



OREGON Park District

ESTABLISHED 1966

COMBINED BUDGET &
APPROPRIATIONS ORDINANCE

2018-19

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!



24,000+

Program Participants



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, 2018 through April 30, 2019 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 ten park and building sites consisting of over 159

STAFFING

The District employs 16 full-time employees and approximately 100 part time and seasonal employees throughout the year.

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.”

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

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 approximately 102 square miles.

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***

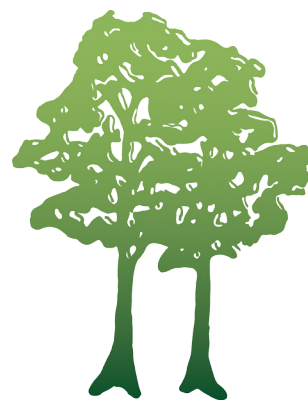
Our greatest asset, and the key to our success, is our people. We ARE a people business!



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
Andrea Messenger

Executive Director
Finance & Tech Administrator
Receptionist

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



Recreation Staff

Tina Ketter
Jason Schlieben
Jena Wehmhoefer
Debbie Leffelman
Amanda Zimmermann
Jacquie Caposey

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

tina@oregonpark.org
jason@oregonpark.org
jena@oregonpark.org
debbie@oregonpark.org
amanda@oregonpark.org
jacquie@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

	2017-18	2017-18	2018-19	% Change
CORPORATE FUND	Budget	Actual	Budget	
Corporate Admin Revenue	\$703,355	\$710,091	\$704,745	0.20%
Corporate Admin Expense	\$720,963	\$684,243	\$722,677	0.24%
<i>Corporate Admin Balance</i>	<i>-\$17,608</i>	<i>\$25,848</i>	<i>-\$17,932</i>	<i>1.84%</i>
Parks Dept. Revenue	\$50	\$759	\$50	0.00%
Parks Dept. Expense	\$360,051	\$339,704	\$397,378	10.37%
<i>Parks Dept. Balance</i>	<i>-\$360,001</i>	<i>-\$338,945</i>	<i>-\$397,328</i>	<i>10.37%</i>
Blackhawk Center Revenue	\$176,080	\$174,261	\$56,240	-68.06%
Blackhawk Center Expense	\$275,024	\$229,478	\$60,532	-77.99%
<i>Blackhawk Center Balance</i>	<i>-\$98,944</i>	<i>-\$55,218</i>	<i>-\$4,292</i>	<i>-95.66%</i>
BEGINNING FUND BALANCE	<u>\$478,437</u>	<u>\$479,776</u>	<u>\$511,462</u>	<u>6.90%</u>
Other Financing Sources	<u>\$400,000</u>	<u>\$400,000</u>	<u>\$400,000</u>	<u>0.00%</u>
CORPORATE FUND BALANCE	\$401,884	\$511,462	\$491,910	22.40%
	2017-18	2017-18	2018-19	% Change
RECREATION FUND	Budget	Actual	Budget	
Recreation Admin Revenue	\$677,691	\$674,661	\$676,434	-0.19%
Recreation Admin Expense	\$232,088	\$241,894	\$257,218	10.83%
<i>Recreation Admin Balance</i>	<i>\$445,603</i>	<i>\$432,767</i>	<i>\$419,215</i>	<i>-5.92%</i>
<i>Maintenance Expense</i>	<i>-\$230,722</i>	<i>-\$218,771</i>	<i>-\$260,518</i>	<i>12.91%</i>
Aquatic Dept. Revenue	\$46,000	\$47,766	\$46,000	0.00%
Aquatic Dept. Expense	\$173,572	\$174,491	\$178,756	2.99%
<i>Aquatic Dept. Balance</i>	<i>-\$127,572</i>	<i>-\$126,725</i>	<i>-\$132,756</i>	<i>4.06%</i>
Athletic Dept. Revenue	\$76,600	\$72,086	\$76,520	-0.10%
Athletic Dept. Expense	\$97,054	\$97,955	\$127,688	31.56%
<i>Athletic Dept. Balance</i>	<i>-\$20,454</i>	<i>-\$25,869</i>	<i>-\$51,168</i>	<i>150.16%</i>
General Rec Revenue	\$164,085	\$207,885	\$202,700	23.53%
General Rec Expense	\$289,750	\$320,392	\$308,811	6.58%
<i>General Rec Balance</i>	<i>-\$125,665</i>	<i>-\$112,507</i>	<i>-\$106,111</i>	<i>-15.56%</i>
Concessions Revenue	\$1,300	\$1,105	\$1,300	0.00%
Concessions Expense	\$100	\$26	\$100	0.00%
<i>Concessions Balance</i>	<i>\$1,200</i>	<i>\$1,079</i>	<i>\$1,200</i>	<i>0.00%</i>
Rental Revenue	\$11,525	\$17,670	\$14,525	26.03%
Rental Expense	\$525	\$0	\$275	-47.62%
<i>Rental Balance</i>	<i>\$11,000</i>	<i>\$17,670</i>	<i>\$14,250</i>	<i>29.55%</i>
Fitness Revenue	\$45,750	\$32,306	\$33,000	-27.87%
Fitness Expense	\$96,700	\$82,053	\$81,500	-15.72%
<i>Fitness Balance</i>	<i>-\$50,950</i>	<i>-\$49,747</i>	<i>-\$48,500</i>	<i>-4.81%</i>
BEGINNING FUND BALANCE	<u>\$374,154</u>	<u>\$373,460</u>	<u>\$391,357</u>	<u>4.60%</u>
Other Financing Sources	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$150,000</u>	<u>50.00%</u>
RECREATION FUND BALANCE	\$376,594	\$391,357	\$376,969	0.10%
	2017-18	2017-18	2018-19	% Change
AUDIT FUND	Budget	Actual	Budget	
Audit Fund Revenue	\$23,020	\$23,004	\$21,998	-4.44%
Audit Fund Expense	\$24,000	\$21,500	\$20,000	-16.67%
BEGINNING FUND BALANCE	<u>\$12,309</u>	<u>\$12,309</u>	<u>\$13,813</u>	<u>12.21%</u>
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
AUDIT FUND BALANCE	\$11,329	\$13,813	\$15,810	39.56%
	2017-18	2017-18	2018-19	% Change
LIABILITY FUND	Budget	Actual	Budget	
Liability Fund Revenue	\$160,105	\$160,418	\$150,343	-6.10%
Liability Fund Expense	<u>\$143,242</u>	<u>\$149,896</u>	<u>\$147,019</u>	<u>2.64%</u>
BEGINNING FUND BALANCE	<u>\$148,671</u>	<u>\$148,671</u>	<u>\$159,193</u>	<u>7.08%</u>
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
LIABILITY FUND BALANCE	\$165,534	\$159,193	\$162,517	-1.82%

IMRF FUND	2017-18 Budget	2017-18 Actual	2018-19 Budget	% Change
IMRF Fund Revenue	\$115,045	\$115,299	\$125,195	8.82%
IMRF Fund Expense	<u>\$126,200</u>	<u>\$117,420</u>	<u>\$114,777</u>	-9.05%
BEGINNING FUND BALANCE	<u>\$79,431</u>	<u>\$91,688</u>	<u>\$89,568</u>	12.76%
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0.00%
IMRF FUND BALANCE	\$68,276	\$89,568	\$99,986	46.44%
SCHOLARSHIP FUND	2017-18 Budget	2017-18 Actual	2018-19 Budget	% Change
Scholarship Fund Revenue	\$3,505	\$5,795	\$14,075	301.57%
Scholarship Fund Expense	<u>\$5,700</u>	<u>\$4,692</u>	<u>\$10,000</u>	75.44%
BEGINNING FUND BALANCE	<u>\$18,526</u>	<u>\$18,526</u>	<u>\$19,630</u>	5.96%
SCHOLARSHIP FUND BALANCE	\$16,331	\$19,630	\$23,705	45.15%
SOCIAL SECURITY FUND	2017-18 Budget	2017-18 Actual	2018-19 Budget	% Change
Social Security Fund Revenue	\$120,020	\$120,323	\$110,275	-8.12%
Social Security Fund Expense	<u>\$107,500</u>	<u>\$102,795</u>	<u>\$102,500</u>	-4.65%
BEGINNING FUND BALANCE	<u>\$94,942</u>	<u>\$94,923</u>	<u>\$112,451</u>	18.44%
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0.00%
SOCIAL SECURITY FUND BALANCE	\$107,462	\$112,451	\$120,226	11.88%
POLICE FUND	2017-18 Budget	2017-18 Actual	2018-19 Budget	% Change
Police Fund Revenue	\$20,025	\$20,103	\$20,067	0.21%
Police Fund Expense	<u>\$26,330</u>	<u>\$22,955</u>	<u>\$22,750</u>	-13.60%
BEGINNING FUND BALANCE	<u>\$49,098</u>	<u>\$49,105</u>	<u>\$46,253</u>	-5.79%
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0.00%
POLICE FUND BALANCE	\$42,793	\$46,253	\$43,570	1.82%
PAVING & LIGHTING FUND	2017-18 Budget	2017-18 Actual	2018-19 Budget	% Change
Paving Fund Revenue	\$33,603	\$33,638	\$33,842	0.71%
Paving Fund Expense	<u>\$33,100</u>	<u>\$33,100</u>	<u>\$0</u>	0.00%
BEGINNING FUND BALANCE	<u>\$6,176</u>	<u>\$6,176</u>	<u>\$6,714</u>	8.70%
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0.00%
PAVING & LIGHTING FUND BALANCE	\$6,679	\$6,714	\$40,556	507.21%
CAPITAL REPLACEMENT FUND	2017-18 Budget	2017-18 Actual	2018-19 Budget	% Change
BEGINNING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	-
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$65,000</u>	-
CAPITAL REPLACEMENT FUND BALANCE	\$0	\$0	\$65,000	-
BOND & INTEREST FUND	2017-18 Budget	2017-18 Actual	2018-19 Budget	% Change
Bond & Int Fund Revenue	\$1,294,930	\$1,295,636	\$1,316,975	1.70%
Bond & Int Fund Expense	<u>\$1,294,480</u>	<u>\$1,294,680</u>	<u>\$1,316,198</u>	1.68%
BEGINNING FUND BALANCE	<u>\$1,247</u>	<u>-\$254</u>	<u>\$702</u>	-43.70%
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0.00%
BOND & INTEREST FUND BALANCE	\$1,697	\$702	\$1,479	-12.84%
PARK IMPROVEMENT FUND	2017-18 Budget	2017-18 Actual	2018-19 Budget	% Change
Park Improvement Fund Revenue	\$1,278,700	\$1,300,639	\$1,320,500	3.27%
Park Improvement Fund Expense	<u>\$653,915</u>	<u>\$645,787</u>	<u>\$688,593</u>	5.30%
BEGINNING FUND BALANCE	<u>\$259,028</u>	<u>\$259,084</u>	<u>\$413,936</u>	59.80%
Other Financing Sources	<u>-\$500,000</u>	<u>-\$500,000</u>	<u>-\$615,000</u>	23.00%
PARK IMPROVEMENT FUND BALANCE	\$383,813	\$413,936	\$430,843	-
DISTRICT WIDE	2017-18 Budget	2017-18 Actual	2018-19 Budget	% Change
DISTRICT WIDE - REVENUES	\$4,951,389	\$5,013,445	\$4,924,784	-0.54%
DISTRICT WIDE - EXPENDITURES	\$4,891,016	\$4,781,832	\$4,817,291	-1.51%
BEGINNING FUND BALANCE	<u>\$1,522,019</u>	<u>\$1,533,464</u>	<u>\$1,765,077</u>	15.97%
EST OVERALL FUND BALANCE	\$1,582,392	\$1,765,077	\$1,872,570	18.34%

