RIVER TRAILS PARK DISTRICT
No. 16-02-18
ANNUAL BUDGET AND APPROPRIATION ORDINANCE

AN ORDINANCE SETTING FORTH THE BUDGET AND APPROPRIATIONS OF SUMS OF MONEY FOR ALL OF THE NECESSARY EXPENDITURES OF THE RIVER TRAILS PARK DISTRICT OF COOK COUNTY, ILLINOIS, FOR CORPORATE PURPOSES FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2016 AND ENDING DECEMBER 31, 2016.

WHEREAS, the Board of Commissioners of the River Trails Park District, Cook County, Illinois, caused to be prepared in tentative form a combined Budget and Appropriation and the Secretary of the Board has made the same conveniently available for at least thirty (30) days prior to the final action thereon; and

WHEREAS, a public hearing was held as to such combined Budget and Appropriation on the 18th day February, 2016, notice of said hearing having been given at least one (1) week prior thereto as required by law and all other legal requirements having been complied with.

NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners of the River Trails Park District, as follows:

Section 1. That the fiscal year of the Park District be and the same hereby fixed and declared to be from January 1, 2016 through December 31, 2016. The amounts herein set forth, or so much thereof as may be authorized by law and as may be needed, are hereby budgeted and appropriated for the purposes of the River Trails Park District, Cook County, Illinois, to defray all necessary expenses and liabilities of said Park District as specified in Section 2 for the fiscal year.

Section 2. The amount budgeted and appropriated for each object or purpose are as follows:

	BUDGETED	APPROPRIATED
CORPORATE FUND	1,207,913	1,509,891
RECREATION FUND	2,855,844	3,569,806
RETIREMENT FUND	275,000	343,750
LIABILITY FUND	78,500	98,125
AUDIT FUND	9,700	12,125
HANDICAPPED RECREATION FUND	181,884	227,356
PAVING AND LIGHTING FUND	20,000	25,000
BOND AND INTEREST FUND	1,434,213	1,792,766
CAPITAL IMPROVEMENTS FUND	269,950	337,438
	6,333,004	*7,916,257*
TOTAL BUDGET AND APPROPRIATIONS		

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Section 3. That all unexpended balances of any item or items of any general appropriations made in this ordinance be expended in appropriation, and for the same general purpose, or any like appropriation made by this ordinance.

Section 4. That all unexpended balances from annual appropriations of previous years be and they are hereby reappropriated for the same or similar purposes.

Section 5. That should any clause, sentence, paragraph or a part of this ordinance be declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the ordinance as a whole or any part thereof other than the part so declared to be invalid.

Section 6. This ordinance shall be in full force and effect from and after its passage and approval, according to law.

Approved this 18th day of February 2016 pursuant to a roll call vote as follows:

AYES: Edward W. Rechner, James L. Murphy, Lois B. Hauge and Gail Dieterich

NAYS: None

ABSENT: Jack Cerniglia

Edward W. Rechner, President

ATTEST: _____
Bret Fahnstrom, Secretary

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DAVID ORR
TAX EXTENSION DIVISION

RIVER TRAILS
PARK DISTRICT

ADMINISTRATIVE OFFICE
401 East Camp McDonald Road, Prospect Heights, Illinois 60070
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ANNUAL BUDGET & APPROPRIATION ORDINANCE
No. **16-02-18**
RIVER TRAILS PARK DISTRICT

Fiscal Year Beginning January 1, 2016 and Ending December 31, 2016

ESTIMATED REVENUES AVAILABLE

Available Cash as of January 1, 2016	$ 1,872,500
Anticipated Real Estate Taxes	3,163,500
Interest on Investments	5,000
Recreation Fees	1,280,240
Golf Facilities Revenue	878,028
Grants, Donations, & Other	895,104
Replacement Taxes	75,000
Estimated Amount Available	$ 8,169,372

I, Lois B. Hauge do hereby certify that I am the duly appointed Treasurer of the River Trails Park District.

I do further certify that the estimated revenues shown are based upon the best information available to me at this time.

I do further certify that this estimate of revenues and accompanying Budget & Appropriation Ordinance was passed, approved, and adopted February 18th, 2016. This copy is certified in accordance with House Bill 1838 (PA83-1881) effective September 29, 1983.

I hereunto affix my official signature as Treasurer of the River Trails Park District, Cook County, Illinois, this 18th day of February, 2016.

