



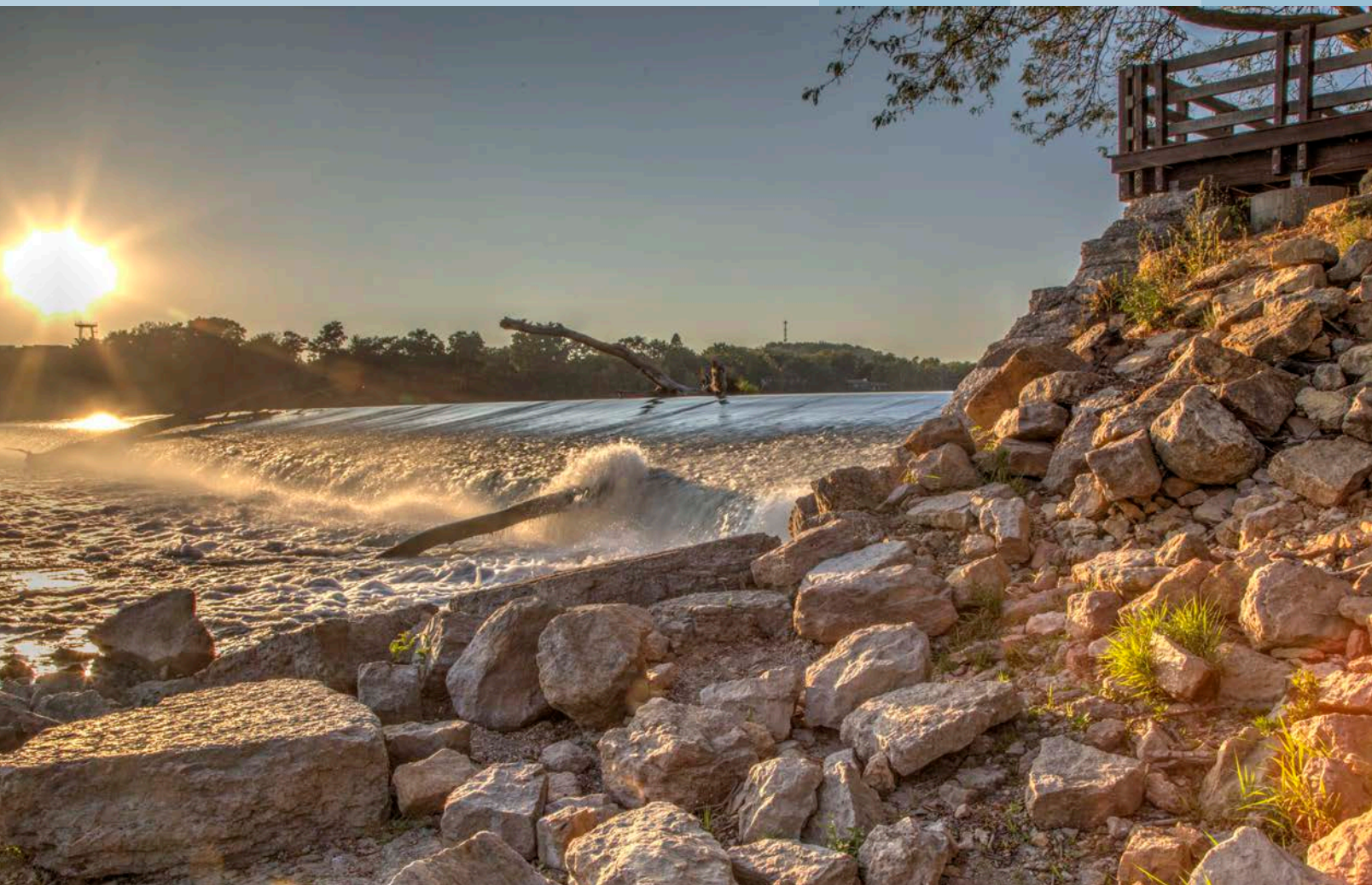
OREGON Park District

ESTABLISHED 1966

COMBINED BUDGET &
APPROPRIATIONS ORDINANCE

2019

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!



9149

of Patrons in Organized Programs



55+

New Programs for Upcoming Year



11%

Low Activity Cancellation Rate

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, 2019 through December 31, 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 will undergo a transition from a May 1st fiscal year to a January 1st fiscal year that will promote efficiency and better align with the District's financial procedures during the 2019 fiscal year. The planning and preparation involved with the Budget & Appropriations Ordinance as well as the Annual Tax Levy will be completed at the same time. The overall financial cycle will be simplified. The District's Budget, Tax Levy and General Obligation Bond roll-over process will all occur during one calendar year.

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 within three months of the beginning of each fiscal year. The District will undergo the budgeting process again this fall.

DISTRICT GOVERNED BY

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

approximately 6,800. The boundaries of the District consist of the City of Oregon and the outlying areas, totaling approximately 102 square miles.

STAFFING

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

Bakener; Dan Engelkes; Scott Stephens.

PARKS & FACILITIES

The District is comprised of ten park and building sites consisting of over 159 acres. The District currently manages the Nash Recreation Center, where the central offices are located.

POPULATION

The Park District's population is

The District employs 14 full-time employees and approximately 100 part time and seasonal employees throughout the year.

CONTACT INFORMATION

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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
Dan Engelkes
Scott Stephens

President
Vice-President
Commissioner
Commissioner
Commissioner



Administrative Staff

Erin Folk
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Executive Director
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Administrative Services Coord

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Athletic Coordinator
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Events Coordinator
Recreation Program Mgr
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Environmental Services

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Bill Helfrick
Mary Sansone

Environmental Services Super
Maintenance
Custodian

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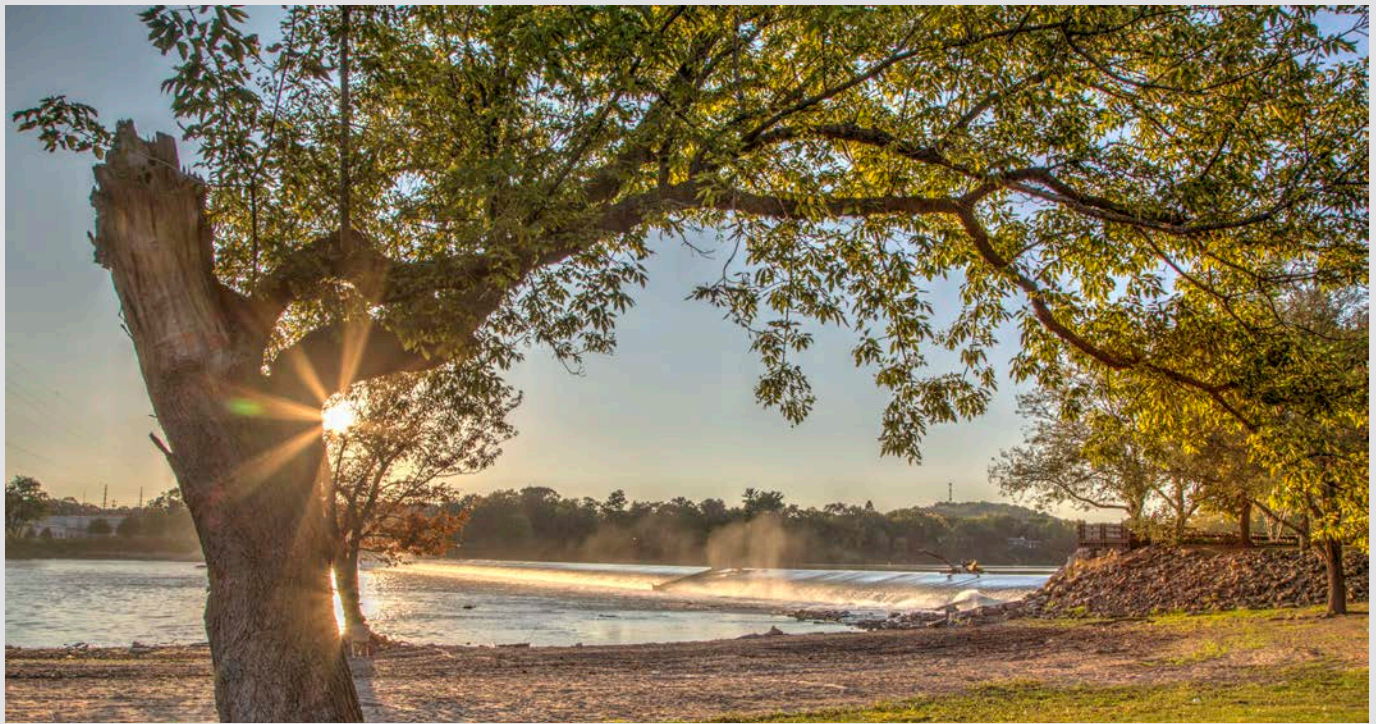


Parks Department

Andy Egyed
Brent Sufer
Adam Wolf

Superintendent of Parks
Parks Maintenance Super
Skilled Parks Laborer

andy@oregonpark.org



Budget Introduction & Discussion

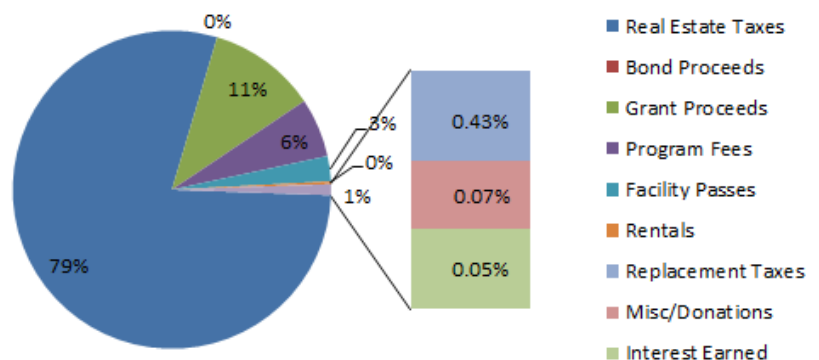
The Oregon Park District utilizes its annual Budget and Appropriations Packet to help our community in understanding its operations and overall footprint within the District.

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. There will be no G.O. Bonds sold this shortened fiscal year. More information on our G.O. Bonds can be found under the section labeled District Debt.

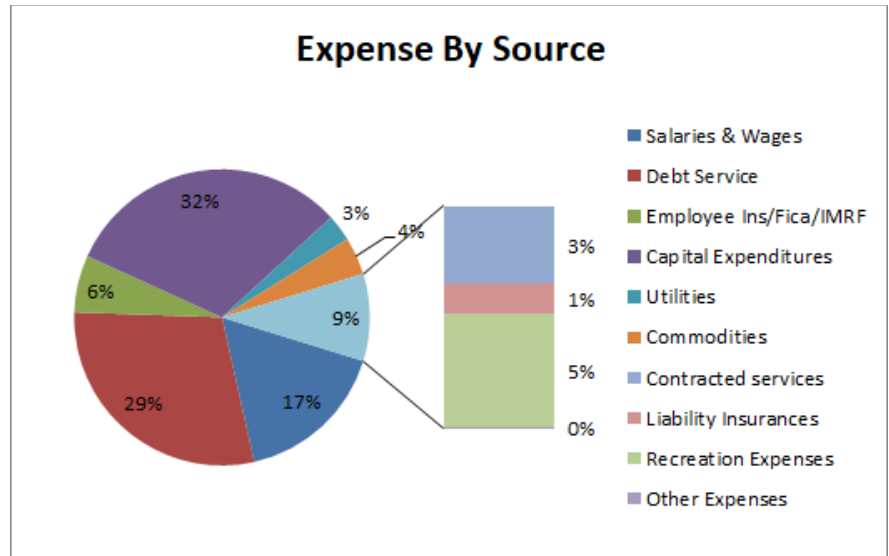
Overall revenue sources and their corresponding percentage of income have remained very consistent annually. The financial stability of our District is a result of the District's careful planning and use of our existing fund balances.

Revenue by Source



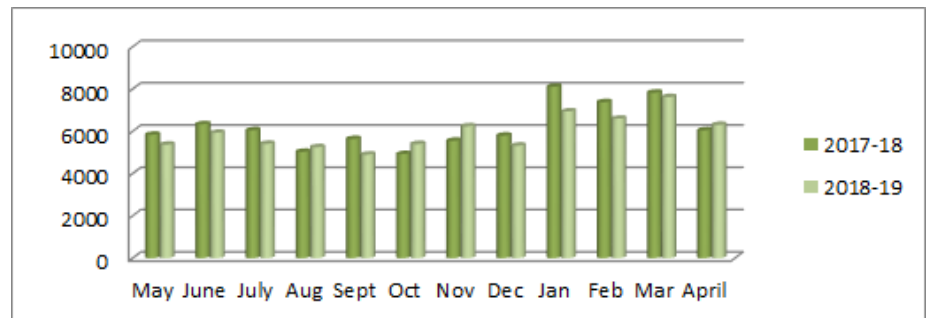
EXPENSE OVERVIEW

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'. Debt Service will also represent a large expense to the District as a direct result of our Annual General Obligation Bond Sales.



FACILITY USAGE

The Oregon Park District operates the Nash Recreation Center. The chart to the right details the annual visits to the Nash Recreation Center over the last two 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 or any of our parks.



YOUR TAXES

The Oregon Park District takes great strides to make sure to provide our residents with the best services without negatively affecting their tax bills. To the right 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.

