



APPROVED

OREGON *Park District*

ESTABLISHED 1966

2023 ANNUAL BUDGET & APPROPRIATIONS ORDINANCE





56 Years

The District was established in Dec. 1966

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, 2023 through December 31, 2023 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 mapped out 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 2022 Tax Levy and annual General Obligation Bond Issue. The Oregon Park District utilizes its strategic plan, master plan and long term capital improvement plan to help lay out 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 Mark Tremble, President; Steve Pennock, 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](https://www.facebook.com/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



Recreation Staff

Tina Ketter	Superintendent of Recreation	tina@oregonpark.org
Lesley Sheffield	Athletics Coordinator	lesley@oregonpark.org
Kelley Huston	Recreation Program Coord.	kelley@oregonpark.org
Caleb Jenks	Events & Adult Prog. Coord.	caleb@oregonpark.org



Parks & Facilities

Andy Egyed	Supt of Parks & Facilities	andy@oregonpark.org
Brent Suter	Assist. Supt of Parks	brent@oregonpark.org
Nick Karper	Deputy Supt. of Parks	
Ethan Drew	Parks Laborer	
Nick McPhail	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 has been preparing for 2023 for quite some time and we are ready to make it a great year! There will be exciting new programs for our families as well as the return of some of our favorite programs. Nash Recreation Center will be ready to meet the needs of the community along with addressing capital improvement needs. Our parks will continue to be improved through infrastructure upgrades and beautification.

Overall, the District again saw an increase in participation and facility usage in 2022 as compared to the 2021 calendar year. We hope that 2023 will bring out even more participation for all that the District has to offer and we can continue 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 2023! Between facility improvements, recreation programming, park beautification and capital improvements the District will again have a very busy year.

REVENUE OVERVIEW

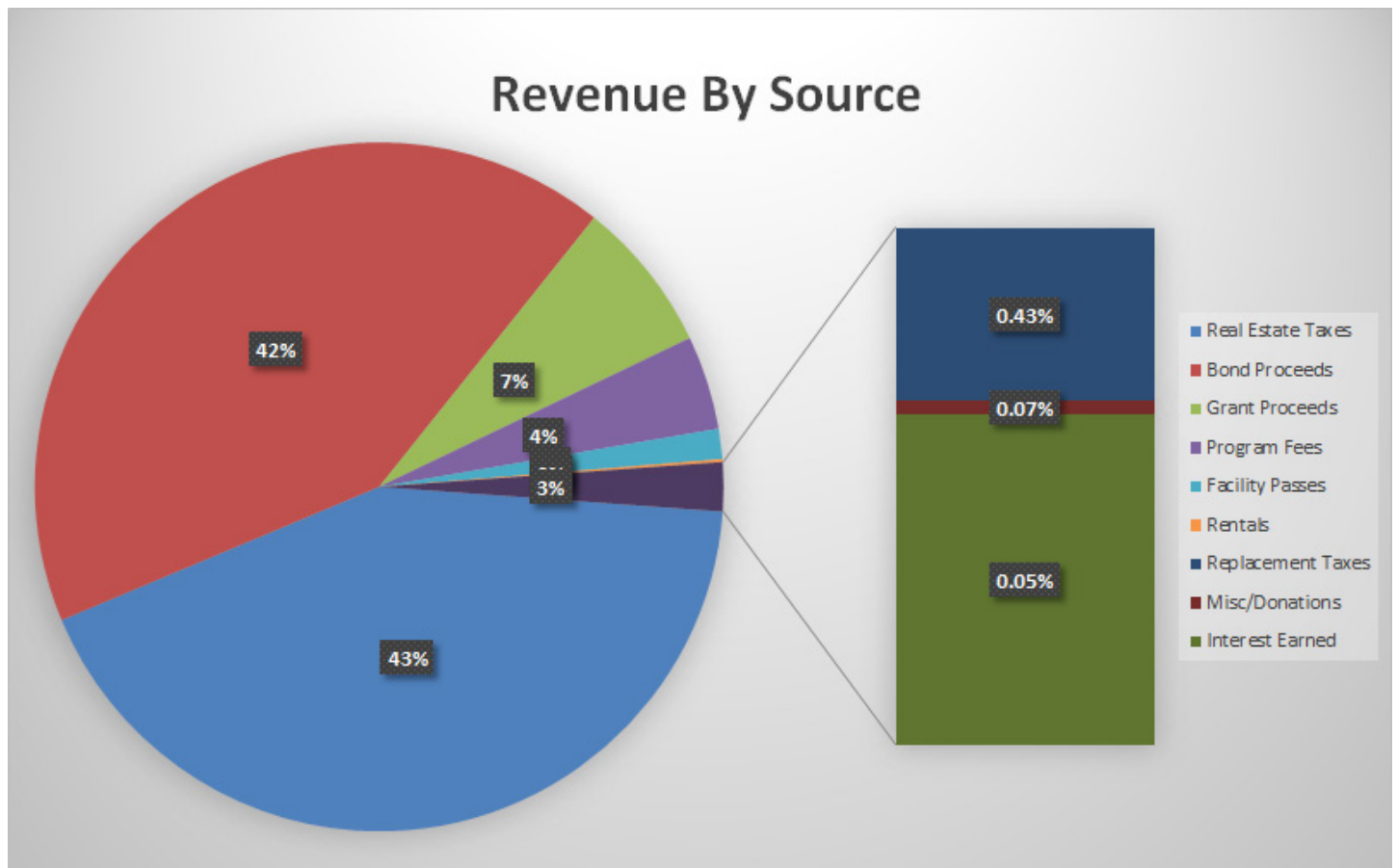
The Oregon Park District derives the majority of its revenue from real estate taxes and recreation programming/facility fees. The District approved its 2022 tax levy at the December 13th, 2022 Regular Meeting of the Board. The County Treasurers office will collect the 2022 tax revenue in two installments (June and September) of 2023. 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 2021 tax year. The District's overall EAV increased by 0.54%, following an EAV reduction determined by the Ogle County Assessment Board of Review. The Park District estimates that the typical Oregon homeowner will only see a minimal tax increase for the 2022 tax year.

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. In 2023 the District will issue two years of General Obligation Bonds in an effort to prepare for the large capital projects that are around the corner. The bond payments will be structured to still be repaid evenly over the next two tax years.

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. The Districts overall revenue and program offerings continue to increase following the pandemic. The District expects to earn 90% 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. The Bond proceeds this fiscal year are increased due to the larger bond sale.

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



EXPENSE OVERVIEW

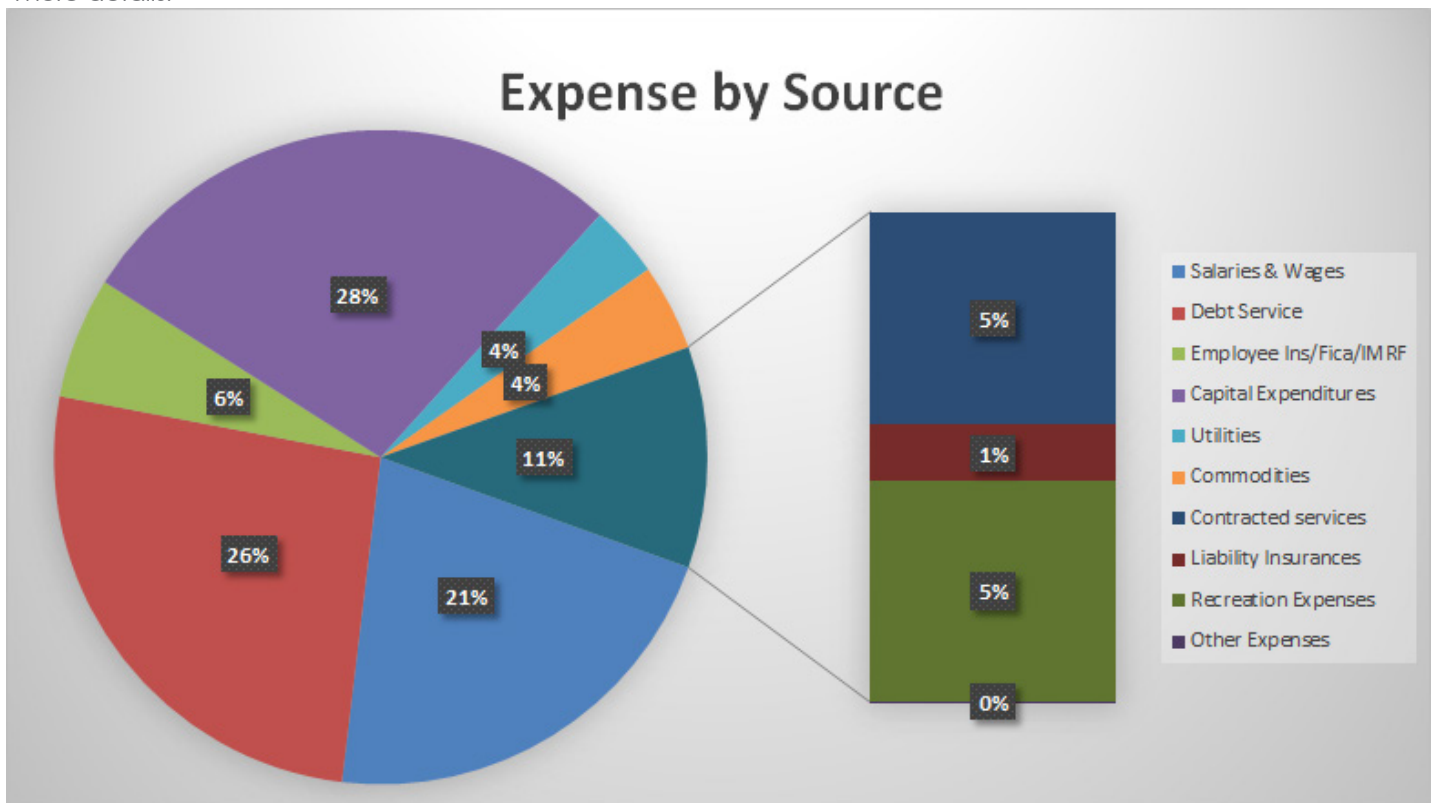
The majority of District expenditures are a direct result of our recreation programming and Parks and Facilities maintenance. Parks and Recreation is a 'people business'; therefore salaries and wages are a large part of our budget. Attracting and retaining quality employees is essential to the District's 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 general obligation bonds to assist in its maintenance and capital improvement programs. The District will repay its bond in two equal repayments in November of 2023 and November of 2024. The District occasionally issues multi-year bonds, such as this year, 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, 98.0% 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 two of the four expense ratios reduced for the 2023 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 increase as compared to 2022 as the programming plans continue to increase.

