES														
51	80	0002	6101	ss expense	731	349	415	473	467	434	453	366	366	391
			6102	medicare expense	171	82	97	111	109	102	106	86	86	91
					902	431	512	584	576	536	559	452	452	482
PROFESSIONAL SERVICES														
51	82	0003	6129	american red cross fees	-	-	-	-	-	-	-	-	-	-
ADMINISTRATIVE EXPENSES														
51	82	0004	6216	program supplies/expenses	-	143	16	81	100	20	-	80	80	100
			6218	refunds	109	60	382	368	-	98	-	255	255	-
					109	203	398	449	100	118	-	335	335	100
total expenses					12,803	6,258	7,607	8,662	8,201	7,656	7,859	6,694	6,694	6,882
TOTAL REVENUE					12,552	10,062	11,929	15,142	14,235	10,516	12,067	12,594	12,594	13,262
TOTAL EXPENSES					12,803	6,258	7,607	8,662	8,201	7,656	7,859	6,694	6,694	6,882
NET INCOME(LOSS)					(251)	3,804	4,322	6,480	6,034	2,859	4,208	5,900	5,900	6,380

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
POOL - LESSONS										
TOTAL FUND REVENUE	80,585	93,130	94,069	81,007	72,434	98,566	88,042	56,900	59,584	59,592
TOTAL FUND EXPENSES	116,776	92,672	90,240	85,527	78,031	112,757	88,042	80,536	86,358	89,877
FUND NET INCOME(LOSS)	(36,191)	458	3,829	(4,519)	(5,597)	(14,191)	-	(23,636)	(26,774)	(30,285)

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
DEBT SERVICE										
Revenues										
60 10 0000 3001 real estate taxes current	526,913	543,262	549,799	565,000	577,000	586,513	590,000	574,801	590,000	594,000
3007 interest						41.65		2		
	<u>526,913</u>	<u>543,262</u>	<u>549,799</u>	<u>565,000</u>	<u>577,000</u>	<u>586,555</u>	<u>590,000</u>	<u>574,803</u>	<u>590,000</u>	<u>594,000</u>
DEBT SERVICE EXPENSES										
60 10 0015 6900 interest	85,255	54,913	51,376	44,703	43,680	40,710	38,490	16,869	38,490	40,813
6901 principle	438,405	482,890	494,490	517,540	528,120	539,665	546,530		546,530	550,630
	<u>523,660</u>	<u>537,803</u>	<u>545,866</u>	<u>562,243</u>	<u>571,800</u>	<u>580,375</u>	<u>585,020</u>	<u>16,869</u>	<u>585,020</u>	<u>591,443</u>
TOTAL REVENUE	526,913	543,262	549,799	565,000	577,000	586,555	590,000	574,803	590,000	594,000
TOTAL EXPENSES	523,660	537,803	545,866	562,243	571,800	580,375	585,020	16,869	585,020	591,443
NET INCOME(LOSS)	3,253	5,459	3,933	2,757	5,200	6,180	4,980	557,934	4,980	2,558

			2010	2011	2012	2013	2014	2015	2016	9/30/2016	2016	2017	
			Actual	Actual	Actual	Actual	Actual	Actual	Budget		Projected	Requested	
												Budget	
CAPITAL													
Revenues													
70	10	0000	3030	Bonds proceeds	427,890	434,490	457,540	462,000	472,680	2,156,078	480,000	485,000	490,000
			3010	donations		3,000	-						
			3011	grant income	126,300				4,950	42,900	37,937	37,937	
			3028	miscellaneous	1,500	20,500	-						
			3022	OPERATING TRANSFER IN						55,000		55,000	
				from developer contribution									
			3007	interest	523	859	1,191		530		413	500	
					556,213	458,849	458,731	462,000	472,680	2,161,558	577,900	578,437	490,000
DEBT SERVICE EXPENSES													
70	10	0015	6900	interest	88,450	84,650	80,650	76,450	72,050	28,576	45,625	45,625	43,025
			6901	principle	95,000	100,000	105,000	110,000	115,000	1,813,725	130,000	130,000	130,000
			6902	agent fees	225	225	225	225	225	-	1,000	750	1,000
			6903	bond issue costs	9,550	9,800	10,050	10,775	10,775	10,050	11,000	11,000	11,000
					193,225	194,675	195,925	197,450	198,050	1,852,351	187,625	187,375	185,025
CAPITAL													
70	10	0020	7001	vehicles	-	-	-	-	-	-	-	-	-
			7002	maintenance equipment	16,090	-	22,249	47,000	12,000	101,171	53,200	51,332	64,000
			7003	buildings & structures	16,031	52,248	2,003	5,000	-	-	-	-	3,600
			7004	equipment and furnishings	37,328	5,757	28,392	41,220	57,000	5,764	64,200	17,505	110,150
			7014	fiber installation						55,220			
			7013	website development						11,528	1,199	1,199	
			7011	tech study					45,000	-			
			7012	prof fees					15,000				
			7005	golf course	17,076	12,348	62,352	41,300	105,650	-	79,000	73,822	155,500
			7006	swimming pool	31,248	795	16,981	3,500		30,204	10,300	9,471	9,000
			7007	community center	10,000	10,528	3,315	8,700	5,200	2,125			
			7008	parks & grounds	229,664	39,912	73,457	115,300	218,800	84,835	73,500	49,475	102,758
			7009	midwest museum	80,420	71,395	-					9,679	85,500
			7010	concessions			5,068	5,500	5,500	-	11,900	6,516	29,000
			7015	trail connections						800			
			7018	kiwanis prairie park							30,000	27,069	27,069
			7019	chief black partridge				12,395			3,800	2,500	2,500
			7020	leon d larson park	-	-	-	18,740					
			7021	wetzel park	284,635	-	-						
			7022	kiwanis east park	-	-	-						
			7023	parkside preserve	9,844	-	-	44,250	-		10,475	5,850	10,475
			7024	boynton park	69,821	-	-						
			7025	old mill park	18,161	2,908	1,349	54,410					
			7026	dog park		2,205							
			7027	emil cassier						38,735	16,403	13,064	16,403
			7028	watershed project						4,950	42,900	35,310	36,623
			7029	ovitz park	-	-	-	-	-	-	25,000	94	38,000
					820,318	198,096	215,166	397,315	464,150	335,332	420,678	286,342	403,352
			TOTAL EXPENSES		1,013,543	392,771	411,091	594,765	662,200	2,187,683	608,303	309,904	590,727
													641,775

CAPITAL	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	9/30/2016	2016 Projected	2017 Requested Budget
TOTAL REVENUE	556,213	458,849	458,731	462,000	472,680	2,161,558	577,900	38,350	578,437	490,000
TOTAL EXPENSES	1,013,543	392,771	411,091	594,765	662,200	2,187,683	608,303	309,904	590,727	641,775
NET INCOME(LOSS)	(457,330)	66,078	47,640	(132,765)	(189,520)	(26,124)	(30,403)	(271,555)	(12,290)	(151,775)

			2010	2011	2012	2013	2014	2015	2016	9/30/2016	2016	2017	
			Actual	Actual	Actual	Actual	Actual	Actual	Budget		Projected	Requested	
												Budget	
ACTION 2020 - new													
Revenues													
71	10	0000	3030	Bonds proceeds									
			3010	donations									
			3011	grant income									
			3028	miscellaneous									
			3022	OPERATING TRANSFER IN					1,465,782	634,782			
				corporate fund 1,050,000									
				recreation fund 150,000									
				special recreation fund 75,000									
				donations fund 190,782									
			3007	interest						5			
					-	-	-	-	-	-	1,465,782	634,787	-
EXPENSES													
PROFESSIONAL SERVICES													
71	10	0003	6125	misc consultants					500,000	50,814			
			6131	preconstruction/campus						11,655			
			6132	general conditions/campus									
			6133	construction prof fees									
									500,000	62,469	-	-	
ADMINISTRATIVE EXPENSE													
71	10	0004	6203	printing & publication						125			
			6210	licenses, etc									
			6214	public relations						48			
										173	-	-	
CONTRACTED SERVICES													
71	10	0005	6312	SITE PREPARATION						43,150			
UTILITIES													
71	10	0009	6703	GAS						946			
DEBT SERVICE EXPENSES													
71	10	0015	6900	interest - carls farm					6,268	6,268			
			6901	principle - carls farm					450,000	450,000			
			6902	agent fees									
			6903	bond issue costs									
					-	-	-	-	-	-	456,268	456,268	-
											956,268	563,005	-
											956,268	563,005	-
											956,268	563,005	-
											509,514	71,782	-
											956,268	563,005	-
											956,268	563,005	-
											509,514	71,782	-
											956,268	563,005	-
											956,268	563,005	-
											509,514	71,782	-

**Sycamore Park District
Summarized Revenue & Expense Report
2016 Approved Budget vs. Projected Year End
With 2017 Proposed Budget**

Corporate Fund (10)

<u>Department</u>	2016 Approved Budget	2016 Projections	Diff	2017 Proposed Budget
Revenues				
Administration	1,269,555.00	1,277,859.75	8,304.75	1,261,799.75
Marketing	37,300.00	5,573.00	(31,727.00)	-
Parks	14,810.00	11,606.00	(3,204.00)	14,346.00
	<u>1,321,665.00</u>	<u>1,295,038.75</u>	<u>(26,626.25)</u>	<u>1,276,145.75</u>
Total Revenues	1,321,665.00	1,295,038.75	(26,626.25)	1,276,145.75
Expenses				
Administration	1,428,694.00	845,585.19	(583,108.81)	453,423.44
Marketing	90,050.00	40,938.00	(49,112.00)	45,340.00
Parks	258,709.00	239,731.34	(18,977.66)	250,540.12
	<u>1,777,453.00</u>	<u>1,126,254.52</u>	<u>(651,198.48)</u>	<u>749,303.57</u>
Total Expenses	1,777,453.00	1,126,254.52	(651,198.48)	749,303.57
Total Fund Revenues	1,321,665.00	1,295,038.75	(26,626.25)	1,276,145.75
Total Fund Expenses	1,777,453.00	1,126,254.52	(651,198.48)	749,303.57
Surplus (Deficit)	(455,788.00)	168,784.23	624,572.23	526,842.18

Recreation Fund (20)

<u>Department</u>	<u>2016 Approved Budget</u>	<u>2016 Projections</u>	<u>Diff</u>	<u>2017 Proposed Budget</u>
Revenues				
Administration	856,359.00	863,541.15	7,182.15	894,577.17
Sports Complex	35,300.00	38,094.00	2,794.00	44,995.00
Sports Complex Maintenance	38,532.00	39,532.89	1,000.89	37,006.11
Midwest Museum of Natural Hist	2,528.00	2,488.00	(40.00)	2,476.00
Programs-Youth	19,381.00	17,223.82	(2,157.18)	16,566.99
Programs-Teens	1,194.00	700.00	(494.00)	1,319.95
Programs-Adult	4,005.00	5,989.77	1,984.77	5,335.58
Programs-Family	13,717.00	5,383.75	(8,333.25)	-
Programs-Leagues	5,034.00	4,915.24	(118.76)	5,180.54
Programs-Youth Athletics	22,800.00	27,776.00	4,976.00	24,425.00
Programs-Fitness	7,743.00	9,652.81	1,909.81	9,137.63
Programs-Dance	3,925.00	3,568.24	(356.76)	1,408.31
Programs-Special Events	3,471.00	3,929.89	458.89	3,472.95
Programs-Concerts	8,800.00	5,770.00	(3,030.00)	6,000.00
Programs-Trips	-	-	-	-
Brochure	8,850.00	8,550.00	(300.00)	8,850.00
Weight Room	-	-	-	-
Community Center	-	-	-	-
Total Revenues	1,032,654.00	1,037,715.57	5,061.57	1,060,751.20
Expenses				
Administration	500,887.00	290,178.14	(210,708.86)	346,982.17
Sports Complex	-	1,250.00	1,250.00	1,250.00
Sports Complex Maintenance	393,543.00	379,831.89	(13,711.11)	374,497.11
Midwest Museum of Natural Hist	9,500.00	7,500.00	(2,000.00)	9,000.00
Programs-Youth	12,662.00	11,737.82	(924.18)	11,346.99
Programs-Teens	727.00	560.00	(167.00)	1,049.95
Programs-Adult	1,104.00	3,774.77	2,670.77	3,329.58
Programs-Family	19,934.00	10,088.57	(9,845.43)	-
Programs-Leagues	3,400.00	3,729.24	329.24	2,890.54
Programs-Youth Athletics	16,025.00	18,136.00	2,111.00	16,695.00
Programs-Fitness	3,814.00	5,626.31	1,812.31	3,981.63
Programs-Dance	2,694.00	3,226.24	532.24	968.31
Programs-Special Events	22,010.00	9,257.89	(12,752.11)	17,127.95
Programs-Concerts	8,768.00	7,903.00	(865.00)	8,000.00
Programs-Trips	-	-	-	-
Brochure	21,100.00	20,000.00	(1,100.00)	21,500.00
Weight Room	-	-	-	-
Community Center	-	-	-	-
Total Expenses	1,016,421.00	773,099.88	(243,321.12)	818,619.20
Total Fund Revenues	1,032,654.00	1,037,715.57	5,061.57	1,060,751.20
Total Fund Expenses	1,016,421.00	773,099.88	(243,321.12)	818,619.20
Surplus (Deficit)	16,233.00	264,615.69	248,382.69	242,132.00

Donations (21)

<u>Department</u>	<u>2016 Approved Budget</u>	<u>2016 Projections</u>	<u>Diff</u>	<u>2017 Proposed Budget</u>
Revenues				
Administration	<u>166,000.00</u>	<u>90,300.00</u>	<u>(75,700.00)</u>	<u>100,000.00</u>
Total Revenues	166,000.00	90,300.00	(75,700.00)	100,000.00
Expenses				
Administration	<u>356,782.00</u>	<u>200,503.00</u>	<u>(156,279.00)</u>	<u>100,000.00</u>
Total Expenses	356,782.00	200,503.00	(156,279.00)	100,000.00
Total Fund Revenues	166,000.00	90,300.00	(75,700.00)	100,000.00
Total Fund Expenses	356,782.00	200,503.00	(156,279.00)	100,000.00
Surplus (Deficit)	(190,782.00)	(110,203.00)	80,579.00	-

Special Recreation (22)

<u>Department</u>	<u>2016 Approved Budget</u>	<u>2016 Projections</u>	<u>Diff</u>	<u>2017 Proposed Budget</u>
Revenues				
Administration	<u>153,000.00</u>	<u>153,000.00</u>	<u>-</u>	<u>165,000.00</u>
Total Revenues	153,000.00	153,000.00	-	165,000.00
Expenses				
Administration	<u>216,123.00</u>	<u>101,989.00</u>	<u>(114,134.00)</u>	<u>262,850.00</u>
Total Expenses	216,123.00	101,989.00	(114,134.00)	262,850.00
Total Fund Revenues	153,000.00	153,000.00	-	165,000.00
Total Fund Expenses	216,123.00	101,989.00	(114,134.00)	262,850.00
Surplus (Deficit)	(63,123.00)	51,011.00	114,134.00	(97,850.00)