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MAR 2 2016

DAVID ORR
TAX EXTENSION DIVISION

Lois B. Hauge

Lois B. Hauge, Treasurer
River Trails Park District

2016 Budget and Appropriation

Account Number	Account Description	2015 Budget	2016 Budget	2016 Appropriation
Corporate				
10-10-90-800-5001	Postage	$ 2,500	$ 2,000	$ 2,500
10-10-90-800-5004	Office Supplies	$ 2,500	$ 2,500	$ 3,125
10-10-90-800-5005	Computer Supplies	$ 1,700	$ 2,300	$ 2,875
10-10-90-800-5006	Computer Repair Parts	$ 750	$ 750	$ 938
10-10-90-800-5008	Uniforms & Clothing	$ 1,500	$ 1,500	$ 1,875
10-10-90-800-5010	Miscellaneous Supplies	$ 100	$ 250	$ 313
Total Materials and Supplies		**$ 9,050**	**$ 9,300**	**$ 11,625**
10-10-90-810-5101	Director's Salary	$ 83,428	$ 98,150	$ 122,688
10-10-90-810-5103	Superintendent of Recreation	$ 7,294	$ -	$ -
10-10-90-810-5111	Personnel Supervisor/Adm. Asst	$ 36,421	$ 37,813	$ 47,267
10-10-90-810-5112	Communication & Marketing Mgr.	$ 13,025	$ 13,411	$ 16,764
10-10-90-810-5113	Information Systems Manager	$ 32,102	$ 33,061	$ 41,326
10-10-90-810-5130	Superintendent of Finance	$ 57,746	$ 60,048	$ 75,060
10-10-90-810-5203	Part-time Office Salary	$ 4,000	$ 6,000	$ 7,500
Total Salaries and Wages		**$ 234,016**	**$ 248,484**	**$ 310,605**
10-10-90-830-5301	Health, Life, Dental Insurance	$ 70,698	$ 72,963	$ 91,203
10-10-90-830-5304	Mileage Reimbursement	$ 3,850	$ 3,600	$ 4,500
10-10-90-830-5305	Director's Car Allowance	$ 4,800	$ 4,800	$ 6,000
10-10-90-830-5306	Memberships and Dues	$ 2,500	$ 3,925	$ 4,906
10-10-90-830-5307	Agency Memberships & Donations	$ 9,250	$ 9,300	$ 11,625
10-10-90-830-5308	Seminars - Full-time	$ 6,750	$ 12,740	$ 15,925
10-10-90-830-5309	Seminars - Part-time	$ 200	$ -	$ -
10-10-90-830-5310	Tuition Reimbursement	$ -	$ 1,000	$ 1,250
10-10-90-830-5311	Awards & Recognition	$ 3,650	$ 6,300	$ 7,875
Total Employee Expenses		**$ 101,698**	**$ 114,628**	**$ 143,285**
10-10-90-850-5501	Employee Background Checks	$ -	$ 1,800	$ 2,250
10-10-90-850-5510	Consulting Services	$ 27,900	$ 53,700	$ 67,125
10-10-90-850-5513	Sponsorship Coordinator	$ -	$ 10,000	$ 12,500
10-10-90-850-5520	Legal Service	$ 6,000	$ 6,000	$ 7,500
10-10-90-850-5522	Legal - Publications	$ 1,000	$ 1,550	$ 1,938
10-10-90-850-5530	Maintenance Agreements	$ 10,100	$ 12,450	$ 15,563
10-10-90-850-5531	Cell Phone Service	$ -	$ 3,000	$ 3,750
10-10-90-850-5570	Advertising	$ 15,000	$ 15,000	$ 18,750
10-10-90-850-5571	Printing/Mailing-Publications	$ 9,400	$ 12,200	$ 15,250
10-10-90-850-5572	Web Site Maintenance	$ -	$ 1,800	$ 2,250
10-10-90-850-5573	Internet Connection	$ -	$ 3,600	$ 4,500
10-10-90-850-5590	Miscellaneous Services	$ 250	$ 1,235	$ 1,544
Total Contractual Services		**$ 69,650**	**$ 122,335**	**$ 152,919**
10-10-90-860-5600	Office Equipment	$ 500	$ 500	$ 625
10-10-90-860-5690	Computer - Hardware	$ 5,550	$ 3,400	$ 4,250
10-10-90-860-5691	Computer - Software	$ 5,400	$ 3,935	$ 4,919
Total Equipment Purchase		**$ 11,450**	**$ 7,835**	**$ 9,794**
10-10-90-870-5710	**Total Capital Improvements**	**$ 47,900**	**$ 32,040**	**$ 40,050**
10-10-90-880-8803	Bond Principal - 2009	$ -	$ 90,000	$ 112,500
Total Bond & Interest Payments		**$ -**	**$ 90,000**	**$ 112,500**
10-10-90-890-5525	Other Special Events	$ 12,000	$ 3,000	$ 3,750
10-10-90-890-5900	Miscellaneous Expenses	$ 1,500	$ 1,750	$ 2,188
10-10-90-890-5903	Credit Card & Bank Charges	$ 100	$ -	$ -
10-10-90-890-5910	Commissioner Expenses	$ 2,000	$ 4,600	$ 5,750
Total Miscellaneous		**$ 15,600**	**$ 9,350**	**$ 11,688**
TOTAL CORPORATE ADMINISTRATION EXPENSES		**$ 489,364**	**$ 633,972**	**$ 792,464**
Administration Office Building Expenses				
10-11-90-800-5010	Miscellaneous Supplies	$ 100	$ 100	$ 125
10-11-90-800-5023	Maintenance Materials/Supplies	$ 400	$ 425	$ 531
Total Materials and Supplies		**$ 500**	**$ 525**	**$ 656**
10-11-90-810-5117	Custodian FT	$ 336	$ 346	$ 432
10-11-90-810-5217	Custodian PT	$ 2,028	$ 2,288	$ 2,860
Total Salaries and Wages		**$ 2,364**	**$ 2,634**	**$ 3,292**

Account Number	Account Description	2015 Budget	2016 Budget	2016 Appropriation
10-11-90-840-5420	Gas	$ 1,200	$ 1,200	$ 1,500
10-11-90-840-5430	Telephone	$ 5,500	$ 7,800	$ 9,750
10-11-90-840-5440	Electricity	$ 3,500	$ 3,250	$ 4,063
Total Utilities		$ 10,200	$ 12,250	$ 15,313
10-11-90-850-5530	Maintenance Agreements	$ 1,278	$ 1,533	$ 1,916
Total Contractual Services		$ 1,278	$ 1,533	$ 1,916
10-11-90-870-5720	Building Maintenance O/S	$ 250	$ -	$ -
Total Capital Improvements		$ 250	$ -	$ -
10-11-90-890-5900	Miscellaneous Expenses	$ 50	$ 200	$ 250
Total Miscellaneous		$ 50	$ 200	$ 250
TOTAL ADMINISTRATION BUILDING EXPENSES		$ 14,642	$ 17,142	$ 21,427
CORPORATE PARK EXPENSES				
10-20-93-800-5001	Postage	$ 95	$ 95	$ 119
10-20-93-800-5002	Safety Supplies	$ 695	$ 695	$ 869
10-20-93-800-5004	Office Supplies	$ 114	$ 148	$ 185
10-20-93-800-5005	Computer Supplies	$ 1,800	$ 1,760	$ 2,200
10-20-93-800-5006	Computer Repair Parts	$ 400	$ 400	$ 500
10-20-93-800-5008	Uniforms & Clothing	$ 2,846	$ 2,846	$ 3,558
10-20-93-800-5009	Small Tools	$ 1,564	$ 1,682	$ 2,103
10-20-93-800-5012	Playground Maintenance/Repairs	$ 28,303	$ 29,953	$ 37,441
10-20-93-800-5013	Maintenance Repair Parts	$ 2,500	$ 2,500	$ 3,125
10-20-93-800-5015	Parts for Vehicles	$ 3,719	$ 3,720	$ 4,650
10-20-93-800-5016	Parts for Tractors/Mowers	$ 4,100	$ 4,100	$ 5,125
10-20-93-800-5023	Maintenance Supplies	$ 21,700	$ 21,600	$ 27,000
Total Materials and Supplies		$ 67,836	$ 69,499	$ 86,874
10-20-93-810-5102	Superintendent of Parks Salary	$ 42,386	$ 52,983	$ 66,229
10-20-93-810-5107	Maintenance-Full-Time & O.T.	$ 158,647	$ 142,419	$ 178,023
10-20-93-810-5202	Maintenance-Seasonal & P.T.	$ 115,905	$ 134,883	$ 168,603
Total Salaries and Wages		$ 316,938	$ 330,284	$ 412,855
10-20-93-830-5301	Health/Life/Dental Insurance	$ 68,777	$ 59,663	$ 74,579
10-20-93-830-5304	Mileage Reimbursement	$ 1,200	$ 1,200	$ 1,500
10-20-93-830-5306	Memberships & Dues	$ 555	$ 590	$ 738
10-20-93-830-5308	Seminars - Full-time	$ 1,640	$ 1,640	$ 2,050
10-20-93-830-5309	Seminars - Part-time	$ 300	$ 425	$ 531
10-20-93-830-5310	Tuition Reimbursement	$ 450	$ 450	$ 563
Total Employee Expenses		$ 72,922	$ 63,968	$ 79,960
10-20-93-840-5420	Gas	$ 2,000	$ 2,200	$ 2,750
10-20-93-840-5430	Telephone	$ 2,500	$ 3,900	$ 4,875
10-20-93-840-5440	Electricity	$ 3,450	$ 3,750	$ 4,688
10-20-93-840-5450	Water	$ 5,270	$ 5,270	$ 6,588
Total Utilities		$ 13,220	$ 15,120	$ 18,900
10-20-93-850-5511	Contractual Services	$ -	$ 19,900	$ 24,875
10-20-93-850-5530	Maintenance Agreements	$ 21,116	$ 26,660	$ 33,325
10-20-93-850-5531	Radios, Pagers, etc.	$ 5,000	$ -	$ -
10-20-93-850-5535	Scavenger Service	$ 2,100	$ 2,184	$ 2,730
10-20-93-850-5536	Portable Restrooms	$ 2,550	$ 2,550	$ 3,188
10-20-93-850-5540	Maintenance Rentals	$ 2,780	$ 2,080	$ 2,600
10-20-93-850-5545	Vehicle Repair	$ 5,386	$ 5,386	$ 6,733
10-20-93-850-5546	Tractor Repair	$ 2,000	$ 3,200	$ 4,000
10-20-93-850-5547	Fuel & Oil	$ 15,876	$ 13,876	$ 17,345
Total Contractual Services		$ 56,808	$ 75,836	$ 94,795
10-20-93-860-5600	Office Equipment	$ 60	$ 285	$ 356
10-20-93-860-5614	Safety Equipment	$ 838	$ 853	$ 1,066
Total Equipmerit Purchase		$ 898	$ 1,138	$ 1,423
10-20-93-870-5720	Building Repairs	$ 1,500	$ -	$ -
10-20-93-870-5721	Vandalism	$ 800	$ 900	$ 1,125
Total Capital Improvements		$ 2,300	$ 900	$ 1,125

