



OREGON *Park District*

ESTABLISHED 1966

2022 ANNUAL BUDGET & APPROPRIATIONS ORDINANCE



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!



11

Park Sites

149.8

Acres of Open Space

54.3%

% of Residents within 1/2 mile of a trail

Oregon Park District

The Oregon Park District annually produces a Budget & Appropriations Packet. The Budget provides revenues and other financing sources as well as expenditures and other financing uses for the January 1, 2022 through December 31, 2022 fiscal year. The following budget and appropriations, 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 tentative budget and capital improvement plan is formulated by our staff and then presented to the Finance Committee of our board. Upon recommendation by our Finance Committee, the budget is presented to the full board and made open to public inspection for at least thirty days prior to adoption. The District must pass its budget and appropriations ordinance within three months of the beginning of each fiscal year.

PLANNING COMPONENTS

The District's fiscal year incorporates the 2021 Tax Levy and 2022 General Obligation Bond Issue. The Oregon Park District utilizes its strategic plan, master plan and long term capital improvement plan to help plan and organize its annual budget. The overall goal of providing superior parks and recreation services to the Oregon community are achieved through prudent fiscal planning and execution.

STAFFING

The District employs 13 full-time employees and approximately 50 part time and seasonal employees throughout the year.

DISTRICT GOVERNED BY

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

PARKS & FACILITIES

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

POPULATION

The Park District's population is approximately 6,850. The boundaries of the District consist of the City of Oregon and the outlying areas, totalling approximately 102 square miles.

CONTACT INFORMATION

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#oregonparkdistrict

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

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

***Study nature,
Love nature,
stay close to
nature. It will
never fail you.***

***~ Frank Lloyd
Wright***

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



Board of Commissioners

Mark Tremble	President
Steve Pennock	Vice-President
Dan Engelkes	Commissioner
Scott Stephens	Commissioner
Josh Messenger	Commissioner



Administrative Staff

Erin Folk	Executive Director	erin@oregonpark.org
Dan Griffin	Finance & Tech Administrator	dan@oregonpark.org
Alyssa Barringer	Administrative Services Coord.	alyssa@oregonpark.org



Recreation Staff

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Lesley Sheffield	Athletic Coordinator	lesley@oregonpark.org
Debbie Leffelman	Events & Adult Rec Coord.	debbie@oregonpark.org
Chris Hartzog	Recreation Program Coord.	chris@oregonpark.org



Parks & Facilities

Andy Egyed	Superintendent of Parks & Facilities	andy@oregonpark.org
Brent Suter	Deputy Superintendent of Parks	
Nick Karper	Skilled Parks Laborer	
Ethan Drew	Skilled Parks Laborer	
Bill Helfrick	Facility Maintenance Technician	
Mary Sansone	Custodial & Support Services Supervisor	

We create fun for a lifetime!



Budget Introduction & Discussion

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

The District is looking forward to 2022, and the 'new normal' it brings with it. The pandemic has certainly required the District to change so many of its operations and has slowed all of its programming. Like all of our personal and business lives, the pandemic has created much uncertainty. The 2022 Fiscal Year Budget was prepared with a specific set of expectations for the new year, and while those expectations are formed with a positive outlook, we are certainly aware that life can make u-turns and provide certain roadblocks.

Overall, the District saw an increase in participation and facility usage in 2021 as compared to the 2020 calendar year. We hope that 2022 will bring out even more participation for all that the District has to offer and we can resume serving the community with the facilities and programming it has come to expect.

The following overview of the District's financial operations will help our community understand the plans the District will carry out over the next year. The District administration, recreation, maintenance and parks departments have worked hand in hand to help plan out a great 2022! Between facility improvements, recreation programming, park beautification and capital improvements the District will again have a busy year.

Here's to 2022 and continued recovery!

REVENUE OVERVIEW

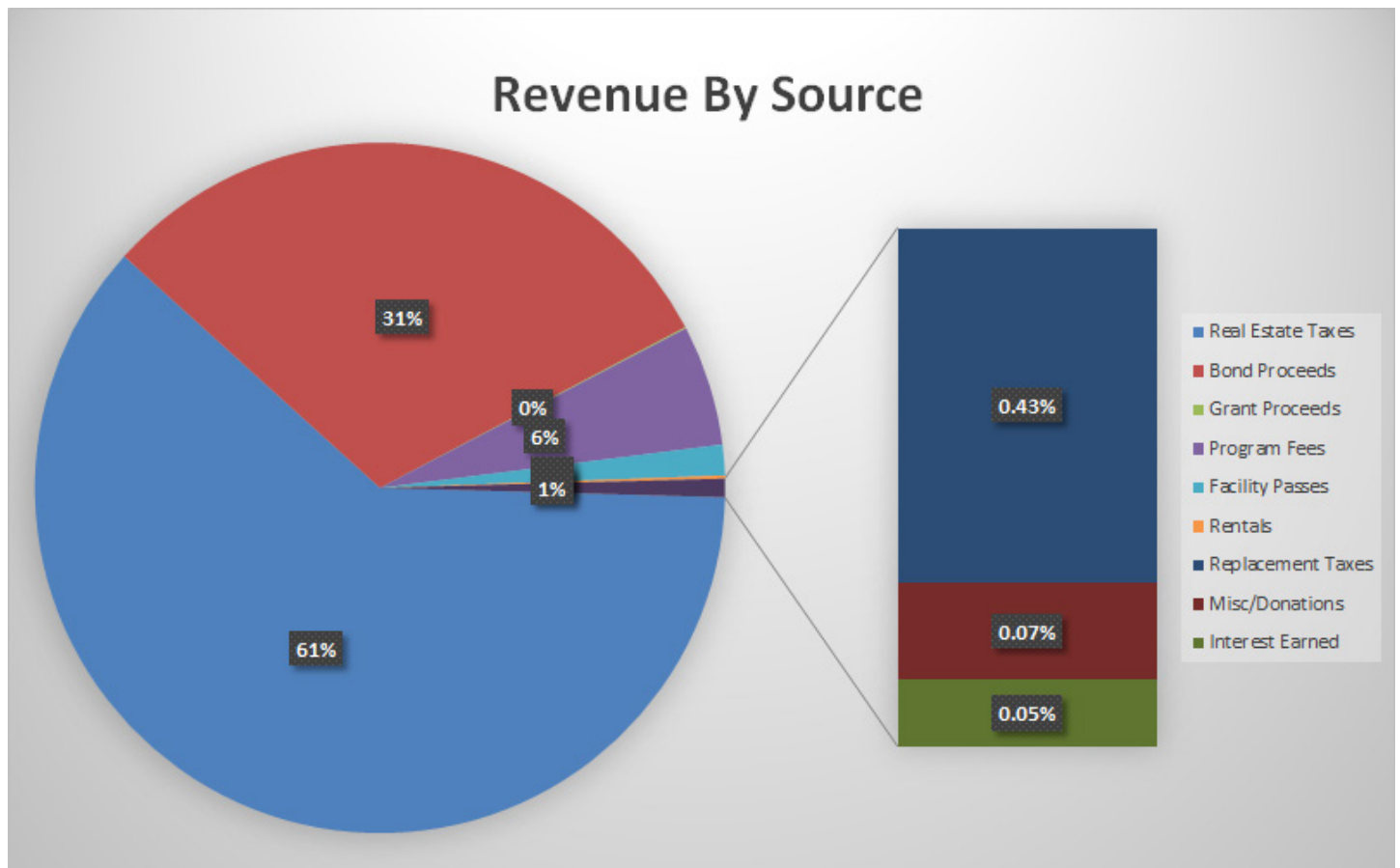
The Oregon Park District derives the majority of its revenue from real estate taxes and recreation programming/facility fees. The District approved its 2021 tax levy at the December 14th, 2021 Regular Meeting of the Board. The County Treasurers office will collect the 2021 tax revenue in two installments (June and September) of 2022. The Park District will then receive its share of the tax revenue following those two collections. The District's overall tax receipts are expected to be greater than the 2020 tax year. The District's overall EAV increased by 1.17%, therefore allowing the District to collect additional tax dollars while not increasing its real estate tax rate. The Park District estimates that the typical Oregon homeowner will only see a tax increase if their individual EAV increased.

The District annually issues a General Obligation Bond to assist the District in completing capital projects and to continue maintenance to its facilities and infrastructure. The District sells bonds in January of each fiscal/calendar year and collects the corresponding tax revenue that same year. This method allows the District to reduce its interest payments, remain flexible with its annual tax rate as well as annually determine the capital projects and needs of the District.

The District's program fees typically derive primarily from the Aquatics, Athletics, Fitness and General Recreation Department. These four departments typically earn revenue approaching half a million dollars. Unfortunately, the pandemic will continue to impact the 2022 fiscal year. The District only expects to earn 60-70% of its traditional program revenue. The District will continue to implement cost saving measures to assist the recreation department. The majority of savings from the recreation department are in the form of forgoing direct program expenses.

Traditionally, the Districts overall revenue sources and their corresponding percentage of income have remained very consistent year in and year out. The financial stability of our District is a result of the District's careful planning and use of our existing fund balances.

Other sources of revenue include grant proceeds, facility passes, facility rentals, interest and other miscellaneous income.



EXPENSE OVERVIEW

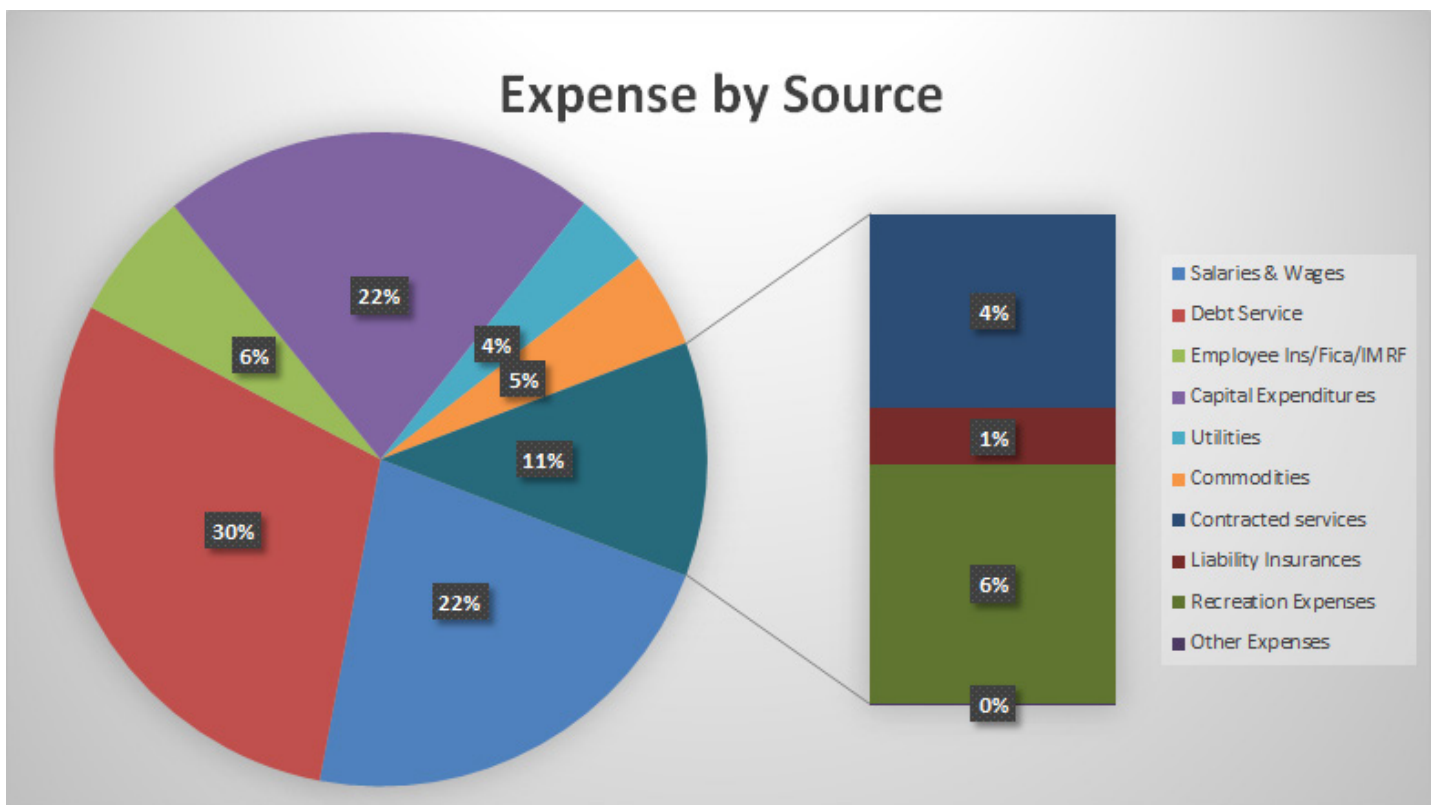
The majority of District expenditures are a direct result of our recreation programming and Parks and Facilities maintenance. Parks and Recreation is a 'people business'; therefore salaries and wages are a large part of our budget. Attracting and retaining quality employees is essential to the District's success. Our staff continues to improve and be creative with its activities, programs and special events to help make Oregon a great place to 'live, work and play'. The District has a personnel analysis on the following page.

Debt Service also represents a large expense to the District as a direct result of our annual General Obligation Bond Sales. As noted in the revenue overview, the District issues annual general obligation bonds to assist in its maintenance and capital improvement programs. The District will repay its annual bond the same year it is issued. The District may occasionally issue multi-year bonds, but historically have maintained flexibility by issuing single year roll-over bonds.

Additional personnel related expenses include the District's responsibility for Social Security & Medicare wage expenses, pension expenses, workers compensation and unemployment expenses. The District has dedicated restricted funds for these expenses and utilizes real estate tax supported levies. The District's pension program, the Illinois Municipal Retirement Fund, is a highly rated, 94.1% funded program (on an actuarial basis) that the District has been participating in for over three decades. All four employment related expenses are charged by utilizing a percentage contribution rate. The District saw three of the four expense ratios reduced for the 2022 fiscal year.

Additional expenses include facility related costs such as utilities and insurances. Operational commodities and administrative expenses will remain similar to prior years. The District's recreation programming based expenditures will be similar to 2021 as the programming plans continue to be impacted by the pandemic.

