



OREGON Park District

ESTABLISHED 1966

CELEBRATING 50 YEARS

**COMBINED BUDGET &
APPROPRIATIONS ORDINANCE**

2017-18

Creating fun for a lifetime!



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



4.7 %

Increase in facility visits



50

Years of Service to the Community



12.2

Acres/1,000 people greater than avg

Oregon Park District

The Oregon Park District Budget provides revenues and other financing sources as well as expenditures and other financing uses for the May 1, 2017 through April 30, 2018 fiscal year. The following budget and accompanying appropriations ordinance will ensure that the parks and recreation needs of our community are met. Fiscal planning and budget preparation are essential activities that help the District operate effectively and efficiently.

BUDGET PROCESS

The District began its annual budget preparation process in February. The tentative budget is developed using our board policies and our departmental requests. Our Budget will provide for the continued financial health of the District. The District's budget will provide funding for our recreation programs, care and maintenance of facilities, parks and capital improvements.

The tentative budget is formulated by our staff and then presented to the Finance Committee of our board. Upon recommendation by our Finance Committee the budget is presented to the full board and made open to public inspection for at least thirty days prior to adoption. The District must pass its annual budget and appropriations ordinance no later than July of each year.

DISTRICT GOVERNED BY

A five member volunteer Board of Commissioners. Current Board Members consist of Steve Pennock, President; Mark Tremble, Vice-President,

Dave Bakener; Gary Davis; Dan Engelkes.

PARKS & FACILITIES

The District is comprised of eleven park and building sites consisting of

approximately 102 square miles.

STAFFING

The District employs 17 full-time employees and approximately 100

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

over 159 acres. The District currently manages the Nash Recreation Center, where the central offices are located, and the Blackhawk Center.

POPULATION

The Park District's population is approximately 6,800. The boundaries of the District consist of the City of Oregon and the outlying areas, totaling approxi-

part time and seasonal employees throughout the year.

CONTACT INFORMATION

Phone: 815-732-3101

Fax: 815-732-3736

Web: www.oregonpark.org

Facebook: [oregonparkdistrict](https://www.facebook.com/oregonparkdistrict)
#oregonparkdistrict

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

***Study nature,
Love nature,
stay close to
nature. It will
never fail you.
~ Frank Lloyd
Wright***



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



Board of Commissioners

Steve Pennock
Mark Tremble
Dave Bakener
Gary Davis
Dan Engelkes

President
Vice-President
Commissioner
Commissioner
Commissioner



Administrative Staff

Erin Folk
Dan Griffin
Tina Ketter
Andrea Messenger

Executive Director
Finance & Tech Administrator
Communications & Marketing
Receptionist

erin@oregonpark.org
dan@oregonpark.org
tina@oregonpark.org
andrea@oregonpark.org



Recreation Staff

Matt Mekeel
Calvin Clothier
Jena Wehmhoefer
Debbie Leffelman
Amanda Zimmermann
Nancy Kerwin

Superintendent of Recreation
Athletic Facility Manager
Aquatics Coordinator
Events Coordinator
Recreation Program Mgr
Childrens Center Coord

matt@oregonpark.org
calvin@oregonpark.org
jena@oregonpark.org
debbie@oregonpark.org
amanda@oregonpark.org
nancy@oregonpark.org



Environmental Services

Brian Beckman
Bill Helfrick
Mary Sansone

Environmental Services Super
Maintenance
Custodian

brian@oregonpark.org
bill@oregonpark.org
mary@oregonpark.org

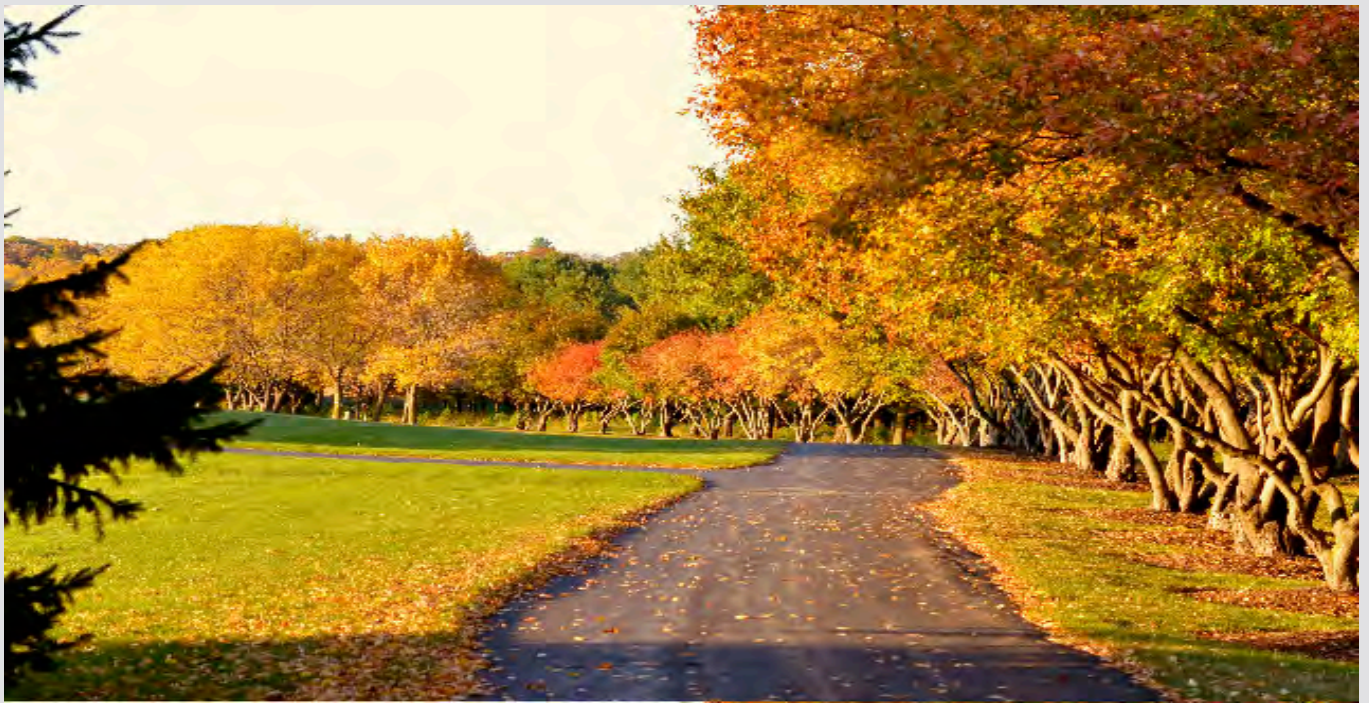


Parks Department

Andy Egyed
Brent Sufer
Tyler Hagemann

Superintendent of Parks
Parks Maintenance Super
Horticulture Maintenance Super

andy@oregonpark.org
brent@oregonpark.org
tyler@oregonpark.org



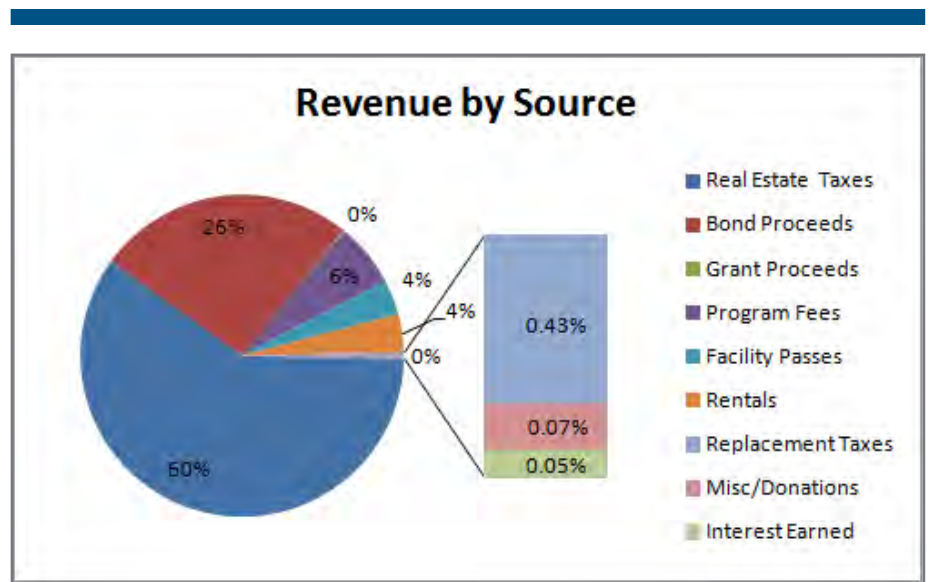
Budget Introduction & Discussion

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

REVENUE OVERVIEW

The Oregon Park District derives the majority of its revenue from real estate taxes. Other sources of revenue include grant proceeds, program fees, facility passes, facility rentals, interest and other miscellaneous income. The District annually issues a general obligation bond to assist the District in completing capital projects and to continue to maintain its facilities and infrastructure. More information on our G.O. Bonds can be found under the section labeled District Debt.

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

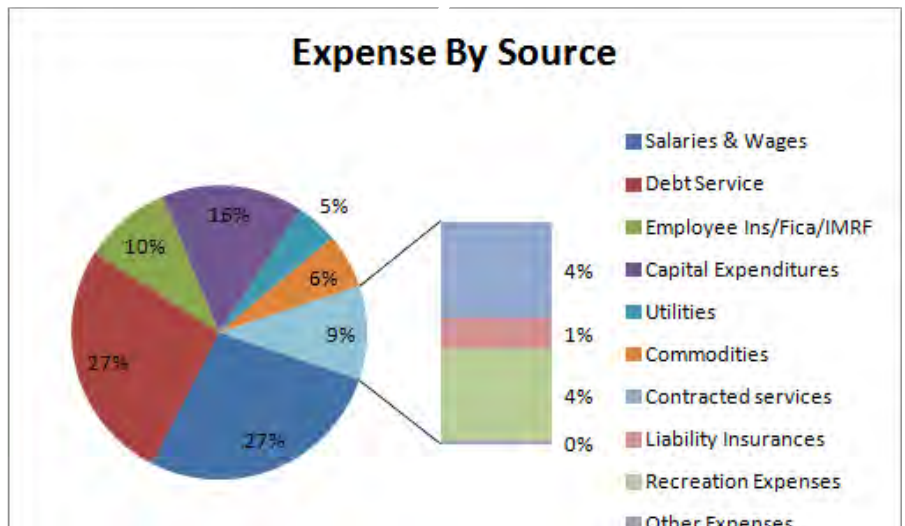


EXPENSE OVERVIEW

The majority of our expenditures are a direct result of our recreation programming. Parks and Recreation is a 'people business'; therefore salaries and wages are a large part of our budget. Attracting and retaining quality employee's is essential to the District's success. Our staff continues to search for more and more activities, programs and special events to help make Oregon a great place to 'live, work and play'.

FACILITY USAGE

The Oregon Park District operates both the Nash Recreation Center as well as the Blackhawk Center. The chart below details the annual visits to the Nash Recreation Center over the last three fiscal years. The Nash Recreation Center sees its highest use during the winter months. During the summer months the District hopes our residents are out enjoying our ten park sites.

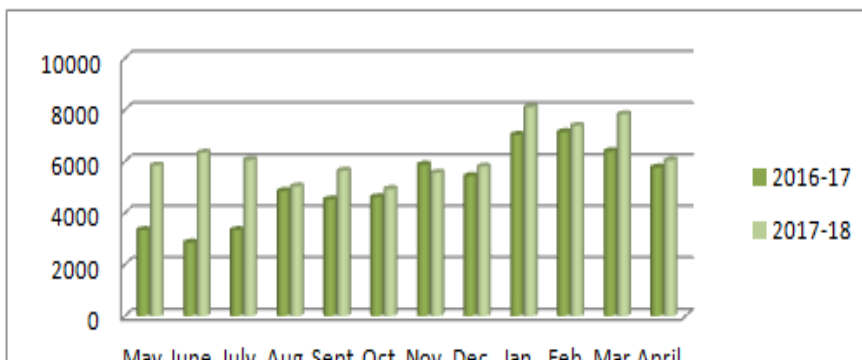


Please go to www.oregonpark.org for more information on Nash, the Blackhawk Center, or any of our parks.

YOUR TAXES

The Oregon Park District takes great strides to make sure and provide our residents with the best services without negatively affecting their tax bills. Below is the tax breakdown for a typical City of Oregon resident. The Oregon Park District receives less than 5 cents of every dollar a typical City of Oregon Resident homeowner pays.

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



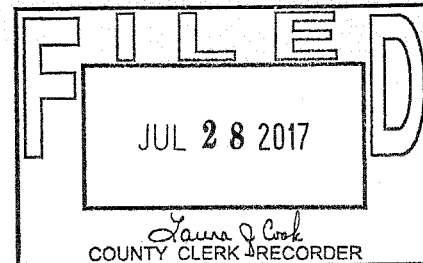
	2016-17 Budget	2016-17 Actual	2017-18 Budget	% Change
CORPORATE FUND				
Corporate Admin Revenue	\$637,730	\$642,776	\$703,355	10.29%
Corporate Admin Expense	\$678,699	\$683,509	\$720,963	6.23%
<i>Corporate Admin Balance</i>	<i>-\$40,969</i>	<i>-\$40,733</i>	<i>-\$17,608</i>	<i>-57.02%</i>
Parks Dept. Revenue	\$50	\$0	\$50	0.00%
Parks Dept. Expense	\$338,321	\$333,024	\$360,051	6.42%
<i>Parks Dept. Balance</i>	<i>-\$338,271</i>	<i>-\$333,024</i>	<i>-\$360,001</i>	<i>6.42%</i>
Blackhawk Center Revenue	\$176,080	\$176,280	\$176,080	0.00%
Blackhawk Center Expense	\$270,009	\$204,206	\$275,024	1.86%
<i>Blackhawk Center Balance</i>	<i>-\$93,929</i>	<i>-\$27,926</i>	<i>-\$98,944</i>	<i>5.34%</i>
BEGINNING FUND BALANCE	<u>\$506,620</u>	<u>\$506,620</u>	<u>\$478,437</u>	<u>-5.56%</u>
Other Financing Sources	<u>\$375,000</u>	<u>\$373,500</u>	<u>\$400,000</u>	<u>6.67%</u>
CORPORATE FUND BALANCE	\$408,451	\$478,437	\$401,885	-1.61%
	2016-17 Budget	2016-17 Actual	2017-18 Budget	% Change
RECREATION FUND				
Recreation Admin Revenue	\$622,722	\$636,980	\$677,691	8.83%
Recreation Admin Expense	\$157,160	\$182,581	\$232,088	47.68%
<i>Recreation Admin Balance</i>	<i>\$465,562</i>	<i>\$454,399</i>	<i>\$445,603</i>	<i>-4.29%</i>
<i>Maintenance Expense</i>	<i>-\$223,633</i>	<i>-\$212,050</i>	<i>-\$230,722</i>	<i>3.17%</i>
Aquatic Dept. Revenue	\$44,000	\$49,488	\$46,000	4.55%
Aquatic Dept. Expense	\$168,197	\$163,884	\$173,572	3.20%
<i>Aquatic Dept. Balance</i>	<i>-\$124,197</i>	<i>-\$114,395</i>	<i>-\$127,572</i>	<i>2.72%</i>
Athletic Dept. Revenue	\$68,650	\$75,678	\$76,600	11.58%
Athletic Dept. Expense	\$90,492	\$82,991	\$97,054	7.25%
<i>Athletic Dept. Balance</i>	<i>-\$21,842</i>	<i>-\$7,313</i>	<i>-\$20,454</i>	<i>-6.36%</i>
General Rec Revenue	\$162,100	\$154,083	\$164,085	1.22%
General Rec Expense	\$321,099	\$327,507	\$289,750	-9.76%
<i>General Rec Balance</i>	<i>-\$158,999</i>	<i>-\$173,424</i>	<i>-\$125,665</i>	<i>-20.96%</i>
Concessions Revenue	\$1,300	\$1,872	\$1,300	0.00%
Concessions Expense	\$100	\$20	\$100	0.00%
<i>Concessions Balance</i>	<i>\$1,200</i>	<i>\$1,852</i>	<i>\$1,200</i>	<i>0.00%</i>
Rental Revenue	\$11,525	\$16,484	\$11,525	0.00%
Rental Expense	\$525	\$90	\$525	0.00%
<i>Rental Balance</i>	<i>\$11,000</i>	<i>\$16,394</i>	<i>\$11,000</i>	<i>0.00%</i>
Fitness Revenue	\$38,700	\$45,728	\$45,750	18.22%
Fitness Expense	\$79,200	\$86,567	\$96,700	22.10%
<i>Fitness Balance</i>	<i>-\$40,500</i>	<i>-\$40,839</i>	<i>-\$50,950</i>	<i>25.80%</i>
BEGINNING FUND BALANCE	<u>\$349,531</u>	<u>\$349,531</u>	<u>\$374,154</u>	<u>7.04%</u>
Other Financing Sources	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>	<u>0.00%</u>
RECREATION FUND BALANCE	\$358,122	\$374,154	\$376,594	5.16%
	2016-17 Budget	2016-17 Actual	2017-18 Budget	% Change
AUDIT FUND				
Audit Fund Revenue	\$23,011	\$22,977	\$23,020	0.04%
Audit Fund Expense	<u>\$23,000</u>	<u>\$22,500</u>	<u>\$24,000</u>	<u>4.35%</u>
BEGINNING FUND BALANCE	<u>\$11,832</u>	<u>\$11,832</u>	<u>\$12,309</u>	<u>4.03%</u>
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
AUDIT FUND BALANCE	\$11,843	\$12,309	\$11,329	-4.34%
	2016-17 Budget	2016-17 Actual	2017-18 Budget	% Change
LIABILITY FUND				
Liability Fund Revenue	\$174,119	\$174,023	\$160,105	-8.05%
Liability Fund Expense	<u>\$157,686</u>	<u>\$138,315</u>	<u>\$143,242</u>	<u>-9.16%</u>
BEGINNING FUND BALANCE	<u>\$112,963</u>	<u>\$112,963</u>	<u>\$148,671</u>	<u>31.61%</u>
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
LIABILITY FUND BALANCE	\$129,396	\$148,671	\$165,533	27.93%