Account Number	Account Description	2015 Budget	2016 Budget	2016 Appropriation
10-20-93-890-5920	Licenses/Stickers/Inspections	$ 50	$ 54	$ 68
Total Miscellaneous Expenses		$ 50	$ 54	$ 68
TOTAL CORPORATE PARK EXPENSES		$ 530,972	$ 556,799	$ 695,999
TOTAL CORPORATE FUND REVENUE		$ 1,126,258	$ 1,100,794	
TOTAL CORPORATE FUND EXPENSES		$ 1,034,978	$ 1,207,913	$ 1,509,891
PROFIT/LOSS		$ 91,280	$ (107,119)	
Recreation Administration				
20-10-90-800-5001	Postage	$ 1,500	$ 1,400	$ 1,750
20-10-90-800-5002	Safety Supplies	$ 3,204	$ 300	$ 375
20-10-90-800-5004	Office Supplies	$ 2,500	$ 2,500	$ 3,125
20-10-90-800-5005	Computer Supplies	$ 5,315	$ 10,265	$ 12,831
20-10-90-800-5006	Computer Repair Parts	$ 400	$ 400	$ 500
20-10-90-800-5008	Uniforms & Clothing	$ 800	$ 800	$ 1,000
20-10-90-800-5010	Miscellaneous Supplies	$ 5,000	$ 6,085	$ 7,606
Total Materials and Supplies		$ 18,719	$ 21,750	$ 27,188
20-10-90-810-5101	Director's Salary	$ 14,723	$ -	$ -
20-10-90-810-5103	Superintendent of Recreation	$ 71,952	$ 76,378	$ 95,473
20-10-90-810-5112	Communications & Marketing Manager	$ 38,775	$ 39,934	$ 49,917
20-10-90-810-5113	Information Systems Manager	$ 32,102	$ 33,061	$ 41,326
20-10-90-810-5114	Manager - Recreation Operation	$ 69,735	$ -	$ -
20-10-90-810-5115	Office Supervisor	$ 45,703	$ 47,065	$ 58,832
20-10-90-810-5120	Manager - Athletics & Facilities	$ 53,448	$ 56,688	$ 70,860
20-10-90-810-5121	Manager - Programs & Aquatics	$ 47,344	$ 51,491	$ 64,364
20-10-90-810-5122	Recreation Supervisor 3	$ 38,497	$ 40,038	$ 50,047
20-10-90-810-5123	Recreation Supervisor 4	$ 40,213	$ 41,822	$ 52,277
20-10-90-810-5130	Superintendent of Finance	$ 31,094	$ 32,334	$ 40,417
20-10-90-810-5203	Part-time Office Salary	$ 41,000	$ 52,000	$ 65,000
20-10-90-810-5204	Part-time Program Supervisor	$ 18,000	$ 31,600	$ 39,500
20-10-90-810-5213	Part-time Program Supervisor	$ -	$ 23,400	$ 29,250
20-10-90-810-5213	Student Intern Salary	$ 2,400	$ 3,300	$ 4,125
Total Salaries and Wages		$ 544,986	$ 529,111	$ 661,388
20-10-90-830-5301	Health/Life/Dental Insurance	$ 130,828	$ 106,378	$ 132,972
20-10-90-830-5304	Mileage Reimbursement	$ 13,200	$ 13,200	$ 16,500
20-10-90-830-5306	Memberships and Dues	$ 3,500	$ 3,500	$ 4,375
20-10-90-830-5308	Seminars - Full-time	$ 11,700	$ 13,170	$ 16,463
20-10-90-830-5309	Seminars - Part-time	$ 1,300	$ 1,200	$ 1,500
20-10-90-830-5310	Tuition Reimbursement	$ 6,432	$ 6,432	$ 8,040
20-10-90-830-5312	Memberships & Dues - Part-time	$ 200	$ 200	$ 250
Total Employee Expenses		$ 167,160	$ 144,080	$ 180,099
20-10-90-850-5501	Employee Background Checks	$ 1,700	$ -	$ -
20-10-90-850-5530	Maintenance Agreements	$ 17,944	$ 17,000	$ 21,250
20-10-90-850-5536	Portable Restrooms	$ 1,880	$ 1,880	$ 2,350
20-10-90-850-5547	Fuel & Oil rec vans	$ 3,730	$ 3,830	$ 4,788
20-10-90-850-5552	Rec Operations Equip. Repair	$ 300	$ -	$ -
20-10-90-850-5570	Advertising/Marketing	$ 5,000	$ 5,125	$ 6,406
20-10-90-850-5571	Printing/Mailing-Publications	$ 14,000	$ 14,000	$ 17,500
20-10-90-850-5590	Miscellaneous Services	$ 200	$ 320	$ 400
Total Contractual Services		$ 44,754	$ 42,155	$ 52,694
20-10-90-860-5600	Office Equipment	$ 500	$ 500	$ 625
20-10-90-860-5610	Office Furnishings	$ 500	$ -	$ -
20-10-90-860-5615	Recreation Equipment	$ 1,000	$ 1,000	$ 1,250
20-10-90-860-5690	Computer - Hardware	$ 3,250	$ 4,890	$ 6,113
20-10-90-860-5691	Computer - Software	$ 500	$ 1,790	$ 2,238
Total Equipment Purchase		$ 5,750	$ 8,180	$ 10,225
20-10-90-890-5900	Miscellaneous Expenses	$ 1,000	$ 1,000	$ 1,250
20-10-90-890-5903	Credit Card Settlement Charges	$ 10,500	$ 17,000	$ 21,250
20-10-90-890-5920	Licenses/Stickers/Inspections	$ 320	$ 350	$ 438

