



# OREGON *Park District*

ESTABLISHED 1966

2020  
BUDGET / APPROPRIATIONS ORDINANCE

&

2019 TAX LEVY PACKET



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!



27%

Increase in Participants in 2019



150+

Acres of Open Space



18%

Increase in Online Registrations

# Oregon Park District

The Oregon Park District annually produces a Combined Budget/Appropriations & Tax Levy Packet. The Budget provides revenues and other financing sources as well as expenditures and other financing uses for the January 1, 2020 through December 31, 2020 fiscal year. The annual property tax levy provides tax dollars for operational uses for the same period. The following budget and levy as well the accompanying information 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.

## PLANNING PROCESS

The District underwent a transition from a May 1st fiscal year to a January 1st fiscal year in 2019. The new fiscal year will promote efficiency and better align with the District's financial procedures. The planning and preparation involved with the Budget & Appropriations Ordinance as well as the Annual Tax Levy will now be completed during the same process. 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 and tax levy is formulated by our staff and then presented to the Finance Committee of our board. Upon recommendation by our Finance Committee, the budget and levy 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 budget and appropriations ordinance within three months of the beginning of each fiscal year, while the tax levy must be completed by the last Tuesday of December.

## DISTRICT GOVERNED BY

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

employees and approximately 100 part time and seasonal employees throughout the year.

## POPULATION

The Park District's population is approximately 6,800. The boundaries of the District consist of the City of

## ***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***

## PARKS & FACILITIES

The District is comprised of ten park and building sites consisting of over 150 acres. The District currently manages the Nash Recreation Center, where the central offices are located.

Oregon and the outlying areas, totalling approximately 102 square miles.

## STAFFING

The District employs 12 full-time

## CONTACT INFORMATION

Phone: 815-732-3101

Fax: 815-732-3736

Web: [www.oregonpark.org](http://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.***

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

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



## Board of Commissioners

Steve Pennock	President
Mark Tremble	Vice-President
Dave Bakener	Commissioner
Dan Engelkes	Commissioner
Scott Stephens	Commissioner



## Administrative Staff

Erin Folk	Executive Director	<a href="mailto:erin@oregonpark.org">erin@oregonpark.org</a>
Dan Griffin	Finance & Tech Administrator	<a href="mailto:dan@oregonpark.org">dan@oregonpark.org</a>
Alyssa Barringer	Administrative Services Coord	<a href="mailto:alyssa@oregonpark.org">alyssa@oregonpark.org</a>



## Recreation Staff

Tina Ketter	Superintendent of Recreation	<a href="mailto:tina@oregonpark.org">tina@oregonpark.org</a>
Lesley Sheffield	Athletic Coordinator	<a href="mailto:lesley@oregonpark.org">lesley@oregonpark.org</a>
Debbie Leffelman	Events Coordinator	<a href="mailto:debbie@oregonpark.org">debbie@oregonpark.org</a>
Amanda Zimmermann	Recreation Program Mgr	<a href="mailto:amanda@oregonpark.org">amanda@oregonpark.org</a>
Jacquie Caposey	Childrens Center Coord	<a href="mailto:jacquie@oregonpark.org">jacquie@oregonpark.org</a>



## Parks & Facilities

Andy Egyed	Superintendent of Parks & Facilities	<a href="mailto:andy@oregonpark.org">andy@oregonpark.org</a>
Brent Suter	Parks Maintenance Superintendent	<a href="mailto:brent@oregonpark.org">brent@oregonpark.org</a>
Nick Karper	Skilled Parks Laborer	
John Ingersoll	Skilled Parks Laborer	

Bill Helfrick	Facility Maintenance
Mary Sansone	Facility Custodian

***We create fun for a lifetime!***



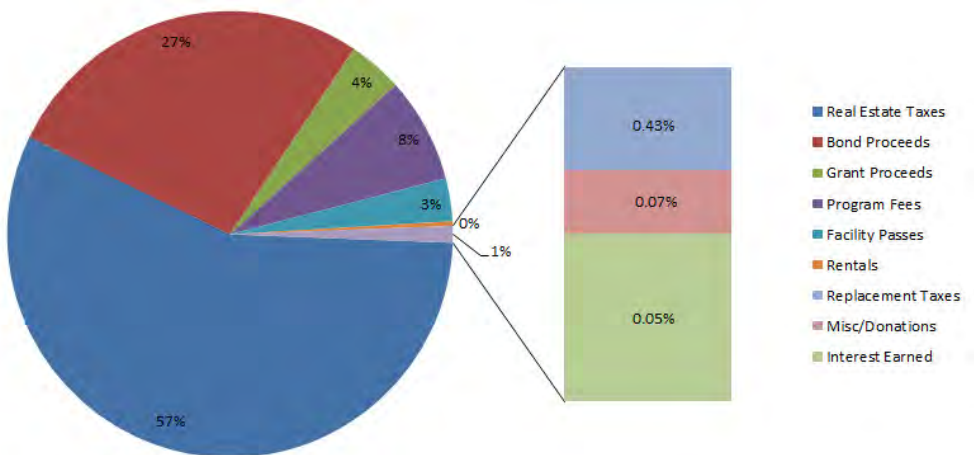
# Budget Introduction & Discussion

The annual Budget and accompanying Appropriations Ordinance should financially guide the Oregon Park District over the next fiscal year.

## REVENUE OVERVIEW

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

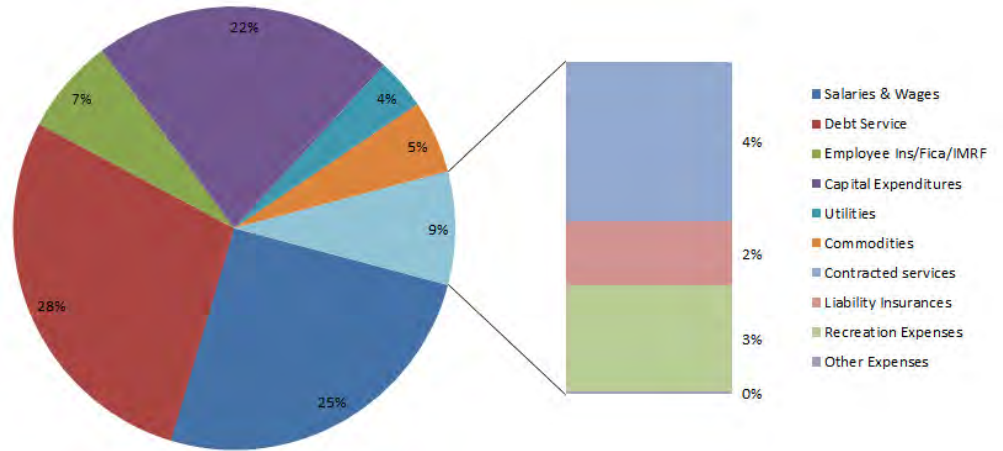
Overall revenue sources and their corresponding percentage of income have remained very consistent annually. The financial stability of our District is a result of the District's careful planning and use of our existing fund balances.





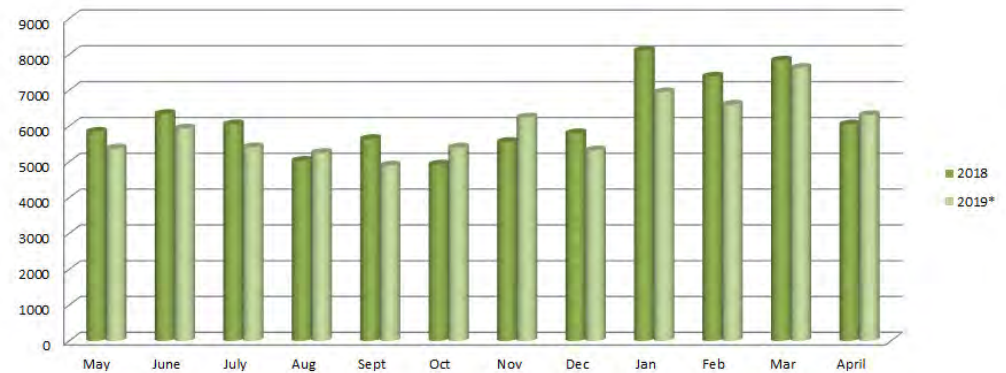
## EXPENSE OVERVIEW

The majority of our expenditures are a direct result of our recreation programming. Parks and Recreation is a 'people business'; therefore salaries and wages are a large part of our budget. Attracting and retaining quality employees 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

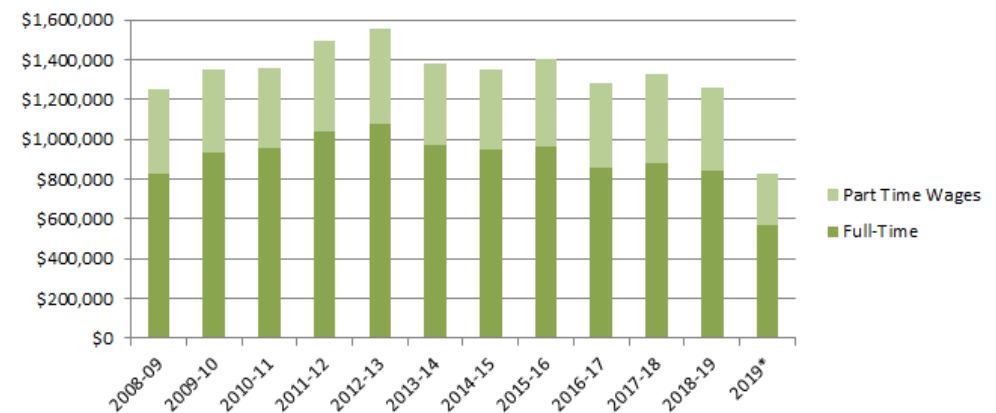
The Oregon Park District operates the Nash Recreation Center. The chart to the right details the annual visits to the Nash Recreation Center over the last two fiscal years. The Nash Recreation Center sees its highest use during the winter months. During the summer months the District hopes our residents are out enjoying our ten park sites. Please go to [www.oregonpark.org](http://www.oregonpark.org) for more information on Nash or any of our parks. \*2019 stats are estimated.



## PERSONNEL

The Oregon Park District has great staff of community members throughout the District. Between the Parks Department, Recreation Department, Maintenance Department and the Administration Department there are plenty of smiles and talent.

There are currently 12 full-time individuals on staff, and up to 85 part-time and seasonal employees during the peak season. The District has employees with 30 years of experience as well as employees just receiving their first job. \* The 2019 Fiscal Year was only 8 Months long and has been estimated.





# Tax Levy Introduction & Discussion

The Oregon Park District utilizes its annual Tax Levy Packet to help our community in understanding its impact on operations and overall footprint within the District.

## Tax Levy

The tax generated by the Oregon Park District is a calculation of the property tax levy, the property tax rate, and the equalized assessed value (EAV).

$$\begin{array}{r} \text{EAV multiplied by Tax Rate} \\ = \\ \text{Property Tax Revenue} \end{array}$$

The primary source of the District's tax base is the Exelon Generation Station. The 2011 tax year represented the final year of the previous real property tax assessment agreement. The budget and levy assumptions for the 2019 tax year will be directly impacted by future negotiations, the board of review, PTAB, and possible court decisions.

While the expected Equalized Assessed Value of the District is approximately 642 Million (early estimation established by the Assessment Office in October), the District

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**1. The EAV of the Oregon Park District changes on an annual basis. The EAV is determined by the Ogle County Assessment Office.**

**2. The District determines a property tax levy for each calendar tax year. The estimated levy as compared to the EAV determines the rate at which the property owners will be taxed.**

**3. The desired levy of the District multiplied by the current EAV determines the Property Tax Revenue that will be received from the collection of taxes within the District boundaries.**

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will levy its Corporate and Recreation funds at a higher rate to capture any additional real estate revenue in the event that the EAV increases between the filing of the annual tax levy and final established EAV (called Balloon Levying). The increased levy amount in the corporate and recreation funds is typically minimal.

The 2019 tax levy directly funds the Districts 2020 fiscal year. The County Treasurers office will collect the 2019 tax revenue in two installments (June and September) of 2020. The Park District will then receive its share of the tax revenue following those two collections.

The Oregon Park District will not complete the Truth in Taxation proceedings for the 2019 Tax Levy. Illinois Law requires local municipalities to publish a Truth in Taxation notice, as well as hold a public hearing, if the municipality considers levying property taxes greater than 5% of the preceding tax year's extension. The District estimates the 2019 tax year extension to be 3.85% less than the preceding year's extension. The calculation to determine the Truth in Taxation rate does not include the Districts Debt Service Levy (General Obligation Bonds).

The District's overall tax receipts are expected to be greater than the 2018 tax year. The District's overall EAV has increased, therefore allowing the District to collect more tax dollars while not increasing its tax rate. See more information on the tax effect of homeowners on page 11.

## OREGON PARK DISTRICT FUNDS

<b>CORPORATE FUND</b>	Taxes levied annually for the District's corporate purposes, such as administrative operations and park/building repairs and improvements. Authority: 70 ILCS 1205/5-1
<b>RECREATION FUND</b>	Taxes levied annually for the purpose of planning, establishing and maintaining recreational programming. Authority: 70 ILCS 1205/5-2
<b>AUDIT FUND</b>	Taxes levied annually for the payment of the Districts annual audit. Authority: 50 ILCS 310/9
<b>LIABILITY FUND</b>	Taxes levied annually for the payment of liability insurance and risk management. Authority: 745 ILCS 10/9-107
<b>IMRF FUND</b>	Taxes levied annually for expenses related to pension liabilities for personnel. Authority: 40 ILCS 5/7-171
<b>SCHOLARSHIP FUND</b>	Established to assist underprivileged youth participate in District programs. Fund does not consist of any tax revenue.
<b>SOCIAL SECURITY FUND</b>	Taxes levied annually for expenses related to employee liability expenses for Social Security and Medicare. Authority: 40 ILCS 5/7-170
<b>POLICE FUND</b>	Taxes levied annually to help support a safe parks system. Authority: 70 ILCS 1205/5-9
<b>PAVING &amp; LIGHTING FUND</b>	Taxes levied annually for expenses related to maintaining lighting and pavement of District parks, roadways and facilities. Authority: 70 ILCS 1205/5-6
<b>BOND &amp; INTEREST FUND</b>	Taxes levied annually for the payment of the Districts General Obligation Bonds. Authority: 70 ILCS 1205/6-6
<b>PARK IMPROVEMENT FUND</b>	Established to assist the District in repairing and improving District properties. Revenue consists of General Obligation Bond receipts, grants and other dedicated funds.





2019 Proposed Tax Levy Calculation  
Truth in Taxation Calculation & Homeowners Effect

	2018 Final Rate Setting EAV	2018 Anticipated Levy Amount	2018 Levy Rate	2019 Expected EAV*	2019 Estimated Levy Amt	2019 Estimated Levy Rate	% Change
<b>Fund Levies</b>							
Corporate	636,597,216	636,597	0.0010000	642,401,863	642,402	0.0010000	0.91%
Recreation	636,597,216	477,448	0.0007500	642,401,863	481,801	0.0007500	0.91%
Audit	636,597,216	19,989	0.0000314	642,401,863	20,000	0.0000311	0.05%
Liability	636,597,216	145,017	0.0002278	642,401,863	130,000	0.0002024	-10.36%
IMRF	636,597,216	119,999	0.0001885	642,401,863	85,000	0.0001323	-29.17%
Social Security	636,597,216	104,975	0.0001649	642,401,863	90,000	0.0001401	-14.27%
Paving and Lighting	636,597,216	31,830	0.0000500	642,401,863	32,120	0.0000500	0.91%
Police	636,597,216	9,995	0.0000157	642,401,863	5,000	0.0000078	-49.97%
<b>Total Tax Levy Truth in Taxation</b>	-	1,545,849	0.0024283	-	1,486,323	0.0023137	<b>-3.85%</b>
<b>Debt Service Levies</b>							
Bond/Int - Cur Yr**	636,597,216	1,350,286	0.0021211	642,401,863	1,436,500	0.0022361	6.38%
<b>Total Debt Service</b>		1,350,286	0.0021211		1,436,500	0.0022361	6.38%
<b>Total District Levy</b>	-	<b>2,896,135</b>	<b>0.0045494</b>	-	<b>2,922,823</b>	<b>0.0045498</b>	<b>0.92%</b>
<b>EAV Breakdown</b>							
	2018 EAV	2018 Levy Amount	2018 Levy Rate	2019 Estimated EAV*	2019 Estimated Levy Amt	2019 Estimated Levy Rate	% Change in Collection
Exelon	503,088,717	2,288,752	0.0045494	503,088,717	2,288,971	0.0045498	0.01%
All Others	133,508,499	607,384	0.0045494	139,313,146	633,852	0.0045498	4.36%
Total / Difference	636,597,216	2,896,135	-	642,401,863	2,922,823	-	0.92%

\* EAV Estimate received October 22, 2019

\*\* Current Year GO Bond & Interest Levy is Estimated - Final Levy & Rate will be established in January/February of 2020





# 2019 Tax Effect on Homeowner

The Oregon Park District does not anticipate a tax increase to the average Oregon homeowner for the 2019 tax year.