Insurance (23)

<u>Department</u>	<u>2016 Approved Budget</u>	<u>2016 Projections</u>	<u>Diff</u>	<u>2017 Proposed Budget</u>
Revenues				
Administration	<u>77,000.00</u>	<u>78,000.00</u>	<u>1,000.00</u>	<u>70,000.00</u>
Total Revenues	77,000.00	78,000.00	1,000.00	70,000.00
Expenses				
Administration	<u>71,567.00</u>	<u>71,567.00</u>	<u>-</u>	<u>68,670.00</u>
Total Expenses	71,567.00	71,567.00	-	68,670.00
Total Fund Revenues	77,000.00	78,000.00	1,000.00	70,000.00
Total Fund Expenses	71,567.00	71,567.00	-	68,670.00
Surplus (Deficit)	5,433.00	6,433.00	1,000.00	1,330.00

Audit (24)

<u>Department</u>	<u>2016 Approved Budget</u>	<u>2016 Projections</u>	<u>Diff</u>	<u>2017 Proposed Budget</u>
Revenues				
Administration	<u>14,000.00</u>	<u>14,000.00</u>	<u>-</u>	<u>14,500.00</u>
Total Revenues	14,000.00	14,000.00	-	14,500.00
Expenses				
Administration	<u>13,900.00</u>	<u>13,900.00</u>	<u>-</u>	<u>14,200.00</u>
Total Expenses	13,900.00	13,900.00	-	14,200.00
Total Fund Revenues	14,000.00	14,000.00	-	14,500.00
Total Fund Expenses	13,900.00	13,900.00	-	14,200.00
Surplus (Deficit)	100.00	100.00	-	300.00

Paving & Lighting (25)

<u>Department</u>	<u>2016 Approved Budget</u>	<u>2016 Projections</u>	<u>Diff</u>	<u>2017 Proposed Budget</u>
Revenues				
Administration	<u>100.00</u>	<u>76.00</u>	<u>(24.00)</u>	<u>100.00</u>
Total Revenues	100.00	76.00	(24.00)	100.00
Expenses				
Administration	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	-	-	-	-
Total Fund Revenues	100.00	76.00	(24.00)	100.00
Total Fund Expenses	-	-	-	-
Surplus (Deficit)	100.00	76.00	(24.00)	100.00

Park Police (26)

<u>Department</u>	<u>2016 Approved Budget</u>	<u>2016 Projections</u>	<u>Diff</u>	<u>2017 Proposed Budget</u>
Revenues				
Administration	<u>100.00</u>	<u>76.00</u>	<u>(24.00)</u>	<u>1,000.00</u>
Total Revenues	100.00	76.00	(24.00)	1,000.00
Expenses				
Administration	<u>5,500.00</u>	<u>5,045.00</u>	<u>(455.00)</u>	<u>1,000.00</u>
Total Expenses	5,500.00	5,045.00	(455.00)	1,000.00
Total Fund Revenues	100.00	76.00	(24.00)	1,000.00
Total Fund Expenses	5,500.00	5,045.00	(455.00)	1,000.00
Surplus (Deficit)	(5,400.00)	(4,969.00)	431.00	-

IMRF (27)

<u>Department</u>	<u>2016 Approved Budget</u>	<u>2016 Projections</u>	<u>Diff</u>	<u>2017 Proposed Budget</u>
Revenues				
Administration	<u>88,000.00</u>	<u>90,000.00</u>	<u>2,000.00</u>	<u>90,000.00</u>
Total Revenues	88,000.00	90,000.00	2,000.00	90,000.00
Expenses				
Administration	<u>88,000.00</u>	<u>85,000.00</u>	<u>(3,000.00)</u>	<u>95,000.00</u>
Total Expenses	88,000.00	85,000.00	(3,000.00)	95,000.00
Total Fund Revenues	88,000.00	90,000.00	2,000.00	90,000.00
Total Fund Expenses	88,000.00	85,000.00	(3,000.00)	95,000.00
Surplus (Deficit)	-	5,000.00	5,000.00	(5,000.00)

Social Security (28)

<u>Department</u>	<u>2016 Approved Budget</u>	<u>2016 Projections</u>	<u>Diff</u>	<u>2017 Proposed Budget</u>
Revenues				
Administration	<u>79,000.00</u>	<u>77,000.00</u>	<u>(2,000.00)</u>	<u>80,000.00</u>
Total Revenues	79,000.00	77,000.00	(2,000.00)	80,000.00
Expenses				
Administration	<u>79,000.00</u>	<u>76,500.00</u>	<u>(2,500.00)</u>	<u>80,500.00</u>
Total Expenses	79,000.00	76,500.00	(2,500.00)	80,500.00
Total Fund Revenues	79,000.00	77,000.00	(2,000.00)	80,000.00
Total Fund Expenses	79,000.00	76,500.00	(2,500.00)	80,500.00
Surplus (Deficit)	-	500.00	500.00	(500.00)

Concessions (30)

<u>Department</u>	<u>2016 Approved Budget</u>	<u>2016 Projections</u>	<u>Diff</u>	<u>2017 Proposed Budget</u>
Revenues				
Clubhouse Concessions	72,371.00	80,323.15	7,952.15	78,065.30
Beverage Cart	14,686.00	13,152.00	(1,534.00)	14,286.60
Sports Complex Concessions	28,172.00	35,905.00	7,733.00	34,652.30
Pool Concessions	7,179.00	8,266.68	1,087.68	8,020.68
Catering	<u>23,075.00</u>	<u>19,505.00</u>	<u>(3,570.00)</u>	<u>22,364.75</u>
Total Revenues	145,483.00	157,151.83	11,668.83	157,389.63
Expenses				
Clubhouse Concessions	88,505.00	96,288.15	7,783.15	89,715.30
Beverage Cart	10,139.00	8,801.00	(1,338.00)	9,861.60
Sports Complex Concessions	23,281.00	24,682.00	1,401.00	25,962.30
Pool Concessions	6,835.00	6,253.04	(581.96)	7,130.68
Catering	<u>7,477.00</u>	<u>8,757.10</u>	<u>1,280.10</u>	<u>8,839.75</u>
Total Expenses	136,237.00	144,781.29	8,544.29	141,509.63
Total Fund Revenues	145,483.00	157,151.83	11,668.83	157,389.63
Total Fund Expenses	136,237.00	144,781.29	8,544.29	141,509.63
Surplus (Deficit)	9,246.00	12,370.54	3,124.54	15,880.00

Developer Contributions (32)

<u>Department</u>	<u>2016 Approved Budget</u>	<u>2016 Projections</u>	<u>Diff</u>	<u>2017 Proposed Budget</u>
Revenues				
Administration	<u>45,000.00</u>	<u>22,915.00</u>	<u>(22,085.00)</u>	<u>40,000.00</u>
Total Revenues	45,000.00	22,915.00	(22,085.00)	40,000.00
Expenses				
Administration	<u>55,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	55,000.00	-	-	-
Total Fund Revenues	45,000.00	22,915.00	(22,085.00)	40,000.00
Total Fund Expenses	55,000.00	-	-	-
Surplus (Deficit)	(10,000.00)	22,915.00	(22,085.00)	40,000.00

Golf Course (50)

<u>Department</u>	<u>2016 Approved Budget</u>	<u>2016 Projections</u>	<u>Diff</u>	<u>2017 Proposed Budget</u>
Revenues				
Golf Operations	507,359.00	479,476.15	(27,882.85)	496,831.28
Golf Maintenance	<u>23,006.00</u>	<u>23,451.47</u>	<u>445.47</u>	<u>23,566.22</u>
Total Revenues	530,365.00	502,927.63	(27,437.37)	520,397.50
Expenses				
Golf Operations	232,152.00	248,227.15	16,075.15	248,112.28
Golf Maintenance	<u>296,916.00</u>	<u>290,674.47</u>	<u>(6,241.53)</u>	<u>292,797.22</u>
Total Expenses	529,068.00	538,901.63	9,833.63	540,909.50
Total Fund Revenues	530,365.00	502,927.63	(27,437.37)	520,397.50
Total Fund Expenses	529,068.00	538,901.63	9,833.63	540,909.50
Surplus (Deficit)	1,297.00	(35,974.00)	(37,271.00)	(20,512.00)

Swimming Pool (51)

<u>Department</u>	<u>2016 Approved Budget</u>	<u>2016 Projections</u>	<u>Diff</u>	<u>2017 Proposed Budget</u>
Revenues				
Pool	75,975.00	46,990.50	(28,984.50)	46,330.50
Swim Lessons	<u>12,067.00</u>	<u>12,593.89</u>	<u>526.89</u>	<u>13,261.95</u>
Total Revenues	88,042.00	59,584.39	(28,457.61)	59,592.45
Expenses				
Pool	52,983.00	48,985.50	(3,997.50)	54,845.50
Pool Maintenance	27,200.00	30,679.00	3,479.00	28,150.00
Swim Lessons	<u>7,859.00</u>	<u>6,693.89</u>	<u>(1,165.11)</u>	<u>6,881.95</u>
Total Expenses	88,042.00	86,358.39	(1,683.61)	89,877.45
Total Fund Revenues	88,042.00	59,584.39	(28,457.61)	59,592.45
Total Fund Expenses	88,042.00	86,358.39	(1,683.61)	89,877.45
Surplus (Deficit)	-	(26,774.00)	(26,774.00)	(30,285.00)

Debt Service (60)

<u>Department</u>	<u>2016 Approved Budget</u>	<u>2016 Projections</u>	<u>Diff</u>	<u>2017 Proposed Budget</u>
Revenues				
Administration	<u>590,000.00</u>	<u>590,000.00</u>	<u>-</u>	<u>594,000.00</u>
Total Revenues	590,000.00	590,000.00	-	594,000.00
Expenses				
Administration	<u>585,020.00</u>	<u>585,020.00</u>	<u>-</u>	<u>591,442.50</u>
Total Expenses	585,020.00	585,020.00	-	591,442.50
Total Fund Revenues	590,000.00	590,000.00	-	594,000.00
Total Fund Expenses	585,020.00	585,020.00	-	591,442.50
Surplus (Deficit)	4,980.00	4,980.00	-	2,557.50

Capital Projects (70)

<u>Department</u>	<u>2016 Approved Budget</u>	<u>2016 Projections</u>	<u>Diff</u>	<u>2017 Proposed Budget</u>
Revenues				
Administration	<u>577,900.00</u>	<u>578,437.00</u>	<u>537.00</u>	<u>490,000.00</u>
Total Revenues	577,900.00	578,437.00	537.00	490,000.00
Expenses				
Administration	<u>608,303.00</u>	<u>590,727.00</u>	<u>(17,576.00)</u>	<u>641,775.00</u>
Total Expenses	608,303.00	590,727.00	(17,576.00)	641,775.00
Total Fund Revenues	577,900.00	578,437.00	537.00	490,000.00
Total Fund Expenses	608,303.00	590,727.00	(17,576.00)	641,775.00
Surplus (Deficit)	(30,403.00)	(12,290.00)	18,113.00	(151,775.00)
	-	590,867.53	1/0/1900	578,577.53
	-	578,577.53	1/0/1900	426,802.53

Action 2020 (71)

<u>Department</u>	<u>2016 Approved Budget</u>	<u>2016 Projections</u>	<u>Diff</u>	<u>2017 Proposed Budget</u>
Revenues				
Administration	<u>1,465,782.00</u>	<u>-</u>	<u>#####</u>	<u>-</u>
Total Revenues	1,465,782.00	-	#####	-
Expenses				
Administration	<u>956,268.00</u>	<u>-</u>	<u>(956,268.00)</u>	<u>-</u>
Total Expenses	956,268.00	-	(956,268.00)	-
Total Fund Revenues	1,465,782.00	-	#####	-
Total Fund Expenses	956,268.00	-	(956,268.00)	-
Surplus (Deficit)	509,514.00	-	(509,514.00)	-
	-	-	1/0/1900	-
	-	-	1/0/1900	-
Total Fund Revenues	6,374,091.00	4,746,222.16	(162,086.84)	4,718,876.53
Total Fund Expenses	6,582,684.00	4,399,646.71	#####	4,195,656.85
Surplus (Deficit)	(208,593.00)	346,575.46	1,009,682.46	523,219.68

SYCAMORE PARK DISTRICT

Board of Commissioners

Date of Board Meeting: November 22, 2016

STAFF RECOMMENDATION

AGENDA ITEM: ACCEPT BID FOR ANNUAL GENERAL OBLIGATION BOND: Recommend Approval

BACKGROUND INFORMATION: Each year the District issues General Obligation Bonds for the purpose of funding capital expenses related to the upkeep of the District's parks and to support its 5 year capital plan. Additionally, proceeds are used for the installment payment for the 2015 Alternate Revenue Bonds.

The sale will be Monday, November 21, at 10:15 am. Last year's low bid was 1.1% and was awarded to Resource Bank. David Phillips, Senior VP of Speer Financial is scheduled to attend our Tuesday board meeting to present the bids and will recommend awarding to the low bidder.

FISCAL IMPACT: The District will receive approximately \$485,000 for the purposes previously stated.

STAFF RECOMMENDATION: Recommend Approval

PREPARED BY: Jacqueline Hienbuecher, Superintendent of Finance

EXECUTIVE DIRECTOR REVIEW/APPROVAL:



BOARD ACTION:

SYCAMORE PARK DISTRICT**Board of Commissioners****Date of Board Meeting: November 22, 2016****STAFF RECOMMENDATION****AGENDA ITEM: ADOPTION OF ORDINANCE 08-2016 FOR ANNUAL G.O. BONDS: Recommend Approval**

BACKGROUND INFORMATION: The ordinance is the legal document that the District must pass to authorize any issuance of bonds or notes. The board must have its secretary properly certify and file a copy of the ordinance with the county clerk. This then allows the District to levy under the Bond Fund and collect the taxes for repayment of the bond.

Attached is a DRAFT of the ordinance. The details will be completed after the sale and a final ordinance will be provided for signatures.

FISCAL IMPACT: Allows the District to levy taxes in the bond fund for repayment in 2017.

STAFF RECOMMENDATION: Recommend Approval

PREPARED BY: Jacqueline Hienbuecher, Superintendent of Finance

EXECUTIVE DIRECTOR REVIEW/APPROVAL:



BOARD ACTION:

MINUTES of a regular public meeting of the Board of Park Commissioners of the Sycamore Park District, DeKalb County, Illinois, held at the Maintenance Building in the Sports Complex, 435 Airport Road, Sycamore, Illinois, in said Park District, at 6:00 o'clock P.M., on the 22nd day of November, 2016.

* * *

The President called the meeting to order and directed the Secretary to call the roll.