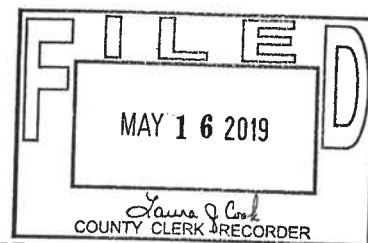


	2018-19 Budget	2018-19 Actual	2019 Budget	% Change
CORPORATE FUND				
Corporate Admin Revenue	\$704,745	\$718,746	\$661,097	-6.19%
Corporate Admin Expense	\$722,677	\$654,662	\$481,384	-33.39%
Corporate Admin Balance	-\$17,932	\$64,084	\$179,713	-1102.19%
Parks Dept. Revenue	\$50	\$0	\$40	-20.00%
Parks Dept. Expense	\$397,378	\$382,744	\$325,854	-18.00%
Parks Dept. Balance	-\$397,328	-\$382,744	-\$325,814	-18.00%
Blackhawk Center Revenue	\$56,240	\$42,253	\$0	-100.00%
Blackhawk Center Expense	\$60,532	\$46,768	\$0	-100.00%
Blackhawk Center Balance	-\$4,292	-\$4,515	\$0	-100.00%
BEGINNING FUND BALANCE	<u>\$511,462</u>	<u>\$517,555</u>	<u>\$594,380</u>	<u>16.21%</u>
Other Financing Sources	<u>\$400,000</u>	<u>\$400,000</u>	<u>\$0</u>	<u>-100.00%</u>
CORPORATE FUND BALANCE	\$491,910	\$594,380	\$448,279	-8.87%
	2018-19 Budget	2018-19 Actual	2019 Budget	% Change
RECREATION FUND				
Recreation Admin Revenue	\$676,434	\$687,692	\$579,998	-14.26%
Recreation Admin Expense	\$257,218	\$256,967	\$170,266	-33.80%
Recreation Admin Balance	\$419,216	\$430,725	\$409,732	-2.26%
Maintenance Expense	-\$260,518	-\$254,469	-\$158,197	-39.28%
Aquatic Dept. Revenue	\$46,000	\$57,062	\$38,850	-15.54%
Aquatic Dept. Expense	\$178,756	\$172,795	\$114,253	-36.08%
Aquatic Dept. Balance	-\$132,756	-\$115,734	-\$75,403	-43.20%
Athletic Dept. Revenue	\$76,520	\$79,730	\$34,750	-54.59%
Athletic Dept. Expense	\$127,688	\$99,251	\$87,412	-31.54%
Athletic Dept. Balance	-\$51,168	-\$19,522	-\$52,662	2.92%
General Rec Revenue	\$202,700	\$220,734	\$131,525	-35.11%
General Rec Expense	\$308,811	\$325,109	\$228,639	-25.96%
General Rec Balance	-\$106,111	-\$104,375	-\$97,114	-8.48%
Concessions Revenue	\$1,300	\$1,406	\$1,000	-23.08%
Concessions Expense	\$100	\$22	\$50	-50.00%
Concessions Balance	\$1,200	\$1,384	\$950	-20.83%
Rental Revenue	\$14,525	\$17,155	\$10,500	-27.71%
Rental Expense	\$275	\$0	\$175	-36.36%
Rental Balance	\$14,250	\$17,155	\$10,325	-27.54%
Fitness Revenue	\$33,000	\$18,753	\$13,500	-59.09%
Fitness Expense	\$81,500	\$72,395	\$32,660	-59.93%
Fitness Balance	-\$48,500	-\$53,643	-\$19,160	-60.49%
BEGINNING FUND BALANCE	<u>\$391,357</u>	<u>\$386,573</u>	<u>\$438,094</u>	<u>11.94%</u>
Other Financing Sources	<u>\$150,000</u>	<u>\$150,000</u>	<u>\$0</u>	<u>-100.00%</u>
RECREATION FUND BALANCE	\$376,970	\$438,094	\$456,565	21.11%
	2018-19 Budget	2018-19 Actual	2019 Budget	% Change
AUDIT FUND				
Audit Fund Revenue	\$21,998	\$22,131	\$20,075	-8.74%
Audit Fund Expense	<u>\$20,000</u>	<u>\$20,000</u>	<u>\$21,800</u>	<u>9.00%</u>
BEGINNING FUND BALANCE	<u>\$13,813</u>	<u>\$13,813</u>	<u>\$15,944</u>	<u>15.43%</u>
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
AUDIT FUND BALANCE	\$15,811	\$15,944	\$14,219	-10.07%
	2018-19 Budget	2018-19 Actual	2019 Budget	% Change
LIABILITY FUND				
Liability Fund Revenue	\$150,341	\$152,181	\$146,100	-2.82%
Liability Fund Expense	<u>\$147,019</u>	<u>\$149,004</u>	<u>\$110,848</u>	<u>-24.60%</u>
BEGINNING FUND BALANCE	<u>\$159,193</u>	<u>\$159,217</u>	<u>\$162,394</u>	<u>2.01%</u>
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
LIABILITY FUND BALANCE	\$162,515	\$162,394	\$197,646	21.62%
	2018-19 Budget	2018-19 Actual	2019 Budget	% Change
IMRF FUND				
IMRF Fund Revenue	\$125,195	\$126,340	\$120,750	-3.55%
IMRF Fund Expense	<u>\$114,777</u>	<u>\$116,425</u>	<u>\$70,781</u>	<u>-38.33%</u>
BEGINNING FUND BALANCE	<u>\$89,568</u>	<u>\$89,568</u>	<u>\$99,482</u>	<u>11.07%</u>
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
IMRF FUND BALANCE	\$99,986	\$99,482	\$149,451	49.47%

SCHOLARSHIP FUND	2018-19 Budget	2018-19 Actual	2019 Budget	% Change
Scholarship Fund Revenue	\$14,075	\$13,136	\$13,580	-3.52%
Scholarship Fund Expense	<u>\$10,000</u>	<u>\$5,715</u>	<u>\$7,800</u>	<u>-22.00%</u>
BEGINNING FUND BALANCE	<u>\$19,630</u>	<u>\$19,050</u>	<u>\$26,471</u>	<u>34.85%</u>
SCHOLARSHIP FUND BALANCE	\$23,705	\$26,471	\$32,251	36.05%
SOCIAL SECURITY FUND	2018-19 Budget	2018-19 Actual	2019 Budget	% Change
Social Security Fund Revenue	\$110,275	\$111,557	\$105,750	-4.10%
Social Security Fund Expense	<u>\$102,500</u>	<u>\$93,942</u>	<u>\$68,500</u>	<u>-33.17%</u>
BEGINNING FUND BALANCE	<u>\$112,451</u>	<u>\$112,451</u>	<u>\$130,066</u>	<u>15.66%</u>
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
SOCIAL SECURITY FUND BALANCE	\$120,226	\$130,066	\$167,316	39.17%
POLICE FUND	2018-19 Budget	2018-19 Actual	2019 Budget	% Change
Police Fund Revenue	\$20,067	\$20,577	\$10,250	-48.92%
Police Fund Expense	<u>\$22,750</u>	<u>\$19,867</u>	<u>\$17,850</u>	<u>-21.54%</u>
BEGINNING FUND BALANCE	<u>\$46,253</u>	<u>\$46,253</u>	<u>\$46,964</u>	<u>1.54%</u>
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
POLICE FUND BALANCE	\$43,570	\$46,964	\$39,364	-9.65%
PAVING & LIGHTING FUND	2018-19 Budget	2018-19 Actual	2019 Budget	% Change
Paving Fund Revenue	\$33,842	\$34,267	\$31,865	-5.84%
Paving Fund Expense	<u>\$0</u>	<u>\$0</u>	<u>\$70,000</u>	<u>0.00%</u>
BEGINNING FUND BALANCE	<u>\$6,714</u>	<u>\$6,714</u>	<u>\$40,981</u>	<u>510.38%</u>
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
PAVING & LIGHTING FUND BALANCE	\$40,556	\$40,981	\$2,846	-92.98%
CAPITAL REPLACEMENT FUND	2018-19 Budget	2018-19 Actual	2019 Budget	% Change
Capital Replacement Fund Rev	\$0	\$84	\$900	-
Capital Replacement Fund Exp	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>-</u>
BEGINNING FUND BALANCE	<u>\$0</u>	<u>\$0</u>	<u>\$65,084</u>	<u>-</u>
Other Financing Sources	<u>\$65,000</u>	<u>\$65,000</u>	<u>\$0</u>	<u>-</u>
CAPITAL REPLACEMENT FUND BALANCE	\$65,000	\$65,084	\$65,984	1.51%
BOND & INTEREST FUND	2018-19 Budget	2018-19 Actual	2019 Budget	% Change
Bond & Int Fund Revenue	\$1,316,975	\$1,319,147	\$1,353,286	2.76%
Bond & Int Fund Expense	<u>\$1,316,198</u>	<u>\$1,316,178</u>	<u>\$1,350,315</u>	<u>2.59%</u>
BEGINNING FUND BALANCE	<u>\$702</u>	<u>\$702</u>	<u>\$3,671</u>	<u>422.92%</u>
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
BOND & INTEREST FUND BALANCE	\$1,479	\$3,671	\$6,642	349.08%
PARK IMPROVEMENT FUND	2018-19 Budget	2018-19 Actual	2019 Budget	% Change
Park Improvement Fund Revenue	\$1,330,500	\$1,340,671	\$401,500	-69.82%
Park Improvement Fund Expense	<u>\$698,593</u>	<u>\$676,647</u>	<u>\$1,333,847</u>	<u>90.93%</u>
BEGINNING FUND BALANCE	<u>\$413,936</u>	<u>\$413,936</u>	<u>\$462,960</u>	<u>11.84%</u>
Other Financing Sources	<u>-\$615,000</u>	<u>-\$615,000</u>	<u>\$0</u>	<u>-100.00%</u>
PARK IMPROVEMENT FUND BALANCE	\$430,843	\$462,960	-\$469,387	-
DISTRICT WIDE	2018-19 Budget	2018-19 Actual	2019 Budget	% Change
DISTRICT WIDE - REVENUES	\$4,934,782	\$4,983,620	\$3,675,316	-25.52%
DISTRICT WIDE - EXPENDITURES	\$4,827,290	\$4,662,960	\$4,650,631	-3.66%
BEGINNING FUND BALANCE	\$1,765,079	\$1,765,832	\$2,086,492	18.21%
EST OVERALL FUND BALANCE	\$1,872,571	\$2,086,492	\$1,111,177	-40.66%

ORDINANCE 19-05-14

**OREGON PARK DISTRICT
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, 2019 AND ENDING ON THE 31ST DAY OF DECEMBER, 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 14th day of May, 2019, 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:

I. CORPORATE FUND

	<u>Budget</u>	<u>Appropriation</u>
Administrative Department		
Salaries and Wages	177,284	195,012
Employee Group Health and Life Insurance	150,000	165,000
Commissioner Expenses	1,400	1,540
Equipment, Website & Software Maintenance	35,750	39,325
Office Supplies, Printing and Postage	9,150	10,065
Legal Fees & Other Professional Services	32,950	36,245
Travel Expenses & Staff Training	11,200	12,320
Bonds & Sundry Expenses	500	550
 Electric	 42,000	 46,200
Water & Sewer	9,000	9,900
Natural Gas	7,500	8,250
Phone, Internet and TV	4,650	5,115

Capital Expenditures	0	0
Total Administrative Department	481,384	529,522

Park Maintenance Department	Budget	Appropriation
Salaries and Wages	178,654	196,519
Training and Vehicle Use	3,100	3,410
Contractual Maintenance	18,000	19,800
Equipment and Grounds Supplies	58,250	64,075
Toilet Rental	6,500	7,150
Gas and Oil	13,000	14,300
Garbage Disposal	4,200	4,620
Park Development and Construction	8,350	9,185

Capital Expenses	35,800	39,380
Total Park Maintenance Department	325,854	358,439

CORPORATE FUND TOTAL	807,238	887,962
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II. RECREATION FUND

	Budget	Appropriation
Building Department		
Salaries and Wages	100,247	110,272
Building Maintenance	21,500	23,650
Maintenance Agreements	9,000	9,900
Vehicle Usage and Training	2,450	2,695
Building Equipment	1,500	1,650
Building Supplies	19,000	20,900
Electric	42,000	46,200
Water and Sewer	9,000	9,900
Natural Gas	7,500	8,250
Phone, Internet and TV	4,650	5,115
Capital Expenditures	4,500	4,950
Total Recreation Building Department	221,347	243,482

Recreation Programs Department	Budget	Appropriation
Salaries and Wages	275,220	302,742
Recreation Supplies	9,700	10,670
Aquatic Supplies and Equipment	14,500	15,950
Training and Travel Expenses	13,550	14,905
Advertising and Entertainment Expenses	12,350	13,585
Banking Charges and Fees	4,500	4,950

Capital Expenditures	11,000	12,100
Total Recreation Programs Department	340,820	374,902
Direct Department Expenses	Budget	Appropriation
Direct Aquatic Expenses	18,900	20,790
Direct Athletic Expenses	52,050	57,255
Direct General Recreation Expenses	140,650	154,715
Concession Expenses	50	55
Rental Expenses	175	193
Fitness Expenses	17,660	19,426
Total Direct Department Expenses	229,485	252,434
RECREATION FUND TOTAL	791,652	870,817
III. AUDIT FUND	Budget	Appropriation
Audit Fees	20,000	22,000
Other Professional Services	1,800	1,980
AUDIT FUND TOTAL	21,800	23,980
IV. LIABILITY FUND	Budget	Appropriation
Risk Management Salaries	47,248	51,973
Insurance – Building & Contents	22,500	24,750
Insurance – General Liability	11,250	12,375
Insurance – Public Official	1,000	1,100
Insurance – Automobile	2,750	3,025
Insurance – Workers Compensation	22,500	24,750
Insurance – Unemployment Charges	3,600	3,960
LIABILITY FUND TOTAL	110,848	121,933
V. ILLINOIS MUNICIPAL RETIREMENT FUND	Budget	Appropriation
Participation in the Illinois Municipal Retirement Fund, as provided 40ILCS5/7-101 et seq.	70,781	77,859
ILLINOIS MUNICIPAL RETIREMENT FUND TOTAL	70,781	77,859
VI. SCHOLARSHIP FUND	Budget	Appropriation
Scholarship Donations	3,400	3,740
CC, Camp and ET Donations	4,400	4,840
SCHOLARSHIP FUND TOTAL	7,800	8,580
VII. SOCIAL SECURITY FUND	Budget	Appropriation
Employer FICA Taxes	55,500	61,050

SUMMARY OF PROPOSED BUDGET & APPROPRIATIONS

	<u>Budget</u>	<u>Appropriation</u>
CORPORATE	807,238	887,962
RECREATION	791,652	870,817
AUDIT	21,800	23,980
LIABILITY	110,848	121,933
IMRF	70,781	77,859
SCHOLARSHIP	7,800	8,580
SOCIAL SECURITY	68,500	75,350
POLICE	17,850	19,635
PAVING & LIGHTING	70,000	77,000
CAPITAL REPLACEMENT	0	0
BOND & INTEREST	1,350,315	1,485,347
PARK IMPROVEMENT	1,333,847	1,412,562
GRAND TOTAL OF ALL FUNDS	4,539,783	4,993,761

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, 2019, and ending December 31, 2019 for the respective purposes set forth.

All unexpected balances of the appropriations for the fiscal year ended December 31, 2019, 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 \$2,086,492.
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$3,675,316.
- (c) An estimate of the expenditures contemplated for the fiscal year is \$4,650,631.
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$1,111,177.
- (e) An estimate of the amount of taxes to be received during the fiscal year is \$2,896,161.

TENTATIVE

SUMMARY OF PROPOSED BUDGET & APPROPRIATIONS

	<u>Budget</u>	<u>Appropriation</u>
CORPORATE	807,238	887,962
RECREATION	791,652	870,817
AUDIT	21,800	23,980
LIABILITY	110,848	121,933
IMRF	70,781	77,859
SCHOLARSHIP	7,800	8,580
SOCIAL SECURITY	68,500	75,350
POLICE	17,850	19,635
PAVING & LIGHTING	70,000	77,000
CAPITAL REPLACEMENT	0	0
BOND & INTEREST	1,350,315	1,485,347
PARK IMPROVEMENT	1,333,847	1,412,562
GRAND TOTAL OF ALL FUNDS	4,539,783	4,993,761

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, 2019, and ending December 31, 2019 for the respective purposes set forth.

All unexpected balances of the appropriations for the fiscal year ended December 31, 2019, 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 \$2,086,492.
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$3,675,316.
- (c) An estimate of the expenditures contemplated for the fiscal year is \$4,650,631.
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$1,111,177.
- (e) An estimate of the amount of taxes to be received during the fiscal year is \$2,896,161.

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 – All ordinances or parts of ordinances in confliction 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.

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

Adopted this 14th day of May, 2019 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 
 Daniel J Griffin
 Secretary Pro Temp

CERTIFICATION

I, Daniel J Griffin, 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, 2019 AND
ENDING DECEMBER 31, 2019

The same being Ordinance No. 19-05-14, passed and approved at a meeting of the Board of Park Commissioners of said Park District held on the 14th day of May, 2019, 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.

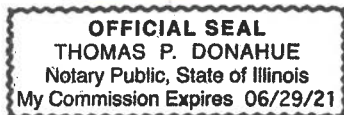
I DO FURTHER CERTIFY THAT the original Ordinance of which the foregoing is a true copy, is entrusted to my care for safekeeping, and that I am the lawful keeper of the same.

IN WITNESS WHEREOF, I have hereunto set my hand at Oregon, Ogle, Illinois, this 14th day of May, 2019.