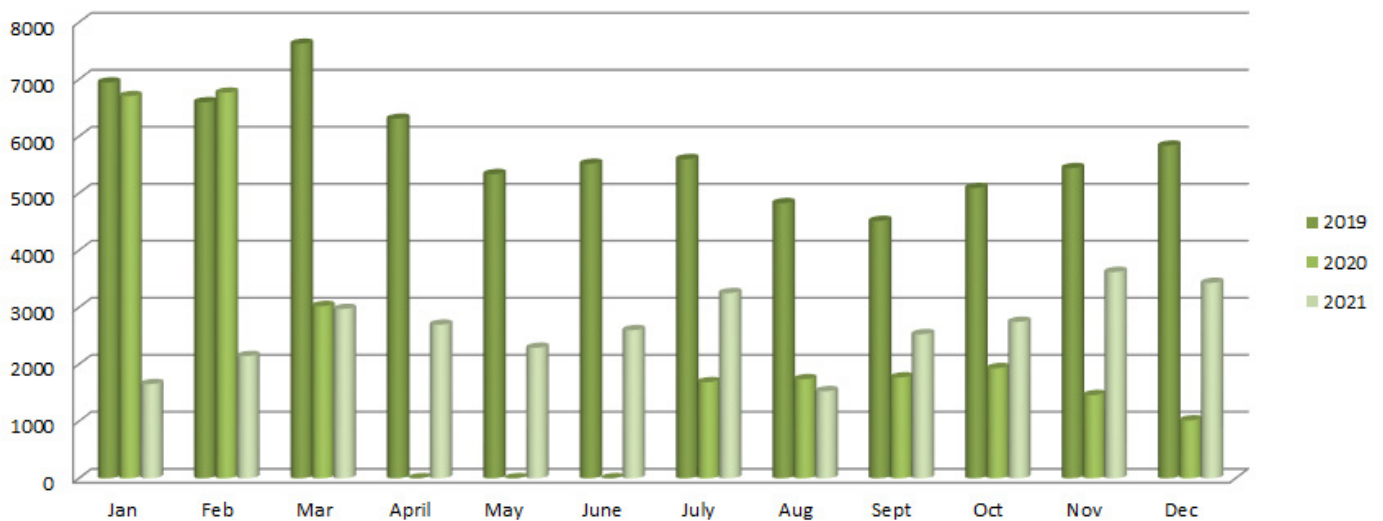
The District annually completes capital improvements to its facilities and parks. The District will continue to 'take care of what we have' as we journey into 2022. The District is committed to improving its existing facilities through its annually updated five year capital improvement plan. The District utilized its strategic plan, master plan and facilities inventory to assemble a rolling five year capital improvement plan. The administrative, recreation and parks & facilities staff meet frequently to review the plan and make ongoing adjustments. Please see the capital improvements plan section for more details.



FACILITY USAGE

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

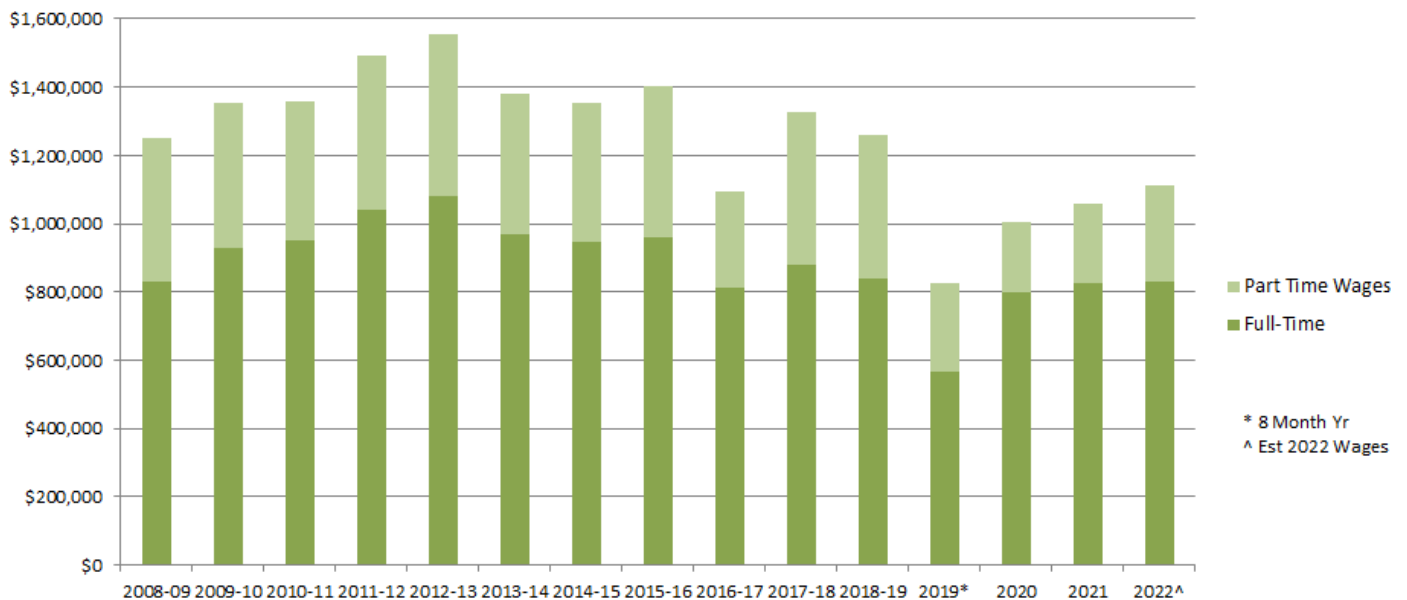
The Covid-19 pandemic required the closure of Nash Recreation Center during parts of 2020. The District re-opened with modified facility usage and a mandatory reservation system. The Rec Center operated at reduced operations during parts of 2020 and 2021. The significant decline in facility usage is a direct result of the pandemic and related safety measures that reduced capacity and closed sections of the facility during the prior two years. The Nash Recreation Center's only current restriction is the Mask Requirement.



PERSONNEL

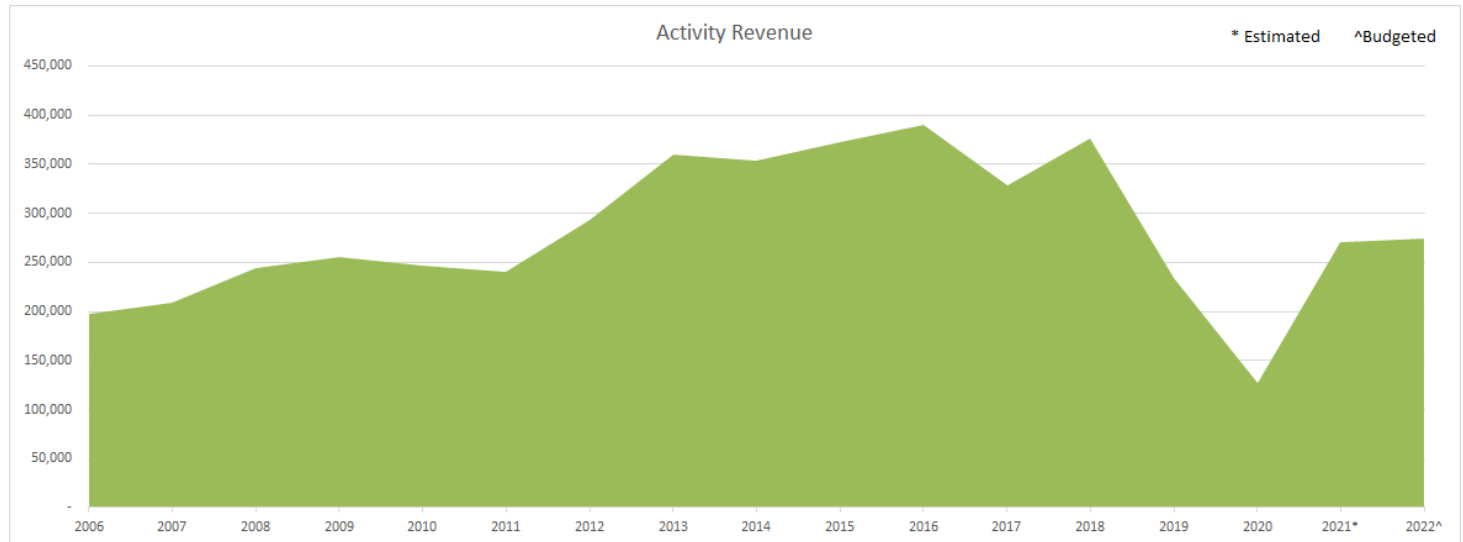
The Oregon Park District has a great staff of community members throughout the District. Between the Parks Department, Recreation Department, Maintenance Department and the Administration Department there are plenty of smiles and talent.

There are currently 13 full-time individuals on staff, and up to 50 part-time and seasonal employees during the peak season. The District will see increased part time employment costs as minimum wage continues to increase. The District has employees with 30 years of experience as well as employees just receiving their first job.



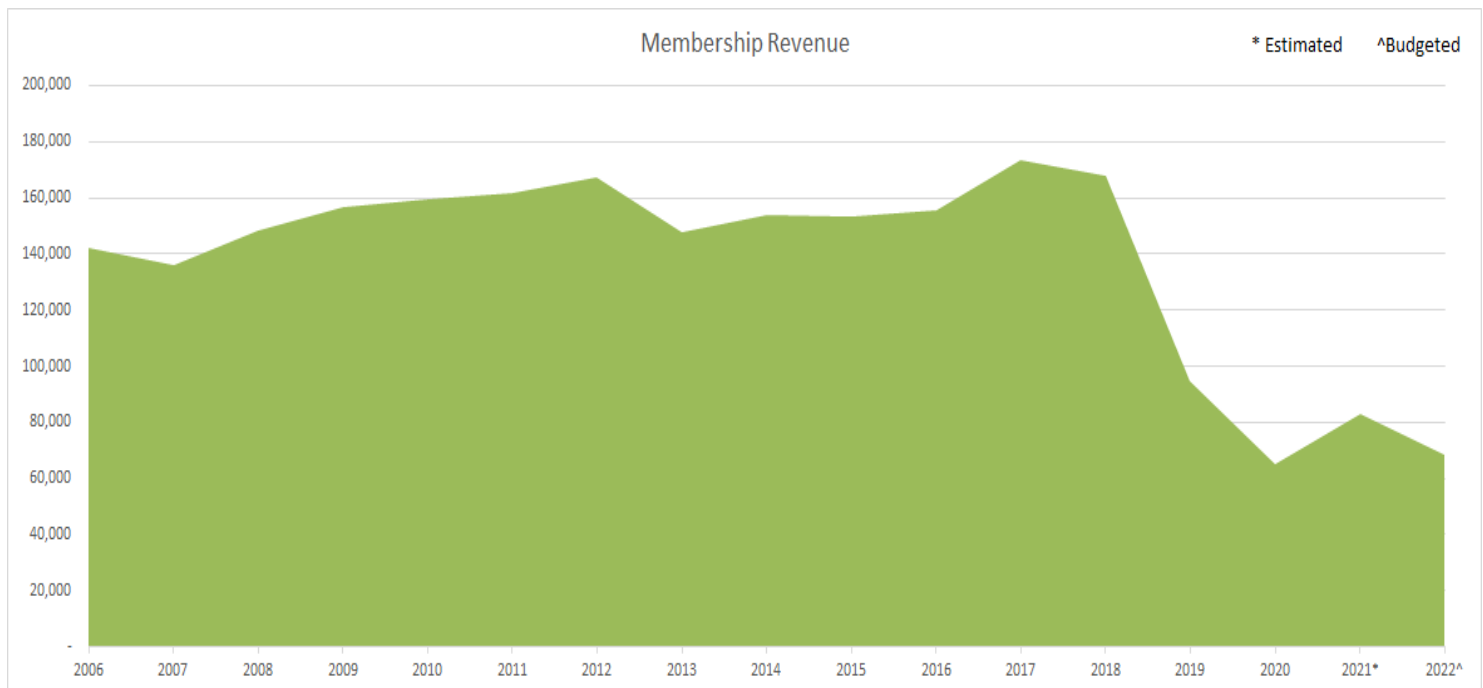
PROGRAM FEES

The District's program and activity fees revenue was consistently increasing until the pandemic interruption. The District was forced to reduce its program offerings during the last 3 quarters of 2020 and all of 2021. The District hopes that 2022 will bring recreation programming back to our expected level. 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.



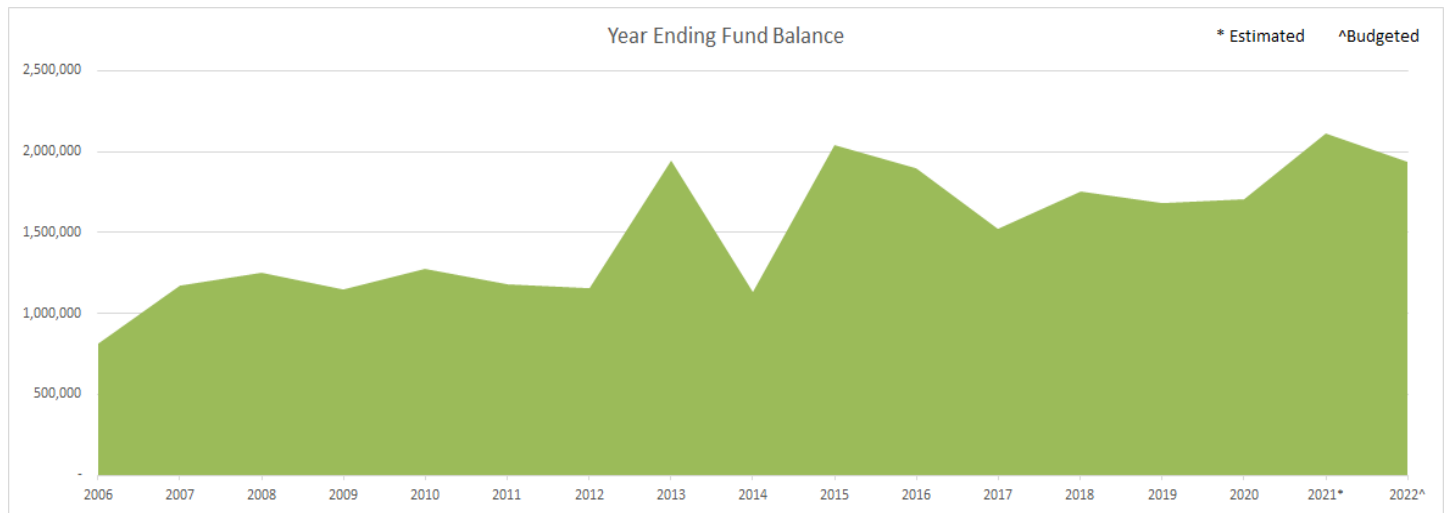
MEMBERSHIP FEES

The District did realize an increase in overall membership fees and facility usage in 2021. The District implemented a monthly membership fee option to relieve any commitment pressure from the pandemic's uncertainty. Continued recovery from the pandemic will certainly increase membership sales. The District's expectations for 2022 are very conservative. The District offers many types of memberships including corporate memberships. All fees and operational information can be found on the District's website.