Upon the roll being called, Ted Strack, the President, and the following Park Commissioners were physically present at said location: _____

The following Park Commissioners were allowed by a majority of the members of the Board of Park Commissioners in accordance with and to the extent allowed by rules adopted by the Board of Park Commissioners to attend the meeting by video or audio conference: _____

No Park Commissioner was not permitted to attend the meeting by video or audio conference.

The following Park Commissioners were absent and did not participate in the meeting in any manner or to any extent whatsoever: _____

The President announced that a proposal had been received from _____, _____, Illinois, for the purchase of \$ _____ non-referendum general obligation limited tax park bonds (the "*Series 2016 Bonds*"), to be issued by the District pursuant to Section 6-4 of the Park District Code for the payment of land for parks, for the building, maintaining, improving and protecting of the same and the existing land and facilities of the District, to provide the revenue source for outstanding obligations of the District and for the payment of the expenses incident thereto, and that the Board of Park Commissioners would consider the adoption of an ordinance

providing for the issue of said bonds and the levy of a direct annual tax to pay the principal and interest thereon. The President also summarized the pertinent terms of said proposal and said bonds, including the length of maturity, rates of interest, purchase price and tax levy for said bonds.

Whereupon Park Commissioner _____ presented and the Secretary read by title an ordinance as follows, a copy of which was provided to each Park Commissioner prior to said meeting and to everyone in attendance at said meeting who requested a copy:

ORDINANCE NO. 08-2016

AN ORDINANCE providing for the issue of \$_____ General Obligation Limited Tax Park Bonds, Series 2016, of the Sycamore Park District, DeKalb County, Illinois, for the payment of land for parks, for the building, maintaining, improving and protecting of the same and the existing land and facilities of said Park District, to provide the revenue source for the payment of certain outstanding bonds of said Park District and for the payment of the expenses incident thereto, providing for the levy of a direct annual tax to pay the principal and interest on said bonds, and authorizing the sale of said bonds to _____.

WHEREAS the Sycamore Park District, DeKalb County, Illinois (the "*District*"), is a duly organized and existing Park District created under the provisions of the laws of the State of Illinois, and is now operating under the provisions of the Park District Code of the State of Illinois, and all laws amendatory thereof and supplementary thereto (the "*Park Code*"); and

WHEREAS the needs of the District require the expenditure of not less than the sum of \$_____ for the payment of land condemned or purchased for parks, for the building, maintaining, improving, and protecting of the same and the existing land and facilities of the District, and for the payment of the expenses incident thereto (the "*Project*"), all in accordance with the preliminary plans and estimate of cost heretofore approved by the Board of Park Commissioners of the District (the "*Board*") and now on file in the office of the Secretary of the Board; and

WHEREAS the Board finds that it does not have sufficient funds on hand for the purpose aforesaid, and that the cost thereof will be not less than \$_____, and that it is necessary and for the best interests of the District that it borrow the sum of \$_____ and issue bonds of the District to evidence the borrowing; and

WHEREAS the District has issued and now has outstanding and unpaid its General Obligation Refunding Park Bonds (Alternate Revenue Source), Series 2015A (the "*Prior Bonds*"); and

WHEREAS it is necessary and desirable to provide the revenue source for the payment of the principal and interest due on the Prior Bonds on December 15, 2016 and the interest due on June 15, 2017 (the "*Refunding*"); and

WHEREAS the Prior Bonds are presently outstanding and unpaid and are binding and subsisting legal obligations of the District; and

WHEREAS the Board hereby finds that it does not have sufficient funds on hand for the Refunding, and that the cost thereof, including legal, financial and other expenses, will not be less than \$174,325, and that it is necessary and for the best interests of the District that it borrow the sum of \$174,325 and issue bonds of the District to evidence the borrowing; and

WHEREAS, pursuant to and in accordance with the provisions of the Bond Issue Notification Act of the State of Illinois, as amended, the President of the Board, on the 5th day of October, 2015, executed an Order calling a public hearing (the "*Hearing*") for the 27th day of October, 2015, concerning the intent of the Board to sell bonds in the amount of not to exceed \$1,500,000 for the Project; and

WHEREAS, notice of the Hearing was given (i) by publication at least once not less than seven (7) nor more than thirty (30) days before the date of the Hearing in the *Daily Chronicle*, the same being a newspaper of general circulation in the District, and (ii) by posting at least 96 hours before the Hearing a copy of said notice at the principal office of the Board, which notice was continuously available for public review during the entire 96-hour period preceding the Hearing; and

WHEREAS, the Hearing was held on the 27th day of October, 2015, and at the Hearing, the Board explained the reasons for the proposed bond issue and permitted persons desiring to be heard an opportunity to present written or oral testimony within reasonable time limits; and

WHEREAS, the Hearing was finally adjourned on the 27th day of October, 2015; and

Whereas, prior to the date hereof, the District issued limited tax park bonds on December 8, 2015, in the amount of \$481,530 pursuant to the Hearing for park purposes such as the Project; and

WHEREAS, it is in the best interests of the District to issue bonds in the amount of \$_____ for the Project and bonds in the amount of \$174,325 for the Refunding, together as one issue of bonds in the aggregate amount of \$_____; and

WHEREAS, the Board does hereby find and determine that it is authorized at this time to issue bonds in the amount of \$_____ for the Project and for the Refunding; and

WHEREAS, the Board does hereby find and determine that (a) said bonds shall be issued as limited bonds under the provisions of the Local Government Debt Reform Act of the State of Illinois, as amended (the "*Debt Reform Act*"), and (b) upon the issuance of the \$_____ General Obligation Limited Tax Park Bonds, Series 2016, now proposed to be issued, the aggregate outstanding unpaid bonded indebtedness of the District, including said bonds, will not exceed .575% of the total assessed valuation of all taxable property in the District as last equalized and determined, and pursuant to the provisions of the Debt Reform Act and Section 6-4 of the Act, it is not necessary to submit the proposition of issuing said bonds to the voters of the District for approval:

NOW, THEREFORE, Be It Ordained by the Board of Park Commissioners of the Sycamore Park District, DeKalb County, Illinois, as follows:

Section 1. Incorporation of Preambles. The Board hereby finds that all of the recitals contained in the preambles to this Ordinance are full, true and correct and does incorporate them into this Ordinance by this reference.

Section 2. Authorization. It is hereby found and determined that the District has been authorized by law to borrow the sum of \$_____ upon the credit of the District and as evidence

of such indebtedness to issue bonds of the District in said amount, the proceeds of said bonds to be used for the purpose of paying the costs of the Project and the Refunding, and it is necessary and for the best interests of the District that there be issued at this time \$_____ of the bonds so authorized.

Section 3. Bond Details. There be borrowed on the credit of and for and on behalf of the District the sum of \$_____ for the purposes aforesaid; and that bonds of the District (the “*Bonds*”) shall be issued in said amount and shall be designated “General Obligation Limited Tax Park Bonds, Series 2016.” The Bonds shall be dated December __, 2016, and shall also bear the date of authentication, shall be in fully registered form, shall be in denominations of \$5.00 or authorized integral multiples thereof, and shall be numbered 1 and upward. The Bonds shall become due and payable (without option of prior redemption) on November 1, 2017, and shall bear interest at the rate of _____% per annum.

The Bonds shall bear interest from their date or from the most recent interest payment date to which interest has been paid or duly provided for, until the principal amount of the Bonds is paid, such interest (computed upon the basis of a 360-day year of twelve 30-day months) being payable on November 1, 2017. Interest on each Bond shall be paid by check or draft of _____, _____, Illinois (the “*Bond Registrar*”), payable upon presentation in lawful money of the United States of America, to the person in whose name such Bond is registered at the close of business on October 15, 2017. The principal of the Bonds shall be payable in lawful money of the United States of America at the principal office of the Bond Registrar.

The Bonds shall be signed by the President and Secretary of the Board, and shall be countersigned by the Treasurer of the Board, and the seal of the District shall be affixed thereto or printed thereon, and in case any officer whose signature shall appear on any Bond shall cease to be such officer before the delivery of such Bond, such signature shall nevertheless be valid and

sufficient for all purposes, the same as if such officer had remained in office until delivery. If the Secretary or the Treasurer of the Board is unable to perform the duties of his or her respective office, then their duties under this Ordinance shall be performed by the Assistant Secretary or the Assistant Treasurer of the Board, respectively.

All Bonds shall have thereon a certificate of authentication substantially in the form hereinafter set forth duly executed by the Bond Registrar, as authenticating agent of the District, and showing the date of authentication. No Bond shall be valid or obligatory for any purpose or be entitled to any security or benefit under this Ordinance unless and until such certificate of authentication shall have been duly executed by the Bond Registrar by manual signature, and such certificate of authentication upon any such Bond shall be conclusive evidence that such Bond has been authenticated and delivered under this Ordinance. The certificate of authentication on any Bond shall be deemed to have been executed by the Bond Registrar if signed by an authorized officer of the Bond Registrar, but it shall not be necessary that the same officer sign the certificate of authentication on all of the Bonds issued hereunder.

Section 4. Registration of Bonds; Persons Treated as Owners. The District shall cause books for the registration and for the transfer of the Bonds as provided in this Ordinance to be kept at the principal office of the Bond Registrar, which is hereby constituted and appointed the registrar of the District. The District is authorized to prepare, and the Bond Registrar shall keep custody of, multiple Bond blanks executed by the District for use in the transfer and exchange of Bonds.

Upon surrender for transfer of any Bond at the principal office of the Bond Registrar, duly endorsed by, or accompanied by a written instrument or instruments of transfer in form satisfactory to the Bond Registrar and duly executed by, the registered owner or his or her attorney duly authorized in writing, the District shall execute and the Bond Registrar shall authenticate, date and deliver in the name of the transferee or transferees a new fully registered Bond or Bonds of the same maturity of authorized denominations, for a like aggregate principal amount. Any fully

registered Bond or Bonds may be exchanged at said office of the Bond Registrar for a like aggregate principal amount of Bond or Bonds of the same maturity of other authorized denominations. The execution by the District of any fully registered Bond shall constitute full and due authorization of such Bond and the Bond Registrar shall thereby be authorized to authenticate, date and deliver such Bond, *provided, however*, the principal amount of outstanding Bonds authenticated by the Bond Registrar shall not exceed the authorized principal amount of Bonds less previous retirements.

The Bond Registrar shall not be required to transfer or exchange any Bond during the period beginning at the close of business on October 15, 2017, and ending at the opening of business on November 1, 2017.

The person in whose name any Bond shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes, and payment of the principal of or interest on any Bond shall be made only to or upon the order of the registered owner thereof or his or her legal representative. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Bond to the extent of the sum or sums so paid.

No service charge shall be made for any transfer or exchange of Bonds, but the District or the Bond Registrar may require payment of a sum sufficient to cover any tax or other governmental charge that may be imposed in connection with any transfer or exchange of Bonds.

Section 5. Form of Bond. The Bonds shall be in substantially the following form; *provided, however*, that if the text of the Bond is to be printed in its entirety on the front side of the Bond, then paragraph [2] and the legend “See Reverse Side for Additional Provisions,” shall be omitted and paragraphs [6] through [9] shall be inserted immediately after paragraph [1]:

(Form of Bond - Front Side)

REGISTERED
\$ _____REGISTERED
No. 1

UNITED STATES OF AMERICA

STATE OF ILLINOIS

COUNTY OF DEKALB

SYCAMORE PARK DISTRICT

GENERAL OBLIGATION LIMITED TAX PARK BOND, SERIES 2016

See Reverse Side for
Additional ProvisionsInterest
Rate: _____%Maturity
Date: November 1, 2017Dated
Date: December __, 2016

Registered Owner:

Principal Amount:

[1] KNOW ALL MEN BY THESE PRESENTS, that the Sycamore Park District, DeKalb County, Illinois (the "*District*"), hereby acknowledges itself to owe and for value received promises to pay to the Registered Owner identified above, or registered assigns as hereinafter provided, on the Maturity Date identified above, the Principal Amount identified above and to pay interest (computed on the basis of a 360-day year of twelve 30-day months) on such Principal Amount from the Dated Date identified above at the Interest Rate per annum set forth above on November 1, 2017. Principal of this Bond is payable in lawful money of the United States of America upon presentation and surrender hereof at the principal office of _____, _____, Illinois as bond registrar and paying agent (the "*Bond Registrar*"). Payment of interest shall be made to the Registered Owner hereof as shown on the registration books of the District maintained by the Bond Registrar at the close of business on October 15, 2017, and shall be paid by check or draft of the Bond Registrar, payable upon presentation in lawful money of the

United States of America, mailed to the address of such Registered Owner as it appears on such registration books or at such other address furnished in writing by such Registered Owner to the Bond Registrar.

[2] Reference is hereby made to the further provisions of this Bond set forth on the reverse hereof, and such further provisions shall for all purposes have the same effect as if set forth at this place.

[3] It is hereby certified and recited that all conditions, acts and things required by law to exist or to be done precedent to and in the issuance of this Bond did exist, have happened, been done and performed in regular and due form and time as required by law; that the indebtedness of the District, including the issue of bonds of which this is one, does not exceed any limitation imposed by law; and that provision has been made for the collection of a direct annual tax to pay the interest hereon as it falls due and also to pay and discharge the principal hereof at maturity. Although this Bond constitutes a general obligation of the District and no limit exists on the rate of said direct annual tax, the amount of said tax is limited by the provisions of the Property Tax Extension Limitation Law of the State of Illinois, as amended (the "*Law*"). The Law provides that the annual amount of the taxes to be extended to pay the issue of Bonds of which this Bond is one and all other limited bonds (as defined in the Local Government Debt Reform Act of the State of Illinois, as amended) heretofore and hereafter issued by the District shall not exceed the debt service extension base (as defined in the Law) of the District (the "*Base*") as more fully described in the proceedings of the District providing for the issue of this Bond. Payments on the Bonds from the Base will be made on a parity with the payments on the outstanding limited bonds heretofore issued by the District. The District is authorized to issue from time to time additional limited bonds payable from the Base, as permitted by law, and to determine the lien priority of payments to be made from the Base to pay the District's limited bonds.

[4] This Bond shall not be valid or become obligatory for any purpose until the certificate of authentication hereon shall have been signed by the Bond Registrar.

[5] IN WITNESS WHEREOF, the Sycamore Park District, DeKalb County, Illinois, by its Board of Park Commissioners, has caused this Bond to be signed by the President and Secretary of said Board of Park Commissioners, and to be countersigned by the Treasurer thereof, and has caused the seal of the District to be affixed hereto or printed hereon, all as of the Dated Date identified above.

[SEAL]

SPECIMEN

President, Board of Park Commissioners

Countersigned:

SPECIMEN

Secretary, Board of Park Commissioners

SPECIMEN

Treasurer, Board of Park Commissioners

Date of Authentication: _____, 20__

CERTIFICATE
OF
AUTHENTICATION

This Bond is one of the Bonds described in the within mentioned ordinance and is one of the General Obligation Limited Tax Park Bonds, Series 2016, of the Sycamore Park District, DeKalb County, Illinois.