IMRF FUND	2016-17 Budget	2016-17 Actual	2017-18 Budget	% Change
IMRF Fund Revenue	\$130,024	\$129,970	\$115,045	-11.52%
IMRF Fund Expense	<u>\$112,750</u>	<u>\$119,459</u>	<u>\$126,200</u>	<u>11.93%</u>
BEGINNING FUND BALANCE	<u>\$68,920</u>	<u>\$68,920</u>	<u>\$79,431</u>	<u>15.25%</u>
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
IMRF FUND BALANCE	\$86,194	\$79,431	\$68,276	-20.79%
SCHOLARSHIP FUND	2016-17 Budget	2016-17 Actual	2017-18 Budget	% Change
Scholarship Fund Revenue	\$3,505	\$3,470	\$3,505	0.00%
Scholarship Fund Expense	<u>\$5,700</u>	<u>\$3,147</u>	<u>\$5,700</u>	<u>0.00%</u>
BEGINNING FUND BALANCE	<u>\$18,203</u>	<u>\$18,203</u>	<u>\$18,526</u>	<u>1.78%</u>
SCHOLARSHIP FUND BALANCE	\$16,008	\$18,526	\$16,331	2.02%
SOCIAL SECURITY FUND	2016-17 Budget	2016-17 Actual	2017-18 Budget	% Change
Social Security Fund Revenue	\$126,045	\$126,018	\$120,020	-4.78%
Social Security Fund Expense	<u>\$102,003</u>	<u>\$95,965</u>	<u>\$107,500</u>	<u>5.39%</u>
BEGINNING FUND BALANCE	<u>\$64,889</u>	<u>\$64,889</u>	<u>\$94,942</u>	<u>46.31%</u>
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
SOCIAL SECURITY FUND BALANCE	\$88,931	\$94,942	\$107,462	20.84%
POLICE FUND	2016-17 Budget	2016-17 Actual	2017-18 Budget	% Change
Police Fund Revenue	\$20,036	\$20,032	\$20,025	0.00%
Police Fund Expense	<u>\$22,500</u>	<u>\$19,436</u>	<u>\$26,330</u>	<u>0.00%</u>
BEGINNING FUND BALANCE	<u>\$48,502</u>	<u>\$48,502</u>	<u>\$49,098</u>	<u>0.00%</u>
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
POLICE FUND BALANCE	\$46,038	\$49,098	\$42,793	0.00%
PAVING & LIGHTING FUND	2016-17 Budget	2016-17 Actual	2017-18 Budget	% Change
Paving Fund Revenue	\$30,421	\$30,392	\$33,603	10.46%
Paving Fund Expense	<u>\$27,500</u>	<u>\$27,429</u>	<u>\$33,100</u>	<u>0.00%</u>
BEGINNING FUND BALANCE	<u>\$3,213</u>	<u>\$3,213</u>	<u>\$6,176</u>	<u>92.21%</u>
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
PAVING & LIGHTING FUND BALANCE	\$6,134	\$6,176	\$6,679	8.88%
BOND & INTEREST FUND	2016-17 Budget	2016-17 Actual	2017-18 Budget	% Change
Bond & Int Fund Revenue	\$1,091,603	\$1,090,470	\$1,294,930	18.63%
Bond & Int Fund Expense	<u>\$1,091,145</u>	<u>\$1,091,220</u>	<u>\$1,294,480</u>	<u>18.64%</u>
BEGINNING FUND BALANCE	<u>\$496</u>	<u>\$496</u>	<u>\$1,247</u>	<u>151.41%</u>
Other Financing Sources	<u>\$0</u>	<u>\$1,500</u>	<u>\$0</u>	<u>0.00%</u>
BOND & INTEREST FUND BALANCE	\$954	\$1,247	\$1,697	77.88%
PARK IMPROVEMENT FUND	2016-17 Budget	2016-17 Actual	2017-18 Budget	% Change
Park Improvement Fund Revenue	\$901,200	\$900,398	\$1,278,700	41.89%
Park Improvement Fund Expense	<u>\$883,298</u>	<u>\$878,607</u>	<u>\$653,915</u>	<u>-25.97%</u>
BEGINNING FUND BALANCE	<u>\$712,238</u>	<u>\$712,238</u>	<u>\$259,028</u>	<u>-63.63%</u>
Other Financing Sources	<u>-\$475,000</u>	<u>-\$475,000</u>	<u>-\$500,000</u>	<u>5.26%</u>
PARK IMPROVEMENT FUND BALANCE	\$255,140	\$259,028	\$383,813	-
DISTRICT WIDE	2016-17 Budget	2016-17 Actual	2017-18 Budget	% Change
DISTRICT WIDE - REVENUES	\$4,262,821	\$4,297,120	\$4,951,388	16.15%
DISTRICT WIDE - EXPENDITURES	\$4,753,017	\$4,672,507	\$4,891,016	2.90%
BEGINNING FUND BALANCE	<u>\$1,897,407</u>	<u>\$1,897,407</u>	<u>\$1,522,020</u>	<u>-19.78%</u>
EST OVERALL FUND BALANCE	\$1,407,211	\$1,522,020	\$1,582,392	12.45%

ORDINANCE 17-07-18

BUDGET AND APPROPRIATION ORDINANCE

**AN ORDINANCE ADOPTING THE COMBINED ANNUAL
BUDGET AND APPROPRIATION OF FUNDS FOR THE
OREGON PARK DISTRICT, OGLE COUNTY, ILLINOIS
FOR THE FISCAL YEAR BEGINNING ON THE FIRST (1st) DAY
OF MAY, 2017 AND ENDING ON THE THIRTIETH
DAY OF APRIL, 2018**



WHEREAS, the board of Commissioners of the Oregon Park District, Ogle County, Illinois, caused to be prepared in tentative form, a combined Budget & Appropriation Ordinance, and the secretary of this board made the same conveniently available for public inspection for at least thirty days prior to final action thereon, and

WHEREAS, a public hearing was held as to such Budget and Appropriation Ordinance on the 18th day of July, 2017, and notice of said hearing was given at least one week prior thereto, as required by law, and all other legal requirements have been complied with,

NOW THEREFORE, be it ordained by the Board of Park Commissioners, of the Oregon Park District, Ogle County, Illinois, as follows:

SECTION I – That the amounts herein set forth, or so much thereof as may be authorized by law and as may be needed are hereby budgeted and appropriated for the corporate purposes of the Oregon Park District, Ogle County, Illinois, to defray all necessary expenses of said Park District as specified in Section II for the fiscal year.

SECTION II – The amounts budgeted and appropriated for each object or purpose is as follows:

CORPORATE FUND

BEGINNING CASH ON HAND ON MAY 1, 2017	\$ 478,437.00
ESTIMATED REVENUE	
Property Taxes	\$ 671,855.00
Personal Property Replacement Tax	23,500.00
Interest Income	1,000.00
Rentals/Permits	175,830.00
Grants	5,500.00
Miscellaneous Income	1,800.00
TOTAL ESTIMATED REVENUE	\$ 879,485.00
Other Financing Sources	\$ 400,000.00
TOTAL FUNDS AVAILABLE	\$ 1,757,922.00
ESTIMATED EXPENDITURES	
Administration Salaries	\$ 205,238.00
Administration Wages	73,175.00

	<u>\$ 278,413.00</u>
Insurance & Benefits	235,750.00
Commissioners Expenses	2,600.00
Equipment/Website/Software Maintenance	35,000.00
Printing & Postage	10,100.00
Legal Fees & Other Professional Services	51,500.00
Travel Expenses & Staff Training	15,725.00
Office Supplies & Equipment	2,200.00
Bonds & Sundry Expenses	1,500.00
Electric	47,500.00
Water & Sewer	11,000.00
Natural Gas	12,000.00
Telephone	6,500.00
	<u>\$ 77,000.00</u>
Capital Expenditures	10,750.00
TOTAL ADMINISTRATIVE EXPENSES	<u>\$ 720,538.00</u>

PARKS DEPARTMENT

Parks Salary	164,701.00
Parks Wages	71,000.00
	<u>\$ 235,701.00</u>
Training & Vehicle Use	5,900.00
Contractual Maintenance	15,000.00
Equipment & Grounds Supplies	71,900.00
	<u>\$92,800.00</u>
Toilet Rental	6,450.00
Gas & Oil	16,000.00
Garbage Disposal	5,900.00
	<u>\$ 28,350.00</u>
Capital Expenses	3,200.00
TOTAL PARKS EXPENSES	<u>\$ 360,051.00</u>

BLACKHAWK CENTER DEPARTMENT

Blackhawk Center Salaries	79,824.00
Blackhawk Center Wages	70,000.00
	<u>\$ 149,824.00</u>
Building & Equipment Maintenance	16,500.00
Maintenance Agreements & Service	10,200.00
Building Supplies	24,800.00
Tools & Equipment	1,000.00
Electric	31,000.00
Water & Sewer	4,500.00
Natural Gas	19,500.00
Telephone	1,500.00
Garbage Disposal	2,000.00
	<u>\$ 58,500.00</u>
Capital Expenses	14,200.00

TOTAL BLACKHAWK CENTER EXPENSES	\$ 275,024.00
CORPORATE FUND TOTAL EXPENSES	\$ 1,355,612.00
ENDING CASH ON HAND	\$ 402,310.00
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 1,757,922.00</u>

RECREATION FUND

BEGINNING CASH ON HAND ON MAY 1, 2017	\$ 374,154.00
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ESTIMATED REVENUE	
Property Taxes	\$ 503,891.00
Interest Income	850.00
Miscellaneous Income	1,250.00
Gift Certificate Revenue	2,000.00
Resident Annual Passes	39,500.00
Non-Res Annual Passes	24,500.00
Resident Quarterly Passes	21,000.00
Non-Res Quarterly Passes	13,000.00
Resident Daily Fees	26,000.00
Non-Res Daily Fees	12,500.00
Nash Corporate Revenue	18,500.00
Nash Discount Days	12,500.00
Locker Rental	1,200.00
Court Fees	1,000.00
	<u>\$ 677,691.00</u>
Aquatics Revenue	46,000.00
Athletic Revenue	76,600.00
General Programs Revenue	164,085.00
Concessions Revenue	1,300.00
Nash Rental Revenue	11,525.00
Fitness Revenue	45,750.00
TOTAL ESTIMATED REVENUE	<u>\$ 1,022,951.00</u>
Other Financing Sources	<u>\$ 100,000.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 1,497,105.00</u>

ESTIMATED EXPENDITURES

BUILDING DEPARTMENT	
Building Salaries	71,197.00
Building Wages	36,000.00
	<u>\$ 107,197.00</u>
Building Maintenance	24,900.00
Maintenance Agreements	15,000.00
Vehicle Usage and Training	4,575.00
Building Equipment	5,550.00
Building Supplies	28,500.00
Capital Expenditures	45,000.00
TOTAL MAINTENANCE EXPENSES	<u>\$ 230,722.00</u>

PROGRAM DEPARTMENT

Recreation Salaries	278,464.00
Recreation Wages	<u>168,500.00</u>
	<u>\$ 446,964.00</u>
Recreation Supplies	14,950.00
Aquatic Supplies & Equipment	30,100.00
Training & Travel Expenses	17,600.00
Advertising & Entertainment Expenses	17,750.00
Banking Charges	6,500.00
Capital Expenditures	<u>17,000.00</u>
	<u>\$ 103,900.00</u>
Direct Aquatic Expenses	26,500.00
Direct Athletic Expenses	68,450.00
Direct General Recreation Expenses	120,150.00
Concession Expenses	100.00
Rental Expenses	525.00
Fitness Expenses	<u>46,700.00</u>
	<u>\$ 262,425.00</u>
Electric	47,500.00
Water & Sewer	11,000.00
Natural Gas	12,000.00
Telephone	<u>6,000.00</u>
	<u>\$ 76,500.00</u>
TOTAL PROGRAM EXPENSES	<u>\$ 889,789.00</u>

RECREATION FUND TOTAL EXPENSES	<u>\$ 1,120,512.00</u>
ENDING CASH ON HAND	<u>\$ 376,594.00</u>
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 1,497,105.00</u>

AUDIT FUND

BEGINNING CASH ON HAND ON MAY 1, 2017	<u>\$ 12,309.00</u>
ESTIMATED REVENUE	
Property Taxes	\$ 23,000.00
Interest Income	20.00
TOTAL ESTIMATED REVENUE	<u>\$ 23,020.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 35,329.00</u>
ESTIMATED EXPENDITURES	
Audit Fees	22,000.00
Other Professional Services	<u>2,000.00</u>
AUDIT FUND TOTAL EXPENSES	<u>\$ 24,000.00</u>
ENDING CASH ON HAND	<u>\$ 11,329.00</u>
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 35,329.00</u>