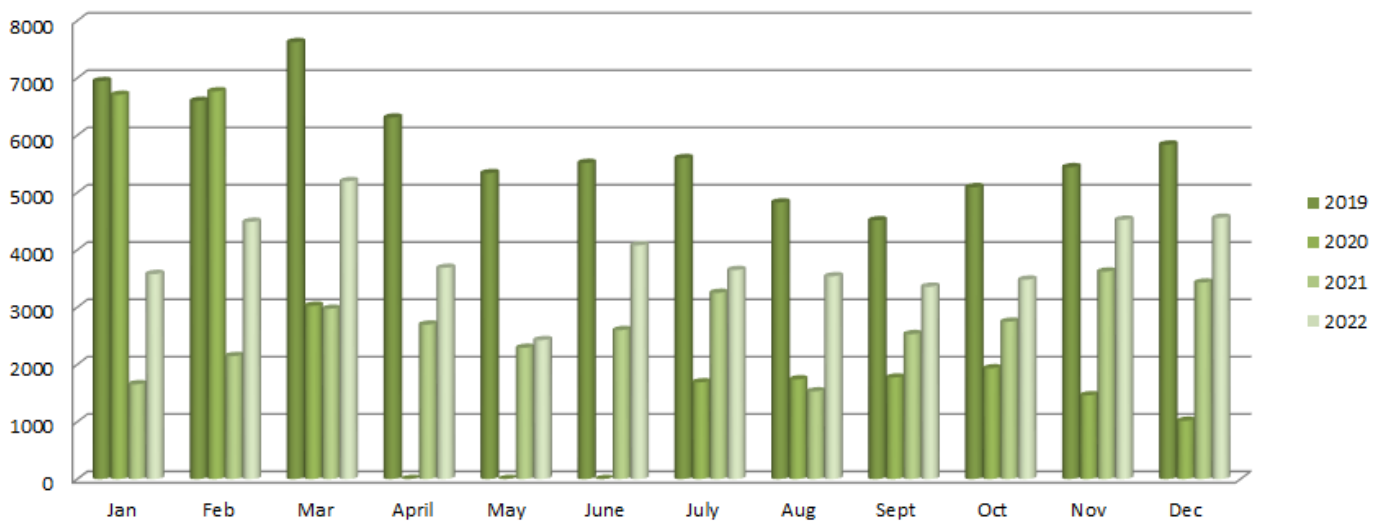
The District annually completes capital improvements to its facilities and parks. The District will continue to 'take care of what we have' as we journey into 2023. The District is committed to improving its existing facilities through its annually updated capital improvement plans. The District utilized 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 plans 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 four 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.

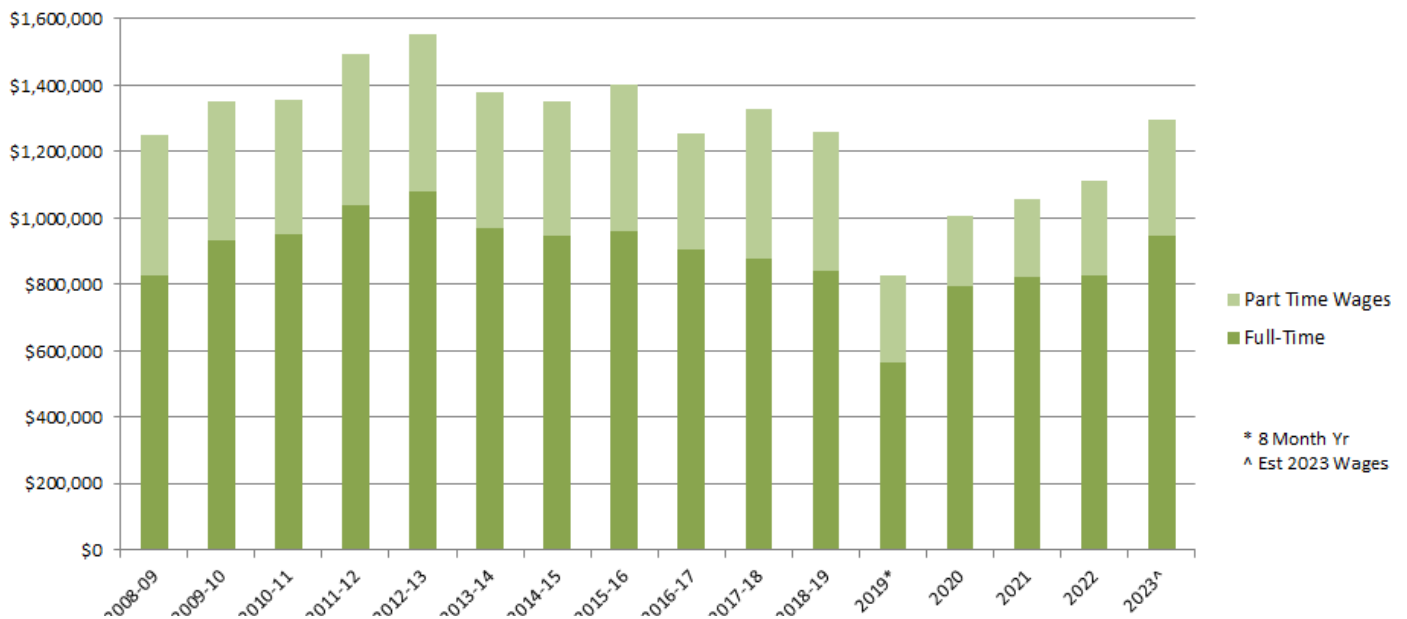
The Covid-19 pandemic required the closure of Nash Recreation Center during parts of 2020. The District re-opened with modified facility usage and a mandatory reservation system and continued to operate at reduced operations during parts of 2020 and 2021. The significant decline in facility usage is a direct result of the pandemic and related safety measures that reduced capacity and closed sections of the facility during those two years. The Nash Recreation Center's no longer has any restrictions and usage continues to increase



PERSONNEL

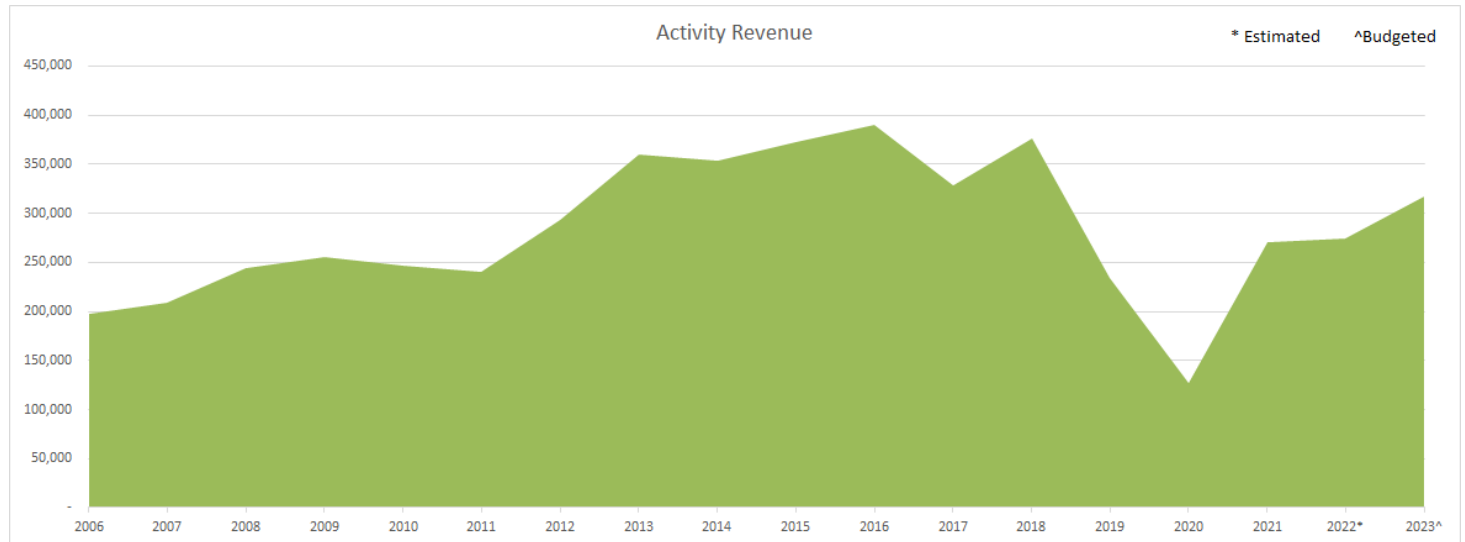
The Oregon Park District has a great staff of community members throughout the District. Between the Parks Department, Recreation Department, Maintenance Department and the Administration Department there is plenty of enthusiasm and talent.