Secretary Pro Temp

SUBSCRIBED AND SWORN TO
Before me this 16th day of May, 2019


Notary Public



CERTIFIED 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 set forth 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, 2019 AND
ENDING DECEMBER 31, 2019

Estimate of funds to be received, and the Source thereof by the combined funds for the above indicated Fiscal Year are as follows:

I.	Real Estate Taxes	2,896,161
II.	Personal Property Replacement Taxes	15,500
III.	Fees and Charges	323,675
IV.	Interest Income	14,990
V.	Donations	18,550
VI.	Grants	403,400
VII.	Non-Referendum Bonds	0
VIII.	Miscellaneous	3,040
	TOTAL	3,675,316

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: May 14, 2019

Signature: Donald Fuller
Title: Treasurer

Current Year Projects are shaded in Green. The Districts capital improvement program outlines the needs of the District to build, repair,

CAPITAL PROJECT LISTING

Project Name	Estimated Cost	Planned Year	Project Pri
Holiday Decoration Enhancements - Nash Rec Center	3,000	2019	3
Blower Fan Replacement for Air Handler Unit	4,500	2019	1
Fairgrounds Park - Split Rail Fence Replacment	4,500	2019	3
IT Equip/Computer Replacements/PM Onsite Training	7,700	2019	1
Evergreen Trees @ Park West Boneyard	7,800	2019	1
Summer Fireworks	8,000	2019	1
Fitness Center - Annual Equipment Lease Payment	15,000	2019	1
Park West Bio-Swale Improvements	23,500	2019	3
Park West Improvements - OSLAD Paving Improvements	70,000	2019	2
Annual Capital Improvement School Payment - BHC	100,000	2019	1
Park West Improvements - OSLAD Phase II	805,000	2019	2
IT Equip/Computer Replacements	2,000	2020	2
Jacks Landing - Parking Lot Resurface	2,300	2020	3
Park Equipment - Car Hauler/Trailer	8,000	2020	4
Summer Fireworks	8,000	2020	1
Childrens Center Remodel: Kitchen Improvements	10,000	2020	3
Extended Time Furniture & Class Supplies	10,000	2020	4
Alpha Controls Building HVAC Access Upgrades	11,000	2020	1
Fitness Center - Annual Equipment Lease Payment	15,000	2020	1
Park Equipment - Ball Diamond Groomer/Super Star	17,000	2020	2
Nash - Sump Pump Replacement - Pool Basement	20,000	2020	4
Park Equipment - Zero Turn Mower	24,000	2020	3
Nash Preschool Playground & Deck Furniture	25,000	2020	2
Wiggly Field Dog Park - Agility Equipment, Shelter, Components	32,000	2020	3
Park Equipment - Ford F250 - State Bid	42,000	2020	3
Reading Park: Play Elements and Plantings	47,000	2020	2

expand or maintain parks and facilities. All projects and associated costs are reviewed annually.

Priority	Department	Revision Date	Project Description
	Maintenance	1/14/2019	Holiday Decoration enhancements for the Nash Rec Center. New Snowflake lights and planned improvements.
	Maintenance	1/17/2019	Blower fan on AHUg has lost multiple fins, the blower fan needs to be replaced to prevent complete failure of the unit. Replacement of AHUg should also be considered.
	Parks	1/14/2019	Existing Fence requires replacement. Planned replacement with cedar materials in same configuration.
	Administrative	1/14/2019	Annual Replacement of select District hardware including preventative maintenance replacements and failing hardware. Increase anticipation due to recreation system conversion.
	Parks	2/5/2019	Arborvitae Tree Plantings to be planted in the south west corner of Park West. The trees will remove the unnatural location of the Park West 'Boneyard'.
	Recreation	1/14/2019	The Park District will again sponsor the final Concert in the Park and fireworks show.
	Recreation	1/14/2019	The annual Fitness Center Equipment Lease payment. The current 3 year lease payment will expire in FY 20
	Parks	1/17/2019	The improvements to the Park West Bio-Swale include the tiling of the area, reshaping the bed, and reseeding by contractor.
	Parks	1/14/2019	The District will utilize Paving and Lighting Funds for the installation of asphalt trails at Park West as part of the Park West Improvements associated with the OSLAD Grant.
	Administrative	1/14/2019	The Intergovernmental Agreement with the Oregon School District signed in 2018 stipulated structured payments for future capital improvements (Years 1 = September 1, 2019).
	Parks	1/14/2019	Park West Expansion Project. OSLAD Grant Funding in addition to direct Park District expenses. Primary improvements will occur in the north end of park.
	Administrative	2/5/2019	Annual Replacement of select District hardware including preventative maintenance replacements and failing hardware.
	Parks	1/14/2019	Blacktop 4 stall parking lot at entrance to Jack's Landing property
	Parks	1/14/2019	To replace 2005 current Car Trailer
	Recreation	1/14/2019	The Park District's expenses to 'sponsor' the final Concert in the Park and fireworks show.
	Maintenance	1/14/2019	Removal and installation of new cabinets, countertop, refrigerator, microwave in the childrens center.
	Recreation	1/14/2019	Planned expense to upgrade furnishings for the Extended Time Program space.
	Maintenance	1/17/2019	Install new backbone for the Building Automation System and conduct 24/7 monitoring of the facility. Monthly reporting on issues and equipment.
	Recreation	1/14/2019	Annual 'rolling' payment for fitness center equipment maintenance and replacement.
	Parks	1/14/2019	Existing groomer is 12 years old and repairs are getting costly and more frequent.
	Maintenance	1/14/2019	The sump pumps are the only way to pump water out of the pool to the sanitary sewer system. Pumps are at least 20 years old and failure would be catastrophic.
	Parks	1/14/2019	Zero Turn mower to replace 2011 JD 997 Dz Mower
	Recreation	1/14/2019	Exterior space redesign at the rear of the Nash Recreation Center. The space adjoins the preschool and will be repurposed with childrens use in mind.
	Parks	1/14/2019	Improvements include agility equipment, signage, benches, shade components, garbage containers
	Parks	1/14/2019	Truck to replace 200 Chevy 2500 Pick Up Truck
	Parks	1/14/2019	Design and Engineer of final lot improvements per Masterplan.

CAPITAL PROJECT LISTING

Project Name	Estimated Cost	Planned Year	Project P
Nash Gym Renovations - Phase II	57,000	2020	4
Nash - Removal of abandoned Heat Exchangers	65,000	2020	4
Park East Masterplan Improvements Design/Engineer	97,000	2020	3
Annual Capital Improvement Plan - BHC	100,000	2020	1
Park West Improvements - Resurface Parking Lots	175,000	2020	2
IT Equip/Computer Replacements	2,000	2021	2
Summer Fireworks	8,000	2021	1
Extended Time Room Upgrades	12,000	2021	3
Fitness Center - Annual Equipment Lease Payment	15,000	2021	1
Nash - Replace Air Handler Unit #9	45,000	2021	3
Kiwanis Park - Design and Engineering Expenses	50,000	2021	3
Nash - Replace Air Handler Unit #6	90,000	2021	3
Annual Capital Improvement Plan - BHC	100,000	2021	1
Nash - Replace Air Handler Unit #7	120,000	2021	3
Nash - Replace Air Handler Unit #8 (Gym)	250,000	2021	3
Nash - RTU #1 Replacement Project	380,000	2021	3
Summer Fireworks	8,000	2022	1
IT Equip/Computer Replacements	9,800	2022	2
Fitness Center - Annual Equipment Lease Payment	15,000	2022	1
Nash - Repaint Pool Shell	60,000	2022	2
Nash - Installation of DDC Controls	82,500	2022	4
Nash - Chiller System Removal	150,000	2022	5
Annual Capital Improvement Plan - BHC	179,275	2022	1
Nash - Pool Pump Controller Remodel	350,000	2022	3
Park East Phase 1 Improvements	650,000	2022	3
IT Equip/Computer Replacements	2,000	2023	2

Priority	Department	Revision Date	Project Description
	Maintenance	2/5/2019	Curtain - \$12,000.00, floor reseal and paint \$9,000.00, lighting and controls \$7,000.00, sound baffles - \$12,000.00, lift rental - \$1,100.00, emergency exit door - \$8,000.00.
	Maintenance	1/14/2019	Multiple heat exchangers throughout the building have been abandoned, but left in place. They should be removed along with all piping associated.
	Parks	1/14/2019	The slotted expense for the design and engineering expense for the Park East park improvement. Costs and timelines were outlined in the 2018 OPD Masterplan.
	Administrative	2/5/2019	The Intergovernmental Agreement with the Oregon School District signed in 2018 stipulated structured payments for future capital improvements (Years 2 = September 1, 2020).
	Parks	1/14/2019	Rebuild and repair of the large lot and thoroughfare at Park West.
	Administrative	2/5/2019	Annual Replacement of select District hardware including preventative maintenance replacements and failing hardware.
	Recreation	1/14/2019	The Park District's expenses to 'sponsor' the final Concert in the Park and fireworks show.
	Recreation	1/14/2019	Planned expense to upgrade supplies and amenities for the Extended Time Program space.
	Recreation	1/14/2019	Annual 'rolling' payment for fitness center equipment maintenance and replacement.
	Maintenance	1/14/2019	AHU 9 serves the locker rooms and hallway. Replacement sets into motion the eventual removal of the chiller dependency as well as improves the overall comfort of the area. The unit was installed in 1992.
	Parks	1/14/2019	The slotted expense for the design and engineering expense for the Kiwanis Park park improvements. Costs and timelines were outlined in the 2018 OPD Masterplan.
	Maintenance	1/14/2019	AHU 6 serves the fitness center. Replacement sets into motion the eventual removal of the chiller dependency as well as improves the overall comfort of the area. The unit was installed in 1990.
	Administrative	2/5/2019	The Intergovernmental Agreement with the Oregon School District signed in 2018 stipulated structured payments for future capital improvements (Years 3 = September 1, 2021).
	Maintenance	1/14/2019	AHU 7 serves the administration area, children's center, and hallways. Replacement sets into motion the eventual removal of the chiller dependency. The unit was installed in 1990.
	Maintenance	1/14/2019	AHU 8 serves the Gym and provides no cooling to the area. The new AHU would provide heating and cooling of the gym. The unit was installed in 1990.
	Maintenance	1/14/2019	RTU 1 serves the pool area. Replacement sets into motion the eventual removal of the chiller dependency as well as improves the overall comfort of the area. The unit was installed in 1999, but shows significant wear.
	Recreation	1/14/2019	The Park District's expenses to 'sponsor' the final Concert in the Park and fireworks show.
	Administrative	2/5/2019	4-5 Year Replacement schedule for all primary District computer workstations and required hardware.
	Recreation	1/14/2019	Annual 'rolling' payment for fitness center equipment maintenance and replacement.
	Maintenance	1/14/2019	The pool shell will need to be fully repainted or surfaced every 5-10 years, or as needed based on condition.
	Maintenance	1/14/2019	Pneumatic controls are prone to leaks and failures. Installation of DDC components will eliminate the pneumatic controls.
	Maintenance	1/14/2019	Removal of the chiller can only be completed once all original AHU's and RTU's have been exchanged for units with DX.
	Administrative	1/14/2019	The Intergovernmental Agreement with the Oregon School District signed in 2018 stipulated structured payments for future capital improvements (Final Year = September 1, 2022).
	Maintenance	1/14/2019	The pool pump controls are outdated and we cannot provide a true GPM reading. This would allow us to lead lag the pumps and have an more efficient control system.
	Parks	1/14/2019	The slotted expense for the park improvements for Phase 1 - per 2018 OPD Masterplan.
	Administrative	2/5/2019	Annual Replacement of select District hardware including preventative maintenance replacements and failing hardware.

CAPITAL PROJECT LISTING

Project Name	Estimated Cost	Planned Year	Project Pr
Locker Rooms: Automatic Door Openers	8,000	2023	3
Carnation Park Masterplan Expense	15,000	2023	3
Fitness Center - Annual Equipment Lease Payment	15,000	2023	1
Nash - Solar Panel Installation - Roof	40,000	2023	4
Parks Maintenance Facility Design/Engineer Expenses	40,000	2023	3
Nash - Locker Room Flooring/Shower Area Replacement	50,000	2023	5
Mix Park Concept Plan/Design/Engineering Expenses	67,000	2023	3
Nash - Installation of New Primary Boiler	100,000	2023	3
Hawk Praire - Boardwalk Surface Board Replacement	126,000	2023	3
Nash - Installation of Web Sprinkler System	180,000	2023	4
Nash - Lochinvar Boiler Replacement	200,000	2023	4
Kiwanis Park - Phase 1 Improvements	330,000	2023	3
Parks Maintenance Facility Construction	405,000	2023	3
Nash Pool - Chemical Water Treatment Installation	5,000	2024 or Beyond	3
Nash Chiller - Preventative Maintenance / Improvements	6,000	2024 or Beyond	2
Nash Lighting Improvements - Offices and Hallways	12,000	2024 or Beyond	4
Nash Gymnasium Door Replacements	30,000	2024 or Beyond	4
Nash - Pool Deck Repair/Replacement	30,000	2024 or Beyond	4
Park Equipment - Ford F350 - State Bid	42,000	2024 or Beyond	5
Williams Park - Shelter and replacment	66,000	2024 or Beyond	3
Replace Diamond 2 Fence at Park West	82,000	2024 or Beyond	4
ITEP Heritage Trail Engineering & Construction Expense	750,000	2024 or Beyond	3

Priority	Department	Revision Date	Project Description
	Maintenance	1/14/2019	Installation of push button automatic door openers for locker rooms.
	Parks	1/14/2019	Complete Carnation Park Masterplan utilizing Hitchcock Design Group.
	Recreation	1/14/2019	Annual 'rolling' payment for fitness center equipment maintenance and replacement.
	Maintenance	1/14/2019	The base is already in place to expand the solar panel on the roof. This is a very low priority project that would only be considered if significant grant funding were available.
	Parks	1/14/2019	Design and Engineer expenses for the façade improvements of the park maintenance building. Slotted expense from 2018 OPD Masterplan.
	Maintenance	1/14/2019	The flooring in the locker rooms is dated, remodeling the locker rooms would greatly improve aesthetics.
	Parks	1/14/2019	The Park Masterplan for Mix Park, as well as the design and engineering expenses in preparation for construction. Slotted expense per 2018 Masterplan.
	Maintenance	1/14/2019	After the abandoned boilers are removed, a new primary boiler needs to be installed to take some of the load from the two Lochinvar boilers.
	Parks	1/14/2019	Overall project expense to replace deck boards on boardwalk to recycled plastic Fibron material. Product will last longer and require less maintenance.
	Maintenance	1/14/2019	Installation of wet sprinklers should be considered in the event of any large scale remodels.
	Maintenance	1/14/2019	The two Lochinvar boilers are ageing and should be scheduled for replacement in 5-10 years.
	Parks	1/14/2019	The slotted expense for the park improvements for Phase 1 - per 2018 OPD Masterplan.
	Parks	1/14/2019	Construction expenses for the Park Maintenance Facility Façade Improvements.
	Maintenance	1/14/2019	The boiler water is currently not treated with any chemicals. Chemical treatment will improve quality of the hot water and improve the longevity of equipment.
	Maintenance	1/14/2019	Preventative maintenance program for the Chiller must be completed by a certified HVAC technicians. This is an annual event that is typically performed by Mechanical Inc.
	Maintenance	1/14/2019	Exchange all lighting throughout the facility with LED lighting and improved controls throughout the facility.
	Maintenance	1/14/2019	The doors in the gymnasium are out-dated are becoming damaged, replacement would improve the aesthetics of the room.
	Maintenance	1/14/2019	The pool deck has delaminated in some areas, these areas can be repaired, but typically cause down time.
	Parks	1/14/2019	Truck to replace 1996 Chevy 3500 Dump Truck
	Parks	1/14/2019	Project Expense for the installation of a shelter and related amenities for gathering around the playground.
	Parks	1/14/2019	Baseball/Softball field fencing replacement project. Life expectancy exceeded.
	Parks	2/5/2019	Project On Hold for Unknown Timeframe.

FISCAL YEAR CHANGES

The Board of Commissioners approved a change in fiscal year resolution in April of 2019. The Illinois Compiled Statutes and Park District Code gives the Board of Commissioners the ability to establish and change its fiscal years.