LIABILITY FUND

BEGINNING CASH ON HAND ON MAY 1, 2017	\$ 148,671.00
ESTIMATED REVENUE	
Property Taxes	\$ 160,000.00
Interest Income	105.00
TOTAL ESTIMATED REVENUE	<u>\$ 160,105.00</u>
Other Financing Sources	<u>\$ 0.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 308,776.00</u>
ESTIMATED EXPENDITURES	
Risk Management Salaries	69,142.00
Insurance – Building & Contents	29,400.00
Insurance – General Liability	11,200.00
Insurance – Public Official	1,000.00
Insurance – Automobile	2,500.00
Insurance – Compensation	22,500.00
Insurance – Unemployment	7,500.00
LIABILITY FUND TOTAL EXPENSES	<u>\$ 143,242.00</u>
ENDING CASH ON HAND	<u>\$ 165,534.00</u>
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 308,776.00</u>

IMRF FUND

BEGINNING CASH ON HAND ON MAY 1, 2017	\$ 79,431.00
ESTIMATED REVENUE	
Property Taxes	\$ 115,000.00
Interest Income	45.00
TOTAL ESTIMATED REVENUE	<u>\$ 115,045.00</u>
Other Financing Sources	<u>\$ 0.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 194,476.00</u>
ESTIMATED EXPENDITURES	
IMRF Expense	126,200.00
IMRF FUND TOTAL EXPENSES	<u>\$ 126,200.00</u>
ENDING CASH ON HAND	<u>\$ 68,276.00</u>
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 194,476.00</u>

SCHOLARSHIP FUND

BEGINNING CASH ON HAND ON MAY 1, 2017	<u>\$ 18,526.00</u>
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ESTIMATED REVENUE	
Donations	\$ 3,500.00
Interest Income	5.00
TOTAL ESTIMATED REVENUE	<u>\$ 3,505.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 22,031.00</u>

ESTIMATED EXPENDITURES	
Donation Expense	5,700.00

SCHOLARSHIP FUND TOTAL EXPENSES	<u>\$ 5,700.00</u>
ENDING CASH ON HAND	<u>\$ 16,331.00</u>
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 22,031.00</u>

SOCIAL SECURITY FUND

BEGINNING CASH ON HAND ON MAY 1, 2017	<u>\$ 94,942.00</u>
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ESTIMATED REVENUE	
Property Taxes	\$ 120,000.00
Interest Income	20.00
TOTAL ESTIMATED REVENUE	<u>\$ 120,020.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 214,962.00</u>

ESTIMATED EXPENDITURES	
Social Security	87,100.00
Medicare	<u>20,400.00</u>

SOCIAL SECURITY FUND TOTAL EXPENSES	<u>\$ 107,500.00</u>
ENDING CASH ON HAND	<u>\$ 107,462.00</u>
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 214,962.00</u>

POLICE FUND

BEGINNING CASH ON HAND ON MAY 1, 2017	<u>\$ 49,0.00</u>
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ESTIMATED REVENUE	
Property Taxes	\$ 20,000.00
Interest Income	25.00
Grants	0.00
TOTAL ESTIMATED REVENUE	<u>\$ 20,025.00</u>

Other Financing Sources	<u>\$ 0.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 69,123.00</u>

ESTIMATED EXPENDITURES	
Police Services	\$ 2,500.00
Training/Services/Equipment	\$ 13,000.00
Capital Improvements	\$ 10,830.00

POLICE FUND TOTAL EXPENSES	\$ 26,330.00
ENDING CASH ON HAND	\$ 42,793.00
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 69,123.00</u>

PAVING & LIGHTING FUND

BEGINNING CASH ON HAND ON MAY 1, 2017	\$ 6,176.00
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ESTIMATED REVENUE	
Property Taxes	\$ 33,593.00
Interest Income	10.00
TOTAL ESTIMATED REVENUE	\$ 33,603.00
TOTAL FUNDS AVAILABLE	\$ 39,779.00

ESTIMATED EXPENDITURES	
Park Improvements	\$ 33,100.00

PAVING & LIGHTING FUND TOTAL EXPENSES	\$ 33,100.00
Other Financing Uses	\$ 0.00
ENDING CASH ON HAND	\$ 6,679.00
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 39,779.00</u>

BOND & INTEREST FUND

BEGINNING CASH ON HAND ON MAY 1, 2016	\$ 1,247.00
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ESTIMATED REVENUE	
Property Taxes	\$ 1,294,430.00
Interest Income	500.00
Transfers From Other Funds	0.00
TOTAL ESTIMATED REVENUE	\$ 1,294,930.00
Other Financing Sources	\$ 0.00
TOTAL FUNDS AVAILABLE	\$ 1,296,177.00

ESTIMATED EXPENDITURES	
Other Professional Services	50.00
Principal	\$ 1,285,000.00
Interest	\$ 9,430.00

BOND & INTEREST FUND TOTAL EXPENSES	\$ 1,294,480.00
ENDING CASH ON HAND	\$ 1,697.00
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 1,296,177.00</u>

PARK IMPROVEMENT FUND

BEGINNING CASH ON HAND ON MAY 1, 2017	\$ 259,028.00
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ESTIMATED REVENUE	
Bond Proceeds	\$ 1,277,500.00
Interest Income	1,200.00
Grant Proceeds	0.00
TOTAL ESTIMATED REVENUE	<u>1,278,700.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 1,537,728.00</u>
ESTIMATED EXPENDITURES	
Engineering & Other Professional Services	\$ 79,500.00
Computer Upgrades	126,500.00
Park Improvements	311,900.00
Land Purchases	6,015.00
Vehicles	130,000.00
PARK IMPROVEMENT FUND TOTAL EXPENSES	<u>\$ 653,915.00</u>
Other Financing Uses	\$ -500,000.00
ENDING CASH ON HAND	<u>\$ 383,813.00</u>
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 1,537,728.00</u>

SUMMARY OF PROPOSED BUDGET & APPROPRIATIONS

CORPORATE	\$1,757,922.00
RECREATION	\$1,497,105.00
AUDIT	\$35,329.00
LIABILITY	\$308,776.00
IMRF	\$194,476.00
SCHOLARSHIP/DONATION	\$22,031.00
SOCIAL SECURITY	\$214,962.00
POLICE	\$69,123.00
PAVING & LIGHTING	\$39,779.00
BOND & INTEREST	\$1,296,177.00
PARK IMPROVEMENT	\$1,537,728.00

Each of said sums of money and the aggregate thereof are deemed necessary by this Board to defray the necessary expenses and liabilities of this District during the fiscal year beginning May 1, 2017, and ending April 30, 2018 for the respective purposes set forth.

All unexpected balances of the appropriations for the fiscal year ended April 30, 2017, and prior years are hereby specifically reappropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance, in making this appropriation in accordance with applicable law.

The receipts and revenue of said District derived from sources other than taxation and not specifically appropriated, shall constitute the general corporate fund and shall first be placed to the credit of such fund.

SECTION III – The following determinations have been made and are hereby made a part of the aforesaid budget:

- (a) An estimate of the cash on hand at the beginning of the fiscal year is expected to be \$1,522,020.
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$4,951,388.00.
- (c) An estimate of the expenditures contemplated for the fiscal year is \$4,891,015.00.
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$1,582,394.00.
- (e) An estimate of the amount of taxes to be received during the fiscal year is \$2,941,768.00.

SECTION IV – The receipts and revenues of the Oregon Park District derived from sources other than taxation and not specifically appropriated, and all unexpended balances from the preceding year not required for purposes for which they were appropriated and levied, shall constitute the General Fund and shall first be placed to the credit of such fund.

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


SECTION VI – All ordinances or parts of ordinances in conflict with any of the provisions of this ordinance be and the same are hereby repealed to the extent of such conflict. If any item or portion thereof of this budget and appropriation ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such items or the remaining portion of this ordinance.

This ordinance shall be in full force and effect immediately upon its passage.

Adopted this 18th day of July, 2017 pursuant to a roll call vote as follows:

AYES 4 ABSENT 1
NAYS 0 ABSTAIN 0

[SEAL]


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

ATTEST


Daniel J Griffin
Secretary Pro Temp

CERTIFICATION

I, Andrea Messenger, DO HEREBY CERTIFY that I am the duly appointed, qualified, and acting Secretary of the Board of Park Commissioners of the Oregon Park District, Ogle, Illinois, and as such Secretary, I am the keeper of the minutes and records of the proceedings thereof and have in my custody the books and records of said Park District.

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

COMBINED ANNUAL BUDGET AND
APPROPRIATION ORDINANCE FOR
OREGON PARK DISTRICT FOR FISCAL
YEAR BEGINNING MAY 1, 2017 AND
ENDING APRIL 30, 2018

The same being Ordinance No. 17-07-18, passed and approved at a meeting of the Board of Park Commissioners of said Park District held on the 18th day of July, 2017, that at said meeting Park Commissioners were present and upon motion duly made and seconded that said Ordinance do pass and upon the roll being called the vote of each Park Commissioner present on the question of passage of said Ordinance was duly and separately taken by ayes and nays and his name and vote recorded in the minutes of the proceedings of said Park District; that it appears from such record that Park Commissioners voted aye and Park Commissioners voted nay.

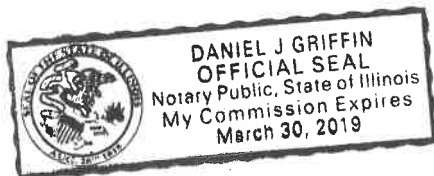
I DO FURTHER CERTIFY THAT the original Ordinance of which the foregoing is a true copy, is entrusted to my care for safekeeping, and that I am the lawful keeper of the same.

IN WITNESS WHEREOF, I have hereunto set my hand at Oregon, Ogle, Illinois, this 20th day of July, 2017.


Secretary

SUBSCRIBED AND SWORN TO
Before me this 20th day of July, 2017


Notary Public



Capital & Departmental Narratives

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

PROJECTS & EQUIPMENT FUNDED THROUGH CAPITAL RESOURCES

The District annually completes capital projects and purchases long-term equipment. Annual Capital Equipment and Project Expenses are approved with the Annual Budget and Appropriation Ordinance. The District annually lays out a capital improvement plan that incorporates short term needs as well as long term planning already initiated. The following list is a breakdown of the planned projects and equipment for the 2017-18 fiscal year.

Corporate Administrative Improvements

The majority of Corporate capital purchases and improvements revolves around the implementation of new recreation and finance software as well as associated IT hardware improvements. The District will make the transition to hosted software systems which will require much less strain on the Districts local network, reduce security vulnerabilities and verify all backups are complete. The District will also transition to Office 365 and its associated cloud services for email and communication.

Other Corporate projects include additional IT Storage, Fireproof cabinets and expenses related to the Districts

50th anniversary celebration. The District has sponsored its 6th and final concert in the park and will provide food, entertainment and an evening fireworks display.

Blackhawk Center Improvements

The Blackhawk Center will see few capital improvements during FY 18. The Extended Time Room will get a few small upgrades to include in room air conditioning and an exterior awning. The Blackhawk Center bleacher will have a new side curtain installed. The side curtain protects visitors from entering the base of the bleacher. The new curtain will have the Oregon Hawks logo displayed on it.

Building Maintenance Improvements

The building improvements included in FY 18 include repairs to the Districts main boiler and chiller system at the Nash Recreation Center as well as expenses related to the HVAC Mechanical Study. Other improvements include ADA improvements identified in our transition plan and entry/exit stair improvements. The main pool pump at Nash's pool will also be rebuilt. The spas will also be reconditioned.

Paving, Lighting and Safety Improvements

The District will continue to upgrade its security camera system with new Axis Camera and install additional

cameras in new areas of the Nash Recreation Center. The District will also install a new solar powered security camera at its primary park locations. The camera can be mounted virtually anywhere and can be moved from park to park depending upon security needs.

Pavings projects during FY 18 include seal costing of Park East and the basketball court at Fairgrounds Park. The District will also complete a full paving overlay of the trails and parking lot of Fairgrounds Park as part of its full park rehab of Fairgrounds Park.

Parks and Maintenance Improvements

Engineering projects for FY 18 include the Bike Path Engineering Project for a potential ITEP grant submission as well as the Master Plan rimaging project of Oregon Park West. New equipment will be a 2017 F250 with a Tommy gate lift in rear, 2017 F350 Dump truck with 11 foot box and a v-plow snow blade, and a diesel 997 zero turn with bagger. This equipment will be replacing older equipment that is listed for replacement on the vehicle replacement plan. Some of these trucks being replaced are 25 years old and have exceeded their life expectancy. Expenses related to the new Fairground Park improvements include playground installation expenses, improvements to the shelter, as well as new play equipment, backstop and basketball hoop.

Recreation related capital projects/improvements include implementing a new three year fitness equipment lease to upgrade aging equipment. We will also provide some additional equipment in the Prairie Room as well. Last year TRX equipment was installed (functional suspension trainer) and usage is increasing weekly. This additional equipment will compliment the current array of machines. The District will also replace digital aerobics software in the Prairie Room with a new Wellbeats software system. Facility users will now be able to participate in their own aerobics classes on their own personal schedule.

ADMINISTRATION

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

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



The District completed its 5 year Comprehensive Master Plan in 2017. The plan was developed in conjunction with Hitchcock Design Group and utilized input from the Community, Staff and the Board of Commissioners.

The plan began by assessing all of the Districts Parks and Facilities and identifying all their needs. The group then performed a needs assessment of the community. The District then prioritized all of the determined strategies for achieving success. Finally, the District developed a strategic action plan that laid out the next 5 to 10 years initiatives.

Please visit our website at www.oregonpark.org to view the Districts Comprehensive Master Plan.

Departmental Narratives

Parks Department

The Parks Department Budget provides for personnel, supplies, material, gas and diesel fuel, portable restrooms, equipment, park repairs and park improvements.

DEPARTMENTAL GOALS & OBJECTIVES FOR THE YEAR

Our first and most important goal is to provide the District a safe environment at all programs, properties and facilities. Using a proactive approach in our maintenance program will reduce unsafe conditions and liability issues to the district. Our maintenance program includes bi-monthly safety inspections using City Inspection software by Noratek that identifies any issues that could be a liability to the district. This software also keeps a permanent record of all inspections and identifies all faults which can be generated into reports for future reference.

The Department will continue to monitor our prairies and bio-swale for invasive plants and woody saplings. There is no successful native landscaping without quality stewardship. Without it a natural area can quickly become overgrown with invasive plant species and lose its beautiful aesthetics. Steps we will be taking this year include monitoring, mowing, invasive species elimination, prescribed burn and supplemental seeding if needed. We will be working with Pizzo & Associates again this year as they are contracted for stewardship of the north end of the bio-swale and learning from them the stewardship techniques they will be using in this area. Prairies create a great ecosystem that has habitat for wildflowers, grasses, birds, butterflies, mammals and reduces soil erosion. We are passionate about restoring our natural areas and keeping them beautiful for years to come.

This year we will be starting a Tree Maintenance Program by utilizing existing technologies and software to inventory our tree data. Tree tracker software allows us to develop a tree management program that allows staff to prioritize, schedule maintenance and budget quickly and effectively. This will also include all information about the trees location, species, service requests and work histories which will all be kept as a permanent record for reports and future reference. As Emerald Ash Borer (EAB) has hit us hard this year we are in a struggle to remove the dead Ash trees as they are unsightly and pose a liability. We have the opportunity now, while replacing lost Ash trees, to consider the value of diversity in tree selections. We can fortify the parks against impacts from future invasions and a changing climate by increasing the diversity of the trees we plant. The tree maintenance program will be effective in showing what trees are lost from disease and infestation and therefore helping us with species selection for a healthy future for the trees and urban forest. Trees well-suited to the conditions of their sites will be healthier, more likely to succeed, and will require fewer resources for care and maintenance. This is adding to our main objective to strive to be sustainable.