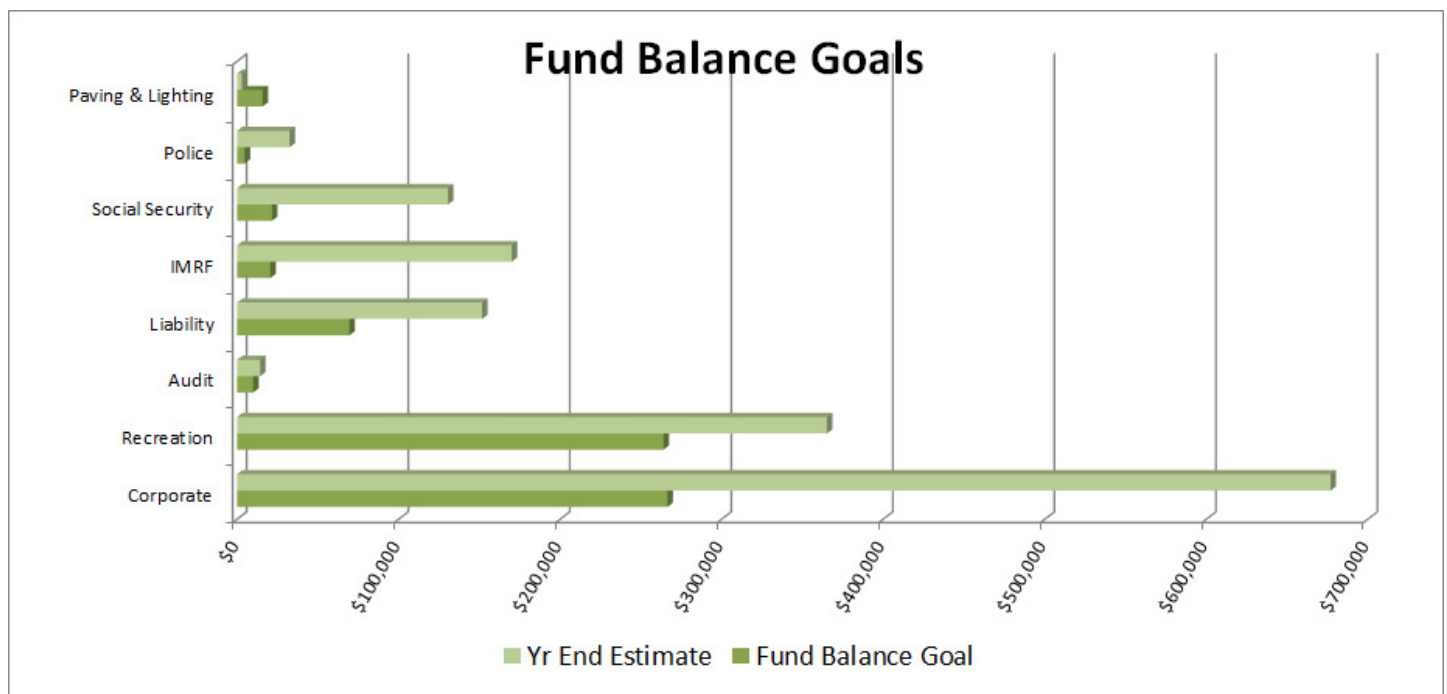
YEAR END FUND BALANCES

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 its fund balance goals. The District created a long term capital improvement fund in 2019. The fund will help the District plan for large capital improvements and changes to its operating structure.



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. These funds include the Corporate and Recreation Fund, as well as many of the Districts restricted funds. The District currently meets the fund balance goals in all funds, with the exception of the Paving & Lighting Fund. The Paving & Lighting Fund will be exhausted this year with paving capital improvements projects at Park West. Administrative staff continually review the fund balance goals and will make recommendations on changes as priorities and best practices change.



CORPORATE FUND	2021 Budget	2021 Actual *	2022 Budget	% Change
Corporate Admin Revenue	\$677,800	\$702,947	\$706,261	4.20%
Corporate Admin Expense	\$618,050	\$648,778	\$649,536	5.09%
<i>Corporate Admin Balance</i>	<i>\$59,750</i>	<i>\$54,169</i>	<i>\$56,726</i>	<i>-5.06%</i>
Parks Dept. Revenue	\$50	\$549	\$50	0.00%
Parks Dept. Expense	\$396,650	\$374,399	\$416,546	5.02%
<i>Parks Dept. Balance</i>	<i>-\$396,600</i>	<i>-\$373,851</i>	<i>-\$416,496</i>	<i>5.02%</i>
BEGINNING FUND BALANCE	<u>\$680,796</u>	<u>\$671,421</u>	<u>\$701,739</u>	<u>3.08%</u>
Other Financing Sources	<u>\$350,000</u>	<u>\$350,000</u>	<u>\$350,000</u>	=
CORPORATE FUND BALANCE	\$693,946	\$701,739	\$691,969	-0.28%
RECREATION FUND	2021 Budget	2021 Actual *	2022 Budget	% Change
Recreation Admin Revenue	\$529,601	\$577,459	\$567,946	7.24%
Recreation Admin Expense	\$215,600	\$207,143	\$228,523	5.99%
<i>Recreation Admin Balance</i>	<i>\$314,001</i>	<i>\$370,316</i>	<i>\$339,423</i>	<i>8.10%</i>
<i>Maintenance Expense</i>	<i>-\$235,600</i>	<i>-\$228,803</i>	<i>-\$248,579</i>	<i>5.51%</i>
Aquatic Dept. Revenue	\$22,100	\$25,350	\$25,000	13.12%
Aquatic Dept. Expense	\$145,350	\$101,436	\$153,625	5.69%
<i>Aquatic Dept. Balance</i>	<i>-\$123,250</i>	<i>-\$76,086</i>	<i>-\$128,625</i>	<i>4.36%</i>
Athletic Dept. Revenue	\$78,795	\$84,243	\$85,115	8.02%
Athletic Dept. Expense	\$109,025	\$110,597	\$121,226	11.19%
<i>Athletic Dept. Balance</i>	<i>-\$30,230</i>	<i>-\$26,354</i>	<i>-\$36,111</i>	<i>19.45%</i>
General Rec Revenue	\$138,700	\$157,570	\$155,125	11.84%
General Rec Expense	\$238,215	\$225,579	\$249,290	4.65%
<i>General Rec Balance</i>	<i>-\$99,515</i>	<i>-\$68,009</i>	<i>-\$94,165</i>	<i>-5.38%</i>
Concessions Revenue	\$100	\$38	\$75	-25.00%
Concessions Expense	\$50	\$5	\$30	-40.00%
<i>Concessions Balance</i>	<i>\$50</i>	<i>\$33</i>	<i>\$45</i>	<i>-10.00%</i>
Rental Revenue	\$4,250	\$6,969	\$7,250	70.59%
Rental Expense	\$75	\$0	\$75	0.00%
<i>Rental Balance</i>	<i>\$4,175</i>	<i>\$6,969</i>	<i>\$7,175</i>	<i>71.86%</i>
Fitness Revenue	\$7,000	\$3,628	\$8,500	21.43%
Fitness Expense	\$31,900	\$35,936	\$54,700	71.47%
<i>Fitness Balance</i>	<i>-\$24,900</i>	<i>-\$32,309</i>	<i>-\$46,200</i>	<i>85.54%</i>
BEGINNING FUND BALANCE	<u>\$427,068</u>	<u>\$426,491</u>	<u>\$472,249</u>	<u>10.58%</u>
Other Financing Sources	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>	=
RECREATION FUND BALANCE	\$331,799	\$472,249	\$365,213	10.07%
AUDIT FUND	2021 Budget	2021 Actual *	2022 Budget	% Change
Audit Fund Revenue	\$20,050	\$19,973	\$20,050	0.00%
Audit Fund Expense	\$20,000	\$20,000	\$20,000	0.00%
BEGINNING FUND BALANCE	<u>\$14,285</u>	<u>\$14,285</u>	<u>\$14,258</u>	<u>-0.19%</u>
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
AUDIT FUND BALANCE	\$14,335	\$14,258	\$14,308	-0.19%
LIABILITY FUND	2021 Budget	2021 Actual *	2022 Budget	% Change
Liability Fund Revenue	\$100,900	\$100,020	\$130,125	28.96%
Liability Fund Expense	\$136,850	\$130,113	\$139,084	1.63%
BEGINNING FUND BALANCE	<u>\$190,762</u>	<u>\$190,770</u>	<u>\$160,677</u>	<u>-15.77%</u>
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
LIABILITY FUND BALANCE	\$154,812	\$160,677	\$151,718	-2.00%
IMRF FUND	2021 Budget	2021 Actual *	2022 Budget	% Change
IMRF Fund Revenue	\$95,650	\$95,017	\$97,725	2.17%
IMRF Fund Expense	\$92,500	\$85,639	\$82,500	-10.81%
BEGINNING FUND BALANCE	<u>\$143,852</u>	<u>\$145,479</u>	<u>\$154,857</u>	<u>7.65%</u>
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
IMRF FUND BALANCE	\$147,002	\$154,857	\$170,082	15.70%

SCHOLARSHIP FUND	2021 Budget	2021 Actual *	2022 Budget	% Change
Scholarship Fund Revenue	\$5,900	\$11,383	\$5,925	0.42%
Scholarship Fund Expense	\$5,550	\$1,306	\$5,550	0.00%
BEGINNING FUND BALANCE	\$52,361	\$52,366	\$62,443	19.26%
SCHOLARSHIP FUND BALANCE	\$52,711	\$62,443	\$62,818	19.17%
SOCIAL SECURITY FUND	2021 Budget	2021 Actual *	2022 Budget	% Change
Social Security Fund Revenue	\$57,500	\$55,015	\$50,150	-12.78%
Social Security Fund Expense	\$79,350	\$79,222	\$86,500	9.01%
BEGINNING FUND BALANCE	\$191,162	\$191,162	\$166,955	-12.66%
Other Financing Sources	\$0	\$0	\$0	0.00%
SOCIAL SECURITY FUND BALANCE	\$169,312	\$166,955	\$130,605	-22.86%
POLICE FUND	2021 Budget	2021 Actual *	2022 Budget	% Change
Police Fund Revenue	\$5,225	\$5,003	\$5,075	-2.87%
Police Fund Expense	\$6,550	\$4,603	\$9,500	45.04%
BEGINNING FUND BALANCE	\$36,517	\$36,517	\$36,917	1.09%
Other Financing Sources	\$0	\$0	\$0	0.00%
POLICE FUND BALANCE	\$35,192	\$36,917	\$32,492	-7.67%
PAVING & LIGHTING FUND	2021 Budget	2021 Actual *	2022 Budget	% Change
Paving Fund Revenue	\$32,490	\$32,419	\$32,863	1.15%
Paving Fund Expense	\$32,000	\$34,064	\$31,750	0.00%
BEGINNING FUND BALANCE	\$3,549	\$3,549	\$1,904	-46.35%
Other Financing Sources	\$0	\$0	\$0	0.00%
PAVING & LIGHTING FUND BALANCE	\$4,039	\$1,904	\$3,017	-25.30%
CAPITAL REPLACEMENT FUND	2021 Budget	2021 Actual *	2022 Budget	% Change
Capital Replacement Fund Rev	\$700	\$41	\$150	-
Capital Replacement Fund Exp	\$0	\$0	\$0	-
BEGINNING FUND BALANCE	\$136,479	\$136,479	\$206,520	-
Other Financing Sources	\$70,000	\$70,000	\$70,000	-
CAPITAL REPLACEMENT FUND BALANCE	\$207,179	\$206,520	\$276,670	33.54%
BOND & INTEREST FUND	2021 Budget	2021 Actual *	2022 Budget	% Change
Bond & Int Fund Revenue	\$1,495,500	\$1,493,564	\$1,490,750	-0.32%
Bond & Int Fund Expense	\$1,494,100	\$1,494,112	\$1,489,120	-0.33%
BEGINNING FUND BALANCE	\$9,462	\$9,462	\$8,914	-5.79%
Other Financing Sources	\$0	\$0	\$0	0.00%
BOND & INTEREST FUND BALANCE	\$10,862	\$8,914	\$10,544	-2.93%
PARK IMPROVEMENT FUND	2021 Budget	2021 Actual *	2022 Budget	% Change
Park Improvement Fund Revenue	\$1,691,500	\$1,689,705	\$1,485,000	-12.21%
Park Improvement Fund Expense	\$955,475	\$887,068	\$1,043,450	9.21%
BEGINNING FUND BALANCE	-\$157,689	-\$157,689	\$124,948	-179.24%
Other Financing Sources	-\$520,000	-\$520,000	-\$520,000	0.00%
PARK IMPROVEMENT FUND BALANCE	\$58,336	\$124,948	\$46,498	-20.29%
DISTRICT WIDE	2021 Budget	2021 Actual *	2022 Budget	% Change
DISTRICT WIDE - REVENUES	\$4,963,811	\$5,060,892	\$4,873,136	-1.83%
DISTRICT WIDE - EXPENDITURES	\$4,812,890	\$4,668,802	\$5,029,583	4.50%
BEGINNING FUND BALANCE	\$1,728,604	\$1,720,292	\$2,112,382	22.20%
EST OVERALL FUND BALANCE	\$1,879,525	\$2,112,382	\$1,955,934	4.07%