ORDINANCE 18-07-10**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, 2018 AND ENDING ON THE THIRTIETH
DAY OF APRIL, 2019**

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 10th day of July, 2018, 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, 2018	<u>\$ 511,462.00</u>
ESTIMATED REVENUE	
Property Taxes	\$ 676,245.00
Personal Property Replacement Tax	18,000.00
Interest Income	1,300.00
Rentals/Permits	56,240.00
Grants	5,700.00
Miscellaneous Income	<u>3,550.00</u>
TOTAL ESTIMATED REVENUE	<u>\$ 761,035.00</u>
Other Financing Sources	<u>\$ 400,000.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 1,672,496.00</u>
ESTIMATED EXPENDITURES	
Administration Salaries	\$ 191,042.00
Administration Wages	<u>69,335.00</u>

	<u>\$ 260,377.00</u>
Insurance & Benefits	230,000.00
Commissioners Expenses	4,000.00
Equipment/Website/Software Maintenance	38,950.00
Printing & Postage	10,000.00
Legal Fees & Other Professional Services	49,000.00
Travel Expenses & Staff Training	16,200.00
Office Supplies & Equipment	2,500.00
Bonds & Sundry Expenses	1,250.00
Electric	50,000.00
Water & Sewer	15,000.00
Natural Gas	12,000.00
Telephone	<u>6,900.00</u>
	<u>\$ 83,900.00</u>
Capital Expenditures	<u>23,500.00</u>
TOTAL ADMINISTRATIVE EXPENSES	<u>\$ 719,677.00</u>
PARKS DEPARTMENT	
Parks Salary	164,098.00
Parks Wages	<u>71,250.00</u>
	<u>\$ 235,348.00</u>
Training & Vehicle Use	5,900.00
Contractual Maintenance	18,000.00
Equipment & Grounds Supplies	<u>88,400.00</u>
	<u>\$ 112,300.00</u>
Toilet Rental	7,400.00
Gas & Oil	16,000.00
Garbage Disposal	<u>5,900.00</u>
	<u>\$ 29,300.00</u>
Capital Expenses	<u>20,430.00</u>
TOTAL PARKS EXPENSES	<u>\$ 397,378.00</u>
BLACKHAWK CENTER DEPARTMENT	
Blackhawk Center Salaries	19,132.00
Blackhawk Center Wages	<u>13,000.00</u>
	<u>\$ 32,132.00</u>
Building & Equipment Maintenance	3,500.00
Maintenance Agreements & Service	2,900.00
Building Supplies	4,500.00
Tools & Equipment	0.00
Electric	9,500.00
Water & Sewer	4,000.00
Natural Gas	3,000.00
Telephone	250.00
Garbage Disposal	750.00
	<u>\$ 17,500.00</u>
Capital Expenses	0.00

TOTAL BLACKHAWK CENTER EXPENSES	\$ 60,532.00
CORPORATE FUND TOTAL EXPENSES	\$ 1,180,587.00
ENDING CASH ON HAND	\$ 491,910.00
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 1,672,496.00</u>

RECREATION FUND

BEGINNING CASH ON HAND ON MAY 1, 2018	\$ 391,357.00
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ESTIMATED REVENUE

Property Taxes	\$ 507,184.00
Interest Income	1,000.00
Miscellaneous Income	1,500.00
Gift Certificate Revenue	2,000.00
Resident Annual Passes	35,000.00
Non-Res Annual Passes	24,500.00
Resident Quarterly Passes	18,000.00
Non-Res Quarterly Passes	13,000.00
Resident Daily Fees	26,000.00
Non-Res Daily Fees	14,000.00
Nash Corporate Revenue	20,000.00
Nash Discount Days	12,500.00
Locker Rental	1,000.00
Court Fees	750.00
	<u>\$ 676,434.00</u>
Aquatics Revenue	46,000.00
Athletic Revenue	76,520.00
General Programs Revenue	202,700.00
Concessions Revenue	1,300.00
Nash Rental Revenue	14,525.00
Fitness Revenue	33,000.00
TOTAL ESTIMATED REVENUE	<u>\$ 1,050,479.00</u>
Other Financing Sources	<u>\$ 150,000.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 1,591,836.00</u>

ESTIMATED EXPENDITURES

BUILDING DEPARTMENT

Building Salaries	111,918.00
Building Wages	26,000.00
	<u>\$ 137,918.00</u>
Building Maintenance	26,900.00
Maintenance Agreements	15,000.00
Vehicle Usage and Training	4,600.00
Building Equipment	5,500.00
Building Supplies	30,000.00
Capital Expenditures	40,600.00
TOTAL MAINTENANCE EXPENSES	<u>\$ 260,518.00</u>

PROGRAM DEPARTMENT

Recreation Salaries	277,474.00
Recreation Wages	167,500.00
	<u>\$ 444,974.00</u>
Recreation Supplies	14,550.00
Aquatic Supplies & Equipment	33,100.00
Training & Travel Expenses	19,800.00
Advertising & Entertainment Expenses	19,750.00
Banking Charges	6,500.00
Capital Expenditures	36,650.00
	<u>\$ 130,350.00</u>
Direct Aquatic Expenses	25,000.00
Direct Athletic Expenses	72,400.00
Direct General Recreation Expenses	158,350.00
Concession Expenses	100.00
Rental Expenses	275.00
Fitness Expenses	39,000.00
	<u>\$ 295,125.00</u>
Electric	50,000.00
Water & Sewer	15,000.00
Natural Gas	12,000.00
Telephone	6,900.00
	<u>\$ 83,900.00</u>
TOTAL PROGRAM EXPENSES	<u>\$ 954,349.00</u>
RECREATION FUND TOTAL EXPENSES	<u>\$ 1,214,867.00</u>
ENDING CASH ON HAND	<u>\$ 376,969.00</u>
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 1,591,836.00</u>

AUDIT FUND

BEGINNING CASH ON HAND ON MAY 1, 2018	<u>\$ 13,813.00</u>
ESTIMATED REVENUE	
Property Taxes	\$ 21,978.00
Interest Income	20.00
TOTAL ESTIMATED REVENUE	<u>\$ 21,998.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 35,810.00</u>
ESTIMATED EXPENDITURES	
Audit Fees	20,000.00
Other Professional Services	<u>0.00</u>
AUDIT FUND TOTAL EXPENSES	<u>\$ 20,000.00</u>
ENDING CASH ON HAND	<u>\$ 15,810.00</u>
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 35,810.00</u>

LIABILITY FUND

BEGINNING CASH ON HAND ON MAY 1, 2018	\$ 159,193.00
ESTIMATED REVENUE	
Property Taxes	\$ 149,991.00
Interest Income	350.00
TOTAL ESTIMATED REVENUE	<u>\$ 150,341.00</u>
Other Financing Sources	<u>\$ 0.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 309,534.00</u>
ESTIMATED EXPENDITURES	
Risk Management Salaries	61,223.00
Insurance – Building & Contents	27,950.00
Insurance – General Liability	11,500.00
Insurance – Public Official	1,000.00
Insurance – Automobile	3,000.00
Insurance – Compensation	28,000.00
Insurance – Unemployment	8,000.00
LIABILITY FUND TOTAL EXPENSES	<u>\$ 140,673.00</u>
ENDING CASH ON HAND	<u>\$ 168,861.00</u>
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 309,534.00</u>

IMRF FUND

BEGINNING CASH ON HAND ON MAY 1, 2018	\$ 89,568.00
ESTIMATED REVENUE	
Property Taxes	\$ 124,970.00
Interest Income	225.00
TOTAL ESTIMATED REVENUE	<u>\$ 125,195.00</u>
Other Financing Sources	<u>\$ 0.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 214,763.00</u>
ESTIMATED EXPENDITURES	
IMRF Expense	114,777.00
IMRF FUND TOTAL EXPENSES	<u>\$ 114,777.00</u>
ENDING CASH ON HAND	<u>\$ 99,986.00</u>
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 214,763.00</u>

SCHOLARSHIP FUND

BEGINNING CASH ON HAND ON MAY 1, 2018	<u>\$ 19,630.00</u>
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ESTIMATED REVENUE	
Donations	\$ 14,050.00
Interest Income	25.00
TOTAL ESTIMATED REVENUE	<u>\$ 14,075.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 33,705.00</u>

ESTIMATED EXPENDITURES	
Donation Expense	10,000.00

SCHOLARSHIP FUND TOTAL EXPENSES	<u>\$ 10,000.00</u>
ENDING CASH ON HAND	<u>\$ 23,705.00</u>
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 33,705.00</u>