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 is currently beginning a transition in staff through out the Parks and Maintenance Department that will temporarily increase our employment expenses.



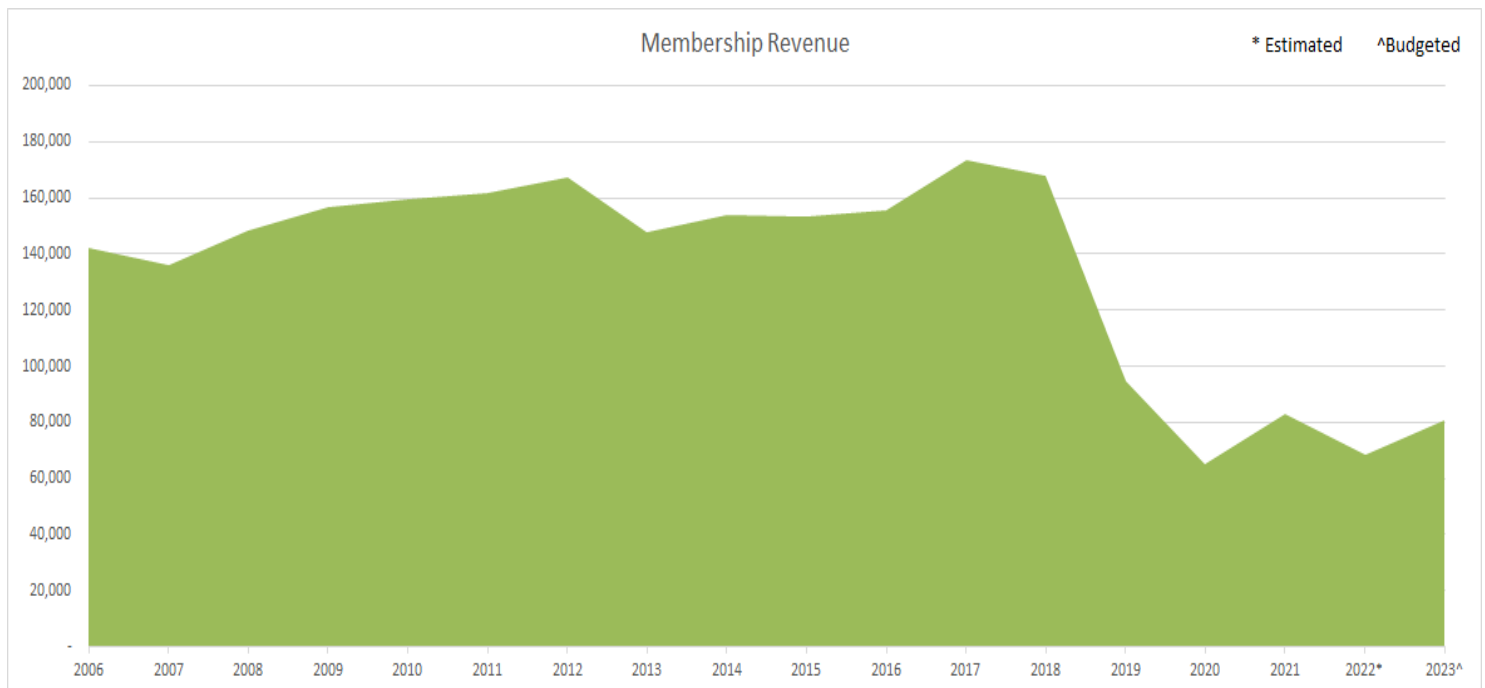
PROGRAM FEES

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 saw increased fees in 2022 and expects that trend to continue in 2023. 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.



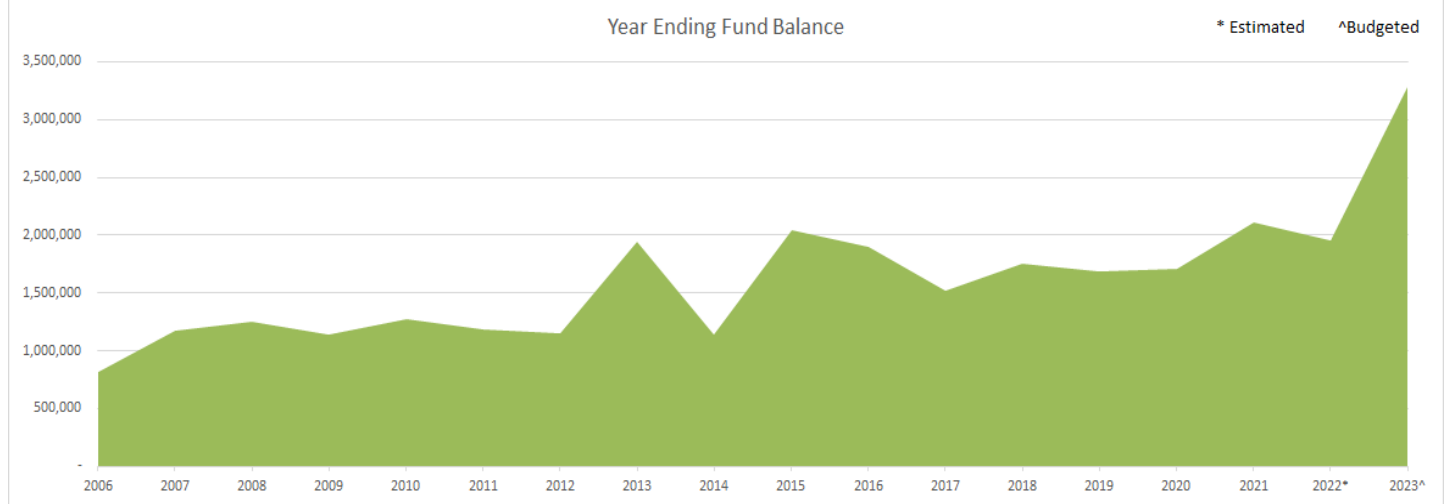
MEMBERSHIP FEES

The District saw an increase in overall membership fees and facility usage in 2022. The District implemented a monthly membership fee option in 2022 to relieve any commitment pressure from the pandemic's uncertainty. Overall membership sales exceeded budget in 2022. The District's expectations for 2023 are fairly conservative, but still do expect an increase in facility membership fees. The District offers many types of memberships including corporate memberships. All fees and operational information can be found on the District's website.



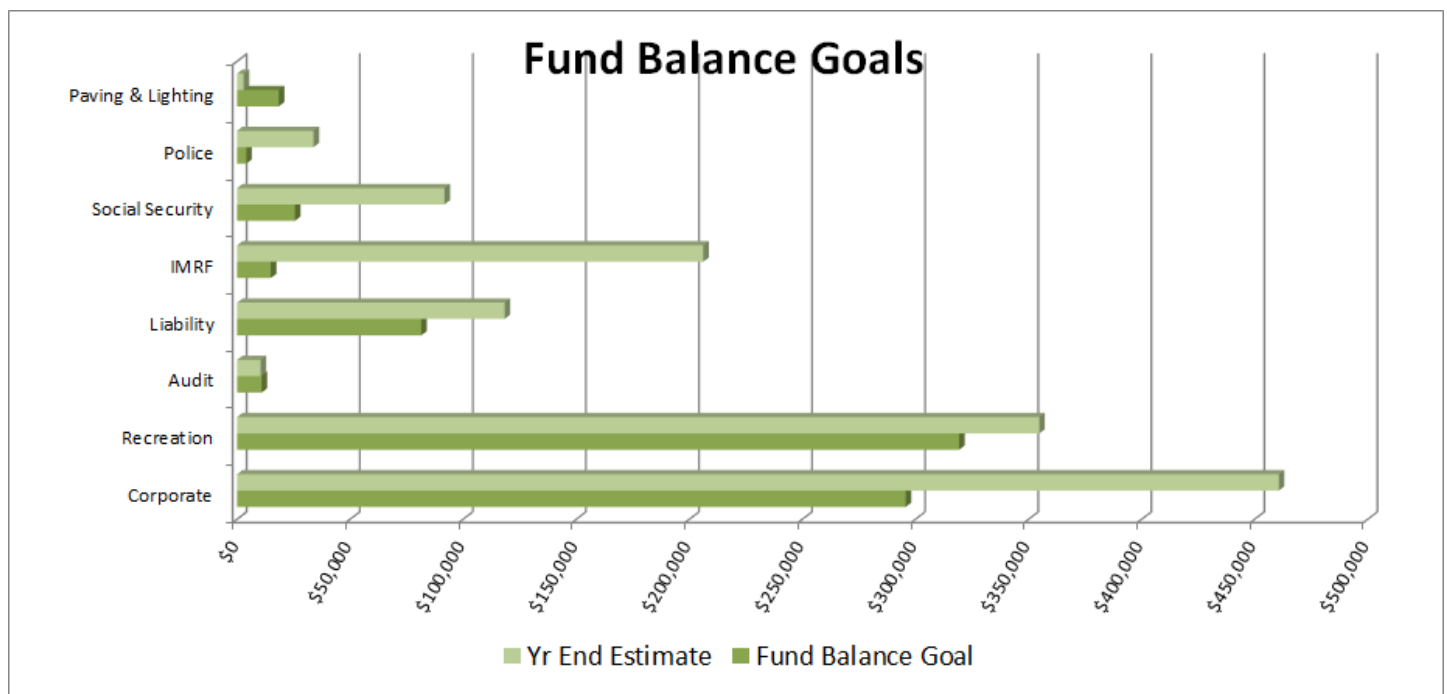
YEAR END FUND BALANCES

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. The increase in overall fund balances in fiscal year 2023 is directly tied to the increased bond proceeds from its sale in January of 2023. The bonds will be repaid in 2023 and 2024 when the District expects its overall fund balances to return to the 2021/2022 level.