## Homeowner Tax Levy

The Oregon Park District annually files its tax levy ordinance by the last Tuesday in December. The Ogle County Clerk then processes the District's tax rate along with all other taxing bodies within the homeowner's district. The Assessor's office totals the Equalized Assessed Value (EAV) for each District. The County Clerk then calculates the tax rates and passes the billing along to the Treasurer's Office.

Adjacent is a typical Oregon Park District homeowner's tax bill for the 2018 tax year. Each taxing district's rate will be broken down for the homeowner. The total rate multiplied by homeowners EAV will determine their annual real estate taxes due. The assessor's office determines an individual property EAV. A property's EAV is approximately 1/3 of its respective fair market value.

The 2019 proposed tax levy calculation does not estimate an increase in the Districts' overall tax rate.

<b>Governmental Body</b>	<b>2018 Tax Year</b>
Ogle County	0.76973
Oregon Fire Dist	0.82130
Community College	0.49802
School District	5.58516
Library District	0.29592
Park District	0.45494
Road District	0.41625
Township District	0.22036
City of Oregon	1.36562
<b>Total</b>	<b>10.4273</b>

$$EAV \times Tax\ Rate = Property\ Tax\ Bill$$



The District makes every effort to provide the best services possible, with the least amount of impact to the local taxpayers. While the District makes every attempt to balance its tax rate on an annual basis, slight fluctuations will occur. The Park District's overall tax rate is estimated to be similar to last year's (per \$100 of Equalized Assessed Value); therefore, the typical Oregon homeowner is not expected to realize an increase in taxes payable to the Park District.

The Table below breaks down the real estate tax liability of a typical Oregon Homeowner. An individual property's EAV will fluctuate annually and be negatively or positively affected by the 'equalizer factor'. The County Assessor will annually determine an equalization factor that will impact every parcel in a particular township. The Oregon-Nashua township was applied a 1.0450 equalization multiplier for 2019 tax year.

The Oregon Park District has done its best to help provide our residents with the best programming and facilities while attempting to keep its tax rates low. As seen below, the District's tax rate has remained stable, while many Districts have been forced to increase their rates. The Park District's tax representation decreased in overall tax payer percentage in each of the 5 tax years prior to 2018.

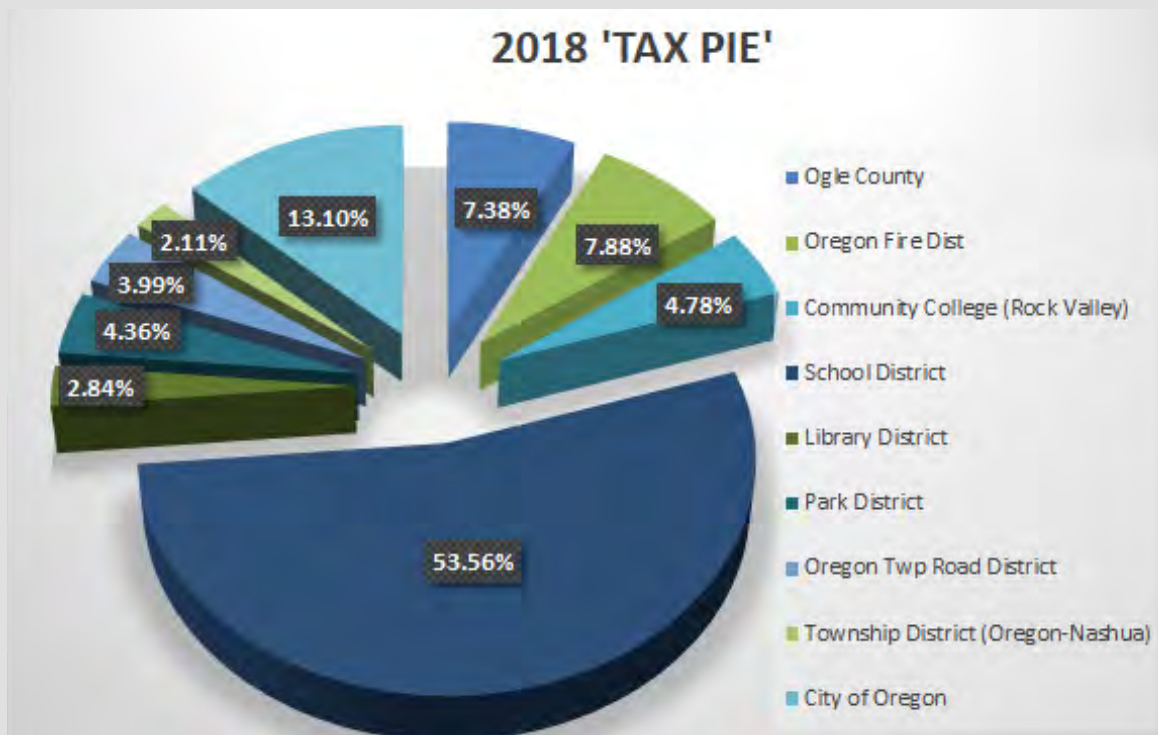
**2019 AVERAGE OREGON HOMEOWNERS TAX LIABILITY**

- \$108,654 - Median Home Price in 2010
- \$36,218 - Taxation EAV of 1/3 Fair Market Value
- \$6,000 - Less Homestead Exemption (max)
- \$30,218 - TAXABLE EAV



YEAR	TAX RATE	E.A.V.	TAX PAYABLE
2018	.0045494	\$30,218	\$137.47
2019*	.0045498	\$31,578**	\$143.67

\* Estimated Tax Rate for the Oregon Park District  
 \*\* The Equalization Multiplier of 1.0450 applied



**ORDINANCE 19-12-10-01**

**ANNUAL LEVY ORDINANCE  
STATE OF ILLINOIS, PARK DISTRICT OF OREGON, COUNTY OF OGLE,  
BE IT ORDAINED**

In pursuance of authority vested in them by the Park District Code, Article Five, the Commissioners of the Park Board in meeting assembled, do hereby find and declare that there will be required to be raised by general taxation, the amounts hereinafter set down, to be levied upon all the taxable property in said Park District, in order to meet and defray all the necessary expenses and liability of the Park District as required by statute or voted by people in accordance with law, and the amounts so required are itemized as needed for uses and purposes as follows, to wit:

<b>I. CORPORATE FUND</b>	<b><u>2019</u></b>
<u>Administration</u>	
Salaries & Wages	232,000.00
Employee Benefits	103,000.00
Contract Services	29,000.00
Utilities	40,000.00
Supplies	21,000.00
Repairs	4,500.00
Building Improvements/Expenditures	5,000.00
 <u>Parks</u>	
Salaries & Wages	113,000.00
Contract Services	46,000.00
Utilities	22,000.00
Maintenance Supplies	44,500.00
<b>TOTAL FOR CORPORATE FUND</b>	<b>660,000.00</b>
Said amounts are hereby levied as the Corporate Fund Tax	

**II. RECREATION FUND**

<u>Building</u>	
Salaries & Wages	162,000.00
Contract Services	18,000.00
Utilities	27,000.00
Maintenance Supplies	15,250.00
 <u>Programs</u>	
Salaries & Wages	196,000.00

Postage	2,800.00
Printing & Publication	15,000.00
Other Services	12,500.00
Recreation Supplies	46,450.00
<b>TOTAL FOR RECREATION FUND</b>	<b>495,000.00</b>

Said amounts are hereby levied as the Recreation Fund Tax

### **III. AUDIT FUND**

Audit	20,000.00
<b>TOTAL FOR AUDIT FUND</b>	<b>20,000.00</b>

Said amounts are hereby levied as the Audit Fund Tax

### **IV. LIABILITY INSURANCE FUND**

Property	27,500.00
General Liability	13,000.00
Automobile	7,000.00
Compensation	35,500.00
Unemployment	15,000.00
Risk Management Salaries	32,000.00
<b>TOTAL FOR LIABILITY INSURANCE</b>	<b>130,000.00</b>

Said amounts are hereby levied as the Liability Insurance Fund Tax

### **V. RETIREMENT FUND**

IMRF	85,000.00
<b>TOTAL FOR RETIREMENT FUND</b>	<b>85,000.00</b>

Said amounts are hereby levied as the Retirement Fund Tax

### **VI. SOCIAL SECURITY FUND**

Social Security	90,000.00
<b>TOTAL FOR SOCIAL SECURITY FUND</b>	<b>90,000.00</b>

Said amounts are hereby levied as Social Security Fund Tax

### **VII. POLICE FUND**

Police System	5,000.00
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TOTAL FOR POLICE FUND 5,000.00  
 Said amounts are hereby levied as Police System Tax

**VII. PAVING AND LIGHTING**

Paving and Lighting Fund 33,000.00

TOTAL FOR PAVING AND LIGHTING FUND 33,000.00  
 Said amounts are hereby levied as the Paving and Lighting Fund Tax

SUMMARY OF TOTAL TAXES TO BE LEVIED FOR


CORPORATE	660,000.00
RECREATION	495,000.00
AUDIT	20,000.00
LIABILITY INSURANCE	130,000.00
RETIREMENT	85,000.00
SOCIAL SECURITY	90,000.00
POLICE	5,000.00
PAVING AND LIGHTING	33,000.00
	<hr/>
	1,518,000.00

Making the aggregate sum of One Million, Five Hundred Eighteen Thousand Dollars to be raised by taxation and levied on all the taxable property in said Park District for 2019 tax year, in order to meet and defray all the necessary expenses and liability of the Park District as required by statute or voted by the people in accordance with law.

That the Secretary of the Oregon Park District shall file with the County Clerk of the County of Ogle, State of Illinois, a certified copy of this Ordinance no later than the last Tuesday in December, 2019.

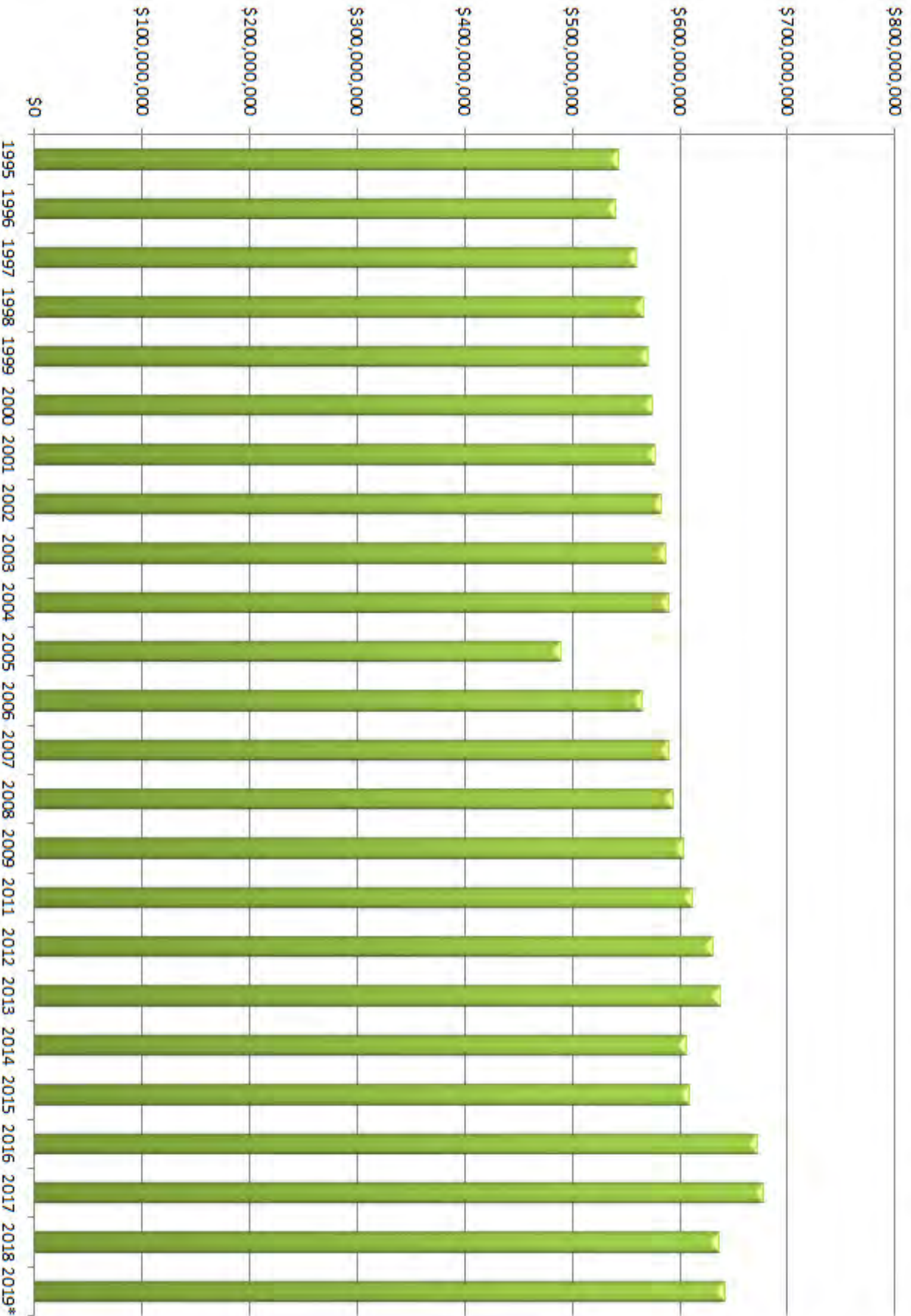
This Ordinance shall be in full force and effect from and after its passage and approval. Adopted this 10th day of December, 2019, to a roll call vote, as follows:

Ayes 4 Nays 0

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

Attest   
 Daniel J Griffin, Secretary Pro Temp

# EQUALIZED ASSESSED VALUE OF THE OREGON PARK DISTRICT



**TAX YEAR**

\* Estimated EAV

## TAX LEVY RATE BY YEAR



## Tax Extension by Year



\* Anticipated Collection



<b>CORPORATE FUND</b>	<b>2019 Budget</b>	<b>2019 Actual *</b>	<b>2020 Budget</b>	<b>% Change</b>
Corporate Admin Revenue	\$661,097	\$667,908	\$675,800	2.22%
Corporate Admin Expense	\$481,384	\$419,677	\$625,900	30.02%
<i>Corporate Admin Balance</i>	\$179,713	\$248,231	\$49,900	-72.23%
Parks Dept. Revenue	\$40	\$0	\$50	25.00%
Parks Dept. Expense	\$325,854	\$308,894	\$476,650	46.28%
<i>Parks Dept. Balance</i>	-\$325,814	-\$308,894	-\$476,600	46.28%
BEGINNING FUND BALANCE	<u>\$594,380</u>	<u>\$594,380</u>	<u>\$533,717</u>	-10.21%
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$400,000</u>	=
<b>CORPORATE FUND BALANCE</b>	<b>\$448,279</b>	<b>\$533,717</b>	<b>\$507,017</b>	13.10%
<b>RECREATION FUND</b>	<b>2019 Budget</b>	<b>2019 Actual *</b>	<b>2020 Budget</b>	<b>% Change</b>
Recreation Admin Revenue	\$579,998	\$567,492	\$654,900	12.91%
Recreation Admin Expense	\$170,266	\$163,015	\$266,370	56.44%
<i>Recreation Admin Balance</i>	\$409,732	\$404,477	\$388,530	-5.17%
<i>Maintenance Expense</i>	-\$158,197	-\$155,817	-\$224,310	41.79%
Aquatic Dept. Revenue	\$38,850	\$36,819	\$55,750	43.50%
Aquatic Dept. Expense	\$114,253	\$99,524	\$189,845	66.16%
<i>Aquatic Dept. Balance</i>	-\$75,403	-\$62,705	-\$134,095	77.84%
Athletic Dept. Revenue	\$34,750	\$38,279	\$85,460	145.93%
Athletic Dept. Expense	\$87,412	\$82,682	\$127,990	46.42%
<i>Athletic Dept. Balance</i>	-\$52,662	-\$44,403	-\$42,530	-19.24%
General Rec Revenue	\$131,525	\$126,395	\$233,130	77.25%
General Rec Expense	\$228,639	\$231,860	\$306,260	33.95%
<i>General Rec Balance</i>	-\$97,114	-\$105,465	-\$73,130	-24.70%
Concessions Revenue	\$1,000	\$656	\$1,000	0.00%
Concessions Expense	\$50	\$0	\$50	0.00%
<i>Concessions Balance</i>	\$950	\$656	\$950	0.00%
Rental Revenue	\$10,500	\$6,888	\$17,200	63.81%
Rental Expense	\$175	\$0	\$175	0.00%
<i>Rental Balance</i>	\$10,325	\$6,888	\$17,025	64.89%
Fitness Revenue	\$13,500	\$13,623	\$18,500	37.04%
Fitness Expense	\$32,660	\$30,460	\$49,600	51.87%
<i>Fitness Balance</i>	-\$19,160	-\$16,837	-\$31,100	62.32%
BEGINNING FUND BALANCE	<u>\$438,094</u>	<u>\$438,094</u>	<u>\$464,888</u>	6.12%
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$100,000</u>	=
<b>RECREATION FUND BALANCE</b>	<b>\$456,565</b>	<b>\$464,888</b>	<b>\$466,228</b>	2.12%
<b>AUDIT FUND</b>	<b>2019 Budget</b>	<b>2019 Actual *</b>	<b>2020 Budget</b>	<b>% Change</b>
Audit Fund Revenue	\$20,075	\$20,014	\$20,150	0.37%
Audit Fund Expense	\$21,800	\$21,800	\$20,000	-8.26%
BEGINNING FUND BALANCE	<u>\$15,944</u>	<u>\$15,944</u>	<u>\$14,158</u>	-11.20%
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0.00%
<b>AUDIT FUND BALANCE</b>	<b>\$14,219</b>	<b>\$14,158</b>	<b>\$14,308</b>	0.62%
<b>LIABILITY FUND</b>	<b>2019 Budget</b>	<b>2019 Actual *</b>	<b>2020 Budget</b>	<b>% Change</b>
Liability Fund Revenue	\$146,100	\$146,063	\$132,250	-9.48%
Liability Fund Expense	\$110,848	\$110,998	\$149,200	34.60%
BEGINNING FUND BALANCE	<u>\$162,394</u>	<u>\$162,418</u>	<u>\$197,483</u>	21.61%
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0.00%
<b>LIABILITY FUND BALANCE</b>	<b>\$197,646</b>	<b>\$197,483</b>	<b>\$180,533</b>	-8.66%
<b>IMRF FUND</b>	<b>2019 Budget</b>	<b>2019 Actual *</b>	<b>2020 Budget</b>	<b>% Change</b>
IMRF Fund Revenue	\$120,750	\$120,572	\$86,650	-28.24%
IMRF Fund Expense	\$70,781	\$72,771	\$98,000	38.46%
BEGINNING FUND BALANCE	<u>\$99,482</u>	<u>\$99,482</u>	<u>\$147,283</u>	48.05%
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0.00%
<b>IMRF FUND BALANCE</b>	<b>\$149,451</b>	<b>\$147,283</b>	<b>\$135,933</b>	-9.05%