Account Number	Account Description	2015 Budget	2016 Budget	2016 Appropriation
Total Miscellaneous Expenses		$ 11,820	$ 18,350	$ 22,938
20-10-93-810-5102	Superintendent of Park Salary	$ 47,685	$ 52,983	$ 66,229
20-10-93-810-5107	Maintenance-Full-time & O.T.	$ 55,299	$ 47,703	$ 59,629
20-10-93-810-5202	Maintenance - Seasonal & P.T.	$ 40,296	$ 45,050	$ 56,313
Total Park Salaries and Wages		$ 143,280	$ 145,736	$ 182,171
20-10-93-830-5301	Health/Life/Dental Insurance	$ 63,514	$ 41,174	$ 51,468
20-10-93-850-5535	Scavenger Service	$ 2,200	$ 2,400	$ 3,000
Total Park Contractual Services		$ 65,714	$ 43,574	$ 54,468
TOTAL RECREATION ADMINISTRATION		$ 1,002,183	$ 952,936	$ 1,191,170
RECREATION PROGRAMMING				
20-31-31	Athletics	$ 108,853	$ 113,264	$ 141,579
20-31-32	Pre-school	$ 40,227	$ 46,051	$ 57,564
20-31-33	Exercise	$ 27,986	$ 28,823	$ 36,029
20-31-34	Cultural Arts	$ 18,538	$ 21,499	$ 26,874
20-31-35	Camps	$ 124,784	$ 123,569	$ 154,461
20-31-36	Senior Adults	$ 2,650	$ 2,704	$ 3,379
20-31-37	Miscellaneous Programming	$ 85,195	$ 91,981	$ 114,976
20-31-38	Special Events	$ 14,160	$ 21,362	$ 26,702
20-31-39	Trips	$ 13,892	$ 14,167	$ 17,708
TOTAL RECREATION PROGRAMMING REVENUE		$ 828,314	$ 878,790	
TOTAL RECREATION PROGRAMMING EXPENSES		$ 436,284	$ 463,418	$ 579,272
PROFIT/LOSS		$ 392,030	$ 415,372	
Trails Fitness Center				
20-40-40-800-5010	Miscellaneous Supplies	$ 75	$ 100	$ 125
20-40-40-800-5024	Operational Supplies	$ 1,600	$ 1,600	$ 2,000
Total Materials and Supplies		$ 1,675	$ 1,700	$ 2,125
20-40-40-810-5206	Part-time Building Supervisor	$ 26,300	$ 27,500	$ 34,375
Total Salaries and Wages		$ 26,300	$ 27,500	$ 34,375
20-40-40-850-5550	Equipment Repair	$ 2,800	$ 3,000	$ 3,750
20-40-40-850-5570	Advertising	$ -	$ 630	$ 788
Total Contractual Services		$ 2,800	$ 3,630	$ 4,538
20-40-40-860-5615	Fitness Equipment	$ 4,000	$ 5,000	$ 6,250
Total Equipment Purchase		$ 4,000	$ 5,000	$ 6,250
TOTAL FITNESS CENTER REVENUE		$ 50,000	$ 47,000	
TOTAL FITNESS CENTER EXPENSES		$ 34,775	$ 37,830	$ 47,288
PROFIT/LOSS		$ 15,225	$ 9,170	
MARVIN S. WEISS COMMUNITY CENTER				
20-40-90-800-5010	Miscellaneous Supplies	$ 100	$ 100	$ 125
20-40-90-800-5013	Maintenance Repair Parts	$ 1,820	$ 4,920	$ 6,150
20-40-90-800-5023	Maintenance Supplies	$ 6,000	$ 5,848	$ 7,309
20-40-90-800-5024	Operational Supplies	$ 100	$ 100	$ 125
20-40-90-800-5041	Non-Alcoholic Beverages	$ 3,300	$ 3,400	$ 4,250
Total Materials and Supplies		$ 11,320	$ 14,368	$ 17,959
20-40-90-810-5117	Custodian - Full-time	$ 10,914	$ 13,140	$ 16,425
20-40-90-810-5206	Part-time Building Supervisor	$ 13,300	$ 14,850	$ 18,563
20-40-90-810-5217	Custodial - Part-time	$ 24,889	$ 5,408	$ 6,760
20-40-90-810-5219	Rental Supervisor	$ 6,000	$ 7,700	$ 9,625
Total Salaries and Wages		$ 55,102	$ 41,098	$ 51,372
20-40-90-840-5420	Gas	$ 13,000	$ 13,000	$ 16,250

Account Number	Account Description	2015 Budget	2016 Budget	2016 Appropriation
20-40-90-840-5430	Telephone	$ 6,300	$ 8,280	$ 10,350
20-40-90-840-5440	Electricity	$ 28,000	$ 28,000	$ 35,000
20-40-90-840-5450	Water	$ 4,700	$ 4,700	$ 5,875
Total Utilities		$ 52,000	$ 53,980	$ 67,475
20-40-90-850-5511	Contractual Services	$ -	$ 29,744	$ 37,180
20-40-90-850-5530	Maintenance Agreements	$ 12,132	$ 18,404	$ 23,005
20-40-90-850-5552	Recreation Equipment Repair	$ -	$ -	$ -
Total Contractual Services		$ 12,132	$ 48,148	$ 60,185
20-40-90-860-5600	Office Equipment	$ 300	$ 300	$ 375
20-40-90-860-5615	Recreation Equipment	$ 500	$ 500	$ 625
20-40-90-860-5620	Building Equipment	$ 300	$ 300	$ 375
Total Equipment Purchase		$ 1,100	$ 1,100	$ 1,375
20-40-90-870-5710	Capital Improvements	$ -	$ 6,600	$ 8,250
20-40-90-870-5720	Building Repairs	$ 4,500	$ -	$ -
Total Capital Improvements		$ 4,500	$ 6,600	$ 8,250
20-40-90-890-5900	Miscellaneous Expenses	$ 100	$ 100	$ 125
20-40-90-890-5901	Retailer's Occupation Tax	$ 450	$ 450	$ 563
Total Miscellaneous		$ 550	$ 550	$ 688
TOTAL M.S.W. COMMUNITY CENTER REVENUE		$ 76,800	$ 80,700	
TOTAL M.S.W. COMMUNITY CENTER EXPENSES		$ 171,479	$ 203,673	$ 207,304
PROFIT/LOSS		$ (94,679)	$ (122,973)	
BURNING BUSH COMMUNITY CENTER				
20-41-90-800-5004	Office Supplies	$ 100	$ 100	$ 125
20-41-90-800-5010	Miscellaneous Supplies	$ 50	$ -	$ -
20-41-90-800-5013	Maintenance Repair Parts	$ 200	$ 200	$ 250
20-41-90-800-5023	Maintenance Supplies	$ 1,695	$ 1,695	$ 2,119
Total Materials and Supplies		$ 2,045	$ 1,995	$ 2,494
20-41-90-810-5117	Custodial - FT	$ 2,015	$ 2,075	$ 2,593
20-41-90-810-5206	Part-time Building Supervisor	$ 4,100	$ 4,500	$ 5,625
20-41-90-810-5217	Custodial - Part-time	$ 14,196	$ 6,247	$ 7,808
20-41-90-810-5219	Rental Supervisor	$ 6,000	$ 7,150	$ 8,938
Total Salaries and Wages		$ 26,311	$ 19,971	$ 24,964
20-41-90-840-5420	Gas	$ 2,800	$ 2,500	$ 3,125
20-41-90-840-5430	Telephone	$ 2,500	$ 2,880	$ 3,600
20-41-90-840-5431	T1 Line	$ 3,420	$ -	$ -
20-41-90-840-5440	Electricity	$ 4,100	$ 4,000	$ 5,000
20-41-90-840-5450	Water	$ 2,700	$ 2,600	$ 3,250
Total Utilities		$ 15,520	$ 11,980	$ 14,975
20-41-90-850-5511	Contractual Servoces	$ -	$ 8,008	$ 10,010
20-41-90-850-5530	Maintenance Agreements	$ 6,852	$ 9,966	$ 12,458
Total Contractual Services		$ 6,852	$ 17,974	$ 22,468
20-41-90-860-5600	Office Equipment	$ 200	$ 200	$ 250
20-41-90-860-5610	Office Furnishings	$ 200	$ 200	$ 250
20-41-90-860-5615	Recreation Equipment	$ 200	$ 200	$ 250
20-41-90-860-5620	Building Equipment	$ 200	$ 200	$ 250
Total Equipment Purchase		$ 800	$ 800	$ 1,000
20-41-90-870-5710	Capital Improvements	$ -	$ 7,500	$ 9,375
20-41-90-870-5720	Building Maintenance	$ 3,150	$ -	$ -
Total Capital Improvements		$ 3,150	$ 7,500	$ 9,375
TOTAL BURNING BUSH CENTER REVENUE		$ 18,500	$ 19,500	
TOTAL BURNING BUSH CENTER EXPENSES		$ 54,678	$ 60,220	$ 75,275
PROFIT/LOSS		$ (36,178)	$ (40,720)	