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 the Wiggly Field Dog Park. Administrative staff continually review the fund balance goals and will make recommendations on changes as priorities and best practices change.



CORPORATE FUND	2022 Budget	2022 Actual *	2023 Budget	% Change
Corporate Admin Revenue	\$706,261	\$773,694	\$731,750	3.61%
Corporate Admin Expense	\$649,536	\$676,696	\$735,875	13.29%
<i>Corporate Admin Balance</i>	<i>\$56,726</i>	<i>\$96,998</i>	<i>-\$4,125</i>	<i>-107.27%</i>
Parks Dept. Revenue	\$50	\$802	\$50	0.00%
Parks Dept. Expense	\$416,546	\$437,869	\$446,900	7.29%
<i>Parks Dept. Balance</i>	<i>-\$416,496</i>	<i>-\$437,067</i>	<i>-\$446,850</i>	<i>7.29%</i>
BEGINNING FUND BALANCE	<u>\$701,739</u>	<u>\$701,739</u>	<u>\$711,670</u>	<u>1.42%</u>
Other Financing Sources	<u>\$350,000</u>	<u>\$350,000</u>	<u>\$200,000</u>	<u>-</u>
CORPORATE FUND BALANCE	\$691,969	\$711,670	\$460,696	-33.42%
RECREATION FUND	2022 Budget	2022 Actual *	2023 Budget	% Change
Recreation Admin Revenue	\$567,946	\$624,659	\$611,250	7.62%
Recreation Admin Expense	\$228,523	\$226,658	\$269,750	18.04%
<i>Recreation Admin Balance</i>	<i>\$339,423</i>	<i>\$398,002</i>	<i>\$341,500</i>	<i>0.61%</i>
<i>Maintenance Expense</i>	<i>-\$248,579</i>	<i>-\$268,307</i>	<i>-\$360,475</i>	<i>45.01%</i>
Aquatic Dept. Revenue	\$25,000	\$28,335	\$24,700	-1.20%
Aquatic Dept. Expense	\$153,625	\$161,486	\$182,825	19.01%
<i>Aquatic Dept. Balance</i>	<i>-\$128,625</i>	<i>-\$133,151</i>	<i>-\$158,125</i>	<i>22.93%</i>
Athletic Dept. Revenue	\$85,115	\$95,884	\$97,760	14.86%
Athletic Dept. Expense	\$121,226	\$126,057	\$139,180	14.81%
<i>Athletic Dept. Balance</i>	<i>-\$36,111</i>	<i>-\$30,174</i>	<i>-\$41,420</i>	<i>14.70%</i>
General Rec Revenue	\$155,125	\$199,267	\$183,800	18.49%
General Rec Expense	\$249,290	\$259,852	\$265,475	6.49%
<i>General Rec Balance</i>	<i>-\$94,165</i>	<i>-\$60,585</i>	<i>-\$81,675</i>	<i>-13.26%</i>
Concessions Revenue	\$75	\$442	\$200	166.67%
Concessions Expense	\$55	\$0	\$25	-54.55%
<i>Concessions Balance</i>	<i>\$20</i>	<i>\$442</i>	<i>\$175</i>	<i>775.00%</i>
Rental Revenue	\$7,250	\$11,970	\$10,200	40.69%
Rental Expense	\$75	\$0	\$2,650	3433.33%
<i>Rental Balance</i>	<i>\$7,175</i>	<i>\$11,970</i>	<i>\$7,550</i>	<i>5.23%</i>
Fitness Revenue	\$8,500	\$9,402	\$11,000	29.41%
Fitness Expense	\$54,700	\$56,691	\$56,900	4.02%
<i>Fitness Balance</i>	<i>-\$46,200</i>	<i>-\$47,289</i>	<i>-\$45,900</i>	<i>-0.65%</i>
BEGINNING FUND BALANCE	<u>\$472,249</u>	<u>\$472,249</u>	<u>\$443,157</u>	<u>-6.16%</u>
Other Financing Sources	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$250,000</u>	<u>-</u>
RECREATION FUND BALANCE	\$365,187	\$443,157	\$354,788	-2.85%
AUDIT FUND	2022 Budget	2022 Actual *	2023 Budget	% Change
Audit Fund Revenue	\$20,050	\$20,014	\$18,250	-8.98%
Audit Fund Expense	<u>\$20,000</u>	<u>\$20,250</u>	<u>\$21,800</u>	<u>9.00%</u>
BEGINNING FUND BALANCE	<u>\$14,258</u>	<u>\$14,258</u>	<u>\$14,022</u>	<u>-1.65%</u>
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
AUDIT FUND BALANCE	\$14,308	\$14,022	\$10,472	-26.81%
LIABILITY FUND	2022 Budget	2022 Actual *	2023 Budget	% Change
Liability Fund Revenue	\$130,125	\$131,010	\$132,000	1.44%
Liability Fund Expense	<u>\$139,084</u>	<u>\$142,332</u>	<u>\$162,990</u>	<u>17.19%</u>
BEGINNING FUND BALANCE	<u>\$160,677</u>	<u>\$160,677</u>	<u>\$149,355</u>	<u>-7.05%</u>
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
LIABILITY FUND BALANCE	\$151,718	\$149,355	\$118,365	-21.98%
IMRF FUND	2022 Budget	2022 Actual *	2023 Budget	% Change
IMRF Fund Revenue	\$97,725	\$99,025	\$81,800	-16.30%
IMRF Fund Expense	<u>\$82,500</u>	<u>\$69,474</u>	<u>\$60,000</u>	<u>-27.27%</u>
BEGINNING FUND BALANCE	<u>\$154,857</u>	<u>\$154,857</u>	<u>\$184,408</u>	<u>19.08%</u>
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
IMRF FUND BALANCE	\$170,082	\$184,408	\$206,208	21.24%

SCHOLARSHIP FUND	2022 Budget	2022 Actual *	2023 Budget	% Change
Scholarship Fund Revenue	\$5,925	\$5,346	\$1,875	-68.35%
Scholarship Fund Expense	\$5,550	\$2,857	\$2,750	-50.45%
BEGINNING FUND BALANCE	\$62,443	\$62,443	\$64,932	3.99%
SCHOLARSHIP FUND BALANCE	\$62,818	\$64,932	\$64,057	1.97%
SOCIAL SECURITY FUND	2022 Budget	2022 Actual *	2023 Budget	% Change
Social Security Fund Revenue	\$50,150	\$51,381	\$62,200	24.03%
Social Security Fund Expense	\$86,500	\$86,250	\$102,500	18.50%
BEGINNING FUND BALANCE	\$166,955	\$166,955	\$132,086	-20.89%
Other Financing Sources	\$0	\$0	\$0	0.00%
SOCIAL SECURITY FUND BALANCE	\$130,605	\$132,086	\$91,786	-29.72%
POLICE FUND	2022 Budget	2022 Actual *	2023 Budget	% Change
Police Fund Revenue	\$5,075	\$5,460	\$5,500	8.37%
Police Fund Expense	\$9,500	\$5,766	\$8,250	-13.16%
BEGINNING FUND BALANCE	\$36,917	\$36,917	\$36,610	-0.83%
Other Financing Sources	\$0	\$0	\$0	0.00%
POLICE FUND BALANCE	\$32,492	\$36,610	\$33,860	4.21%
PAVING & LIGHTING FUND	2022 Budget	2022 Actual *	2023 Budget	% Change
Paving Fund Revenue	\$32,863	\$32,895	\$33,150	0.87%
Paving Fund Expense	\$31,750	\$27,994	\$37,000	0.00%
BEGINNING FUND BALANCE	\$1,904	\$1,904	\$6,805	257.41%
Other Financing Sources	\$0	\$0	\$0	0.00%
PAVING & LIGHTING FUND BALANCE	\$3,017	\$6,805	\$2,955	-2.05%
CAPITAL REPLACEMENT FUND	2022 Budget	2022 Actual *	2023 Budget	% Change
Capital Replacement Fund Rev	\$150	\$4,050	\$7,000	-
Capital Replacement Fund Exp	\$0	\$0	\$0	-
BEGINNING FUND BALANCE	\$206,520	\$206,520	\$280,570	-
Other Financing Sources	\$70,000	\$70,000	\$70,000	-
CAPITAL REPLACEMENT FUND BALANCE	\$276,670	\$280,570	\$357,570	29.24%
BOND & INTEREST FUND	2022 Budget	2022 Actual *	2023 Budget	% Change
Bond & Int Fund Revenue	\$1,490,750	\$1,494,251	\$1,588,250	6.54%
Bond & Int Fund Expense	\$1,489,120	\$1,489,120	\$1,553,033	4.29%
BEGINNING FUND BALANCE	\$8,914	\$8,914	\$14,046	57.57%
Other Financing Sources	\$0	\$0	\$0	0.00%
BOND & INTEREST FUND BALANCE	\$10,544	\$14,046	\$49,263	367.21%
PARK IMPROVEMENT FUND	2022 Budget	2022 Actual *	2023 Budget	% Change
Park Improvement Fund Revenue	\$1,485,000	\$1,486,163	\$3,614,200	143.38%
Park Improvement Fund Expense	\$1,043,450	\$1,048,798	\$1,605,830	53.90%
BEGINNING FUND BALANCE	\$124,948	\$124,948	\$42,313	-66.14%
Other Financing Sources	-\$520,000	-\$520,000	-\$520,000	0.00%
PARK IMPROVEMENT FUND BALANCE	\$46,498	\$42,313	\$1,530,683	3191.93%
DISTRICT WIDE	2022 Budget	2022 Actual *	2023 Budget	% Change
DISTRICT WIDE - REVENUES	\$4,873,136	\$5,074,052	\$7,214,935	48.06%
DISTRICT WIDE - EXPENDITURES	\$5,029,608	\$5,106,457	\$6,014,207	19.58%
BEGINNING FUND BALANCE	\$2,112,381	\$2,112,381	\$2,079,975	-1.53%
EST OVERALL FUND BALANCE	\$1,955,908	\$2,079,975	\$3,280,703	67.73%