The Department will continue to follow ADA rules and regulations set forth by the department of justice. Standards set minimum requirements –both scoping and technical-for newly designed and constructed or altered state and local government facilities, public accommodations, and commercial facilities to be readily accessible to and usable by individuals with disabilities. All park improvements or alterations will be designed with ADA accessibility within the plan. This will include path of travel, parking, playgrounds, signage,

drinking fountains and bathroom facilities. It is our goal to make sure that any individual with a disability can enjoy our parks and all events that take place within our district.

Our goal this year is to continue our efforts to recycle and educate on recycling. We will continue to participate in the Christmas tree recycle program, tires, oil, paint, paper and electronics with the Ogle County Solid Waste Management Department. We also recycle at all of our events and have permanent receptacles in the parks for recycling. Recycling is not enough and we must take steps to keep recycled material out of the landfills. We will be purchasing recycled products. By creating a market for recycled products, we ensure that recycling works. We think about what we can do to help the environment and then modify the way we do them. We will do our part to reduce, reuse, rethink and recycle waste.

The District will continue to update the capital replacement plan and life cycle plan for all primary park amenities and park infrastructure. This replacement plan will build off of the 2017 comprehensive plan. Primary objectives this fiscal year include the development of the Park West Master Plan, Phase I engineering of the Lowden Trail and submit an ITEP application.

REVENUE SOURCES:

The Park Department has no direct source revenue sources and is primarily funded through general corporate fund tax revenue and capital improvement and maintenance funds.

EXPENDITURE SOURCES:

Full time staff wages were adjusted according to wage increases approved by the board. Part Time staff will be increased this year to help with the work load during early spring and fall when there is no seasonal staff working. We will utilize one employee in early spring and fall to clean bathrooms and pick up garbage. This will free up full time staff to tackle projects and events that are going on at this time. Seasonal

wages will remain the same as we did not increase or decrease the amount of staff needed to accomplish our maintenance goals for the upcoming year.

Contractual Maintenance is for repairs or improvements that are needed in the parks that we are not capable of doing in house. As a department we are doing what we can in house and relying less on contractors to perform the work. Uniforms will come up slightly to cover new employee and for shoe allowance for full time staff.

Tools and equipment costs are expected to decrease. We have purchased tools in the past few years to keep up with the diversity of work we do. Personal protective equipment (PPE) is also a must and needs to be replaced and updated as needed. Keeping staff trained and educated on the use of PPE is on our high priority list for the year and the future. Equipment/Grounds Maintaining and repairing equipment to a high standard is essential to equipment safety, equipment life, and performance.

CAPITAL IMPROVEMENT PROJECTS:

Capital Park improvements this year will start off with some renovations to Fairground Park. All blacktop will be resurfaced with a 2 inch overlay to include the bike path, drive, and parking lot. We will be revamping the exterior of the shelter to include siding, fascia, soffit, and new exterior doors. Other new amenities to the park will include an ADA accessible drinking fountain with bottle filling station, a new sitting bench, garbage receptacles, bike rack, replacement of the wooden picnic tables with a recycled plastic material, and black vinyl coated baseball back stop with new bases.

Improvements at Park West include the replacement of the south walking bridge and replacing the wooden boards on the benches with plastic recycled material. We will be purchasing additional team benches for soccer and baseball. We will resurface the tennis courts and basketball courts with a new Flex Court system which has a life expectancy of over 25 years. The court improvements will include new tennis nets, pickle ball nets and windscreen for the tennis courts. The basketball courts will be getting new back boards and poles.



DEPARTMENTAL GOALS FOR 2017-18

Perform safety checks on a bi-monthly basis to assist in identifying issues that require staff attention in an effort to reduce liability.

Identify areas that are seasonal use and require attention on a more frequent basis. Schedule additional safety checks in an effort to keep parks and amenities safe and clean.

Continue to utilize the District's ADA audit to complete park improvements and align with national standards.

Develop a tree replacement plan for all District properties.

Develop park guidelines and standards for furnishing, equipment, and service standards.

Continue to update capital replacement plan and life cycle for all primary park amenities and infrastructure.

Continue to build off of the 2017 comprehensive plan and create a park master plan for Park West.

Complete Phase I engineering of the Lowden Trail and submit an ITEP application.

Departmental Narratives

Maintenance Department

This year's maintenance budget will be focused on maintaining our current facilities and trying to keep HVAC systems running at their highest efficiency. This plan is in alliance with our Districts Master Plan that was adopted last fiscal year. We are looking forward to the capital improvement projects that are scheduled this year as most of them are items that will improve the aesthetics as well as overall efficiency and longevity of our facilities.

A large part of this fiscal year will be spent completing a mechanical study through W-T Engineering. The process will provide us with a future plan for all of our mechanical systems at the Nash Recreation Center. Once the study is completed we will be able to make pivotal decisions on the direction of the mechanical systems at the Nash Recreation Center. One of the largest decisions this will assist us with is the direction for building cooling. The ice bank chiller is over 30 years old and we are finding that parts are becoming harder to find and are more expensive.

DEPARTMENTAL GOALS & OBJECTIVES FOR THE YEAR

Among the many ongoing goals in the department such as conservation and energy efficiency, this year we are going to be taking a more in-depth look into our usage of certain commodities. Included in this will be water, electricity, natural gas, paper goods, and pool chemicals. After gathering the data for all of these items we will be able to make an informed decision on any changes that may need to be made in the future.

For the Environmental Services Staff we will be continuing our training program for new employees, and ensuring that they are trained to the high standard

we are accustomed to. As for current employees, we will continue to have trainings at a minimum every other month. These trainings are conducted with all staff from the department and are a great opportunity for information sharing and brainstorming.

REVENUE SOURCES:

The Maintenance Department has very little direct revenue generated. The primary source of funding is from facility and program fee revenue.

EXPENDITURE SOURCES:

Our electrical and natural gas budgets will both decrease this year based on the new contracted rates. It is difficult to budget for these as we cannot predict how cold the winter will be or how hot the summer, but the budget numbers are based on past experience, and current rates.

With attendance and special events increasing, we are not increasing our budget for supplies. This is due to finding many different distributors and switching to a local company for most used items. In addition to

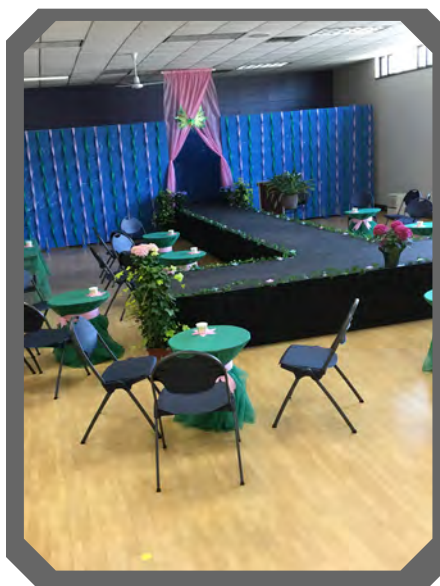
continually searching for the best price our continued preventative maintenance program is serving us well in not expanding our budgets in many areas.

Two line items that will see an expansion are the software maintenance and custodial equipment. The justification for this is that the Alpha Controls contract for Nash is being moved to be paid out of software maintenance. Alpha Controls monitors and services our building automation system. The custodial equipment budget will also increase as we are planning to purchase a commercial carpet extractor. This will extend the life of our carpets and some hard surface flooring. By purchasing the machine we will have access to it whenever we need it and we will not incur the cost of paying an outside company to clean our carpets.

CAPITAL IMPROVEMENT PROJECTS:

One of the most important items on the list is the mechanical study. This study will allow us to find the direction for forward progress when it comes to our mechanical items and infrastructure at the Nash Recreation Center. With the complexity of the Nash Recreation Center, it is very important to have a documented succession plan. This plan will not only give us direction, but also justification for any future equipment purchases or decommissioning.

Replacing some of the outdated hand dryers has been a continuing request of our patrons and staff. We plan to replace all of the hand dryers at Nash Recreation Center this year with new high velocity models that will look and function much better than the current dryers. The gymnasium at Nash will receive a few upgrades including a new paint job. Also the emergency exit stairwell to the south of the gym is in disrepair. We will be anchoring new treads to the stairs to improve the traction and extend the life of the stairs. The spa is also in need of reconditioning this year. The shell of the spa is continually breaking down due to the chemicals that it



DEPARTMENTAL GOALS FOR 2017-18

Develop a life cycle plan for mechanical systems. Comments: Staff plans to complete an HVAC study in 2017/18 to assist in identifying the most economical and effective option for mechanical system replacement.

Continue to identify and update capital replacement plan and life cycle for Nash Recreation Center and Blackhawk Center.

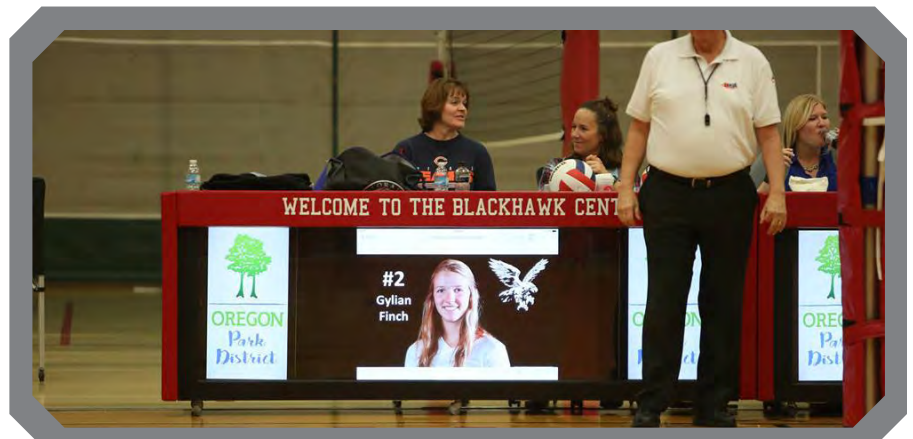
Hire and train qualified staff to improve facility operations and maintenance during all hours of operation.

Develop staff training procedures for the maintenance department in an effort to properly prepare new employees to complete building maintenance requirements and properly operate equipment.

Continue to utilize the District's ADA audit to complete park improvements which align with national standards.

is exposed to as well as the material it is made of. We will have a contractor replace the entire shell of the spa along with the coping stones and depth tiles.

The Blackhawk Center bleachers will be receiving new end caps. The end caps prevent unauthorized access under the bleachers and ensure smooth extension and retraction of the bleachers. The E.T. room at the Blackhawk center will receive a separate air conditioning unit to ensure that the growing E.T. and Camp OPD program patrons are comfortable. One of the boilers will also be replaced. The current boiler is mechanically inoperable and needs to be replaced to ensure that the facility stays warm during the winter.



Departmental Narratives

Recreation Department

The Recreation Department employs 6 full-time employees and approximately 70 part-time, seasonal, and contracted employees in recreation programming. Recreation Departments: Aquatics, Athletics, Children's Center, Recreation Programs, and Special Events. Areas of operation that fall under the Rec. Department include our indoor pool, youth and adult athletics, Children's Center programming, Extended Time programming (ET), Camp Oh-Pea-Dee, special events, and a plethora of camps/programs/activities.

The Recreation Department is continually striving to increase programming as well as improving our existing programming while simultaneously keeping expenses as low as possible with a focus on generating revenue.

DEPARTMENTAL GOALS & OBJECTIVES FOR THE YEAR

As we begin FY17-18, we have several

target goals in mind. The first will be to complete an ongoing goal from FY16-17 by implementing an inclusion program for all district programs or activities. As the need for assistance with disabled individuals or those with special needs continues to rise, so does the district's need to fill that void. We have worked in partnership with the local school as well as the Ogle County Education Cooperative to aid with training and future guidance.

Another area we will continue to work on is assessing the current programming to determine viability and needs as well as the needs of our patrons and their future trending desires and needs. This will be done on a weekly/monthly basis with a review of participation reports, budget reviews for such programs and patron surveys to assess current programming and future needs. Surveys are always a helpful tool as we prepare for future

programming and what programs we continue, adapt or add as new.

And finally we would like to get a better handle on the growing need for access to our scholarship programs and what we have to offer for individuals and families. As the demographics of the community changes, we as a district need to be able to change with it. A stronger scholarship program that is able to adapt to the changes will benefit the community tenfold. Also, as the need increases so will the desire to increase the funding opportunities involved in such.

We will continue to assess our current and future programming for ways to improve revenue. We have started this process by reviewing weekly participation reports that provide us with data to either support current programming, provide the need for changes or to guide what new programming is needed. As the area demographics change, so will the need for programming to follow. This is done by area of concentration, the department as a whole as well as the district at large.

DEPARTMENTAL GOALS FOR 2017-18

Implement an inclusion program to allow individuals with disabilities an opportunity to participate in existing recreation programs.

Utilize program participation statistics from FY 16-17 to assist in determining viability of programs and events on a continual basis. Low participation programs must be evaluated and determined to be of value to the residents we serve.

Assess the existing equipment in the fitness center and prairie room and continue to upgrade the equipment as part of an ongoing replacement plan. Comment: The fitness center is visited by over 40,000 patrons annually and is imperative we keep the equipment updated and evaluate fitness trends to ensure the District is meeting the needs of the community.

Conduct semi-annual user surveys to evaluate existing programs and identify recreation needs.

Conduct a survey aimed at low income families to specifically address the need of this population for recreational offerings.

Improve utilization of the existing scholarship fund through outreach and awareness. Develop a focus group to solicit input on program utilization and assist in identifying barriers preventing use.

Conduct a survey focused on active and aging adults to solicit input on program and facility interests.

Utilize the active adult survey data and implement new program in preparation for the spring/summer activity guide.

Departmental Narratives

Fitness Department

In reflecting at the final numbers from FY 16-17, our revenue was up about \$7,000 from what we expected, but our expenses were also about \$7,000 over budget. We will look to ways to better streamline and manage the budget in FY 18 in much the same way.

DEPARTMENTAL GOALS & OBJECTIVES FOR THE YEAR

In FY17-18, we are looking to purchase new cardio equipment which should have a direct correlation to lower maintenance costs for the district. Some of the current equipment is nearing its expected life cycle of effective use and scheduled for replacement.

In FY17-18, we will review all fitness programming/ activities to ensure what we currently offer are meeting the needs of our patrons in a cost effective manner. Changes will be made as we see fit as well as additional programming opportunities added for our patrons.

REVENUE SOURCES:

After reviewing the current programming offered and assessing the participation vs. costs, we will revise what the district offers in an effort to increase financial stability. We will continue to seek out and implement promotional programming such as this year's, Training to Transform, with an emphasis on increased participation as well as revenues. In the coming fiscal year we will utilize our participation reports alongside budget reports to better analyze what programs are profitable and which are the more highly subsidized.

There will be a continued effort to expand the current offerings from our personal trainers as well. This will include more effective marketing of what they offer as well as promotional

offerings in the future. They are a great asset to the district, but often go unnoticed due to lack of awareness/ marketing of what they can provide and offer to patrons.