Account Number	Account Description	2015 Budget	2016 Budget	2016 Appropriation
550 BUSINESS CENTER DRIVE				
20-42-90-800-5004	Office Supplies	$ -	$ 1,000	$ 1,250
20-42-90-800-5013	Maintenance Repair Parts	$ 300	$ 500	$ 625
20-42-90-800-5023	Maintenance Supplies	$ 2,050	$ 3,000	$ 3,750
20-42-90-800-5040	Non Alcoholic Beverages	$ -	$ 500	$ 625
Total Materials and Supplies		$ 2,350	$ 5,000	$ 6,250
20-42-90-810-5117	Custodian - Full-time	$ 1,343	$ 1,729	$ 2,161
20-42-90-810-5217	Custodian - Part-time	$ 3,588	$ 4,934	$ 6,167
20-42-90-810-5219	Rental Supervisor	$ 1,500	$ 3,000	$ 3,750
Total Salaries and Wages		$ 6,431	$ 9,662	$ 12,078
20-42-90-840-5420	Gas	$ 7,000	$ 7,000	$ 8,750
20-42-90-840-5430	Telephone	$ -	$ 4,000	$ 5,000
20-42-90-840-5431	T1 Line	$ -	$ 2,400	$ 3,000
20-42-90-840-5440	Electricity	$ 5,000	$ 9,000	$ 11,250
20-42-90-840-5450	Water	$ 300	$ 1,000	$ 1,250
Total Utilities		$ 12,300	$ 23,400	$ 29,250
20-42-90-850-5511	Contractual Service	$ -	$ 11,810	$ 14,763
20-42-90-850-5530	Maintenance Agreements	$ 5,827	$ 8,917	$ 11,146
Total Contractual Services		$ 5,827	$ 20,727	$ 25,909
20-42-90-860-5600	Office Equipment	$ -	$ 2,500	$ 3,125
Total Equipment Purchase		$ -	$ 2,500	$ 3,125
20-42-90-870-5720	Building Maintenance O/S	$ 1,900	$ -	$ -
Total Capital Improvements		$ 1,900	$ -	$ -
RECREATION PROGRAMMING				
TOTAL 550 BUSINESS CTR DRIVE REVENUE		$ -	$ 25,000	
TOTAL 550 BUSINESS CNTR DRIVE EXPENSES		$ 28,808	$ 61,289	$ 50,703
PROFIT/LOSS		$ (28,808)	$ (36,289)	
CONCESSION STAND				
20-43-90-800-5013	Maintenance Repair Parts	$ 50	$ 50	$ 63
20-43-90-800-5023	Maintenance Supplies	$ 75	$ 75	$ 94
20-43-90-800-5024	Operational Supplies	$ 100	$ 125	$ 156
20-43-90-800-5040	Concession Supplies	$ 550	$ 550	$ 688
20-43-90-800-5041	Non-Alcoholic Beverages	$ 4,500	$ 4,500	$ 5,625
20-43-90-800-5042	Snacks/Food	$ 15,000	$ 15,000	$ 18,750
Total Materials and Supplies		$ 20,275	$ 20,300	$ 25,375
20-43-90-810-5205	Cashiers	$ 12,500	$ 12,500	$ 15,625
Total Salaries and Wages		$ 12,500	$ 12,500	$ 15,625
20-43-90-850-5530	Maintenance Agreements	$ 200	$ 870	$ 1,088
20-43-90-850-5550	Equipment Repair	$ 200	$ 200	$ 250
Total Contractual Services		$ 400	$ 1,070	$ 1,338
20-43-90-860-5630	Concession Equipment	$ 100	$ -	$ -
Total Equipment Purchase		$ 100	$ -	$ -
20-43-90-870-5710	Capital Improvements	$ -	$ 2,000	$ 2,500
20-43-90-870-5720	Building Maintenance O/S	$ 300	$ 300	$ 375
Total Capital Improvements		$ 300	$ 2,300	$ 375
20-43-90-890-5901	Retailer's Occupation Tax	$ 3,000	$ 3,200	$ 4,000
Total Miscellaneos		$ 3,000	$ 3,200	$ 4,000
TOTAL CONCESSION STAND REVENUE		$ 40,000	$ 40,000	
TOTAL CONCESSION STAND EXPENSES		$ 36,575	$ 39,370	$ 46,713
PROFIT/LOSS		$ 3,425	$ 630	