Bond Registrar and Paying Agent:

_____, Illinois

_____,
as Bond Registrar

By _____
Authorized Official

(Form of Bond - Reverse Side)

SYCAMORE PARK DISTRICT

DEKALB COUNTY, ILLINOIS

GENERAL OBLIGATION LIMITED TAX PARK BOND, SERIES 2016

[6] This Bond is issued by the District (i) 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 and (ii) to provide the revenue source for the payment of certain principal and interest to become due on the presently outstanding and unpaid General Obligation Refunding Park Bonds (Alternate Revenue Source), Series 2015A, of the District. This Bond is issued pursuant to and in all respects in full compliance with the provisions of the Park District Code of the State of Illinois, the Park District Refunding Bond Act of the State of Illinois, the Local Government Debt Reform Act of the State of Illinois, and all laws amendatory thereof and supplementary thereto, and is authorized by the Board of Park Commissioners of the District by an ordinance duly and properly adopted for that purpose, in all respects as provided by law.

[7] This Bond is transferable by the Registered Owner hereof in person or by his or her attorney duly authorized in writing at the principal office of the Bond Registrar in _____, Illinois, but only in the manner, subject to the limitations and upon payment of the charges provided in the authorizing ordinance, and upon surrender and cancellation of this Bond. Upon such transfer a new Bond or Bonds of authorized denominations of the same maturity and for the same aggregate principal amount will be issued to the transferee in exchange therefor.

[8] The Bonds are issued in fully registered form in the denomination of \$5.00 each or authorized integral multiples thereof. This Bond may be exchanged at the principal office of the Bond Registrar for a like aggregate principal amount of Bonds of the same maturity of other

authorized denominations upon the terms set forth in the authorizing ordinance. The Bond Registrar shall not be required to transfer or exchange any Bond during the period beginning at the close of business on October 15, 2017 and ending at the opening of business on November 1, 2017.

[9] The District and the Bond Registrar may deem and treat the Registered Owner hereof as the absolute owner hereof for the purpose of receiving payment of or on account of principal hereof and interest due hereon and for all other purposes; and neither the District nor the Bond Registrar shall be affected by any notice to the contrary.

(FORM OF ASSIGNMENT)

FOR VALUE RECEIVED, the undersigned sells, assigns, and transfers unto _____

(Name and Address of Assignee)

the within Bond and does hereby irrevocably constitute and appoint _____

as attorney to transfer the said Bond on the books kept for registration thereof with full power of substitution in the premises.

Dated: _____

Signature guaranteed: _____

NOTICE: The signature to this assignment must correspond with the name of the registered owner as it appears upon the face of the within Bond in every particular, without alteration or enlargement or any change whatever.

Section 6. Sale of Bonds. The Bonds hereby authorized shall be executed as in this Ordinance provided as soon after the passage hereof as may be, and thereupon be deposited with the Treasurer of the Board, and be by said Treasurer delivered to _____, _____, Illinois the purchaser thereof (the "*Purchaser*"), upon receipt of the purchase price therefor, the same being par; the contract for the sale of the Bonds heretofore entered into (the "*Purchase*

Contract”) is in all respects ratified, approved and confirmed, it being hereby found and determined that the Bonds have been sold at such price and bear interest at such rates that neither the true interest cost (yield) nor the net interest rate received upon such sale exceed the maximum rate otherwise authorized by Illinois law and that the Purchase Contract is in the best interests of the District and that no person holding any office of the District, either by election or appointment, is in any manner financially interested directly in his or her own name or indirectly in the name of any other person, association, trust or corporation, in the Purchase Contract other than President Strack who has properly disclosed his interests in the official minutes of the Board related thereto.

The use by the Purchaser of any Preliminary Term Sheet and any final Term Sheet relating to the Bonds (the “*Term Sheet*”) is hereby ratified, approved and authorized; the execution and delivery of the Term Sheet is hereby authorized; and the officers of the Board are hereby authorized to take any action as may be required on the part of the District to consummate the transactions contemplated by the Purchase Contract, this Ordinance, said Preliminary Term Sheet, the Term Sheet and the Bonds.

Section 7. Tax Levy. In order to provide for the collection of a direct annual tax to pay the interest on the Bonds as it falls due, and also to pay and discharge the principal thereof at maturity, there be and there is hereby levied upon all the taxable property within the District a direct annual tax for each of the years while the Bonds or any of them are outstanding, and that there be and there is hereby levied upon all of the taxable property in the District, the following direct annual tax, to-wit:

FOR THE YEAR	A TAX TO PRODUCE THE SUM OF:
2016	\$ for principal and interest up to and including November 1, 2017

Principal or interest maturing at any time when there are not sufficient funds on hand from the foregoing tax levy to pay the same shall be paid from the general funds of the District, and the

fund from which such payment was made shall be reimbursed out of the taxes hereby levied when the same shall be collected.

The District covenants and agrees with the purchasers and the holders of the Bonds that so long as any of the Bonds remain outstanding, the District will take no action or fail to take any action which in any way would adversely affect the ability of the District to levy and collect the foregoing tax levy; and the District and its officers will comply with all present and future applicable laws in order to assure that the foregoing taxes will be levied, extended, and collected as provided herein and deposited in the fund established to pay the principal of and interest on the Bonds.

Section 8. Filing of Ordinance. Forthwith upon the passage of this Ordinance, the Secretary of the Board is hereby directed to file a certified copy of this Ordinance with the County Clerk of The County of DeKalb, Illinois (the "*County Clerk*"), and it shall be the duty of the County Clerk in and for the year 2016 to ascertain the rate necessary to produce the tax herein levied, and extend the same for collection on the tax books against all of the taxable property within the District in connection with other taxes levied in said year for general park purposes, in order to raise the amount aforesaid and in said year such tax shall be computed, extended and collected in the same manner as now or hereafter provided by law for the computation, extension and collection of taxes for general park purposes of the District, and when collected, the taxes hereby levied shall be placed to the credit of a special fund to be designated "Park Bond and Interest Fund of 2016" (the "*Bond Fund*"), which taxes are hereby irrevocably pledged to and shall be used only for the purpose of paying the principal of and interest on the Bonds.

Section 9. Limitation on Extension; General Obligation Pledge; Additional Obligations. Notwithstanding any other provision of this Ordinance, the annual amount of the taxes to be extended by the County Clerk to pay the Bonds and all other limited bonds (as defined

in the Debt Reform Act) heretofore and hereafter issued by the District shall not exceed the debt service extension base (as defined in the Property Tax Extension Limitation Law of the State of Illinois, as amended) of the District (the "*Base*").

No limit, however, exists on the rate of the direct annual tax levied herein, and the Bonds shall constitute a general obligation of the District.

Payments on the Bonds from the Base will be made on a parity with the payments on the District's outstanding General Obligation Limited Tax Park Bonds, Series 2009A, dated April 6, 2009. The District is authorized to issue from time to time additional limited bonds payable from the Base, as permitted by law, and to determine the lien priority of payments to be made from the Base to pay the District's limited bonds.

Section 10. Use of Bond Proceeds. Accrued interest, if any, received on the delivery of the Bonds is hereby appropriated for the purpose of paying first interest due on the Bonds and is hereby ordered deposited into the Bond Fund. Principal proceeds of the Bonds are hereby appropriated for the purpose of paying the cost of the Project and the payment of the costs of issuance of the Bonds and are hereby ordered deposited into the Capital Improvement Account of the District (the "*Project Fund*") and the remainder of the principal proceeds of the Bonds are hereby appropriated for the purpose of the Refunding. At the time of the issuance of the Bonds, the costs of issuance of the Bonds may be paid by the Purchaser on behalf of the District from the proceeds of the Bonds.

Section 11. Non-Arbitrage and Tax-Exemption. One purpose of this Section is to set forth various facts regarding the Bonds and to establish the expectations of the Board and the District as to future events regarding the Bonds and the use of Bond proceeds. The certifications, covenants and representations contained herein and at the time of the Closing are made on behalf of the District for the benefit of the owners from time to time of the Bonds. In addition to providing

the certifications, covenants and representations contained herein, the District hereby covenants that it will not take any action, omit to take any action or permit the taking or omission of any action within its control (including, without limitation, making or permitting any use of the proceeds of the Bonds) if taking, permitting or omitting to take such action would cause any of the Bonds to be an arbitrage bond or a private activity bond within the meaning of the hereinafter defined Code or would otherwise cause the interest on the Bonds to be included in the gross income of the recipients thereof for federal income tax purposes. The District acknowledges that, in the event of an examination by the Internal Revenue Service (the “IRS”) of the exemption from federal income taxation for interest paid on the Bonds, under present rules, the District may be treated as a “taxpayer” in such examination and agrees that it will respond in a commercially reasonable manner to any inquiries from the IRS in connection with such an examination. The Board and the District certify, covenant and represent as follows:

1.1. Definitions. In addition to such other words and terms used and defined in this Ordinance, the following words and terms used in this Section shall have the following meanings unless, in either case, the context or use clearly indicates another or different meaning is intended:

“*Advance Refunding*” means a refunding of Refunded Bonds.

“*Affiliated Person*” means any Person that (a) at any time during the six months prior to the execution and delivery of the Bonds, (i) has more than five percent of the voting power of the governing body of the District in the aggregate vested in its directors, officers, owners, and employees or, (ii) has more than five percent of the voting power of its governing body in the aggregate vested in directors, officers, board members or employees of the District or (b) during the one-year period beginning six months prior to the execution and delivery of the Bonds, (i) the composition of the governing body of which is modified or established to reflect (directly or indirectly) representation of the interests of the District (or there is an agreement, understanding, or arrangement relating to such a modification or establishment during that one-year period) or (ii) the composition of the governing body of the District is modified or established to reflect (directly or indirectly) representation of the interests of such Person (or there is an agreement, understanding, or arrangement relating to such a modification or establishment during that one-year period).

“*Bond Counsel*” means Chapman and Cutler LLP or any other nationally recognized firm of attorneys experienced in the field of municipal bonds whose opinions are generally accepted by purchasers of municipal bonds.

“*Capital Expenditures*” means costs of a type that would be properly chargeable to a capital account under the Code (or would be so chargeable with a proper election) under federal income tax principles if the District were treated as a corporation subject to federal income taxation, taking into account the definition of Placed-in-Service set forth herein.

“*Closing*” means the first date on which the District is receiving the purchase price for the Bonds.

“*Code*” means the Internal Revenue Code of 1986, as amended.

“*Commingled Fund*” means any fund or account containing both Gross Proceeds and an amount in excess of \$25,000 that are not Gross Proceeds if the amounts in the fund or account are invested and accounted for, collectively, without regard to the source of funds deposited in the fund or account. An open-ended regulated investment company under Section 851 of the Code is not a Commingled Fund.

“*Control*” means the possession, directly or indirectly through others, of either of the following discretionary and non-ministerial rights or powers over another entity:

- (a) to approve and to remove without cause a controlling portion of the governing body of a Controlled Entity; or
- (b) to require the use of funds or assets of a Controlled Entity for any purpose.

“*Controlled Entity*” means any entity or one of a group of entities that is subject to Control by a Controlling Entity or group of Controlling Entities.

“*Controlled Group*” means a group of entities directly or indirectly subject to Control by the same entity or group of entities, including the entity that has Control of the other entities.

“*Controlling Entity*” means any entity or one of a group of entities directly or indirectly having Control of any entities or group of entities.

“*Costs of Issuance*” means the costs of issuing the Bonds, including underwriters’ discount and legal fees.

“*De minimis Amount of Original Issue Discount or Premium*” means with respect to an obligation (a) any original issue discount or premium that does not exceed two percent

of the stated redemption price at maturity of the Bonds plus (b) any original issue premium that is attributable exclusively to reasonable underwriter's compensation.

"External Commingled Fund" means a Commingled Fund in which the District and all members of the same Controlled Group as the District own, in the aggregate, not more than ten percent of the beneficial interests.

"GIC" means (a) any investment that has specifically negotiated withdrawal or reinvestment provisions and a specifically negotiated interest rate and (b) any agreement to supply investments on two or more future dates (*e.g.*, a forward supply contract).

"Gross Proceeds" means amounts in the Bond Fund, the Project Fund and amounts used to pay the Refunded Bonds.

"Net Sale Proceeds" means amounts actually or constructively received from the sale of the Bonds reduced by any such amounts that are deposited in a reasonably required reserve or replacement fund for the Bonds.

"Person" means any entity with standing to be sued or to sue, including any natural person, corporation, body politic, governmental unit, agency, authority, partnership, trust, estate, association, company, or group of any of the above.

"Placed-in-Service" means the date on which, based on all facts and circumstances (a) a facility has reached a degree of completion that would permit its operation at substantially its design level and (b) the facility is, in fact, in operation at such level.

"Prior Bond Fund" means the fund or funds established in connection with the issuance of the Prior Bonds to pay the debt service on the Prior Bonds.

"Prior Bond Proceeds" means amounts actually or constructively received from the sale of the Refunded Bonds, including (a) amounts used to pay underwriters' discount or compensation and accrued interest, other than accrued interest for a period not greater than one year before the Refunded Bonds were issued but only if it is to be paid within one year after the Refunded Bonds were issued and (b) amounts derived from the sale of any right that is part of the terms of a Refunded Bond or is otherwise associated with a Refunded Bond (*e.g.*, a redemption right).

"Prior Bonds" means the District's outstanding issues being refunded by the Bonds, as more particularly described in the preambles hereof.

"Prior Project" means the facilities financed, directly or indirectly with the proceeds of the Prior Bonds.

"Private Business Use" means any use of the Project or the Prior Project by any Person other than a state or local government unit, including as a result of (i) ownership, (ii) actual or beneficial use pursuant to a lease or a management, service, incentive

payment, research or output contract or (iii) any other similar arrangement, agreement or understanding, whether written or oral, except for use of the Project or the Prior Project on the same basis as the general public. Private Business Use includes any formal or informal arrangement with any person other than a state or local governmental unit that conveys special legal entitlements to any portion of the Project or the Prior Project that is available for use by the general public or that conveys to any person other than a state or local governmental unit any special economic benefit with respect to any portion of the Project or the Prior Project that is not available for use by the general public.

“Project Portion of the Bonds” means that portion of the Bonds to be used for the Project.

“Qualified Administrative Costs of Investments” means (a) reasonable, direct administrative costs (other than carrying costs) such as separately stated brokerage or selling commissions, but not legal and accounting fees, recordkeeping, custody and similar costs; or (b) all reasonable administrative costs, direct or indirect, incurred by a publicly offered regulated investment company or an External Commingled Fund.

“Qualified Tax Exempt Obligations” means (a) any obligation described in Section 103(a) of the Code, the interest on which is excludable from gross income of the owner thereof for federal income tax purposes and is not an item of tax preference for purposes of the alternative minimum tax imposed by Section 55 of the Code; (b) an interest in a regulated investment company to the extent that at least ninety-five percent of the income to the holder of the interest is interest which is excludable from gross income under Section 103 of the Code of any owner thereof for federal income tax purposes and is not an item of tax preference for purposes of the alternative minimum tax imposed by Section 55 of the Code; and (c) certificates of indebtedness issued by the United States Treasury pursuant to the Demand Deposit State and Local Government Series program described in 31 C.F.R. pt. 344.