- 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

FILED

FEB 10 2022

Laura J. Cook
COUNTY CLERK RECORDER

**OREGON PARK DISTRICT
COMBINED BUDGET AND
APPROPRIATION ORDINANCE
FISCAL YEAR 2022**

BOARD OF COMMISSIONERS

Steve Pennock, President
Mark Tremble, Vice-President
Dan Engelkes
Scott Stephens
Josh Messenger

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

ORDINANCE 22-02-08

**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, 2022 AND ENDING ON THE 31ST DAY OF DECEMBER, 2022

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 8th day of February, 2022, 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:

<u>I. CORPORATE FUND</u>	<u>Budget</u>	<u>Appropriation</u>
Administrative Department		
Salaries and Wages	269,040	295,944
Employee Group Health and Life Insurance	152,500	167,750
Commissioner Expenses	1,150	1,265
Equipment, Website & Software Maintenance	46,100	50,710
Office Supplies, Printing and Postage	12,000	13,200
Legal Fees & Other Professional Services	64,000	70,400
Travel Expenses & Staff Training	16,000	17,600
Bonds & Sundry Expenses	500	550
 Electric	 51,000	 56,100
Water & Sewer	20,000	22,000
Natural Gas	11,000	12,100
Phone, Internet and TV	6,250	6,875

Capital Expenditures	0	0
Total Administrative Department	649,540	714,493

Park Maintenance Department	Budget	Appropriation
Salaries and Wages	274,046	301,451
Training and Vehicle Use	8,400	9,240
Contractual Maintenance	24,000	26,400
Equipment and Grounds Supplies	69,800	76,780
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	0	0
Total Park Maintenance Department	416,546	458,201

CORPORATE FUND TOTAL	1,066,086	1,172,695
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II. RECREATION FUND

	Budget	Appropriation
Building Department		
Salaries and Wages	154,229	169,652
Building Maintenance	41,850	46,035
Maintenance Agreements	13,000	14,300
Vehicle Usage and Training	1,000	1,100
Building Equipment	5,500	6,050
Building Supplies	33,000	36,300
Electric	51,000	56,100
Water and Sewer	20,000	22,000
Natural Gas	11,000	12,100
Phone, Internet and TV	6,500	7,150

Capital Expenditures	0	0
Total Recreation Building Department	337,079	370,787

Recreation Programs Department	Budget	Appropriation
Salaries and Wages	281,734	309,907
Recreation Supplies	6,950	7,645
Aquatic Supplies and Equipment	19,000	20,900
Training and Travel Expenses	22,630	24,893
Advertising and Entertainment Expenses	19,100	21,010
Banking Charges and Fees	12,000	13,200

Capital Expenditures	3,000	3,300
Total Recreation Programs Department	364,414	400,855
Direct Department Expenses	Budget	Appropriation
Direct Aquatic Expenses	134,125	147,538
Direct Athletic Expenses	68,205	75,026
Direct General Recreation Expenses	137,322	151,054
Concession Expenses	30	33
Rental Expenses	75	83
Fitness Expenses	14,700	16,170
Total Direct Department Expenses	354,457	389,903
RECREATION FUND TOTAL	1,055,950	1,161,545
III. AUDIT FUND	Budget	Appropriation
Audit Fees	20,000	22,000
Other Professional Services	0	0
AUDIT FUND TOTAL	20,000	22,000
IV. LIABILITY FUND	Budget	Appropriation
Risk Management Salaries	69,584	76,543
Insurance – Building & Contents	27,500	30,250
Insurance – General Liability	12,000	13,200
Insurance – Public Official	1,000	1,100
Insurance – Automobile	3,000	3,300
Insurance – Workers Compensation	18,000	19,800
Insurance – Unemployment Charges	8,000	8,800
LIABILITY FUND TOTAL	139,084	152,993
V. ILLINOIS MUNICIPAL RETIREMENT FUND	Budget	Appropriation
Participation in the Illinois Municipal Retirement Fund, as provided 40ILCS/7-101 et seq.	82,500	90,750
ILLINOIS MUNICIPAL RETIREMENT FUND TOTAL	82,500	90,750
VI. SCHOLARSHIP FUND	Budget	Appropriation
Scholarship Donations	2,750	3,025
CC, Camp and ET Donations	2,800	3,080
SCHOLARSHIP FUND TOTAL	5,550	6,105
VII. SOCIAL SECURITY FUND	Budget	Appropriation
Employer FICA Taxes	70,000	77,000

Employer Medicare Taxes	16,500	18,150
SOCIAL SECURITY FUND TOTAL	86,500	95,150

<u>VIII. POLICE FUND</u>	<u>Budget</u>	<u>Appropriation</u>
Police Services	2,000	2,200
Training, Services and Equipment	1,500	1,650
Capital Improvements	6,000	6,600
POLICE FUND TOTAL	9,500	10,450

<u>IX. PAVING AND LIGHTING FUND</u>	<u>Budget</u>	<u>Appropriation</u>
Paving Improvements	31,750	34,925
PAVING AND LIGHTING FUND TOTAL	31,750	34,925

<u>X. CAPITAL REPLACEMENT FUND</u>	<u>Budget</u>	<u>Appropriation</u>
Capital Improvements	-	-
CAPITAL REPLACEMENT FUND TOTAL	-	-

<u>XI. BOND AND INTEREST FUND</u>	<u>Budget</u>	<u>Appropriation</u>
Principal	1,484,000	1,632,400
Interest	5,120	5,632
BOND AND INTEREST FUND TOTAL	1,489,120	1,638,032

<u>XII. PARK IMPROVEMENT FUND</u>	<u>Budget</u>	<u>Appropriation</u>
Engineering and Other Professional Services	28,750	31,625
Computer Upgrades	2,000	2,200
Park Improvements	953,700	1,049,070
Vehicles and Equipment	59,000	64,900
PARK IMPROVEMENT FUND TOTAL	1,043,450	1,147,795

SUMMARY OF PROPOSED BUDGET & APPROPRIATIONS

	<u>Budget</u>	<u>Appropriation</u>
CORPORATE	1,066,086	1,172,695
RECREATION	1,055,950	1,161,545
AUDIT	20,000	22,000
LIABILITY	139,084	152,993
IMRF	82,500	90,750
SCHOLARSHIP	5,550	6,105
SOCIAL SECURITY	86,500	95,150
POLICE	9,500	10,450
PAVING & LIGHTING	31,750	34,925
CAPITAL REPLACEMENT	0	0
BOND & INTEREST	1,489,120	1,638,032
PARK IMPROVEMENT	1,043,450	1,147,795
GRAND TOTAL OF ALL FUNDS	5,029,490	5,532,439

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, 2022, and ending December 31, 2022 for the respective purposes set forth.

All unexpected balances of the appropriations for the fiscal year ended December 31, 2021, and prior years are hereby specifically reappropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance, in making this appropriation in accordance with applicable law.

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

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

- (a) An estimate of the cash on hand at the beginning of the fiscal year is expected to be \$2,112,382.
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$4,873,136.
- (c) An estimate of the expenditures contemplated for the fiscal year is \$5,029,583.
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$1,955,934.
- (e) An estimate of the amount of taxes to be received during the fiscal year is \$2,973,771.

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

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

Adopted this 8th day of February, 2022 pursuant to a roll call vote as follows:

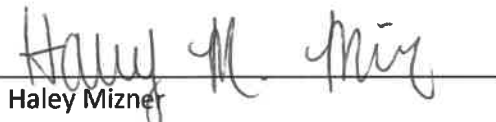
AYES 4 ABSENT 1
NAYS 0 ABSTAIN 0

[SEAL]



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

ATTEST


Haley Mizner
Secretary

CERTIFICATION

I, Haley Mizner, 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, 202 AND
ENDING DECEMBER 31, 2022

The same being Ordinance No. 22-02-08, passed and approved at a meeting of the Board of Park Commissioners of said Park District held on the 8th day of February, 2022, 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 9th day of February, 2022.


Secretary

SUBSCRIBED AND SWORN TO
Before me this 9th day of February, 2022


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

Project Name	Estimated Cost	Planned Year	Project Priority
Reading Park: ADA Accessible Path	2,000	2022	2
Park East Deck Replacement	253,000	2022	1
Nash Pool Repainting Remainder	23,000	2022	1
Park East Deck Replacement Engineering	13,500	2022	1
Park West Signage Improvements	15,000	2022	3
ITEP Project Engineering Fees - Phase II	10,000	2022	1
Nash Rec Center Facility Signage Replacement	37,000	2022	3
Park West Soccer Area Improvments	50,000	2022	3
Park West Paving Improvements	134,000	2022	3
Park Surface Sealcoating	6,750	2022	3
Gym Floor and Hallway Sealing	3,800	2022	3
Nash Lobby Improvements	3,500	2022	2
Fitness Center - Annual Equipment Lease Payment	19,225	2022	1
Park Shelter Upgrades	65,500	2022	2
Mix Park Pickelball Court Addition	32,000	2022	3
Mini Pitch Modular Sports Electrical & Security Project	7,300	2022	3
HVAC System Upgrades and Repairs	30,000	2022	4
Vehicles and Park Equipment	59,000	2022	3
Park West Tile Project - Hydro-Seeding	5,800	2022	3
Maintenance Building Paving Improvements	101,000	2022	4
Annual Capital Improvement Plan - BHC	179,275	2022	1
Family Fun Day / Volunteer Event	2,000	2022	1

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

Department	Revision Date	Project Description
Parks	10/11/2021	Addition of Concrete Accessible Path as outlayed in the Masterplan design.
Parks	11/30/2021	Replacement of the full Park East Deck and Dam Overlook. Improvements include new concrete posts, fibron decking and steel railings.
Maintenance	12/8/2021	Final Payment for the 2021 Pool Surface Bid Project. 40% of payment was withheld prior to final repairs to pool surface.
Parks	11/30/2021	Engineering and Bid Documentation for Park East Deck Replacement Project.
Parks	12/13/2021	Park West Signage replacement and additions of wayfinding signage
Parks	11/18/2021	Engineering Expenses related the ITEP Trail Project - Park East to Lowden State Park
Administrative	10/13/2021	Installation of replacement facility signage at Nash Recreation Center. Installation of new Parking Lot Banners included.
Parks	12/13/2021	Park West Soccer accessibility improvements, blacktop connections and concrete sidewalks.
Parks	12/13/2021	Overlay of Lower West Parking Lot and addition of Prairie Educational trail site.
Parks	10/13/2021	Seal coating for Park West Paths and Parking Lots
Maintenance	10/13/2021	Sealing of the Nash Gym Floor & Cleaning/Sealing of Fitness Hallway
Administrative	10/13/2021	Installation of new Front Counter pocket door and office improvements
Recreation	10/11/2021	Annual 'rolling' payment for fitness center equipment maintenance and replacement.
Parks	1/11/2022	Shelter and surface upgrades at Mix Park and Lions Park
Parks	1/11/2022	Addition of a new set of Pickelball Courts and fencing at Mix Park adjacent to existing Basketball Courts.
Parks	1/6/2022	Electrical contractors fee to run electrical to new new Mini Pitch Sports Court along with Security Cameras and lighting.
Maintenance	11/18/2021	Pneumatics Removal, VFD Replacements and VAV Box Controls Upgrades throughout the Nash Rec Center.
Parks	10/13/2021	Annual Equipment Replacement - Vehicles, trailers, ball diamond groomers, loaders, backhoes etc.
Parks	11/23/2021	Overseeding and surface prepping of tile project at Park West - Restoration.
Parks	1/11/2022	Repaving and Extenstion of Parking and Maintenance lots at the Parks Maintenance Building.
Administrative	10/11/2021	The Intergovernmental Agreement with the Oregon School District signed in 2018 stipulated structured payments for future capital improvements
Recreation	10/11/2021	The Park District's expenses to 'sponsor' the final Concert in the Park and fireworks show

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

Project Name	Estimated Cost	Planned Year	Project Priority
Nash - RTU #1 Replacement Project	500,000	2023	5
Paving Improvements - Parks Maintenance Shop	101,000	2023	5
Nash Rec Center Chiller Replacement	350,000	2023	5
Nash Pool Diving Board Replacement	6,000	2023	4

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

Department	Revision Date	Project Description
Maintenance	11/18/2021	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.
Parks	11/18/2021	Maintenance Shop Parking Lot removal and replacement.
Maintenance	11/18/2021	Demo of existing Chiller, cooling tower and piping. Replacement and installation of new 160 Ton Helical Screw Chiller.
Maintenance	11/18/2021	Pool Diving Board Replacement - 16' Duraflex Board

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 District's primary goal over the last few years, as referenced in its Master Plan, is to 'take care of what we have'. The majority of capital improvements replace outdated equipment or improve existing District assets.

Capital Improvement Funding

The District utilizes General Obligation Bonds, which are secured by a pledge of the issuer's property taxing power, to complete its capital improvements. The Park District uses the funds from these bonds to fund capital improvements and development, to maintain and improve parks and facilities, acquire land and replace outdated equipment.

Recreation & Administrative Improvements

The District will be focusing its capital improvements primarily within its parks system this fiscal year. The 3rd and final fitness center equipment lease payment will be completed this year. The District rotates fitness equipment replacement to help ensure that all equipment is up to date and operational.

Facility Improvements

The District will undergo another pool shutdown this year to repair the surface cracking from last year's pool renovations. The spa improvements and locker room tiling projects were completed successfully in fiscal year 2021. The Nash gymnasium and hallway will be cleaned and sealed. The Nash Recreation Center will also receive new updated facility signage. The HVAC system will see additional upgrades and improvements for 2022.

Park Improvements

The District approved the replacement of the Park East deck for 2022. The existing structure will be removed and a new deck will be installed. The improvements will be seen as soon as Spring arrives. There will also be additional improvements made to park shelters.

Mix Park will see new pickleball courts installed, while Park West has a new Mini Pitch Modular Sports Court installed where the old pickleball courts were and along side the tennis courts. The Mini Pitch Court will provide the District with another multi-use court complete with fencing, goals and benches.

The District will also see additional paving improvements at Park West where a trail addition will be completed near the soccer area and the main parking lot will be replaced. The paths will also be re-sealed.

Departmental Narratives

Administrative Department

The District's Corporate Fund and 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. Primary financing for the Corporate administrative operations derives from Property taxes and interfund transfers for capital maintenance.

The Administration Department annually completes required financial reports including the annual tax levy, budget and appropriations 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 in-person communication at Nash Recreation Center, as well as through our digital platforms. 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 Corporate Fund's 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.