Account Number	Account Description	2015 Budget	2016 Budget	2016 Appropriation
WOODLAND SWIMMING POOL				
TOTAL SWIMMING PROGRAMMING EXPENSES		$ 27,400	$ 25,839	$ 32,299
20-50-90-800-5002	Safety Supplies	$ 300	$ 350	$ 438
20-50-90-800-5008	Uniforms & Clothing	$ 1,600	$ 1,600	$ 2,000
20-50-90-800-5010	Miscellaneous Supplies	$ 200	$ 200	$ 250
20-50-90-800-5013	Maintenance Repair Parts	$ 2,965	$ 1,690	$ 2,113
20-50-90-800-5022	Chemicals	$ 11,000	$ 11,900	$ 14,875
20-50-90-800-5023	Maintenance Supplies	$ 4,000	$ 4,820	$ 6,025
20-50-90-800-5024	Operational Supplies	$ 200	$ -	$ -
Total Materials and Supplies		$ 20,265	$ 20,560	$ 25,700
20-50-90-810-5117	Custodian- FT	$ 2,183	$ 4,149	$ 5,187
20-50-90-810-5205	Cashiers	$ 10,300	$ 9,500	$ 11,875
20-50-90-810-5207	Lifeguards	$ 65,535	$ 62,000	$ 77,500
20-50-90-810-5209	Pool Manager	$ 12,500	$ 12,000	$ 15,000
20-50-90-810-5217	Custodian- Part-Time	$ 5,615	$ 5,114	$ 6,393
20-50-90-810-5220	Part-time Aquatic Supervisor	$ 4,500	$ 4,500	$ 5,625
Total Salaries and Wages		$ 100,632	$ 97,263	$ 121,579
20-50-90-830-5309	Seminars - Part-time	$ 800	$ 800	$ 1,000
Total Employee Expenses		$ 800	$ 800	$ 1,000
20-50-90-840-5420	Gas	$ 11,000	$ 11,000	$ 13,750
20-50-90-840-5430	Telephone	$ 550	$ 550	$ 688
20-50-90-840-5440	Electricity	$ 10,000	$ 10,000	$ 12,500
20-50-90-840-5450	Water	$ 9,900	$ 9,500	$ 11,875
Total Utilities		$ 31,450	$ 31,050	$ 38,813
20-50-90-850-5530	Maintenance Agreements	$ 4,765	$ 5,765	$ 7,206
20-50-90-850-5550	Equipment Repair	$ 10,400	$ 9,540	$ 11,925
20-50-90-850-5551	Ellis & Associates Expenses	$ 6,050	$ 6,300	$ 7,875
20-50-90-850-5571	Printing/Mailing Publications	$ 1,000	$ 1,000	$ 1,250
Total Contractual Services		$ 22,215	$ 22,605	$ 28,256
20-50-90-860-5640	Pool Equipment	$ 1,673	$ 1,923	$ 2,404
Total Equipment Purchase		$ 1,673	$ 1,923	$ 2,404
20-50-90-870-5710	Capital Improvements	$ 930	$ 1,750	$ 2,188
20-50-90-870-5720	Building Repairs	$ 1,000	$ -	$ -
20-50-90-890-5920	Lincenses/Stickers/Inspections	$ 375	$ 400	$ 500
Total Capital Improvements		$ 2,305	$ 2,150	$ 2,688
TOTAL WOODLAND POOL OPERATION EXPENSES		$ 179,340	$ 176,351	$ 220,439
TOTAL WOODLAND POOL REVENUE		$ 187,350	$ 189,250	
TOTAL WOODLAND POOL EXPENSES		$ 206,740	$ 202,190	$ 252,738
PROFIT/LOSS		$ (19,390)	$ (12,940)	
GOLF FACILITIES				
Rob Roy Pro Shop				
20-60-60-800-5024	Operational Supplies	$ 2,100	$ 1,500	$ 1,875
20-60-60-800-5057	Pro Shop Clothing	$ 16,471	$ 15,604	$ 19,505
Total Materials and Supplies		$ 18,571	$ 17,104	$ 21,380
20-60-60-810-5205	Cashiers	$ 33,872	$ 33,550	$ 41,937
20-60-60-810-5236	Assistant Manager	$ 18,210	$ 25,999	$ 32,499
Total Salaries and Wages		$ 52,081	$ 59,549	$ 74,436
20-60-60-860-5622	Golf Equipment	$ 100	$ -	$ -
Total Equipment Purchase		$ 100	$ -	$ -

Account Number	Account Description	2015 Budget	2016 Budget	2016 Appropriation
TOTAL ROB ROY PRO SHOP EXPENSES		$ 70,752	$ 76,653	$ 95,816
ROB ROY BAR & GRILL				
20-60-62-800-5024	Bar Operational Supplies	$ 1,500.00	$ -	$ -
20-60-62-800-5041	Bar Non-Alcoholic Beverages	$ 6,694	$ 4,937	$ 6,171
20-60-62-800-5043	Bar Clubhouse Liquor	$ 6,802	$ 8,634	$ 10,792
20-60-62-800-5044	Bar Beer - Bottle & Draft	$ 18,265	$ 18,526	$ 23,158
20-60-62-800-5045	Grill Food & Snacks	$ 39,640	$ 46,191	$ 57,739
20-60-62-800-5047	Grill Paper Products	$ 5,700.00	$ 9,000.00	$ 11,250
20-60-62-800-5048	Grill Miscellaneous	$ 1,200.00	$ -	$ -
Total Materials and Supplies		$ 79,802	$ 87,288	$ 109,110
TOTAL ROB ROY BAR & GRILL EXPENSES		$ 79,802	$ 87,288	$ 109,110
GOLF DRIVING RANGE				
20-60-64-800-5024	Operational Supplies	$ 2,600	$ 4,300	$ 5,375
Total Materials and Supplies		$ 2,600	$ 4,300	$ 5,375
20-60-64-810-5232	Driving Range Staff	$ 23,148	$ 21,862	$ 27,328
Total Salaries and Wages		$ 23,148	$ 21,862	$ 27,328
20-60-64-850-5547	Fuel & Oil	$ 3,300	$ 3,650	$ 4,563
Total Contractual Services		$ 3,300	$ 3,650	$ 4,563
TOTAL DRIVING RANGE EXPENSES		$ 29,048	$ 29,812	$ 37,265
GOLF FACILITIES OPERATIONS				
20-60-90-800-5001	Postage	$ 300	$ 364	$ 455
20-60-90-800-5004	Office Supplies	$ 600	$ 1,050	$ 1,313
20-60-90-800-5005	Computer Supplies	$ 900	$ 1,800	$ 2,250
20-60-90-800-5008	Uniforms & Clothing	$ 1,800	$ 1,100	$ 1,375
20-60-90-800-5023	Maintenance Supplies-Clubhouse	$ 900	$ 900	$ 1,125
Total Materials and Supplies		$ 4,500	$ 5,214	$ 6,518
20-60-90-810-5118	Manager - Golf Operations	$ 59,800	$ 65,550	$ 81,938
20-60-90-810-5125	Food Service Supervisor	$ -	$ 30,000	$ 37,500
Total Salaries and Wages		$ 59,800	$ 95,550	$ 119,438
20-60-90-830-5301	Health, Life, Dental Insurance	$ 21,480	$ 13,968	$ 17,460
20-60-90-830-5303	Payroll Taxes	$ 18,147	$ 46,868	$ 58,585
20-60-90-830-5304	Mileage Reimbursement	$ 1,800	$ 2,000	$ 2,500
20-60-90-830-5306	Memberships and Dues	$ 200	$ 850	$ 1,063
20-60-90-830-5308	Seminars - Full-time	$ 3,000	$ 3,000	$ 3,750
20-60-90-830-5309	Seminars - Part-time	$ 450	$ 1,000	$ 1,250
Total Employee Expenses		$ 45,077	$ 67,686	$ 84,607
20-60-90-840-5420	Gas	$ 11,950.00	$ 11,950.00	$ 14,938
20-60-90-840-5430	Telephone	$ 7,200.00	$ 10,512.00	$ 13,140
20-60-90-840-5433	Cable/Internet/VPN Service	$ 3,600.00	$ 3,600.00	$ 4,500
20-60-90-840-5435	Cell Phone	$ 2,100.00	$ 1,200.00	$ 1,500
20-60-90-840-5440	Electricity	$ 21,300.00	$ 21,300.00	$ 26,625
20-60-90-840-5450	Water	$ 3,600.00	$ 3,600.00	$ 4,500
Total Utilities		$ 49,750	$ 52,162	$ 65,203
20-60-90-850-5510	Cosulting / Management Services	$ 67,320	$ 68,664	$ 85,830
20-60-90-850-5517	Custodial Services	$ 3,000	$ 1,500	$ 1,875
20-60-90-850-5530	Maintenance Agreements	$ 2,748	$ 1,080	$ 1,350
20-60-90-850-5535	Scavenger Service	$ 4,800	$ 5,500	$ 6,875
20-60-90-850-5550	Equipment Repair	$ 1,200	$ 1,200	$ 1,500
20-60-90-850-5570	Advertising	$ 13,800	$ 16,300	$ 20,375
20-60-90-850-5571	Printing/Mailing-Publications	$ 3,500	$ 2,500	$ 3,125
20-60-90-850-5581	Liability Insurance	$ 10,800	$ 10,200	$ 12,750
20-60-90-850-5583	Worker's Compensation	$ 10,800	$ 11,340	$ 14,175
20-60-90-850-5590	Miscellaneous Services	$ 6,850	$ 9,550	$ 11,938