SOCIAL SECURITY FUND

BEGINNING CASH ON HAND ON MAY 1, 2018	<u>\$ 112,451.00</u>
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ESTIMATED REVENUE	
Property Taxes	\$ 110,025.00
Interest Income	250.00
TOTAL ESTIMATED REVENUE	<u>\$ 110,275.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 222,726.00</u>

ESTIMATED EXPENDITURES	
Social Security	83,000.00
Medicare	<u>19,500.00</u>

SOCIAL SECURITY FUND TOTAL EXPENSES	<u>\$ 102,500.00</u>
ENDING CASH ON HAND	<u>\$ 152,226.00</u>
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 222,726.00</u>

POLICE FUND

BEGINNING CASH ON HAND ON MAY 1, 2018	<u>\$ 46,253.00</u>
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ESTIMATED REVENUE	
Property Taxes	\$ 20,017.00
Interest Income	50.00
Grants	<u>0.00</u>
TOTAL ESTIMATED REVENUE	<u>\$ 20,067.00</u>

Other Financing Sources	<u>\$ 0.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 66,320.00</u>

ESTIMATED EXPENDITURES	
Police Services	\$ 3,000.00
Training/Services/Equipment	\$ 12,500.00
Capital Improvements	\$ 7,250.00

POLICE FUND TOTAL EXPENSES	\$ 22,750.00
ENDING CASH ON HAND	\$ 43,570.00
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 66,320.00</u>

PAVING & LIGHTING FUND

BEGINNING CASH ON HAND ON MAY 1, 2018	\$ 6,714.00
ESTIMATED REVENUE	
Property Taxes	\$ 33,812.00
Interest Income	30.00
TOTAL ESTIMATED REVENUE	\$ 33,842.00
TOTAL FUNDS AVAILABLE	\$ 40,556.00
ESTIMATED EXPENDITURES	
Park Improvements	\$ 0.00
PAVING & LIGHTING FUND TOTAL EXPENSES	\$ 0.00
Other Financing Uses	\$ 0.00
ENDING CASH ON HAND	\$ 40,556.00
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 40,556.00</u>

CAPITAL REPLACEMENT FUND

BEGINNING CASH ON HAND ON MAY 1, 2018	\$ 0.00
ESTIMATED REVENUE	
Interest Income	50.00
Transfers From Other Funds	0.00
TOTAL ESTIMATED REVENUE	\$ 50.00
Other Financing Sources	\$ 65,000.00
TOTAL FUNDS AVAILABLE	\$ 65,050.00
ESTIMATED EXPENDITURES	
Other Professional Services	50.00
CAPITAL REPLACEMENT FUND TOTAL EXPENSES	\$ 50.00
ENDING CASH ON HAND	\$ 65,000.00
<u>TOTAL FUNDS ALLOCATED</u>	<u>\$ 65,050.00</u>

BOND & INTEREST FUND

BEGINNING CASH ON HAND ON MAY 1, 2018	\$ 702.00
ESTIMATED REVENUE	
Property Taxes	\$ 1,316,175.00
Interest Income	800.00

Transfers From Other Funds	0.00
TOTAL ESTIMATED REVENUE	<u>\$ 1,316,975.00</u>
Other Financing Sources	<u>\$ 0.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 1,317,677.00</u>
ESTIMATED EXPENDITURES	
Other Professional Services	50.00
Principal	\$ 1,300,000.00
Interest	<u>\$ 16,148.00</u>
BOND & INTEREST FUND TOTAL EXPENSES	<u>\$ 1,316,198.00</u>
ENDING CASH ON HAND	<u>\$ 1,479.00</u>
TOTAL FUNDS ALLOCATED	<u>\$ 1,317,677.00</u>

PARK IMPROVEMENT FUND

BEGINNING CASH ON HAND ON MAY 1, 2018	<u>\$ 413,936.00</u>
ESTIMATED REVENUE	
Bond Proceeds	\$ 1,320,000.00
Interest Income	500.00
Grant Proceeds	0.00
TOTAL ESTIMATED REVENUE	<u>1,320,500.00</u>
TOTAL FUNDS AVAILABLE	<u>\$ 1,734,436.00</u>
ESTIMATED EXPENDITURES	
Engineering & Other Professional Services	\$ 231,500.00
Computer Upgrades	46,500.00
Park Improvements	356,600.00
Land Purchases	3,100.00
Vehicles	50,893.00
PARK IMPROVEMENT FUND TOTAL EXPENSES	<u>\$ 688,593.00</u>
Other Financing Uses	<u>\$ 615,000.00</u>
ENDING CASH ON HAND	<u>\$ 430,843.00</u>
TOTAL FUNDS ALLOCATED	<u>\$ 1,734,436.00</u>

SUMMARY OF PROPOSED BUDGET & APPROPRIATIONS

CORPORATE	\$1,672,496.00
RECREATION	\$1,591,836.00
AUDIT	\$35,810.00
LIABILITY	\$309,534.00
IMRF	\$214,763.00
SCHOLARSHIP/DONATION	\$33,705.00
SOCIAL SECURITY	\$222,726.00
POLICE	\$66,320.00

PAVING & LIGHTING	\$40,556.00
CAPITAL REPLACEMENT	\$65,500.00
BOND & INTEREST	\$1,317,677.00
PARK IMPROVEMENT	\$1,734,436.00

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, 2018, and ending April 30, 2019 for the respective purposes set forth.

All unexpected balances of the appropriations for the fiscal year ended April 30, 2018, 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 \$1,765,077.
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$4,924,781.00.
- (c) An estimate of the expenditures contemplated for the fiscal year is \$4,817,290.00.
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$1,872,569.00.
- (e) An estimate of the amount of taxes to be received during the fiscal year is \$2,960,396.00.

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 10th day of July, 2018 pursuant to a roll call vote as follows:

AYES 5 ABSENT 0
NAYS 0 ABSTAIN 0

[SEAL]


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

ATTEST


Andrea Messenger
Secretary

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.

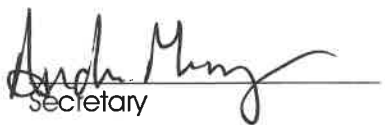
I DO FURTHER CERTIFY that the attached and foregoing is a true and correct copy of that certain Ordinance entitled:

COMBINED ANNUAL BUDGET AND
APPROPRIATION ORDINANCE FOR
OREGON PARK DISTRICT FOR FISCAL
YEAR BEGINNING MAY 1, 2018 AND
ENDING APRIL 30, 2019

The same being Ordinance No. 18-07-10, passed and approved at a meeting of the Board of Park Commissioners of said Park District held on the 10th day of July, 2018, 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.

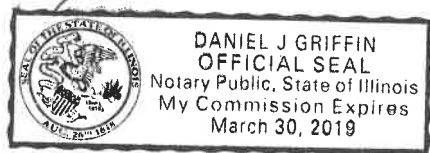
I DO FURTHER CERTIFY THAT the original Ordinance of which the foregoing is a true copy, is entrusted to my care for safekeeping, and that I am the lawful keeper of the same.

IN WITNESS WHEREOF, I have hereunto set my hand at Oregon, Ogle, Illinois, this 10th day of July, 2018.


Secretary

SUBSCRIBED AND SWORN TO
Before me this 10th day of July, 2018


Notary Public



CERTIFICATED ESTIMATE OF REVENUES

REVENUES FOR FISCAL YEAR 2019

I, Donald Fuller, do hereby certify that I am the duly qualified and appointed Treasurer of the Oregon Park District and as such official I do further certify that the estimated revenues by source or anticipated to be received by said taxing District, is either set forth in the Annual Budget and Appropriation Ordinance, as listed below, as "Revenues" or attached hereto by separate document.

COMBINED ANNUAL BUDGET AND
APPROPRIATION ORDINANCE FOR
OREGON PARK DISTRICT FOR FISCAL
YEAR BEGINNING MAY 1, 2018 AND
ENDING APRIL 30, 2019

This certification is made and filed pursuant to the requirements of (35 ILCS 200/18-50) and on behalf of the Oregon Park District.

Dated: July 10, 2018

Signature: Donald Fuller
Title: Treasurer

5 YEAR CAPITAL BUDGET

FOR FISCAL YEAR 2019

REVISION February 20, 2019

Priority Time

Project	PROJECT START DATE	PROJECT DURATION	CURRENT FISCAL YEAR % COMPLETE	2018-19			
FISCAL YEAR				1	2	3	4
QUARTER				1	2	3	4
ADMINISTRATION DEPARTMENT							
Computer Upgrades / Supplies			0%				
Purchase				2,500	2,500		
River Room Projector/ Fitness Center			0%				
Sound Imp / Director Office/Laptop					10,000		
Pictures/Signage/Prof Services			0%			4,000	
Fireworks/Concert Food			0%	7,500			
-			0%				
PARKS DEPARTMENT		Administrative Budget Estimate		10,000	12,500	4,000	-
Picnic Table & Garbage Updates - West			0%	14,530			
Commercial Hot Water Pressure Spray			0%				4,500
Replace Transfer Pumps			0%	1,400			
			0%				
BLACKHAWK CENTER DEPARTMENT		Parks Budget Estimate		15,930	-	-	4,500
ARC Flash Study			0%	11,000			
Sprinkler System			0%	94,000			
Fire System Upgrade/WT Sign Off			0%	25,000			
Annual Capital Improvement School			0%				
Payment			0%				
			0%				
MAINTENANCE DEPARTMENT		Blackhawk Budget Estimate		130,000	-	-	-
			0%				
Emergency Exit Doors in Fitness & Gym							7,500
Gym Renovation - Phase II			0%				60,000
ARC Flash Study			0%				15,000
Spa Reconditioning			0%				30,000
Fitness Center Flooring			0%				25,000
Floor Scrubber			0%				6,000