- 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 17 2023

Shane G. Cook
COUNTY CLERK/RECORDER

**OREGON PARK DISTRICT
COMBINED BUDGET AND
APPROPRIATION ORDINANCE
FISCAL YEAR 2023**

BOARD OF COMMISSIONERS

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

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

ORDINANCE 23-02-14**OREGON PARK DISTRICT
BUDGET AND APPROPRIATION ORDINANCE****AN ORDINANCE ADOPTING THE COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS FOR THE OREGON PARK DISTRICT, OGLE COUNTY, ILLINOIS FOR THE FISCAL YEAR BEGINNING ON THE FIRST 1ST DAY OF JANUARY, 2023 AND ENDING ON THE 31ST DAY OF DECEMBER, 2023**

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

WHEREAS, a public hearing was held as to such Budget and Appropriation Ordinance on the 14th day of February, 2023, and notice of said hearing was given at least one week prior thereto, as required by law, and all other legal requirements have been complied with,

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

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

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

I. CORPORATE FUND

	<u>Budget</u>	<u>Appropriation</u>
Administrative Department		
Salaries and Wages	287,275	316,002
Employee Group Health and Life Insurance	195,000	214,500
Commissioner Expenses	1,750	1,925
Equipment, Website & Software Maintenance	40,750	44,825
Office Supplies, Printing and Postage	12,100	13,310
Legal Fees & Other Professional Services	83,500	91,850
Travel Expenses & Staff Training	16,250	17,875
Bonds & Sundry Expenses	500	550
 Electric	 51,000	 56,100
Water & Sewer	20,000	22,000
Natural Gas	22,000	24,200
Phone, Internet and TV	5,750	6,325

Capital Expenditures	0	0
Total Administrative Department	735,875	809,462

Park Maintenance Department	Budget	Appropriation
Salaries and Wages	301,850	332,035
Training and Vehicle Use	9,250	10,175
Contractual Maintenance	16,000	17,600
Equipment and Grounds Supplies	74,500	81,950
Toilet Rental	7,800	8,580
Gas and Oil	20,000	22,000
Garbage Disposal	7,500	8,250
Park Development and Construction	10,000	11,000

Capital Expenses	0	0
Total Park Maintenance Department	446,900	491,590

CORPORATE FUND TOTAL	1,182,775	1,301,053
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<u>II. RECREATION FUND</u>	Budget	Appropriation
Building Department		
Salaries and Wages	229,425	252,367
Building Maintenance	51,850	57,035
Maintenance Agreements	35,500	39,050
Vehicle Usage and Training	2,200	2,420
Building Equipment	5,500	6,050
Building Supplies	36,000	39,600
Electric	51,000	56,100
Water and Sewer	20,000	22,000
Natural Gas	22,000	24,200
Phone, Internet and TV	5,750	6,325
Capital Expenditures	0	0
Total Recreation Building Department	459,225	505,147
Recreation Programs Department	Budget	Appropriation
Salaries and Wages	307,860	338,646
Recreation Supplies	10,350	11,645
Aquatic Supplies and Equipment	26,000	28,600
Training and Travel Expenses	25,180	27,698
Advertising and Entertainment Expenses	27,650	30,415
Banking Charges and Fees	17,000	18,700

Capital Expenditures	2,500	2,750
Total Recreation Programs Department	416,540	458,194
Direct Department Expenses	Budget	Appropriation
Direct Aquatic Expenses	146,945	161,640
Direct Athletic Expenses	78,695	86,565
Direct General Recreation Expenses	156,800	172,480
Rental and Concessions Expenses	1,575	1,733
Fitness Expenses	16,400	18,040
Total Direct Department Expenses	400,415	440,457
RECREATION FUND TOTAL	1,276,180	1,403,798
III. AUDIT FUND	Budget	Appropriation
Audit Fees	21,800	23,980
Other Professional Services	0	0
AUDIT FUND TOTAL	20,000	22,000
IV. LIABILITY FUND	Budget	Appropriation
Risk Management Salaries	85,240	93,764
Insurance – Building & Contents	28,500	31,350
Insurance – General Liability	13,500	14,850
Insurance – Public Official	1,000	1,100
Insurance – Automobile	3,250	3,575
Insurance – Workers Compensation	23,500	25,850
Insurance – Unemployment Charges	8,000	8,800
LIABILITY FUND TOTAL	162,990	179,289
V. ILLINOIS MUNICIPAL RETIREMENT FUND	Budget	Appropriation
Participation in the Illinois Municipal Retirement Fund, as provided 40ILCS5/7-101 et seq.	60,000	66,000
ILLINOIS MUNICIPAL RETIREMENT FUND TOTAL	60,000	66,000
VI. SCHOLARSHIP FUND	Budget	Appropriation
Scholarship Donations	2,750	3,025
CC, Camp and ET Donations	0	0
SCHOLARSHIP FUND TOTAL	2,750	3,025
VII. SOCIAL SECURITY FUND	Budget	Appropriation
Employer FICA Taxes	82,500	90,750
Employer Medicare Taxes	20,000	22,000

SOCIAL SECURITY FUND TOTAL	102,500	112,750
<hr/>		
<u>VIII. POLICE FUND</u>	<u>Budget</u>	<u>Appropriation</u>
Police Services	1,500	1,650
Training, Services and Equipment	1,750	1,925
Capital Improvements	5,000	5,500
POLICE FUND TOTAL	8,250	9,075
<hr/>		
<u>IX. PAVING AND LIGHTING FUND</u>	<u>Budget</u>	<u>Appropriation</u>
Paving Improvements	37,000	40,700
PAVING AND LIGHTING FUND TOTAL	37,000	40,700
<hr/>		
<u>X. CAPITAL REPLACEMENT FUND</u>	<u>Budget</u>	<u>Appropriation</u>
Capital Improvements	-	-
CAPITAL REPLACEMENT FUND TOTAL	-	-
<hr/>		
<u>XI. BOND AND INTEREST FUND</u>	<u>Budget</u>	<u>Appropriation</u>
Principal	1,477,030	1,624,733
Interest	76,003	83,603
BOND AND INTEREST FUND TOTAL	1,553,033	1,708,336
<hr/>		
<u>XII. PARK IMPROVEMENT FUND</u>	<u>Budget</u>	<u>Appropriation</u>
Engineering and Other Professional Services	466,500	513,150
Computer Upgrades	7,250	79,750
Park Improvements	1,025,000	1,127,500
Vehicles and Equipment	249,000	26,400
PARK IMPROVEMENT FUND TOTAL	1,605,830	1,766,413
<hr/>		

SUMMARY OF PROPOSED BUDGET & APPROPRIATIONS

	<u>Budget</u>	<u>Appropriation</u>
CORPORATE	1,182,775	1,301,053
RECREATION	1,276,180	1,403,798
AUDIT	21,800	23,980
LIABILITY	162,990	179,289
IMRF	60,000	66,000
SCHOLARSHIP	2,750	3,025
SOCIAL SECURITY	102,500	112,750
POLICE	8,250	9,075
PAVING & LIGHTING	37,000	40,700
CAPITAL REPLACEMENT	0	0
BOND & INTEREST	1,553,033	1,708,336
PARK IMPROVEMENT	1,605,830	1,766,413
GRAND TOTAL OF ALL FUNDS	6,013,107	6,614,419

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, 2023, and ending December 31, 2023 for the respective purposes set forth.