ADMINISTRATIVE GOALS AND OBJECTIVES FOR 2022

- Further prepare the District for the remote workplace through the implementation of additional mobile laptops and connectivity. The laptops will be utilized alongside docking stations to best capture productivity in the office while increasing efficiency in the mobile work environment.
- Prepare for the release of the District Wide Annual Report to be produced in late Spring / early summer. The report will highlight the District's activities, while also providing the community with transparent financial and goal related information.
- Continue to enhance the website experience for the community. The continuous transition to online registration and mobile information is important to our users and we hope to provide more relevant information through how to videos and District FAQ's.
- Implement cleaner and more informative graphical publications for the monthly board packets. Provide maximum details to the Board of Commissioners while keeping the information relevant and noteworthy.
- Review all financial goals and policies both annual and long term in FY 2022. Recommend any revisions as necessary. Review the Financial Plan, Community Needs Survey and Masterplan and update as necessary.

Departmental Narratives

Parks Department

The Parks Department Budget falls within the District's Corporate Fund. It provides for personnel, supplies, material, gas and diesel fuel, garbage and recycling, portable restrooms, equipment, park repairs and park improvements. Primary expenses include full-time and part-time staff wages, as well as park maintenance and ground supplies. Part-time and seasonal wages will increase due to the minimum wage increase.

Contractual Maintenance is for repairs, improvements and contracts by others that are needed throughout the parks that we are not capable of completing in-house or need professional help to accomplish. Hagemann Horticulture will again be contracted to plant and maintain all Park District flower beds. As a department, we are doing what we can in-house and relying less on contractors to perform the work. This budget is for emergency repairs such as water breaks, electrical repairs, and storm damage, as these costs cannot be forecasted for the year.

Tools and equipment will remain the same. We have purchased tools in the past few years to keep up with the diversity of work we do. Obviously, tools will break, wear-out and must be replaced. Personal protective equipment is also a must and needs to be replaced and updated as needed. Keeping staff safe with the use of PPE is a high priority, especially with the Covid-19 pandemic. Also, we have been renting more tools, such as a stump grinder to do more of these projects in-house.

Equipment and Grounds Supply expenses will be similar to 2021. Maintaining and repairing equipment to a high standard is essential to equipment safety, equipment life, and performance. The budget is difficult to predict due to the unknown equipment failures and the cost for repairs throughout the park system. Much of the budget is for repair parts and labor. Depending on the degree of the repair and time involved some labor is completed in house. This also reduces the cost to the district when mechanical repairs are done in house.

Garbage and recycling budget will be staying the same as prior years. This price also includes the cost of recycling material. In the future we will be adding more recycling containers and will be monitoring the increase of recyclables and adjust our budget accordingly. Every year we are adding more recyclable containers as well as coming up with new recycling ideas. As recycling increases it will offset the amount of waste garbage we accumulate and reduce the amount recyclables in the landfills.

PARKS GOALS AND OBJECTIVES FOR 2022

- Continue our goal of updating older infrastructure to include blacktop, shelter and building upgrades, concrete, and deck overlooks. Also, to add new features for patrons to enjoy for years to come.
- Research new technology to find more efficient solutions to all maintenance performed by staff. Such examples include an electronic robot that uses satellite technology to paint sports fields. Search out more cost-effective ways to maintain the grounds. Train staff to be more efficient with equipment and with the duties assigned.
- Continue to utilize the District's ADA audit to complete park improvements and align with national standards. Include ADA guidelines into the design and construction of facilities and parks. Continue to update our existing structures to be compliant with current ADA guidelines.
- Continue our efforts to recycle and continue to participate in the Christmas tree recycle program, tires, oil, paint, paper, and electronics 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.

Departmental Narratives

Recreation Department

The recreation fund provides the community with comprehensive recreational programs and facilities. Recreation programs and activities include aquatics, athletics, Children's Center preschool, Extended Time, Oh Pea Dee Summer Camp, youth and adult recreation programs, special events, general interest programs and fitness. The facilities in which these activities occur include Nash Recreation Center, OCUSD facilities, Park West, Park East, Lions Park, Mix Park, The Reading Nook, and Fairground Park. Additional activities are conducted at area businesses through cooperative agreements.

Each departmental budget within the recreation fund is considered a separate accounting entity and includes information about all the financial resources, revenues, and expenditures. A listing and definition of department, activities and their relationships follow.

Connecting the Community to Parks & Recreation



Recreation Administrative Budget

The recreation administrative budget is used to account for the operations of the administrative needs of the recreation department. Financing is provided from fees and charges for facility daily fees, memberships, sponsorships, and an annual property tax levy.

E.D. Etnyre served as presenting sponsor for 2019, 2020, 2021 and the sponsorship is up for renewal in March of 2022. The partnership allowed us to continue offering a variety of free programming. Additional offerings are added each year and continue to be the most popular in the summer.

Primary expenditures include staff wages, advertising/promotional, staff training, first aid supplies, outreach programs and Nash utilities.



ADMINISTRATIVE GOALS AND OBJECTIVES FOR 2022

- Development of new, exciting programs and facilities for the community is a goal the Recreation Department is constantly pursuing as the needs and interests of the community change. Continue to maintain the quality of existing popular programming. Encourage staff input for new ideas through brainstorming and discussing with all full-time staff.
- Recruitment and training of seasonal and part-time instructors to lead and teach programs is of critical importance to the department.
- Continue to build off the partnerships that were created in 2021 with Florissa, Easter Seals and Village of Progress. Evaluate the needs of the patrons these organizations serve. Build up on the recreation opportunities offered to the Village of Progress.
- The Recreation Department has implemented timelines for recreation team events. Assigning roles, distribution of workload and times help each of the staff better plan to eliminate wasted time and extra work. Staff will continue to flex hours within each pay period to allow a more balanced pay period.
- Continue to review costs of programs and events. Budgets were thoroughly analyzed for 2021 and staff did a great job staying within budgets. Continue to review registration fees and revenue vs. expense. Continue to track expenses and review at the end of each event or program. Subsidies were reduced significantly in 2021 and staff will continue to track that. Continue to form partnerships that allow us to offer classes outside of Nash which reduces expenses.
- Develop a training schedule for Recreation Staff during slower periods. Superintendent of Recreation will continue to schedule and arrange CPR and First Aid Training for all staff. Training continues with Daniel Welle. Mr. Welle continues to be flexible and allows us to train staff almost immediately upon hiring as well as updating staff certifications prior to expiration dates.
- Secure a summer intern to assist with recreation programming for summer of 2022. Reach out to schools to find someone with an interest in Parks and Recreation.
- With Covid guidelines being reduced, return the Volunteer Appreciation Event to recognize volunteers that help the Oregon Park District provide services to the community in Summer 2022, if allowed.



Maintenance Budget

The maintenance department provides a wide variety of repairs, renovations and improvements throughout the Park District, utilizing in-house skilled labor. The operations of the department are led by the Superintendent of Parks & Facilities and are coordinated with the recreation and finance departments to achieve a shared vision. The only budget changes expected for Fiscal Year 2022 include an increase in part time wages to reflect the annual increase in minimum wage and additional expenses expected for our annual chiller start-up and building mechanicals as we continue to maintain aging infrastructure.

MAINTENANCE GOALS AND OBJECTIVES FOR 2022

- With Covid-19 still upon us our main objective for this year is to provide a safe and clean environment for our patrons and staff. Provide staff with the proper training and the appropriate personal protective equipment needed to implement cleaning procedures required to handle these types of cleaning and disinfecting.
- Researching mechanical upgrades that would make the building more sustainable in the future. The building mechanicals are outdated in regard to energy performance. The goal is updating portions of the facility each year that will improve energy efficiency and environmental comfort. Training staff on the new software that Alpha installed to control the HVAC system run as efficiently as possible to keep utility costs and maintenance down.
- We will be researching mechanical improvements for the spa that can reduce water, chemicals, and maintenance which in turn will save costs. Replacing mechanicals that would be sustainable, reduce future repair costs and save on energy costs.
- Work on stable scheduling for part time staff. Research ways to improve the consistency of work schedules from week to week. Investigate apps or software that would improve scheduling consistency, predictability and involve staff input.

Aquatics Budget

The aquatics budget provides for aquatic programs and additional aquatics maintenance and equipment needs. The department was evaluated in early 2020 and the district found an effective and efficient management option with Catch the Wave. Management of the hiring, training, and scheduling of required pool staff is managed by Catch the Wave. Catch the Wave provides years of pool management experience and has resulted in a cost savings for the district with the elimination of a full-time position.

Revenue associated with the aquatic budget is received through fees for Water Aerobic Punch Pass Memberships, and pool rentals. Swim lesson revenue has been restructured and we receive 10% of lesson costs directly from Catch the Wave. Catch the Wave resumes all expenses therefore the budget will only reflect revenue but show no expense line items in relation to swim lessons.

2021 was the first full year the District utilized Catch the Wave for pool management. The management agreement continues to result in a cost savings as opposed to the District employing a full-time employee. The structure utilized control costs while the pool is closed or under repair. When the pool isn't operating due to a closure, no payroll expenses are incurred and the management fee is reduced. Management fees have increased for 2022 by \$250 each month to reflect an increase in Catch the Waves liability insurance. The proposed budget reflects a management fee of \$31625 for the year. The aquatics operations line item will be utilized for lifeguard training, uniforms, part time wages and other payroll related expenses incurred by Catch the Wave. These expenses are paid by Catch the Wave and billed to the district monthly.

AQUATICS GOALS AND OBJECTIVES FOR 2022

- Swim lesson programming with Catch the Wave continues to expand. Review schedules and determine best way to handle growth and still allow pool to be available for all activities. Build upon the extension of offering swimming lessons to Children's Center and Summer Camp participants.
- Lack of interest for a recreation swim team was identified in 2021. Continue to work towards offering a recreation swim team in the summer months as an activity for youth participants.
- Continue to evaluate the existing pool schedule on a seasonal basis. Reduce costs when reasonable and continue to evaluate numbers to offer what the aquatics community is responding to.
- Continue to refine pool operations and identify areas of improvement that will improve service to our patrons.

Athletics Budget

The athletics budget allows the district to provide youth and adult athletic programs year-round. These programs include coordination of adult leagues, youth soccer, youth baseball/softball, youth basketball, and pre-k athletics. Other athletic programming includes junior high sports, camps, special events and coordination of instructional opportunities with OHS coaches.

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.

The Athletic Department has expenses to cover officials, field supervisor, uniforms, game balls, upgrading used/older equipment, maintaining existing equipment and purchasing awards for winning teams.

ATHLETICS GOALS AND OBJECTIVES FOR 2022

- Increase sponsorships for our youth athletic programs to assist the district in controlling program expenses and keeping programs fees at an affordable rate.
- In 2021 budgets were adhered to and program costs controlled. Changes to operations and implementation of new procedures improved opportunities for patrons and closed the gap on program subsidization.
- Continue to utilize outdoor amenities and implement programming at the TORO court, ball fields, tennis courts, batting cages and the new Mini-Pitch system to keep our patrons remain active all year long.
- The district will continue partnerships with OHS coaches to further improve skills of our younger 'Hawks' and minimize the transition between recreation and competitive sports. OHS staff seems engaged and willing to provide alternative options for our youth as they continue to hone their skills. Over \$13,000 was donated back to athletic programs in 2021 and participation was up 28% over numbers in 2019, the last "normal" sports year prior to Covid.
- Continue to take an active role in identifying program procedures when partnering with surrounding communities prior to the soccer, baseball/softball, and basketball seasons. These procedures will be utilized to benefit our patrons and provide a well-rounded experience for all participants.

General Recreation Budget

The general recreation department consists of a variety of recreation programs and special events. Throughout the years, these programs have continued to be subsidized by the district and staff is now working to decrease the amount of subsidization. This will be achieved through increased monitoring of program expenses and realignment of staff responsibilities.

The general recreation budget reflects the revenue and expenses associated with the Children's Center preschool, Extended Time, summer camp, general recreation programs, special interest, special events and the associated staff expenses.

Financial highlights below showcase cost savings measures implemented in 2021.

- * Children's Center revenue increased significantly over projected revenue and expenses were controlled. This resulted in subsidization of \$4630 for the program. The significant decrease in subsidization is attributed to an increase in students enrolled, increase of fees and the addition of two part-time teachers vs. a full-time teacher and aide.
- * Extended Time returned in August 2021 after a hiatus due to Covid. Revenue was much higher than anticipated for 2021 with solid numbers and many families paying for both 2021 and 2022. Expenses were aligned to fit the student/staff ratio to control expenses. The morning program runs at a loss each day with low student numbers and payroll expenses. The morning program will be reevaluated for the 2022-23 school year.
- * Summer Camp participation saw 20-25 children each week. Camp was held at Nash Recreation Center due to construction at the BHC and operated with a profit of \$8811. Planning for summer 2022 will see a move to Oregon Elementary School and will include finding creative ways to engage the students while controlling expenses due to the minimum wage increase.
- * The adult and youth recreation line items both saw increases in overall profit. Many of these programs have been outsourced and become extremely popular in the community. The Events Coordinator continues to work with local businesses to offer a variety of programming.

Differences in expense from FY 2021 to FY 2022 are highlighted below and again reflect operational changes and/or COVID changes.

- * Staff training will now be reflected under each departments respective account. General recreation training for staff will include General Recreation Coordinator, Events Coordinator and Children's Center co-coordinators.
- * Special Events – Spring/Summer Special Events will increase as we continue to expand our Easter Egg Hunt programs.
- * Bus trips will return in 2022. The first planned trip is to see the Ganymedes baseball team at the Field of Dreams. Theatre trips will hopefully be returning in the summer/fall if Covid restrictions are lightened.
- * Increases in Children's Center, Summer Camp and Extended Time account for the increase in payroll with the minimum wage increase.
- * Special Event Concerts line item will continue to budget for six summer concerts in 2022.

GENERAL RECREATION GOALS AND OBJECTIVES FOR 2022

- Continue to monitor program expenses and align registration fees accordingly to reduce the percentage of subsidization and work towards net profits.
- Align staff schedules and responsibilities based on Fiscal Year 2022 needs.