<i>Project</i>	PROJECT START DATE	PROJECT DURATION	CURRENT FISCAL YEAR % COMPLETE				
FISCAL YEAR				2018-19			
QUARTER				1	2	3	4
Chiller Repair			0%	35,000			
Pool Valve/Equipment			0%	5,600			5,500
RECREATION DEPARTMENT		Maintenance Budget Estimate		40,600	-	-	149,000
30- 8' Tables			0%	7,500			
Gen Rec / Special Event Signage*			0%	2,000			
Office Equipment Improvements - 3			0%	10,500			
Offices			0%				
Rec Office Storage/Tables			0%	5,000			
Accessible Bicycles Additions			0%	3,000			
Fitness - Treadmill PVS & TV's			0%	8,650			
-			0%				
POLICE & SAFETY EQUIPMENT		Recreation Budget Estimate		36,650	-	-	-
Project			0%				
Security Camera Replacements			0%			3,200	
Annual Security Licensing Fee			0%			1,750	
Tech Support/Cabling/Maintenance			0%			2,300	
PAVING FUND		Police/Safety Budget Estimate		-	-	7,250	-
Project			0%				
-			0%				
PARK IMPROVEMENT FUND		Paving Budget Estimate		-	-	-	-
Ingraham Lot Upgrades			0%	32,000			
Pit Toilet & Upper Shelter			0%				
Improvements - West					18,000		
Rec/Finance Software Module Addons							
and Support (Final)				27,500		9,000	
Website Upgrades/Renovation via RFP						10,000	
Bike Trail/Dog Park ADA			0%				2,600
ITEP Engineering				\$30,000	\$30,000	\$30,000	
Van 2 Replacement			0%		33,290		
Fitness Equipment Lease Payment #2							
of 3					14,000		

	PROJECT START DATE	PROJECT DURATION	CURRENT FISCAL YEAR % COMPLETE				
Project	FISCAL YEAR			2018-19			
	QUARTER			1	2	3	4
JD Z997R Zero Turn			0%	17,603			
Park West Master Plan Final Design & Engineering			0%			90,000	
Kiwanis & Park East Master Planning Services / Final Facility Study Payment				2,500		15,000	16,000
Point to Point Communications Tower (Nash to Maint)					3,500		
Mix Park Sculpture Payment				6,000			
Park West Interpretitive Signage				1,500			
		Park Improvement Budget Estimate		117,103	98,790	154,000	18,600
QUARTERLY TOTAL				350,283	111,290	165,250	172,100
ANNUAL TOTAL				\$	798,923.00		

2017 - 2018 Fiscal Year

Facilities

Nash Recreation Center: focus investment on Nash

- Develop life cycle plan for mechanical (HVAC) systems (Planning budget: \$9,500)
 - Evaluate several options for mechanical system replacement and associated initial and life cycle costs.
 - Consider sustainable and renewable energy strategies for system replacements and identify initial cost and potential payback period.
 - Identify other architectural or electrical elements that will require modification / replacement as part of a mechanical system replacement project.
 - Prepare recommendations and associated cost estimates.
 - Identify funding strategies and grant opportunities for implementation.

Blackhawk Center

- Evaluate long-term financial goals and agreement with the school and operational plan for financial sustainability (Planning budget: \$15,000)
 - Analyze cost recovery and timeline on potential short term investments. What can you recover in a 5-year window?
 - Evaluate floor replacement opportunities, timing, and costs.
 - Evaluate airflow and humidity control improvements.
 - Explore cost sharing opportunities with the School. Evaluate continued shared use schedule and operations.
- Create an equitable solution
- Evaluate programs held at Blackhawk Center vs Nash Recreation Center, including after school programs and determine if any program locations should be adjusted

Maintenance Facility

- Evaluate layout of maintenance building for potential minor renovation to increase space usage for added storage

Parks and Open Space

- Develop / update capital replacement plan and life cycle for all primary park amenities and infrastructure
- Develop a tree replacement plan for all Park District properties
- Develop park guidelines and standards for furnishings, equipment, and service standards
 - Explore preferred products and materials to minimize maintenance resource requirements and extend useful life. Explore preferred level of service (amenities provided) per park type to minimize long term infrastructure and amenity replacement needs.
- Develop a non-profit fundraising organization for parks
- **Fairground Park:** update
- **Park West:** update master plan and fund (Planning budget: \$20,000)
- **Lowden-Castle Rock trail:** plan and fund Phase 1

Demographics

Low income families and families in need

- Conduct a survey aimed at low income families to specifically address the need of this population for recreational offerings
- Explore improving utilization of existing reduced rate program for low income families
 - Evaluate current communications and outreach for the program. Develop a focus group or task force to solicit input on program utilization, awareness, ease of program use, and barriers preventing use.

Active and aging adults

- Conduct a detailed survey focused on active and aging adults to solicit additional input on program and facility interests
- Develop a brand for active and aging adult offerings and align marketing program materials with new brand
- Evaluate opportunities to provide and / or expand walking and lap swimming offerings for active and aging adults

Special needs families

- Partner with local agencies to increase child-focused programs for special needs families
- Develop a brand for special recreation offerings and align marketing and program materials with new brand

2018 - 2019 Fiscal Year

Facilities

Nash Recreation Center

- Plan renovations (Planning budget: \$15,000)
 - Expanded fitness and flexible space for class type flexibility and senior / active adult fitness classes in more convenient location
 - Minor multi-purpose room improvements for increased rental opportunities
 - Explore re-purposing part of the gym to provide for other programming needs, trends, demographic context, and development of community / regional draw component (e.g. indoor play space)
 - Re-purpose space for teen center / activities, establish teen task force to gain additional input
 - Conduct a cost-benefit analysis for potential renovations
- Plan infrastructure improvements
 - Update mechanical systems per life cycle plan
 - Build chemical containment room or pallet for pool chemicals to prevent further structural corrosion of steel deck above
 - Install cooling and humidity control, consider commercial ceiling fans in the gyms. Explore utility and energy grants per life cycle plan
 - Improve lighting to conserve energy and properly light all areas
 - Explore contracted maintenance cost benefits and performance-based contract options per life cycle plan
- Fund infrastructure improvements

Parks and Open Space

- **6th and Madison Lot:** fund
- **Park West:** design and engineer; bid and construct (Design and engineer budget: \$150,000)
- **Park East:** master plan (Planning budget: \$25,000)
- **Kiwanis Park:** master plan (Planning budget: \$15,000)
- Work with the City of Oregon to develop a community-wide trail and bikeway plan including off-road trail expansions and river trail development
- Develop stronger pedestrian connections and wayfinding from downtown to nearby and outlying parks and improve park identification
 - Explore opportunities for streetscape and walk improvements with the City of Oregon for primary pedestrian routes from downtown to parks

Demographics

- Evaluate schedule changes and dedicated hours at indoor facilities and pool to meet community preferences and underserved groups
- Develop task force / focus group to solicit additional input on programs / facility interests, consider establishing follow-up meetings to collect additional input
- Add outdoor park amenities that serve a wide range of sensory and mobility needs and develop universally accessible playgrounds

2019 - 2020 Fiscal Year

Facilities

Nash Recreation Center

- Fund renovations
- Design and engineer infrastructure improvements (Architecture and engineering budget: \$112,000)
- Bid and construct infrastructure improvements (Budget: \$1,130,000 if not phased)

Parks and Open Space

- **6th and Madison Lot:** design and engineer; bid and construct pending funding (Design and engineer budget: \$10,000; Construction budget: \$65,000)
- **Park West:** bid and construct (Budget: \$1,000,000 if not phased)
- **Park East:** fund Phase 1; design and engineer Phase 1 (Design and engineer budget: \$97,000)
- **Lowden - Castle Rock trail:** bid and construct Phase 1
- **Riverfront:** master plan (Planning budget: \$50,000)
 - Explore recreational opportunities for riverfront park development and access in partnership with the City of Oregon
 - Plan for development of accessible fishing, observation, and non-motorized boating access points along the river with connectivity to expanded trail systems
 - Prioritize redevelopment of Park East, Kiwanis, and Carnation Parks for riverfront park improvements
- **Carnation Park:** master plan (Planning budget: \$15,000)

Demographics

Active and aging adults

- Develop and implement new programs
- Add outdoor park amenities that cater toward the adult demographic and community interests such as pickleball and platform tennis

2020 - 2021 Fiscal Year

Facilities

Nash Recreation Center

- Design and engineer renovations (Architecture and engineering budget: \$47,000)
- Bid and construct renovations (Budget: \$236,000 for Phase 1)
- Bid and construct infrastructure improvements

Maintenance Facility

- Plan building skin improvements and expansion for additional storage and shop space (Planning budget: \$10,000)
- Fund

Parks and Open Space

- **6th and Madison Lot:** bid and construct pending funding
- **Park East:** bid and construct (Budget: \$650,000 for Phase 1)
- **Kiwanis Park:** fund; design and engineer (Design and engineer budget: \$50,000)

2021 - 2022 Fiscal Year

Facilities

Nash Recreation Center

- Bid and construct renovations (Budget: \$236,000 for Phase 2)

Maintenance Facility

- Design and engineer facade (Architecture and engineering budget: \$40,000)
- Bid and construct facade (Budget: \$405,000)

Parks and Open Space

- **Kiwanis Park:** bid and construct (Budget: \$330,000)

2022 - 2023 Fiscal Year

Parks and Open Space

- **Mix Park:** concept plan; fund; design and engineer (Planning budget: \$10,000; Design and engineer budget: \$57,000)

2023 - 2024 Fiscal Year

Parks and Open Space

- **Mix Park:** bid and construct (Budget: \$377,000)
- **Lions Park:** concept plan; fund; design and engineer (Planning budget: \$10,000; Design and engineer budget: \$80,000)

2024 - 2025 Fiscal Year

Parks and Open Space

- **Lions Park:** bid and construct (Budget: \$533,000)

2025 - 2026 Fiscal Year

Facilities

Nash Recreation Center

- Plan Phase 2

Parks and Open Space

- **Carnation Park:** fund; design and engineer (Budget: \$70,000)
- **Park East:** fund Phase 2

2026 - 2027 Fiscal Year

Parks and Open Space

- **Carnation Park:** bid and construct (Budget: \$462,000)
- **Fairground Park:** master plan; fund (Planning budget: \$10,000)

Annual Action Items

The following items should occur on an on-going basis throughout the life of the ten year action plan.