“Rebate Fund” means the fund, if any, identified and defined in paragraph 4.2 herein.

“Rebate Provisions” means the rebate requirements contained in Section 148(f) of the Code and in the Regulations.

“Refunded Bonds” means those certain Prior Bonds being refunded by the Bonds.

“Refunding Portion of the Bonds” means that portion of the Bonds to be used for the refunding of the Refunded Bonds.

“Regulations” means United States Treasury Regulations dealing with the tax-exempt bond provisions of the Code.

“Reimbursed Expenditures” means expenditures of the District paid prior to Closing to which Sale Proceeds or investment earnings thereon are or will be allocated.

“*Reserve Portion of the Bond Fund*” means the portion of the Bond Fund funded in excess of the amount of debt service payable each year.

“*Sale Proceeds*” means amounts actually or constructively received from the sale of the Bonds, including (a) amounts used to pay underwriters’ discount or compensation and accrued interest, other than accrued interest for a period not greater than one year before Closing but only if it is to be paid within one year after Closing and (b) amounts derived from the sale of any right that is part of the terms of a Bond or is otherwise associated with a Bond (e.g., a redemption right).

“*Transferred Proceeds*” means amounts actually or constructively received from the sale of the Prior Bonds, plus investment earnings thereon, which have not been spent prior to the date principal on the Refunded Bonds is discharged by the Refunding Portion of the Bonds.

“*Yield*” means that discount rate which when used in computing the present value of all payments of principal and interest paid and to be paid on an obligation (using semiannual compounding on the basis of a 360-day year) produces an amount equal to the obligation’s purchase price (or in the case of the Bonds, the issue price as established in paragraph 5.1 hereof), including accrued interest.

“*Yield Reduction Payment*” means a rebate payment or any other amount paid to the United States in the same manner as rebate amounts are required to be paid or at such other time or in such manner as the IRS may prescribe that will be treated as a reduction in Yield of an investment under the Regulations.

2.1. *Purpose of the Bonds.* The Bonds are being issued solely and exclusively to finance the Project and to refund in advance of maturity the Refunded Bonds, each in a prudent manner consistent with the revenue needs of the District. A breakdown of the sources and uses of funds is set forth in the preceding Section of this Ordinance. Except to pay the Refunded Bonds and except for any accrued interest on the Bonds used to pay first interest due on the Bonds, no proceeds of the Bonds will be used more than 30 days after the date of issue of the Bonds for the purpose of paying any principal or interest on any issue of bonds, notes, certificates or warrants or on any installment contract or other obligation of the District or for the purpose of replacing any funds of the District used for such purpose.

2.2. *The Project — Binding Commitment and Timing.* The District has incurred or will, within six months of the Closing, incur a substantial binding obligation (not subject to contingencies within the control of the District or any member of the same Controlled Group as the District) to a third party to expend at least five percent of the Net Sale Proceeds of the Project Portion of the Bonds on the Project. It is expected that the work of acquiring and constructing the Project and the expenditure of amounts deposited into the Project Fund will continue to proceed with due diligence through December __, 2019, at which time it is anticipated that all Sale Proceeds of the Project Portion of the Bonds and investment earnings thereon will have been spent.

2.3. *Reimbursement.* With respect to expenditures for the Project paid within the 60 day period ending on this date and with respect to which no declaration of intent was previously made, the District hereby declares its intent to reimburse such expenditures and hereby allocates Sale Proceeds in the amount indicated in the Treasurer's Receipt to be delivered in connection with the issuance of the Bonds to reimburse said expenditures. Otherwise, none of the Sale Proceeds or investment earnings thereon will be used for Reimbursed Expenditures.

2.4. *Working Capital.* All Sale Proceeds and investment earnings thereon will be used, directly or indirectly, to finance Capital Expenditures or to pay principal of, interest on and redemption premium, if any, on the Refunded Bonds, other than the following:

(a) an amount not to exceed five percent of the Sale Proceeds of the Project Portion of the Bonds for working capital expenditures directly related to Capital Expenditures financed by the Bonds;

(b) payments of interest on the Bonds to the extent allocable to the Project Portion of the Bonds for a period commencing at Closing and ending on the later of the date three years after Closing or one year after the date on which the Project is Placed-in-Service and interest on the Bonds to the extent allocable to the Refunding Portion of the Bonds for the period commencing at Closing and ending on the date one year after the date on which the Prior Project is Placed-in-Service;

(c) Costs of Issuance and Qualified Administrative Costs of Investments;

(d) payments of rebate or Yield Reduction Payments made to the United States under the Regulations;

(e) principal of or interest on the Bonds paid from unexpected excess Sale Proceeds and investment earnings thereon; and

(f) investment earnings that are commingled with substantial other revenues and are expected to be allocated to expenditures within six months.

2.5. *Consequences of Contrary Expenditure.* The District acknowledges that if Sale Proceeds and investment earnings thereon are spent for non-Capital Expenditures other than as permitted by paragraph 2.4 hereof, a like amount of then available funds of the District will be treated as unspent Sale Proceeds.

2.6. *Payments to District or Related Persons.* The District acknowledges that if Sale Proceeds or investment earnings thereon are transferred to or paid to the District or any member of the same Controlled Group as the District, those amounts will not be treated as having been spent for federal income tax purposes. However, Sale Proceeds or investment earnings thereon will be allocated to expenditures for federal income tax purposes if the District uses such amounts to reimburse itself for amounts paid to persons other than the District or any member of the same Controlled Group as the District,

provided that the original expenditures were paid on or after Closing, and *provided* that the original expenditures were not otherwise paid out of Sale Proceeds or investment earnings thereon or the proceeds of any other borrowing. In addition, investment earnings may be allocated to expenditures to the extent provided in paragraph 2.4(f) of this Section. Any Sale Proceeds or investment earnings thereon that are transferred to or paid to the District or any member of the same Controlled Group as the District will remain Sale Proceeds or investment earnings thereon, and thus Gross Proceeds, until such amounts are allocated to expenditures for federal income tax purposes. If the District does not allocate any such amounts to expenditures for the Project or other expenditures permitted under this Ordinance, any such amounts will be allocated for federal income tax purposes to the next expenditures, not otherwise paid out of Sale Proceeds or investment earnings thereon or the proceeds of any other borrowing, for interest on the Bonds prior to the later of the date three years after Closing or one year after the date on which the Project is Placed-in-Service. The District will consistently follow this accounting method for federal income tax purposes.

2.7. *Investment of Bond Proceeds.* Not more than 50% of the Sale Proceeds of the Project Portion of the Bonds and investment earnings thereon are or will be invested in investments (other than Qualified Tax Exempt Obligations) having a Yield that is substantially guaranteed for four years or more. No portion of the Bonds is being issued solely for the purpose of investing a portion of Sale Proceeds or investment earnings thereon at a Yield higher than the Yield on the Bonds.

It is expected that the Sale Proceeds deposited into the Project Fund, including investment earnings on the Project Fund, will be spent to pay costs of the Project and interest on the Bonds not later than the date set forth in paragraph 2.2 hereof, the investment earnings on the Bond Fund will be spent to pay interest on the Bonds, or to the extent permitted by law, investment earnings on amounts in the Project Fund and the Bond Fund will be commingled with substantial revenues from the governmental operations of the District, and the earnings are reasonably expected to be spent for governmental purposes within six months of the date earned. Interest earnings on the Project Fund and the Bond Fund have not been earmarked or restricted by the Board for a designated purpose.

2.8. *No Grants.* None of the Sale Proceeds or investment earnings thereon will be used to make grants to any person.

2.9. *Hedges.* Neither the District nor any member of the same Controlled Group as the District has entered into or expects to enter into any hedge (*e.g.*, an interest rate swap, interest rate cap, futures contract, forward contract or an option) with respect to the Bonds or the Prior Bonds. The District acknowledges that any such hedge could affect, among other things, the calculation of Bond Yield under the Regulations. The IRS could recalculate Bond Yield if the failure to account for the hedge fails to clearly reflect the economic substance of the transaction.

The District also acknowledges that if it acquires a hedging contract with an investment element (including, *e.g.*, an off-market swap agreement, or any cap agreement

for which all or a portion of the premium is paid at, or before the effective date of the cap agreement), then a portion of such hedging contract may be treated as an investment of Gross Proceeds of the Bonds, and be subject to the fair market purchase price rules, rebate and yield restriction. The District agrees not to use proceeds of the Bonds to pay for any such hedging contract in whole or in part. The District also agrees that it will not give any assurances to any Bondholder or any credit or liquidity enhancer with respect to the Bonds that any such hedging contract will be entered into or maintained. The District recognizes that if a portion of a hedging contract is determined to be an investment of gross proceeds, such portion may not be fairly priced even if the hedging contract as a whole is fairly priced.

2.10. IRS Audits. The IRS has not contacted the District regarding the Prior Bonds or any other obligations issued by or on behalf of the District. To the best of the knowledge of the District, no such obligations of the District are currently under examination by the IRS.

2.11. Abusive Transactions. Neither the District nor any member of the same Controlled Group as the District will receive a rebate or credit resulting from any payments having been made in connection with the issuance of the Bonds or the advance refunding of the Refunded Bonds.

3.1. Use of Proceeds. (a) The use of the Sale Proceeds and investment earnings thereon and the funds held under this Ordinance at the time of Closing are described in the preceding Section of this Ordinance. No Sale Proceeds and no investment earnings thereon will be used to pre-pay for goods or services to be received over a period of years prior to the date such goods or services are to be received. No Sale Proceeds and no investment earnings thereon will be used to pay for or otherwise acquire goods or services from the District, any member of the same Controlled Group as the District, or an Affiliated Person.

(b) Only the funds and accounts described in said Section will be funded at Closing. There are no other funds or accounts created under this Ordinance, other than the Rebate Fund if it is created as provided in paragraph 4.2 hereof.

(c) Principal of and interest on the Bonds will be paid from the Bond Fund.

(d) Any Costs of Issuance incurred in connection with the issuance of the Bonds to be paid by the District will be paid at the time of Closing.

(e) The costs of the Project will be paid from the Project Fund and no other moneys (except for investment earnings on amounts in the Project Fund) are expected to be deposited therein.

(f) The Bonds will be allocated between the Refunding Portion of the Bonds and the Project Portion of the Bonds based on the percentages of the issue price allocable to each portion. Allocation of specific maturities to each portion will be made at such time as is necessary.

3.2. *Purpose of Bond Fund.* The Bond Fund (other than the Reserve Portion of the Bond Fund) will be used primarily to achieve a proper matching of revenues and earnings with principal and interest payments on the Bonds in each bond year. It is expected that the Bond Fund (other than the Reserve Portion of the Bond Fund) will be depleted at least once a year, except for a reasonable carry over amount not to exceed the greater of (a) the earnings on the investment of moneys in the Bond Fund (other than the Reserve Portion of the Bond Fund) for the immediately preceding bond year or (b) 1/12th of the principal and interest payments on the Bonds for the immediately preceding bond year.

The District will levy taxes to produce an amount sufficient to pay all principal of and interest on the Bonds in each bond year. To minimize the likelihood of an insufficiency, the amount extended to pay the Bonds may in most years be in excess of the amount required to pay principal and interest within one year of collection. This over-collection (if any) may cause the Bond Fund as a whole to fail to function as a bona fide debt service fund. Nevertheless, except for the Reserve Portion of the Bond Fund, the Bond Fund will be depleted each year as described above. The Reserve Portion of the Bond Fund will constitute a separate account not treated as part of the bona fide debt service fund. The Reserve Portion of the Bond Fund is subject to yield restriction requirements except as it may otherwise be expected as provided in 5.2 below. It is also subject to rebate requirements.

3.3. *The Prior Bonds.* (a) As of the time of the Closing, all Prior Bond Proceeds were deposited with the paying agent for the outstanding bonds to be refunded by the Prior Bonds to provide for the payment of the principal of and interest on said outstanding bonds of the District as called for redemption on June 15, 2015.

(b) As of the date hereof, no Prior Bond Proceeds or money or property of any kind (including cash) is on deposit in any fund or account, regardless of where held or the source thereof, with respect to the Prior Bonds or any credit enhancement or liquidity device relating to the foregoing, or is otherwise restricted to pay the District's obligations.

(c) The Prior Bond Fund was used primarily to achieve a proper matching of revenues and earnings with principal and interest payments on the Prior Bonds in each bond year. The Prior Bond Fund was depleted at least once a year, except for a reasonable carry over amount not to exceed the greater of (i) the earnings on the investment of moneys in such account for the immediately preceding bond year or (ii) one-twelfth (1/12th) of the principal and interest payments on the Prior Bonds.

(d) At the time the Prior Bonds was issued, the District reasonably expected to spend at least 85% of the proceeds (including investment earnings) of the Prior Bonds to be used for non-refunding purposes for such purposes within three years of the date the Prior Bonds were issued and such proceeds were so spent. Not more than 50% of the proceeds of the Prior Bonds to be used for non-refunding purposes was invested in investments having a substantially guaranteed Yield for four years or more.

(e) The Refunded Bonds do not include, directly or indirectly in a series, any advance refunding obligations.

(f) The District has not been notified that the Prior Bonds or any obligation refunded by the Prior Bonds are under examination by the IRS, and to the best of the District's knowledge neither the Prior Bonds nor any obligations refunded by the Prior Bonds are under examination by the IRS.

(g) The District acknowledges that (i) the final rebate payment with respect to the Prior Bonds may be required to be made sooner than if the refunding had not occurred and (ii) the final rebate is due 60 days after the Prior Bonds are paid in full.

3.4. *No Other Gross Proceeds.* (a) Except for the Bond Fund, the Project Fund, and amounts to be used for the Advance Refunding and except for investment earnings that have been commingled as described in paragraph 2.6 and any credit enhancement or liquidity device related to the Bonds, after the issuance of the Bonds, neither the District nor any member of the same Controlled Group as the District has or will have any property, including cash, securities or any other property held as a passive vehicle for the production of income or for investment purposes, that constitutes:

(i) Sale Proceeds;

(ii) amounts in any fund or account with respect to the Bonds (other than the Rebate Fund);

(iii) Transferred Proceeds;

(iv) amounts that have a sufficiently direct nexus to the Bonds or to the governmental purpose of the Bonds to conclude that the amounts would have been used for that governmental purpose if the Bonds were not used or to be used for that governmental purpose (the mere availability or preliminary earmarking of such amounts for a governmental purpose, however, does not itself establish such a sufficient nexus);

(v) amounts in a debt service fund, redemption fund, reserve fund, replacement fund or any similar fund to the extent reasonably expected to be used directly or indirectly to pay principal of or interest on the Bonds or any amounts for which there is provided, directly or indirectly, a reasonable assurance that the amount will be available to pay principal of or interest on the Bonds or any obligations under any credit enhancement or liquidity device with respect to the Bonds, even if the District encounters financial difficulties;

(vi) any amounts held pursuant to any agreement (such as an agreement to maintain certain levels of types of assets) made for the benefit of the Bondholders or any credit enhancement provider, including any liquidity device or negative pledge (e.g., any amount pledged to pay principal of or interest on an issue held

under an agreement to maintain the amount at a particular level for the direct or indirect benefit of holders of the Bonds or a guarantor of the Bonds); or

(vii) amounts actually or constructively received from the investment and reinvestment of the amounts described in (i), (ii) or (iii) above.