The transition from a May 1st fiscal year to a January 1st fiscal year will promote efficiency and better align with the Districts financial procedures. The planning and preparation involved with the Budget & Appropriations Ordinance as well as the Annual Tax Levy will be completed at the same time. The overall financial cycle will be simplified. The District's Budget,

Tax Levy and General Obligation Bond roll-over process will all occur during one calendar year.

The current fiscal year-end also causes some complications as it falls in the middle of many seasonal programs and activities. Large scale capital improvement projects that occur within the Parks System can now occur over one construction season that will also align with the budget year. Currently many capital projects cross between fiscal years as the construction season begins prior to May 1st. The Districts benefit policies, retirement funds and other insurances will better align with a calendar year, thus improving the

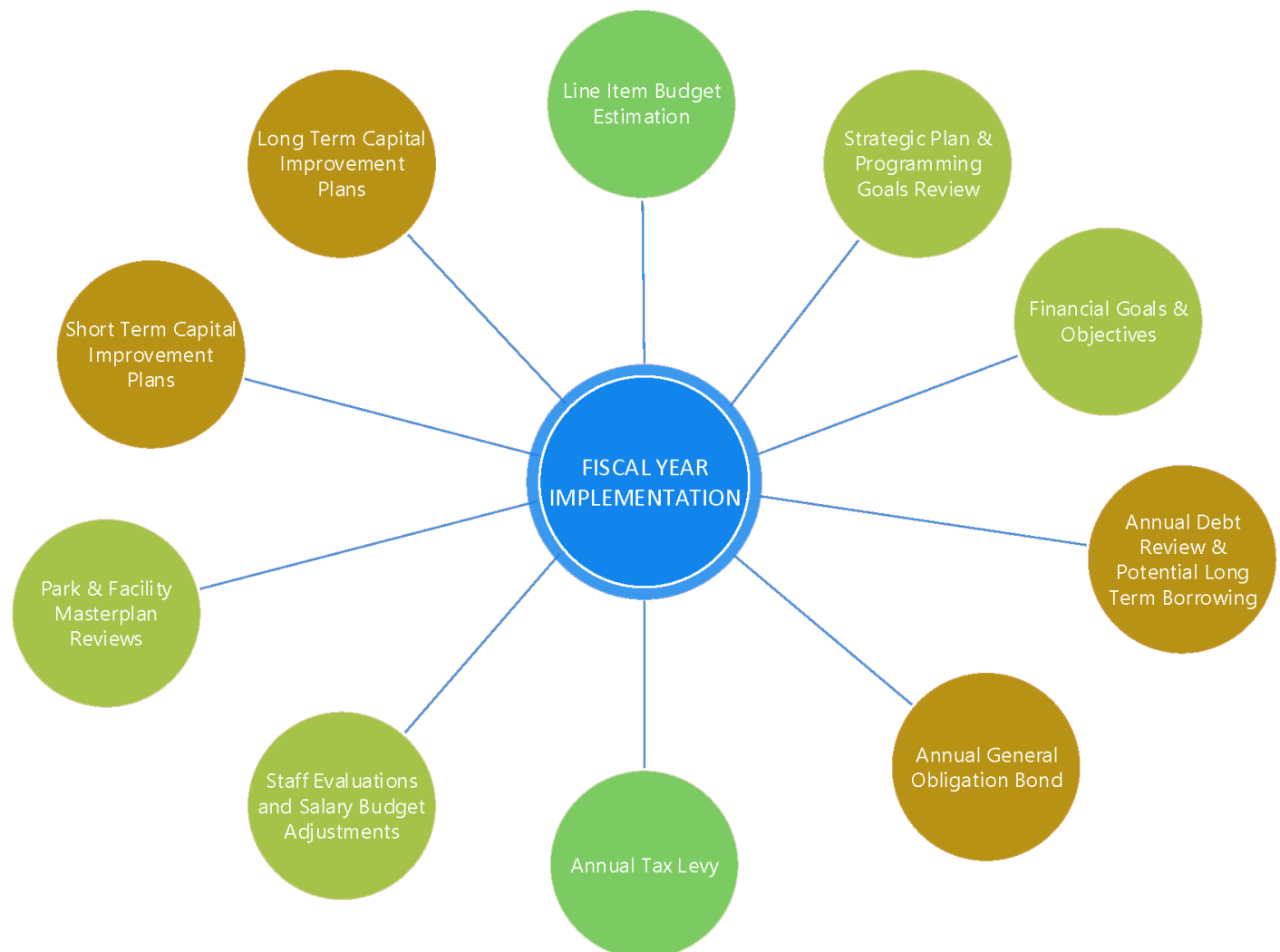
budgeting accuracy. The new minimum wage implementation dates will also align with the Districts new fiscal year. There will be no financial impact as a result of the transition. Overall District operations will benefit from the fiscal year transition.

BUDGETING CYCLE

The Park Districts Budgeting Cycle will also change as a result of the fiscal year change. The majority of budgeting work will occur in late fall and early winter. There are many activities that go into the fiscal year budgeting process as seen in the spoke and wheel graph below.

BUDGETING PROCESS

PRIMARY COMPONENTS OF THE ANNUAL BUDGET PROCESS



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 2019 fiscal year.

Corporate Administrative Improvements

The majority of Corporate capital purchases and improvements revolves around the implementation of new recreation software as well as associated IT hardware improvements. The District will make the transition to a hosted software with cloud based technology which will require much less strain on the Districts local network, reduce security vulnerabilities and verify all backups are complete. Access to the Districts management software will be consistent among devices and locations. The District will also sponsor its 6th and final concert in the park and will provide food, entertainment and an evening fireworks display.

Building Maintenance Improvements

The building improvements included in FY 19 are HVAC related. The District will complete a blower fan replacement in an air handler unit. Overall capital improvement projects are reduced for the fiscal year as the District completes the OSLAD Grant Funded Park West Improvements.

Paving, Lighting and Safety Improvements

The District will continue to update its security camera system with new Axis Cameras at the Nash Recreation Center. The Paving funds allocated for the current fiscal year include asphalt and concrete paving at Park West as part of the improvements previously mentioned.

Parks and Maintenance Improvements

The Districts primary focus during the fiscal year will be on the Park West Improvement Project. The District received a \$400,000 Open Space Land Acquisition and Development (OSLAD) Grant for improvements to Oregon Park West. Improvements will include a full accessible playground, a new and larger rest room/shelter building, improved accessibility at the amphitheatre, batting cage, new sand volleyball courts, baggo courts and an outdoor classroom.

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 administrative activities include the debt service administration, capital improvement plans and goal implementation and tracking.

ADMINISTRATION DEPARTMENTAL GOALS FOR 2019

Fully integrate the Districts new recreation management software into the Districts updated website and coordinate digital marketing efforts. Maintain all website information and keep accurate and up to date.

Prepare and set training goals for implementation of the Districts new Recreation Tracking software. Provide training for District-wide hosted software to assist staff in better utilizing its potential.

Produce an annual condensed financial highlight report that focuses on the success of each department.

Successfully transition the District to a new fiscal year that better aligns with the Districts long term financial goals and objectives.

Develop a sustainable financial approach to weather the financial challenges of rising minimum wage, EAV Valuation fluctuations and Increased capital improvement needs.

Continue to educate the community on the need to systematically provide for future capital needs through the use of the Long-Term Capital Replacement Fund.

Prepare a feasibility study to review and recommend changes to facility operating hours to better serve the community while reducing overhead operating costs.



Departmental Narratives

Parks Department

The Parks Department Budget provides for personnel, supplies, material, gas and diesel fuel, portable rest rooms, 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 follow ADA rules and regulations set forth by the department of justice. 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.

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.

Contractual Maintenance will remain the same this fiscal year due to the amount of Ash trees that still need to be removed and all stump removal by a professional tree service but also because we have completed our agreement with Pizzo and associates. Professional contractors will be used, but only for the maintenance that the parks staff is unable to accomplish. This fund is for emergency repairs such as water breaks, electrical repairs, and storm damage, these costs cannot be forecasted for the year. This year we will be looking into having the plant material uptown, hanging baskets and park flowers planted by a contractor. This will free up a lot of our staff to focus on getting a head start with cleaning up parks and in shape for the busy season.

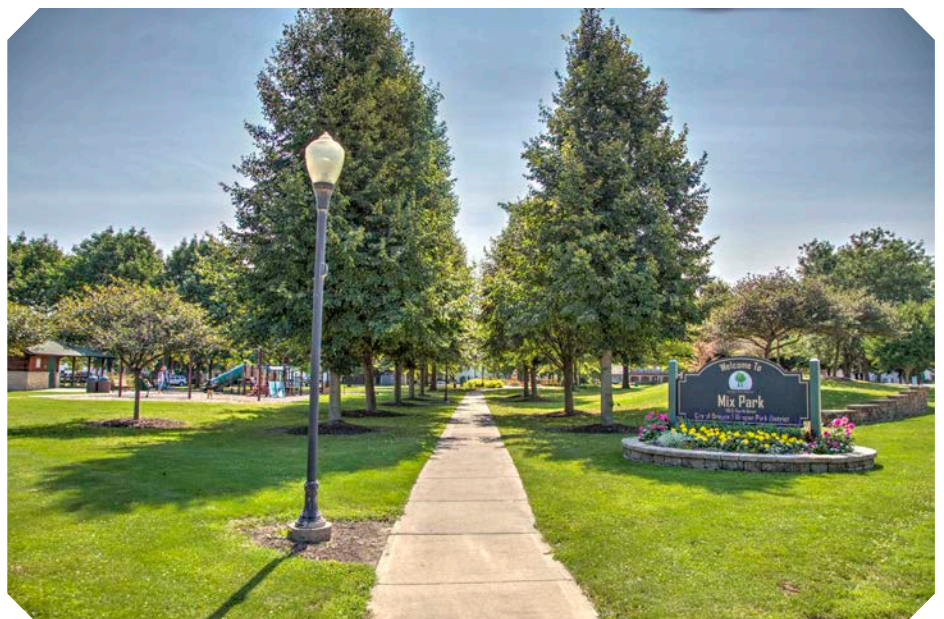
Uniforms will remain the same as Staff is required to wear protective shoes with steel toes for PPE, the district allows full time staff a partial reimbursement for the shoes. Full time staff and all part time/seasonal district employees

are always required to wear uniforms; therefore, we must issue them the proper clothing for the duties they perform.

Equipment and Grounds Maintenance budget allocation allows the District to continue a high standard of equipment and grounds. It is essential to equipment safety, equipment life, and performance. This budget is difficult to justify because of the unknown equipment failure and the cost for repairs with equipment throughout the park system. Some of our equipment is getting older and with that comes frequent repairs and signs that it will eventually need to be replaced.

The Grounds Supply budget is utilized for mulch, fertilizers, herbicides, consumables, salt, athletic supplies, shop supplies, flowers, plant material, trees, shrubs and grass seed.

Garbage consumption held consistent last year so this will remain the same. This price also includes the cost of recycling material. In the future we will be adding more recycling containers and will be monitoring the increase of recyclables and adjust our budget accordingly. As recycling increases it will offset the amount of waste garbage we accumulate and reduce the amount recyclables in the landfills.



CAPITAL IMPROVEMENT PROJECTS:

The Parks Department will be completing capital projects revolving around Park West. The Open Space Land Acquisition and Development (OSLAD) Grant funded Park West Expansion Project will occur over the 2019 fiscal year. There will also be a few smaller park improvement projects at Park West, including tree plantings at the southwest corner of the park.

The bio-swale north end will be re-shaped, tiled with 8-inch drainage tile and seeded. This area will then be seeded to turf and will be mowed. This waterway has not been a productive site for native plants as the silt and weed seeds get trapped in this area causing water to pond and invasive plants to thrive. Therefore, our best solution is to control the water issue and mow the area. This will also accommodate neighbors to enter the park from their property.



PARKS DEPARTMENTAL GOALS FOR 2019

Incorporate maintenance free products into all improvements to reduce future maintenance costs. Continue to follow park guidelines and standards for new park features and improving ADA standards as we move forward with improvements.

Change the structure and work flow with part time and seasonal staff. Goal is to be more efficient in the field and to have maintenance issues handled in a timely manner. To identify a more effective solution to keep staff costs lower in preparation for minimum wage increase.

Continue to remove all ash trees, stumps and any other declining trees. Replace these trees with diverse species for future success with our forestry goals.

To train all staff to be efficient and safe in the fields. One on one training is the goal to ensure staff is on track with expectations, policy and procedures and employee safety.

Continue to conduct safety inspections through out the parks and playgrounds quarterly and more often during peak season in an effort to identify and eliminate any issues in a timely manner.

Departmental Narratives

Maintenance Department

The maintenance department budget encompasses most of the internal operations at the Nash Recreation center. The budget provides funding for the utilities, custodial supplies, building upgrades, building maintenance, and most importantly the personnel to utilize these items. While the budget for this fiscal year is 8 months long, our budget cannot be reduced across the board by that percentage. There are some line items that will reflect an increase, and others that will have no funding allocated. These items have all been budgeted based on the time of year and our best estimation of the funding required to operate our facilities.

Our focus is to create an inviting, clean and pleasant atmosphere for all our patrons. In doing so we create great memories and an experience that they will enjoy while utilizing our facilities. To complete this goal, many of our efforts include cleaning, painting, and organization of the facility. The funding required to complete these tasks is difficult to narrow down as there are always unforeseen projects and issues that we must resolve. Among the projects that we have foreseen for the next year include the replacement of worn carpeting in the vestibule and hallways, waxing the terrazzo tile, and touch up paint on doors and frames, and painting the lines in the pool shell.

DEPARTMENTAL GOALS & OBJECTIVES FOR THE YEAR

The goals for the Maintenance department this year are similar to our goals in past years. We will continue to train our staff to a higher level and minimize the amount of staffing that is required for day to day operations. We will begin eliminating some shifts and overlapping schedules to reduce our labor costs. The Environmental Services staff will also become a more

integral part of monitoring the fitness center, when fitness center staff is not scheduled. We will perform periodic patrols, check for cleanliness, and ensure that patrons are observing our policies.

Energy conservation has and will continue to be a very important part of the Oregon Park District. As we research projects and replace unrepairable items, we will continue to look for the most conservative and energy efficient replacements. Safety is another important part of our operations. We strive to have a very safe workforce and to mitigate as many accidents and near misses as possible. To minimize these, we will continue to conduct and record our training sessions at fulltime staff meetings, part time staff meetings, and independent departmental meetings. We do a very good job of conducting and recording our preventative maintenance of our air handlers, pumps, boilers, etc. This year we will continue to use our electronic logs and recording system. We plan to expand our inspections and preventative

maintenance checks to include the usage of certain chemicals, and performance of tasks such as changing out the DE in the pool filter. One area that has been lacking in preventative maintenance has been the fitness center. The maintenance department will begin this summer with the development and implementation of a preventative maintenance program for the fitness center equipment. This will allow us to record when items are being worn out, broken, and how we are ensuring that the equipment is operational when our patrons utilize it.