All unexpected balances of the appropriations for the fiscal year ended December 31, 2022, 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 \$2,079,975.
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$7,214,935.
- (c) An estimate of the expenditures contemplated for the fiscal year is \$6,013,107.
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$3,281,803.
- (e) An estimate of the amount of taxes to be received during the fiscal year is \$3,063,750.

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


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

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


Adopted this 14th day of February, 2023 pursuant to a roll call vote as follows:

AYES	<u>3</u>	ABSENT	<u>2</u>
NAYS	<u>0</u>	ABSTAIN	<u>0</u>

[SEAL]



Steve Pennock, Vice-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, 2023 AND
ENDING DECEMBER 31, 2023

The same being Ordinance No. 23-02-14, passed and approved at a meeting of the Board of Park Commissioners of said Park District held on the 14th day of February, 2023, 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.

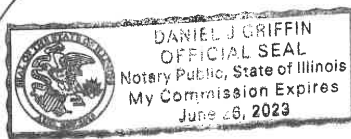
I DO FURTHER CERTIFY THAT the original Ordinance of which the foregoing is a true copy, is entrusted to my care for safekeeping, and that I am the lawful keeper of the same.

IN WITNESS WHEREOF, I have hereunto set my hand at Oregon, Ogle, Illinois, this 15th day of February, 2023.


Secretary

SUBSCRIBED AND SWORN TO
Before me this 15th day of February, 2023


Notary Public



CAPITAL PROJECT LISTING

The Districts capital improvement program outlines the needs of the District to build, repair, expand or maintain parks and facilities.

Project Name	Estimated Cost	Planned Year	Project Priority
IT Equip/Computer Replacements	75,000	2023	5
Fitness Center - Free Weight Replacement	20,000	2023	4
Low-Profile Lifeguard Chair Replacment - Pool	3,200	2023	5
Pool Coping Stone Maintenance	45,000	2023	5
Pool Improvements Engineering and Oversight	15,000	2023	5
Gym and Fitness Center Lighting Improvements	4,500	2023	4
ITEP Heritage Trail Engineering Expense	264,000	2023	5
Park East OSLAD Grant Project	835,000	2023	5
Vestibule Heater Repair	4,250	2023	5
Children's Center Skylight Removal	5,500	2023	5
Pool Vacuum Replacement	6,300	2023	4
Mix Park Playground Installation	45,000	2023	5
Gym Divider Curtain - Replacement	18,000	2023	4
Blacktop Improvements: Dog Park Path/Lot	37,000	2023	3
Mix Park Concrete Repairs	5,000	2023	5
Kiwanis Stairs Replacement	13,500	2023	5
Maintenance Office Flooring	5,000	2023	3
Park West Boardwalk Re-Staining	4,500	2023	5
Sand Star Field Maintenance/Groomer	24,000	2023	4
Pool Heat Exchanger Valve	9,500	2023	5
Engineering Expenses for Air Handler #1 Replacement	15,000	2023	5

Department	Project Description
Administrative	Network and Video Server Replacement - Replacement of all District workstations.
Recreation	Annual 'rolling' payment for fitness center equipment maintenance and replacement.
Recreation	Additional portable guard stand for the point. Addresses several blind spots due to seasonal glare.
Maintenance	The pool coping stones will be removed, inner shell resealed. Stones will be acid washed, painted and replaced.
Maintenance	Pool improvements project engineering, bid documents and construction oversight.
Maintenance	Energy rebates reduce the overall cost of lighting replacements. All fixtures will be LED that will serve the District well for 15 + years. Current maintenance cost and bulb replacement cost of existing fixtures is great.
Parks	Engineering expenses for the ITEP Trail Project.
Parks	Direct Project expenses for the Park East OSLAD Grant park improvements. 80% in FY23
Maintenance	Controls upgrade to the vestibule heater.
Parks	Removal of skylight due to age of unit; replace with roofing material to match existing roofing.
Parks	Replacement of older pool vacuum with a larger commercial grade unit better suited for the pool size.
	Installation costs associated with replacement of existing playground that has exceeded life expectancy.
Parks	Replacement of existing curtain and associated mechanicals.
Parks	Dog Park path and parking lot asphalt overlay.
Parks	Concrete repairs around shelter base.
Parks	Stairs replacement includes new metal staircase, Concrete landing, and new railing with vinyl coating.
Parks	Replacement flooring in parks office due to worn out and damaged floor.
Parks	Bi-annual staining of the Park West board walk.
Parks	Replacement of existing Field Groomer.
Parks	Clean and replace parts on the pool heat exchanger valve.
Maintenance	Engineering Contractual expenses to design and prepare bid documentation for the replacement of Air Handler #1

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 fitness center will continue to update equipment with the addition of new free weight equipment. The gym will see new lighting improvements as well as a new divider curtain. The Nash administrative offices will update the IT infrastructure with new servers and workstations.

Facility Improvements

The District will undergo another pool shutdown this year in April to repair and improve the pool gutter. The pool gutter system is a primary component of the Nash pool. The pool will also receive a new pool vacuum and lifeguard chair. Nash will prepare engineering plans for a new air handler for installation in early 2023. The HVAC system will again see additional upgrades and improvements for 2023.

Park Improvements

The District will be preparing for two grant funded large park improvements in 2023. The Park East Open Space Land Acquisition and Develop (OSLAD) Grant Park improvements will begin in 2023. The improvements include a new playground, ballfield improvements, trails and new disc golf course. The District will also begin engineering for a new ITEP funded trail to Lowden State Park.

Other improvements include a new playground installation at Mix Park, along with shelter improvements. Kiwanis Park will see new metal stairs to help access the river below the Oregon dam. The Park West Boardwalk will be re-stained this year. The District will also see additional paving improvements at Wiggly Field Dog Park and surrounding area. The Parks Department is certainly looking forward to a new season of improvements!

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 2023

- Implement new Information Technology infrastructure within Nash Recreation Center. Successfully migrate all District data to new onsite servers and coordinate backups and network redundancy. Transition all employee workstations to new Windows 11 operating systems.
- Develop and implement a new staff training schedule to assist staff in best utilizing District software.
- Prepare for the release of the District Wide Annual Report to be released mid-year. The report will highlight the District's activities and participation, 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 the use of District FAQ's and calendar updates.
- 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.

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 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 similar to prior years. 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.

Grounds Supply will increase due to the rise in cost of fertilizer and chemicals for turf maintenance. The turf management plan will still produce high density to resist weed invasion and encroachment of undesirable grasses in our parks. Also, we will be replacing some of the Ash trees that were hit by EAB in the past two years. The diversity of the trees will help with future devastation of one species that hit us so bad with the loss of many Ash trees. Practicing Sustainability by planting perennials is another way of reducing district cost and labor. Again this year we are going to start incorporating more perennials in our flower beds and as years go on this will progress. In the long run this will make our flower beds become more sustainable and reduce maintenance. Perennials once established come back every year and need very little maintenance.

Gas and oil will increase due to the rise in fuel costs this past year. We keep track of fuel usage and create ideas in which less fuel is being used. Having a no idle procedure is one way we cut fuel consumption and implement better methods on the number of vehicles being used for certain jobs.

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. 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, 2022 and the sponsorship is up for renewal in March of 2023. The partnership allows us to continue offering a variety of free programming for all ages. 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.

Membership fees and daily fees exceeded revenue expectations and have started to trend towards pre-COVID statistics. FY2022 budget projections included \$68,500 in membership and daily fee revenue. Actual membership and daily fee revenue will surpass \$110,000. This is expected to continue in 2023.



ADMINISTRATIVE GOALS AND OBJECTIVES FOR 2023

- Develop new and exciting programs to meet the changing needs and interests of the community to avoid program stagnation.
- Develop a recruitment and training program for new full time and part time staff to properly prepare staff to meet expectations and utilize their skillset in a positive fashion.
- Maintain existing partnerships alongside new partnerships to continue providing an array of services not readily available to the community.
- Continue to review recreation team events, assign roles based on workload and allow staff to continue to flex their schedules to allow for work life balance at all times. The recreation schedule can be hectic and allowing staff to flex their schedules and manage their workload, we position ourselves to have a positive work environment.
- Assign program registration fees based on expected expenses in an attempt to create a net profit, when feasible. Expenses are continuing to rise and staff will need to be creative and keep a close eye on revenue vs. expense. Staff has done a great job tracking expenses and making program adjustments when necessary.
- Develop a consistent training schedule for the recreation department on a regular basis. The department has two new full-time employees and continual review of policy, procedures and program expectations will be useful in their success with OPD.
- The District will look to hire an intern in summer of 2023. An intern has been used each summer for many years and assists with program implementation during the busiest time of the year.



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 2023 include an increase in part time wages to reflect the annual increase in minimum wage and increased contractual maintenance as the District has contracted with the Village of Progress to assist in the daily cleaning activities at the Nash Recreation Center.