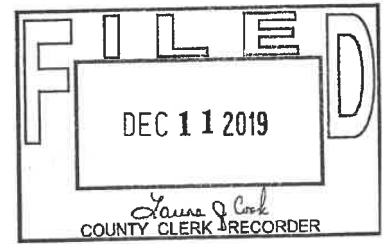
	2019 Budget	2019 Actual *	2020 Budget	% Change
<b>SCHOLARSHIP FUND</b>				
Scholarship Fund Revenue	\$13,580	\$11,908	\$8,700	-35.94%
Scholarship Fund Expense	\$7,800	\$1,365	\$6,200	-20.51%
BEGINNING FUND BALANCE	\$26,471	\$26,471	\$37,014	39.83%
<b>SCHOLARSHIP FUND BALANCE</b>	<b>\$32,251</b>	<b>\$37,014</b>	<b>\$39,514</b>	<b>22.52%</b>
<b>SOCIAL SECURITY FUND</b>				
Social Security Fund Revenue	\$105,750	\$106,088	\$92,500	-12.53%
Social Security Fund Expense	\$68,500	\$63,315	\$99,000	44.53%
BEGINNING FUND BALANCE	\$130,066	\$130,066	\$172,839	32.89%
Other Financing Sources	\$0	\$0	\$0	0.00%
<b>SOCIAL SECURITY FUND BALANCE</b>	<b>\$167,316</b>	<b>\$172,839</b>	<b>\$166,339</b>	<b>-0.58%</b>
<b>POLICE FUND</b>				
Police Fund Revenue	\$10,250	\$10,288	\$5,780	-43.61%
Police Fund Expense	\$17,850	\$17,309	\$12,070	-32.38%
BEGINNING FUND BALANCE	\$46,964	\$46,964	\$39,943	-14.95%
Other Financing Sources	\$0	\$0	\$0	0.00%
<b>POLICE FUND BALANCE</b>	<b>\$39,364</b>	<b>\$39,943</b>	<b>\$33,653</b>	<b>-14.51%</b>
<b>PAVING &amp; LIGHTING FUND</b>				
Paving Fund Revenue	\$31,865	\$32,347	\$32,570	2.21%
Paving Fund Expense	\$70,000	\$70,000	\$32,000	0.00%
BEGINNING FUND BALANCE	\$40,981	\$40,981	\$3,328	-91.88%
Other Financing Sources	\$0	\$0	\$0	0.00%
<b>PAVING &amp; LIGHTING FUND BALANCE</b>	<b>\$2,846</b>	<b>\$3,328</b>	<b>\$3,898</b>	<b>36.97%</b>
<b>CAPITAL REPLACEMENT FUND</b>				
Capital Replacement Fund Rev	\$900	\$678	\$1,400	-
Capital Replacement Fund Exp	\$0	\$0	\$0	-
BEGINNING FUND BALANCE	\$65,084	\$65,084	\$65,984	-
Other Financing Sources	\$0	\$0	\$70,000	-
<b>CAPITAL REPLACEMENT FUND BALANCE</b>	<b>\$65,984</b>	<b>\$65,762</b>	<b>\$137,384</b>	<b>108.21%</b>
<b>BOND &amp; INTEREST FUND</b>				
Bond & Int Fund Revenue	\$1,353,286	\$1,349,974	\$1,442,000	6.56%
Bond & Int Fund Expense	\$1,350,315	\$1,350,263	\$1,435,050	6.28%
BEGINNING FUND BALANCE	\$3,671	\$3,671	\$3,382	-7.88%
Other Financing Sources	\$0	\$0	\$0	0.00%
<b>BOND &amp; INTEREST FUND BALANCE</b>	<b>\$6,642</b>	<b>\$3,382</b>	<b>\$10,332</b>	<b>55.55%</b>
<b>PARK IMPROVEMENT FUND</b>				
Park Improvement Fund Revenue	\$401,500	\$203,198	\$1,608,500	300.62%
Park Improvement Fund Expense	\$1,333,847	\$692,318	\$979,500	-26.57%
BEGINNING FUND BALANCE	\$462,960	\$462,960	-\$26,160	-105.65%
Other Financing Sources	\$0	\$0	-\$570,000	-
<b>PARK IMPROVEMENT FUND BALANCE</b>	<b>-\$469,387</b>	<b>-\$26,160</b>	<b>\$32,840</b>	<b>-</b>
<b>DISTRICT WIDE</b>				
<b>DISTRICT WIDE - REVENUES</b>	\$3,675,316	\$3,459,189	\$5,172,290	40.73%
<b>DISTRICT WIDE - EXPENDITURES</b>	\$4,650,631	\$3,892,068	\$5,098,170	9.62%
<b>BEGINNING FUND BALANCE</b>	\$2,086,491	\$2,086,515	\$1,653,859	-20.73%
<b>EST OVERALL FUND BALANCE</b>	<b>\$1,111,176</b>	<b>\$1,653,637</b>	<b>\$1,727,979</b>	<b>55.51%</b>

- All Fund Balances are unaudited

- The estimates are total liabilities and fund balances

- Other Financing Sources are annual transfers established to assist with long term capital maintenance

\* Year Ending Estimates are Estimated



**OREGON PARK DISTRICT  
COMBINED BUDGET AND  
APPROPRIATION ORDINANCE  
FISCAL YEAR 2020**

**BOARD OF COMMISSIONERS**

**Steve Pennock, President  
Mark Tremble, Vice-President  
Dave Bakener  
Dan Engelkes  
Scott Stephens**

**Erin Folk, Executive Director  
Dan Griffin, Finance & Technology Administrator**



**ORDINANCE 19-12-10-02****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 JANUARY, 2020 AND ENDING ON THE 31ST DAY OF DECEMBER, 2020**

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 10<sup>th</sup> day of December, 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>
<b>Administrative Department</b>		
Salaries and Wages	259,000	284,900
Employee Group Health and Life Insurance	160,000	176,000
Commissioner Expenses	3,400	3,740
Equipment, Website & Software Maintenance	42,500	46,750
Office Supplies, Printing and Postage	9,750	10,725
Legal Fees & Other Professional Services	45,500	50,050
Travel Expenses & Staff Training	16,750	18,425
Bonds & Sundry Expenses	500	550
Electric	53,000	58,300
Water & Sewer	15,500	17,050
Natural Gas	13,000	14,300
Phone, Internet and TV	7,000	7,700

Capital Expenditures	0	0
<b>Total Administrative Department</b>	<u>625,900</u>	<u>688,490</u>
<b>Park Maintenance Department</b>	<u><b>Budget</b></u>	<u><b>Appropriation</b></u>
Salaries and Wages	271,2001	298,320
Training and Vehicle Use	5,900	6,490
Contractual Maintenance	24,000	26,400
Equipment and Grounds Supplies	66,750	73,425
Toilet Rental	7,800	8,580
Gas and Oil	16,000	17,600
Garbage Disposal	6,500	7,150
Park Development and Construction	10,000	11,000
Capital Expenses	68,500	75,350
<b>Total Park Maintenance Department</b>	<u>476,650</u>	<u>524,315</u>
<b>CORPORATE FUND TOTAL</b>	<b>1,102,550</b>	<b>1,212,805</b>

**II. RECREATION FUND**

	<u><b>Budget</b></u>	<u><b>Appropriation</b></u>
<b>Building Department</b>		
Salaries and Wages	137,060	150,766
Building Maintenance	32,970	36,267
Maintenance Agreements	13,000	14,300
Vehicle Usage and Training	4,780	5,258
Building Equipment	5,500	6,050
Building Supplies	31,000	34,100
Electric	53,000	58,300
Water and Sewer	15,500	17,050
Natural Gas	13,000	14,300
Phone, Internet and TV	7,000	7,700
Capital Expenditures	0	0
<b>Total Recreation Building Department</b>	<u>312,810</u>	<u>344,091</u>
<b>Recreation Programs Department</b>	<u><b>Budget</b></u>	<u><b>Appropriation</b></u>
Salaries and Wages	399,990	439,989
Recreation Supplies	10,650	11,715
Aquatic Supplies and Equipment	24,500	26,950
Training and Travel Expenses	24,360	26,796
Advertising and Entertainment Expenses	17,350	19,085
Banking Charges and Fees	9,000	9,900

Capital Expenditures	39,600	43,560
<b>Total Recreation Programs Department</b>	<b>525,450</b>	<b>577,995</b>
<b>Direct Department Expenses</b>	<b>Budget</b>	<b>Appropriation</b>
Direct Aquatic Expenses	34,875	38,363
Direct Athletic Expenses	75,570	83,127
Direct General Recreation Expenses	190,070	209,077
Concession Expenses	50	55
Rental Expenses	175	193
Fitness Expenses	25,600	28,160
<b>Total Direct Department Expenses</b>	<b>326,340</b>	<b>358,974</b>
<b>RECREATION FUND TOTAL</b>	<b>1,164,600</b>	<b>1,281,060</b>
<b>III. AUDIT FUND</b>	<b>Budget</b>	<b>Appropriation</b>
Audit Fees	20,000	22,000
Other Professional Services	0	0
<b>AUDIT FUND TOTAL</b>	<b>20,000</b>	<b>22,000</b>
<b>IV. LIABILITY FUND</b>	<b>Budget</b>	<b>Appropriation</b>
Risk Management Salaries	65,600	72,160
Insurance – Building & Contents	24,500	26,950
Insurance – General Liability	12,000	13,200
Insurance – Public Official	1,000	1,100
Insurance – Automobile	3,000	3,300
Insurance – Workers Compensation	29,000	31,900
Insurance – Unemployment Charges	13,850	15,235
<b>LIABILITY FUND TOTAL</b>	<b>149,200</b>	<b>164,120</b>
<b>V. ILLINOIS MUNICIPAL RETIREMENT FUND</b>	<b>Budget</b>	<b>Appropriation</b>
Participation in the Illinois Municipal Retirement Fund, as provided 40ILCS5/7-101 et seq.	98,000	107,800
<b>ILLINOIS MUNICIPAL RETIREMENT FUND TOTAL</b>	<b>98,000</b>	<b>107,800</b>
<b>VI. SCHOLARSHIP FUND</b>	<b>Budget</b>	<b>Appropriation</b>
Scholarship Donations	3,500	3,850
CC, Camp and ET Donations	2,700	2,970
<b>SCHOLARSHIP FUND TOTAL</b>	<b>6,200</b>	<b>6,820</b>
<b>VII. SOCIAL SECURITY FUND</b>	<b>Budget</b>	<b>Appropriation</b>
Employer FICA Taxes	80,000	88,000



Employer Medicare Taxes	19,000	20,900
<b>SOCIAL SECURITY FUND TOTAL</b>	<b>99,000</b>	<b>108,900</b>
<hr/>		
<b><u>VIII. POLICE FUND</u></b>	<b><u>Budget</u></b>	<b><u>Appropriation</u></b>
Police Services	3,000	3,300
Training, Services and Equipment	3,600	3,960
Capital Improvements	5,470	6,017
<b>POLICE FUND TOTAL</b>	<b>12,070</b>	<b>13,277</b>
<hr/>		
<b><u>IX. PAVING AND LIGHTING FUND</u></b>	<b><u>Budget</u></b>	<b><u>Appropriation</u></b>
Paving Improvements	32,000	35,200
<b>PAVING AND LIGHTING FUND TOTAL</b>	<b>32,000</b>	<b>35,200</b>
<hr/>		
<b><u>X. CAPITAL REPLACEMENT FUND</u></b>	<b><u>Budget</u></b>	<b><u>Appropriation</u></b>
Capital Improvements	-	-
<b>CAPITAL REPLACEMENT FUND TOTAL</b>	<b>-</b>	<b>-</b>
<hr/>		
<b><u>XI. BOND AND INTEREST FUND</u></b>	<b><u>Budget</u></b>	<b><u>Appropriation</u></b>
Principal	1,405,050	1,545,555
Interest	30,000	33,000
<b>BOND AND INTEREST FUND TOTAL</b>	<b>1,435,050</b>	<b>1,578,555</b>
<hr/>		
<b><u>XII. PARK IMPROVEMENT FUND</u></b>	<b><u>Budget</u></b>	<b><u>Appropriation</u></b>
Engineering and Other Professional Services	25,000	27,500
Computer Upgrades	2,500	2,750
Park Improvements	910,000	1,001,000
Vehicles and Equipment	42,000	46,200
<b>PARK IMPROVEMENT FUND TOTAL</b>	<b>979,500</b>	<b>1,077,450</b>

**SUMMARY OF PROPOSED BUDGET & APPROPRIATIONS**

	<u>Budget</u>	<u>Appropriation</u>
CORPORATE	1,102,550	1,212,805
RECREATION	1,164,600	1,281,060
AUDIT	20,000	22,000
LIABILITY	149,200	164,120
IMRF	98,000	107,800
SCHOLARSHIP	6,200	6,820
SOCIAL SECURITY	99,000	108,900
POLICE	12,070	13,277
PAVING & LIGHTING	32,000	35,200
CAPITAL REPLACEMENT	0	0
BOND & INTEREST	1,435,050	1,578,555
PARK IMPROVEMENT	979,500	1,077,450
GRAND TOTAL OF ALL FUNDS	5,098,170	5,607,987

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 January 1, 2020, and ending December 31, 2020 for the respective purposes set forth.

All unexpected balances of the appropriations for the fiscal year ended December 31, 2020, and prior years are hereby specifically reappropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance, in making this appropriation in accordance with applicable law.

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

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

- (a) An estimate of the cash on hand at the beginning of the fiscal year is expected to be \$1,653,859.
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$5,172,290.
- (c) An estimate of the expenditures contemplated for the fiscal year is \$5,098,170.
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$1,727,979.
- (e) An estimate of the amount of taxes to be received during the fiscal year is \$2,922,823.

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 10<sup>th</sup> day of December, 2019 pursuant to a roll call vote as follows:

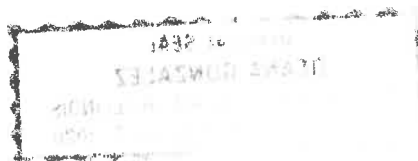
AYES 4 ABSENT 1

NAYS 0 ABSTAIN 0

[SEAL]

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

ATTEST   
\_\_\_\_\_  
Daniel J Griffin  
Secretary Pro Temp





**CERTIFICATION**

I, 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 JANUARY 1, 2020 AND  
ENDING DECEMBER 31, 2020

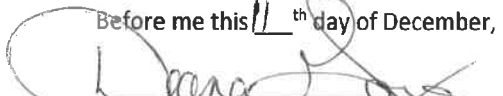
The same being Ordinance No. 19-12-10-02, passed and approved at a meeting of the Board of Park Commissioners of said Park District held on the 10<sup>th</sup> day of December, 2019, that at said meeting Park Commissioners were present and upon motion duly made and seconded that said Ordinance do pass 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 11<sup>th</sup> day of December, 2019.