Fitness Center Budget

Individuals using the fitness center or enrolling in fitness classes can do so through registration or by purchasing a membership or a punch pass. Covid has reduced our ability to offer a daily fee or drop in option.

Revenue is derived from personal training, miscellaneous challenges, and aerobics classes. Revenue decreases were a direct result of Covid restrictions and no personal trainer. A personal trainer has been added for 2022 and will also be offering classes for both youth and adult. A body fat composition analyzer will be added to the fitness center in February of 2022 as an incentive for people to reach their fitness goals.

The largest expense in the fitness budget is wages associated with personnel to supervise the fitness center. In 2021 we didn't modify the schedule as hoped and the fitness center was staffed during most hours of operation. This will continue in 2022 with the hope in the fall we can modify the schedule.

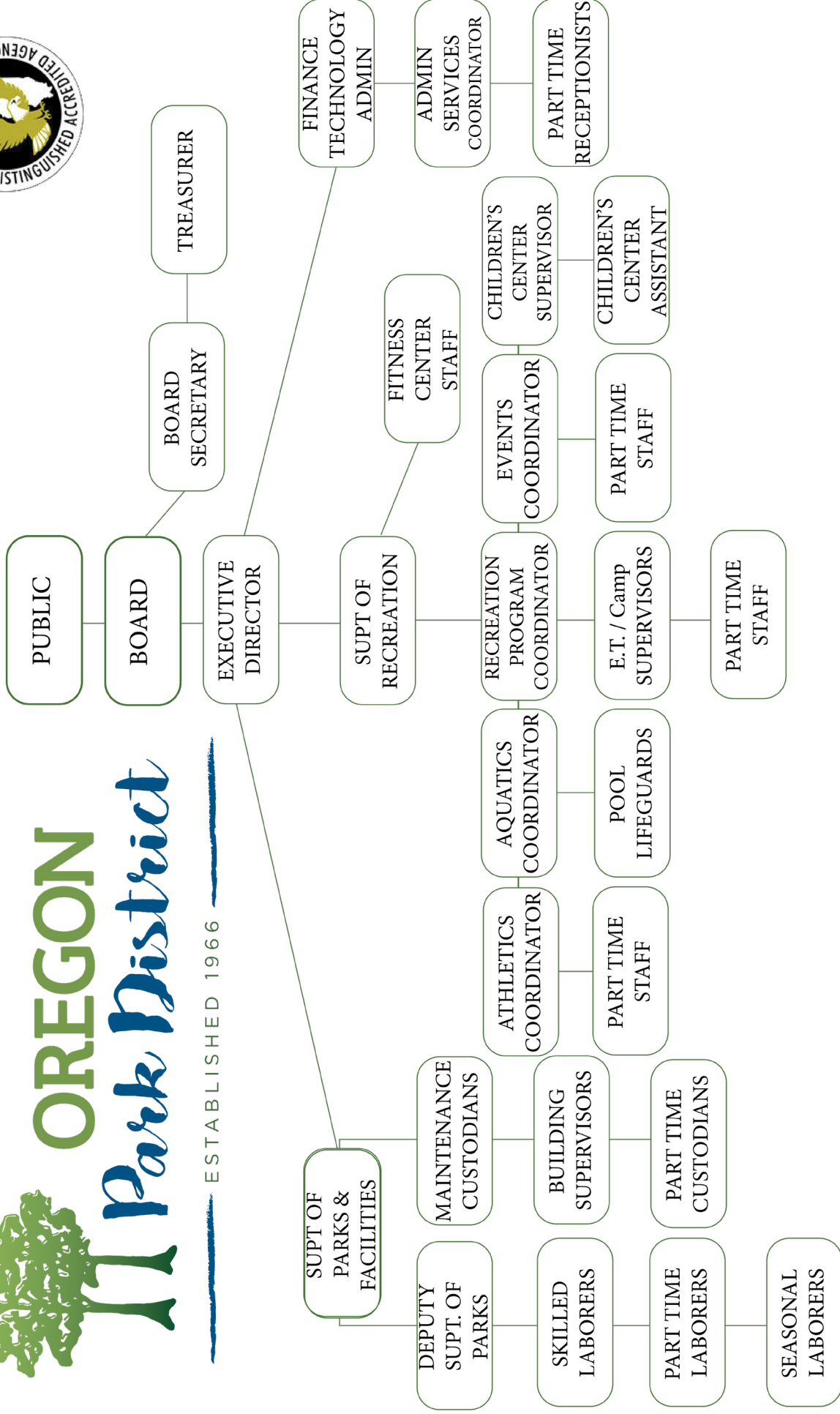
The district has followed a strict replacement schedule for both the fitness center and TRX room. To remain current with today's trends and meet the needs of the community, the district maintains a lease agreement for new equipment on a 3-year rotation. The current lease agreement began in FY 2020 and the district will make payment 3 of 3 in FY 2022.





OREGON Park District

ESTABLISHED 1966



Creating fun for a lifetime!

GOALS & OBJECTIVES

Fiscal Year: 2021

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
ORGANIZATIONAL / FINANCE GOAL: Utilize financial resources efficiently and equitably to best support all District wide missions, visions and values.				
1	Renew the Districts IAPD/IPRA Distinguished Accredited Agency Recognition	Organizational Excellence	FY 2021	District Wide Staff
2	Educate the Oregon Community on the Economic Impact of the Byron Nuclear Plant.	Customer Service	FY 2021	District Wide Staff
3	Perform thorough updates of the Districts long term capital improvement plans and 5 year financial plan.	Financial Stability/Strength	FY 2021	Administration Staff
4	Produce an annual condensed financial highlight report that focuses on the success of each department.	Organizational Excellence	Annually	District Wide Staff
5	Complete an updated District wide Administrative Calendar following the new fiscal year implementation.	Financial Stability/Strength	Annually	Administration Staff
6	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
7	Review and revise Park District policies, organizational chart and personnel forms.	Organizational Excellence	FY 2021	Administration Staff
8	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
9	Full review and revision of the Administrative and Personnel Policy Manuals. Revisions should include creating a more accessible and user-friendly format.	Organizational Excellence	FY 2021	Administration Staff
RECREATIONAL PROGRAMMING GOAL: Provide excellent recreation programs/services and customer support that will enhance the quality of life for all citizens in the Oregon Park District.				
1	Continue to 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	Delayed	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 2021	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 2021	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 2021	Recreation/Supt. Of Recreation
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PARKS GOAL: Develop and maintain park facilities and areas to meet the current and future needs of the Oregon Park District.

1	To accomplish all capital projects assigned for this budget cycle. Incorporate maintenance free products into all improvements to reduce future maintenance costs. Continue to follow park guide lines and standards for new park features and improving ADA standards as we move forward with improvements.	Facility/Infrastructure Improvement	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 2021	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 interpedently 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	Successfully complete all items listed in the annual budget for capital improvements within the Nash Recreation Center.	Facility/Infrastructure Improvement	FY 2021	Administration Staff

CORPORATE FUND

FUND	DEPT	ACCT	ACCT NAME	2021 Budget	2021 Actual*	2022 Budget	% Change
				EAV		EAV	
Corporate Administrative Revenue				\$648,670,074		\$656,261,468	
01	10	410100	Real Estate Taxes Current	\$647,800	\$648,140	\$656,261	1.31%
01	10	410200	Replacement Tax Current	\$22,500	\$47,956	\$28,500	26.67%
01	10	430100	Interest Savings	\$3,000	\$689	\$2,000	-33.33%
01	10	460100	Misc Income	\$1,500	\$2,303	\$1,500	0.00%
01	10	470100	Grants	\$3,000	\$3,859	\$18,000	500.00%
Total Admin Corporate Revenue				\$677,800	\$702,947	\$706,261	4.20%

FUND	DEPT	ACCT	ACCT NAME	2021 Budget	2021 Actual*	2022 Budget	% Change
Corporate Administrative Expense							
01	10	511000	Salary Full-Time	\$214,250	\$210,619	\$218,986	2.21%
01	10	513000	Wages Part-Time	\$50,050	\$50,190	\$50,050	0.00%
01	10	515000	Health/Life Insurance	\$152,500	\$166,391	\$152,500	0.00%
01	10	521000	Software/Website Maintenance	\$37,500	\$41,896	\$40,000	6.67%
01	10	521200	Equipment Maintenance	\$6,350	\$5,977	\$6,100	-3.94%
01	10	522000	Printing / Publication	\$7,000	\$8,305	\$9,000	28.57%
01	10	522100	Community Planning/Events	\$11,000	\$14,024	\$12,000	9.09%
01	10	523000	Legal Fees	\$15,000	\$14,869	\$25,000	66.67%
01	10	524000	Other Professional Services	\$8,000	\$19,981	\$15,000	87.50%
01	10	526000	Dues & Subscriptions	\$12,000	\$11,737	\$12,000	0.00%
01	10	527000	Car/Cell Allowance	\$7,250	\$7,337	\$7,250	0.00%
01	10	527100	Staff Training	\$3,500	\$3,726	\$8,000	128.57%
01	10	527200	Travel Expenses	\$750	\$491	\$750	0.00%
01	10	529000	Postage / Rental	\$1,000	\$1,124	\$1,250	25.00%
01	10	531000	Office Supplies	\$1,500	\$1,593	\$1,500	0.00%
01	10	533000	Tools / Equipment	\$250	\$191	\$250	0.00%
01	10	541000	Electric	\$51,000	\$48,315	\$51,000	0.00%
01	10	542000	Water & Sewer	\$18,000	\$23,816	\$20,000	11.11%
01	10	543000	Natural Gas	\$13,000	\$11,074	\$11,000	-15.38%
01	10	544000	Telephone / Internet	\$6,500	\$6,526	\$6,250	-3.85%
01	10	587000	Sundry Expenses	\$500	\$123	\$500	0.00%
01	10	589000	Commissioners Expenses	\$400	\$472	\$400	0.00%
01	10	589100	Commissioners Conference	\$750	\$0	\$750	0.00%
01	10	590000	Capital Expenditures	\$0	\$0	\$0	-
Total Corporate Admin Expense				\$618,050	\$648,778	\$649,536	5.09%
Admin Department Balance				\$59,750	\$54,169	\$56,726	-5.06%

FUND	DEPT	ACCT	ACCT NAME	2021 Budget	2021 Actual*	2022 Budget	% Change
Parks Revenue							
01	20	460100	Misc. Income	\$50	\$549	\$50	0.00%
Total Parks Revenue				\$50	\$549	\$50	0.00%

\$0

FUND	DEPT	ACCT	ACCT NAME	2021 Budget	2021 Actual*	2022 Budget	% Change
Parks Expense							
01	20	511000	Salary Full-Time	\$197,700	\$194,750	\$200,736	1.54%
01	20	513000	Wages Part-Time	\$34,500	\$21,722	\$38,750	12.32%
01	20	514100	Wages Part-Time Seasonal	\$31,750	\$31,273	\$34,560	8.85%
01	20	521100	Contractual Maintenance	\$24,000	\$23,577	\$24,000	0.00%

01	20	527100	Staff Training/Dues and Subscriptions	\$2,700	\$2,098	\$6,200	129.63%
01	20	527200	Uniforms / Travel / Reimbursements	\$2,200	\$920	\$2,200	0.00%
01	20	529200	Toilet Rental	\$7,800	\$3,827	\$7,800	0.00%
01	20	533000	Tools / Equipment	\$7,000	\$7,108	\$11,000	57.14%
01	20	534000	Equip/Grounds Maintenance & Repair	\$22,000	\$22,832	\$22,000	0.00%
01	20	534200	Athletics & Grounds Supplies	\$34,500	\$35,737	\$36,800	6.67%
01	20	534500	Park Development / Construction	\$10,000	\$12,791	\$10,000	0.00%
01	20	536000	Gas & Oil	\$16,000	\$10,763	\$16,000	0.00%
01	20	545000	Garbage Disposal	\$6,500	\$7,001	\$6,500	0.00%
01	20	590000	Capital Expenditures	\$0	\$0	\$0	0.00%
Total Parks Expense				\$396,650	\$374,399	\$416,546	5.02%
Parks Department Balance				(\$396,600)	(\$373,851)	(\$416,496)	5.02%

CORPORATE BALANCE**(\$336,850)****(\$319,682)****(\$359,770)****6.80%****RECREATION FUND**

FUND	DEPT	ACCT	ACCT NAME	2021 Budget	2021 Actual*	2022 Budget	% Change
Administrative Recreation Revenue							
12	10	410100	Real Estate Taxes Current	\$485,851	\$486,106	\$492,196	1.31%
12	10	410700	Gift Certificates Sold	\$450	\$0	\$450	0.00%
12	10	420110	Resident Annual Passes	\$8,000	\$23,450	\$20,000	150.00%
12	10	420111	Non-Res Annual Passes	\$2,400	\$5,566	\$5,000	108.33%
12	10	420112	Resident Quarterly Passes	\$2,000	\$8,398	\$7,500	275.00%
12	10	420113	Non-Res Quarterly Passes	\$1,250	\$4,275	\$4,500	260.00%
12	10	420114	Resident Daily Fees	\$8,000	\$9,094	\$8,000	0.00%
12	10	420115	Non-Res Daily Fees	\$4,500	\$3,230	\$3,500	-22.22%
12	10	420156	Nash Corporate	\$9,000	\$21,838	\$15,000	66.67%
12	10	420157	Nash Discount Days (Fri/Sun)	\$1,400	\$6,914	\$5,000	257.14%
12	10	430100	Interest Savings	\$1,250	\$777	\$1,000	-20.00%
12	10	441110	Locker Rental	\$200	\$229	\$200	0.00%
12	10	441150	Court Fees	\$50	\$109	\$100	100.00%
12	10	460000	Sponsorship Donations	\$5,000	\$5,900	\$5,000	0.00%
12	10	460100	Misc. Income	\$250	\$1,572	\$500	100.00%
Total Administrative Recreation Revenue				\$529,601	\$577,459	\$567,946	7.24%