MAINTENANCE GOALS AND OBJECTIVES FOR 2023

- In preparation for the Facility Maintenance Technician retirement in 2024 it will be crucial we have the right people in the right places. This year we will focus on training staff in their new job titles and duties. We will be hiring another employee so this will make the transition more efficient as staff will have time to learn and prepare for the future. Starting this process, a year early should make the transition as seamless as possible.
- Keep capital projects on schedule and within budget. One priority will be to ensure the pool repairs are made in a timely manner to reduce the down time on the pool. To keep patrons informed on the issues and educated on how critical these repairs are for the future of the pool.
- Continue to research and implement energy conservation measures. Including lighting, heat exchanger valve on pool, scheduling, and preventative maintenance items.
- One of the most important assets we have developed is our staff. Continuing to develop their skills as affording the opportunity for further training will continue to be a priority.

Aquatics Budget

The aquatics budget provides for aquatic programs and additional aquatics maintenance and equipment needs. The management partnership with Catch the Wave has proved to be successful since 2020. Catch the Wave is utilized as a contracted service and is responsible for the hiring, training, and scheduling of required pool staff. Catch the Wave provides years of pool management experience and continues to be 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 aerobics, twinges, deep water aerobics, and pool rentals. Swim lesson revenue has been restructured and we receive 10% of lesson costs directly from Catch the Wave. Catch the Wave assumes all expenses therefore the budget now will continue to reflect revenue but show no expense line items in relation to swim lessons.

Catch the Wave management fees will increase for 2023 due to cost of supplies, insurance, licensing fees and inflation. The proposed budget reflects a management fee of \$37,375 for the year. The aquatics operations line item will be utilized for lifeguard training, uniforms, part time wages and other payroll related expenses billed by Catch the Wave. These expenses are paid by Catch the Wave and billed to the district monthly.



AQUATICS GOALS AND OBJECTIVES FOR 2023

- 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.
- Swim Team was established in 2022. Emphasis will be put on building the program.
- Continue to evaluate the existing pool schedule on a seasonal basis. Reduce costs when reasonable and continue to evaluate participation 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. Utilize Water Aerobics Survey to increase participation and analyze scheduling.

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 expenses include officials, field supervisor, uniforms, game balls, upgrading used/older equipment, maintaining existing equipment and purchasing awards for winning teams.

Staff increased sponsorship dollars in 2022 and will look to do the same in 2023. Team sponsorships allow the District an opportunity to control program fees and cover a portion of the athletic expenses each season. This is also an excellent opportunity for local businesses to actively promote their business.

A partnership with OHS athletics will continue to be a focus in 2023. 2022 camp registrations allowed the district to submit a \$10,000 donation to OHS athletics. While the partnership generates revenue for the OHS athletic fund, it also creates an opportunity for our youth participants and coaches to gain valuable experience from the OHS athletic programs.

ATHLETICS GOALS AND OBJECTIVES FOR 2023

- Increase sponsorships for our youth athletic programs to assist the district in controlling program expenses and keeping programs fees at an affordable rate.
- Continue to utilize outdoor amenities and implement programming at the TORO court, Mini-Pitch, ball fields, tennis courts, and batting cages 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.
- 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.

Adult recreation has been a highlight for 2022 and is expected to continue to thrive in 2023. Adult recreation revenue exceeded \$36,000. This has not been accomplished in the past and can be attributed to the unique classes offered in partnership with Cork n Tap and Hagemann Horticulture.

Extended Time and Summer camp expenses have continued to be monitored and have resulted in a net profit. Part-time staff schedules are closely monitored alongside general program expenses. Partnering with the Northern Illinois Food Bank for snacks has been a positive opportunity and allows the District to serve healthy snack options year round, with no cost to the District.

GENERAL RECREATION GOALS AND OBJECTIVES FOR 2023

- 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 2023 needs.
- Increase nature-based programming to enhance and highlight our parks and open spaces. Utilize the outdoor classroom to provide opportunities for patrons and the Oregon School System.



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. Program structure has limited our ability to offer a daily fee or drop-in option, but this can be considered in the future if program participation becomes consistent.

Revenue is derived from personal training, miscellaneous challenges, and aerobics classes. Fitness revenue did increase during 2022 and is expected to continue in 2023. A personal trainer was added for 2022 and is offering classes for both youth and adults. The pinch on disposable income for residents will continue to impact revenue, but staff will also look for innovative ways to keep people coming to the facility.

The largest expense in the fitness budget is wages associated with personnel to supervise the fitness center. Schedule modifications to control expenses are continually reviewed, but an influx of behavior issues throughout the facility requires the fitness center to be staffed more frequently than previously expected.

The district has followed a strict replacement schedule for both the fitness center and TRX room. The previous lease was completed in February 2022. The District will not pursue a new lease due to rising interest costs, but will be replacing designated equipment in the free weight area to meet the needs of our patrons. The replacement has been budgeted as a capital expense for 2023.

FITNESS GOALS AND OBJECTIVES FOR 2023

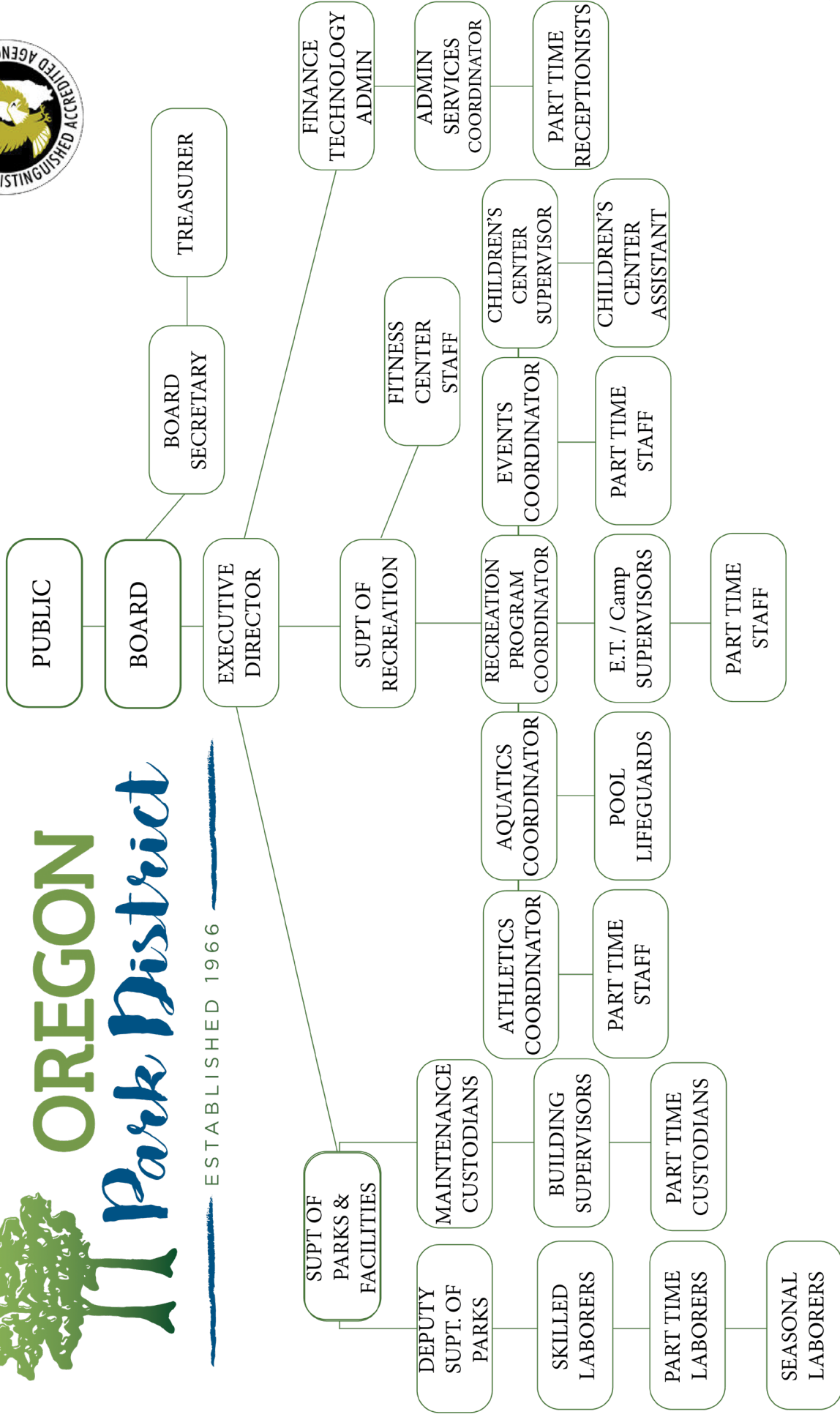
- Implement additional fitness opportunities to serve a larger and ever changing population focusing on all age groups.
- Create programming opportunities for outdoor fitness in the warmer months.





OREGON Park District

ESTABLISHED 1966



Creating fun for a lifetime!