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:

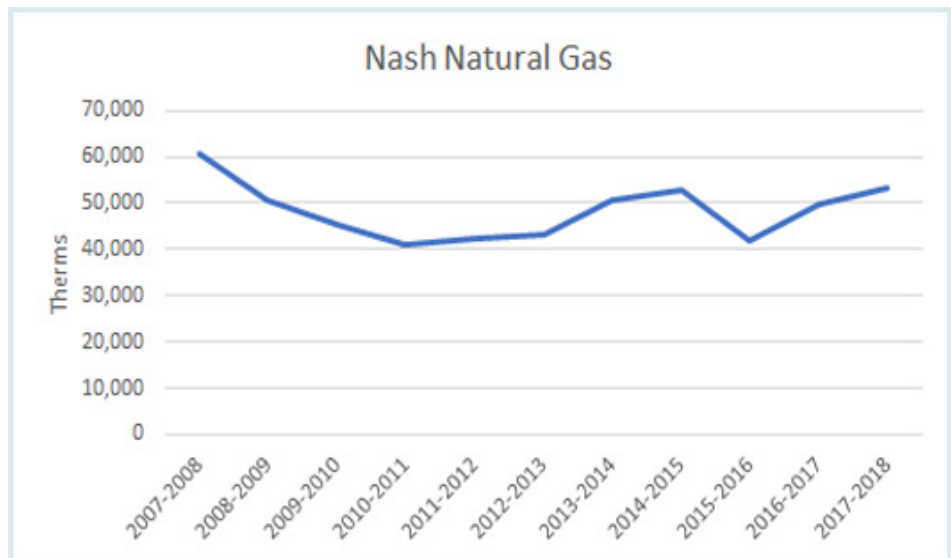
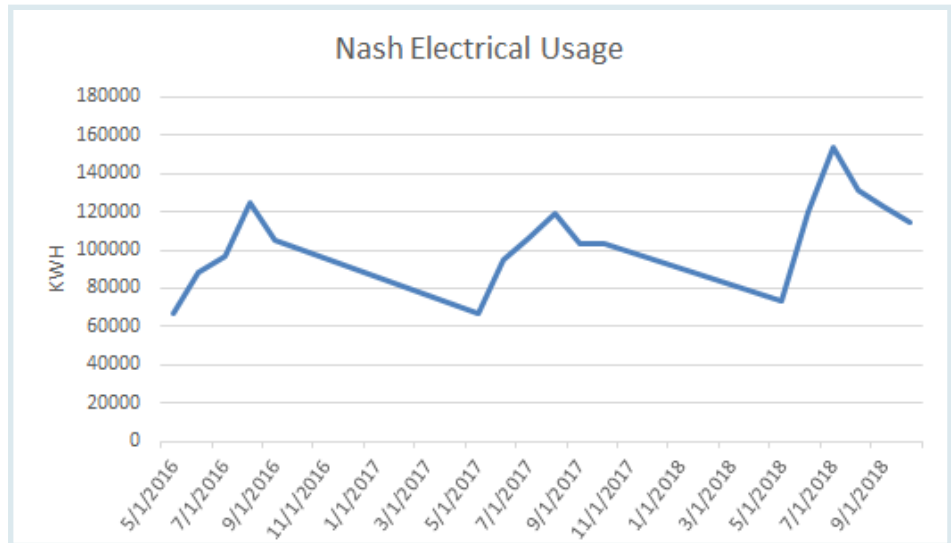
The maintenance agreement budget will increase slightly for this 8-month period to allow for additional chemicals for the Chiller startup. The chemical is one that we utilize to clean and descale the cooling tower, an integral part of the chiller operation. Proper descaling of the tower will increase the longevity and efficiency of the entire system.

While utility usage has remained steady for most facilities, Nash has seen an increase during the cooling season in electrical usage. This is due to the age of the chiller system and its inefficiency. During the non-cooling seasons, we have seen a slight decrease in our electrical usage, however the decrease in usage is not enough to combat the inefficiency of the chiller. This year our new contract for electricity began with Champion energy, which took our rate from .05791 per KWH, to .05849 per KWH. Thankfully, this increase was small, and we are now locked in for the next three years. Our Natural gas contract will remain with Direct Energy until March of next year when we will again look for the best long-term solution. Water rates have again increased from the City of Oregon. Internally we have implemented methods of trying to conserve water and prevent



unnecessary use, but water conservation will continue to be a goal of ours. There are two charts that indicate the natural gas and electrical usage for the Nash Recreation Center.

The District will continue to investigate alternative power sources and ways to proactively reduce power consumption. The District will attempt to continue utilizing state and federal grants and discounts for all utility based projects.



MAINTENANCE DEPARTMENTAL GOALS FOR 2019

Continue to train staff that can work independently and minimize the amount of staffing required for day to day operations.

Continue to research and implement energy conservation measures, to include lighting, variable frequency drives, scheduling, and preventative maintenance items.

Conduct and record safety training at full time meetings and with part time staff as necessary.

Implement a preventative maintenance program for the fitness center equipment.

Continue to utilize electronically recorded inspections to set baselines for maintenance of equipment as well as usage of chemicals and resources.

Complete all items listed in the annual budget for capital improvements.

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 program costs as low as possible with a focus on generating additional revenue sources. Participation in Park District programs has increased in recent years with this focus.

DEPARTMENTAL GOALS & OBJECTIVES FOR THE YEAR

The Recreation Staff has set several target goals as we begin the 2019 FY. All goals focus on one common theme: evaluating the needs of the community through our programs and continually evaluating what we offer, how we offer and how we can continue to serve the district and community.

Our first goal is to conduct surveys after each brochure season to evaluate existing programming and needs of the community. Previously two guides were offered each year but only one survey. The Recreation Department is moving to three guides per year versus the current two. This change will allow us to offer more cooperative programming, recruit new businesses to partner and allow easier planning for the recreation staff. The goal of this change is to offer fresh, new programming throughout three brochures: Fall (September-December); Winter/Spring (January-May); and summer (May-August). The survey is a simple way to gather ideas, input and concerns from the public. The Recreation Department discusses the responses and evaluates the answers during our brochure brainstorming sessions.

Another goal is to improve marketing of both the Inclusion Program and Scholarship Program. The Inclusion Program began in 2017 and we are successfully serving our patrons through various programs, but we want to make sure everyone is aware of the opportunities the Recreation Department can provide. In 2018 we offered our first public inclusion event offering a Halloween Carnival for the Village of Progress and OCEC

students. This event was successful and the Recreation Department has added a Sensory Egg Hunt in April 2019. We are partnering with Florisa of Dixon and Easter Seals to offer more events in 2019. The Scholarship Fund is a long running staff-driven fund that is growing in usage. The Recreation Department took the challenge in 2018 to match a \$5000 grant received by the Lawrence Foundation. We matched that goal and through fundraising added \$7500 to the fund.

A focus this year will also be on our volunteers. Volunteers are a key component in almost everything we offer! In the past we have held the Volunteer Appreciation in January with low attendance. We plan to make a splash this year honoring our volunteers at the final Concert in the Park in July. Volunteers will enjoy a meal and recognition for their efforts during the year. Thanking coaches with gifts and cards after each athletic season has also been implemented.

Finally, we will continue to assess programming. We are now meeting weekly on Monday afternoons to discuss weekly items, future planning and to assess what we are currently doing as rec staff. We continue to use the participation report, event wrap-ups, discussion planning and discuss what programs are trending on Facebook. Assessing marketing needs each week helps determine what is needed for the success of the programs.



RECREATION DEPARTMENTAL GOALS FOR 2019

Conduct programming surveys after each brochure season to evaluate existing programming and needs of the community. Continue to evaluate programming to hit our target demographic.

Continue to improve marketing of the Inclusion Program and Scholarship Program to reach our target audiences. Develop partnerships with agencies that can help promote these programs.

Implement a volunteer database and a volunteer appreciation program to better recognize and recruit volunteers to the District.

Evaluate programming needs and budgets to better control expenses.

Additional training for part-time staff by bringing in outside speakers.

Continue to achieve a program class cancellation rate of 15% or less.

REVENUE SOURCES

Reviewing costs of programs and events was at the forefront in 2018-19. For this new fiscal year budgets were thoroughly analyzed for the 8-month period. Registration fees are reviewed, and staff is evaluating each program with revenue vs. expense. We are tracking expenses and conduct a review at the end of each event or program to have a better handle on what our needs are. A goal is to bridge the gap on programs to reduce subsidies. The staff has also formed partnerships that allow us to offer classes outside of Nash greatly reducing our expenses and creating a gain vs. a loss.

In addition to better aligning program fees with costs we have secured a presenting sponsor, E.D. Etnyre. This partnership will offset most of the free programming we offer as well as offer an opportunity to expand those offerings. As we continue to work on improving our sports programs we will be looking towards a team sponsorship program with local businesses with the Athletic Coordinator.

EXPENDITURE SOURCES

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. This is being accomplished through evaluation of program fees/costs and partnering with businesses to offer classes outside of Nash Recreation Center.



Departmental Narratives

Aquatics Department

The Aquatics Coordinator is regularly reviewing the pool schedule, water aerobics classes, and swimming lessons offered and adjusts programming as needed. Beginning May 1st, we will be eliminating the Tuesday and Thursday open swims which have decreased in attendance numbers. The summer pool schedule will not change too much due to our swimming lesson schedule already being published. In the fall of 2019 we will be adjusting our evening lap swim to start 15 minutes earlier and decreasing by 15 minutes. This will allow us to move up our multi-use time where we teach our lessons and our evening water aerobics time to allow them to finish and time to shower before the building closes for the night.

The triathlon is in its 10th year and it has continued to be a success since it began. It brings in many Oregon locals and many more participants from out of town and out of state. In 2018 we had 160 athletes compete in the sprint and super sprint triathlon combined. This was up 42% from 2017 when we had 93 athletes. We were able to make a profit of \$2,000 last year with this event. It takes many park district staff from many departments, Districtboard members, patrons and

volunteers to make such a successful event. This event continues to provide inspiration among families in our community to get active and try something new.

In the 2018/19 budget you will notice that approximate \$1,500 was spent on pool special events this year. This amount provided food, decorations, entertainment, and give-a-ways for our 7 First Fridays in the pool from Nov-May. There was very little revenue brought into the aquatic budget that can be attributed from the sale of bingo cards during our November flamingo bingo night. In our 2019 budget we do anticipate a larger revenue due to the transition of event revenue directly into our pool special events account. The First Friday events will remain free to our members as a way for us to give back to our loyal patrons. We brought in on average of 136 people per event and daily fees of about \$2,000 were collected during those first Fridays. In the 2019 fiscal year you will see First Fridays in the budgeted for November and December.

DEPARTMENTAL GOALS & OBJECTIVES FOR THE YEAR

During the 2019 fiscal year the aquatics department will be seeking out new opportunity for our patrons we serve. We will be bringing back our summer First Fridays in the pool for June, July, and August during our afternoon open swim. We will be keeping cost down by keeping it simple by serving a fun treat on the sun deck and have our outdoor lawn games for people to play. We will then be continuing in November-May our First Friday in the pool during the evening. This year we will do three movies nights, three themed nights, and the egg hunt in the pool. The Aquatics Coordinator will also be continuing to work to improve the inclusion program in our swimming lesson program and throughout the park district.

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 District offers 23+ extraordinary events throughout the year for the enjoyment of all ages. There are 1000's of people from Oregon and the surrounding communities attending programs and events on an annual basis. It appears that our variety and quantity of programs and events are drawing more non-residents which helps with revenue. Currently trending are classes offered at offsite venue's such as Cork & Tap. The marketing, especially social media, is reaching more people and those participants are coming back after experiencing the quality programs and events offered. The corporate sponsorship will now cover most of the expenses for our free youth programming to include the two big holiday events for youth: Halloween and Easter. The six high dollar concerts are sponsored in full and the final concert is subsidized by the District. The three Brown Bag concerts are sponsored in full. The district continues to show our appreciation and thank sponsors by hanging banners, recognizing in Activity Guide and on the website, giving quarterly passes back to them for every \$500 spent, and thanking them at the holidays with a small gift (refreshments for their employees). This year we are also

gifting a table at the Farm to Table Dinner to our corporate sponsor.

Events for the 8 months include: Flower & Plant Sale, Farmers' Market, Triple Play, Lemonade in the Shade & Flamingo Bingo, Concerts In The Park, Brown Bag Concerts, Wiggly Wag & Walk, Halloween Carnivals, Howl'oween Canine Costume Contest, Holiday Tea, Breakfast with Santa, Letters to Santa, Community Garden Plot Rental, Trips and cooperative garden type classes contracted with Merlin's. Additional programs can be found in the General Rec preview. Not included for this shortened fiscal year are the Daddy Daughter and Mother Son Dances and the Easter Egg Hunts.

Events are evaluated, and a summary is kept for reference. Some are eliminated, and others tweaked for improvement. We strive for higher attendance and participation numbers while also trying to reduce cost or staff time when necessary. The largest event change for this fiscal year is to the Triple Play event which is the kick-off to baseball/softball. We are reducing expenses by eliminating the inflatables, hitting contest and the raffle. Fields will be used for announcements of participants

and games. Family fun will still be a goal with the balloon launch, face painting, yard games and concessions. In addition, for this 8-month year there will be no "Broadway Show" trip.

DEPARTMENTAL GOALS & OBJECTIVES FOR THE YEAR

The Events department goals for FY 2019 include increasing the quantity of FREE programming with Pop Up & Play, Art in the Park, and more with the expenses covered by the Corporate sponsor instead of subsidization. Other goals include rebuilding the Farmers Market with success on Saturday mornings and working with the local growers to source fresh home-grown items for the Farm to Table Dinner. As always, we hope to increase our pool of volunteers by working with the school district, corporate sponsors and local businesses.

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:

The largest expenses for the event budget comes from entertainment expenses for concerts. There were reductions in expenses for the shortened fiscal year.

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 budgets consisting of Extended Time and Camp Oh Pea Dee. Overall, this budget has been subsidized in previous years. The goal for Fiscal Year 2019 will be to continue maintaining a fiscally responsible product while continuing to improve and grow the programs.

DEPARTMENTAL GOALS & OBJECTIVES FOR THE YEAR

The objective for Extended Time and Camp Oh Pea Dee last FY was to decrease the amount of subsidization. This FY the main objective will be to break even and therefore, not needing subsidization for these two programs. Another large program in this department is the Fall Musical which falls under the Youth Recreation budget. The objective here is to increase revenue by raising the registration fee, while simultaneously lower expenses by utilizing donations for set design and increasing fundraising efforts.

REVENUE SOURCES:

Extended Time revenue for this past 8-month period came out slightly higher than budgeted. With a growth expected in the next year due to a 10% registration fee increase, the revenue source is budgeted to increase by approximately \$2,000. The No School Days programs refer to half and full days off from school along with winter and spring break. Due to OCUSD schedule change, there will no longer be half day programming. The proposed budget amount has been set for \$200 more due to a registration fee increase of 10% for the full day programming. The youth tumbling program revenue aligned with the budgeted amount. The budget has been set for the same amount of the prior 8-month period as enrollment is expected to remain consistent. The

youth recreation area has increased due to additional programming this past FY. The proposed budget has been set for approximately \$1,500 more than the previous 8 months. The primary revenue to this account is the elementary Fall Musical which has a fee increase of 30%. The summer camp program revenue has an approximate \$2,700 increased proposed budget from the last 8 months due to increasing the registration fee at least 10% as well as a different fee structure. Due to our FY layout, the bulk of summer camp revenue enters the previous FY. By 2020, the full revenue and expense amounts will fall under the same FY. The adult recreation area contains a variety of programs offered throughout the year and has increased tremendously this past FY. The proposed budget has been set for approximately \$6,000 more than the previous 8-month amount to continue with the trend and account for the continuation of contractual adult programs with organizations in the community.

EXPENDITURE SOURCES:

The Extended Time program expense source mainly contains payroll, snacks, supplies, apparel. The budgeted amount is set for a larger amount of approximately \$1,000 more than last 8 months in order to accommodate for an increase to overall ET payroll due to evaluation raises. The no school days budget makes up of payroll and field trip payments. An increase of approximately \$200 was added to this expense account due to the fluctuating of the amount of no school days from one year to the next and the increased payroll due to part-time wage increases. The youth tumbling account includes contractual payment to Kids Spot Inc at a 90/10 split. The proposed budget expense has been set to remain the same from the previous 8-month period. The youth recreation account includes supplies, apparel and payroll. Last 8-month budget amount was greater than expected due to the influx of programming. The proposed budget has been set for nearly \$1,700 less due to the switch from USDA Summer Meals program to the Northern Illinois Food Bank program where no expenses will be needed. The primary expense to this account is the payroll for the elementary Fall Musical amounting approximately \$4,500 of the total expenses in youth



recreation. The summer camp account includes payroll, snack, supplies, field trips and bus contract. The proposed budget has been set for \$1,200 more than the previous FY amount. This will accommodate for the payroll increase with the new minimum wage law. We ended the year spending nearly \$4,000 more on expenses than budgeted due to the increase in enrollment and the use of paying more PT staff due to the need of one on one aides to accommodate campers with special needs. This new amount of \$55,100 should be achievable to remain within due to an expected lower bus contract payment for closer field trip locations. We should also see a decrease in field trip payments due to booking slightly cheaper locations. The adult recreation account includes primarily payroll and contractual payments. Last 8-month period was significantly higher than the expected due to additional programming. The proposed budget has been set for approximately \$4000 more due to the continuation of expansive programming for adults.