(b) No compensating balance, liquidity account, negative pledge of property held for investment purposes required to be maintained at least at a particular level or similar arrangement exists with respect to, in any way, the Bonds or any credit enhancement or liquidity device related to the Bonds.

(c) One hundred twenty percent of the average reasonably expected economic life of the Project is at least 5 years, and 120 percent of the average reasonably expected remaining economic life of the Prior Project is at least 10 years. The weighted average maturity of the Bonds does not exceed 1 year and does not exceed 120 percent of the average reasonably expected economic life of the Project or 120 percent of the average reasonably expected remaining economic life of the Prior Project. The maturity schedule of the Bonds (the "*Principal Payment Schedule*") is based on an analysis of revenues expected to be available to pay debt service on the Bonds. The Principal Payment Schedule is not more rapid (*i.e.*, having a lower average maturity) because a more rapid schedule would place an undue burden on tax rates and cause such rates to be increased beyond prudent levels, and would be inconsistent with the governmental purpose of the Bonds as set forth in paragraph 2.1 hereof.

3.5. *Final Allocation of Proceeds.* Subject to the requirements of this Section, including those concerning working capital expenditures in paragraph 2.4, the District may generally use any reasonable, consistently applied accounting method to account for Gross Proceeds, investments thereon, and expenditures. The District must account for the final allocation of proceeds of the Project Portion of the Bonds to expenditures not later than 18 months after the later of the date the expenditure is paid or the date the property with respect to which the expenditure is made is Placed-in-Service. This allocation must be made in any event by the date 60 days after the fifth anniversary of the issue date of the Bonds or the date 60 days after the retirement of the Bonds, if earlier.

Reasonable accounting methods for allocating funds include any of the following methods if consistently applied: a specific tracing method; a Gross Proceeds spent first method; a first-in, first-out method, or a ratable allocation method. The District may also reallocate proceeds of the Bonds from one expenditure to another until the end of the period for final allocation, discussed above. Unless the District has taken an action to use a different allocation method by the end of the period for a final allocation, proceeds of the Bonds will be treated as allocated to expenditures using the specific tracing method.

4.1. *Compliance with Rebate Provisions.* The District covenants to take such actions and make, or cause to be made, all calculations, transfers and payments that may be necessary to comply with the Rebate Provisions applicable to the Bonds. The District

will make, or cause to be made, rebate payments with respect to the Bonds in accordance with law.

4.2. *Rebate Fund.* The District is hereby authorized to create and establish a special fund to be known as the Rebate Fund (the “*Rebate Fund*”), which, if created, shall be continuously held, invested, expended and accounted for in accordance with this Ordinance. Moneys in the Rebate Fund shall not be considered moneys held for the benefit of the owners of the Bonds. Except as provided in the Regulations, moneys in the Rebate Fund (including earnings and deposits therein) shall be held in trust for payment to the United States as required by the Rebate Provisions and by the Regulations and as contemplated under the provisions of this Ordinance.

4.3. *Records.* The District agrees to keep and retain or cause to be kept and retained for the period described in paragraph 7.9 adequate records with respect to the investment of all Gross Proceeds and amounts in the Rebate Fund. Such records shall include: (a) purchase price; (b) purchase date; (c) type of investment; (d) accrued interest paid; (e) interest rate; (f) principal amount; (g) maturity date; (h) interest payment date; (i) date of liquidation; and (j) receipt upon liquidation.

If any investment becomes Gross Proceeds on a date other than the date such investment is purchased, the records required to be kept shall include the fair market value of such investment on the date it becomes Gross Proceeds. If any investment is retained after the date the last Bond is retired, the records required to be kept shall include the fair market value of such investment on the date the last Bond is retired. Amounts or investments will be segregated whenever necessary to maintain these records.

4.4. *Fair Market Value; Certificates of Deposit and Investment Agreements.* The District will continuously invest all amounts on deposit in the Rebate Fund, together with the amounts, if any, to be transferred to the Rebate Fund, in any investment permitted under this Ordinance. In making investments of Gross Proceeds or of amounts in the Rebate Fund the District shall take into account prudent investment standards and the date on which such moneys may be needed. Except as provided in the next sentence, all amounts that constitute Gross Proceeds and all amounts in the Rebate Fund shall be invested at all times to the greatest extent practicable, and no amounts may be held as cash or be invested in zero yield investments other than obligations of the United States purchased directly from the United States. In the event moneys cannot be invested, other than as provided in this sentence due to the denomination, price or availability of investments, the amounts shall be invested in an interest bearing deposit of a bank with a yield not less than that paid to the general public or held uninvested to the minimum extent necessary.

Gross Proceeds and any amounts in the Rebate Fund that are invested in certificates of deposit or in GICs shall be invested only in accordance with the following provisions:

- (a) Investments in certificates of deposit of banks or savings and loan associations that have a fixed interest rate, fixed payment schedules and substantial penalties for early withdrawal shall be made only if either (i) the Yield on the

certificate of deposit (A) is not less than the Yield on reasonably comparable direct obligations of the United States and (B) is not less than the highest Yield that is published or posted by the provider to be currently available from the provider on reasonably comparable certificates of deposit offered to the public or (ii) the investment is an investment in a GIC and qualifies under paragraph (b) below.

(b) Investments in GICs shall be made only if

(i) the bid specifications are in writing, include all material terms of the bid and are timely forwarded to potential providers (a term is material if it may directly or indirectly affect the yield on the GIC);

(ii) the terms of the bid specifications are commercially reasonable (a term is commercially reasonable if there is a legitimate business purpose for the term other than to reduce the yield on the GIC);

(iii) all bidders for the GIC have equal opportunity to bid so that, for example, no bidder is given the opportunity to review other bids (a last look) before bidding;

(iv) any agent used to conduct the bidding for the GIC does not bid to provide the GIC;

(v) at least three of the providers solicited for bids for the GIC are reasonably competitive providers of investments of the type purchased (*i.e.*, providers that have established industry reputations as competitive providers of the type of investments being purchased);

(vi) at least three of the entities that submit a bid do not have a financial interest in the Bonds;

(vii) at least one of the entities that provided a bid is a reasonably competitive provider that does not have a financial interest in the Bonds;

(viii) the bid specifications include a statement notifying potential providers that submission of a bid is a representation that the potential provider did not consult with any other provider about its bid, that the bid was determined without regard to any other formal or informal agreement that the potential provider has with the District or any other person (whether or not in connection with the Bonds) and that the bid is not being submitted solely as a courtesy to the District or any other person for purposes of satisfying the federal income tax requirements relating to the bidding for the GIC;

(ix) the determination of the terms of the GIC takes into account the reasonably expected deposit and drawdown schedule for the amounts to be invested;

(x) the highest-yielding GIC for which a qualifying bid is made (determined net of broker's fees) is in fact purchased; and

(xi) the obligor on the GIC certifies the administrative costs that it is paying or expects to pay to third parties in connection with the GIC.

(c) If a GIC is purchased, the District will retain the following records with its bond documents until three years after the Bonds are redeemed in their entirety:

(i) a copy of the GIC;

(ii) the receipt or other record of the amount actually paid for the GIC, including a record of any administrative costs paid, and the certification under subparagraph (b)(xi) of this paragraph;

(iii) for each bid that is submitted, the name of the person and entity submitting the bid, the time and date of the bid, and the bid results; and

(iv) the bid solicitation form and, if the terms of the GIC deviated from the bid solicitation form or a submitted bid is modified, a brief statement explaining the deviation and stating the purpose for the deviation.

Moneys to be rebated to the United States shall be invested to mature on or prior to the anticipated rebate payment date. All investments made with Gross Proceeds or amounts in the Rebate Fund shall be bought and sold at fair market value. The fair market value of an investment is the price at which a willing buyer would purchase the investment from a willing seller in a bona fide, arm's length transaction. Except for investments specifically described in this Section and United States Treasury obligations that are purchased directly from the United States Treasury, only investments that are traded on an established securities market, within the meaning of regulations promulgated under Section 1273 of the Code, will be purchased with Gross Proceeds. In general, an "established securities market" includes: (i) property that is listed on a national securities exchange, an interdealer quotation system or certain foreign exchanges; (ii) property that is traded on a Commodities Futures Trading Commission designated board of trade or an interbank market; (iii) property that appears on a quotation medium; and (iv) property for which price quotations are readily available from dealers and brokers. A debt instrument is not treated as traded on an established market solely because it is convertible into property which is so traded.

An investment of Gross Proceeds in an External Commingled Fund shall be made only to the extent that such investment is made without an intent to reduce the amount to be rebated to the United States Government or to create a smaller profit or a larger loss

than would have resulted if the transaction had been at arm's length and had the rebate or Yield restriction requirements not been relevant to the District. An investment of Gross Proceeds shall be made in a Commingled Fund other than an External Commingled Fund only if the investments made by such Commingled Fund satisfy the provisions of this paragraph.

A single investment, or multiple investments awarded to a provider based on a single bid may not be used for funds subject to different rules relating to rebate or yield restriction.

The foregoing provisions of this paragraph satisfy various safe harbors set forth in the Regulations relating to the valuation of certain types of investments. The safe harbor provisions of this paragraph are contained herein for the protection of the District, who has covenanted not to take any action to adversely affect the tax-exempt status of the interest on the Bonds. The District will contact Bond Counsel if it does not wish to comply with the provisions of this paragraph and forego the protection provided by the safe harbors provided herein.

4.5. Arbitrage Elections. The District hereby waives its right to invest amounts to be used for the Advance Refunding in investments with Yields higher than Bond Yield. The President, Secretary and Treasurer of the Board are hereby authorized to execute one or more elections regarding certain matters with respect to arbitrage.

4.6. Small Issuer Exception. (a) The District is a governmental unit that has the power to impose a tax or to cause another entity to impose a tax of general applicability that, when collected, may be used for the governmental purposes of the District. The power to impose such tax is not contingent on approval by another governmental unit; a tax of general applicability is one that is not limited to a small number of persons. The District is not subject to Control by any other governmental unit or political subdivision. None of the Bonds is or will be a "private activity bond" (as defined in Section 141 of the Code). Ninety-five percent or more of the Sale Proceeds and investment earnings thereon will be used for local governmental activities of the District. None of the District, any entity that issues tax-exempt bonds, qualified tax credit bonds or direct pay bonds on behalf of the District or any entity subject to Control by the District will issue, during the calendar year 2016, any tax-exempt bonds (other than current refunding bonds to the extent of the aggregate face amount of the tax exempt bonds currently refunded thereby), qualified tax credit bonds or direct pay bonds in an aggregate face amount in excess of the *maximum aggregate face amount* (as hereinafter defined). As used herein, (a) "*tax-exempt bonds*" means obligations of any kind, the interest on which is excludable from gross income of the holders or owners thereof for federal income tax purposes pursuant to Section 103 of the Code but not including (i) "private activity bonds" (as defined in Section 141 of the Code) or (ii) obligations issued to refund another obligation if it is issued not more than 90 days before the redemption of the refunded obligation to the extent the amount of the refunding obligation does not exceed the outstanding amount of the refunded obligation, (b) "*aggregate face amount*" means, if an issue has more than a De minimis Amount of Original Issue Discount or Premium, the issue price of the issue and otherwise means the

principal amount of the issue, (c) “*maximum aggregate face amount*” means \$5,000,000, (d) “*qualified tax credit bonds*” means any qualified tax credit bond (as defined in Section 54A(d) of the Code) or any “build America bond” that is not a qualified bond under Section 6431 of the Code and (e) “*direct pay bonds*” means any bond treated as a qualified bond as defined in Section 6431 of the Code. As of the date hereof, no tax-exempt bonds, qualified tax credit bonds, direct pay bonds or other obligations subject to arbitrage restrictions (other than the Bonds) have been issued by the District, any entity that issues bonds on behalf of the District or any entity subject to Control by the District during the calendar year 2016. The District does not reasonably expect that it, any entity that issues bonds on behalf of the District or any entity subject to Control by the District (including but not limited to the District) will issue any tax-exempt bonds, qualified tax credit bonds, direct pay bonds or other obligations subject to arbitrage restrictions within calendar year 2016. Therefore, subject to compliance with all the terms and provisions of this paragraph 4.6, the District is excepted from the required rebate of arbitrage profits on the Project Portion of the Bonds under Section 148(f)(4)(D) of the Code and from the terms and provisions of this Ordinance that need only be complied with if the District is subject to the arbitrage rebate requirement.

(b) The Refunding Portion of the Bonds is not exempt from Rebate and the District will rebate arbitrage profits on the Refunding Portion of the Bonds; *provided, however*, that the District will not invest any such amounts in investments with yields higher than Bond Yield.

5.1. Issue Price. For purposes of determining the Yield on the Bonds, the purchase price of the Bonds is equal to the price being paid to the District by the Purchaser. The Purchaser is buying the Bonds as an investment for its own account with no intention to resell the Bonds. The purchase price of each of the Bonds is not less than the fair market value of the Bond as of the date the Purchaser agreed to buy the Bonds.

5.2. Yield Limits. Except as provided in paragraph (a) or (b), all Gross Proceeds shall be invested at market prices and at a Yield (after taking into account any Yield Reduction Payments) not in excess of the Yield on the Bonds plus, if only amounts in the Project Fund are subject to this yield limitation, 1/8th of one percent.

The following may be invested without Yield restriction:

(a)(i) amounts on deposit in the Bond Fund (except for capitalized interest and any Reserve Portion of the Bond Fund) that have not been on deposit under this Ordinance for more than 13 months, so long as the Bond Fund (other than the Reserve Portion of the Bond Fund) continues to qualify as a bona fide debt service fund as described in paragraph 3.2 hereof;

(ii) amounts on deposit in the Project Fund that are reasonably expected to pay for the costs of the Project, costs of issuance of the Bonds, or interest on the Bonds during the three-year period beginning on the date of issue of the Bonds prior to three years after Closing;

(iii) amounts in the Bond Fund to be used to pay capitalized interest on the Project Portion of the Bonds prior to the earlier of three years after Closing or the payment of all capitalized interest;

(b)(i) An amount not to exceed the lesser of \$100,000 or five percent of the Sale Proceeds;

(ii) amounts invested in Qualified Tax Exempt Obligations (to the extent permitted by law and this Ordinance);

(iii) amounts in the Rebate Fund;

(iv) all amounts other than Sale Proceeds for the first 30 days after they become Gross Proceeds; and

(v) all amounts derived from the investment of Sale Proceeds or investment earnings thereon for a period of one year from the date received.