EXPENDITURE SOURCES:

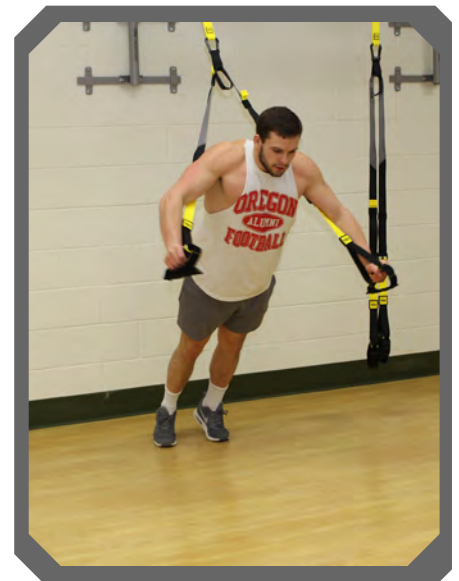
Recreation programming in general requires a fair amount of subsidization. In FY 17-18 we will better assess what the district offers by more effectively reviewing participation reports and budget reports as we progress through the fiscal year. In turn, this will provide a better handle on subsidization of our programming.

CAPITAL IMPROVEMENT PROJECTS:

We will be taking some steps to upgrade our current fitness center equipment through a 3 year lease worth approximately \$40,000 in equipment. This will include multiple cardio machine upgrades on machines that are aging quickly as well as some additional equipment as planned in the newly added Prairie Room fitness area. This will be an additional opportunity for TRX training, spin bikes, and miscellaneous aerobic equipment.

The fitness center is a staple of the Nash Recreation Center so we need to stay ahead of the game with our fitness equipment offerings as well as reduce the maintenance costs when available.

And finally, we will be providing a replacement for the Fitness on Demand with Wellbeats as an alternative option. This will bring back the on demand option for aerobics/fitness in the Prairie Room that was once served by Fitness on Demand. This could cost upwards of \$10,000 in total.



Departmental Narratives

Aquatics Department

The Aquatics Coordinator is regularly reviewing the pool schedule, water aerobics classes, and swimming lessons offered and makes adjustments as needed. She also monitors attendance during each type of swim and adjusts the number of lifeguards and managers to ensure that all shifts are adequately covered, but not over staffed. In the 2016-17 year we added deep water aerobics year round as opposed to taking the winters off in past years. We also added Saturday morning swimming lessons as an alternative time not offered in many years. Both of these two additions were successful enough to continue into the 2017-18 year. While our current pool schedule is quite full staff will continue to investigate new trends for our patrons.

The triathlon is in its 8th year and it has continued to be a success since it began in 2010. It brings in many Oregon locals and many more participants from out of town and out of state. In 2016 we had 110 participants which was an increase compared to the previous year. The triathlon is a great event that brings park district staff from many departments, board members, patrons and many of these volunteers

recruited their family members to help as well. In 2017 we are looking to make the event bigger by offering a super sprint option for children 5 years and older. This will make the event even more family friendly and get the kids active as well. This event continues to provide inspiration to get active to our members and to our community.

This year you will notice that approximately \$1,300 was spent on pool special events this year while no revenue was brought into the aquatic budget. This amount provided food, decorations, entertainment, and give-a-ways for our 5 First Fridays in the pool from Jan-May along with the World's Largest Swimming lesson, and our two Christmas movies in the pool during Candlelight walk and our 50th Open House. This was a way for us to give back to our community while "Creating fun for a lifetime" to our loyal patrons and draw in new patrons. Admission for each event was not charged as they were offered as a free benefit to our members and only a daily fee to everyone else who attended. Our turn outs were larger than expected with us drawing in on average of 200 people per event and daily fees of about \$350 were collected each of

those First Friday evenings during the events. In the 2017-18 fiscal year you will see First Fridays in the pool continuing to run November-May.

DEPARTMENTAL GOALS & OBJECTIVES FOR THE YEAR

During the 2017-18 fiscal year the aquatics department will be seeking out new opportunity for our patrons we serve. We will be continuing our First Fridays in the pool November-May and will bring back favorites such as the movies in the pool and the egg hunt in the pool and many new exciting themes to create family fun. We will also be seeking out new ways to promote our water aerobics classes by getting the class information out to doctors office where many of them are recommending the water to provide low impact fitness options for their patients.

REVENUE SOURCES:

Revenue associated with the aquatic budget is received through fees for group and private swimming lessons, water aerobics, twinges, deep water aerobics, and the triathlon.

EXPENDITURE SOURCES:

Expenses include staff wages, staff training, staff uniforms, aquatic maintenance and supplies needed to operate the facility on a daily basis.



Departmental Narratives

Events Department

The Oregon Park District puts on over 25 Special Events each year for the enjoyment of all ages. 1000's of people from Oregon and the surrounding communities attend the events on an annual basis. The majority of our events are supported by local sponsorships. Annual sponsorship revenue fluctuates based on community support, the economy, businesses chosen level of support, etc. High dollar events such as concerts in the park are sponsored in full by specific sponsors.

The two big events subsidized by OPD are the Halloween Carnival and Easter Egg Hunt events. In a small community it is often a challenge to secure sponsorships. In 2017, the District produced a new and improved sponsorship packet detailing sponsorship need, various opportunities, and benefits at various levels of sponsorship. This great tool will again be updated and improved and an active role will be made by the Rec Staff to reach out personally to all businesses in January of each year. As our events grow, so does the need for additional funding. Not often do we lose a sponsor for an event. Our efforts to keep our sponsors include personal contact with them, photos of their employees at events shared

with them post event, assisting them as needed, providing banners for the Platinum sponsors, hanging banners and including sponsors in as much promotional materials as possible, giving quarterly passes back to them for every \$500 spent, and thanking them at the holidays with a small gift.

Some of the new events/programs added last year for District's 50th Anniversary were so successful that they will stick around and become annual events. A good example is the Fairy Event and the selling of the greens at Candlelight Walk. Other events that are terrific but no longer cost effective such as Amazing Chase will no longer be offered, however the Rec Staff is replacing it with a new event/program that targets the same audience.

It is our goal to reach out to all markets and provide a variety of events to satisfy the needs of everyone in our community. Attendance for all events was up this year and the events continue to get rave reviews from the community. The partnership with the marketing department and increased promotions on facebook played a big role in the increase in participation numbers.

DEPARTMENTAL GOALS & OBJECTIVES FOR THE YEAR

The Events department goals for FY 18 include better documentation of volunteer hours and using that data to estimate the cost savings to the District. There will also be better direct documentation of expenses for special events and further attempts to utilize resources across many different events. The primary goal and objective for the next fiscal will be to better distribute and emphasize the sponsorship packets for the District. The District intends to increase sponsorship dollars and find creative ways to work cooperatively or acquire more in-kind donations for events.

REVENUE SOURCES:

A significant amount of revenue comes from sponsorships for the larger free events. Other revenue for dances, teas, classes, etc. comes from participation fees. A small amount of revenue comes from carnival tickets and raffle tickets.

EXPENDITURE SOURCES:

Event expenses will increase some this year due to some of the banners and promotional items being purchased from an event budget as opposed to the marketing line items. Typical event expenses are decorations, food, prizes, games, supplies needed, etc.

SPECIAL EVENT LISTING

Mother Son Date Night	Daddy Daughter Dance	Easter Egg Hunts
Fairy Fashion Show	Flower & Plant Sale	Triple Play Event
Touch-a-Truck	Wiggly Wag & Walk	Concerts in the Park
Brown Bag Lunches	Halloween Carnivals	Canine Costume Contest
Candlelight Walk Holiday Gift Fair	Breakfast with Santa	Mother Daughter Holiday Tea
Triathlon	Rock River Community Bicycle Night	Art in the Park & Sidewalk Painting
Family Fun Walk/Run	First Friday Pool Nights	Hunger Games Teen Night

Departmental Narratives

General Rec Department

The general recreation department consists of many different recreation programs with the largest programs consisting of Extended Time, No School Days and Camp Oh Pea Dee. Overall, this budget has been subsidized in previous years. The main objective throughout FY 18 will be to maintain a fiscally responsible output while continuing to improve and grow the programs.

DEPARTMENTAL GOALS & OBJECTIVES FOR THE YEAR

The general recreation department has a goal to increase the net revenue for Camp Oh Pea Dee and Extended Time program in order to lower the overall large subsidized amount to run these programs. This will be accomplished primarily by increased enrollment. Another goal would be to maintain the profit margin in the youth tumbling program by maintaining a consistent enrollment with our current contract agreement. Another large program in this department is the Fall Musical. The objective here is to create more fundraising before and during performance weekend in order to balance out the expenses put into this program. A new ongoing standard for adult recreation has been created for this FY. The goal is to maintain a positive net revenue by limiting expenses while offering more adult programming from previous years.

REVENUE SOURCES:

There are many differing programs within the general recreation department and therefore are a handful of main revenue sources involved. Extended Time revenue for this past FY came out slightly higher than expected. With growth expected in the next year, the revenue source is budgeted to increase by \$2,000. The No School Days programs refer to half and full days off from school

along with winter and spring break. The summer camp program revenue has an approximate \$3,000 increased proposed budget from last FY due to the current significant increased enrollment in the program. Due to our FY layout, summer camp registrations (revenue) will cross over from one FY to the next. For example, this summer (2017) we have an approximate total of 30 families registered prior to our FY end that have each paid a \$250 deposit and therefore, would fall into the previous FY. These deferments will continue to occur in years to come.

The youth tumbling program was budgeted with a higher revenue than received last FY. Therefore, a more accurate proposed budget has been prepared based off this trend. The budget has been set for \$4,000 less than the previous budgeted amount. Enrollment is expected to increase slightly this FY due to higher marketing demand. The youth recreation area contains many smaller and different programs offered throughout the year. The proposed budget has been set

for approximately \$2,000 less than the previous FY in order to align better with the previous year's trends. The primary revenue to this account is the elementary Fall Musical. The adult recreation area contains a few smaller and different programs offered throughout the year. The proposed budget has been set for approximately \$1,300 less than the previous FY to continue with the trend and stay realistic.

EXPENDITURE SOURCES:

The Extended Time program expense source mainly contains payroll, snacks, supplies, apparel. The budgeted amount is set for a lower amount of \$2,300 due to a \$5,000 payroll amount to be moved to the No School Days expense code in combination to an expected increase of enrollment and potential increase to overall ET payroll. The no school days make up of payroll and field trip payments. An increase of \$5,000 was added to this expense account due to the addition of a no school day payroll code. The summer camp account includes payroll, snack, supplies, field trips and bus contract. This expense account is expected to outweigh revenue due to the bus contract for our field trips with First Student (lowest bidder). Due to ensuring closer locations for field trips, the bus contract payments are expected to



be slightly lower than last FY. The proposed budget has been set for \$7,000 more than the previous FY budget.

The youth tumbling account includes contractual payment to Kids Spot Inc at a 90/10 split. We didn't need to pay Kids Spot as much as originally expected for last FY. Therefore, the proposed budget expense has been set for \$5,000 less than the previous budgeted amount. The youth recreation account includes supplies, apparel and payroll. Last FY budget amount was greater approximately \$1,000 than the budgeted amount. Therefore the proposed budget has been set for approximately \$1,000 more to continue with the trend. The primary expense to this account is the payroll for the elementary Fall Musical. The adult recreation account includes primarily payroll. Last FY actual budget amount was less 100% of the budgeted amount of \$1500. The proposed budget has been set for only \$100 to stay realistic with the previous FY.

Departmental Narratives

Athletics Department

The Athletic Department provides opportunities to residents and non-residents of all ages. For children aged 3-14 athletic opportunities include the following sports baseball, softball, two soccer seasons, basketball, volleyball, pickleball and cross country. Adults may participate in various athletic events such as fall and summer sand volleyball, co-ed volleyball, women's volleyball, women's basketball, co-ed softball, men's league softball and pickleball.

An increase in participation in youth soccer and the baseball/softball programs have put the district's numbers near a high that hasn't been seen in years or ever. Due to an increase in numbers it has helped boost revenue but has also increased expenses. The Athletic Department will look to continue building the numbers not only in the highlighted programs but across the board with athletic opportunities.

New to the FY 17 were the Sports 'N' Stories, Jr. NBA, TetraBrazil and Chicago Fire soccer camps. Participation for all of these programs has been very promising and will continue to be offered in the future, while looking to expand on previous successes.

A new and updated sponsorship packet was created prior to the FY 17. This has made it easier for businesses to coordinate with the Athletic Department to create more sponsorships within our youth sports programs.

Continuing to grow and expand with local businesses helps with creating a cohesive partnership between the district and the community while lessening the burden on Athletic Department program expenses.

Other opportunities provided by the Athletic Department in the FY 17 year include starting a used athletic equipment program to offer equipment to those in need, Chicago Cubs bus trip, Rockford Rivets ticket sales to benefit OPD scholarship fund and working with the Special Events Coordinator in implementing the Triple Play event.

DEPARTMENTAL GOALS & OBJECTIVES FOR THE YEAR

The Athletic Department plans to increase awareness and of local youth athletics in hopes of increasing sponsorships. Another primary goal this fiscal year is to increase overall participation in the core sports of baseball, softball, soccer and basketball.

REVENUE SOURCES:

The Athletic Department produces revenue through registration fees for youth soccer, baseball, softball, basketball, cross country, volleyball, athletic camps, adult softball, volleyball and basketball, as well as through sponsorships for youth sports teams.

EXPENDITURE SOURCES:

The Athletic Department expenses cover official and scorekeeper fees, uniforms, upgrading used/older equipment, maintaining existing equipment and purchasing supplies and awards for winning teams.



OREGON PARK DISTRICT
GOALS & OBJECTIVES
2017-18



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

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

#	Objective	Strategic Initiative	Target Date	Dept/Staff Responsible	Comments
RECREATIONAL PROGRAMMING GOAL: Provide excellent recreation programs/services and customer support that will enhance the quality of life for all citizens in the Oregon Park District.					
1	Implement an inclusion program to allow individuals with disabilities an opportunity to participate in existing recreation programs.	Programming Improvement Organizational Excellence	FY 2018 3rd Qtr	Recreation Program Manager	Guidelines have been identified for creating an inclusion program. Details are being reviewed with OCEC and other therapeutic recreation associations. Implementation of the inclusion program is scheduled for calendar year 2018.
2	Utilize program participation statistics from FY 16-17 to assist in determining viability of programs and events on a continual basis. Low participation programs must be evaluated and determined to be of value to the residents we serve.	Programming Improvement Financial Stability/Strength	On Going	Recreation Staff	Staff began to review existing programs and their viability in FY 16/17. Updated program statistics from the previous FY will be a useful tool to identify successful and unsuccessful areas.
3	Assess the existing equipment in the fitness center and prairie room and continue to upgrade the equipment as part of an ongoing replacement plan. Comment: The fitness center is visited by over 40,000 patrons annually and is imperative we keep the equipment updated and evaluate fitness trends to ensure the District is meeting the needs of the community.	Facility/Infrastructure Improvement	FY 2018 3rd Qtr	Recreation/Supt. Of Recreation	Existing equipment, age of the equipment and space were areas assessed in the spring of 2017 by multiple fitness professionals. Receipt of their recommendations has been reviewed and staff will look to update aging infrastructure and better meet the needs of those who utilize the fitness center regularly.
4	Conduct semi-annual user surveys to evaluate existing programs and identify recreation needs.	Programming Improvement Organizational Excellence Staff Improvement Customer Service	FY 2018 1st Qtr & 3rd Qtr	Recreation Staff	Community demographics and recreation trends continue to change. Conducting user surveys will provide staff with a better understanding of existing community wants and needs and program accordingly.
5	Conduct a survey aimed at low income families to specifically address the need of this population for recreational offerings.	Programming Improvement Organizational Excellence Staff Improvement Customer Service	FY 2018 3rd Qtr	Supt. Of Recreation	The District's comprehensive plan identified a significant increase in low income families over the past 10 years. Providing an outlet for these families to express their wants and needs will assist the recreation staff in better serving their needs through desired programming at an affordable price.
6	Improve utilization of the existing scholarship fund through outreach and awareness. Develop a focus group to solicit input on program utilization and assist in identifying barriers preventing use.	Programming Improvement	FY 2018 3rd Qtr	Recreation Staff	The District's scholarship fund has seen an increase in use over the past year. Additional outreach to educate our patrons who have a financial need will result in increased use and long term benefits for their children.