Departmental Narratives

Athletics Department

DEPARTMENTAL GOALS & OBJECTIVES FOR THE YEAR

The athletic department has undergone a complete evaluation to identify needed improvements within the job description, athletic programs and operating procedures. The review identified many deficiencies which will be the main focus while integrating a new Athletics Coordinator in 2019. An emphasis will be placed on improved communication with parents related to program details and expectations, adherence to approved athletic procedures, continued evaluation of program revenue and corresponding expenses, proper inspection of program equipment and general program improvements based on additional changes needed.

REVENUE AND EXPENSES SOURCES:

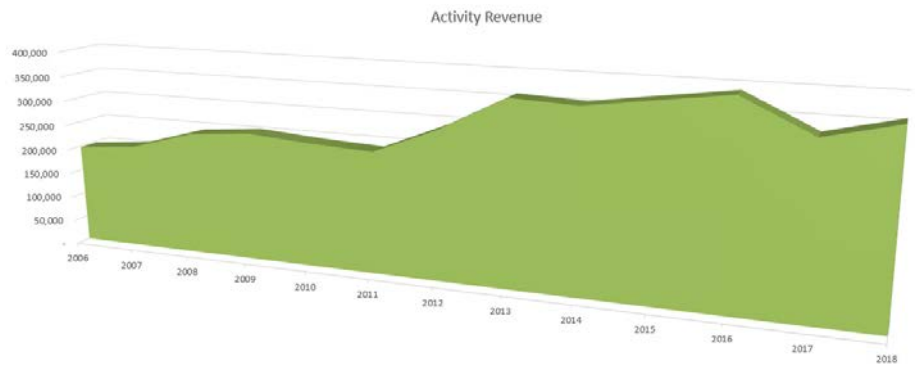
Athletic revenue & expense directly correlates to the programs offered by the District. Fees collected for athletic programs are used directly for program expenses. Program fees will continue to be adjusted to reflect actual program expenses and reduce the amount of program subsidization. Program fees, in past fiscal years, have not increased, but expenses continue to rise. An increase in baseball & softball fees was implemented in preparation for the 2019 seasons. This was well received by the community. The fee increase allowed the District to reduce the program subsidization from 29% during FY 17/18 to 10% in FY18/19. Staff will continue to evaluate fees and implement incremental increases to close the gap between revenue and expenses among all athletic programs.

Total revenue will decline during FY 19 based on two programs not accepting registration during the shortened 8-month budget. The two programs are spring soccer and youth baseball/softball.



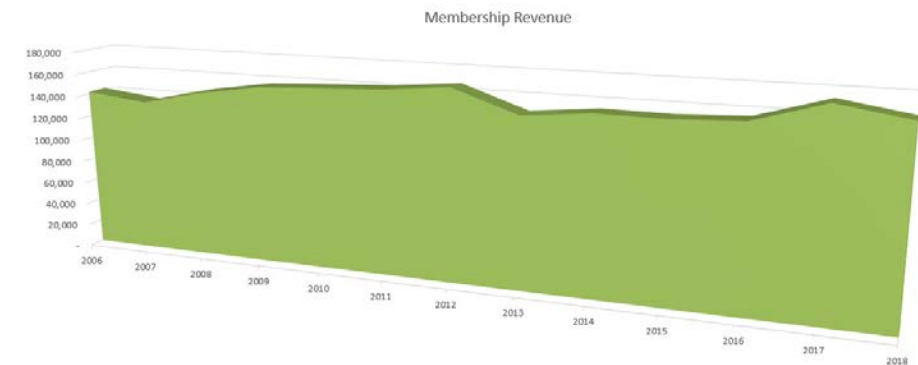
PROGRAM FEES

The Districts program and activity fees revenue has consistently increased 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.



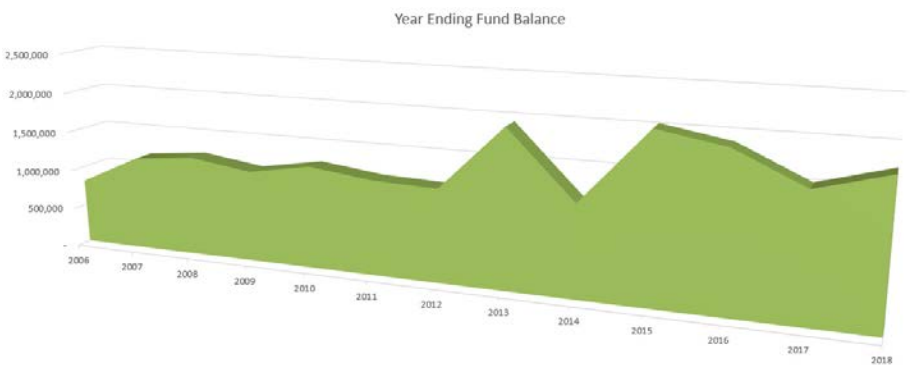
MEMBERSHIP FEES

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.



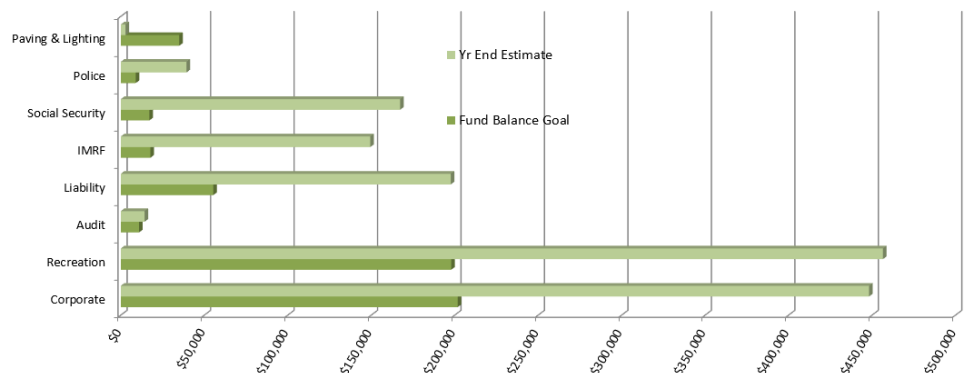
YEAR END FUND BALANCES

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 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.





OREGON PARK DISTRICT

GOALS & OBJECTIVES

Fiscal Year: 2019

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	Conduct programming surveys after each brochure season to evaluate existing programming and needs of the community. Continue to evaluate programming to hit our target demographic.	Programming Improvement	On Going	Recreation Staff	
2	Continue to improve marketing of the Inclusion Program and Scholarship Program to reach our target audiences. Develop partnerships with agencies that can help promote these programs.	Programming Improvement	On Going	Recreation Staff	
3	Implement a volunteer database and a volunteer appreciation program to better recognize and recruit volunteers to the District.	Organizational Excellence	FY 2019	Recreation Staff	
4	Evaluate programming needs and budgets to better control expenses.	Organizational Excellence	On Going	Recreation Staff	
5	Additional training for part-time staff by bringing in outside speakers.	Organizational Excellence	By Quarter	Recreation/Supt. Of Recreation	
6	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	To accomplish all capital projects assigned for this budget cycle. Incorporate maintenance free products into all improvements to reduce future maintenance costs. Continue to follow park guide lines and standards for new park features and improving ADA standards as we move forward with improvements.	Facility/Infrastructure Improvement			
2	Change the structure and work flow with part time and seasonal staff. Goal is to be more efficient in the field and to have maintenance issues handled in a timely manner. To identify a more effective solution to keep staff costs lower in preparation for minimum wage increase.	Financial Stability/Strength			
3	Continue to remove all ash trees, stumps and any other declining trees. Replace these trees with diversity for future success with our forestry goals.	Facility/Infrastructure Improvement			

4	To train all staff to be efficient and safe in the fields. One on one training is the goal to ensure staff is on track with expectations, policy and procedures and employee safety.	Staff Improvement			
5	Continue to conduct safety inspections through out the parks and playgrounds quarterly and more often during peak season to in effort to identify and eliminate any issues in a timely manner.	Organizational Excellence			
FACILITIES GOAL: Develop and maintain recreational facilities to meet the current and future needs of the Oregon Park District.					
1	Continue to train staff that can work interperedently and minimizing the amount of staffing required for day to day operations.	Customer Service	On Going	Adminstration Staff	
2	Continue to research and implement energy conservation measures. Including lighting, variable frequency drives, scheduling, and preventative maintenance items.	Facility/Infrastructure Improvement	On Going	Adminstration Staff	
3	Conduct and record safety training at full time meetings and with part time staff as necessary	Organizational Excellence	By Month	Adminstration Staff	
4	Implement a preventative maintenance program for the fitness center equipment.	Customer Service	By Quarter	Maintenance Staff	
5	Continue to utilize electronically recorded inspections to set baselines for maintenance of equipment as well as usage of chemicals and resources.	Facility/Infrastructure Improvement	On Going	Maintenance Staff	
6	Complete all items listed in the annual budget for capitol improvements.	Facility/Infrastructure Improvement	FY 2019	Adminstration Staff	
FINANCE/IT GOAL: Utilize financial resources efficiently and equitably.					
1	Fully integrate the Districts new recreation management software into the Districts updated website and coordinate digital marketing efforts. Maintain all website information and keep accurate and up to date.	Customer Service	On Going	Marketing Staff	
2	Prepare and set training goals for implementation of the Districts new Recreation Tracking software. Provide training for District-wide hosted software to assist staff in better utilizing its potential.	Customer Service	By Month	Adminstration Staff	
3	Produce an annual condensed financial highlight report that focuses on the success of each department.	Organizational Excellence	Annually	District Wide Staff	
4	Successfully transition the District to a new fiscal year that better aligns with the Districts long term financial goals and objectives.	Financial Stability/Strength	FY 2019	Adminstration Staff	
5	Develop a sustainable financial approach to weather the financial challenges of rising minimum wage, EAV Valuation fluctuations and Increased capital improvement needs.	Financial Stability/Strength	Annually	Finance/Cust. Service Staff	
6	Continue to educate the community on the need to systematically provide for future capital needs through the use of the Long-Term Capital Replacement Fund.	Organizational Excellence	Annually	Finance/Cust. Service Staff	
7	Prepare a feasibility study to review and recommend changes to facility operating hours to better serve the community while reducing overhead operating costs.	Financial Stability/Strength	On Going	District Wide Staff	

CORPORATE FUND

FUND	DEPT	ACCT	ACCT NAME	2018-19 Budget	2018-19 Actual	2019 Budget
				EAV		EAV
			Corporate Administrative Revenue	\$676,244,840		\$636,597,216
01	10	410100	Real Estate Taxes Current	\$676,245	\$679,363	\$636,597
01	10	410200	Replacement Tax Current	\$18,000	\$21,036	\$15,500
01	10	430100	Interest Savings	\$1,300	\$6,584	\$3,600
01	10	460100	Misc Income	\$3,500	\$6,596	\$2,000
01	10	470100	Grants	\$5,700	\$5,166	\$3,400
			Total Admin Corporate Revenue	\$704,745	\$718,746	\$661,097

FUND	DEPT	ACCT	ACCT NAME	2018-19 Budget	2018-19 Actual	2019 Budget
			Corporate Administrative Expense			
01	10	511000	Salary Full-Time	\$191,042	\$185,051	\$131,573
01	10	512000	Wages Full-Time	\$35,835	\$35,836	\$23,711
01	10	513000	Wages Part-Time	\$33,500	\$33,500	\$22,000
01	10	515000	Health/Life Insurance	\$230,000	\$195,249	\$150,000
01	10	521000	Software/Website Maintenance	\$30,950	\$24,715	\$30,750
01	10	521200	Equipment Maintenance	\$8,000	\$5,838	\$5,000
01	10	522000	Printing / Publication	\$8,500	\$7,469	\$6,600
01	10	522100	Community Planning/Events	\$10,000	\$10,376	\$10,000
01	10	523000	Legal Fees	\$14,000	\$9,545	\$10,000
01	10	524000	Other Professional Services	\$15,000	\$11,452	\$9,750
01	10	526000	Dues & Subscriptions	\$10,000	\$11,041	\$3,200
01	10	527000	Car/Cell Allowance	\$7,000	\$7,785	\$4,700
01	10	527100	Staff Training	\$8,000	\$6,990	\$6,000
01	10	527200	Travel Expenses	\$1,200	\$568	\$500
01	10	529000	Postage / Rental	\$1,500	\$1,609	\$1,000
01	10	531000	Office Supplies	\$2,250	\$1,989	\$1,400
01	10	533000	Tools / Equipment	\$250	\$90	\$150
01	10	541000	Electric	\$50,000	\$48,842	\$42,000
01	10	542000	Water & Sewer	\$15,000	\$12,358	\$9,000
01	10	543000	Natural Gas	\$12,000	\$10,902	\$7,500
01	10	544000	Telephone / Internet	\$6,900	\$6,226	\$4,650
01	10	587000	Sundry Expenses	\$1,250	\$302	\$500
01	10	589000	Commissioners Expenses	\$1,000	\$454	\$400
01	10	589100	Commissioners Conference	\$3,000	\$1,900	\$1,000
01	10	590000	Capital Expenditures	\$26,500	\$24,575	\$0
			Total Corporate Admin Expense	\$722,677	\$654,662	\$481,384
			Admin Department Balance	(\$17,932)	\$64,084	\$179,713

FUND	DEPT	ACCT	ACCT NAME	2018-19 Budget	2018-19 Actual	2019 Budget
			Parks Revenue			
01	20	460100	Misc. Income	\$50	\$0	\$40
			Total Parks Revenue	\$50	\$0	\$40

FUND	DEPT	ACCT	ACCT NAME	2018-19 Budget	2018-19 Actual	2019 Budget
			Parks Expense			
01	20	511000	Salary Full-Time	\$164,098	\$165,397	\$109,704
01	20	513000	Wages Part-Time	\$27,250	\$24,496	\$37,150
01	20	514100	Wages Part-Time Seasonal	\$44,000	\$35,985	\$31,800
01	20	521100	Contractual Maintenance	\$18,000	\$25,621	\$18,000
01	20	527100	Staff Training/Dues and Subscriptions	\$3,200	\$3,473	\$1,400
01	20	527200	Uniforms / Travel / Reimbursements	\$2,700	\$1,904	\$1,700

01	20	529200	Toilet Rental	\$7,400	\$7,026	\$6,500
01	20	533000	Tools / Equipment	\$8,400	\$11,673	\$7,000
01	20	534000	Equip/Grounds Maintenance & Repa	\$24,500	\$21,680	\$22,000
01	20	534200	Athletics & Grounds Supplies	\$45,000	\$38,723	\$29,250
01	20	534500	Park Development / Construction	\$10,500	\$11,234	\$8,350
01	20	536000	Gas & Oil	\$16,000	\$12,784	\$13,000
01	20	545000	Garbage Disposal	\$5,900	\$5,974	\$4,200
01	20	590000	Capital Expenditures	\$20,430	\$16,773	\$35,800
Total Parks Expense				\$397,378	\$382,744	\$325,854
Parks Department Balance				(\$397,328)	-\$382,744	(\$325,814)