5.3. *Yield Limits on Prior Bond Proceeds.* Except for an amount not to exceed the lesser of \$100,000 or five percent of Prior Bond Proceeds, the District acknowledges that all Prior Bond Proceeds must be invested at market prices and at a Yield not in excess of the Yield on the Prior Bonds.

5.4. *Continuing Nature of Yield Limits.* Except as provided in paragraph 7.10 hereof, once moneys are subject to the Yield limits of paragraph 5.2 hereof, such moneys remain Yield restricted until they cease to be Gross Proceeds.

5.5. *Federal Guarantees.* Except for investments meeting the requirements of paragraph 5.2(a) hereof and except for amounts used for an Advance Refunding, investments of Gross Proceeds shall not be made in (a) investments constituting obligations of or guaranteed, directly or indirectly, by the United States (except obligations of the United States Treasury or investments in obligations issued pursuant to Section 21B(d)(3) of the Federal Home Loan Bank, as amended (*e.g.*, Refcorp Strips)); or (b) federally insured deposits or accounts (as defined in Section 149(b)(4)(B) of the Code). Except as otherwise permitted in the immediately prior sentence and in the Regulations, no portion of the payment of principal or interest on the Bonds or any credit enhancement or liquidity device relating to the foregoing is or will be guaranteed, directly or indirectly (in whole or in part), by the United States (or any agency or instrumentality thereof), including a lease, incentive payment, research or output contract or any similar arrangement, agreement or understanding with the United States or any agency or instrumentality thereof. No portion of the Gross Proceeds has been or will be used to make loans the payment of principal or interest with respect to which is or will be guaranteed (in whole or in part) by the United States (or any agency or instrumentality thereof). Neither this paragraph nor paragraph 5.6 hereof applies to any guarantee by the Federal Housing Administration, the Federal National Mortgage Association, the Federal Home Loan Mortgage Corporation, the Government National Mortgage Association, the Student Loan Marketing Association or

the Bonneville Power Administration pursuant to the Northwest Power Act (16 U.S.C. 839d) as in effect on the date of enactment of the Tax Reform Act of 1984.

5.6. Investments After the Expiration of Temporary Periods, Etc. Any amounts that are subject to the yield limitation in Section 5.2 because Section 5.2(a) is not applicable and amounts not subject to yield restriction only because they are described in Section 5.2(b) cannot be invested in (i) federally insured deposits or accounts (as defined in Section 149(b)(4)(B) of the Code or (ii) investments constituting obligations of or guaranteed, directly or indirectly, by the United States (except obligations of the United States Treasury or investments in obligations issued pursuant to Section 21B(d)(3) of the Federal Home Loan Bank Act, as amended (*e.g.*, Refcorp Strips).

6.1. Payment and Use Tests. (a) No more than five percent of the proceeds of each issue of the Prior Bonds and investment earnings thereon were used, and no more than five percent of the Sale Proceeds of the Project Portion of Bonds plus investment earnings thereon will be used, directly or indirectly, in whole or in part, in any Private Business Use. The District acknowledges that, for purposes of the preceding sentence, Gross Proceeds used to pay costs of issuance and other common costs (such as fees paid for a qualified guarantee or qualified hedge) or invested in a reserve or replacement fund must be ratably allocated among all the purposes for which Gross Proceeds are being used.

(b) The payment of more than five percent of the principal of or the interest on the Bonds or on each issue of the Prior Bonds considered separately will not be, directly or indirectly (i) secured by any interest in (A) property used or to be used in any Private Business Use or (B) payments in respect of such property or (ii) on a present value basis, derived from payments (whether or not to the District or a member of the same Controlled Group as the District) in respect of property, or borrowed money, used or to be used in any Private Business Use.

(c) No more than the lesser of \$5,000,000 or five percent of the sum of the proceeds of each issue of the Prior Bonds and investment earnings thereon were used, and no more than the lesser of \$5,000,000 or five percent of the sum of the Sale Proceeds of the Project Portion of the Bonds and investment earnings thereon will be used, directly or indirectly, to make or finance loans to any persons. The District acknowledges that, for purposes of the preceding sentence, Gross Proceeds used to pay costs of issuance and other common costs (such as capitalized interest and fees paid for a qualified guarantee or qualified hedge) or invested in a reserve or replacement fund must be ratably allocated among all the purposes for which Gross Proceeds are being used.

(d) No user of the Project or the Prior Project other than a state or local governmental unit will use more than five percent of such facilities, considered separately, on any basis other than the same basis as the general public.

6.2. I.R.S. Form 8038-G. The information contained in the Information Return for Tax-Exempt Governmental Obligations, Form 8038-G, is true and complete. The

District will file Form 8038-G (and all other required information reporting forms) in a timely manner.

6.3. *Bank Qualification.* (a) The District hereby designates each of the Bonds as a “qualified tax-exempt obligation” for the purposes and within the meaning of Section 265(b)(3) of the Code. In support of such designation, the District hereby certifies that (i) none of the Bonds will be at anytime a “private activity bond” (as defined in Section 141 of the Code), (ii) as of the date hereof in calendar year 2016, other than the Bonds, no tax-exempt obligations of any kind have been issued (x) by or on behalf of the District, (y) by other issuers any of the proceeds of which have been or will be used to make any loans to the District or (z) any portion of which has been allocated to the District for purposes of Section 265(b) of the Code and (iii) not more than \$10,000,000 of obligations of any kind (including the Bonds) issued (x) by or on behalf of the District, (y) by other issuers any of the proceeds of which have been or will be used to make any loans to the District or (z) any portion of which has been allocated to the District for purposes of Section 265(b) of the Code during calendar year 2016 will be designated for purposes of Section 265(b)(3) of the Code.

(b) The District is not subject to Control by any entity, and there are no entities subject to Control by the District.

(c) On the date hereof, the District does not reasonably anticipate that for calendar year 2016 it will issue, have another entity issue on behalf of the District, borrow the proceeds of or have allocated to the District for purposes of Section 265(b) of the Code more than \$10,000,000 Section 265 Tax-Exempt Obligations (including the Bonds). “Section 265 Tax-Exempt Obligations” are obligations the interest on which is excludable from gross income of the owners thereof under Section 103 of the Code, *except for* private activity bonds other than qualified 501(c)(3) bonds, both as defined in Section 141 of the Code. The District will not, in calendar year 2016 issue, permit the issuance on behalf of it or by any entity subject to Control by the District (which may hereafter come into existence), borrow the proceeds of or have allocated to it for purposes of Section 265(b) of the Code Section 265 Tax-Exempt Obligations (including the Bonds) that exceed the aggregate amount of \$10,000,000 during calendar year 2016 unless it first obtains an opinion of Bond Counsel to the effect that such issuance, borrowing or allocation will not adversely affect the treatment of the Bonds as “qualified tax-exempt obligations” for the purpose and within the meaning of Section 265(b)(3) of the Code.

(d) The Bonds have not been sold in conjunction with any other obligation.

7.1. *Termination; Interest of District in Rebate Fund.* The terms and provisions set forth in this Section shall terminate at the later of (a) 75 days after the Bonds have been fully paid and retired or (b) the date on which all amounts remaining on deposit in the Rebate Fund, if any, shall have been paid to or upon the order of the United States and any other payments required to satisfy the Rebate Provisions of the Code have been made to the United States. Notwithstanding the foregoing, the provisions of paragraphs 4.3, 4.4(c)

and 7.9 hereof shall not terminate until the third anniversary of the date the Bonds are fully paid and retired.

7.2. *Separate Issue.* Since a date that is 15 days prior to the date of sale of the Bonds by the District to the Purchaser, neither the District nor any member of the same Controlled Group as the District has sold or delivered any tax-exempt obligations other than the Bonds that are reasonably expected to be paid out of substantially the same source of funds as the Bonds. Neither the District nor any member of the same Controlled Group as the District will sell or deliver within 15 days after the date of sale of the Bonds any tax-exempt obligations other than the Bonds that are reasonably expected to be paid out of substantially the same source of funds as the Bonds.

7.3. *No Sale of the Project or Prior Project.* (a) Other than as provided in the next sentence, neither the Project, the Prior Project nor any portion thereof has been, is expected to be, or will be sold or otherwise disposed of, in whole or in part, prior to the earlier of (i) the last date of the reasonably expected economic life to the District of the property (determined on the date of issuance of the Bonds) or (ii) the last maturity date of the Bonds. The District may dispose of personal property in the ordinary course of an established government program prior to the earlier of (i) the last date of the reasonably expected economic life to the District of the property (determined on the date of issuance of the Bonds) or (ii) the last maturity of the Bonds, provided: (A) the weighted average maturity of the Bonds financing the personal property is not greater than 120 percent of the reasonably expected actual use of that property for governmental purposes; (B) the District reasonably expects on the issue date that the fair market value of that property on the date of disposition will be not greater than 25 percent of its cost; (C) the property is no longer suitable for its governmental purposes on the date of disposition; and (D) the District deposits amounts received from the disposition in a commingled fund with substantial tax or other governmental revenues and the District reasonably expects to spend the amounts on governmental programs within six months from the date of the commingling.

(b) The District acknowledges that if property financed with the Bonds or with the Prior Bonds is sold or otherwise disposed of in a manner contrary to (a) above, such sale or disposition may constitute a “deliberate action” within the meaning of the Regulations that may require remedial actions to prevent the Bonds from becoming private activity bonds. The District shall promptly contact Bond Counsel if a sale or other disposition of bond-financed property is considered by the District.

7.4. *Purchase of Bonds by District.* The District will not purchase any of the Bonds except to cancel such Bonds.

7.5. *Final Maturity.* The period between the date of Closing and the final maturity of the Bonds is not more than 10-1/2 years.

7.6. *Registered Form.* The District recognizes that Section 149(a) of the Code requires the Bonds to be issued and to remain in fully registered form in order that interest thereon be exempt from federal income taxation under laws in force at the time the Bonds

are delivered. In this connection, the District agrees that it will not take any action to permit the Bonds to be issued in, or converted into, bearer or coupon form.

7.7. *First Amendment.* The District acknowledges and agrees that it will not use, or allow the Project or the Prior Project to be used, in a manner which is prohibited by the Establishment of Religion Clause of the First Amendment to the Constitution of the United States of America or by any comparable provisions of the Constitution of the State of Illinois.

7.8. *Future Events.* The District acknowledges that any changes in facts or expectations from those set forth herein may result in different Yield restrictions or rebate requirements from those set forth herein. The District shall promptly contact Bond Counsel if such changes do occur.

7.9. *Records Retention.* The District agrees to keep and retain or cause to be kept and retained sufficient records to support the continued exclusion of the interest paid on the Bonds from federal income taxation, to demonstrate compliance with the covenants in this Ordinance and to show that all tax returns related to the Bonds submitted or required to be submitted to the IRS are correct and timely filed. Such records shall include, but are not limited to, basic records relating to the Bond transaction (including this Ordinance and the Bond Counsel opinion); documentation evidencing the expenditure of Bond proceeds; documentation evidencing the use of Bond-financed property by public and private entities (*i.e.*, copies of leases, management contracts and research agreements); documentation evidencing all sources of payment or security for the Bonds; and documentation pertaining to any investment of Bond proceeds (including the information required under paragraphs 4.3 and 4.4 hereof and in particular information related to the purchase and sale of securities, SLGs subscriptions, yield calculations for each class of investments, actual investment income received from the investment of proceeds, guaranteed investment contracts and documentation of any bidding procedure related thereto and any fees paid for the acquisition or management of investments and any rebate calculations). Such records shall be kept for as long as the Bonds are outstanding, plus three (3) years after the later of the final payment date of the Bonds or the final payment date of any obligations or series of obligations issued to refund directly or indirectly all or any portion of the Bonds.

7.10. *Permitted Changes; Opinion of Bond Counsel.* The Yield restrictions contained in paragraph 5.2 hereof or any other restriction or covenant contained herein need not be observed or may be changed if such nonobservance or change will not result in the loss of any exemption for the purpose of federal income taxation to which interest on the Bonds is otherwise entitled and the District receives an opinion of Bond Counsel to such effect.

7.11. *Excess Proceeds.* Gross Proceeds allocable to the Refunding Portion of the Bonds and investment earnings thereon and all unspent Prior Bond Proceeds as of the date of Closing and investment earnings thereon do not exceed by more than one percent of the

Sale Proceeds of the Bonds allocable to the Refunding Portion of the Bonds the amount that will be used for:

- (i) payment of principal of or interest or call premium on the Refunded Bonds;
- (ii) payment of pre-issuance accrued interest on the Refunding Portion of the Bonds and interest on the Refunding Portion of the Bonds that accrues for a period up to the completion date of any capital project for which the prior issue was issued, plus one year;
- (iii) payment of cost of issuance of the Refunding Portion of the Bonds;
- (iv) payment of administrative costs allocable to repaying the Refunded Bonds, carrying and repaying the Refunding Portion of the Bonds or investments of the Refunding Portion of the Bonds;
- (v) Prior Bond Proceeds that will be used or maintained for the governmental purpose of the Refunded Bonds; and
- (vi) interest on purpose investments.

7.12. Successors and Assigns. The terms, provisions, covenants and conditions of this Section shall bind and inure to the benefit of the respective successors and assigns of the Board and the District.

7.13. Expectations. The Board has reviewed the facts, estimates and circumstances in existence on the date of issuance of the Bonds. Such facts, estimates and circumstances, together with the expectations of the District as to future events, are set forth in summary form in this Section. Such facts and estimates are true and are not incomplete in any material respect. On the basis of the facts and estimates contained herein, the District has adopted the expectations contained herein. On the basis of such facts, estimates, circumstances and expectations, it is not expected that Sale Proceeds, investment earnings thereon or any other moneys or property will be used in a manner that will cause the Bonds to be arbitrage bonds within the meaning of the Rebate Provisions and the Regulations. Such expectations are reasonable and there are no other facts, estimates and circumstances that would materially change such expectations.

The District also agrees and covenants with the purchasers and holders of the Bonds from time to time outstanding that, to the extent possible under Illinois law, it will comply with whatever federal tax law is adopted in the future which applies to the Bonds and affects the tax-exempt status of the Bonds.

The Board hereby authorizes the officials of the District responsible for issuing the Bonds, the same being the President, Secretary and Treasurer of the Board, to make such further covenants and certifications as may be necessary to assure that the use thereof will not cause the Bonds to be arbitrage bonds and to assure that the interest on the Bonds will be exempt from federal income taxation. In connection therewith, the District and the Board further agree: (a) through their officers, to make such further specific covenants, representations as shall be truthful, and assurances as may be necessary or advisable; (b) to consult with counsel approving the Bonds and to comply with such advice as may be given; (c) to pay to the United States, as necessary, such sums of money representing required rebates of excess arbitrage profits relating to the Bonds; (d) to file such forms, statements, and supporting documents as may be required and in a timely manner; and (e) if deemed necessary or advisable by their officers, to employ and pay fiscal agents, financial advisors, attorneys, and other persons to assist the District in such compliance.