7	Conduct a survey focused on active and aging adults to solicit input on program and facility interests.	Programming Improvement Organizational Excellence Staff Improvement Customer Service	FY 2018 3rd Qtr	Supt. Of Recreation	The Districts comprehensive plan identified steady growth in active/aging adults not to mention a shift in their interests. Providing an outlet for these individuals to express their wants and needs will assist the recreation staff in better serving this population through desired programming.
8	Achieve program class cancellation rate of 15% or less.	Programming Improvement	FY 2018 4th Qtr	Recreation Staff	
9	Achieve program participation growth of 2% or more.	Programming Improvement	FY 2018 4th Qtr	Recreation Staff	
10	Utilize the active adult survey data and implement new program in preparation for the spring/summer activity guide.	Programming Improvement Organizational Excellence Staff Improvement Customer Service	FY 2018 4th Qtr	Recreation Staff	Results of the active adult survey will assist the recreation staff in identifying program interests and allow programming to follow suit.

PARKS GOAL: Develop and maintain park facilities and areas to meet the current and future needs of the Oregon Park District.

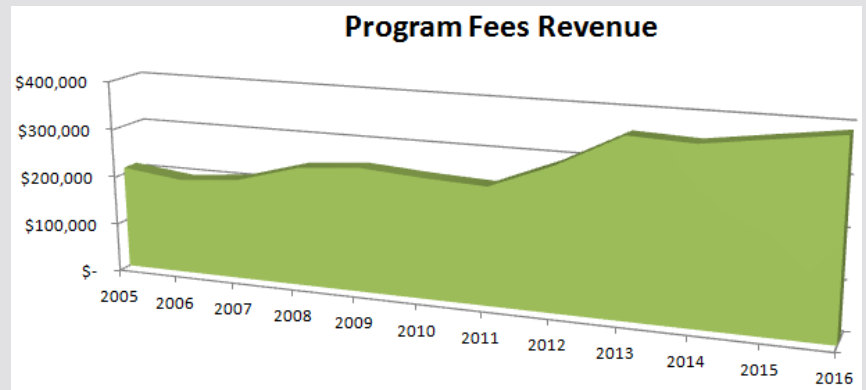
1	Perform safety checks on a bi-monthly basis to assist in identifying issues that require staff attention in an effort to reduce liability.	Facility Infrastructure Improvement	On Going	Parks Staff	Safety checks will provide staff with a better understanding of problem areas and allow for a more effective and efficient rate of repair.
2	Identify areas that are seasonal use and require attention on a more frequent basis. Schedule additional safety checks in an effort to keep parks and amenities safe and clean.	Facility Infrastructure Improvement	On Going	Parks Staff	Certain areas and amenities require more attention based on the season. Identifying these areas will allow the parks department to address the areas on a more frequent basis when needed and vice versa. Resulting in a savings to the District with regard to wages and resources.
3	Continue to utilize the District's ADA audit to complete park improvements and align with national standards.	Organizational Excellence Facility Infrastructure Improvement Customer Service	On Going	Parks Staff	Continued improvement of deficient areas creates a more accessible environment for all users.
4	Develop a tree replacement plan for all District properties.	Facility Infrastructure Improvement	FY 2018 3rd Qtr	Parks Staff	Tree removal due to storm damage and EAB has been necessary on a more frequent basis over the past few years. Developing a tree replacement program will assist staff in identifying problem areas and select trees appropriate for the desired area based on the existing conditions.
5	Develop park guidelines and standards for furnishing, equipment, and service standards.	Organizational Excellence Facility Infrastructure Improvement	FY 2018 3rd Qtr	Parks Staff	
6	Continue to update capital replacement plan and life cycle for all primary park amenities and infrastructure.	Facility Infrastructure Improvement	FY 2018 3rd Qtr	Parks Staff	Explore preferred products and materials to minimize maintenance resource requirements and extend useful life.
7	Continue to build off of the 2017 comprehensive plan and create a park master plan for Park West.	Facility Infrastructure Improvement Programming Improvement	FY 2018 4th Qtr	Parks Staff	Park west mast plan will identify existing conditions, site amenities and potential for expansion.
8	Complete Phase I engineering of the Lowden Trail and submit an ITEP application.		FY 2018 3rd Qtr	Parks Staff	The District comprehensive plan identified a community interest in additional trail options. Completion of phase I engineering for a trail connecting the community to Lowden State Park will improve the Districts chances of being selected as an ITEP grant recipient.

FACILITIES GOAL: Develop and maintain recreational facilities to meet the current and future needs of the Oregon Park District.

1	Develop a life cycle plan for mechanical systems. Comments: Staff plans to complete an HVAC study in 2017/18 to assist in identifying the most economical and effective option for mechanical system replacement.	Facility Infrastructure Improvement	FY 2018 3rd Qtr	Nash Maintenance	Replacement of the existing HVAC system will be necessary in the next few years. Completion of an HVAC study will provide the District with options that will support the District in making a replacement decision that will be beneficial at the time of installation and for years to come.
2	Continue to identify and update capital replacement plan and life cycle for Nash Recreation Center and Blackhawk Center.	Facility Infrastructure Improvement	On Going	Nash Maintenance	Assist staff in continuing to identify existing infrastructure needs to keep all facilities in the best operating condition for our users.
3	Hire and train qualified staff to improve facility operations and maintenance during all hours of operation.	Staff Improvement Organizational Excellence Customer Service	On Going	Nash Maintenance	Increasing our expectations when selecting qualified candidates and improving our training procedures will lead to better customer service during patron interaction, result in a more efficient operation, and decrease the number of employees required for specific set ups.
4	Develop staff training procedures for the maintenance department in an effort to properly prepare new employees to complete building maintenance requirements and properly operate equipment.	Staff Improvement Organizational Excellence	FY 2018 3rd Qtr	Nash Maintenance	
5	Continue to utilize, improve, and expand upon the electronic inspections of the facilities and all maintenance components.	Facility/Infrastructure Improvement	On Going	Maintenance Staff	
6	Continue to utilize the District's ADA audit to complete park improvements which align with national standards.	Organizational Excellence Facility Infrastructure Improvement Customer Service	On Going	Nash Maintenance	Continued improvement of deficient areas creates a more accessible environment for all users.
FINANCE/IT GOAL: Utilize financial resources efficiently and equitably.					
1	The Superintendent of Recreation will work to continue to reduce operating costs of recreational programming to help offset the subsidization of current programming incurred.	Financial Stability/Strength	On Going	Recreation/Supt. Of Recreation	Continuing to reduce the reliance on tax supported recreational programming district wide.
2	Offer several Marketing Trainings on the use of design software, taking pictures and public relations topics.	Staff Improvement	On Going	Marketing Staff	Utilize regular in service trainings to help better equip all Park District staff with knowledge of existing marketing tools.
3	Develop employee on-boarding program so that all staff has consistent training in park district history, safety, emergency preparedness, public relations, policies/procedures etc.	Staff Improvement	FY 2018 4th Qtr	Marketing Staff	Better prepare all part time and seasonal staff with a general overview of the District.
4	Upgrade existing website to be fully responsive and integrate social media directly into the site.	Customer Service	FY 2018 3rd Qtr	Finance/Cust. Service Staff	Improve presentation and delivery of digital content through the improvement of the Districts Website.
5	Upgrade recreation tracking software to Perfect Minds and integrate into upgraded website.	Organizational Excellence	FY 2018 3rd Qtr	Finance/Cust. Service Staff	Upgrade existing recreation tracking software to improve the internal and external communication of registration information.
6	Upgrade financial software to Smart Fusion to include Employee Self Service portal.	Organizational Excellence	FY 2018 4th Qtr	Finance/Cust. Service Staff	Upgrade the Districts financial software as required by the end of life of existing financial software.
7	Upgrade existing network infrastructure to better perform and fulfill staff needs to include local updated local workstations and transition to Office 365.	Facility/Infrastructure Improvement	FY 2018 2nd Qtr	Finance/Cust. Service Staff	Improve all existing IT systems as required by the transition of new software.
8	Improve Nash Recreation Center Public Address system to include local control of music and local volume.	Facility/Infrastructure Improvement	FY 2018 4th Qtr	Administration Staff	Give local control of music and PA capabilities to primary use areas of the Nash Rec Center.

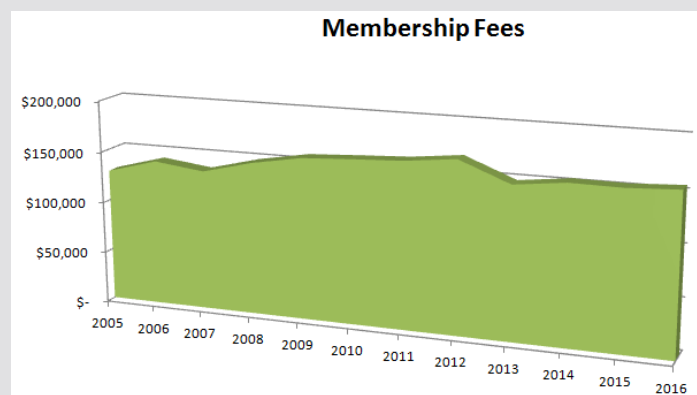
PROGRAM FEES

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



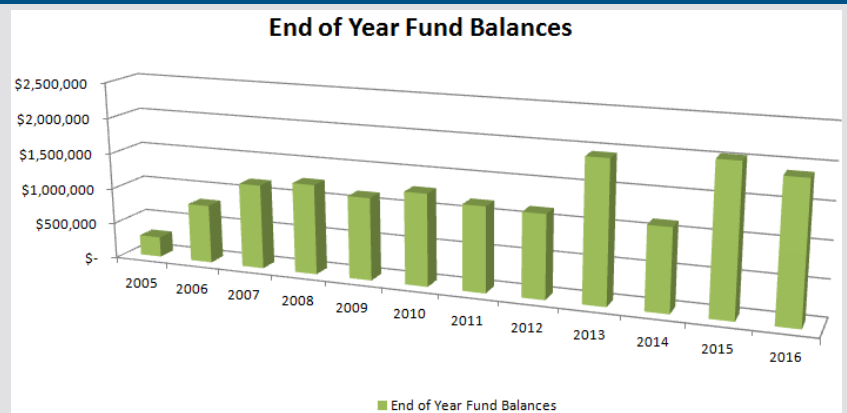
MEMBERSHIP FEES

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



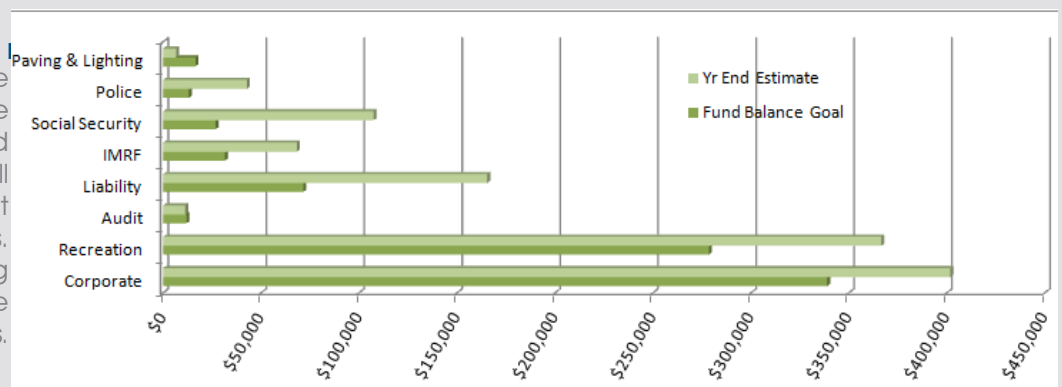
YEAR END FUND BALANCES

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



FUND BALANCE GOALS

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



CORPORATE FUND

FUND	DEPT	ACCT	ACCT NAME	2016-17 Budget	2016-17 Actual	2017-18 Budget
				EAV		EAV
			Corporate Administrative Revenue	\$608,229,549		\$671,854,717
01	10	410100	Real Estate Taxes Current	\$608,230	\$607,674	\$671,855
01	10	410200	Replacement Tax Current	\$21,500	\$27,309	\$23,500
01	10	430100	Interest Savings	\$1,000	\$560	\$1,000
01	10	460100	Misc Income	\$1,500	\$1,500	\$1,500
01	10	470100	Grants	\$5,500	\$5,733	\$5,500
			Total Admin Corporate Revenue	\$637,730	\$642,776	\$703,355

FUND	DEPT	ACCT	ACCT NAME	2016-17 Budget	2016-17 Actual	2017-18 Budget
			Corporate Administrative Expense			
01	10	511000	Salary Full-Time	\$186,926	\$188,442	\$205,238
01	10	512000	Wages Full-Time	\$36,303	\$38,430	\$37,175
01	10	513000	Wages Part-Time	\$37,500	\$33,108	\$36,000
01	10	515000	Health/Life Insurance	\$210,000	\$231,420	\$235,750
01	10	521000	Software/Website Maintenance	\$27,000	\$25,208	\$27,000
01	10	521200	Equipment Maintenance	\$8,000	\$7,065	\$8,000
01	10	522000	Printing / Publication	\$8,100	\$5,434	\$8,100
01	10	522100	Community Planning/Events	\$10,000	\$9,684	\$10,000
01	10	523000	Legal Fees	\$18,000	\$7,591	\$16,000
01	10	524000	Other Professional Services	\$15,000	\$12,709	\$15,000
01	10	526000	Dues & Subscriptions	\$10,500	\$8,589	\$10,500
01	10	527000	Car/Cell Allowance	\$6,020	\$6,328	\$6,850
01	10	527100	Staff Training	\$7,500	\$7,839	\$7,500
01	10	527200	Travel Expenses	\$1,800	\$126	\$1,800
01	10	529000	Postage / Rental	\$2,000	\$2,527	\$2,000
01	10	531000	Office Supplies	\$2,000	\$1,427	\$2,000
01	10	533000	Tools / Equipment	\$200	\$206	\$200
01	10	541000	Electric	\$48,000	\$46,119	\$47,500
01	10	542000	Water & Sewer	\$11,000	\$13,482	\$11,000
01	10	543000	Gas	\$12,500	\$15,974	\$12,000
01	10	544000	Telephone / Internet	\$4,500	\$5,564	\$6,500
01	10	587000	Sundry Expenses	\$1,500	\$703	\$1,500
01	10	589000	Commissioners Expenses	\$1,100	\$452	\$1,100
01	10	589100	Commissioners Conference	\$1,500	\$3,345	\$1,500
01	10	590000	Capital Expenditures	\$11,750	\$11,738	\$10,750
			Total Corporate Admin Expense	\$678,699	\$683,509	\$720,963
			Admin Department Balance	(\$40,969)	-\$40,733	(\$17,608)