- Explore park development and environmental resource grants
- Explore partnership opportunities for group procurement and bids
- Develop donor and memorial program for park improvements
- Explore sponsorships to support development and replacement of facilities and major park amenities
- Prioritize and prepare park Master Plans to guide renovations, expansions, and budgeting (see action plan timeline on previous pages for specific parks)
 - Include accessibility improvements for each park
 - Address amenity deficiencies and trending opportunities
 - Explore locations for trending amenities and amenities to serve growing senior population and teen demographic (e.g. small disc golf course, outdoor fitness stations, pickleball courts, adventure / extreme sport opportunities, specialty community playground, and educational and interpretive signage and stations)
 - Conduct neighborhood group meetings as part of the park planning process
 - Evaluate under-utilized park areas / amenities for potential re-purposing to address other deficiencies and trends

OREGON PARK DISTRICT

GOALS & OBJECTIVES

2018-19



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	Continue to develop and market the District inclusion program to better serve individuals within the community.	Programming Improvement Organizational Excellence	On Going	Recreation/Supt. Of Recreation	
2	Conduct semi-annual user surveys to effectively evaluate existing programs and identify future recreation needs.	Programming Improvement	On Going	Recreation/Supt. Of Recreation	
3	Continue to fundraise and market the use of the District's scholarship fund.	Customer Service	On Going	District Wide Staff	
4	Continue to achieve a program class cancellation rate of 15% or less.	Programming Improvement	By Quarter	Recreation Staff	
PARKS GOAL: Develop and maintain park facilities and areas to meet the current and future needs of the Oregon Park District.					
1	Facilitate and complete a Park Masterplan for Park East and Kiwanis Park.	Facility/Infrastructure Improvement	FY 2019	Administration Staff	
	Enhance the Community Garden and surrounding area to increase the visual appeal and provide more functional areas. Improve garden by adding fertile soil, installing a Handicap raised bed, and installing a larger composter.	Organizational Excellence			
2	Implement a plan to replace Ash trees with locations and diversity of tree species. Utilize the District's new Tree plotter software for locations and record keeping.	Facility/Infrastructure Improvement	FY 2019	Park Staff	
3	Continue to utilize the District's ADA audit to complete park improvements and align with national standards.	Organizational Excellence	On Going	Park Staff	
4	Prepare Park West Improvement plans/bid documents for FY20 implementation.	Facility/Infrastructure Improvement	On Going	Park Staff	
5	Continue to follow park guidelines and standards for furnishing, equipment, and service standards.	Organizational Excellence	FY 2019	Administration Staff	
6	Perform general and playground safety checks on a bi-monthly basis to assist in identifying issues that require staff attention in an effort to reduce future maintenance and safety concerns.	Organizational Excellence	On Going	Park Staff	
7		Facility/Infrastructure Improvement	By Month	Park Staff	

8	To accomplish all capital improvements budgeted for the year within budget constraints and in an efficient manner. Improvements include shelter upgrades, reading park upgrades, picnic table and receptacle upgrades, ADA trail upgrades, and Courts bridge decking replacement.	Financial Stability/Strength	FY 2019	Park Staff	
FACILITIES GOAL: Develop and maintain recreational facilities to meet the current and future needs of the Oregon Park District.					
1	Complete Blackhawk Center transition capital improvements to facilitate the transfer of Ownership to OCUSD.	Facility/Infrastructure Improvement	FY 2019	Maintenance Staff	
2	Assist and ensure a smooth transition of ownership of the Blackhawk Center to OCUSD custody.	Organizational Excellence	On Going	Maintenance Staff	
3	Successfully transition and train full time and part time staff currently at the Blackhawk Center to the Nash Recreation Center.	Staff Improvement	FY 2019	Maintenance Staff	
4	Utilize the ADA audit to continue to make improvements to the Nash Recreation Center to align with national standards and regulations.	Organizational Excellence	On Going	Maintenance Staff	
5	Continue to update the interior spaces at the Nash Recreation Center by painting, lighting, signage and other improvements as available.	Facility/Infrastructure Improvement	FY 2019	Maintenance Staff	
6	Conduct the arc flash study for all park district facilities, and develop a plan to mitigate any immediate or impending electrical hazards.	Facility/Infrastructure Improvement	FY 2019	Maintenance Staff	
7	Develop a master plan for capitol items and equipment replacement in the next 5-10 years. This list will be in conjunction with the facility survey that was performed last year, and the masterplan approved two years ago.	Financial Stability/Strength	FY 2019	Administration Staff	
8	Complete Phase II of the Nash Recreation Center gym renovation, to include lighting, sound proofing, curtain replacement, and floor refinishing.	Facility/Infrastructure Improvement	FY 2019	Maintenance Staff	
9	Convert storage space in the boiler room to a workable mechanics area.	Facility/Infrastructure Improvement	FY 2019	Maintenance Staff	
FINANCE/IT GOAL: Utilize financial resources efficiently and equitably.					
1	Implement a Capital Replacement Plan and Funding through the use of Debt Management Policy.	Financial Stability/Strength	FY 2019	Administration Staff	
2	Review and create additional finance goals and procedures to better prepare the District for the GFOA Distinguished Budget Award submission.	Organizational Excellence	FY 2019	Finance/Cust. Service Staff	
3	Improve the Districts website presence through a fresh new lens (view). Improve and inspect all content for quality and accuracy.	Customer Service	FY 2019	Finance/Cust. Service Staff	
4	Implement a web based and mobile friendly recreation management software that will assist the District in becoming flexible and assist in its marketing endeavors/enhancements.	Customer Service	FY 2019	Finance/Cust. Service Staff	
5	Produce and distribute an annual report to highlight the District's finances as well each departments success's.	Organizational Excellence	On Going	Finance/Cust. Service Staff	

6	Utilize Shared Drive procedures and SharePoint to better keep staff interconnected and effectively manage content. Utilize an updated Adobe Suite to keep/transition all District forms to digital files and make forms fillable as needed/required.	Staff Improvement	On Going	District Wide Staff	
7	Investigate and recommend Time Management Solutions and Employee Self Service Solutions for integration into the Districts new Financial Software.	Staff Improvement	FY 2019	Finance/Cust. Service Staff	

CORPORATE FUND

FUND	DEPT	ACCT	ACCT NAME	2017-18 Budget	2017-18 Actual	2018-19 Budget
			EAV			EAV
			Corporate Administrative Revenue	\$671,854,717		\$676,244,840
01	10	410100	Real Estate Taxes Current	\$671,855	\$672,056	\$676,245
01	10	410200	Replacement Tax Current	\$23,500	\$25,366	\$18,000
01	10	430100	Interest Savings	\$1,000	\$1,415	\$1,300
01	10	460100	Misc Income	\$1,500	\$8,091	\$3,500
01	10	470100	Grants	\$5,500	\$3,162	\$5,700
			Total Admin Corporate Revenue	\$703,355	\$710,091	\$704,745

FUND	DEPT	ACCT	ACCT NAME	2017-18 Budget	2017-18 Actual	2018-19 Budget
			Corporate Administrative Expense			
01	10	511000	Salary Full-Time	\$205,238	\$205,237	\$191,042
01	10	512000	Wages Full-Time	\$37,175	\$37,178	\$35,835
01	10	513000	Wages Part-Time	\$36,000	\$32,393	\$33,500
01	10	515000	Health/Life Insurance	\$235,750	\$217,406	\$230,000
01	10	521000	Software/Website Maintenance	\$27,000	\$28,374	\$30,950
01	10	521200	Equipment Maintenance	\$8,000	\$6,887	\$8,000
01	10	522000	Printing / Publication	\$8,100	\$5,258	\$8,500
01	10	522100	Community Planning/Events	\$10,000	\$10,883	\$10,000
01	10	523000	Legal Fees	\$16,000	\$8,096	\$14,000
01	10	524000	Other Professional Services	\$15,000	\$16,230	\$15,000
01	10	526000	Dues & Subscriptions	\$10,500	\$8,067	\$10,000
01	10	527000	Car/Cell Allowance	\$6,850	\$6,808	\$7,000
01	10	527100	Staff Training	\$7,500	\$5,211	\$8,000
01	10	527200	Travel Expenses	\$1,800	\$774	\$1,200
01	10	529000	Postage / Rental	\$2,000	\$292	\$1,500
01	10	531000	Office Supplies	\$2,000	\$1,994	\$2,250
01	10	533000	Tools / Equipment	\$200	\$13	\$250
01	10	541000	Electric	\$47,500	\$45,341	\$50,000
01	10	542000	Water & Sewer	\$11,000	\$14,429	\$15,000
01	10	543000	Natural Gas	\$12,000	\$13,791	\$12,000
01	10	544000	Telephone / Internet	\$6,500	\$6,457	\$6,900
01	10	587000	Sundry Expenses	\$1,500	\$490	\$1,250
01	10	589000	Commissioners Expenses	\$1,100	\$606	\$1,000
01	10	589100	Commissioners Conference	\$1,500	\$3,696	\$3,000
01	10	590000	Capital Expenditures	\$10,750	\$8,331	\$26,500
			Total Corporate Admin Expense	\$720,963	\$684,243	\$722,677
			Admin Department Balance	(\$17,608)	\$25,848	(\$17,932)

FUND	DEPT	ACCT	ACCT NAME	2017-18 Budget	2017-18 Actual	2018-19 Budget
			Parks Revenue			
01	20	460100	Misc. Income	\$50	\$759	\$50
			Total Parks Revenue	\$50	\$759	\$50

FUND	DEPT	ACCT	ACCT NAME	2017-18 Budget	2017-18 Actual	2018-19 Budget
			Parks Expense			
01	20	511000	Salary Full-Time	\$164,701	\$164,414	\$164,098
01	20	513000	Wages Part-Time	\$28,750	\$21,769	\$27,250
01	20	514100	Wages Part-Time Seasonal	\$42,250	\$36,248	\$44,000
01	20	521100	Contractual Maintenance	\$15,000	\$15,693	\$18,000
01	20	527100	Staff Training/Dues and Subscriptions	\$3,200	\$3,212	\$3,200
01	20	527200	Uniforms / Travel / Reimbursements	\$2,700	\$1,568	\$2,700