  
Secretary Pro Temp

SUBSCRIBED AND SWORN TO  
Before me this 11<sup>th</sup> day of December, 2019

  
Notary Public



# CAPITAL PROJECT LISTING

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

Project Name	Estimated Cost	Planned Year	Project Priority
Park West Improvements - OSLAD Phase II (2019 Carryover)	617,000	2019	5
IT Equip/Computer Replacements	2,500	2020	4
Summer Fireworks & Recreational Items	9,600	2020	4
Childrens Center Improvements	3,000	2020	3
Extended Time Furniture & Class Supplies	7,000	2020	4
Fitness Center - Annual Equipment Lease Payment	20,000	2020	4
Park Equipment - Zero Turn Mower Replacements	23,500	2020	3
Nash Preschool Playground & Deck Furniture	20,000	2020	4
Miscellaneous Park Improvements - Board Walk Staining, Replacement Bases, Sealcoating and Bioswale Improvements	22,000	2020	3
Park Equipment - Salt Spreader, Dump Box, Event Setup Trailer	25,000	2020	2
Park West Soccer Area Improvements	55,000	2020	2
Park Equipment - Ford F250 - State Bid	42,000	2020	3
Nash Gym Renovations - Phase II	58,000	2020	4
Annual Capital Improvement Plan - BHC	100,000	2020	5
Park West Improvements - Resurface Parking Lots	100,000	2020	2
Jacks Landing - Parking Lot Resurface	2,300	2021	2
Park Equipment - Car Hauler/Trailer	8,000	2021	2
Alpha Controls Building HVAC Access Upgrades	11,000	2021	1
Park West Boardwalk Stain and New Tech Board Replacement	22,500	2021	2
Reading Park: Pavers and Plantings	10,000	2021	2
Single Man Lift Replacement	17,000	2021	1

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

Department	Revision Date	Project Description
Parks	1/14/2019	Remaining Expenses related Park West Expansion Project. OSLAD Grant Funding in addition to direct Park District expenses. Remaining = \$575,000 in Construction and \$10,000 in A/E, \$32,000 in Paving
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.
Maintenance	1/14/2019	Manipulatives, Replacement Rugs and Painting Projects
Recreation	1/14/2019	Planned expense to upgrade furnishings for the Extended Time Program space. Awning Installation = \$2,500. Miscellaneous Furninshing Improvements = \$1,500. Classroom Chromebooks = \$ 3,000
Recreation	1/14/2019	Annual 'rolling' payment for fitness center equipment mainteance and replacement.
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 including sealcoating and board walk staining as well as amenity improvements to various park sites
Parks	11/5/2019	Replace SS Salt Spreader Box, Replace Dump Truck Box, Purchase Enclosed Cargo Trailer & Aluminum Tables
Parks	11/5/2019	Concrete Walkway with pads/pavillion, Aluminum bleachers, Medium Goals
Parks	1/14/2019	Truck to replace 2000 Chevy 2500 Pick Up Truck
Maintenance	2/5/2019	Curtain - \$12,000.00, floor reseal and paint \$25,000.00, lighting and controls \$7,000.00, sound baffles - \$13,000.00, lift rental - \$1,100.00
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.
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
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.
Parks	11/5/2019	Stain deck and rails at Park West Boardwalk, Paint Deck /new tech breathable paint
Parks	1/14/2019	Design and Engineer of final lot improvements per Masterplan.
Maintenance	11/5/2019	Replacement of existing lift at Nash Rec Center

# CAPITAL PROJECT LISTING

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

Project Name	Estimated Cost	Planned Year	Project Priority
Nash Rec Center Spa Reconditioning	40,000	2021	2
Park Equipment - Ball Diamond Groomer/Super Star	17,000	2021	2
Park East Masterplan Improvements Design/Engineer	57,000	2021	3
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
Miscellaneous Park Improvements - Dog Agility Equipment, Shading and Building Improvements	20,500	2021	2
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



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

Department	Revision Date	Project Description
Maintenance	11/5/2020	Complete refurbish of spa
Parks	1/14/2019	Existing groomer is 12 years old and repairs are getting costly and more frequent.
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	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.
Parks	11/20/2019	Dog Park Agility Equipment, Concrete Pads and Shading as well as improvements to the Groomers Shed at Park West
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.

# CAPITAL PROJECT LISTING

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

Project Name	Estimated Cost	Planned Year	Project Priority
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
Nash - Removal of abandoned Heat Exchangers	65,000	2023	4
IT Equip/Computer Replacements	2,000	2023	2
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

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

Department	Revision Date	Project Description
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.
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.
Administrative	2/5/2019	Annual Replacement of select District hardware including preventative maintenance replacements and failing hardware.
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.

# CAPITAL PROJECT LISTING

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

Project Name	Estimated Cost	Planned Year	Project Priority
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



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

Department	Revision Date	Project Description
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 District's 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 May 1st fiscal year-end also caused some complications as it fell 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. In the past many capital projects crossed between fiscal years as the construction season began prior to May 1st. The Districts benefit policies, retirement funds and other insurances will better align with a calendar year, thus improving the

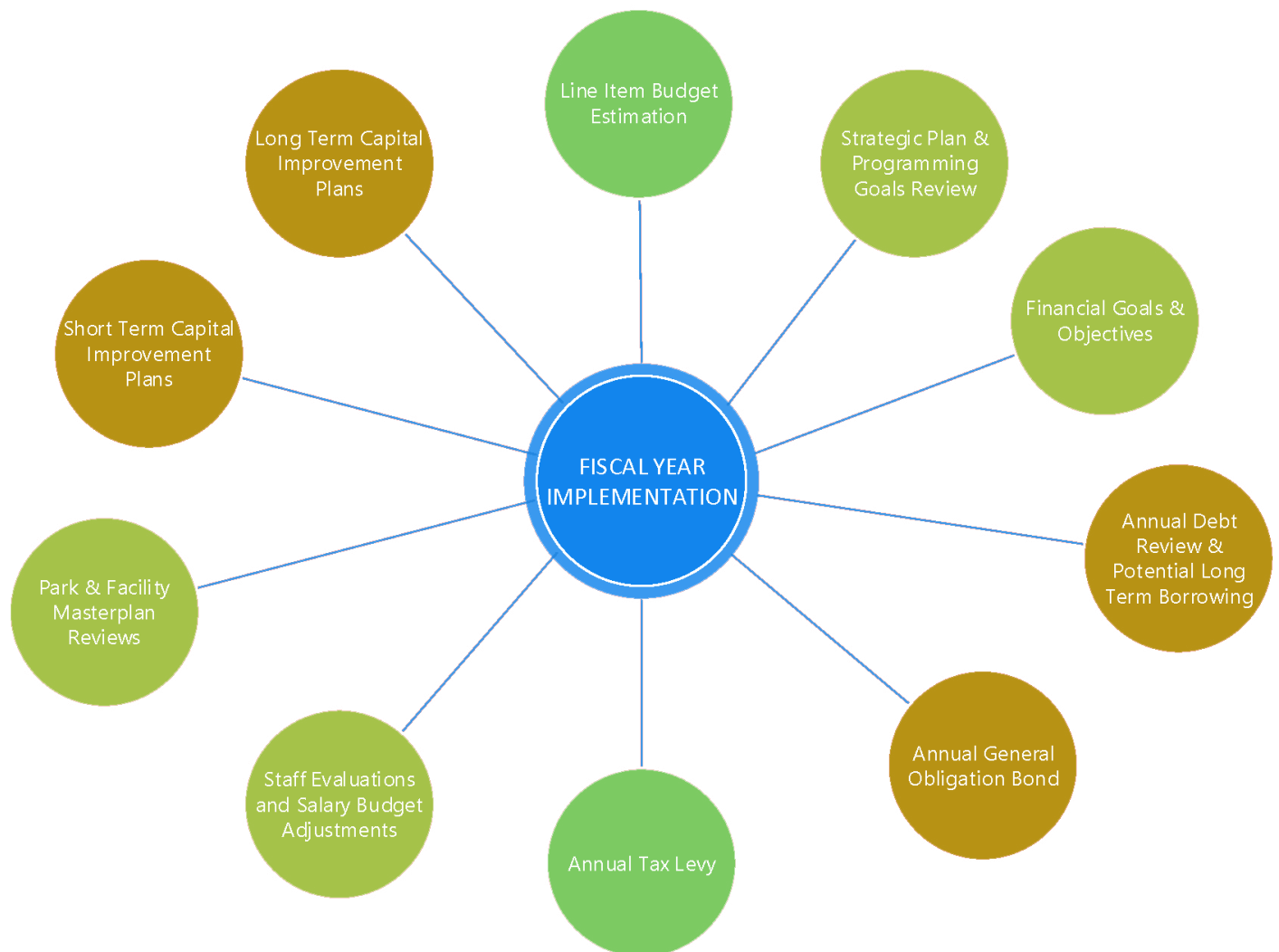
budgeting accuracy. The new minimum wage implementation dates will also align with the Districts new fiscal year. There will be no financial impact as a result of the transition. Overall District operations will benefit from the fiscal year transition.

### BUDGETING CYCLE

The Park District's 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, parks and facilities.

## 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 2020 fiscal year.

### *Corporate Administrative Improvements*

There are few Administrative Capital Improvements scheduled for the 2020 fiscal year. The District will annually update and improve its IT infrastructure. There will be several replacement computers and associated network components during the fiscal year. The District will continually see reduced local hardware expenditures as more and more cloud based software and storage will be used.

### *Recreation Department Improvements*

The Recreation Department will focus on improving several of the spaces within Nash Recreation Center. There will be improvements made to the Childrens Center and Preschool playground at the rear of Nash. There will also be some minor improvements to the Extended Time space at the Blackhawk Center. The District will enter into another

3-year lease for additional and replacement fitness center equipment. The District will also complete Phase II of the Nash Gymnasium renovation.

### *Paving, Lighting and Safety Improvements*

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

### *Parks and Equipment Improvements*

The District's primary focus during the fiscal year will again 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 began last fall and will include a fully accessible playground, a new and larger rest room/shelter building, improved accessibility at the amphitheatre, batting cage, new sand volleyball courts, baggo courts, toro court and an outdoor classroom. Other improvements at Park West include improved access to the Soccer area and Parking Lot Resurfacing.

The Parks Department will purchase additional needed parks equipment in 2020. There will be a new Park Vehicle purchased through the Illinois State Bid as well new mower replacements. There will also be a new Salt Spreader, Dump Box, and Recreation Hauling Trailer.

# Departmental Narratives

## Administrative Department

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 Nash Recreation Center.

### DEPARTMENTAL GOALS & OBJECTIVES FOR THE YEAR

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 District's financial 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.

The Department's first and most important goal is to provide the community with exceptional service through inperson communication at Nash Recreation

Center, as well as through our digital platforms. The continued improvements of the District's recreation tracking program as well as the District's website will continue to provide our community with accurate up-to-date information on all programs, events and facility's. The District hopes to increase awareness of program offerings and facilities through additional marketing and branding over the next year.

The Department will continue its efforts to build a strong financial program that will benefit the community for years to come. The District continually develops, reviews and amends its short term and long term goals, as well as its strategic plans and master plans in an effort to be fiscally prudent. The District must continue to educate the community through the successful use of marketing information regarding the financial state of the Park District. The District's three primary fiscal operations are listed in detail on the next page.

The District will produce a District Wide Annual Report that will help highlight the achievements of the District. The Park District annually provides many great services to the community that should be recognized. One of

the latest improvements to District operations was the implementation of new Recreation Tracking Software. The new software allows our community to easily connect and register for programs and activities. The District now has a percentage of online program registration hovering near 20%. The District hopes to continue to provide marketing information to the community regarding the benefits of the new software and its scheduling and registration abilities.

[www.oregonpark.perfectmind.com](http://www.oregonpark.perfectmind.com)

### REVENUE SOURCES:

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

### EXPENDITURE SOURCES:

Primary expenditures continue to be that of the administrative staff, full staff benefits, staff training, legal counsel expenses and office supplies. The District's annual Information Technology expenses include the support and management of computer -based information systems and programs as well as telecommunications and related equipment. The quality information and technology services are required to provide a great level of service to the community, staff and contractors.





# Connecting the Community to Parks & Recreation



## ANNUAL ADMINISTRATION ACTIVITIES

### Annual Budget & Appropriations Ordinance

The combined annual budget and appropriation ordinance appropriates the monies that are necessary to cover the projected expenses and liabilities the district may incur in its next budget year. The ordinance must be passed and approved within or before the first quarter of each fiscal year. The ordinance is first prepared in tentative form and made conveniently available for public inspection for at least 30 days prior to final action.

### Annual Tax Levy

The levy is very simply the act which created the money derived from property taxes. In comparison, the appropriation is the step to authorize expenditures from taxes and other sources of monies. The levy is the source of authority for the county to collect tax revenue to finance park district expenses. The levy should only be concerned with tax dollar revenue. All general taxes proposed by the board to be levied upon the taxable property within the District shall be levied by ordinance. A certified copy of such levy ordinance shall be filed with the county clerk of the county in which the same is to be collected no later than the last Tuesday in December in each year. The District must also complete the Truth in Taxation Certificate of Compliance and file with the county clerk. If the District is required to complete the Truth in Taxation Proceedings, there are five additional steps that must occur and will take additional careful planning.

### Debt Management & General Obligation Bonds

The District will continue its annual roll-over General Obligation Bond Process. The District has used this process to continually provide the District with the annual required maintenance funds for existing parks and facilities as well as long term and short term capital improvements. The District is better able to estimate the needed bond funds and tax levy implications through the annual private placement of General Obligation Bonds.

## ADMINISTRATIVE DEPARTMENTAL GOALS FOR 2020

Produce a DistrictWide Annual Report to publicize the District's successes over the last year.

Following the successful transition to a new fiscal year re-establish the Districts Administrative Calendar, Long-Term Financial Goals and Recreation Objectives.

Continue to build a sustainable financial approach to manage the financial challenges of the 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. When creating or updating plans, the District should continually evaluate the short-term and long-term impacts to ensure financial sustainability.

Increase marketing efforts of the Districts Recreation Software, Perfect Mind, in an effort to increase overall online registration to 25% of District total.

Improve Customer Service through employee trainings, service updates and training manual updates.

## 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.



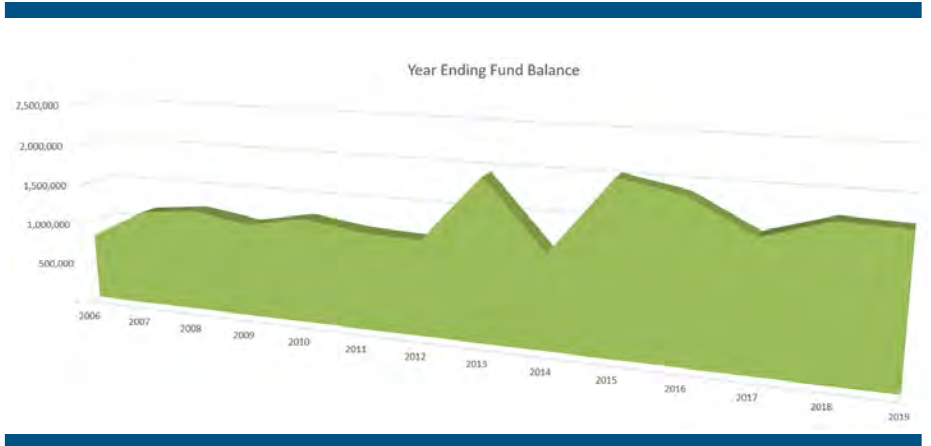
## MEMBERSHIP FEES

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 suspended there pass. 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.



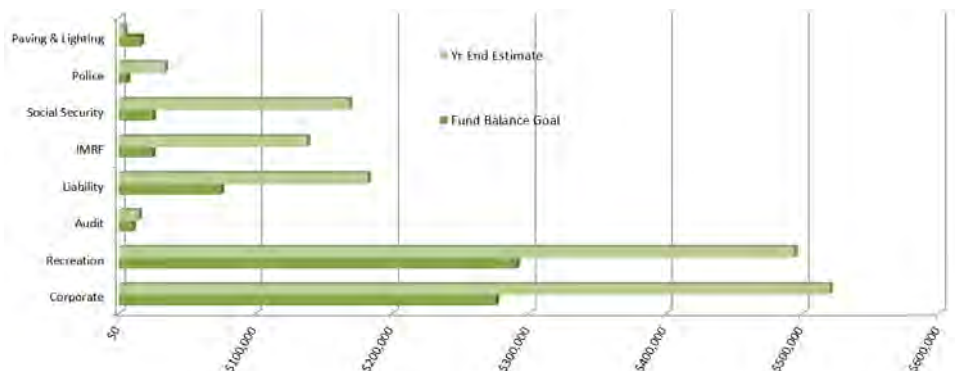
## YEAR END FUND BALANCES

The Oregon Park District has utilized financial best practices to help position itself for short term sustainability. The District's 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.



# 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 maintenance and improvements.

### DEPARTMENTAL GOALS & OBJECTIVES FOR THE YEAR

Our first and most important goal is to provide the District a safe environment at all programs, parks 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 Park Inspection software 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 monitor the Park West capital improvement project to ensure it will be completed as scheduled and follow ADA rules and regulations set forth by the Department of Justice. All further park improvements or alterations will be designed with ADA accessibility in 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.