FUND	DEPT	ACCT	ACCT NAME	2016-17 Budget	2016-17 Actual	2017-18 Budget
			Parks Revenue			
01	20	460100	Misc. Income	\$50	\$0	\$50
			Total Parks Revenue	\$50	\$0	\$50

FUND	DEPT	ACCT	ACCT NAME	2016-17 Budget	2016-17 Actual	2017-18 Budget
			Parks Expense			
01	20	511000	Salary Full-Time	\$150,921	\$152,651	\$164,701
01	20	513000	Wages Part-Time	\$28,500	\$27,301	\$28,750
01	20	514100	Wages Part-Time Seasonal	\$38,000	\$38,324	\$42,250
01	20	521100	Contractual Maintenance	\$15,000	\$12,506	\$15,000
01	20	527100	Staff Training/Dues and Subscriptions	\$2,400	\$3,404	\$3,200
01	20	527200	Uniforms / Travel / Reimbursements	\$2,700	\$1,824	\$2,700

01	20	529200	Toilet Rental	\$6,000	\$4,886	\$6,450
01	20	533000	Tools / Equipment	\$8,400	\$8,095	\$8,400
01	20	534000	Equip/Grounds Maintenance & Repai	\$21,500	\$25,796	\$21,500
01	20	534200	Athletics & Grounds Supplies	\$39,000	\$40,859	\$42,000
01	20	536000	Gas & Oil	\$20,000	\$12,475	\$16,000
01	20	545000	Garbage Disposal	\$5,900	\$4,903	\$5,900
01	20	590000	Capital Expenditures	\$0	\$0	\$3,200
Total Parks Expense				\$338,321	\$333,024	\$360,051
Parks Department Balance				(\$338,271)	-\$333,024	(\$360,001)

FUND	DEPT	ACCT	ACCT NAME	2016-17 Budget	2016-17 Actual	2017-18 Budget
Blackhawk Center Revenue						
01	30	400000	Blackhawk Center Rental	\$5,100	\$5,100	\$5,100
01	30	410000	Blackhawk Center Parking Permits	\$2,000	\$2,450	\$2,000
01	30	420000	Blackhawk Center OHS Rent	\$168,730	\$168,730	\$168,730
01	30	460100	Miscellaneous Income	\$250	\$0	\$250
Total Blackhawk Center Revenue				\$176,080	\$176,280	\$176,080

FUND	DEPT	ACCT	ACCT NAME	2016-17 Budget	2016-17 Actual	2017-18 Budget
Blackhawk Center Expense						
01	30	511000	Salary Full Time	\$74,009	\$73,269	\$79,824
01	30	513000	Wages Part Time Custodians	\$40,000	\$22,942	\$35,000
01	30	513300	Wages Building Supervisor	\$40,000	\$23,272	\$35,000
01	30	521100	Building Maintenance	\$8,000	\$11,500	\$8,000
01	30	521200	Equipment Maintenance	\$8,500	\$13,417	\$8,500
01	30	521400	Maintenance Agreements	\$8,500	\$9,258	\$10,000
01	30	524000	Other Professional Services	\$200	\$0	\$200
01	30	531000	Office Supplies	\$400	\$10	\$400
01	30	533000	Tools/Equipment	\$1,000	\$808	\$1,000
01	30	533100	Custodial Equipment	\$1,200	\$832	\$1,200
01	30	534000	Building Supplies	\$8,000	\$2,356	\$8,000
01	30	534400	Equipment Supplies	\$5,000	\$147	\$5,000
01	30	534500	Custodial Supplies	\$8,000	\$4,936	\$8,000
01	30	534700	Fitness Maintenance Supplies	\$1,000	\$0	\$1,000
01	30	538000	Recreation Supplies	\$1,200	\$885	\$1,200
01	30	541000	Electric	\$35,000	\$22,703	\$31,000
01	30	542000	Water & Sewer	\$4,500	\$4,041	\$4,500
01	30	543000	Natural Gas	\$22,000	\$11,098	\$19,500
01	30	544000	Telephone	\$1,500	\$1,166	\$1,500
01	30	550000	Garbage Disposal	\$2,000	\$1,562	\$2,000
01	30	590000	Capital Expenditures	\$0	\$0	\$14,200
Total Blackhawk Center Expense				\$270,009	\$204,206	\$275,024
Blackhawk Center Balance				(\$93,929)	(\$27,926)	(\$98,944)

CORPORATE BALANCE**(\$473,169)****(\$401,683)****(\$476,553)****RECREATION FUND**

FUND	DEPT	ACCT	ACCT NAME	2016-17 Budget	2016-17 Actual	2017-18 Budget
Administrative Recreation Revenue						
12	10	410100	Real Estate Taxes Current	\$456,172	\$455,757	\$503,891
12	10	410700	Gift Certificates Sold	\$2,000	\$1,914	\$2,000
12	10	420110	Resident Annual Passes	\$42,750	\$38,351	\$39,500
12	10	420111	Non-Res Annual Passes	\$20,000	\$25,549	\$24,500
12	10	420112	Resident Quarterly Passes	\$23,000	\$19,657	\$21,000
12	10	420113	Non-Res Quarterly Passes	\$12,000	\$13,543	\$13,000
12	10	420114	Resident Daily Fees	\$22,500	\$28,339	\$26,000
12	10	420115	Non-Res Daily Fees	\$10,000	\$15,527	\$12,500
12	10	420156	Nash Corporate	\$17,500	\$21,596	\$18,500
12	10	420157	Nash Discount Days (Fri/Sun)	\$12,500	\$13,035	\$12,500

12	10	430100	Interest Savings	\$850	\$628	\$850
12	10	441110	Locker Rental	\$1,200	\$1,040	\$1,200
12	10	441150	Court Fees	\$1,000	\$774	\$1,000
12	10	460100	Misc. Income	\$1,250	\$1,272	\$1,250
Total Administrative Recreation Revenue				\$622,722	\$636,980	\$677,691

FUND	DEPT	ACCT	ACCT NAME	2016-17 Budget	2016-17 Actual	2017-18 Budget
Administrative Recreation Expense						
12	10	511000	Salary Full-Time	\$0	\$17,081	\$54,138
12	10	512000	Rec Wages Part-Time	\$2,400	\$4,149	\$6,000
12	10	513300	Wages Building Supervisor	\$27,000	\$31,871	\$29,500
12	10	522100	Advertising/Promotional	\$11,000	\$8,504	\$11,000
12	10	524100	CCR Charges/Banking Charges	\$6,500	\$8,073	\$6,500
12	10	526000	Dues & Subscriptions	\$4,000	\$3,957	\$4,000
12	10	527000	Car/Phone Allowance	\$2,160	\$2,543	\$3,350
12	10	527100	Staff Training	\$5,000	\$5,283	\$5,000
12	10	527200	Travel Expenses	\$450	\$811	\$450
12	10	531000	Office Supplies	\$1,600	\$1,683	\$1,600
12	10	532000	Natural Resource Expenses	\$5,000	\$5,293	\$5,000
12	10	535000	First Aid Supplies	\$1,300	\$1,470	\$1,300
12	10	538000	Recreation Supplies	\$4,000	\$2,442	\$4,000
12	10	540000	Entertainment/Cable Costs	\$7,500	\$6,194	\$6,500
12	10	541000	Electric	\$48,000	\$46,119	\$47,500
12	10	542000	Water & Sewer	\$11,000	\$13,140	\$11,000
12	10	543000	Gas	\$12,500	\$15,974	\$12,000
12	10	544000	Telephone / Internet	\$4,500	\$5,581	\$6,000
12	10	587000	Sundry Expenses	\$250	\$0	\$250
12	10	590000	Capital Expenditures	\$3,000	\$2,413	\$17,000
Total Administrative Recreation Expense				\$157,160	\$182,581	\$232,088
Rec Admin Balance				\$465,562	\$454,399	\$445,603

FUND	DEPT	ACCT	ACCT NAME	2016-17 Budget	2016-17 Actual	2017-18 Budget
Building Maintenance Dept Expense						
12	30	511000	Salary Full-Time	\$67,273	\$67,383	\$71,197
12	30	513000	Wages Part-Time	\$34,000	\$34,792	\$36,000
12	30	521000	Software Maintenance	\$1,000	\$2,889	\$2,900
12	30	521100	Building Maintenance	\$11,000	\$11,482	\$11,000
12	30	521200	Equipment Maintenance	\$11,000	\$12,780	\$11,000
12	30	521400	Maintenance Agreements	\$15,500	\$10,985	\$15,000
12	30	527000	Car / Phone Allowance	\$1,200	\$485	\$575
12	30	527100	Staff Training	\$4,000	\$3,201	\$4,000
12	30	533000	Tools/Equipment	\$1,500	\$1,454	\$1,500
12	30	533100	Custodial Equipment	\$1,200	\$384	\$4,050
12	30	534000	Building Supplies	\$15,000	\$9,851	\$15,000
12	30	534400	Equipment Supplies	\$6,000	\$487	\$6,000
12	30	534500	Custodial Supplies	\$7,500	\$8,514	\$7,500
12	30	590000	Capital Expenditures	\$47,460	\$47,363	\$45,000
Total Maintenance Dept Expense				(\$223,633)	(\$212,050)	(\$230,722)

FUND	DEPT	ACCT	ACCT NAME	2016-17 Budget	2016-17 Actual	2017-18 Budget
Aquatic Dept Revenue						
12	40	491230	Swim Lessons	\$22,000	\$24,336	\$23,000
12	40	491331	Water Aerobics	\$16,000	\$20,626	\$18,000
12	40	491334	Lifeguard Training	\$1,000	\$100	\$500
12	40	491335	Triathlon	\$4,000	\$3,590	\$4,000
12	40	491512	Pool Special Events	\$1,000	\$836	\$500
Total Aquatic Dept Revenue				\$44,000	\$49,488	\$46,000

FUND	DEPT	ACCT	ACCT NAME	2016-17 Budget	2016-17 Actual	2017-18 Budget
Aquatic Department Expense						
12	40	511000	Salary Full-Time	\$40,697	\$40,697	\$43,072
12	40	513100	Wages Lifeguards	\$45,000	\$47,081	\$47,000
12	40	513200	Wages Pool Managers	\$31,000	\$29,974	\$31,000
12	40	527100	Staff Training	\$3,000	\$2,480	\$3,000
12	40	533200	Aquatic Equipment / Maintenance	\$10,000	\$8,679	\$10,000
12	40	534600	Aquatic Supplies	\$10,000	\$9,726	\$10,000
12	40	538000	Recreation Supplies	\$3,000	\$1,611	\$3,000
12	40	591230	Swim Lessons	\$11,000	\$11,016	\$12,000
12	40	591331	Water Aerobics	\$8,500	\$8,506	\$8,500
12	40	591334	Lifeguard Training	\$2,500	\$448	\$2,500
12	40	591335	Triathlon	\$3,000	\$2,295	\$3,000
12	40	591512	Pool Special Events	\$500	\$1,370	\$500
Total Aquatic Dept Expense				\$168,197	\$163,884	\$173,572
Aquatic Dept Balance				(\$124,197)	-\$114,395	(\$127,572)

FUND	DEPT	ACCT	ACCT NAME	2016-17 Budget	2016-17 Actual	2017-18 Budget
Athletic Dept Revenue						
12	50	491210	Little Athletes	\$1,200	\$845	\$1,200
12	50	491240	Soccer	\$20,000	\$25,373	\$25,000
12	50	491241	1st-2nd Grade Basketball	\$1,500	\$2,850	\$2,500
12	50	491243	Basketball 3-6 Boys	\$2,500	\$669	\$3,000
12	50	491244	Basketball 3-6 Girls	\$2,500	\$6,121	\$3,000
12	50	491245	T-Ball	\$2,800	\$2,100	\$2,200
12	50	491246	Little League	\$3,750	\$5,355	\$2,700
12	50	491247	Jr. Girls Softball	\$2,000	\$3,714	\$3,100
12	50	491248	Intermediate Girls Softball	\$2,000	\$1,634	\$1,200
12	50	491250	Leon Gasmund	\$2,700	\$3,128	\$2,900
12	50	491251	Sandy Koufax	\$1,000	\$1,750	\$1,500
12	50	491255	Coaches Pitch	\$2,300	\$2,712	\$2,000
12	50	491258	Athletic Camps	\$10,000	\$4,690	\$7,500
12	50	491262	Tae Kwon Do	\$3,000	\$3,936	\$0
12	50	491265	Girls Minor League	\$0	\$0	\$2,000
12	50	491268	Junior High CC	\$1,000	\$756	\$1,000
12	50	491278	Youth Volleyball	\$1,000	\$825	\$1,000
12	50	491343	Sand Volleyball League	\$1,800	\$1,650	\$2,200
12	50	491344	Competitive Volleyball	\$3,500	\$1,633	\$4,000
12	50	491348	Men's Softball	\$1,500	\$650	\$1,500
12	50	491350	Co-ed Softball	\$2,100	\$2,100	\$2,100
12	50	491414	Sports Bus Trips	\$0	\$0	\$3,000
12	50	491530	Sports Special Events	\$500	\$3,188	\$2,000
Total Athletic Dept Revenue				\$68,650	\$75,678	\$76,600

FUND	DEPT	ACCT	ACCT NAME	2016-17 Budget	2016-17 Actual	2017-18 Budget
Athletic Dept Expense						
12	50	511000	Salary Full-Time	\$17,392	\$19,256	\$19,904
12	50	513000	Wages Part-Time	\$5,000	\$530	\$5,000
12	50	527100	Staff Training	\$800	\$599	\$800
12	50	538000	Recreation Supplies	\$800	\$207	\$800
12	50	591210	Little Athletes	\$1,000	\$268	\$1,000
12	50	591240	Soccer	\$14,000	\$11,660	\$14,000
12	50	591241	1st-2nd Grade Basketball	\$600	\$1,467	\$600
12	50	591243	Basketball 3-6 Boys	\$3,000	\$4,038	\$3,500
12	50	591244	Basketball 3-6 Girls	\$3,000	\$4,356	\$3,500
12	50	591245	T-Ball	\$1,000	\$1,374	\$1,000
12	50	591246	Little League	\$1,300	\$3,517	\$1,450
12	50	591247	Jr. Girls Softball	\$3,500	\$2,177	\$3,500
12	50	591248	Intermediate Girls Softball	\$1,200	\$2,608	\$2,500

12	50	591250	Leon Gasmund	\$3,500	\$3,875	\$3,500
12	50	591251	Sandy Koufax	\$1,000	\$1,321	\$2,500
12	50	591255	Coaches Pitch	\$1,000	\$1,182	\$1,000
12	50	591258	Athletic Camps	\$10,500	\$4,780	\$7,500
12	50	591262	Tae Kwon Do	\$2,000	\$2,756	\$0
12	50	591265	Girls Minor League	\$0	\$0	\$2,100
12	50	591268	Junior High CC	\$500	\$962	\$500
12	50	591278	Youth Volleyball	\$1,600	\$1,369	\$1,600
12	50	591343	Sand Volleyball League	\$500	\$203	\$500
12	50	591344	Competitive Volleyball	\$2,500	\$2,895	\$2,500
12	50	591348	Men's Softball	\$4,500	\$2,404	\$4,500
12	50	591350	Co-ed Softball	\$2,800	\$2,026	\$2,800
12	50	591414	Sports Bus Trips	\$0	\$0	\$3,000
12	50	591530	Sports Special Events	\$500	\$352	\$500
12	50	596240	Other Program Equip	\$5,000	\$5,279	\$5,000
12	50	596250	Baseball Program Equip	\$2,000	\$1,531	\$2,000
Total Athletic Dept Expense				\$90,492	\$82,991	\$97,054
Athletic Dept Balance				(\$21,842)	-\$7,313	(\$20,454)