FUND	DEPT	ACCT	ACCT NAME	2018-19 Budget	2018-19 Actual	2019 Budget
Blackhawk Center Revenue						
01	30	400000	Blackhawk Center Rental	\$0	\$0	\$0
01	30	410000	Blackhawk Center Parking Permits	\$0	\$0	\$0
01	30	420000	Blackhawk Center OHS Rent	\$56,240	\$42,182	\$0
01	30	460100	Miscellaneous Income	\$0	\$71	\$0
Total Blackhawk Center Revenue				\$56,240	\$42,253	\$0

FUND	DEPT	ACCT	ACCT NAME	2018-19 Budget	2018-19 Actual	2019 Budget
Blackhawk Center Expense						
01	30	511000	Salary Full Time	\$19,132	\$19,132	\$0
01	30	513000	Wages Part Time Custodians	\$6,000	\$6,237	\$0
01	30	513300	Wages Building Supervisor	\$7,000	\$3,904	\$0
01	30	521100	Building Maintenance	\$1,500	\$579	\$0
01	30	521200	Equipment Maintenance	\$2,000	\$1,199	\$0
01	30	521400	Maintenance Agreements	\$2,900	\$150	\$0
01	30	534000	Building Supplies	\$1,500	\$1,160	\$0
01	30	534400	Equipment Supplies	\$1,000	\$48	\$0
01	30	534500	Custodial Supplies	\$2,000	\$1,972	\$0
01	30	541000	Electric	\$9,500	\$6,724	\$0
01	30	542000	Water & Sewer	\$4,000	\$3,014	\$0
01	30	543000	Natural Gas	\$3,000	\$1,275	\$0
01	30	544000	Telephone	\$250	\$408	\$0
01	30	550000	Garbage Disposal	\$750	\$968	\$0
01	30	590000	Capital Expenditures	\$0	\$0	\$0
Total Blackhawk Center Expense				\$60,532	\$46,768	\$0
Blackhawk Center Balance				(\$4,292)	(\$4,515)	\$0

CORPORATE BALANCE	(\$419,552)	(\$318,660)	(\$146,101)
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RECREATION FUND

FUND	DEPT	ACCT	ACCT NAME	2018-19 Budget	2018-19 Actual	2019 Budget
Administrative Recreation Revenue						
12	10	410100	Real Estate Taxes Current	\$507,184	\$506,778	\$477,448
12	10	410700	Gift Certificates Sold	\$2,000	\$1,853	\$1,600
12	10	420110	Resident Annual Passes	\$35,000	\$37,000	\$20,000
12	10	420111	Non-Res Annual Passes	\$24,500	\$20,283	\$10,000
12	10	420112	Resident Quarterly Passes	\$18,000	\$16,316	\$9,500
12	10	420113	Non-Res Quarterly Passes	\$13,000	\$10,779	\$6,500
12	10	420114	Resident Daily Fees	\$26,000	\$23,253	\$14,500
12	10	420115	Non-Res Daily Fees	\$14,000	\$13,340	\$7,000
12	10	420156	Nash Corporate	\$20,000	\$32,764	\$17,000
12	10	420157	Nash Discount Days (Fri/Sun)	\$12,500	\$14,004	\$6,500
12	10	430100	Interest Savings	\$1,000	\$6,006	\$3,000
12	10	441110	Locker Rental	\$1,000	\$1,062	\$750
12	10	441150	Court Fees	\$750	\$702	\$200
12	10	460000	Sponsorship Donations	\$0	\$0	\$5,000
12	10	460100	Misc. Income	\$1,500	\$3,553	\$1,000

Total Administrative Recreation Revenue \$676,434 \$687,692 \$579,998

FUND	DEPT	ACCT	ACCT NAME	2018-19 Budget	2018-19 Actual	2019 Budget
Administrative Recreation Expense						
12	10	511000	Salary Full-Time	\$44,918	\$47,135	\$36,216
12	10	512000	Rec Wages Part-Time	\$5,000	\$4,846	\$6,500
12	10	513300	Wages Building Supervisor	\$36,000	\$33,467	\$18,000
12	10	522100	Advertising/Promotional/Volunteer	\$12,500	\$12,493	\$7,000
12	10	524100	CCR Charges/Banking Charges	\$6,500	\$8,453	\$4,500
12	10	526000	Dues & Subscriptions	\$4,000	\$1,931	\$2,000
12	10	527000	Car/Phone Allowance	\$4,000	\$4,766	\$3,500
12	10	527100	Staff Training	\$6,000	\$6,929	\$4,500
12	10	527200	Travel Expenses	\$500	\$121	\$300
12	10	531000	Office Supplies	\$1,250	\$1,467	\$1,000
12	10	532000	Community Outreach Programs	\$2,500	\$2,135	\$2,250
12	10	535000	First Aid Supplies	\$1,250	\$996	\$1,000
12	10	538000	Recreation Supplies	\$5,000	\$5,414	\$4,000
12	10	540000	Recreation Activities & Engagement	\$7,000	\$6,470	\$5,250
12	10	541000	Electric	\$50,000	\$48,845	\$42,000
12	10	542000	Water & Sewer	\$15,000	\$12,355	\$9,000
12	10	543000	Natural Gas	\$12,000	\$10,903	\$7,500
12	10	544000	Telephone / Internet	\$6,900	\$6,278	\$4,650
12	10	587000	Sundry Expenses	\$250	\$5	\$100
12	10	590000	Capital Expenditures	\$36,650	\$41,959	\$11,000
Total Administrative Recreation Expense				\$257,218	\$256,967	\$170,266
Rec Admin Balance				\$419,216	\$430,725	\$409,732

FUND	DEPT	ACCT	ACCT NAME	2018-19 Budget	2018-19 Actual	2019 Budget
Building Maintenance Dept Expense						
12	30	511000	Salary Full-Time	\$111,918	\$111,917	\$86,247
12	30	513000	Wages Part-Time	\$26,000	\$25,648	\$14,000
12	30	521000	Software Maintenance	\$2,900	\$2,884	\$0
12	30	521100	Building Maintenance	\$12,000	\$11,726	\$8,000
12	30	521200	Equipment Maintenance	\$12,000	\$11,882	\$7,500
12	30	521300	Chiller Maintenance Startup	\$0	\$0	\$6,000
12	30	521400	Maintenance Agreements	\$15,000	\$14,571	\$9,000
12	30	527000	Car / Phone Allowance	\$600	\$660	\$450
12	30	527100	Staff Training	\$4,000	\$3,410	\$2,000
12	30	533000	Tools/Equipment	\$1,500	\$545	\$500
12	30	533100	Custodial Equipment	\$4,000	\$2,548	\$1,000
12	30	534000	Building Supplies	\$15,000	\$12,296	\$9,000
12	30	534400	Equipment Supplies	\$6,000	\$3,955	\$3,000
12	30	534500	Custodial Supplies	\$9,000	\$10,080	\$7,000
12	30	590000	Capital Expenditures	\$40,600	\$42,348	\$4,500
Total Maintenance Dept Expense				(\$260,518)	(\$254,469)	(\$158,197)

FUND	DEPT	ACCT	ACCT NAME	2018-19 Budget	2018-19 Actual	2019 Budget
Aquatic Dept Revenue						
12	40	491230	Swim Lessons	\$25,000	\$33,689	\$21,500
12	40	491331	Water Aerobics	\$18,000	\$18,653	\$12,500
12	40	491335	Triathlon	\$3,000	\$4,667	\$4,500
12	40	491512	Pool Special Events	\$0	\$53	\$350
Total Aquatic Dept Revenue				\$46,000	\$57,062	\$38,850

FUND	DEPT	ACCT	ACCT NAME	2018-19 Budget	2018-19 Actual	2019 Budget
Aquatic Department Expense						
12	40	511000	Salary Full-Time	\$42,756	\$42,435	\$28,153
12	40	513100	Wages Lifeguards	\$49,000	\$44,796	\$30,000

12	40	513200	Wages Pool Managers	\$32,500	\$29,806	\$19,500
12	40	527100	Staff Training	\$3,500	\$4,016	\$2,000
12	40	533200	Aquatic Equipment / Maintenance	\$11,000	\$9,887	\$5,000
12	40	534600	Aquatic Supplies	\$12,000	\$12,407	\$9,500
12	40	538000	Recreation Supplies	\$3,000	\$1,993	\$1,200
12	40	591230	Swim Lessons	\$12,000	\$14,025	\$9,500
12	40	591331	Water Aerobics	\$8,500	\$9,258	\$6,250
12	40	591335	Triathlon	\$3,000	\$2,677	\$2,750
12	40	591512	Pool Special Events	\$1,500	\$1,496	\$400
Total Aquatic Dept Expense				\$178,756	\$172,795	\$114,253
Aquatic Dept Balance				(\$132,756)	-\$115,734	(\$75,403)

FUND	DEPT	ACCT	ACCT NAME	2018-19 Budget	2018-19 Actual	2019 Budget
Athletic Dept Revenue						
12	50	491210	Little Athletes	\$1,200	\$1,231	\$450
12	50	491240	Soccer	\$26,000	\$25,922	\$10,000
12	50	491241	1st-2nd Grade Basketball	\$3,000	\$2,525	\$2,500
12	50	491243	Basketball 3-6 Boys	\$3,500	\$4,535	\$4,500
12	50	491244	Basketball 3-6 Girls	\$3,500	\$3,412	\$3,500
12	50	491245	T-Ball	\$2,200	\$3,294	\$0
12	50	491246	Little League	\$2,400	\$2,700	\$0
12	50	491247	Jr. Girls Softball	\$2,500	\$3,691	\$0
12	50	491248	Intermediate Girls Softball	\$1,200	\$1,154	\$0
12	50	491250	Leon Gasmund	\$2,800	\$5,977	\$0
12	50	491251	Sandy Koufax	\$1,400	\$2,169	\$0
12	50	491255	Coaches Pitch	\$2,700	\$1,985	\$0
12	50	491258	Athletic Camps	\$5,700	\$4,576	\$3,000
12	50	491265	Girls Minor League	\$1,700	\$1,894	\$0
12	50	491268	Junior High CC	\$700	\$598	\$600
12	50	491278	Youth Volleyball	\$1,000	\$691	\$1,200
12	50	491343	Sand Volleyball League	\$1,320	\$1,155	\$1,200
12	50	491344	Competitive Volleyball	\$3,000	\$3,502	\$1,500
12	50	491350	Co-ed Softball	\$2,100	\$2,100	\$2,100
12	50	491414	Sports Bus Trips	\$3,100	\$0	\$0
12	50	491530	Sports Special Events	\$5,500	\$6,619	\$4,200
Total Athletic Dept Revenue				\$76,520	\$79,730	\$34,750

FUND	DEPT	ACCT	ACCT NAME	2018-19 Budget	2018-19 Actual	2019 Budget
Athletic Dept Expense						
12	50	511000	Salary Full-Time	\$47,338	\$25,666	\$30,662
12	50	513000	Wages Part-Time	\$2,500	\$3,383	\$1,600
12	50	513300	Wages Field Supervisor	\$0	\$0	\$2,100
12	50	527100	Staff Training	\$800	\$634	\$500
12	50	538000	Recreation Supplies	\$800	\$185	\$500
12	50	591210	Little Athletes	\$350	\$672	\$1,150
12	50	591240	Soccer	\$14,000	\$12,888	\$6,500
12	50	591241	1st-2nd Grade Basketball	\$1,400	\$1,396	\$1,400
12	50	591243	Basketball 3-6 Boys	\$4,000	\$3,835	\$4,000
12	50	591244	Basketball 3-6 Girls	\$2,500	\$2,487	\$0
12	50	591245	T-Ball	\$1,000	\$1,181	\$1,200
12	50	591246	Little League	\$4,000	\$3,797	\$3,000
12	50	591247	Jr. Girls Softball	\$4,300	\$3,892	\$3,400
12	50	591248	Intermediate Girls Softball	\$2,800	\$1,325	\$1,300
12	50	591250	Leon Gasmund	\$3,450	\$5,372	\$4,400
12	50	591251	Sandy Koufax	\$2,400	\$2,443	\$2,000
12	50	591255	Coaches Pitch	\$1,300	\$2,317	\$1,800
12	50	591258	Athletic Camps	\$5,700	\$3,265	\$2,750
12	50	591265	Girls Minor League	\$3,850	\$2,555	\$2,100
12	50	591268	Junior High CC	\$700	\$828	\$800

12	50	591278	Youth Volleyball	\$1,000	\$845	\$1,000
12	50	591343	Sand Volleyball League	\$400	\$56	\$400
12	50	591344	Competitive Volleyball	\$2,850	\$3,165	\$900
12	50	591350	Co-ed Softball	\$2,500	\$1,691	\$1,750
12	50	591414	Sports Bus Trips	\$2,750	\$1,065	\$0
12	50	591530	Sports Special Events	\$8,000	\$8,200	\$8,200
12	50	596240	Other Program Equip	\$5,000	\$5,444	\$3,000
12	50	596250	Baseball Program Equip	\$2,000	\$664	\$1,000
Total Athletic Dept Expense				\$127,688	\$99,251	\$87,412
Athletic Dept Balance				(\$51,168)	-\$19,522	(\$52,662)

FUND	DEPT	ACCT	ACCT NAME	2018-19 Budget	2018-19 Actual	2019 Budget
General Dept Revenue						
12	60	491100	Children's Center P.S.	\$37,500	\$41,772	\$18,000
12	60	491101	CC Summer Camp / Computer Class	\$2,000	\$2,128	\$900
12	60	491201	Extended Time	\$45,000	\$49,956	\$28,800
12	60	491214	No School Days	\$8,600	\$5,993	\$3,300
12	60	491215	Youth Tumbling	\$14,000	\$13,230	\$7,400
12	60	491288	Youth Recreation	\$12,000	\$13,773	\$10,100
12	60	491376	Summer Camps	\$55,000	\$45,828	\$30,375
12	60	491388	Adult Recreation	\$700	\$11,977	\$10,900
12	60	491414	General Bus Trips	\$12,400	\$10,560	\$1,850
12	60	491510	Special Events - Concerts	\$7,900	\$7,800	\$9,650
12	60	491511	Holiday Events	\$1,500	\$1,976	\$2,600
12	60	491512	Special Event - Triple Play	\$900	\$500	\$0
12	60	491513	Special Events - Dances/Canine/Other	\$4,500	\$4,989	\$1,650
12	60	491521	Farm Market/Plant/Misc	\$700	\$10,253	\$6,000
Total General Dept Revenue				\$202,700	\$220,734	\$131,525

FUND	DEPT	ACCT	ACCT NAME	2018-19 Budget	2018-19 Actual	2019 Budget
General Recreation Expense						
12	60	511000	Salary Full-Time	\$142,461	\$128,264	\$87,489
12	60	527100	Staff Training	\$1,000	\$1,041	\$750
12	60	538000	Recreation Supplies	\$750	\$488	\$500
12	60	591100	Children's Center P.S.	\$11,500	\$24,719	\$9,300
12	60	591101	CC Summer Camp / Computer Class	\$1,500	\$2,628	\$1,400
12	60	591201	Extended Time	\$29,000	\$34,232	\$22,600
12	60	591214	No School Days	\$8,900	\$7,194	\$3,200
12	60	591215	Youth Tumbling	\$14,000	\$14,009	\$7,400
12	60	591288	Youth Recreation	\$15,500	\$16,727	\$11,600
12	60	591376	Summer Camps	\$51,000	\$55,648	\$55,100
12	60	591388	Adult Recreation	\$1,200	\$8,193	\$7,200
12	60	591414	General Bus Trips	\$12,300	\$5,781	\$1,250
12	60	591510	Special Events - Concerts	\$9,000	\$9,079	\$10,350
12	60	591511	Holiday Events	\$4,500	\$4,321	\$3,075
12	60	591512	Special Event - Triple Play	\$1,200	\$814	\$250
12	60	591513	Special Events - Dances/Canine/Other	\$4,000	\$3,468	\$1,800
12	60	591521	Farm Market/Plant/Misc	\$1,000	\$8,505	\$5,375
Total General Dept Expense				\$308,811	\$325,109	\$228,639
General Dept Balance				(\$106,111)	(\$104,375)	(\$97,114)