FUND	DEPT	ACCT	ACCT NAME	2021 Budget	2021 Actual*	2022 Budget	% Change
Administrative Recreation Expense							
12	10	511000	Salary Full-Time	\$60,350	\$60,346	\$61,573	2.03%
12	10	512000	Rec Wages Part-Time	\$3,700	\$2,029	\$5,000	35.14%
12	10	513300	Wages Building Supervisor	\$17,000	\$17,435	\$20,000	17.65%
12	10	522100	Advertising/Promotional/Volunteer	\$5,000	\$5,316	\$10,000	100.00%
12	10	524100	CCR Charges/Banking Charges	\$6,000	\$10,904	\$12,000	100.00%
12	10	526000	Dues & Subscriptions	\$2,150	\$1,633	\$2,250	4.65%
12	10	527000	Car/Phone Allowance	\$4,900	\$4,784	\$5,000	2.04%
12	10	527100	Staff Training	\$4,000	\$3,216	\$5,500	37.50%
12	10	527200	Travel Expenses	\$400	\$0	\$400	0.00%
12	10	531000	Office Supplies	\$1,800	\$1,928	\$2,000	11.11%
12	10	532000	Community Outreach Programs	\$2,250	\$2,159	\$3,000	33.33%
12	10	535000	First Aid Supplies	\$1,200	\$701	\$1,200	0.00%
12	10	538000	Recreation Supplies	\$3,000	\$2,865	\$3,000	0.00%
12	10	540000	Recreation Activities & Engagement	\$5,250	\$5,187	\$6,000	14.29%
12	10	541000	Electric	\$51,000	\$48,315	\$51,000	0.00%
12	10	542000	Water & Sewer	\$18,000	\$23,816	\$20,000	11.11%
12	10	543000	Natural Gas	\$13,000	\$10,018	\$11,000	-15.38%
12	10	544000	Telephone / Internet	\$6,500	\$6,490	\$6,500	0.00%

12	10	587000	Sundry Expenses	\$100	\$0	\$100	0.00%
12	10	590000	Capital Expenditures	\$10,000	\$0	\$3,000	-70.00%
Total Administrative Recreation Expense				\$215,600	\$207,143	\$228,523	5.99%
Rec Admin Balance				\$314,001	\$370,316	\$339,422	8.10%

FUND	DEPT	ACCT	ACCT NAME	2021 Budget	2021 Actual*	2022 Budget	% Change
Building Maintenance Dept Expense							
12	30	511000	Salary Full-Time	\$122,250	\$122,245	\$125,029	2.27%
12	30	513000	Wages Part-Time	\$24,000	\$28,916	\$29,200	21.67%
12	30	521000	Software Maintenance	\$2,850	\$0	\$2,850	0.00%
12	30	521100	Building Maintenance	\$15,000	\$24,837	\$20,000	33.33%
12	30	521200	Equipment Maintenance	\$12,000	\$10,760	\$12,000	0.00%
12	30	521300	Chiller Maintenance Startup	\$7,000	\$6,662	\$7,000	0.00%
12	30	521400	Maintenance Agreements	\$13,000	\$16,523	\$13,000	0.00%
12	30	527100	Staff Training	\$1,000	\$563	\$1,000	0.00%
12	30	533000	Tools/Equipment	\$1,500	\$2,179	\$1,500	0.00%
12	30	533100	Custodial Equipment	\$4,000	\$633	\$4,000	0.00%
12	30	534000	Building Supplies	\$15,000	\$4,111	\$15,000	0.00%
12	30	534400	Equipment Supplies	\$6,000	\$1,997	\$6,000	0.00%
12	30	534500	Custodial Supplies	\$12,000	\$9,377	\$12,000	0.00%
12	30	590000	Capital Expenditures	\$0	\$0	\$0	-
Total Maintenance Dept Expense				(\$235,600)	(\$228,803)	(\$248,579)	5.51%

FUND	DEPT	ACCT	ACCT NAME	2021 Budget	2021 Actual*	2022 Budget	% Change
Aquatic Dept Revenue							
12	40	491230	Swim Lessons	\$3,300	\$7,576	\$8,000	142.42%
12	40	491331	Water Aerobics	\$12,000	\$15,598	\$13,000	8.33%
12	40	491335	Triathlon	\$5,800	\$1,162	\$2,500	-56.90%
12	40	491512	Pool Special Events	\$1,000	\$1,015	\$1,500	50.00%
Total Aquatic Dept Revenue				\$22,100	\$25,350	\$25,000	13.12%

FUND	DEPT	ACCT	ACCT NAME	2021 Budget	2021 Actual*	2022 Budget	% Change
Aquatic Department Expense							
12	40	511000	Salary Full-Time	\$0	\$0	\$0	-
12	40	513100	Wages Lifeguards	\$0	\$0	\$0	-
12	40	513200	Aquatic Management Fee	\$28,750	\$24,500	\$31,625	10.00%
12	40	513500	Aquatic Operation Fees	\$87,500	\$56,323	\$99,500	-
12	40	527100	Staff Training	\$500	\$220	\$500	0.00%
12	40	533200	Aquatic Equipment / Maintenance	\$12,000	\$4,725	\$6,000	-50.00%
12	40	534600	Aquatic Supplies	\$12,500	\$12,652	\$13,000	4.00%
12	40	538000	Recreation Supplies	\$0	\$0	\$0	-
12	40	591230	Swim Lessons	\$0	\$0	\$0	-
12	40	591331	Water Aerobics	\$0	\$0	\$0	-
12	40	591335	Triathlon	\$3,500	\$2,248	\$2,000	-42.86%
12	40	591512	Pool Special Events	\$600	\$767	\$1,000	66.67%
Total Aquatic Dept Expense				\$145,350	\$101,436	\$153,625	5.69%
Aquatic Dept Balance				(\$123,250)	(\$76,086)	(\$128,625)	4.36%

FUND	DEPT	ACCT	ACCT NAME	2021 Budget	2021 Actual*	2022 Budget	% Change
Athletic Dept Revenue							
12	50	491210	Little Athletes	\$1,200	\$1,421	\$1,320	10.00%
12	50	491240	Soccer	\$26,215	\$30,956	\$27,000	2.99%
12	50	491241	1st-2nd Grade Basketball	\$3,150	\$2,749	\$2,800	-11.11%
12	50	491243	Basketball 3-6 Boys	\$5,200	\$5,353	\$4,600	-11.54%

12	50	491244	Basketball 3-6 Girls	\$2,820	\$3,841	\$3,400	20.57%
12	50	491245	T-Ball	\$2,250	\$2,380	\$2,475	10.00%
12	50	491246	Little League	\$3,000	\$2,148	\$2,500	-16.67%
12	50	491247	Jr. Girls Softball	\$4,100	\$2,376	\$3,090	-24.63%
12	50	491248	Intermediate Girls Softball	\$2,665	\$2,986	\$3,170	18.95%
12	50	491250	Leon Gasmund	\$4,620	\$3,168	\$2,920	-36.80%
12	50	491251	Sandy Koufax	\$2,660	\$2,948	\$3,350	25.94%
12	50	491255	Coaches Pitch	\$2,160	\$2,769	\$2,430	12.50%
12	50	491258	Athletic Camps	\$4,300	\$12,203	\$12,000	179.07%
12	50	491265	Girls Minor League	\$3,150	\$2,268	\$2,850	-9.52%
12	50	491268	Junior High CC	\$750	\$780	\$750	0.00%
12	50	491278	Youth Volleyball	\$2,785	\$1,846	\$1,400	-49.73%
12	50	491343	Sand Volleyball League	\$990	\$825	\$990	0.00%
12	50	491344	Competitive Volleyball	\$1,800	\$0	\$3,070	70.56%
12	50	491350	Co-ed Softball	\$3,080	\$2,310	\$3,200	3.90%
12	50	491530	Sports Special Events	\$1,900	\$918	\$1,800	-5.26%
Total Athletic Dept Revenue				\$78,795	\$84,243	\$85,115	8.02%

FUND	DEPT	ACCT	ACCT NAME	2021 Budget	2021 Actual*	2022 Budget	% Change
Athletic Dept Expense							
12	50	511000	Salary Full-Time	\$46,725	\$46,718	\$47,671	2.02%
12	50	513000	Wages Part-Time	\$0	\$0	\$0	-
12	50	513300	Wages Field Supervisor	\$2,000	\$1,672	\$1,900	-5.00%
12	50	527100	Staff Training	\$250	\$323	\$3,200	1180.00%
12	50	538000	Recreation Supplies	\$250	\$0	\$250	0.00%
12	50	591210	Little Athletes	\$1,200	\$1,421	\$1,320	10.00%
12	50	591240	Soccer	\$14,250	\$16,667	\$17,000	19.30%
12	50	591241	1st-2nd Grade Basketball	\$1,500	\$1,205	\$1,300	-13.33%
12	50	591243	Basketball 3-6 Boys	\$3,900	\$3,046	\$4,000	2.56%
12	50	591244	Basketball 3-6 Girls	\$2,400	\$1,531	\$2,600	8.33%
12	50	591245	T-Ball	\$1,000	\$784	\$1,000	0.00%
12	50	591246	Little League	\$2,950	\$2,120	\$2,600	-11.86%
12	50	591247	Jr. Girls Softball	\$3,300	\$1,645	\$2,600	-21.21%
12	50	591248	Intermediate Girls Softball	\$2,350	\$2,313	\$2,600	10.64%
12	50	591250	Leon Gasmund	\$4,850	\$3,057	\$3,800	-21.65%
12	50	591251	Sandy Koufax	\$2,900	\$2,573	\$3,225	11.21%
12	50	591255	Coaches Pitch	\$1,750	\$1,362	\$1,700	-2.86%
12	50	591258	Athletic Camps	\$4,100	\$13,613	\$11,750	186.59%
12	50	591265	Girls Minor League	\$2,900	\$1,700	\$2,350	-18.97%
12	50	591268	Junior High CC	\$850	\$1,071	\$1,000	17.65%
12	50	591278	Youth Volleyball	\$2,600	\$3,047	\$1,000	-61.54%
12	50	591343	Sand Volleyball League	\$300	\$98	\$300	0.00%
12	50	591344	Competitive Volleyball	\$1,300	\$0	\$2,560	96.92%
12	50	591350	Co-ed Softball	\$2,900	\$2,725	\$3,000	3.45%
12	50	591530	Sports Special Events	\$1,000	\$496	\$1,000	0.00%
12	50	596240	Other Program Equip	\$1,000	\$912	\$1,000	0.00%
12	50	596250	Baseball Program Equip	\$500	\$499	\$500	0.00%
Total Athletic Dept Expense				\$109,025	\$110,597	\$121,226	11.19%
Athletic Dept Balance				(\$30,230)	(\$26,354)	(\$36,111)	19.45%

FUND	DEPT	ACCT	ACCT NAME	2021 Budget	2021 Actual*	2022 Budget	% Change
General Dept Revenue							
12	60	491100	Children's Center P.S.	\$24,925	\$30,718	\$29,000	16.35%
12	60	491101	CC Summer Camp / Computer Class	\$1,000	\$174	\$1,500	50.00%
12	60	491201	Extended Time	\$12,000	\$27,482	\$32,000	166.67%
12	60	491214	No School Days	\$1,200	\$2,150	\$2,000	66.67%

12	60	491215	Youth Tumbling	\$10,400	\$14,138	\$12,000	15.38%
12	60	491288	Youth Recreation	\$10,000	\$7,094	\$10,000	0.00%
12	60	491376	Summer Camps	\$35,400	\$32,170	\$28,000	-20.90%
12	60	491388	Adult Recreation	\$24,000	\$24,987	\$19,000	-20.83%
12	60	491414	General Bus Trips	\$4,150	\$1,932	\$2,500	-39.76%
12	60	491509	Events - For Your Pets	\$2,800	\$3,182	\$1,725	-38.39%
12	60	491510	Special Events - Concerts	\$9,750	\$9,950	\$11,350	16.41%
12	60	491511	Holiday Events	\$1,425	\$1,074	\$400	-71.93%
12	60	491512	Special Event - Spring/Summer	\$350	\$411	\$800	128.57%
12	60	491513	Special Events - Fall/Winter	\$0	\$545	\$3,600	-
12	60	491521	Farm Market/Plant/Misc	\$1,300	\$1,564	\$1,250	-3.85%
Total General Dept Revenue				\$138,700	\$157,570	\$155,125	11.84%

FUND	DEPT	ACCT	ACCT NAME	2021 Budget	2021 Actual*	2022 Budget	% Change
General Recreation Expense							
12	60	511000	Salary Full-Time	\$114,815	\$101,765	\$105,590	-8.03%
12	60	527100	Staff Training	\$1,000	\$769	\$6,400	540.00%
12	60	538000	Recreation Supplies	\$500	\$89	\$500	0.00%
12	60	591100	Children's Center P.S.	\$36,500	\$35,348	\$39,400	7.95%
12	60	591101	CC Summer Camp / Computer Class	\$1,000	\$130	\$1,000	0.00%
12	60	591201	Extended Time	\$9,300	\$10,737	\$15,200	63.44%
12	60	591214	No School Days	\$1,100	\$1,409	\$1,800	63.64%
12	60	591215	Youth Tumbling	\$9,300	\$11,191	\$10,800	16.13%
12	60	591288	Youth Recreation	\$5,900	\$7,717	\$7,000	18.64%
12	60	591376	Summer Camps	\$22,850	\$23,359	\$23,000	0.66%
12	60	591388	Adult Recreation	\$19,500	\$19,409	\$16,000	-17.95%
12	60	591414	General Bus Trips	\$1,850	\$0	\$2,400	29.73%
12	60	591509	Events - For Your Pets	\$1,700	\$1,569	\$1,400	-17.65%
12	60	591510	Special Events - Concerts	\$9,150	\$9,724	\$10,750	17.49%
12	60	591511	Holiday Events	\$1,950	\$1,029	\$2,250	15.38%
12	60	591512	Special Event - Spring/Summer	\$450	\$399	\$1,100	144.44%
12	60	591513	Special Events - Fall/Winter	\$0	\$0	\$3,600	0.00%
12	60	591521	Farm Market/Plant/Misc	\$1,350	\$934	\$1,100	-18.52%
Total General Dept Expense				\$238,215	\$225,579	\$249,290	4.65%
General Dept Balance				(\$99,515)	(\$68,009)	(\$94,165)	-5.38%

FUND	DEPT	ACCT	ACCT NAME	2021 Budget	2021 Actual*	2022 Budget	% Change
Concessions Dept Revenue							
12	70	450100	Product Sales	\$50	\$0	\$25	-50.00%
12	70	450130	Sales Commissions	\$50	\$38	\$50	0.00%
Total Concessions Dept Revenue				\$100	\$38	\$75	-25.00%
Concessions Dept Expense							
12	70	538100	Product Vending Expense	\$50	\$5	\$25	-50.00%
12	70	582000	Taxes/Sales	\$0	\$0	\$5	-
Total Concessions Dept Expense				\$50	\$5	\$30	-40.00%
Concessions Dept Balance				\$50	\$33	\$45	-10.00%