01	20	529200	Toilet Rental	\$6,450	\$6,859	\$7,400
01	20	533000	Tools / Equipment	\$8,400	\$9,066	\$8,400
01	20	534000	Equip/Grounds Maintenance & Repai	\$21,500	\$21,866	\$24,500
01	20	534200	Athletics & Grounds Supplies	\$42,000	\$38,585	\$45,000
01	20	534500	Park Development / Construction	\$0	\$0	\$10,500
01	20	536000	Gas & Oil	\$16,000	\$11,499	\$16,000
01	20	545000	Garbage Disposal	\$5,900	\$5,810	\$5,900
01	20	590000	Capital Expenditures	\$3,200	\$3,115	\$20,430
Total Parks Expense				\$360,051	\$339,704	\$397,378
Parks Department Balance				(\$360,001)	-\$338,945	(\$397,328)

FUND	DEPT	ACCT	ACCT NAME	2017-18 Budget	2017-18 Actual	2018-19 Budget
Blackhawk Center Revenue						
01	30	400000	Blackhawk Center Rental	\$5,100	\$3,081	\$0
01	30	410000	Blackhawk Center Parking Permits	\$2,000	\$2,450	\$0
01	30	420000	Blackhawk Center OHS Rent	\$168,730	\$168,730	\$56,240
01	30	460100	Miscellaneous Income	\$250	\$0	\$0
Total Blackhawk Center Revenue				\$176,080	\$174,261	\$56,240

FUND	DEPT	ACCT	ACCT NAME	2017-18 Budget	2017-18 Actual	2018-19 Budget
Blackhawk Center Expense						
01	30	511000	Salary Full Time	\$79,824	\$79,754	\$19,132
01	30	513000	Wages Part Time Custodians	\$35,000	\$21,431	\$6,000
01	30	513300	Wages Building Supervisor	\$35,000	\$24,934	\$7,000
01	30	521100	Building Maintenance	\$8,000	\$11,400	\$1,500
01	30	521200	Equipment Maintenance	\$8,500	\$7,254	\$2,000
01	30	521400	Maintenance Agreements	\$10,000	\$8,525	\$2,900
01	30	524000	Other Professional Services	\$200	\$0	\$0
01	30	531000	Office Supplies	\$400	\$35	\$0
01	30	533000	Tools/Equipment	\$1,000	\$649	\$0
01	30	533100	Custodial Equipment	\$1,200	\$494	\$0
01	30	534000	Building Supplies	\$8,000	\$6,324	\$1,500
01	30	534400	Equipment Supplies	\$5,000	\$1,701	\$1,000
01	30	534500	Custodial Supplies	\$8,000	\$3,505	\$2,000
01	30	534700	Fitness Maintenance Supplies	\$1,000	\$373	\$0
01	30	538000	Recreation Supplies	\$1,200	\$365	\$0
01	30	541000	Electric	\$31,000	\$24,163	\$9,500
01	30	542000	Water & Sewer	\$4,500	\$11,007	\$4,000
01	30	543000	Natural Gas	\$19,500	\$10,315	\$3,000
01	30	544000	Telephone	\$1,500	\$1,178	\$250
01	30	550000	Garbage Disposal	\$2,000	\$1,871	\$750
01	30	590000	Capital Expenditures	\$14,200	\$14,200	\$0
Total Blackhawk Center Expense				\$275,024	\$229,478	\$60,532
Blackhawk Center Balance				(\$98,944)	(\$55,218)	(\$4,292)

CORPORATE BALANCE**(\$476,553)****(\$368,315)****(\$419,552)****RECREATION FUND**

FUND	DEPT	ACCT	ACCT NAME	2017-18 Budget	2017-18 Actual	2018-19 Budget
Administrative Recreation Revenue						
12	10	410100	Real Estate Taxes Current	\$503,891	\$504,042	\$507,184
12	10	410700	Gift Certificates Sold	\$2,000	\$1,707	\$2,000
12	10	420110	Resident Annual Passes	\$39,500	\$34,494	\$35,000
12	10	420111	Non-Res Annual Passes	\$24,500	\$23,145	\$24,500
12	10	420112	Resident Quarterly Passes	\$21,000	\$18,180	\$18,000
12	10	420113	Non-Res Quarterly Passes	\$13,000	\$13,269	\$13,000
12	10	420114	Resident Daily Fees	\$26,000	\$24,598	\$26,000
12	10	420115	Non-Res Daily Fees	\$12,500	\$14,627	\$14,000
12	10	420156	Nash Corporate	\$18,500	\$23,992	\$20,000

12	10	420157	Nash Discount Days (Fri/Sun)	\$12,500	\$11,899	\$12,500
12	10	430100	Interest Savings	\$850	\$1,404	\$1,000
12	10	441110	Locker Rental	\$1,200	\$965	\$1,000
12	10	441150	Court Fees	\$1,000	\$498	\$750
12	10	460100	Misc. Income	\$1,250	\$1,840	\$1,500
Total Administrative Recreation Revenue				\$677,691	\$674,661	\$676,434

FUND	DEPT	ACCT	ACCT NAME	2017-18 Budget	2017-18 Actual	2018-19 Budget
Administrative Recreation Expense						
12	10	511000	Salary Full-Time	\$54,138	\$57,480	\$44,918
12	10	512000	Rec Wages Part-Time	\$6,000	\$5,124	\$5,000
12	10	513300	Wages Building Supervisor	\$29,500	\$37,179	\$36,000
12	10	522100	Advertising/Promotional	\$11,000	\$10,553	\$12,500
12	10	524100	CCR Charges/Banking Charges	\$6,500	\$7,336	\$6,500
12	10	526000	Dues & Subscriptions	\$4,000	\$4,161	\$4,000
12	10	527000	Car/Phone Allowance	\$3,350	\$3,365	\$4,000
12	10	527100	Staff Training	\$5,000	\$3,899	\$6,000
12	10	527200	Travel Expenses	\$450	\$471	\$500
12	10	531000	Office Supplies	\$1,600	\$1,512	\$1,250
12	10	532000	Natural Resource Expenses	\$5,000	\$4,195	\$2,500
12	10	535000	First Aid Supplies	\$1,300	\$1,354	\$1,250
12	10	538000	Recreation Supplies	\$4,000	\$5,285	\$5,000
12	10	540000	Entertainment/Cable Costs	\$6,500	\$6,854	\$7,000
12	10	541000	Electric	\$47,500	\$45,714	\$50,000
12	10	542000	Water & Sewer	\$11,000	\$14,197	\$15,000
12	10	543000	Natural Gas	\$12,000	\$13,564	\$12,000
12	10	544000	Telephone / Internet	\$6,000	\$6,082	\$6,900
12	10	587000	Sundry Expenses	\$250	\$40	\$250
12	10	590000	Capital Expenditures	\$17,000	\$13,529	\$36,650
Total Administrative Recreation Expense				\$232,088	\$241,894	\$257,218
Rec Admin Balance				\$445,603	\$432,767	\$419,215

FUND	DEPT	ACCT	ACCT NAME	2017-18 Budget	2017-18 Actual	2018-19 Budget
Building Maintenance Dept Expense						
12	30	511000	Salary Full-Time	\$71,197	\$71,196	\$111,918
12	30	513000	Wages Part-Time	\$36,000	\$31,601	\$26,000
12	30	521000	Software Maintenance	\$2,900	\$2,884	\$2,900
12	30	521100	Building Maintenance	\$11,000	\$12,776	\$12,000
12	30	521200	Equipment Maintenance	\$11,000	\$11,172	\$12,000
12	30	521400	Maintenance Agreements	\$15,000	\$13,785	\$15,000
12	30	527000	Car / Phone Allowance	\$575	\$106	\$600
12	30	527100	Staff Training	\$4,000	\$3,763	\$4,000
12	30	533000	Tools/Equipment	\$1,500	\$1,139	\$1,500
12	30	533100	Custodial Equipment	\$4,050	\$3,732	\$4,000
12	30	534000	Building Supplies	\$15,000	\$12,384	\$15,000
12	30	534400	Equipment Supplies	\$6,000	\$5,561	\$6,000
12	30	534500	Custodial Supplies	\$7,500	\$6,799	\$9,000
12	30	590000	Capital Expenditures	\$45,000	\$41,871	\$40,600
Total Maintenance Dept Expense				(\$230,722)	(\$218,771)	(\$260,518)

FUND	DEPT	ACCT	ACCT NAME	2017-18 Budget	2017-18 Actual	2018-19 Budget
Aquatic Dept Revenue						
12	40	491230	Swim Lessons	\$23,000	\$26,890	\$25,000
12	40	491331	Water Aerobics	\$18,000	\$17,946	\$18,000
12	40	491334	Lifeguard Training	\$500	\$0	\$0
12	40	491335	Triathlon	\$4,000	\$2,930	\$3,000
12	40	491512	Pool Special Events	\$500	\$0	\$0
Total Aquatic Dept Revenue				\$46,000	\$47,766	\$46,000

FUND	DEPT	ACCT	ACCT NAME	2017-18 Budget	2017-18 Actual	2018-19 Budget
Aquatic Department Expense						
12	40	511000	Salary Full-Time	\$43,072	\$43,074	\$42,756
12	40	513100	Wages Lifeguards	\$47,000	\$48,087	\$49,000
12	40	513200	Wages Pool Managers	\$31,000	\$32,971	\$32,500
12	40	527100	Staff Training	\$3,000	\$2,219	\$3,500
12	40	533200	Aquatic Equipment / Maintenance	\$10,000	\$9,923	\$11,000
12	40	534600	Aquatic Supplies	\$10,000	\$10,705	\$12,000
12	40	538000	Recreation Supplies	\$3,000	\$2,406	\$3,000
12	40	591230	Swim Lessons	\$12,000	\$11,689	\$12,000
12	40	591331	Water Aerobics	\$8,500	\$8,768	\$8,500
12	40	591334	Lifeguard Training	\$2,500	\$723	\$0
12	40	591335	Triathlon	\$3,000	\$2,231	\$3,000
12	40	591512	Pool Special Events	\$500	\$1,694	\$1,500
Total Aquatic Dept Expense				\$173,572	\$174,491	\$178,756
Aquatic Dept Balance				(\$127,572)	-\$126,725	(\$132,756)