The District will continue its quest to replace Ash trees with diversity in tree selections. We can fortify the parks against impacts from future invasions and a changing climate by increasing the diversity of the trees we plant. The tree maintenance program will be effective in showing what trees are lost from disease and infestation and also for helping with species selection for a

healthy future for the trees and urban forest. Trees well-suited to the conditions of their sites will be healthier, more likely to succeed, and will require fewer resources for care and maintenance. This is adding to our main objective to strive to be sustainable.

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

### 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:

Primary expenditures continue to be that of the Department staff wages, contractual maintenance, park supplies and maintenance expenses.

The Department will continue practicing sustainability by planting perennials, which is another way of reducing the District's long term cost and labor. Again this year, we are going to start incorporating more perennials in our flower beds and as years go on this will progress. In the long run, this will make our flower beds become more sustainable and reduce maintenance. Perennials, once established, come back every year and need very little maintenance. This will save on purchasing annuals every season; reduce labor in planting, and the constant maintenance that is required for annuals to survive.

Equipment and grounds maintenance and repair is an essential expense of the department. Keeping equipment to a high standard is essential to equipment safety, equipment life, and performance. This budget is difficult





to estimate due to the unknown equipment failure and the cost for repairs throughout the park system. Depending on the degree of the repair and time involved much of the labor is completed in-house. This also reduces the cost to the district when mechanical repairs can be completed quickly without contractors.

Grounds Supply will increase this year. This will be due to the amount of mulch needed for playgrounds, flower beds and trees. We will also be doing a fertilizer, crabgrass prevention and herbicide application for broadleaf and crab grass control this spring. Also a late summer fertilizer application will be completed. The turf management plan we have developed will produce tough grass with maximum wear resistance, designed to maintain high density to resist weed invasion and encroachment of undesirable grasses. Also, we will be replacing some of the Ash trees that were hit by EAB in the past two years. The diversity of the trees will help with future devastation of one species that hit us so bad with the loss of many Ash trees.



### **PARKS DEPARTMENTAL GOALS FOR 2020**

Our first and most important goal is to provide the District a safe environment at all programs, parks and facilities through the use of preventative maintenance software.

Successful completion of the Park West OSLAD Grant project and corresponding Park West improvements of the Soccer area and Parking Lot resurfacing.

The District will continue to follow the existing tree replacement plan. The removal and replacement of the Park Ash trees will be continued in 2020.

Continue District efforts to recycle and continue to participate in the Christmas tree recycle program, tires, oil, paint, paper and electronics recycling with the Ogle County Waste Management Department.

The Parks Department will continue the trend of implementing improvements that will reduce future maintenance costs within the Parks System. Improvements include utilization of maintenance-free building materials, motion sensors, recycled materials for benches and receptacles and reduced maintenance flower beds and moving strategies.



# Departmental Narratives

## Maintenance Department

The maintenance department budget encompasses most of the internal operations at 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.

The Department underwent a reorganization as part of the 2020 fiscal year. The facilities and maintenance department supervision merged with Andy Egyed assumed the role of Superintendent of Parks & Facilities.

### DEPARTMENTAL GOALS & OBJECTIVES FOR THE YEAR

The goals for the Maintenance Department this year are similar to 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 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. Staff 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 un-repairable 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 full-time staff meetings, part-time staff meetings, and

independent departmental meetings. The department will continue conduction and recording our preventative maintenance of the air handlers, pumps, boilers, etc. This year we will continue to use our electronic logs and recording system.

### 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 continue 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

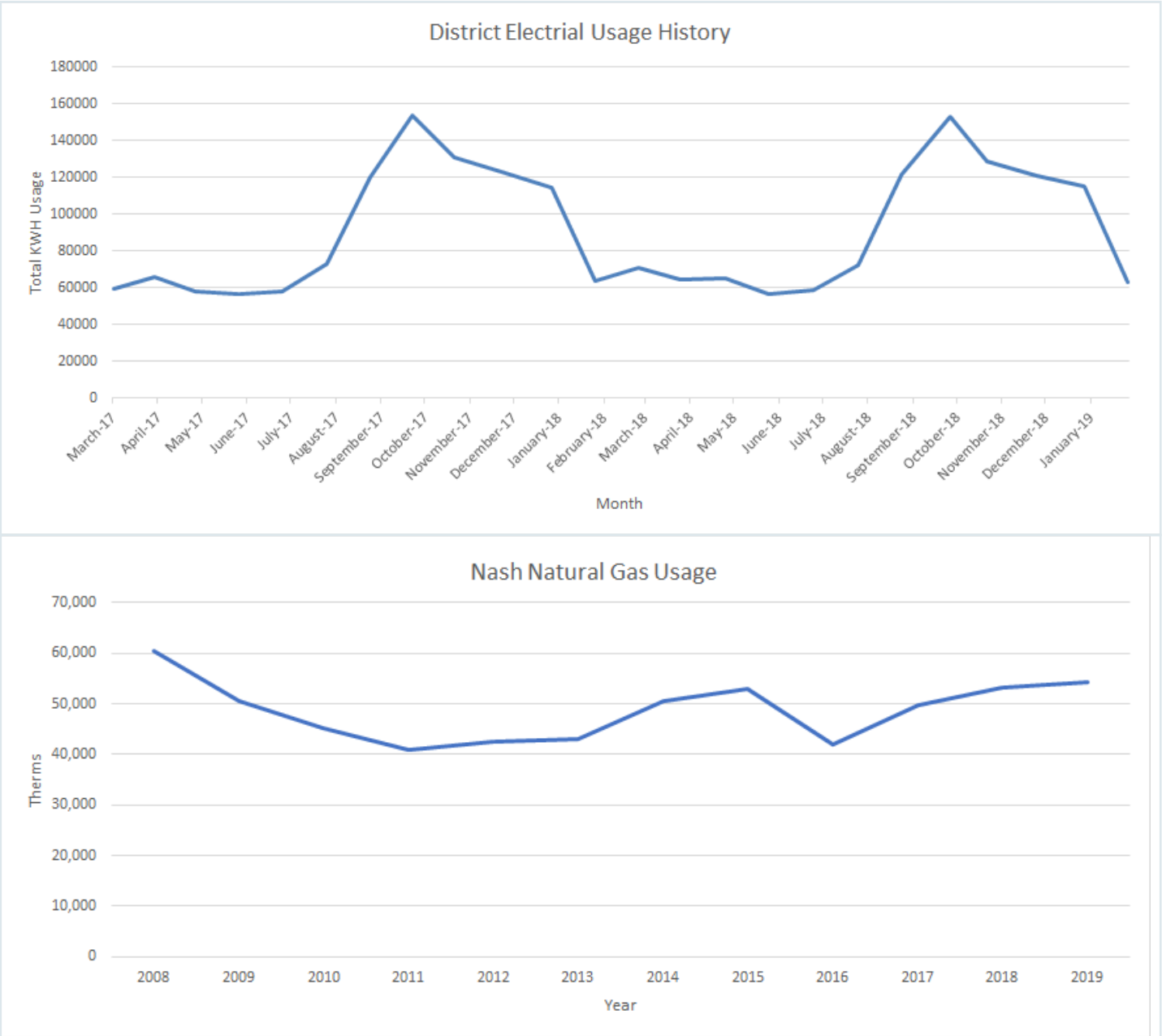
season in electrical usage. This is due to the age of the chiller system and its inefficiency. During the non-cooling seasons, we have seen a slight decrease in our electrical usage, however the decrease in usage is not enough to combat the inefficiency of the chiller.

The District has an electrical energy contract with Champion energy that locks in the cost per KWH. The contract will continue through 2022. The District will approve a new 3 year contract in March for its Natural Gas supply. The District will find ways to combat the continual increase in utility costs to operate an aging facility.

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. 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 2020**

A primary goal for this year is to continue to improve the facility energy efficiency through the replacement of existing fluorescent bulbs with LED fixtures.

Another high priority for the department is to provide a safe and clean environment for our patrons and staff. We strive to have minimal injuries, accidents, and near misses.

The appearance of the facility is a paramount objective. The department plans to implement a painting and remodeling process to ensure that the facility is in the best physical appearance it can be every day.

Complete Improvement plans for the restroom area in the gymnasium and fitness center as well as board room hallway.

One of the most important assets we have are the full and part-time staff. Continuing to develop their skills as affording the opportunity for further training will continue to be a priority.

# Departmental Narratives

## Recreation Department

The Recreation Department currently employs 4 full-time employees, a 9-month preschool coordinator and approximately 70 part-time, seasonal, and contracted employees in recreation programming. Areas that fall under the Superintendent of Recreation within the Recreation Department are: Aquatics, Athletics, Children's Center, Recreation Programs and Special Events. Areas of operation that fall under the Recreation Department include our indoor pool, fitness center, youth and adult athletics, Children's Center programming, Extended Time programming (ET), Camp Oh-Pea-Dee, special events, inclusion programs, Community Outreach programming and a plethora of camps/programs/activities.

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

### DEPARTMENTAL GOALS & OBJECTIVES FOR THE YEAR

The Recreation Staff had several target goals for FY 2019 that were successfully met and we plan to build on those as well as work towards new goals moving into FY 2020.

The main focus on our goals will be to continue to build off our programming by evaluating the needs of the community and how we can serve both the district and the community with our resources.

In 2019, surveys were completed after each brochure. These surveys will continue after each brochure. The information garnered has been instrumental in the planning process for the Recreation staff. As we move into 2020, this will be our first full year with 3 guides. The additional planning time will help us to offer more cooperative programs with both individuals and organizations. We are looking forward to rolling out the Summer Guide separately instead of packaged with February-May.

The Recreation Staff offers both an Inclusion Halloween Carnival and Easter Egg Hunt. In 2020, we would like to offer an additional special event for both The Village of Progress and OCEC. We also plan to partner with Florissa and Easter Seals in 2020 to kick off the Inclusive renovations at Park West with a grand opening and to offer several play opportunities.

The Recreation Department will continue their fundraising efforts in 2020 to

match the grant from The Lawrence Foundation. In FY 2019 the Recreation Department raised \$6875 to add to the fund and plan on raising an additional \$7000 in FY 2020.

In FY 2019 we focused on our volunteers and changed our Volunteer Appreciation event from a January event to our final July concert in the Park. A catered meal provided by Hector's Cocina was served to 180 volunteers, up from 62 at our previous January event. We will continue honoring our volunteers at the final concert in 2020 and hope to build our volunteer base with more marketing to community members on the different volunteer opportunities. We also began thanking coaches with a small gift at the end of their season as well as offering teams an end of season party. This has been well received and will continue in 2020.

The Recreation Department will be implementing timelines for recreation team events: assigning roles, distribution of workload and time management will help each of the staff better plan to eliminate wasted time and extra work. Staff will also continue to flex their hours within each pay period to allow a more balanced schedule.





## RECREATION DEPARTMENTAL GOALS FOR 2020

Continue to conduct programming surveys after each brochure season (3 total) for use in evaluating the needs of the community and district.

Develop 1-2 special needs programs/events to enhance our current Inclusion events. Work with Florissa and Easter Seals to utilize and promote the new inclusive elements at Park West.

As a Recreation Department, strive to work as a team and make best use of staff for both individual and team events. Define and develop a timeline for recreation team lead events with assigned roles to accomplish teamwork and an even distribution of workload.

Continue to build our volunteer database and volunteer appreciation program.

Seek additional training for part-time staff by bringing in outside speakers. Work with full-time staff to encourage training opportunities to help with their respective programs.

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

Build off of the Presenting Sponsorship with E.D. Etnyre to continue to offer free programming. Establish a sponsorship program for businesses for our youth athletics to sponsor teams.

## REVENUE SOURCES

Reviewing costs of programs and events continues to be an objective for the staff. Budgets were thoroughly analyzed for FY 2020. Registration fees are reviewed, and staff is evaluates each program with revenue vs. expense. Staff are tracking expenses and have conducted reviews at the end of each event or program to better handle what the needs are. Staff continues to bridge the gap on programs to reduce subsidies and that was successfully completed in FY 2019. 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.

We secured E.D. Etnyre as our presenting sponsor in FY 2019 and hope to continue that partnership in FY 2020. The partnership allowed us to add new events including Pop Up and Play and Art in the Park; Drop in and Play on Fridays; After School Open Gym; and Pumpkin Painting. The programs were offered free to the community and have extended our outreach. In 2020 we will also be seeking to continue Operation Move with KSB Hospital and developing a program for businesses to sponsor sports teams.

## EXPENDITURE SOURCES

The Recreation Department is continually striving to increase programming as well as improving 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 responsible for supervision and evaluation of all swim related programs, activities and facilities. A consistent review of District offerings allows the pool to operate efficiently and effectively based on the changing needs of the community and current trends. Changes within the aquatics department have uncovered areas in need of improvement during FY 2020. These areas include the daily pool schedule, the current swim lesson structure and improved hiring practices for part-time staff.

The impact of minimum wage will greatly affect the aquatics department based on the number of hours currently scheduled and staff required to operate each type of swim. Staff will utilize pool attendance statistics from 2019 to identify swim times experiencing low attendance on a regular basis in comparison to labor costs during the same periods. Early reports indicate changes are necessary during multi-use and open swim times.

Improvements to the current structure of swim lessons is expected to be launched in February 2020. Current lessons create the potential for children 3 years of age to be grouped within

lessons with much older children. This does not create the desired results for those involved and results in participants needing to repeat certain levels multiple times. By dividing out the ages and implementing the levels recommend by starfish we increase our chances of meeting the needs of each swim participant and creating a more welcomed experience. Changes will be implemented using a systematic approach focusing on the education of parents, proper training of swim instructors and minimizing class disruption.

One of the most important components of our aquatic department is staff. The District has always prided itself on hiring quality employees who can complete a rigorous training regimen to remain prepared for every situation. Often these individuals are teenagers who are actively involved at OHS. Flexibility is necessary so we can create an employment opportunity that provides a positive balance for all based on their personal needs. This requires the District to increase the pool of available guards to cover the many daytime, evening and weekend shifts. All possibilities will be explored and an approach will be developed seeking

input from our current guards as well as the new aquatic coordinator once our search is complete.

### DEPARTMENTAL GOALS & OBJECTIVES FOR THE YEAR

Primary Goals and Objectives for the 2020 fiscal year include:

Revamping the Swim Lesson Program to better serve participants and their individual swimming needs.

Establish a core Swim Instructor & Lifeguard Staff to work as a cohesive unit.

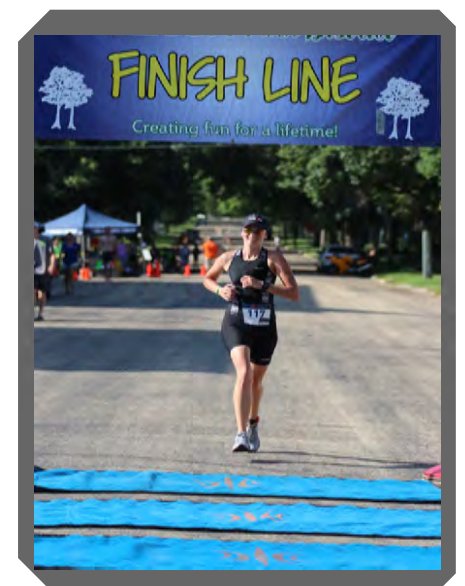
Evaluate the existing pool schedule and recommend changes based on annual use data to attempt to reduce the impact of the minimum wage hike.

### REVENUE SOURCES:

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

### EXPENDITURE SOURCES:

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





# Departmental Narratives

## Events Department

The Oregon Park District is known locally and in the surrounding communities for our quality special events. Each year more individuals and families from surrounding towns come to enjoy the special events and programs offered. Throughout the year there are thousands of people who attend the 25+ special events being offered. There are events for all ages and abilities being offered. We strive to add new events and plan to add at least one additional event for those with special needs. As most of the events are free, revenue is not a factor, but we continue to increase our participation numbers and offer opportunities for recreation and fun. Only a few events, such as the Halloween Carnivals where participants can buy additional game tickets and raffle tickets, have any revenue sources. Some of the \$5,000 E.D. Etnyre dollars (Presenting Sponsorship) for free programming has helped offset the cost of special events such as the Halloween Carnivals and Easter Egg Hunts which are our most costly events. Our largest, fee-based indoor events are the dances in February. There is a registration fee necessary to cover the many expenses needed (DJ, decorations, food, prizes, bracelet making supplies, etc.) that make the dances a special, unique and memorable experience.

Trendy, adult recreation classes continue to be very popular, especially when held at outside locations where participants can enjoy a beverage while crafting. These classes offer a good opportunity for socializing with friends. We have offered classes at Cork & Tap, Merlin's Greenhouse and The Noble Cakery. We will continue to program and expand on the various classes being offered and locations. With most of these classes contracted on a pay/person basis, an increase in revenue is seen when participation numbers are high, or we have a large number of non-resident participants. Sponsorships play a major role in

the Event Department budget. The Presenting Sponsor E.D. Etnyre helps offset the cost of the Free youth programming as well as the Easter and Halloween events. The other large sponsors are our concert sponsors. To show our appreciation to them we will continue to give back to them with a quarterly membership for every \$500 in sponsorship.