Section 12. List of Bondholders. The Bond Registrar shall maintain a list of the names and addresses of the holders of all Bonds and upon any transfer shall add the name and address of the new Bondholder and eliminate the name and address of the transferor Bondholder.

Section 13. Duties of Bond Registrar. If requested by the Bond Registrar, the President and Secretary of the Board are authorized to execute the Bond Registrar's standard form of agreement between the District and the Bond Registrar with respect to the obligations and duties of the Bond Registrar hereunder which may include the following:

- (a) to act as bond registrar, authenticating agent, paying agent and transfer agent as provided herein;
- (b) to maintain a list of Bondholders as set forth herein and to furnish such list to the District upon request, but otherwise to keep such list confidential;
- (c) to cancel and/or destroy Bonds which have been paid at maturity or submitted for exchange or transfer;

(d) to furnish the District at least annually a certificate with respect to Bonds cancelled and/or destroyed; and

(e) to furnish the District at least annually an audit confirmation of Bonds paid, Bonds outstanding, and payments made with respect to interest on the Bonds.

Section 14. Record-Keeping Policy and Post-Issuance Compliance Matters. On April 28, 2015, the Board adopted a record-keeping policy (the “*Policy*”) in order to maintain sufficient records to demonstrate compliance with its covenants and expectations to ensure the appropriate federal tax status for the debt obligations of the District, the interest on which is excludable from “gross income” for federal income tax purposes or which enable the District or the holder to receive federal tax benefits, including, but not limited to, qualified tax credit bonds and other specified tax credit bonds. The Board and the District hereby reaffirm the Policy.

Section 15. Severability. If any section, paragraph, clause or provision of this Ordinance shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Ordinance.

Section 16. Repeal. All ordinances, resolutions or parts thereof in conflict herewith be and the same are hereby repealed, and this Ordinance shall be in full force and effect forthwith upon its adoption.

Adopted: November 22, 2016.

President, Board of Park Commissioners

Attest:

Secretary, Board of Park Commissioners

Park Commissioner _____ moved and Park Commissioner _____ seconded the motion that said ordinance as presented and read by title by the Secretary be adopted.

After a full discussion thereof, the President directed that the roll be called for a vote upon the motion to adopt said ordinance.

Upon the roll being called, the following Park Commissioners voted AYE: _____

_____ .

The following Park Commissioners voted NAY: _____ .

Whereupon the President declared the motion carried and said ordinance adopted, approved and signed the same in open meeting, and directed the Secretary to record the same in full in the records of the Board of Park Commissioners of the Sycamore Park District, DeKalb County, Illinois, which was done.

Other business not pertinent to the adoption of said ordinance was duly transacted at said meeting.

Upon motion duly made, seconded and carried, the meeting was adjourned.

Secretary, Board of Park Commissioners

STATE OF ILLINOIS)
) SS
 COUNTY OF DEKALB)

CERTIFICATION OF MINUTES AND ORDINANCE

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Park Commissioners of the Sycamore Park District, DeKalb County, Illinois (the "Board"), and as such official am the keeper of the records and files of the Board.

I further certify that the foregoing is a full, true and complete transcript of that portion of the minutes of the meeting of the Board held on the 22nd day of November, 2016, insofar as the same relates to the adoption of an ordinance entitled:

AN ORDINANCE providing for the issue of \$_____ General Obligation Limited Tax Park Bonds, Series 2016, of the Sycamore Park District, DeKalb County, Illinois, for the payment of land for parks, for the building, maintaining, improving and protecting of the same and the existing land and facilities of said Park District, to provide the revenue source for the payment of certain outstanding bonds of said Park District and for the payment of the expenses incident thereto, providing for the levy of a direct annual tax to pay the principal and interest on said bonds, and authorizing the sale of said bonds to _____.

a true, correct, and complete copy of which said ordinance as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

I do further certify that the deliberations of the Board on the adoption of said ordinance were conducted openly, that the vote on the adoption of said ordinance was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that an agenda for said meeting was posted at the location where said meeting was held and at the principal office of the Board at least 96 hours in advance of the holding of said meeting, that at least one copy of said agenda was continuously available for public review during the entire 96-hour period preceding said meeting, that a true, correct and complete copy of said agenda as so posted is attached hereto as *Exhibit A*, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the Park District Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature and seal of said Park District,
this 22nd day of November, 2016.

Secretary, Board of Park Commissioners

(SEAL)

[Attach Exhibit A]

STATE OF ILLINOIS)
) SS
 COUNTY OF DEKALB)

FILING CERTIFICATE

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of The County of DeKalb, Illinois, and as such official I do further certify that on the ____ day of _____, 2016, there was filed in my office a duly certified copy of an ordinance entitled:

AN ORDINANCE providing for the issue of \$_____ General Obligation Limited Tax Park Bonds, Series 2016, of the Sycamore Park District, DeKalb County, Illinois, for the payment of land for parks, for the building, maintaining, improving and protecting of the same and the existing land and facilities of said Park District, to provide the revenue source for the payment of certain outstanding bonds of said Park District and for the payment of the expenses incident thereto, providing for the levy of a direct annual tax to pay the principal and interest on said bonds, and authorizing the sale of said bonds to _____.

duly adopted by the Board of Park Commissioners of the Sycamore Park District, DeKalb County, Illinois, on the 22nd day of November, 2016, and that the same has been deposited in the official files and records of my office.

IN WITNESS WHEREOF I hereunto affix my official signature and the seal of said County, this ____ day of _____, 2016.

 County Clerk of The County of DeKalb, Illinois

(SEAL)

SYCAMORE PARK DISTRICT

Board of Commissioners

Date of Board Meeting: November 22, 2016

STAFF RECOMMENDATION

AGENDA ITEM: RESOLUTION REGARDING ESTIMATE OF LEVY:
Recommend approval

BACKGROUND INFORMATION: The District has the power to levy and collect taxes on all taxable property in the district. The District is currently able to levy and collect taxes for the following funds:

- Corporate
- Recreation
- Playground/Recreation
- Audit
- Special Recreation
- IMRF
- Social Security
- Tort and Workers Compensation
- Paving & Lighting
- Police
- Debt Service (Not included in the calculation for Truth-in-taxation.)

In order to collect these taxes, an ordinance must be passed by the District and filed with the County by the end of the year. The Truth-in-taxation Act requires park districts to determine the amount to be levied not less than 20 days prior to the adoption of such ordinance. A resolution is done to formally document the estimated increase. If this increase is greater than 5% over the previous year's extension, the District would be required to have a public hearing on the issue.

The amounts included in the resolution are based upon reviewing the estimated EAV figures provided to us by the county. The amounts for the Special Funds are fairly easy to estimate as they are for very specific costs. Any "excess" funds are put into the Corporate and/or Recreation Funds. The CPI is .7%. The only real increase will be the dollars that we capture for new growth. Currently the estimated new growth EAV is \$7,121,242 which would result in a tax increase of

approximately \$55,500 (using the 2015 tax rate). I am recommending that the District request an increase of just under 5% to ensure that we capture the full limiting rate. Also, by keeping this below 5%, there is no requirement to hold a public hearing or publish the required "black box" notification.

FISCAL IMPACT: The total extension for levy year 2015 was \$2,403,060.70 (excluding debt service). The amount for the extension for levy year 2016 is \$2,522,100, which is about a 4.95% increase. That is about a \$119,000 increase. HOWEVER, it is not likely that the new EAV and the small CPI will allow us to capture that much.

STAFF RECOMMENDATION: Recommend approval of Resolution 05-2016.

PREPARED BY: Jacqueline Hienbuecher, Superintendent of Finance

EXECUTIVE DIRECTOR REVIEW/APPROVAL:



BOARD ACTION:

RESOLUTION 05-2016

SYCAMORE PARK DISTRICT

**A RESOLUTION DETERMINING THE AMOUNTS OF MONEY
EXCLUSIVE OF ELECTION COSTS ESTIMATED TO BE NECESSARY
TO BE RAISED BY TAXATION PURSUANT TO THE PROPOSED LEVY
OF THE SYCAMORE PARK DISTRICT**

WHEREAS, the Truth in Taxation Act requires that not less than 20 days prior to the adoption of its aggregate levy the corporate authority of each taxing district shall determine the amounts of money, exclusive of levies for election costs, estimated to be necessary to be raised by taxation for that year upon taxable property in its district.

NOW, THEREFORE, BE IT AND THE SAME IS HEREBY RESOLVED by the Sycamore Park District and the Board of Park Commissioners thereof as follows:

The amounts of money, exclusive of levies for debt service and election costs, estimated to be necessary to be raised by taxation pursuant to the proposed levy of the Sycamore Park District for the levy year 2016 are as follows:

General Corporate Fund	\$1,192,000
Recreation Fund	\$505,000
Playground/Recreation Fund	\$385,000
Police Fund	\$ 2,000
Audit Fund	\$ 15,000
Liability Insurance Fund	\$ 72,000
Paving and Lighting Fund	\$ 100
Social Security Fund	\$ 84,000
Special Recreation Fund	\$175,000
Illinois Municipal Retirement Fund	<u>\$ 92,000</u>
	\$2,447,200

The total property taxes extended or abated on the aggregate levy for 2015 were \$2,403,060.70. The estimated total property taxes to be levied for 2016 are \$2,522,100.00. This represents a 4.95% increase over the previous year.

Adopted by roll call vote this 22nd day of November, 2016.

Ayes:

Nays:

President
Board of Park Commissioners
Sycamore Park District

Secretary
Board of Park Commissioners
Sycamore Park District

SYCAMORE PARK DISTRICT

Board of Commissioners

Date of Board Meeting: November 22, 2016

STAFF RECOMMENDATION

AGENDA ITEM: Recommendation for 2017 Golf Rates

BACKGROUND INFORMATION: Beginning in 2005 we continually raised season passes prices. This, along with the economic changes has caused a steady decline in the amount of season passes sold and the revenue generated from those season pass sales. In 2016 we lowered pass prices and though we did not reach our anticipated budget for season pass revenue we did receive several returning pass holders who had not purchased a pass in several years due to the previously higher prices. After completing a data collection of several park district golf facilities in our area with similar EAV's we have found that our resident season passes, green fees and cart fees are in line with those facilities. However, our non-resident passes are considerably higher than other like facilities.

It is my opinion that we reduce only the non-resident season passes for the 2017 golf season and keep all other rates the same as 2016. River Heights offers a non-resident Unlimited Adult Season Pass for 27 holes at a fee of \$695.00. Our equivalent pass in 2016 was \$899.00, over \$200.00 more. Hence, we have priced ourselves out of the market for our local non-residents.

If approved, all our 2017 Resident Season Golf Passes will remain the same as 2016 and our non-resident season passes will be reduced by approximately \$150.00 per pass type. Non-Resident Senior 3-Day and our 2 Junior Season Pass types will be reduced by \$120.00. In 2016 we sold a total of 275 Season Passes, up from 2015 by a total of 26 season passes. However, we only sold 19 Non-Resident Season Pass types down considerably from previous seasons. With enhanced marketing outside our district boundaries we should easily be able to double or triple the amount of non-resident passes sold for 2017 and increase our non-resident season pass revenue by \$12,000.00 to \$18,000.00

Non Resident Season Pass rates have been based upon the Resident Season Pass rate plus an additional percentage of approximately 50% more to offset what the Sycamore resident pays in taxes to the Sycamore Park District. By doing this we have overpriced out Non-Resident Season Passes and have lost these players to other less costly facilities.

We will maintain the levels of all other fees, Resident Season Passes, Green fees, both resident and non-resident and all cart fees as they were in 2016 and only lower the Non-Resident Season Passes

If approved, Sarah Rex and I will develop a modest, non-local advertising campaign to promote the “new” lower non-resident season pass rates, and if approved we will begin promoting this in December of 2016.

STAFF RECOMMENDATION: The Board approves the recommendation to lower Non-Resident Season Pass Rates as listed on the attachment and maintain green fees and cart fees the same as last year.

FISCAL IMPACT: Balanced Golf Operations budget

PREPARED BY: Kirk Lundbeck, Superintendent of Golf Operations.

EXECUTIVE DIRECTOR REVIEW/APPROVAL:



Proposed 2017 Golf Rates

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<u>Season Pass Type</u>	<u>2016 Resident</u>	<u>Proposed 2017</u>	<u>2016 Non- Resident</u>	<u>Proposed 2017</u>
Adult Unlimited	\$599.00	\$599.00	\$899.00	\$749.00
Adult Weekday	\$449.00	\$449.00	\$669.00	\$599.00
Spouse Unlimited	\$379.00	\$379.00	\$569.00	\$529.00
Spouse Weekday	\$319.00	\$319.00	\$479.00	\$469.00
Senior Unlimited	\$549.00	\$549.00	\$819.00	\$699.00
Senior Weekday	\$379.00	\$379.00	\$569.00	\$529.00
Senior Three Day	\$249.00	\$249.00	\$369.00	\$369.00
Junior (16 - 21)	\$359.00	\$359.00	\$549.00	\$479.00
Junior (11 - 15)	\$239.00	\$239.00	\$359.00	\$359.00

Green Fee Type

Weekday 9 Holes before 5pm	\$14.00	\$14.00	\$16.00	\$16.00
Weekday 9 Holes after 5pm	\$11.00	\$11.00	\$11.00	\$11.00
Weekday 18 Holes before 2pm	\$25.00	\$25.00	\$28.00	\$28.00
Weekday 18 Holes after 2:00pm	\$22.00	\$22.00	\$22.00	\$22.00
Weekend 9 Holes before 5pm	\$16.00	\$16.00	\$18.00	\$18.00
Weekend 9 Holes after 5pm	\$11.00	\$11.00	\$11.00	\$11.00
Weekend 18 Holes before 5pm	\$28.00	\$28.00	\$31.00	\$31.00
Weekend 18 Holes after 5pm	\$24.00	\$24.00	\$24.00	\$24.00

Junior/Senior Green Fees

	\$10.00	\$10.00	\$11.00	\$11.00
All Day 9 (Weekends after 1pm)	\$20.00	\$20.00	\$22.00	\$22.00
All Day 18 (Weekends of 1pm)				

Cart Fees

Earlybird 9 before 9am Weekdays	\$7.50	\$7.50	\$7.50	\$7.50
Earlybird 18 before 9am Weekdays	\$13.00	\$13.00	\$13.00	\$13.00
9 Holes before 5pm	\$8.50	\$8.50	\$8.50	\$8.50
9 Holes after 5pm	\$6.50	\$6.50	\$6.50	\$6.50
18 Holes before 2pm	\$16.00	\$16.00	\$16.00	\$16.00
18 Holes after 2pm	\$13.00	\$13.00	\$13.00	\$13.00
Push Carts	\$3.00	\$3.00	\$3.00	\$3.00