FUND	DEPT	ACCT	ACCT NAME	2017-18 Budget	2017-18 Actual	2018-19 Budget
Athletic Dept Revenue						
12	50	491210	Little Athletes	\$1,200	\$1,244	\$1,200
12	50	491240	Soccer	\$25,000	\$26,521	\$26,000
12	50	491241	1st-2nd Grade Basketball	\$2,500	\$2,849	\$3,000
12	50	491243	Basketball 3-6 Boys	\$3,000	\$3,613	\$3,500
12	50	491244	Basketball 3-6 Girls	\$3,000	\$3,125	\$3,500
12	50	491245	T-Ball	\$2,200	\$2,538	\$2,200
12	50	491246	Little League	\$2,700	\$2,160	\$2,400
12	50	491247	Jr. Girls Softball	\$3,100	\$2,793	\$2,500
12	50	491248	Intermediate Girls Softball	\$1,200	\$1,441	\$1,200
12	50	491250	Leon Gasmund	\$2,900	\$3,456	\$2,800
12	50	491251	Sandy Koufax	\$1,500	\$1,323	\$1,400
12	50	491255	Coaches Pitch	\$2,000	\$3,167	\$2,700
12	50	491258	Athletic Camps	\$7,500	\$5,706	\$5,700
12	50	491265	Girls Minor League	\$2,000	\$1,435	\$1,700
12	50	491268	Junior High CC	\$1,000	\$704	\$700
12	50	491278	Youth Volleyball	\$1,000	\$908	\$1,000
12	50	491343	Sand Volleyball League	\$2,200	\$990	\$1,320
12	50	491344	Competitive Volleyball	\$4,000	\$2,645	\$3,000
12	50	491348	Men's Softball	\$1,500	\$0	\$0
12	50	491350	Co-ed Softball	\$2,100	\$2,100	\$2,100
12	50	491414	Sports Bus Trips	\$3,000	\$620	\$3,100
12	50	491530	Sports Special Events	\$2,000	\$2,751	\$5,500
Total Athletic Dept Revenue				\$76,600	\$72,086	\$76,520

FUND	DEPT	ACCT	ACCT NAME	2017-18 Budget	2017-18 Actual	2018-19 Budget
Athletic Dept Expense						
12	50	511000	Salary Full-Time	\$19,904	\$19,832	\$47,338
12	50	513000	Wages Part-Time	\$5,000	\$2,514	\$2,500
12	50	527100	Staff Training	\$800	\$726	\$800
12	50	538000	Recreation Supplies	\$800	\$507	\$800
12	50	591210	Little Athletes	\$1,000	\$346	\$350
12	50	591240	Soccer	\$14,000	\$14,471	\$14,000
12	50	591241	1st-2nd Grade Basketball	\$600	\$1,434	\$1,400
12	50	591243	Basketball 3-6 Boys	\$3,500	\$4,879	\$4,000
12	50	591244	Basketball 3-6 Girls	\$3,500	\$2,373	\$2,500
12	50	591245	T-Ball	\$1,000	\$808	\$1,000
12	50	591246	Little League	\$1,450	\$4,050	\$4,000
12	50	591247	Jr. Girls Softball	\$3,500	\$4,288	\$4,300
12	50	591248	Intermediate Girls Softball	\$2,500	\$2,813	\$2,800
12	50	591250	Leon Gasmund	\$3,500	\$3,440	\$3,450

12	50	591251	Sandy Koufax	\$2,500	\$2,440	\$2,400
12	50	591255	Coaches Pitch	\$1,000	\$1,314	\$1,300
12	50	591258	Athletic Camps	\$7,500	\$5,584	\$5,700
12	50	591265	Girls Minor League	\$2,100	\$3,848	\$3,850
12	50	591268	Junior High CC	\$500	\$704	\$700
12	50	591278	Youth Volleyball	\$1,600	\$974	\$1,000
12	50	591343	Sand Volleyball League	\$500	\$197	\$400
12	50	591344	Competitive Volleyball	\$2,500	\$3,228	\$2,850
12	50	591348	Men's Softball	\$4,500	\$350	\$0
12	50	591350	Co-ed Softball	\$2,800	\$1,743	\$2,500
12	50	591414	Sports Bus Trips	\$3,000	\$6,047	\$2,750
12	50	591530	Sports Special Events	\$500	\$2,903	\$8,000
12	50	596240	Other Program Equip	\$5,000	\$4,285	\$5,000
12	50	596250	Baseball Program Equip	\$2,000	\$1,857	\$2,000
Total Athletic Dept Expense				\$97,054	\$97,955	\$127,688
Athletic Dept Balance				(\$20,454)	-\$25,869	(\$51,168)

FUND	DEPT	ACCT	ACCT NAME	2017-18 Budget	2017-18 Actual	2018-19 Budget
General Dept Revenue						
12	60	491100	Children's Center P.S.	\$32,000	\$41,923	\$37,500
12	60	491101	CC Summer Camp / Computer Clas	\$2,500	\$2,126	\$2,000
12	60	491201	Extended Time	\$37,000	\$45,667	\$45,000
12	60	491214	No School Days	\$6,700	\$8,649	\$8,600
12	60	491215	Youth Tumbling	\$17,000	\$16,571	\$14,000
12	60	491288	Youth Recreation	\$11,700	\$10,953	\$12,000
12	60	491376	Summer Camps	\$34,000	\$57,051	\$55,000
12	60	491388	Adult Recreation	\$500	\$2,932	\$700
12	60	491414	General Bus Trips	\$4,585	\$5,110	\$12,400
12	60	491510	Special Events - Concerts	\$7,900	\$7,295	\$7,900
12	60	491511	Holiday Events	\$2,200	\$1,750	\$1,500
12	60	491512	Special Event - Slam N Jam	\$800	\$1,330	\$900
12	60	491513	Special Events - Dances/Canine/Othe	\$6,000	\$5,329	\$4,500
12	60	491521	Farm Market/Plant/Misc	\$1,200	\$1,202	\$700
Total General Dept Revenue				\$164,085	\$207,885	\$202,700

FUND	DEPT	ACCT	ACCT NAME	2017-18 Budget	2017-18 Actual	2018-19 Budget
General Recreation Expense						
12	60	511000	Salary Full-Time	\$161,350	\$162,970	\$142,461
12	60	527100	Staff Training	\$1,000	\$955	\$1,000
12	60	538000	Recreation Supplies	\$750	\$285	\$750
12	60	591100	Children's Center P.S.	\$11,500	\$11,334	\$11,500
12	60	591101	CC Summer Camp / Computer Clas	\$500	\$1,878	\$1,500
12	60	591201	Extended Time	\$24,300	\$29,871	\$29,000
12	60	591214	No School Days	\$6,500	\$8,240	\$8,900
12	60	591215	Youth Tumbling	\$15,800	\$15,927	\$14,000
12	60	591288	Youth Recreation	\$11,000	\$13,947	\$15,500
12	60	591376	Summer Camps	\$36,000	\$51,981	\$51,000
12	60	591388	Adult Recreation	\$100	\$2,157	\$1,200
12	60	591414	General Bus Trips	\$850	\$585	\$12,300
12	60	591510	Special Events - Concerts	\$7,400	\$8,322	\$9,000
12	60	591511	Holiday Events	\$4,700	\$4,519	\$4,500
12	60	591512	Special Event - Slam N Jam	\$1,000	\$1,103	\$1,200
12	60	591513	Special Events - Dances/Canine/Othe	\$6,000	\$3,294	\$4,000
12	60	591521	Farm Market/Plant/Misc	\$1,000	\$3,024	\$1,000
Total General Dept Expense				\$289,750	\$320,392	\$308,811
General Dept Balance				(\$125,665)	(\$112,507)	(\$106,111)

FUND	DEPT	ACCT	ACCT NAME	2017-18 Budget	2017-18 Actual	2018-19 Budget
			Concessions Dept Revenue			
12	70	450100	Product Sales	\$900	\$902	\$900
12	70	450130	Sales Commissions	\$400	\$202	\$400
			Total Concessions Dept Revenue	\$1,300	\$1,105	\$1,300
			Concessions Dept Expense			
12	70	538100	Product Vending Expense	\$50	\$0	\$50
12	70	582000	Taxes/Sales	\$50	\$26	\$50
			Total Concessions Dept Expense	\$100	\$26	\$100
			Concessions Dept Balance	\$1,200	\$1,079	\$1,200

FUND	DEPT	ACCT	ACCT NAME	2017-18 Budget	2017-18 Actual	2018-19 Budget
			Rental Dept Revenue			
12	80	441100	Nash Rental	\$8,500	\$12,030	\$10,000
12	80	441110	Outside Rental	\$3,000	\$5,640	\$4,500
12	80	441130	Picnic Pack	\$25	\$0	\$25
			Total Rental Dept Revenue	\$11,525	\$17,670	\$14,525

FUND	DEPT	ACCT	ACCT NAME	2017-18 Budget	2017-18 Actual	2018-19 Budget
			Rental Dept Expense			
12	80	521200	Equipment Maintenance	\$500	\$0	\$250
12	80	538000	Recreation Supplies	\$25	\$0	\$25
			Total Rental Dept Expense	\$525	\$0	\$275
			Rental Dept Balance	\$11,000	\$17,670	\$14,250

FUND	DEPT	ACCT	ACCT NAME	2017-18 Budget	2017-18 Actual	2018-19 Budget
			Fitness Dept Revenue			
12	90	491309	Personal Training	\$21,000	\$16,775	\$15,000
12	90	491310	Aerobics with Aimee	\$3,750	\$3,358	\$3,500
12	90	491322	Boot Camp Fitness	\$9,000	\$7,131	\$8,500
12	90	491323	Zumba	\$4,000	\$2,797	\$3,500
12	90	491366	Misc. P.T. Challenges/Classes	\$8,000	\$2,247	\$2,500
			Total Fitness Dept Revenue	\$45,750	\$32,306	\$33,000