### DEPARTMENTAL GOALS & OBJECTIVES FOR THE YEAR

The Events department goals for FY 2020 include moving the Farmers Market from downtown on Saturdays and focus on rebuilding the market as an add on to the Summer Concerts on Tuesday evenings. Our plan is to expand the concert series by adding an 8th concert and gaining an additional sponsor. We hope to have sponsors focus their dollars on the entertainment and not on a food giveaway at the concerts. This change will help support the food vendors at the concert market and potentially entice new market vendors to join in the fun on Tuesday evenings. The

market and concert time will also be moved up 30 minutes to a new time of 6:30-8:00 p.m. Other goals include raising \$5,000 for the Youth Scholarship Fun with the Farm to Table event. We would like to bring in a new Celebrity Chef or two and ensure the success of the silent auction by acquiring more items. By working with market vendors and local growers much of the food can be sourced locally and some donated. Our Monday Bingo in the summer is a popular event and therefore we will expand and offer the opportunity to play in the evenings on occasion. Due to survey results, a nice variety of day trips will be offered catering to all ages and for both working and non-working individuals. Additional drivers were employed to free up staff from being gone for the day. Promotion and expansion of the Inclusion Program is a goal and adding a special needs dance following the Sock Hop in 2020 will be another fun event for the Village of Progress.

### REVENUE SOURCES:

Sponsorship is our primary source of revenue for many of our larger FREE events such as Concerts in the Park, Halloween Carnivals, Canine Costume Contest, Easter Egg Hunts, etc. Revenue for fee-based events such as the dances, Farm to Table Dinner, Holiday Tea, Breakfast with Santa, etc. come primarily from participation fees. For many of the special events not only are sponsorships and fees a revenue source, but there is also a great deal of time and effort goes into seeking donations of items to help offset costs.

### EXPENDITURE SOURCES:

Entertainment for Tuesday evening Concerts in the Park and Brown Bag Concerts are the largest expense for the event budget (\$10,550). Working to meet the needs of the sponsors, band are contracted to play 90 minutes at the concerts. In addition to their music fee funds are also needed for beverages and sometimes food for the entertainers. For all the fee-based events expenses are comprised of decorations, food, entertainment, prizes and other supplies needed to offer special events.

# Departmental Narratives

## General Rec Department

The general recreation department consists a variety of smaller recreation programs with the largest two budgets consisting of Extended Time and Camp Oh Pea Dee. In years past, these two programs have been largely subsidized with a slow decrease in the subsidy gap in the past two years. Other line items include youth and adult recreation as well as a separate tumbling and dog training line item.

### DEPARTMENTAL GOALS & OBJECTIVES FOR THE YEAR

The objective for these two large budgets in FY 2019 was to eliminate subsidization by controlling expenditures and increasing revenue to breakeven. The 2019 Summer Camp EOY actuals net profited for the first time since the inception of the program. The Extended Time EOY actual is projected to do the same. This FY, the main objective will be to control expenditures in the payroll category as the minimum wage will increase twice in 2020. This will be tackled on the revenue end by increasing fees and/or declining time offerings to remain at a breakeven point. Another large program in this department is the Fall Musical which falls under the Youth Recreation line item. Last FY we took steps to control the subsidy level by raising the fee and utilizing more donations, volunteerism and fundraising efforts. These steps are projected to reach closer to a breakeven point and are proving successful. This will remain the goal for 2020.

### REVENUE SOURCES:

The 2019 FY Extended Time 8-month actual is projected to net profit. Planning for 2020 FY 12 month. The revenue is budgeted to increase 22%. We will be forced to do an increase in fees in 2020-2021 SY due to the minimum wage increase in Illinois. This increase is projected to remain

at a similar net profit from FY 2019. This will ultimately allow us to continue to run the Extended Time program with sustainable financial energy. The minimum wage trend will continue to affect all budgets which have payroll expenses. The No School Day line item had changed slightly in 2019 FY due to OCUSD elimination of half days. This revenue account is expected to remain approximately the same from 2019 as we are expecting about the same enrollment into next year.

There is a slight decrease due to 3 less field trip days from the 2018-2019 SY within the 2019 12-month EOY actual which in turn may decrease the enrollment. The youth tumbling program revenue aligned with the budgeted amount. The budget has been set for approximately the same amount of the prior 12-month period as enrollment is expected to remain consistent and contract agreement. The youth recreation area increased this past FY due to additional programming. The 2020 FY budgeted revenue is expected to remain consistent with

that amount. The largest revenue in this account is the elementary Fall Musical which is expected to attain the same revenue from last year. The largest change in the revenue account of summer camp in 2020 is that for the first time all the revenue will hit this budget in the same FY due to the switch to the calendar year. However, this account is also highly affected by the change to minimum wage. Therefore, the overall revenue must increase by 10% in order to maintain the same breakeven/net profit amount from 2019-year end. The adult recreation area contains a variety of programs offered throughout the year and has increased tremendously the past two FY's. The proposed budget has been set for a slight increase to revenue due to additional programming offerings in 2020. A new line item of Events-For Your Pets has been added to support the growing dog training program at the district for the 2020 FY. The budgeted revenue is based off programming revenue that concluded the 2019 FY.

### EXPENDITURE SOURCES:

The Extended Time program expense source mainly contains payroll and supplies. The budgeted expense amount is set for approximately \$10,000 higher strictly due to the minimum wage increase. All other expenses are





expected to remain consistent with prior years. The No School Day expenses are budgeted slightly less than FY 2019 due to farming half the no school days out to Taft educators and a lower expected enrollment to maintain the 1:10 ratio of staff needed in 2020. There are slightly less staff needed due to not having to drive the vans on trips. We have altered these days in the 2019-2020 School Year to be camp days instead of field trip days to save on expenses and therefore, we don't require as many staff to be on site.

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 2019 12-month period. The youth recreation account includes mainly supplies and payroll/contractual payments. This expense budget increased due to the minimum wage increase. The primary expense to this account is the payroll for the elementary Fall Musical amounting approximately half of the total expenses. The summer camp line item consists primarily of payroll, supplies, field trip payments and the bus contract. The proposed budget has been set for about \$3,000 more. This is due to the 21% increase in the hourly payroll along with the potential decrease of 1 hour per day in time offering to help control the expense account. Balancing this expense with the increase projected revenue, it is the goal for 2020 to remain at the same breakeven/net profit. All other expenses are expected to remain the same.

The adult recreation account includes primarily payroll and contractual payments. We have moved the growing dog training amount to its own line item. This is a fast-growing line item and we are expecting an increase in expenses in order to keep up with the programming. The budgeted expense account for the new Events-For You Pets expenses is approximately \$4,000 and consist entirely of the dog trainer's payroll for the FY2020. This amount is estimated based off the 2019 class offerings and structure that are expected to persist in FY 2020. 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

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

An increase in numbers has helped boost revenue but has also increased expenses. The Athletic Department will look to continue building the numbers across the board with athletic opportunities. For 2020, we are excited to bring some new additions to our athletic programs. These include Pre-Season softball camp, summer tennis camp, summer Youth HS Sand Volleyball League and a summer Bags tournament. The improvements at Park West should offer more opportunities for additional programs to be added in the summer and fall months.

This past year has seen increased cooperation with OCUSD and their coaches. This relationship will continue to grow in 2020 with plans for sporting camps, coaches' clinics and youth sporting nights. This will be very beneficial for our programs, players and coaches, helping to get our youth ready for High School sports.

We are in the process of forming a Rock River Soccer League with Byron for our Spring and Fall Soccer leagues. This should allow more consistency for our programs and control over how we would like these leagues to run. We will invite surrounding communities to join this new league.

Last summer, the athletic department ran a very successful Operation Move program, funded by a generous grant provided by the KSB Wellness program. We are looking forward to building from this in the coming summer months, with free events to spotlight some of our new opportunities at Park West, and keep kids active over the summer months!

### REVENUE SOURCES:

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

### EXPENDITURE SOURCES:

The Athletic Department has expenses to cover official and scorekeeper fees, uniforms, upgrading used/older equipment, maintaining existing equipment and purchasing awards for winning teams and end of season recognition for teams and coaches (such as cookies or pizza).

### DEPARTMENTAL GOALS AND OBJECTIVES FOR 2020

Primary Goals and Objectives for the 2020 fiscal year include:

Increase sponsorships throughout the community within youth athletics.

Continuing to increase numbers in the core sports of baseball, softball, soccer and basketball.

Increase numbers in all other non-core athletic programs.





## GOALS & OBJECTIVES

Fiscal Year: 2020

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
<b>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.</b>				
1	Continue to conduct programming surveys after each brochure season (3 total) for use in evaluating the needs of the community and district.	Programming Improvement	On Going	Recreation Staff
2	Develop 1-2 special needs programs/events to enhance our current Inclusion events. Work with Florissa and Easter Seals to utilize and promote the new inclusive elements at Park West.	Programming Improvement	FY 2020	Recreation Staff
3	As a Recreation Department strive to work as a team and make best use of staff for both individual and team events. Define and develop a timeline for recreation team lead events with assigned roles to accomplish teamwork and an even distribution of workload.	Organizational Excellence	FY 2020	Recreation Staff
4	Continue to build our volunteer database and volunteer appreciation program. Seek additional training for part-time staff by bringing in outside speakers. Work with full-time staff to encourage training opportunities to help with their respective programs.	Organizational Excellence	FY 2020	Recreation Staff
5	Build off of the Presenting Sponsorship with E.D. Etnyre to continue to offer free programming. Establish a sponsorship program for businesses for our youth athletics to sponsor teams.	Programming Improvement	FY 2020	Recreation/Supt. Of Recreation
6	Continue to achieve a program class cancellation rate of 15% or less.	Programming Improvement	By Quarter	Recreation Staff
<b>PARKS GOAL: Develop and maintain park facilities and areas to meet the current and future needs of the Oregon Park District.</b>				
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	Annually	Park Staff
2	Continue District efforts to recycle and continue to participate in the Christmas tree recycle program, tires, oil, paint, paper and electronics recycling with the Ogle County Waste Management Department.	Organizational Excellence	FY 2020	District Wide Staff





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	Annually	Park Staff
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	On Going	Park Staff
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	On Going	Park Staff

**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 interdependently and minimizing the amount of staffing required for day to day operations.	Customer Service	On Going	Administration 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	Administration Staff
4	Continue the completion of a preventative maintenance program for the fitness center equipment.	Customer Service	On Going	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 capital improvements.	Facility/Infrastructure Improvement	FY 2020	Administration Staff

**FINANCIAL 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
3	Produce an annual condensed financial highlight report that focuses on the success of each department.	Organizational Excellence	Annually	District Wide Staff
4	Complete an updated District wide Administrative Calendar following the new fiscal year implementation.	Financial Stability/Strength	FY 2020	Administration Staff
5	Continue to build a sustainable financial approach to manage the financial challenges of the 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

## CORPORATE FUND

FUND	DEPT	ACCT	ACCT NAME	2019 Budget EAV	2019 Actual *	2020 Budget EAV	% Change
<b>Corporate Administrative Revenue</b>				<b>\$636,597,216</b>		<b>\$642,401,863</b>	
01	10	410100	Real Estate Taxes Current	\$636,597	\$633,649	\$642,400	0.91%
01	10	410200	Replacement Tax Current	\$15,500	\$25,154	\$19,250	24.19%
01	10	430100	Interest Savings	\$3,600	\$5,375	\$9,000	150.00%
01	10	460100	Misc Income	\$2,000	\$1,280	\$2,000	0.00%
01	10	470100	Grants	\$3,400	\$2,450	\$3,150	-7.35%
<b>Total Admin Corporate Revenue</b>				<b>\$661,097</b>	<b>\$667,908</b>	<b>\$675,800</b>	<b>2.22%</b>

FUND	DEPT	ACCT	ACCT NAME	2019 Budget	2019 Actual *	2020 Budget	% Change
<b>Corporate Administrative Expense</b>							
01	10	511000	Salary Full-Time	\$131,573	\$131,573	\$208,000	58.09%
01	10	512000	Wages Full-Time	\$23,711	\$1,912	\$0	-100.00%
01	10	513000	Wages Part-Time	\$22,000	\$30,072	\$51,000	131.82%
01	10	515000	Health/Life Insurance	\$150,000	\$110,678	\$160,000	6.67%
01	10	521000	Software/Website Maintenance	\$30,750	\$30,908	\$35,000	13.82%
01	10	521200	Equipment Maintenance	\$5,000	\$3,973	\$7,500	50.00%
01	10	522000	Printing / Publication	\$6,600	\$3,007	\$7,000	6.06%
01	10	522100	Community Planning/Events	\$10,000	\$10,374	\$10,000	0.00%
01	10	523000	Legal Fees	\$10,000	\$4,352	\$12,500	25.00%
01	10	524000	Other Professional Services	\$9,750	\$9,166	\$12,000	23.08%
01	10	526000	Dues & Subscriptions	\$3,200	\$3,669	\$11,000	243.75%
01	10	527000	Car/Cell Allowance	\$4,700	\$4,534	\$7,250	54.26%
01	10	527100	Staff Training	\$6,000	\$4,627	\$8,500	41.67%
01	10	527200	Travel Expenses	\$500	\$163	\$1,000	100.00%
01	10	529000	Postage / Rental	\$1,000	\$645	\$1,000	0.00%
01	10	531000	Office Supplies	\$1,400	\$2,261	\$1,500	7.14%
01	10	533000	Tools / Equipment	\$150	\$67	\$250	66.67%
01	10	541000	Electric	\$42,000	\$40,151	\$53,000	26.19%
01	10	542000	Water & Sewer	\$9,000	\$15,872	\$15,500	72.22%
01	10	543000	Natural Gas	\$7,500	\$5,734	\$13,000	73.33%
01	10	544000	Telephone / Internet	\$4,650	\$4,616	\$7,000	50.54%
01	10	587000	Sundry Expenses	\$500	\$177	\$500	0.00%
01	10	589000	Commissioners Expenses	\$400	\$547	\$400	0.00%
01	10	589100	Commissioners Conference	\$1,000	\$600	\$3,000	200.00%
01	10	590000	Capital Expenditures	\$0	\$0	\$0	-
<b>Total Corporate Admin Expense</b>				<b>\$481,384</b>	<b>\$419,677</b>	<b>\$625,900</b>	<b>30.02%</b>
<b>Admin Department Balance</b>				<b>\$179,713</b>	<b>\$248,231</b>	<b>\$49,900</b>	<b>-72.23%</b>

FUND	DEPT	ACCT	ACCT NAME	2019 Budget	2019 Actual *	2020 Budget	% Change
<b>Parks Revenue</b>							
01	20	460100	Misc. Income	\$40	\$0	\$50	25.00%
<b>Total Parks Revenue</b>				<b>\$40</b>	<b>\$0</b>	<b>\$50</b>	<b>25.00%</b>

FUND	DEPT	ACCT	ACCT NAME	2019 Budget	2019 Actual *	2020 Budget	% Change
<b>Parks Expense</b>							
01	20	511000	Salary Full-Time	\$109,704	\$109,746	\$187,050	70.50%
01	20	513000	Wages Part-Time	\$37,150	\$30,995	\$45,750	23.15%
01	20	514100	Wages Part-Time Seasonal	\$31,800	\$26,309	\$38,400	20.75%

01	20	521100	Contractual Maintenance	\$18,000	\$18,318	\$24,000	33.33%
01	20	527100	Staff Training/Dues and Subscriptions	\$1,400	\$1,318	\$3,200	128.57%
01	20	527200	Uniforms / Travel / Reimbursements	\$1,700	\$1,115	\$2,700	58.82%
01	20	529200	Toilet Rental	\$6,500	\$8,297	\$7,800	20.00%
01	20	533000	Tools / Equipment	\$7,000	\$7,295	\$7,000	0.00%
01	20	534000	Equip/Grounds Maintenance & Repai	\$22,000	\$16,974	\$22,000	0.00%
01	20	534200	Athletics & Grounds Supplies	\$29,250	\$29,898	\$37,750	29.06%
01	20	534500	Park Development / Construction	\$8,350	\$3,321	\$10,000	19.76%
01	20	536000	Gas & Oil	\$13,000	\$12,838	\$16,000	23.08%
01	20	545000	Garbage Disposal	\$4,200	\$6,351	\$6,500	54.76%
01	20	590000	Capital Expenditures	\$35,800	\$36,119	\$68,500	91.34%
<b>Total Parks Expense</b>				<b>\$325,854</b>	<b>\$308,894</b>	<b>\$476,650</b>	<b>46.28%</b>
<b>Parks Department Balance</b>				<b>(\$325,814)</b>	<b>(\$308,894)</b>	<b>(\$476,600)</b>	<b>46.28%</b>

<b>CORPORATE BALANCE</b>	<b>(\$146,101)</b>	<b>(\$60,663)</b>	<b>(\$426,700)</b>	<b>192.06%</b>
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**RECREATION FUND**