Account Number	Account Description	2015 Budget	2016 Budget	2016 Appropriation
Total Contractual Services		**$ 124,818**	**$ 127,834**	**$ 159,793**
20-60-90-860-5691	Computer - Software	$ 1,600	$ -	$ -
Total Equipment Purchase		**$ 1,600**	**$ -**	**$ -**
20-60-90-870-5710	Capital Improvements	$ 14,400	$ 14,400	$ 18,000
20-60-90-870-5720	Building Maintenance O/S	$ 3,600	$ 5,200	$ 6,500
20-60-90-890-5901	Retailer's Occupation Tax	$ 420	$ 1,000	$ 1,250
20-60-90-890-5903	Credit Card Settlement Charges	$ 11,400	$ 12,900	$ 16,125
20-60-90-890-5920	Licenses and Stickers	$ 3,000	$ 1,360	$ 1,700
Total Miscellaneous		**$ 32,820**	**$ 34,860**	**$ 43,575**
TOTAL GOLF FACILITIES OPERATIONS EXPENSES		**$ 318,365**	**$ 383,306**	**$ 413,930**
ROB ROY BANQUETS/RENTALS				
20-60-91-800-5010	Miscellaneous Supplies	$ 600	$ 600	$ 750
20-60-91-800-5024	Operational Supplies	$ 3,400	$ 600	$ 750
Total Materials and Supplies		**$ 4,000**	**$ 1,200**	**$ 1,500**
20-60-91-810-5217	Custodian - Part-time	$ 7,300	$ 8,250	$ 10,313
20-60-91-810-5242	Grill Staff	$ 105,055	$ 80,492	$ 100,615
Total Salaries and Wages		**$ 112,355**	**$ 88,742**	**$ 110,928**
20-60-91-830-5303	Payroll Taxes	$ 13,395	$ -	$ -
20-60-91-850-5542	Supply/Equip Rental	$ 6,480	$ 8,000	$ 10,000
Total Contractual Services		**$ 6,480**	**$ 8,000**	**$ 10,000**
TOTAL ROB ROY BANQUETS/RENTALS		**$ 136,229**	**$ 97,942**	**$ 122,428**
ROB ROY GOLF FACILITIES MAINTENANCE				
20-60-92-800-5002	Safety Supplies	$ 1,000.00	$ 750.00	$ 938
20-60-92-800-5004	Office Supplies	$ 150.00	$ -	$ -
20-60-92-800-5008	Uniforms & Clothing	$ 800.00	$ 825.00	$ 1,031
20-60-92-800-5016	Repair Parts - Tractors/Mowers	$ 8,500.00	$ 8,750.00	$ 10,938
20-60-92-800-5021	Irrigation & Drainage	$ 1,600.00	$ 1,600.00	$ 2,000
20-60-92-800-5023	Maintenance Supplies	$ 5,040.00	$ 5,600.00	$ 7,000
Total Materials and Supplies		**$ 17,090**	**$ 17,525**	**$ 21,906**
20-60-92-810-5105	Greenskeeper/Superintendent	$ 51,975	$ 53,000	$ 66,250
20-60-92-810-5202	Seasonal & P.T.	$ 76,178	$ 73,057	$ 91,321
Total Salaries and Wages		**$ 128,153**	**$ 126,057**	**$ 157,571**
20-60-92-830-5303	Payroll Taxes	$ 16,339	$ -	$ -
20-60-92-830-5304	Milage Reimbursement	$ 240	$ 240	$ 300
20-60-92-830-5306	Memberships and Dues	$ 750	$ 875	$ 1,094
20-60-92-830-5308	Seminars - Full-time	$ 2,650	$ 1,000	$ 1,250
Total Employee Expenses		**$ 19,979**	**$ 2,115**	**$ 2,644**
20-60-92-850-5515	Golf Cart Repairs	$ 3,000	$ 2,700	$ 3,375
20-60-92-850-5530	Maintenance Agreements	$ 4,000	$ 4,000	$ 5,000
20-60-92-850-5536	Portable Restrooms	$ 2,550	$ 1,050	$ 1,313
20-60-92-850-5540	Maintenance Rentals	$ 1,500	$ -	$ -
20-60-92-850-5547	Fuel & Oil	$ 11,400	$ 8,550	$ 10,688