FUND	DEPT	ACCT	ACCT NAME	2016-17 Budget	2016-17 Actual	2017-18 Budget
General Dept Revenue						
12	60	491100	Children's Center P.S.	\$32,000	\$26,753	\$32,000
12	60	491101	CC Summer Camp / Computer Class	\$2,500	\$1,268	\$2,500
12	60	491201	Extended Time	\$35,000	\$42,664	\$37,000
12	60	491214	No School Days	\$8,000	\$8,047	\$6,700
12	60	491215	Youth Tumbling	\$22,400	\$17,240	\$17,000
12	60	491288	Youth Recreation	\$13,200	\$10,865	\$11,700
12	60	491376	Summer Camps	\$31,150	\$25,318	\$34,000
12	60	491388	Adult Recreation	\$1,800	\$461	\$500
12	60	491414	General Bus Trips	\$350	\$3,050	\$4,585
12	60	491510	Special Events - Concerts	\$7,600	\$8,719	\$7,900
12	60	491511	Holiday Events	\$1,900	\$2,278	\$2,200
12	60	491512	Special Event - Slam N Jam	\$1,500	\$0	\$800
12	60	491513	Special Events - Dances/Canine/Othe	\$3,800	\$6,181	\$6,000
12	60	491521	Farm Market/Plant/Misc	\$900	\$1,239	\$1,200
Total General Dept Revenue				\$162,100	\$154,083	\$164,085

FUND	DEPT	ACCT	ACCT NAME	2016-17 Budget	2016-17 Actual	2017-18 Budget
General Recreation Expense						
12	60	511000	Salary Full-Time	\$195,484	\$195,225	\$161,350
12	60	527100	Staff Training	\$1,000	\$1,120	\$1,000
12	60	538000	Recreation Supplies	\$750	\$359	\$750
12	60	591100	Children's Center P.S.	\$11,500	\$9,581	\$11,500
12	60	591101	CC Summer Camp / Computer Class	\$500	\$1,318	\$500
12	60	591201	Extended Time	\$26,600	\$32,423	\$24,300
12	60	591214	No School Days	\$5,700	\$1,398	\$6,500
12	60	591215	Youth Tumbling	\$20,700	\$16,559	\$15,800
12	60	591288	Youth Recreation	\$10,000	\$12,345	\$11,000
12	60	591376	Summer Camps	\$28,900	\$31,559	\$36,000
12	60	591388	Adult Recreation	\$1,500	\$0	\$100
12	60	591414	General Bus Trips	\$315	\$6,562	\$850
12	60	591510	Special Events - Concerts	\$7,000	\$7,471	\$7,400
12	60	591511	Holiday Events	\$4,250	\$4,622	\$4,700
12	60	591512	Special Event - Slam N Jam	\$2,500	\$1,499	\$1,000
12	60	591513	Special Events - Dances/Canine/Othe	\$3,800	\$5,303	\$6,000
12	60	591521	Farm Market/Plant/Misc	\$600	\$161	\$1,000
Total General Dept Expense				\$321,099	\$327,507	\$289,750
General Dept Balance				(\$158,999)	(\$173,424)	(\$125,665)

FUND	DEPT	ACCT	ACCT NAME	2016-17 Budget	2016-17 Actual	2017-18 Budget
			Concessions Dept Revenue			
12	70	450100	Product Sales	\$900	\$1,293	\$900
12	70	450130	Sales Commissions	\$400	\$579	\$400
			Total Concessions Dept Revenue	\$1,300	\$1,872	\$1,300
			Concessions Dept Expense			
12	70	538100	Product Vending Expense	\$50	\$0	\$50
12	70	582000	Taxes/Sales	\$50	\$20	\$50
			Total Concessions Dept Expense	\$100	\$20	\$100
			Concessions Dept Balance	\$1,200	\$1,852	\$1,200

FUND	DEPT	ACCT	ACCT NAME	2016-17 Budget	2016-17 Actual	2017-18 Budget
			Rental Dept Revenue			
12	80	441100	Nash Rental	\$8,500	\$10,969	\$8,500
12	80	441110	Outside Rental	\$3,000	\$5,515	\$3,000
12	80	441130	Picnic Pack	\$25	\$0	\$25
			Total Rental Dept Revenue	\$11,525	\$16,484	\$11,525

FUND	DEPT	ACCT	ACCT NAME	2016-17 Budget	2016-17 Actual	2017-18 Budget
			Rental Dept Expense			
12	80	521200	Equipment Maintenance	\$500	\$0	\$500
12	80	538000	Recreation Supplies	\$25	\$90	\$25
			Total Rental Dept Expense	\$525	\$90	\$525
			Rental Dept Balance	\$11,000	\$16,394	\$11,000

FUND	DEPT	ACCT	ACCT NAME	2016-17 Budget	2016-17 Actual	2017-18 Budget
			Fitness Dept Revenue			
12	90	491309	Personal Training	\$15,000	\$22,075	\$21,000
12	90	491310	Aerobics with Aimee	\$4,200	\$3,449	\$3,750
12	90	491322	Boot Camp Fitness	\$13,000	\$7,937	\$9,000
12	90	491323	Zumba	\$1,500	\$4,142	\$4,000
12	90	491366	Misc. P.T. Challenges/Classes	\$5,000	\$8,126	\$8,000
			Total Fitness Dept Revenue	\$38,700	\$45,728	\$45,750

FUND	DEPT	ACCT	ACCT NAME	2016-17 Budget	2016-17 Actual	2017-18 Budget
			Fitness Dept Expense			
12	90	513400	Wages Fitness Center Sup.	\$45,000	\$49,340	\$50,000
12	90	534600	Fitness Maintenance	\$5,000	\$418	\$3,500
12	90	534700	Fitness Maintenance Supplies	\$6,500	\$5,189	\$6,500
12	90	538000	Recreation Supplies	\$500	\$372	\$500
12	90	538200	Pacers Club Supplies	\$600	\$234	\$500
12	90	591309	Personal Training	\$7,000	\$20,538	\$21,000
12	90	591310	Aerobics with Aimee	\$3,000	\$2,817	\$3,000
12	90	591322	Boot Camp Fitness	\$7,200	\$5,323	\$6,200
12	90	591323	Zumba	\$400	\$1,859	\$1,500
12	90	591366	Misc. P.T. Challenges/Classes	\$3,500	\$339	\$3,500
12	90	599300	Aerobic Class Materials & Supplies	\$500	\$137	\$500
			Total Fitness Dept Expense	\$79,200	\$86,567	\$96,700
			Fitness Balance	(\$40,500)	-\$40,839	(\$50,950)

AUDIT FUND

FUND	DEPT	ACCT	ACCT NAME	2016-17 Budget	2016-17 Actual	2017-18 Budget
Audit Revenue						
13	10	410100	Real Estate Taxes Current	\$22,991	\$22,971	\$23,000
13	10	430100	Interest Savings	\$20	\$6	\$20
Total Audit Revenue				\$23,011	\$22,977	\$23,020
Audit Expense						
13	10	524000	Other Professional Services	\$0	\$0	\$2,000
13	10	528000	Audit	\$23,000	\$22,500	\$22,000
Total Audit Expense				\$23,000	\$22,500	\$24,000
Audit Fund Balance				\$11	\$477	(\$980)

LIABILITY FUND

FUND	DEPT	ACCT	ACCT NAME	2016-17 Budget	2016-17 Actual	2017-18 Budget
Liability Revenue						
14	10	410100	Real Estate Taxes Current	\$174,014	\$173,855	\$160,000
14	10	430100	Interest Savings	\$105	\$168	\$105
14	10	460100	Misc. Income	\$0	\$0	\$0
Total Liability Revenue				\$174,119	\$174,023	\$160,105
Liability Expense						
14	10	511000	Salary Full-Time	\$55,836	\$59,108	\$69,142
14	10	552000	Park/Facility Inspection Software Maint	\$2,000	\$1,960	\$2,000
14	10	553000	Building & Contents	\$26,500	\$26,410	\$27,400
14	10	554000	General Liability	\$10,650	\$12,303	\$11,200
14	10	555000	Public Official/Wrongful Acts	\$950	\$932	\$1,000
14	10	556000	Automobile	\$3,750	\$3,787	\$2,500
14	10	557000	Workers Compensation	\$40,000	\$26,429	\$22,500
14	10	558000	Unemployment	\$18,000	\$7,386	\$7,500
Total Liability Expense				\$157,686	\$138,315	\$143,242
Liability Fund Balance				\$16,433	\$35,708	\$16,863

IMRF FUND

FUND	DEPT	ACCT	ACCT NAME	2016-17 Budget	2016-17 Actual	2017-18 Budget
IMRF Revenue						
15	10	410100	Real Estate Taxes Current	\$129,979	\$129,861	\$115,000
15	10	430100	Interest Savings	\$45	\$109	\$45
Total IMRF Revenue				\$130,024	\$129,970	\$115,045
IMRF Expense						
15	10	518000	IMRF	\$112,750	\$119,459	\$126,200
15	10	524000	Other Professional Services	\$0	\$0	\$0
Total IMRF Expense				\$112,750	\$119,459	\$126,200
IMRF Fund Balance				\$17,274	\$10,511	(\$11,155)

SCHOLARSHIP FUND

FUND	DEPT	ACCT	ACCT NAME	2016-17 Budget	2016-17 Actual	2017-18 Budget
Scholarship Revenue						
16	10	430100	Interest Savings	\$5	\$9	\$5
16	10	470110	Scholarship Donations	\$250	\$1,635	\$250
16	10	470200	Children's Center Donations	\$50	\$414	\$50
16	10	470300	Memorial Donations	\$3,200	\$1,412	\$3,200
Total Scholarship Revenue				\$3,505	\$3,470	\$3,505
Scholarship Expense						
16	10	570110	Scholarship Donations	\$500	\$256	\$500
16	10	570200	Children's Center Donations	\$2,000	\$418	\$2,000
16	10	570300	Memorial Donations	\$3,200	\$2,472	\$3,200
Total Scholarship Expense				\$5,700	\$3,147	\$5,700
Scholarship Fund Balance				(\$2,195)	\$323	(\$2,195)

SOCIAL SECURITY FUND

FUND	DEPT	ACCT	ACCT NAME	2016-17 Budget	2016-17 Actual	2017-18 Budget
Social Security Revenue						
18	10	410100	Real Estate Taxes Current	\$126,025	\$125,911	\$120,000
18	10	430100	Interest Savings	\$20	\$108	\$20
Total Social Security Revenue				\$126,045	\$126,018	\$120,020
Social Security Expense						
18	10	519000	FICA	\$82,669	\$77,863	\$87,100
18	10	519100	Medicare	\$19,334	\$18,103	\$20,400
Total Social Security Expense				\$102,003	\$95,965	\$107,500
Social Security Fund Balance				\$24,042	\$30,053	\$12,520

POLICE FUND

FUND	DEPT	ACCT	ACCT NAME	2016-17 Budget	2016-17 Actual	2017-18 Budget
Police Revenue						
19	10	410100	Real Estate Taxes Current	\$20,011	\$19,993	\$20,000
19	10	430100	Interest Savings	\$25	\$40	\$25
19	10	460100	Grants	\$0	\$0	\$0
Total Police Revenue				\$20,036	\$20,032	\$20,025
Police Expense						
19	10	512000	Safety Event Expense	\$2,500	\$518	\$2,500
19	10	524000	Other Professional Services	\$12,000	\$12,002	\$12,000
19	10	533000	Tools / Equipment	\$1,000	\$0	\$1,000
19	10	590000	Capital Expenditures	\$7,000	\$6,916	\$10,830
Total Police Expense				\$22,500	\$19,436	\$26,330
Police Fund Balance				(\$2,464)	\$596	(\$6,305)

PAVING AND LIGHTING FUND

FUND	DEPT	ACCT	ACCT NAME	2016-17 Budget	2016-17 Actual	2017-18 Budget
Paving and Lighting Revenue						
20	10	410100	Real Estate Taxes Current	\$30,411	\$30,383	\$33,593
20	10	430100	Interest Savings	\$10	\$10	\$10

Total Paving & Lighting Revenue \$30,421 \$30,392 \$33,603

FUND	DEPT	ACCT	ACCT NAME	2016-17 Budget	2016-17 Actual	2017-18 Budget
Paving and Lighting Expense						
20	10	524000	Other Professional Services	\$0	\$0	\$0
20	10	563000	Building Improvements	\$0	\$0	\$0
20	10	564000	Park Improvements	\$27,500	\$27,429	\$33,100
Total Paving & Lighting Expense				\$27,500	\$27,429	\$33,100
Paving & Lighting Fund Balance				\$2,921	\$2,963	\$503

BOND & INTEREST FUND

FUND	DEPT	ACCT	ACCT NAME	2016-17 Budget	2016-17 Actual	2017-18 Budget
Bond and Interest Fund Revenue						
37	10	410100	Real Estate Taxes Current	\$1,091,103	\$1,090,108	\$1,294,430
37	10	430100	Interest Savings	\$500	\$363	\$500
Total Bond Revenue				\$1,091,603	\$1,090,470	\$1,294,930

FUND	DEPT	ACCT	ACCT NAME	2016-17 Budget	2016-17 Actual	2017-18 Budget
Bond and Interest Expense						
37	10	524000	Other Professional Services	\$50	\$125	\$50
37	10	588000	Principal	\$1,083,750	\$1,083,750	\$1,285,000
37	10	588100	Interest	\$7,345	\$7,345	\$9,430
Total Bond Expense				\$1,091,145	\$1,091,220	\$1,294,480
Bond Fund Balance				\$458	(\$749)	\$450

PARK IMPROVEMENT FUND

FUND	DEPT	ACCT	ACCT NAME	2016-17 Budget	2016-17 Actual	2017-18 Budget
Park Improvement Revenue						
46	10	430100	Interest Savings	\$1,200	\$398	\$1,200
46	10	470100	Grants	\$0	\$0	\$0
46	10	470110	Donations	\$0	\$0	\$0
46	10	470120	Bond Proceeds	\$900,000	\$900,000	\$1,277,500
Total Park Revenue				\$901,200	\$900,398	\$1,278,700

FUND	DEPT	ACCT	ACCT NAME	2016-17 Budget	2016-17 Actual	2017-18 Budget
Total Park Improvement Expense						
46	10	524000	Other Professional Services	\$11,000	\$11,808	\$11,000
46	10	525000	Engineering	\$0	\$0	\$68,500
46	10	560000	Computer Upgrades	\$0	\$0	\$126,500
46	10	561000	Land Purchases	\$6,043	\$6,043	\$6,015
46	10	564000	Park & Blding Improvements	\$866,255	\$860,756	\$311,900
46	10	567700	Vehicles Equipment	\$0	\$0	\$130,000
Total Park Expense				\$883,298	\$878,607	\$653,915

Park Fund Balance				\$17,902	\$21,790	\$624,785
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Grand Total All Revenues \$4,262,821 \$4,297,120 \$4,951,388
Grand Total All Expense \$4,753,017 \$4,672,507 \$4,891,016

Grand Total Fund Balance				(\$490,196)	(\$375,387)	\$60,372
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304 S. 5th Street
PO Box 237
Oregon, IL 61061
Tel: 815-732-3101
Fax: 815-732-3736
E: info@oregonpark.org