FUND	DEPT	ACCT	ACCT NAME	2019 Budget	2019 Actual *	2020 Budget	% Change
<b>Administrative Recreation Revenue</b>							
12	10	410100	Real Estate Taxes Current	\$477,448	\$475,237	\$481,800	0.91%
12	10	410700	Gift Certificates Sold	\$1,600	\$800	\$2,000	25.00%
12	10	420110	Resident Annual Passes	\$20,000	\$18,604	\$34,000	70.00%
12	10	420111	Non-Res Annual Passes	\$10,000	\$6,451	\$23,000	130.00%
12	10	420112	Resident Quarterly Passes	\$9,500	\$8,999	\$17,500	84.21%
12	10	420113	Non-Res Quarterly Passes	\$6,500	\$5,843	\$12,500	92.31%
12	10	420114	Resident Daily Fees	\$14,500	\$10,734	\$25,000	72.41%
12	10	420115	Non-Res Daily Fees	\$7,000	\$5,519	\$13,000	85.71%
12	10	420156	Nash Corporate	\$17,000	\$16,969	\$20,000	17.65%
12	10	420157	Nash Discount Days (Fri/Sun)	\$6,500	\$6,049	\$12,000	84.62%
12	10	430100	Interest Savings	\$3,000	\$5,033	\$6,500	116.67%
12	10	441110	Locker Rental	\$750	\$675	\$1,000	33.33%
12	10	441150	Court Fees	\$200	\$324	\$350	75.00%
12	10	460000	Sponsorship Donations	\$5,000	\$5,581	\$5,000	0.00%
12	10	460100	Misc. Income	\$1,000	\$676	\$1,250	25.00%
<b>Total Administrative Recreation Revenue</b>				<b>\$579,998</b>	<b>\$567,492</b>	<b>\$654,900</b>	<b>12.91%</b>

FUND	DEPT	ACCT	ACCT NAME	2019 Budget	2019 Actual *	2020 Budget	% Change
<b>Administrative Recreation Expense</b>							
12	10	511000	Salary Full-Time	\$36,216	\$36,378	\$58,620	61.86%
12	10	512000	Rec Wages Part-Time	\$6,500	\$5,951	\$11,400	75.38%
12	10	513300	Wages Building Supervisor	\$18,000	\$10,579	\$19,750	9.72%
12	10	522100	Advertising/Promotional/Volunteer	\$7,000	\$6,793	\$9,600	37.14%
12	10	524100	CCR Charges/Banking Charges	\$4,500	\$4,313	\$9,000	100.00%
12	10	526000	Dues & Subscriptions	\$2,000	\$1,686	\$2,150	7.50%
12	10	527000	Car/Phone Allowance	\$3,500	\$2,459	\$4,750	38.86%
12	10	527100	Staff Training	\$4,500	\$3,929	\$7,350	63.33%
12	10	527200	Travel Expenses	\$300	\$399	\$500	66.67%
12	10	531000	Office Supplies	\$1,000	\$2,152	\$2,000	100.00%
12	10	532000	Community Outreach Programs	\$2,250	\$1,843	\$2,250	0.00%
12	10	535000	First Aid Supplies	\$1,000	\$998	\$1,400	40.00%
12	10	538000	Recreation Supplies	\$4,000	\$3,780	\$4,000	0.00%
12	10	540000	Recreation Activities & Engagement	\$5,250	\$4,837	\$5,250	0.00%
12	10	541000	Electric	\$42,000	\$40,151	\$53,000	26.19%
12	10	542000	Water & Sewer	\$9,000	\$16,115	\$15,500	72.22%
12	10	543000	Natural Gas	\$7,500	\$5,734	\$13,000	73.33%

12	10	544000	Telephone / Internet	\$4,650	\$3,851	\$7,000	50.54%
12	10	587000	Sundry Expenses	\$100	\$0	\$250	150.00%
12	10	590000	Capital Expenditures	\$11,000	\$11,070	\$39,600	260.00%
<b>Total Administrative Recreation Expense</b>				<b>\$170,266</b>	<b>\$163,015</b>	<b>\$266,370</b>	<b>56.44%</b>
<b>Rec Admin Balance</b>				<b>\$409,732</b>	<b>\$404,477</b>	<b>\$388,530</b>	<b>-5.17%</b>

FUND	DEPT	ACCT	ACCT NAME	2019 Budget	2019 Actual *	2020 Budget	% Change
<b>Building Maintenance Dept Expense</b>							
12	30	511000	Salary Full-Time	\$86,247	\$88,503	\$118,560	37.47%
12	30	513000	Wages Part-Time	\$14,000	\$15,552	\$18,500	32.14%
12	30	521000	Software Maintenance	\$0	\$0	\$2,970	-
12	30	521100	Building Maintenance	\$8,000	\$7,175	\$12,000	50.00%
12	30	521200	Equipment Maintenance	\$7,500	\$8,172	\$12,000	60.00%
12	30	521300	Chiller Maintenance Startup	\$6,000	\$4,681	\$6,000	-
12	30	521400	Maintenance Agreements	\$9,000	\$10,343	\$13,000	44.44%
12	30	527000	Car / Phone Allowance	\$450	\$378	\$780	73.33%
12	30	527100	Staff Training	\$2,000	\$1,228	\$4,000	100.00%
12	30	533000	Tools/Equipment	\$500	\$535	\$1,500	200.00%
12	30	533100	Custodial Equipment	\$1,000	\$480	\$4,000	300.00%
12	30	534000	Building Supplies	\$9,000	\$9,638	\$15,000	66.67%
12	30	534400	Equipment Supplies	\$3,000	\$1,283	\$6,000	100.00%
12	30	534500	Custodial Supplies	\$7,000	\$4,141	\$10,000	42.86%
12	30	590000	Capital Expenditures	\$4,500	\$3,709	\$0	-100.00%
<b>Total Maintenance Dept Expense</b>				<b>(\$158,197)</b>	<b>(\$155,817)</b>	<b>(\$224,310)</b>	<b>41.79%</b>

FUND	DEPT	ACCT	ACCT NAME	2019 Budget	2019 Actual *	2020 Budget	% Change
<b>Aquatic Dept Revenue</b>							
12	40	491230	Swim Lessons	\$21,500	\$19,896	\$30,000	39.53%
12	40	491331	Water Aerobics	\$12,500	\$12,209	\$19,000	52.00%
12	40	491335	Triathlon	\$4,500	\$4,638	\$4,500	0.00%
12	40	491512	Pool Special Events	\$350	\$76	\$2,250	-
<b>Total Aquatic Dept Revenue</b>				<b>\$38,850</b>	<b>\$36,819</b>	<b>\$55,750</b>	<b>43.50%</b>

FUND	DEPT	ACCT	ACCT NAME	2019 Budget	2019 Actual *	2020 Budget	% Change
<b>Aquatic Department Expense</b>							
12	40	511000	Salary Full-Time	\$28,153	\$20,294	\$42,970	52.63%
12	40	513100	Wages Lifeguards	\$30,000	\$25,491	\$60,000	100.00%
12	40	513200	Wages Pool Managers	\$19,500	\$19,124	\$19,500	0.00%
12	40	527100	Staff Training	\$2,000	\$1,895	\$6,000	200.00%
12	40	533200	Aquatic Equipment / Maintenance	\$5,000	\$5,231	\$12,000	140.00%
12	40	534600	Aquatic Supplies	\$9,500	\$9,348	\$12,500	31.58%
12	40	538000	Recreation Supplies	\$1,200	\$789	\$2,000	66.67%
12	40	591230	Swim Lessons	\$9,500	\$8,216	\$18,500	94.74%
12	40	591331	Water Aerobics	\$6,250	\$6,071	\$12,125	94.00%
12	40	591335	Triathlon	\$2,750	\$2,607	\$3,000	9.09%
12	40	591512	Pool Special Events	\$400	\$457	\$1,250	212.50%
<b>Total Aquatic Dept Expense</b>				<b>\$114,253</b>	<b>\$99,524</b>	<b>\$189,845</b>	<b>66.16%</b>
<b>Aquatic Dept Balance</b>				<b>(\$75,403)</b>	<b>-\$62,705</b>	<b>(\$134,095)</b>	<b>77.84%</b>

FUND	DEPT	ACCT	ACCT NAME	2019 Budget	2019 Actual *	2020 Budget	% Change
<b>Athletic Dept Revenue</b>							
12	50	491210	Little Athletes	\$450	\$373	\$1,500	233.33%
12	50	491240	Soccer	\$10,000	\$8,966	\$25,500	155.00%
12	50	491241	1st-2nd Grade Basketball	\$2,500	\$3,072	\$3,150	26.00%
12	50	491243	Basketball 3-6 Boys	\$4,500	\$6,171	\$4,500	0.00%



12	50	491244	Basketball 3-6 Girls	\$3,500	\$2,256	\$3,500	0.00%
12	50	491245	T-Ball	\$0	\$337	\$2,475	-
12	50	491246	Little League	\$0	\$15	\$3,000	-
12	50	491247	Jr. Girls Softball	\$0	\$786	\$3,900	-
12	50	491248	Intermediate Girls Softball	\$0	\$651	\$2,490	-
12	50	491250	Leon Gasmund	\$0	\$286	\$5,320	-
12	50	491251	Sandy Koufax	\$0	\$0	\$2,520	-
12	50	491255	Coaches Pitch	\$0	\$259	\$2,160	-
12	50	491258	Athletic Camps	\$3,000	\$2,183	\$4,500	50.00%
12	50	491265	Girls Minor League	\$0	\$419	\$3,300	-
12	50	491268	Junior High CC	\$600	\$885	\$660	10.00%
12	50	491278	Youth Volleyball	\$1,200	\$1,668	\$1,700	41.67%
12	50	491343	Sand Volleyball League	\$1,200	\$660	\$1,320	10.00%
12	50	491344	Competitive Volleyball	\$1,500	\$225	\$3,300	120.00%
12	50	491350	Co-ed Softball	\$2,100	\$3,240	\$3,465	65.00%
12	50	491530	Sports Special Events	\$4,200	\$5,828	\$7,200	71.43%
<b>Total Athletic Dept Revenue</b>				<b>\$34,750</b>	<b>\$38,279</b>	<b>\$85,460</b>	<b>145.93%</b>

FUND	DEPT	ACCT	ACCT NAME	2019 Budget	2019 Actual *	2020 Budget	% Change
<b>Athletic Dept Expense</b>							
12	50	511000	Salary Full-Time	\$30,662	\$27,865	\$45,370	47.97%
12	50	513000	Wages Part-Time	\$1,600	\$681	\$2,400	50.00%
12	50	513300	Wages Field Supervisor	\$2,100	\$1,595	\$3,150	-
12	50	527100	Staff Training	\$500	\$340	\$750	50.00%
12	50	538000	Recreation Supplies	\$500	\$40	\$750	50.00%
12	50	591210	Little Athletes	\$1,150	\$673	\$1,300	13.04%
12	50	591240	Soccer	\$6,500	\$8,085	\$16,000	146.15%
12	50	591241	1st-2nd Grade Basketball	\$1,400	\$1,264	\$1,600	14.29%
12	50	591243	Basketball 3-6 Boys	\$4,000	\$2,747	\$4,000	0.00%
12	50	591244	Basketball 3-6 Girls	\$0	\$0	\$3,700	-
12	50	591245	T-Ball	\$1,200	\$1,532	\$1,200	0.00%
12	50	591246	Little League	\$3,000	\$2,117	\$2,970	-1.00%
12	50	591247	Jr. Girls Softball	\$3,400	\$3,003	\$3,820	12.35%
12	50	591248	Intermediate Girls Softball	\$1,300	\$2,193	\$2,720	109.23%
12	50	591250	Leon Gasmund	\$4,400	\$4,226	\$5,170	17.50%
12	50	591251	Sandy Koufax	\$2,000	\$2,455	\$3,090	54.50%
12	50	591255	Coaches Pitch	\$1,800	\$961	\$1,800	0.00%
12	50	591258	Athletic Camps	\$2,750	\$2,444	\$4,200	52.73%
12	50	591265	Girls Minor League	\$2,100	\$2,774	\$3,280	56.19%
12	50	591268	Junior High CC	\$800	\$783	\$800	0.00%
12	50	591278	Youth Volleyball	\$1,000	\$1,532	\$1,400	40.00%
12	50	591343	Sand Volleyball League	\$400	\$213	\$400	0.00%
12	50	591344	Competitive Volleyball	\$900	\$95	\$3,120	246.67%
12	50	591350	Co-ed Softball	\$1,750	\$4,340	\$2,900	65.71%
12	50	591530	Sports Special Events	\$8,200	\$6,583	\$6,600	-19.51%
12	50	596240	Other Program Equip	\$3,000	\$492	\$3,000	0.00%
12	50	596250	Baseball Program Equip	\$1,000	\$3,647	\$2,500	150.00%
<b>Total Athletic Dept Expense</b>				<b>\$87,412</b>	<b>\$82,682</b>	<b>\$127,990</b>	<b>46.42%</b>
<b>Athletic Dept Balance</b>				<b>(\$52,662)</b>	<b>-\$44,403</b>	<b>(\$42,530)</b>	<b>-19.24%</b>

FUND	DEPT	ACCT	ACCT NAME	2019 Budget	2019 Actual *	2020 Budget	% Change
<b>General Dept Revenue</b>							
12	60	491100	Children's Center P.S.	\$18,000	\$15,481	\$36,000	100.00%
12	60	491101	CC Summer Camp / Computer Class	\$900	\$0	\$1,000	11.11%
12	60	491201	Extended Time	\$28,800	\$29,829	\$55,000	90.97%
12	60	491214	No School Days	\$3,300	\$2,800	\$3,400	3.03%

12	60	491215	Youth Tumbling	\$7,400	\$5,800	\$14,500	95.95%
12	60	491288	Youth Recreation	\$10,100	\$9,200	\$11,000	8.91%
12	60	491376	Summer Camps	\$30,375	\$38,321	\$60,000	97.53%
12	60	491388	Adult Recreation	\$10,900	\$7,600	\$15,500	42.20%
12	60	491414	General Bus Trips	\$1,850	\$2,350	\$6,200	235.14%
12	60	491509	Events - For Your Pets	\$0	\$0	\$4,550	-
12	60	491510	Special Events - Concerts	\$9,650	\$9,750	\$10,850	12.44%
12	60	491511	Holiday Events	\$2,600	\$1,080	\$2,130	-18.08%
12	60	491512	Special Event - Triple Play	\$0	\$0	\$1,250	-
12	60	491513	Special Events - Dances/Canine/Othe	\$1,650	\$390	\$3,500	112.12%
12	60	491521	Farm Market/Plant/Misc	\$6,000	\$3,795	\$8,250	37.50%
<b>Total General Dept Revenue</b>				<b>\$131,525</b>	<b>\$126,395</b>	<b>\$233,130</b>	<b>77.25%</b>

FUND	DEPT	ACCT	ACCT NAME	2019 Budget	2019 Actual *	2020 Budget	% Change
<b>General Recreation Expense</b>							
12	60	511000	Salary Full-Time	\$87,489	\$93,996	\$112,830	28.96%
12	60	527100	Staff Training	\$750	\$398	\$2,750	266.67%
12	60	538000	Recreation Supplies	\$500	\$313	\$500	0.00%
12	60	591100	Children's Center P.S.	\$9,300	\$9,312	\$16,250	74.73%
12	60	591101	CC Summer Camp / Computer Class	\$1,400	\$1,199	\$850	-39.29%
12	60	591201	Extended Time	\$22,600	\$23,011	\$40,800	80.53%
12	60	591214	No School Days	\$3,200	\$1,658	\$2,100	-34.38%
12	60	591215	Youth Tumbling	\$7,400	\$7,241	\$11,200	51.35%
12	60	591288	Youth Recreation	\$11,600	\$9,518	\$14,300	23.28%
12	60	591376	Summer Camps	\$55,100	\$53,983	\$58,000	5.26%
12	60	591388	Adult Recreation	\$7,200	\$9,245	\$14,000	94.44%
12	60	591414	General Bus Trips	\$1,250	\$3,204	\$5,600	348.00%
12	60	591509	Events - For Your Pets	\$0	\$0	\$4,110	-
12	60	591510	Special Events - Concerts	\$10,350	\$10,713	\$10,550	1.93%
12	60	591511	Holiday Events	\$3,075	\$2,871	\$3,950	28.46%
12	60	591512	Special Event - Triple Play	\$250	\$229	\$560	124.00%
12	60	591513	Special Events - Dances/Canine/Othe	\$1,800	\$1,697	\$2,500	38.89%
12	60	591521	Farm Market/Plant/Misc	\$5,375	\$3,271	\$5,410	0.65%
<b>Total General Dept Expense</b>				<b>\$228,639</b>	<b>\$231,860</b>	<b>\$306,260</b>	<b>33.95%</b>
<b>General Dept Balance</b>				<b>(\$97,114)</b>	<b>(\$105,465)</b>	<b>(\$73,130)</b>	<b>-24.70%</b>