Account Number	Account Description	2015 Budget	2016 Budget	2016 Appropriation
Total Contractual Services		$ 22,450	$ 16,300	$ 20,375
20-60-92-870-5718	Fertilizer/Pesticide/Herbicide	$ 27,000	$ 28,400	$ 35,500
20-60-92-870-5719	Landscape Materials	$ 7,500	$ 7,350	$ 9,188
Total Capital Improvements		$ 34,500	$ 35,750	$ 44,688
TOTAL ROB ROY GOLF FACILITIES MAINTENANCE		$ 222,172	$ 197,747	$ 247,184
TOTAL GOLF FACILITIES REVENUE		$ 863,592	$ 878,028	
TOTAL GOLF FACILITIES EXPENSES		$ 856,369	$ 872,747	$ 1,090,934
PROFIT/LOSS		$ 7,224	$ 5,281	
TOTAL RECREATION FUND REVENUE		*$ 2,914,056*	*$ 2,978,768*	
TOTAL RECREATION FUND EXPENSES		*$ 2,793,116*	*$ 2,855,844*	*$ 3,569,806*
PROFIT/LOSS		*$ 120,940*	*$ 122,924*	
RETIREMENT FUND				
21-10-90-830-5302	IMRF (Retirement)	$ 130,000	$ 145,000	$ 181,250
21-10-90-830-5303	Social Security	$ 140,000	$ 130,000	$ 162,500
TOTAL RETIREMENT FUND REVENUE		*$ 185,500*	*$ 271,250*	
TOTAL RETIREMENT FUND EXPENSES		*$ 270,000*	*$ 275,000*	*$ 343,750*
PROFIT/LOSS		*$ (84,500)*	*$ (3,750)*	
LIABILITY INSURANCE FUND				
22-10-90-810-5100	Administrative Salaries	$ 30,359	$ -	$ -
22-10-90-850-5581	Liability Insurance	$ 51,600	$ 52,000	$ 65,000
22-10-90-850-5582	Unemployment Compensation	$ -	$ 2,000	$ 2,500
22-10-90-850-5583	Worker's Compensation	$ 29,500	$ 24,500	$ 30,625
Total Contractual Services		$ 81,100	$ 78,500	$ 98,125
TOTAL LIABILITY INSURANCE FUND REVENUE		*$ 115,000*	*$ 75,000*	
TOTAL LIABILITY INSURANCE FUND EXPENSES		*$ 111,459*	*$ 78,500*	*$ 98,125*
PROFIT/LOSS		*$ 3,541*	*$ (3,500)*	
AUDIT FUND				
23-10-90-850-5591	Annual Audit Fee	$ 9,600	$ 9,700	$ 12,125
TOTAL AUDIT FUND REVENUE		*$ 9,600*	*$ 7,000*	
TOTAL AUDIT FUND EXPENSES		*$ 9,600*	*$ 9,700*	*$ 12,125*
PROFIT/LOSS		*$ -*	*$ (2,700)*	
HANDICAPPED RECREATION FUND				
24-10-90-850-5592	NWSRA Annual Assessment	$ 97,046	$ 98,384	$ 122,980
24-10-90-870-5710	Capital Improvements - ADA	$ 50,000	$ 70,000	$ 87,500
24-10-90-890-5900	Miscellaneous Expense	$ 13,500	$ 13,500	$ 16,875
TOTAL HANDICAPPED RECREATION FUND REVE		*$ 180,000*	*$ 180,000*	
TOTAL HANDICAPPED RECREATION FUND EXPEI		*$ 160,546*	*$ 181,884*	*$ 227,355*
PROFIT/LOSS		*$ 19,454*	*$ (1,884)*	

Account Number	Account Description	2015 Budget	2016 Budget	2016 Appropriation
PAVING & LIGHTING FUND				
25-10-90-870-5730	Lighting Expenses	$ 36,855	$ -	$ -
25-10-90-870-5735	Paving Expenses	$ 13,500	$ 20,000	$ 25,000
Total Capital Improvements Expenses		$ 50,355	$ 20,000	$ 25,000
TOTAL PAVING & LIGHTING FUND REVENUE		$ 50,800	$ 21,500	
TOTAL PAVING & LIGHTING FUND EXPENSES		$ 50,355	$ 20,000	$ 25,000
PROFIT/LOSS		$ 445	$ 1,500	
BOND & INTEREST FUND				
26-10-90-850-5510	Bond Issuance Loss & Costs	$ 21,000	$ 17,500	$ 21,875
26-10-90-880-8802	Principal Payment- 2007 Bond	$ 115,000	$ 120,000	$ 150,000
26-10-90-880-8803	Principal Payment-2009	$ 90,000	$ -	$ -
26-10-90-880-8804	Principal Payment-Bonds 2013A	$ 185,000	$ 205,000	$ 256,250
26-10-90-880-8805	Principal Payment-Bonds February	$ 815,000	$ 822,560	$ 1,028,200
26-10-90-880-8822	Interest Payment- 2007 Bonds	$ 77,775	$ 73,175	$ 91,469
26-10-90-880-8823	Interest Payment- 2009	$ 81,880	$ 77,740	$ 97,175
26-10-90-880-8824	Interest Payment 2013 A	$ 114,138	$ 110,238	$ 137,797
26-10-90-880-8825	Interest Payment-Bonds February	$ 8,000	$ 8,000	$ 10,000
Total Bond & Interest Expenses		$ 1,486,793	$ 1,416,713	$ 1,770,891
TOTAL BOND & INTEREST REVENUE		$ 1,481,970	$ 1,422,560	
TOTAL BOND & INTEREST FUND EXPENSES		$ 1,507,793	$ 1,434,213	$ 1,792,766
PROFIT/LOSS		$ (25,823)	$ (11,653)	
CAPITAL IMPROVEMENTS FUND				
40-10-20-860-5600	Office Equipment	$ -	$ 3,000	$ 3,750
40-10-20-860-5615	Recreation Equipment	$ 72,398	$ 19,700	$ 24,625
40-10-20-860-5690	Computer Hardware	$ 5,000	$ -	$ -
Total Park Equipment Expenses		$ 77,398	$ 22,700	$ 28,375
40-10-90-890-5900	Miscellaneous Expense	$ 15,000	$ -	$ -
40-20-93-860-5623	Maintenance Equipment Purchase	$ 40,000	$ -	$ -
40-20-93-870-5710	Capital Improvements	$ 103,400	$ 110,000	$ 137,500
Total Park Capital Expenses		$ 103,400	$ 110,000	$ 137,500
40-40-90-870-5710	MSW Capital Improvements	$ 6,000	$ -	$ -
40-42-90-850-5510	550 Consulting Services	$ -	$ 30,000	$ 37,500
40-42-90-870-5710	550 Capital Improvements	$ -	$ 60,000	$ 75,000
40-50-90-870-5710	Pool Capital Improvements	$ 5,400	$ 7,250	$ 9,063
40-60-90-870-5710	Golf Capital Improvements	$ 50,000	$ 40,000	$ 50,000
TOTAL CAPITAL FUND REVENUE		$ 157,000	$ 240,000	
TOTAL CAPITAL FUND EXPENSES		$ 297,198	$ 269,950	$ 337,438
PROFIT/LOSS		$ (140,198)	$ (29,950)	

Account Number	Account Description	2015 Budget	2016 Budget	2016 Appropriation
SUMMARY OF BUDGET AND APPROPRIATION				
CORPORATE FUND (10)		$ 1,034,978	$ 1,207,913	$ 1,509,891
RECREATION FUND (20)		$ 2,793,116	$ 2,855,844	$ 3,569,806
RETIREMENT FUND (21)		$ 270,000	$ 275,000	$ 343,750
LIABILITY INSURANCE FUND (22)		$ 111,459	$ 78,500	$ 98,125
AUDIT FUND (23)		$ 9,600	$ 9,700	$ 12,125
HANDICAPPED RECREATION FUND (24)		$ 160,546	$ 181,884	$ 227,356
PAVING & LIGHTING FUND (25)		$ 50,355	$ 20,000	$ 25,000
BOND & INTEREST FUND (26)		$ 1,507,792	$ 1,434,213	$ 1,792,766
CAPITAL IMPROVEMENTS (40)		$ 297,198	$ 269,950	$ 337,438
	TOTALS	$ 6,235,044	$ 6,333,004	$ 7,916,257