FUND	DEPT	ACCT	ACCT NAME	2021 Budget	2021 Actual*	2022 Budget	% Change
Rental Dept Revenue							
12	80	441100	Nash Rental	\$1,500	\$2,407	\$2,500	66.67%
12	80	441110	Outside Rental	\$2,000	\$3,975	\$4,000	100.00%
12	80	441130	Dog Park Fees	\$750	\$587	\$750	0.00%

Total Rental Dept Revenue	\$4,250	\$6,969	\$7,250	70.59%
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FUND	DEPT	ACCT	ACCT NAME	2021 Budget	2021 Actual*	2022 Budget	% Change
Rental Dept Expense							
12	80	521200	Equipment Maintenance	\$50	\$0	\$50	0.00%
12	80	538000	Recreation Supplies	\$25	\$0	\$25	0.00%
Total Rental Dept Expense				\$75	\$0	\$75	0.00%
Rental Dept Balance				\$4,175	\$6,969	\$7,175	71.86%

FUND	DEPT	ACCT	ACCT NAME	2021 Budget	2021 Actual*	2022 Budget	% Change
Fitness Dept Revenue							
12	90	491309	Personal Training	\$1,500	\$0	\$1,500	0.00%
12	90	491310	Early Morning Aerobics	\$4,000	\$3,324	\$4,000	0.00%
12	90	491323	Monthly Fitness Programming	\$0	\$0	\$1,500	-
12	90	491366	Misc. P.T. Challenges/Classes	\$1,500	\$304	\$1,500	0.00%
Total Fitness Dept Revenue				\$7,000	\$3,628	\$8,500	21.43%

FUND	DEPT	ACCT	ACCT NAME	2021 Budget	2021 Actual*	2022 Budget	% Change
Fitness Dept Expense							
12	90	513400	Wages Fitness Center Sup.	\$19,000	\$32,128	\$40,000	110.53%
12	90	534600	Fitness Maintenance	\$4,000	\$220	\$4,000	0.00%
12	90	534700	Fitness Maintenance Supplies	\$2,500	\$403	\$3,000	20.00%
12	90	538000	Recreation Supplies	\$200	\$200	\$200	0.00%
12	90	538200	Pacers Club Supplies	\$0	\$0	\$0	-
12	90	591309	Personal Training	\$1,300	\$90	\$1,300	0.00%
12	90	591310	Early Morning Aerobics	\$3,200	\$2,716	\$3,200	0.00%
12	90	591323	Monthly Fitness Programming	\$0	\$0	\$1,300	-
12	90	591366	Misc. P.T. Challenges/Classes	\$1,500	\$0	\$1,500	0.00%
12	90	599300	Aerobic Class Materials & Supplies	\$200	\$179	\$200	0.00%
Total Fitness Dept Expense				\$31,900	\$35,936	\$54,700	71.47%
Fitness Balance				(\$24,900)	(\$32,309)	(\$46,200)	85.54%

RECREATION BALANCE	(\$195,269)	(\$54,242)	(\$207,038)	6.03%
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AUDIT FUND

FUND	DEPT	ACCT	ACCT NAME	2021 Budget	2021 Actual*	2022 Budget	% Change
Audit Revenue							
13	10	410100	Real Estate Taxes Current	\$20,000	\$19,962	\$20,000	0.00%
13	10	430100	Interest Savings	\$50	\$11	\$50	0.00%
Total Audit Revenue				\$20,050	\$19,973	\$20,050	0.00%

FUND	DEPT	ACCT	ACCT NAME	2021 Budget	2021 Actual*	2022 Budget	% Change
Audit Expense							
13	10	524000	Other Professional Services	\$0	\$0	\$0	0.00%
13	10	528000	Audit	\$20,000	\$20,000	\$20,000	0.00%
Total Audit Expense				\$20,000	\$20,000	\$20,000	0.00%

Audit Fund Balance	\$50	(\$27)	\$50	0.00%
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LIABILITY FUND

FUND	DEPT	ACCT	ACCT NAME	2021 Budget	2021 Actual*	2022 Budget	% Change
Liability Revenue							
14	10	410100	Real Estate Taxes Current	\$100,000	\$99,943	\$130,000	30.00%
14	10	430100	Interest Savings	\$900	\$77	\$125	-86.11%
14	10	460100	Misc. Income	\$0	\$0	\$0	-
Total Liability Revenue				\$100,900	\$100,020	\$130,125	28.96%
Liability Expense							
14	10	511000	Salary Full-Time	\$67,850	\$67,848	\$69,584	2.56%
14	10	552000	Park/Facility Inspection Software Maint	\$2,500	\$2,450	\$2,500	0.00%
14	10	553000	Building & Contents	\$22,500	\$24,769	\$25,000	11.11%
14	10	554000	General Liability	\$12,000	\$10,171	\$12,000	0.00%
14	10	555000	Public Official/Wrongful Acts	\$1,000	\$719	\$1,000	0.00%
14	10	556000	Automobile	\$3,000	\$2,932	\$3,000	0.00%
14	10	557000	Workers Compensation	\$18,000	\$15,666	\$18,000	0.00%
14	10	558000	Unemployment	\$10,000	\$5,559	\$8,000	-20.00%
Total Liability Expense				\$136,850	\$130,113	\$139,084	1.63%
Liability Fund Balance				(\$35,950)	(\$30,093)	(\$8,959)	-75.08%

IMRF FUND

FUND	DEPT	ACCT	ACCT NAME	2021 Budget	2021 Actual*	2022 Budget	% Change
IMRF Revenue							
15	10	410100	Real Estate Taxes Current	\$95,000	\$94,952	\$97,500	2.63%
15	10	430100	Interest Savings	\$650	\$66	\$225	-65.38%
Total IMRF Revenue				\$95,650	\$95,017	\$97,725	2.17%
IMRF Expense							
15	10	518000	IMRF	\$92,500	\$85,639	\$82,500	-10.81%
15	10	524000	Other Professional Services	\$0	\$0	\$0	0.00%
Total IMRF Expense				\$92,500	\$85,639	\$82,500	-10.81%
IMRF Fund Balance				\$3,150	\$9,378	\$15,225	383.33%

SCHOLARSHIP FUND

FUND	DEPT	ACCT	ACCT NAME	2021 Budget	2021 Actual*	2022 Budget	% Change
Scholarship Revenue							
16	10	430100	Interest Savings	\$50	\$56	\$75	50.00%
16	10	470110	Scholarship Donations	\$5,000	\$11,327	\$5,000	0.00%
16	10	470200	Children's Center Donations	\$50	\$0	\$50	0.00%
16	10	470250	E.T. After School Donations	\$50	\$0	\$50	0.00%
16	10	470300	Memorial Donations	\$750	\$0	\$750	0.00%
Total Scholarship Revenue				\$5,900	\$11,383	\$5,925	0.42%
Scholarship Expense							
16	10	570110	Scholarship Donations	\$2,000	\$856	\$2,000	0.00%
16	10	570200	Children's Center Donations	\$1,000	\$450	\$1,000	0.00%

16	10	570250	Camp/ET OPD Donations	\$1,800	\$0	\$1,800	0.00%
16	10	570300	Memorial Donations	\$750	\$0	\$750	0.00%
Total Scholarship Expense				\$5,550	\$1,306	\$5,550	0.00%
Scholarship Fund Balance				\$350	\$10,077	\$375	7.14%

SOCIAL SECURITY FUND

FUND	DEPT	ACCT	ACCT NAME	2021 Budget	2021 Actual*	2022 Budget	% Change
Social Security Revenue							
18	10	410100	Real Estate Taxes Current	\$55,000	\$54,963	\$50,000	-9.09%
18	10	430100	Interest Savings	\$2,500	\$52	\$150	-94.00%
Total Social Security Revenue				\$57,500	\$55,015	\$50,150	-12.78%
Social Security Expense							
18	10	519000	FICA	\$64,250	\$62,320	\$70,000	8.95%
18	10	519100	Medicare	\$15,100	\$16,902	\$16,500	9.27%
Total Social Security Expense				\$79,350	\$79,222	\$86,500	9.01%
Social Security Fund Balance				(\$21,850)	(\$24,207)	(\$36,350)	66.36%

POLICE FUND

FUND	DEPT	ACCT	ACCT NAME	2021 Budget	2021 Actual*	2022 Budget	% Change
Police Revenue							
19	10	410100	Real Estate Taxes Current	\$5,000	\$4,991	\$5,000	0.00%
19	10	430100	Interest Savings	\$225	\$11	\$75	-66.67%
Total Police Revenue				\$5,225	\$5,003	\$5,075	-2.87%
Police Expense							
19	10	512000	Safety Event Expense	\$2,000	\$680	\$2,000	0.00%
19	10	524000	Other Professional Services	\$2,000	\$1,409	\$1,500	-25.00%
19	10	533000	Tools / Equipment	\$0	\$0	\$0	-
19	10	590000	Capital Expenditures	\$2,550	\$2,514	\$6,000	135.29%
Total Police Expense				\$6,550	\$4,603	\$9,500	45.04%
Police Fund Balance				(\$1,325)	\$400	(\$4,425)	233.96%

PAVING AND LIGHTING FUND

FUND	DEPT	ACCT	ACCT NAME	2021 Budget	2021 Actual*	2022 Budget	% Change
Paving and Lighting Revenue							
20	10	410100	Real Estate Taxes Current	\$32,390	\$32,407	\$32,813	1.31%
20	10	430100	Interest Savings	\$100	\$12	\$50	-50.00%
Total Paving & Lighting Revenue				\$32,490	\$32,419	\$32,863	1.15%
Paving and Lighting Expense							
20	10	524000	Other Professional Services	\$0	\$0	\$0	-
20	10	563000	Building Improvements	\$0	\$0	\$0	-
20	10	564000	Park Improvements	\$32,000	\$34,064	\$31,750	-0.78%
Total Paving & Lighting Expense				\$32,000	\$34,064	\$31,750	-0.78%
Paving & Lighting Fund Balance				\$490	(\$1,645)	\$1,113	127.16%

LONG TERM CAPITAL REPLACEMENT FUND

FUND	DEPT	ACCT	ACCT NAME	2021 Budget	2021 Actual*	2022 Budget	% Change
Capital Replacement Fund Revenue							
35	10	430100	Interest Savings	\$700	\$41	\$150	-78.57%
Total Capital Replacement Rev				\$700	\$41	\$150	0.00%
Bond Fund Balance							
				\$700	\$41	\$150	0.00%

FUND	DEPT	ACCT	ACCT NAME	2021 Budget	2021 Actual*	2022 Budget	% Change
Capital Replacement Expense							
35	10	564000	Park and Building Improvements	\$0	\$0	\$0	0.00%
Total Bond Expense				\$0	\$0	\$0	0.00%
Bond Fund Balance							
				\$700	\$41	\$150	0.00%

BOND & INTEREST FUND

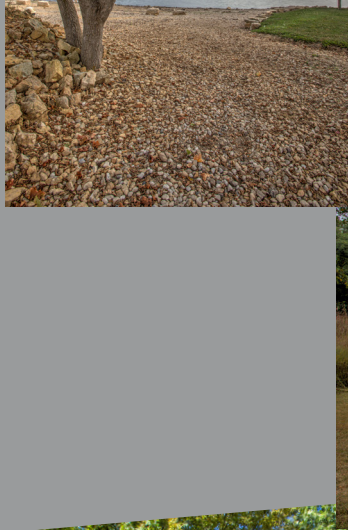
FUND	DEPT	ACCT	ACCT NAME	2021 Budget	2021 Actual*	2022 Budget	% Change
Bond and Interest Fund Revenue							
37	10	410100	Real Estate Taxes Current	\$1,495,000	\$1,492,862	\$1,490,000	-0.33%
37	10	430100	Interest Savings	\$500	\$702	\$750	50.00%
Total Bond Revenue				\$1,495,500	\$1,493,564	\$1,490,750	-0.32%
Bond and Interest Expense							
37	10	524000	Other Professional Services	\$0	\$31	\$0	-
37	10	588000	Principal	\$1,489,000	\$1,489,000	\$1,484,000	-0.34%
37	10	588100	Interest	\$5,100	\$5,081	\$5,120	0.39%
Total Bond Expense				\$1,494,100	\$1,494,112	\$1,489,120	-0.33%
Bond Fund Balance							
				\$1,400	(\$548)	\$1,630	16.43%

PARK IMPROVEMENT FUND

FUND	DEPT	ACCT	ACCT NAME	2021 Budget	2021 Actual*	2022 Budget	% Change
Park Improvement Revenue							
46	10	430100	Interest Savings	\$2,500	\$705	\$1,000	-60.00%
46	10	470100	Grants	\$200,000	\$200,000	\$0	0.00%
46	10	470110	Donations	\$0	\$0	\$0	0.00%
46	10	470120	Bond Proceeds	\$1,489,000	\$1,489,000	\$1,484,000	-
Total Park Revenue				\$1,691,500	\$1,689,705	\$1,485,000	-12.21%
Total Park Improvement Expense							
46	10	524000	Other Professional Services	\$15,000	\$14,956	\$15,250	-
46	10	525000	Engineering	\$9,750	\$9,765	\$13,500	38.46%
46	10	560000	Computer Upgrades	\$2,000	\$1,808	\$2,000	-
46	10	561000	Land Purchases	\$0	\$0	\$0	-
46	10	564000	Park & Blding Improvements	\$918,725	\$848,569	\$953,700	3.81%
46	10	567700	Vehicles Equipment	\$10,000	\$11,970	\$59,000	-
Total Park Expense				\$955,475	\$887,068	\$1,043,450	9.21%
Park Fund Balance							
				\$736,025	\$802,637	\$441,550	-40.01%

Grand Total All Revenues	\$4,963,111	\$5,060,851	\$4,873,136	-1.81%
Grand Total All Expense	\$4,812,890	\$4,668,802	\$5,029,583	4.50%

Grand Total Fund Balance	\$150,221	\$392,050	(\$156,599)	-104.25%
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