FUND	DEPT	ACCT	ACCT NAME	2019 Budget	2019 Actual *	2020 Budget	% Change
<b>Concessions Dept Revenue</b>							
12	70	450100	Product Sales	\$700	\$0	\$500	-28.57%
12	70	450130	Sales Commissions	\$300	\$656	\$500	66.67%
<b>Total Concessions Dept Revenue</b>				<b>\$1,000</b>	<b>\$656</b>	<b>\$1,000</b>	<b>0.00%</b>
<b>Concessions Dept Expense</b>							
12	70	538100	Product Vending Expense	\$50	\$0	\$50	0.00%
12	70	582000	Taxes/Sales	\$0	\$0	\$0	-
<b>Total Concessions Dept Expense</b>				<b>\$50</b>	<b>\$0</b>	<b>\$50</b>	<b>0.00%</b>
<b>Concessions Dept Balance</b>				<b>\$950</b>	<b>\$656</b>	<b>\$950</b>	<b>0.00%</b>

FUND	DEPT	ACCT	ACCT NAME	2019 Budget	2019 Actual *	2020 Budget	% Change
<b>Rental Dept Revenue</b>							
12	80	441100	Nash Rental	\$6,500	\$3,980	\$10,000	53.85%
12	80	441110	Outside Rental	\$4,000	\$2,886	\$6,000	50.00%
12	80	441130	Dog Park Fees	\$0	\$22	\$1,200	-
<b>Total Rental Dept Revenue</b>				<b>\$10,500</b>	<b>\$6,888</b>	<b>\$17,200</b>	<b>63.81%</b>

FUND	DEPT	ACCT	ACCT NAME	2019 Budget	2019 Actual *	2020 Budget	% Change
<b>Rental Dept Expense</b>							
12	80	521200	Equipment Maintenance	\$150	\$0	\$150	0.00%
12	80	538000	Recreation Supplies	\$25	\$0	\$25	0.00%
<b>Total Rental Dept Expense</b>				<b>\$175</b>	<b>\$0</b>	<b>\$175</b>	<b>0.00%</b>
<b>Rental Dept Balance</b>				<b>\$10,325</b>	<b>\$6,888</b>	<b>\$17,025</b>	<b>64.89%</b>

FUND	DEPT	ACCT	ACCT NAME	2019 Budget	2019 Actual *	2020 Budget	% Change
<b>Fitness Dept Revenue</b>							
12	90	491309	Personal Training	\$10,000	\$9,397	\$13,000	30.00%
12	90	491310	Aerobics with Aimee	\$1,400	\$2,436	\$4,000	185.71%
12	90	491323	Monthly Fitness Programming	\$600	\$14	\$0	-100.00%
12	90	491366	Misc. P.T. Challenges/Classes	\$1,500	\$1,776	\$1,500	0.00%
<b>Total Fitness Dept Revenue</b>				<b>\$13,500</b>	<b>\$13,623</b>	<b>\$18,500</b>	<b>37.04%</b>

FUND	DEPT	ACCT	ACCT NAME	2019 Budget	2019 Actual *	2020 Budget	% Change
<b>Fitness Dept Expense</b>							
12	90	513400	Wages Fitness Center Sup.	\$15,000	\$14,589	\$24,000	60.00%
12	90	534600	Fitness Maintenance	\$1,500	\$1,400	\$4,000	166.67%
12	90	534700	Fitness Maintenance Supplies	\$2,500	\$2,457	\$4,000	60.00%
12	90	538000	Recreation Supplies	\$250	\$37	\$250	0.00%
12	90	538200	Pacers Club Supplies	\$600	\$245	\$450	-25.00%
12	90	591309	Personal Training	\$10,000	\$9,470	\$12,000	20.00%
12	90	591310	Aerobics with Aimee	\$1,260	\$1,629	\$3,600	185.71%
12	90	591323	Monthly Fitness Programming	\$300	\$0	\$0	-
12	90	591366	Misc. P.T. Challenges/Classes	\$1,000	\$400	\$1,000	0.00%
12	90	599300	Aerobic Class Materials & Supplies	\$250	\$233	\$300	20.00%
<b>Total Fitness Dept Expense</b>				<b>\$32,660</b>	<b>\$30,460</b>	<b>\$49,600</b>	<b>51.87%</b>
<b>Fitness Balance</b>				<b>(\$19,160)</b>	<b>-\$16,837</b>	<b>(\$31,100)</b>	<b>62.32%</b>

<b>RECREATION BALANCE</b>	<b>\$18,471</b>	<b>\$26,794</b>	<b>(\$98,660)</b>	<b>-634.14%</b>
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### AUDIT FUND

FUND	DEPT	ACCT	ACCT NAME	2019 Budget	2019 Actual *	2020 Budget	% Change
<b>Audit Revenue</b>							
13	10	410100	Real Estate Taxes Current	\$20,000	\$19,897	\$20,000	0.00%
13	10	430100	Interest Savings	\$75	\$117	\$150	100.00%
<b>Total Audit Revenue</b>				<b>\$20,075</b>	<b>\$20,014</b>	<b>\$20,150</b>	<b>0.37%</b>

FUND	DEPT	ACCT	ACCT NAME	2019 Budget	2019 Actual *	2020 Budget	% Change
<b>Audit Expense</b>							
13	10	524000	Other Professional Services	\$1,800	\$1,800	\$0	0.00%
13	10	528000	Audit	\$20,000	\$20,000	\$20,000	0.00%
<b>Total Audit Expense</b>				<b>\$21,800</b>	<b>\$21,800</b>	<b>\$20,000</b>	<b>-8.26%</b>

<b>Audit Fund Balance</b>	<b>(\$1,725)</b>	<b>(\$1,786)</b>	<b>\$150</b>	<b>-108.70%</b>
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**LIABILITY FUND**

FUND	DEPT	ACCT	ACCT NAME	2019 Budget	2019 Actual *	2020 Budget	% Change
<b>Liability Revenue</b>							
14	10	410100	Real Estate Taxes Current	\$145,000	\$144,346	\$130,000	-10.34%
14	10	430100	Interest Savings	\$1,100	\$1,717	\$2,250	104.55%
14	10	460100	Misc. Income	\$0	\$0	\$0	
<b>Total Liability Revenue</b>				<b>\$146,100</b>	<b>\$146,063</b>	<b>\$132,250</b>	<b>-9.48%</b>
<b>Liability Expense</b>							
14	10	511000	Salary Full-Time	\$47,248	\$47,361	\$65,850	39.37%
14	10	552000	Park/Facility Inspection Software Maint	\$2,500	\$2,450	\$2,500	0.00%
14	10	553000	Building & Contents	\$20,000	\$19,627	\$22,000	10.00%
14	10	554000	General Liability	\$11,250	\$11,152	\$12,000	6.67%
14	10	555000	Public Official/Wrongful Acts	\$1,000	\$929	\$1,000	0.00%
14	10	556000	Automobile	\$2,750	\$2,619	\$3,000	9.09%
14	10	557000	Workers Compensation	\$22,500	\$22,386	\$29,000	28.89%
14	10	558000	Unemployment	\$3,600	\$4,473	\$13,850	284.72%
<b>Total Liability Expense</b>				<b>\$110,848</b>	<b>\$110,998</b>	<b>\$149,200</b>	<b>34.60%</b>
<b>Liability Fund Balance</b>				<b>\$35,252</b>	<b>\$35,065</b>	<b>-\$16,950</b>	<b>-148.08%</b>

**IMRF FUND**

FUND	DEPT	ACCT	ACCT NAME	2019 Budget	2019 Actual *	2020 Budget	% Change
<b>IMRF Revenue</b>							
15	10	410100	Real Estate Taxes Current	\$120,000	\$119,442	\$85,000	-29.17%
15	10	430100	Interest Savings	\$750	\$1,130	\$1,650	120.00%
<b>Total IMRF Revenue</b>				<b>\$120,750</b>	<b>\$120,572</b>	<b>\$86,650</b>	<b>-28.24%</b>
<b>IMRF Expense</b>							
15	10	518000	IMRF	\$70,781	\$72,771	\$98,000	38.46%
15	10	524000	Other Professional Services	\$0	\$0	\$0	0.00%
<b>Total IMRF Expense</b>				<b>\$70,781</b>	<b>\$72,771</b>	<b>\$98,000</b>	<b>38.46%</b>
<b>IMRF Fund Balance</b>				<b>\$49,969</b>	<b>\$47,801</b>	<b>(\$11,350)</b>	<b>-122.71%</b>

**SCHOLARSHIP FUND**

FUND	DEPT	ACCT	ACCT NAME	2019 Budget	2019 Actual *	2020 Budget	% Change
<b>Scholarship Revenue</b>							
16	10	430100	Interest Savings	\$30	\$33	\$50	66.67%
16	10	470110	Scholarship Donations	\$7,000	\$6,875	\$7,000	0.00%
16	10	470200	Children's Center Donations	\$50	\$0	\$50	0.00%
16	10	470250	E.T. After School Donations	\$5,000	\$5,000	\$100	
16	10	470300	Memorial Donations	\$1,500	\$0	\$1,500	0.00%
<b>Total Scholarship Revenue</b>				<b>\$13,580</b>	<b>\$11,908</b>	<b>\$8,700</b>	<b>-35.94%</b>
<b>Scholarship Expense</b>							
16	10	570110	Scholarship Donations	\$2,200	\$0	\$2,000	-9.09%
16	10	570200	Children's Center Donations	\$900	\$0	\$900	0.00%
16	10	570250	Camp/ET OPD Donations	\$3,500	\$0	\$1,800	-48.57%



16	10	570300	Memorial Donations	\$1,200	\$1,365	\$1,500	25.00%
<b>Total Scholarship Expense</b>				<b>\$7,800</b>	<b>\$1,365</b>	<b>\$6,200</b>	-20.51%
<b>Scholarship Fund Balance</b>				<b>\$5,780</b>	<b>\$10,543</b>	<b>\$2,500</b>	-56.75%

### SOCIAL SECURITY FUND

FUND	DEPT	ACCT	ACCT NAME	2019 Budget	2019 Actual *	2020 Budget	% Change
<b>Social Security Revenue</b>							
18	10	410100	Real Estate Taxes Current	\$105,000	\$104,490	\$90,000	-14.29%
18	10	430100	Interest Savings	\$750	\$1,598	\$2,500	233.33%
<b>Total Social Security Revenue</b>				<b>\$105,750</b>	<b>\$106,088</b>	<b>\$92,500</b>	-12.53%

FUND	DEPT	ACCT	ACCT NAME	2019 Budget	2019 Actual *	2020 Budget	% Change
<b>Social Security Expense</b>							
18	10	519000	FICA	\$55,500	\$51,248	\$80,000	44.14%
18	10	519100	Medicare	\$13,000	\$12,066	\$19,000	46.15%
<b>Total Social Security Expense</b>				<b>\$68,500</b>	<b>\$63,315</b>	<b>\$99,000</b>	44.53%
<b>Social Security Fund Balance</b>				<b>\$37,250</b>	<b>\$42,773</b>	<b>(\$6,500)</b>	-117.45%

### POLICE FUND

FUND	DEPT	ACCT	ACCT NAME	2019 Budget	2019 Actual *	2020 Budget	% Change
<b>Police Revenue</b>							
19	10	410100	Real Estate Taxes Current	\$10,000	\$9,802	\$5,000	0.00%
19	10	430100	Interest Savings	\$250	\$486	\$780	0.00%
<b>Total Police Revenue</b>				<b>\$10,250</b>	<b>\$10,288</b>	<b>\$5,780</b>	0.00%

FUND	DEPT	ACCT	ACCT NAME	2019 Budget	2019 Actual *	2020 Budget	% Change
<b>Police Expense</b>							
19	10	512000	Safety Event Expense	\$1,000	\$1,940	\$3,000	0.00%
19	10	524000	Other Professional Services	\$12,500	\$11,531	\$3,600	0.00%
19	10	533000	Tools / Equipment	\$0	\$0	\$0	0.00%
19	10	590000	Capital Expenditures	\$4,350	\$3,838	\$5,470	0.00%
<b>Total Police Expense</b>				<b>\$17,850</b>	<b>\$17,309</b>	<b>\$12,070</b>	0.00%
<b>Police Fund Balance</b>				<b>(\$7,600)</b>	<b>-\$7,021</b>	<b>(\$6,290)</b>	0.00%

### PAVING AND LIGHTING FUND

FUND	DEPT	ACCT	ACCT NAME	2019 Budget	2019 Actual *	2020 Budget	% Change
<b>Paving and Lighting Revenue</b>							
20	10	410100	Real Estate Taxes Current	\$31,830	\$31,831	\$32,120	0.91%
20	10	430100	Interest Savings	\$35	\$516	\$450	1185.71%
<b>Total Paving &amp; Lighting Revenue</b>				<b>\$31,865</b>	<b>\$32,347</b>	<b>\$32,570</b>	2.21%

FUND	DEPT	ACCT	ACCT NAME	2019 Budget	2019 Actual *	2020 Budget	% Change
<b>Paving and Lighting Expense</b>							
20	10	524000	Other Professional Services	\$0	\$0	\$0	0.00%
20	10	563000	Building Improvements	\$0	\$0	\$0	0.00%
20	10	564000	Park Improvements	\$70,000	\$70,000	\$32,000	0.00%
<b>Total Paving &amp; Lighting Expense</b>				<b>\$70,000</b>	<b>\$70,000</b>	<b>\$32,000</b>	0.00%
<b>Paving &amp; Lighting Fund Balance</b>				<b>(\$38,135)</b>	<b>(\$37,653)</b>	<b>\$570</b>	-101.49%

**LONG TERM CAPITAL REPLACEMENT FUND**

FUND	DEPT	ACCT	ACCT NAME	2019 Budget	2019 Actual *	2020 Budget	% Change
<b>Capital Replacmenet Fund Revenue</b>							
35	10	430100	Interest Savings	\$900	\$678	\$1,400	0.00%
<b>Total Capital Replacement Rev</b>				<b>\$900</b>	<b>\$678</b>	<b>\$1,400</b>	<b>0.00%</b>
<b>Capital Replacement Expense</b>							
35	10	564000	Park and Building Improvements	\$0	\$0	\$0	-
<b>Total Bond Expense</b>				<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
<b>Bond Fund Balance</b>				<b>\$900</b>	<b>\$678</b>	<b>\$1,400</b>	<b>0.00%</b>

**BOND & INTEREST FUND**

FUND	DEPT	ACCT	ACCT NAME	2019 Budget	2019 Actual *	2020 Budget	% Change
<b>Bond and Interest Fund Revenue</b>							
37	10	410100	Real Estate Taxes Current	\$1,350,286	\$1,344,033	\$1,436,500	6.38%
37	10	430100	Interest Savings	\$3,000	\$5,941	\$5,500	83.33%
<b>Total Bond Revenue</b>				<b>\$1,353,286</b>	<b>\$1,349,974</b>	<b>\$1,442,000</b>	<b>6.56%</b>
<b>Bond and Interest Expense</b>							
37	10	524000	Other Professional Services	\$50	\$0	\$50	-
37	10	588000	Principal	\$1,325,000	\$1,325,000	\$1,405,000	6.04%
37	10	588100	Interest	\$25,265	\$25,263	\$30,000	18.74%
<b>Total Bond Expense</b>				<b>\$1,350,315</b>	<b>\$1,350,263</b>	<b>\$1,435,050</b>	<b>6.28%</b>
<b>Bond Fund Balance</b>				<b>\$2,971</b>	<b>(\$289)</b>	<b>\$6,950</b>	<b>133.93%</b>

**PARK IMPROVEMENT FUND**

FUND	DEPT	ACCT	ACCT NAME	2019 Budget	2019 Actual *	2020 Budget	% Change
<b>Park Improvement Revenue</b>							
46	10	430100	Interest Savings	\$1,500	\$3,198	\$3,500	133.33%
46	10	470100	Grants	\$400,000	\$200,000	\$200,000	0.00%
46	10	470110	Donations	\$0	\$0	\$0	0.00%
46	10	470120	Bond Proceeds	\$0	\$0	\$1,405,000	-
<b>Total Park Revenue</b>				<b>\$401,500</b>	<b>\$203,198</b>	<b>\$1,608,500</b>	<b>300.62%</b>
<b>Total Park Improvement Expense</b>							
46	10	524000	Other Professional Services	\$0	\$0	\$15,000	-
46	10	525000	Engineering	\$42,000	\$27,849	\$10,000	-76.19%
46	10	560000	Computer Upgrades	\$7,700	\$7,471	\$2,500	-
46	10	561000	Land Purchases	\$0	\$0	\$0	-
46	10	564000	Park & Blding Improvements	\$1,284,147	\$656,998	\$910,000	-29.14%
46	10	567700	Vehicles Equipment	\$0	\$0	\$42,000	-
<b>Total Park Expense</b>				<b>\$1,333,847</b>	<b>\$692,318</b>	<b>\$979,500</b>	<b>-26.57%</b>
<b>Park Fund Balance</b>				<b>(\$932,347)</b>	<b>-\$489,120</b>	<b>\$629,000</b>	<b>-167.46%</b>

Grand Total All Revenues	\$3,674,416	\$3,458,511	\$5,172,290	40.76%
Grand Total All Expense	\$4,650,631	\$3,892,068	\$5,098,170	9.62%

<b>Grand Total Fund Balance</b>	<b>(\$976,215)</b>	<b>(\$433,556)</b>	<b>\$72,719</b>	<b>-7.45%</b>
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\* 2019 Actuals are estimated









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