FUND	DEPT	ACCT	ACCT NAME	2018-19 Budget	2018-19 Actual	2019 Budget
Concessions Dept Revenue						
12	70	450100	Product Sales	\$900	\$0	\$700
12	70	450130	Sales Commissions	\$400	\$1,406	\$300
Total Concessions Dept Revenue				\$1,300	\$1,406	\$1,000

Concessions Dept Expense						
12	70	538100	Product Vending Expense	\$50	\$0	\$50
12	70	582000	Taxes/Sales	\$50	\$22	\$0
Total Concessions Dept Expense				\$100	\$22	\$50
Concessions Dept Balance				\$1,200	\$1,384	\$950

FUND	DEPT	ACCT	ACCT NAME	2018-19 Budget	2018-19 Actual	2019 Budget
Rental Dept Revenue						
12	80	441100	Nash Rental	\$10,000	\$11,731	\$6,500
12	80	441110	Outside Rental	\$4,500	\$5,424	\$4,000
12	80	441130	Picnic Pack	\$25	\$0	\$0
Total Rental Dept Revenue				\$14,525	\$17,155	\$10,500

FUND	DEPT	ACCT	ACCT NAME	2018-19 Budget	2018-19 Actual	2019 Budget
Rental Dept Expense						
12	80	521200	Equipment Maintenance	\$250	\$0	\$150
12	80	538000	Recreation Supplies	\$25	\$0	\$25
Total Rental Dept Expense				\$275	\$0	\$175
Rental Dept Balance				\$14,250	\$17,155	\$10,325

FUND	DEPT	ACCT	ACCT NAME	2018-19 Budget	2018-19 Actual	2019 Budget
Fitness Dept Revenue						
12	90	491309	Personal Training	\$15,000	\$10,459	\$10,000
12	90	491310	Aerobics with Aimee	\$3,500	\$2,401	\$1,400
12	90	491322	Boot Camp Fitness	\$8,500	\$4,030	\$0
12	90	491323	Monthly Fitness Programming	\$3,500	\$0	\$600
12	90	491366	Misc. P.T. Challenges/Classes	\$2,500	\$1,863	\$1,500
Total Fitness Dept Revenue				\$33,000	\$18,753	\$13,500

FUND	DEPT	ACCT	ACCT NAME	2018-19 Budget	2018-19 Actual	2019 Budget
Fitness Dept Expense						
12	90	513400	Wages Fitness Center Sup.	\$42,500	\$44,726	\$15,000
12	90	534600	Fitness Maintenance	\$2,500	\$1,816	\$1,500
12	90	534700	Fitness Maintenance Supplies	\$6,500	\$6,335	\$2,500
12	90	538000	Recreation Supplies	\$500	\$391	\$250
12	90	538200	Pacers Club Supplies	\$250	\$273	\$600
12	90	591309	Personal Training	\$15,000	\$12,363	\$10,000
12	90	591310	Aerobics with Aimee	\$3,000	\$2,070	\$1,260
12	90	591322	Boot Camp Fitness	\$6,000	\$2,707	\$0
12	90	591323	Monthly Fitness Programming	\$2,500	\$0	\$300
12	90	591366	Misc. P.T. Challenges/Classes	\$2,500	\$1,465	\$1,000
12	90	599300	Aerobic Class Materials & Supplies	\$250	\$250	\$250
Total Fitness Dept Expense				\$81,500	\$72,395	\$32,660
Fitness Balance				(\$48,500)	-\$53,643	(\$19,160)

RECREATION BALANCE				(\$164,387)	(\$98,479)	\$18,471
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AUDIT FUND						
FUND	DEPT	ACCT	ACCT NAME	2018-19 Budget	2018-19 Actual	2019 Budget
Audit Revenue						
13	10	410100	Real Estate Taxes Current	\$21,978	\$21,960	\$20,000
13	10	430100	Interest Savings	\$20	\$171	\$75
Total Audit Revenue				\$21,998	\$22,131	\$20,075

FUND	DEPT	ACCT	ACCT NAME	2018-19 Budget	2018-19 Actual	2019 Budget
Audit Expense						
13	10	524000	Other Professional Services	\$0	\$0	\$1,800
13	10	528000	Audit	\$20,000	\$20,000	\$20,000
Total Audit Expense				\$20,000	\$20,000	\$21,800
Audit Fund Balance				\$1,998	\$2,131	(\$1,725)

LIABILITY FUND

FUND	DEPT	ACCT	ACCT NAME	2018-19 Budget	2018-19 Actual	2019 Budget
Liability Revenue						
14	10	410100	Real Estate Taxes Current	\$149,991	\$149,872	\$145,000
14	10	430100	Interest Savings	\$350	\$2,309	\$1,100
14	10	460100	Misc. Income	\$0	\$0	\$0
Total Liability Revenue				\$150,341	\$152,181	\$146,100

FUND	DEPT	ACCT	ACCT NAME	2018-19 Budget	2018-19 Actual	2019 Budget
Liability Expense						
14	10	511000	Salary Full-Time	\$67,569	\$68,103	\$47,248
14	10	552000	Park/Facility Inspection Software Maint	\$2,450	\$2,450	\$2,500
14	10	553000	Building & Contents	\$25,500	\$25,794	\$20,000
14	10	554000	General Liability	\$11,500	\$12,521	\$11,250
14	10	555000	Public Official/Wrongful Acts	\$1,000	\$839	\$1,000
14	10	556000	Automobile	\$3,000	\$2,809	\$2,750
14	10	557000	Workers Compensation	\$28,000	\$26,585	\$22,500
14	10	558000	Unemployment	\$8,000	\$9,904	\$3,600
Total Liability Expense				\$147,019	\$149,004	\$110,848
Liability Fund Balance				\$3,322	\$3,177	\$35,252

IMRF FUND

FUND	DEPT	ACCT	ACCT NAME	2018-19 Budget	2018-19 Actual	2019 Budget
IMRF Revenue						
15	10	410100	Real Estate Taxes Current	\$124,970	\$124,870	\$120,000
15	10	430100	Interest Savings	\$225	\$1,469	\$750
Total IMRF Revenue				\$125,195	\$126,340	\$120,750

FUND	DEPT	ACCT	ACCT NAME	2018-19 Budget	2018-19 Actual	2019 Budget
IMRF Expense						
15	10	518000	IMRF	\$114,777	\$116,425	\$70,781
15	10	524000	Other Professional Services	\$0	\$0	\$0
Total IMRF Expense				\$114,777	\$116,425	\$70,781
IMRF Fund Balance				\$10,418	\$9,914	\$49,969

SCHOLARSHIP FUND

FUND	DEPT	ACCT	ACCT NAME	2018-19 Budget	2018-19 Actual	2019 Budget
Scholarship Revenue						
16	10	430100	Interest Savings	\$25	\$52	\$30
16	10	470110	Scholarship Donations	\$7,000	\$6,773	\$7,000
16	10	470200	Children's Center Donations	\$50	\$0	\$50
16	10	470250	E.T. After School Donations	\$5,000	\$5,000	\$5,000
16	10	470300	Memorial Donations	\$2,000	\$1,311	\$1,500
Total Scholarship Revenue				\$14,075	\$13,136	\$13,580

FUND	DEPT	ACCT	ACCT NAME	2018-19 Budget	2018-19 Actual	2019 Budget
Scholarship Expense						
16	10	570110	Scholarship Donations	\$3,000	\$1,652	\$2,200
16	10	570200	Children's Center Donations	\$1,500	\$2,751	\$900
16	10	570250	Camp/ET OPD Donations	\$4,000	\$0	\$3,500
16	10	570300	Memorial Donations	\$1,500	\$1,311	\$1,200
Total Scholarship Expense				\$10,000	\$5,715	\$7,800
Scholarship Fund Balance				\$4,075	\$7,421	\$5,780

SOCIAL SECURITY FUND

FUND	DEPT	ACCT	ACCT NAME	2018-19 Budget	2018-19 Actual	2019 Budget
Social Security Revenue						
18	10	410100	Real Estate Taxes Current	\$110,025	\$109,938	\$105,000
18	10	430100	Interest Savings	\$250	\$1,619	\$750
Total Social Security Revenue				\$110,275	\$111,557	\$105,750
Social Security Expense						
18	10	519000	FICA	\$83,000	\$76,226	\$55,500
18	10	519100	Medicare	\$19,500	\$17,716	\$13,000
Total Social Security Expense				\$102,500	\$93,942	\$68,500
Social Security Fund Balance				\$7,775	\$17,615	\$37,250

POLICE FUND

FUND	DEPT	ACCT	ACCT NAME	2018-19 Budget	2018-19 Actual	2019 Budget
Police Revenue						
19	10	410100	Real Estate Taxes Current	\$20,017	\$20,002	\$10,000
19	10	430100	Interest Savings	\$50	\$575	\$250
19	10	460100	Grants	\$0	\$0	\$0
Total Police Revenue				\$20,067	\$20,577	\$10,250
Police Expense						
19	10	512000	Safety Event Expense	\$3,000	\$854	\$1,000
19	10	524000	Other Professional Services	\$12,000	\$13,382	\$12,500
19	10	533000	Tools / Equipment	\$500	\$0	\$0
19	10	590000	Capital Expenditures	\$7,250	\$5,630	\$4,350
Total Police Expense				\$22,750	\$19,867	\$17,850
Police Fund Balance				(\$2,683)	\$711	(\$7,600)

PAVING AND LIGHTING FUND

FUND	DEPT	ACCT	ACCT NAME	2018-19 Budget	2018-19 Actual	2019 Budget
Paving and Lighting Revenue						
20	10	410100	Real Estate Taxes Current	\$33,812	\$33,787	\$31,830
20	10	430100	Interest Savings	\$30	\$480	\$35
Total Paving & Lighting Revenue				\$33,842	\$34,267	\$31,865
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	\$0	\$0	\$70,000
Total Paving & Lighting Expense				\$0	\$0	\$70,000

Paving & Lighting Fund Balance	\$33,842	\$34,267	(\$38,135)
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LONG TERM CAPITAL REPLACEMENT FUND

FUND	DEPT	ACCT	ACCT NAME	2018-19 Budget	2018-19 Actual	2019 Budget
Capital Replacmenet Fund Revenue						
35	10	430100	Interest Savings	\$0	\$84	\$900
Total Capital Replacement Rev				\$0	\$84	\$900
Capital Replacement Expense						
35	10	564000	Park and Building Improvements	\$0	\$0	\$0
Total Bond Expense				\$0	\$0	\$0
Bond Fund Balance				\$0	\$84	\$900

BOND & INTEREST FUND

FUND	DEPT	ACCT	ACCT NAME	2018-19 Budget	2018-19 Actual	2019 Budget
Bond and Interest Fund Revenue						
37	10	410100	Real Estate Taxes Current	\$1,316,175	\$1,315,122	\$1,350,286
37	10	430100	Interest Savings	\$800	\$4,025	\$3,000
Total Bond Revenue				\$1,316,975	\$1,319,147	\$1,353,286
Bond and Interest Expense						
37	10	524000	Other Professional Services	\$50	\$31	\$50
37	10	588000	Principal	\$1,300,000	\$1,300,000	\$1,325,000
37	10	588100	Interest	\$16,148	\$16,147	\$25,265
Total Bond Expense				\$1,316,198	\$1,316,178	\$1,350,315
Bond Fund Balance				\$777	\$2,969	\$2,971

PARK IMPROVEMENT FUND

FUND	DEPT	ACCT	ACCT NAME	2018-19 Budget	2018-19 Actual	2019 Budget
Park Improvement Revenue						
46	10	430100	Interest Savings	\$5,500	\$5,946	\$1,500
46	10	470100	Grants	\$0	\$0	\$400,000
46	10	470110	Donations	\$0	\$9,725	\$0
46	10	470120	Bond Proceeds	\$1,325,000	\$1,325,000	\$0
Total Park Revenue				\$1,330,500	\$1,340,671	\$401,500
Total Park Improvement Expense						
46	10	524000	Other Professional Services	\$21,000	\$20,995	\$0
46	10	525000	Engineering	\$148,500	\$158,117	\$42,000
46	10	560000	Computer Upgrades	\$41,500	\$41,408	\$7,700
46	10	561000	Land Purchases	\$3,100	\$3,029	\$0
46	10	564000	Park & Blding Improvements	\$433,600	\$406,836	\$1,284,147
46	10	567700	Vehicles Equipment	\$50,893	\$46,262	\$0
Total Park Expense				\$698,593	\$676,647	\$1,333,847
Park Fund Balance				\$631,907	\$664,024	(\$932,347)

Grand Total All Revenues	\$4,934,782	\$4,941,283	\$3,675,316
Grand Total All Expense	\$4,827,290	\$4,616,192	\$4,650,631

Grand Total Fund Balance	\$107,492	\$325,091	(\$976,215)
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Changes are coming....

Online Registration is Coming Back!!!



Online Registration will soon be back and better than before! The Oregon Park District recently updated its website and is currently transitioning to a new recreation tracking software. The new provider, Perfect Mind, will give our community a new and improved online registration interface.

Perfect Mind will be launched in late July, just in time for Fall and Winter registration in early August! The online platform will provide the District with management of pass memberships, activity registrations, and facility reservations. It provides a user-friendly interface, simple navigation, and customizable features to best serve our district, and the community will now be able to view and register for District programs from anywhere with ease.

Days of week

- ☐ Sunday
- ☐ Monday
- ☐ Tuesday
- ☐ Wednesday
- ☐ Thursday
- ☐ Friday
- ☐ Saturday

Date Range

Select an Activity

Aquatics

- Drop In
- [Swim Lessons](#)

For Your Pets

- Classes
- Special Events

Athletics & Sports

- Adult Sports
- Fitness
- Youth Sports

Special Programs & Events

- Events
- Inclusion Programs
- Trips & Tours

Classes & Activities

- Adult Courses
- Adult Single Classes
- All Age Activities
- Youth Courses
- Youth Single Classes

Youth Education

- Camps
- Childrens Center
- [Extended Time](#)

Facility Booking

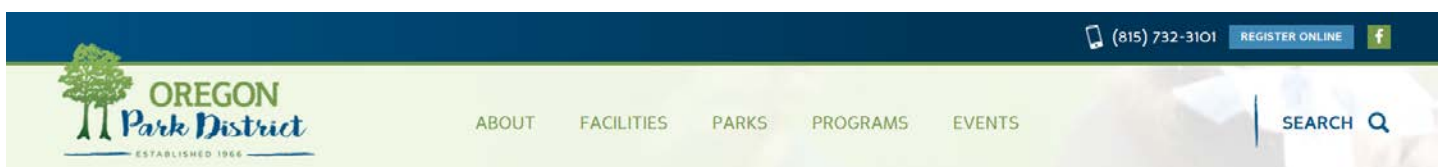
- [Nash Rentals](#)
- [Shelter Rental](#)

8 locations selected

All patrons that have an existing membership, are on an active activity roster, or have a future facility reservation during the implementation phase will have their household data transferred to Perfect Mind. All other patrons will be considered a new individual and be asked to provide their account information when registering for any new memberships, activities, or facility reservations to ensure the Oregon Park District has updated and correct information for our community.

The Oregon Park District is eager for this smooth transition to provide our community an even better experience than before. If you have any questions regarding Perfect Mind, please contact Dan Griffin, Finance & Technology Administrators, at dan@oregonpark.org, or Alyssa Fischer, Administrative Services Coordinator, at alyssa@oregonpark.org.

Soon our community will be able to easily log in and check on the availability of a shelter, register for an activity, update account information or purchase a Nash Recreation Center Pass. Look out for more information in July as the Oregon Park District launches its new Recreation Software!





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