FUND	DEPT	ACCT	ACCT NAME	2017-18 Budget	2017-18 Actual	2018-19 Budget
			Fitness Dept Expense			
12	90	513400	Wages Fitness Center Sup.	\$50,000	\$41,664	\$42,500
12	90	534600	Fitness Maintenance	\$3,500	\$343	\$2,500
12	90	534700	Fitness Maintenance Supplies	\$6,500	\$5,476	\$6,500
12	90	538000	Recreation Supplies	\$500	\$347	\$500
12	90	538200	Pacers Club Supplies	\$500	\$112	\$250
12	90	591309	Personal Training	\$21,000	\$18,780	\$15,000
12	90	591310	Aerobics with Aimee	\$3,000	\$2,682	\$3,000
12	90	591322	Boot Camp Fitness	\$6,200	\$4,724	\$6,000
12	90	591323	Zumba	\$1,500	\$2,279	\$2,500
12	90	591366	Misc. P.T. Challenges/Classes	\$3,500	\$5,361	\$2,500
12	90	599300	Aerobic Class Materials & Supplies	\$500	\$286	\$250
			Total Fitness Dept Expense	\$96,700	\$82,053	\$81,500
			Fitness Balance	(\$50,950)	-\$49,747	(\$48,500)

RECREATION BALANCE**(\$97,560)****(\$82,103)****(\$164,388)**

AUDIT FUND

FUND	DEPT	ACCT	ACCT NAME	2017-18 Budget	2017-18 Actual	2018-19 Budget
Audit Revenue						
13	10	410100	Real Estate Taxes Current	\$23,000	\$22,985	\$21,978
13	10	430100	Interest Savings	\$20	\$18	\$20
Total Audit Revenue				\$23,020	\$23,004	\$21,998
Audit Expense						
13	10	524000	Other Professional Services	\$2,000	\$0	\$0
13	10	528000	Audit	\$22,000	\$21,500	\$20,000
Total Audit Expense				\$24,000	\$21,500	\$20,000
Audit Fund Balance				(\$980)	\$1,504	\$1,998

LIABILITY FUND

FUND	DEPT	ACCT	ACCT NAME	2017-18 Budget	2017-18 Actual	2018-19 Budget
Liability Revenue						
14	10	410100	Real Estate Taxes Current	\$160,000	\$160,016	\$149,991
14	10	430100	Interest Savings	\$105	\$402	\$350
14	10	460100	Misc. Income	\$0	\$0	\$0
Total Liability Revenue				\$160,105	\$160,418	\$150,343
Liability Expense						
14	10	511000	Salary Full-Time	\$69,142	\$69,489	\$67,569
14	10	552000	Park/Facility Inspection Software Main	\$2,000	\$1,960	\$2,450
14	10	553000	Building & Contents	\$27,400	\$27,363	\$25,500
14	10	554000	General Liability	\$11,200	\$12,712	\$11,500
14	10	555000	Public Official/Wrongful Acts	\$1,000	\$932	\$1,000
14	10	556000	Automobile	\$2,500	\$2,472	\$3,000
14	10	557000	Workers Compensation	\$22,500	\$27,273	\$28,000
14	10	558000	Unemployment	\$7,500	\$7,696	\$8,000
Total Liability Expense				\$143,242	\$149,896	\$147,019
Liability Fund Balance				\$16,863	\$10,522	\$3,324

IMRF FUND

FUND	DEPT	ACCT	ACCT NAME	2017-18 Budget	2017-18 Actual	2018-19 Budget
IMRF Revenue						
15	10	410100	Real Estate Taxes Current	\$115,000	\$115,055	\$124,970
15	10	430100	Interest Savings	\$45	\$244	\$225
Total IMRF Revenue				\$115,045	\$115,299	\$125,195
IMRF Expense						
15	10	518000	IMRF	\$126,200	\$117,420	\$114,777
15	10	524000	Other Professional Services	\$0	\$0	\$0
Total IMRF Expense				\$126,200	\$117,420	\$114,777
IMRF Fund Balance				(\$11,155)	(\$2,120)	\$10,418

SCHOLARSHIP FUND

FUND	DEPT	ACCT	ACCT NAME	2017-18 Budget	2017-18 Actual	2018-19 Budget
Scholarship Revenue						
16	10	430100	Interest Savings	\$5	\$30	\$25
16	10	470110	Scholarship Donations	\$250	\$4,173	\$7,000
16	10	470200	Children's Center Donations	\$50	\$46	\$50
16	10	470250	E.T. After School Donations	\$0	\$0	\$5,000
16	10	470300	Memorial Donations	\$3,200	\$1,547	\$2,000
Total Scholarship Revenue				\$3,505	\$5,795	\$14,075
Scholarship Expense						
16	10	570110	Scholarship Donations	\$500	\$2,382	\$3,000
16	10	570200	Children's Center Donations	\$2,000	\$638	\$1,500
16	10	570250	Camp OPD Donations	\$0	\$0	\$4,000
16	10	570300	Memorial Donations	\$3,200	\$1,672	\$1,500
Total Scholarship Expense				\$5,700	\$4,692	\$10,000
Scholarship Fund Balance				(\$2,195)	\$1,104	\$4,075

SOCIAL SECURITY FUND						
FUND	DEPT	ACCT	ACCT NAME	2017-18 Budget	2017-18 Actual	2018-19 Budget
Social Security Revenue						
18	10	410100	Real Estate Taxes Current	\$120,000	\$120,028	\$110,025
18	10	430100	Interest Savings	\$20	\$295	\$250
Total Social Security Revenue				\$120,020	\$120,323	\$110,275
Social Security Expense						
18	10	519000	FICA	\$87,100	\$85,281	\$83,000
18	10	519100	Medicare	\$20,400	\$17,514	\$19,500
Total Social Security Expense				\$107,500	\$102,795	\$102,500
Social Security Fund Balance				\$12,520	\$17,528	\$7,775

POLICE FUND						
FUND	DEPT	ACCT	ACCT NAME	2017-18 Budget	2017-18 Actual	2018-19 Budget
Police Revenue						
19	10	410100	Real Estate Taxes Current	\$20,000	\$20,028	\$20,017
19	10	430100	Interest Savings	\$25	\$75	\$50
19	10	460100	Grants	\$0	\$0	\$0
Total Police Revenue				\$20,025	\$20,103	\$20,067
Police Expense						
19	10	512000	Safety Event Expense	\$2,500	\$2,836	\$3,000
19	10	524000	Other Professional Services	\$12,000	\$13,680	\$12,000
19	10	533000	Tools / Equipment	\$1,000	\$291	\$500
19	10	590000	Capital Expenditures	\$10,830	\$6,148	\$7,250
Total Police Expense				\$26,330	\$22,955	\$22,750
Police Fund Balance				(\$6,305)	-\$2,852	(\$2,683)

PAVING AND LIGHTING FUND						
FUND	DEPT	ACCT	ACCT NAME	2017-18 Budget	2017-18 Actual	2018-19 Budget
Paving and Lighting Revenue						
20	10	410100	Real Estate Taxes Current	\$33,593	\$33,602	\$33,812
20	10	430100	Interest Savings	\$10	\$35	\$30

Total Paving & Lighting Revenue				\$33,603	\$33,638	\$33,842
FUND	DEPT	ACCT	ACCT NAME	2017-18 Budget	2017-18 Actual	2018-19 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	\$33,100	\$33,100	\$0
Total Paving & Lighting Expense				\$33,100	\$33,100	\$0
Paving & Lighting Fund Balance				\$503	\$538	\$33,842

BOND & INTEREST FUND						
FUND	DEPT	ACCT	ACCT NAME	2017-18 Budget	2017-18 Actual	2018-19 Budget
Bond and Interest Fund Revenue						
37	10	410100	Real Estate Taxes Current	\$1,294,430	\$1,294,847	\$1,316,175
37	10	430100	Interest Savings	\$500	\$789	\$800
Total Bond Revenue				\$1,294,930	\$1,295,636	\$1,316,975
FUND	DEPT	ACCT	ACCT NAME	2017-18 Budget	2017-18 Actual	2018-19 Budget
Bond and Interest Expense						
37	10	524000	Other Professional Services	\$50	\$250	\$50
37	10	588000	Principal	\$1,285,000	\$1,285,000	\$1,300,000
37	10	588100	Interest	\$9,430	\$9,430	\$16,148
Total Bond Expense				\$1,294,480	\$1,294,680	\$1,316,198
Bond Fund Balance				\$450	\$956	\$777

PARK IMPROVEMENT FUND						
FUND	DEPT	ACCT	ACCT NAME	2017-18 Budget	2017-18 Actual	2018-19 Budget
Park Improvement Revenue						
46	10	430100	Interest Savings	\$1,200	\$639	\$500
46	10	470100	Grants	\$0	\$0	\$0
46	10	470110	Donations	\$0	\$0	\$0
46	10	470120	Bond Proceeds	\$1,277,500	\$1,300,000	\$1,320,000
Total Park Revenue				\$1,278,700	\$1,300,639	\$1,320,500
FUND	DEPT	ACCT	ACCT NAME	2017-18 Budget	2017-18 Actual	2018-19 Budget
Total Park Improvement Expense						
46	10	524000	Other Professional Services	\$11,000	\$14,215	\$18,000
46	10	525000	Engineering	\$68,500	\$86,032	\$213,500
46	10	560000	Computer Upgrades	\$126,500	\$122,200	\$46,500
46	10	561000	Land Purchases	\$6,015	\$6,015	\$3,100
46	10	564000	Park & Bldg Improvements	\$311,900	\$286,081	\$356,600
46	10	567700	Vehicles Equipment	\$130,000	\$131,244	\$50,893
Total Park Expense				\$653,915	\$645,787	\$688,593
Park Fund Balance				\$624,785	\$654,852	\$631,907

Grand Total All Revenues				\$4,951,389	\$5,013,445	\$4,924,784
Grand Total All Expense				\$4,891,016	\$4,781,832	\$4,817,291
Grand Total Fund Balance				\$60,373	\$231,613	\$107,493



304 S. 5th Street
PO Box 237
Oregon, IL 61061
Tel: 815-732-3101
Fax: 815-732-3736
E: info@oregonpark.org