GOALS & OBJECTIVES

Fiscal Year: 2023

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 2023	District Wide Staff
2	Perform thorough updates of the Districts long term capital improvement plans and 5 year financial plan.	Financial Stability/Strength	FY 2023	Administration Staff
3	Produce an annual condensed financial highlight report that focuses on the success of each department.	Organizational Excellence	Annually	District Wide Staff
4	Continue to enhance the website experience for the community's use. All information should be routinely fact checked and updated to assist and build online registration experiences.	Customer Service	Annually	Administration Staff
5	Complete an updated District wide Administrative Calendar including all new administrative laws and up to date training schedules.	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	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
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
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	Annually	Recreation Staff
4	Continue to build our volunteer database and volunteer appreciation program. Work with full-time staff to encourage training opportunities to help with their respective programs.	Organizational Excellence	FY 2023	Recreation Staff
5	Build off of the Presenting Sponsorship with E.D. Etnyre to continue to offer free youth programming. Enhance the sponsorship program for businesses for our youth athletics to sponsor teams.	Programming Improvement	FY 2023	Recreation/Supt. Of Recreation

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 2023	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	Train all staff to be efficient and safe in the field. One on one training is the goal to ensure staff is on track with expectations, policy and procedures as well as 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 progamming.	Facility/Infrastructure Improvement	On Going	Administration Staff
3	Improve tracking to better support thepreventative maintenance program for the fitness center equipment.	Customer Service	On Going	Maintenance Staff
4	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
5	Successfully complete all items listed in the annual budget for capital improvements within the Nash Recreation Center.	Facility/Infrastructure Improvement	FY 2023	Administration Staff

CORPORATE FUND

FUND	DEPT	ACCT	ACCT NAME	2022 Budget	2022 Actual*	2023 Budget	% Change
			EAV			EAV	
			Corporate Administrative Revenue	\$659,766,904		\$663,323,189	
01	10	410100	Real Estate Taxes Current	\$656,261	\$657,427	\$663,250	1.06%
01	10	410200	Replacement Tax Current	\$28,500	\$89,196	\$55,000	92.98%
01	10	430100	Interest Savings	\$2,000	\$5,449	\$8,000	300.00%
01	10	460100	Misc Income	\$1,500	\$2,900	\$1,500	0.00%
01	10	470100	Grants	\$18,000	\$18,721	\$4,000	-77.78%
			Total Admin Corporate Revenue	\$706,261	\$773,694	\$731,750	3.61%

FUND	DEPT	ACCT	ACCT NAME	2022 Budget	2022 Actual*	2023 Budget	% Change
			Corporate Administrative Expense				
01	10	511000	Salary Full-Time	\$218,986	\$201,554	\$223,775	2.19%
01	10	513000	Wages Part-Time	\$50,050	\$65,883	\$63,500	26.87%
01	10	515000	Health/Life Insurance	\$152,500	\$153,783	\$195,000	27.87%
01	10	521000	Software/Website Maintenance	\$40,000	\$32,276	\$35,000	-12.50%
01	10	521200	Equipment Maintenance	\$6,100	\$5,928	\$5,750	-5.74%
01	10	522000	Printing / Publication	\$9,000	\$12,700	\$9,350	3.89%
01	10	522100	Community Planning/Events	\$12,000	\$12,413	\$12,500	4.17%
01	10	523000	Legal Fees	\$25,000	\$73,375	\$40,000	60.00%
01	10	524000	Other Professional Services	\$15,000	\$14,595	\$18,000	20.00%
01	10	526000	Dues & Subscriptions	\$12,000	\$13,084	\$13,000	8.33%
01	10	527000	Car/Cell Allowance	\$7,250	\$6,718	\$6,750	-6.90%
01	10	527100	Staff Training	\$8,000	\$8,168	\$9,000	12.50%
01	10	527200	Travel Expenses	\$750	\$20	\$500	-33.33%
01	10	529000	Postage / Rental	\$1,250	\$934	\$1,250	0.00%
01	10	531000	Office Supplies	\$1,500	\$1,090	\$1,250	-16.67%
01	10	533000	Tools / Equipment	\$250	\$100	\$250	0.00%
01	10	541000	Electric	\$51,000	\$38,703	\$51,000	0.00%
01	10	542000	Water & Sewer	\$20,000	\$18,373	\$20,000	0.00%
01	10	543000	Natural Gas	\$11,000	\$11,647	\$22,000	100.00%
01	10	544000	Telephone / Internet	\$6,250	\$4,090	\$5,750	-8.00%
01	10	587000	Sundry Expenses	\$500	\$155	\$500	0.00%
01	10	589000	Commissioners Expenses	\$400	\$1,107	\$1,000	150.00%
01	10	589100	Commissioners Conference	\$750	\$0	\$750	0.00%
01	10	590000	Capital Expenditures	\$0	\$0	\$0	-
			Total Corporate Admin Expense	\$649,536	\$676,696	\$735,875	13.29%
			Admin Department Balance	\$56,726	\$96,998	(\$4,125)	-107.27%

FUND	DEPT	ACCT	ACCT NAME	2022 Budget	2022 Actual*	2023 Budget	% Change
			Parks Revenue				
01	20	460100	Misc. Income	\$50	\$802	\$50	0.00%
			Total Parks Revenue	\$50	\$802	\$50	0.00%

					\$0		
FUND	DEPT	ACCT	ACCT NAME	2022 Budget	2022 Actual*	2023 Budget	% Change
			Parks Expense				
01	20	511000	Salary Full-Time	\$200,736	\$215,844	\$222,700	10.94%
01	20	513000	Wages Part-Time	\$38,750	\$29,013	\$41,700	7.61%
01	20	514100	Wages Part-Time Seasonal	\$34,560	\$32,855	\$37,450	8.36%
01	20	521100	Contractual Maintenance	\$24,000	\$27,203	\$16,000	-33.33%

01	20	527100	Staff Training/Dues and Subscriptions	\$6,200	\$7,658	\$6,500	4.84%
01	20	527200	Uniforms / Travel / Cell Reimbursemen	\$2,200	\$2,147	\$2,750	25.00%
01	20	529200	Toilet Rental	\$7,800	\$6,722	\$7,800	0.00%
01	20	533000	Tools / Equipment	\$11,000	\$9,059	\$11,000	0.00%
01	20	534000	Equip/Grounds Maintenance & Repai	\$22,000	\$34,898	\$24,000	9.09%
01	20	534200	Athletics & Grounds Supplies	\$36,800	\$35,894	\$39,500	7.34%
01	20	534500	Park Development / Construction	\$10,000	\$7,069	\$10,000	0.00%
01	20	536000	Gas & Oil	\$16,000	\$22,109	\$20,000	25.00%
01	20	545000	Garbage Disposal	\$6,500	\$7,397	\$7,500	15.38%
01	20	590000	Capital Expenditures	\$0	\$0	\$0	0.00%
Total Parks Expense				\$416,546	\$437,869	\$446,900	7.29%
Parks Department Balance				(\$416,496)	(\$437,067)	(\$446,850)	7.29%

CORPORATE BALANCE**(\$359,770)****(\$340,069)****(\$450,975)****25.35%****RECREATION FUND**

FUND	DEPT	ACCT	ACCT NAME	2022 Budget	2022 Actual*	2023 Budget	% Change
Administrative Recreation Revenue							
12	10	410100	Real Estate Taxes Current	\$492,196	\$493,071	\$497,250	1.03%
12	10	410700	Gift Certificates Sold	\$450	\$2,135	\$1,500	233.33%
12	10	420110	Resident Annual Passes	\$20,000	\$30,344	\$25,000	25.00%
12	10	420111	Non-Res Annual Passes	\$5,000	\$10,062	\$8,000	60.00%
12	10	420112	Resident Quarterly Passes	\$7,500	\$12,276	\$10,000	33.33%
12	10	420113	Non-Res Quarterly Passes	\$4,500	\$4,173	\$3,500	-22.22%
12	10	420114	Resident Daily Fees	\$8,000	\$20,683	\$12,500	56.25%
12	10	420115	Non-Res Daily Fees	\$3,500	\$6,806	\$5,500	57.14%
12	10	420116	Resident Monthly Fees	\$0	\$0	\$6,000	-
12	10	420117	Non-Res Monthly Fees	\$0	\$0	\$3,000	-
12	10	420156	Nash Corporate	\$15,000	\$25,274	\$20,000	33.33%
12	10	420157	Nash Discount Days (Fri/Sun)	\$5,000	\$7,995	\$6,500	30.00%
12	10	430100	Interest Savings	\$1,000	\$3,594	\$6,000	500.00%
12	10	441110	Locker Rental	\$200	\$498	\$200	0.00%
12	10	441150	Court Fees	\$100	\$472	\$300	200.00%
12	10	460000	Sponsorship Donations	\$5,000	\$5,500	\$5,000	0.00%
12	10	460100	Misc. Income	\$500	\$1,777	\$1,000	100.00%
Total Administrative Recreation Revenue				\$567,946	\$624,659	\$611,250	7.62%

FUND	DEPT	ACCT	ACCT NAME	2022 Budget	2022 Actual*	2023 Budget	% Change
Administrative Recreation Expense							
12	10	511000	Salary Full-Time	\$61,573	\$63,575	\$65,550	6.46%
12	10	512000	Rec Wages Part-Time	\$5,000	\$7,806	\$5,000	0.00%
12	10	513300	Wages Building Supervisor	\$20,000	\$24,518	\$32,400	62.00%
12	10	522100	Advertising/Promotional/Volunteer	\$10,000	\$11,023	\$16,550	65.50%
12	10	524100	CCR Charges/Banking Charges	\$12,000	\$15,477	\$17,000	41.67%
12	10	526000	Dues & Subscriptions	\$2,250	\$2,023	\$2,250	0.00%
12	10	527000	Car/Phone Allowance	\$5,000	\$3,826	\$4,750	-5.00%
12	10	527100	Staff Training	\$5,500	\$8,617	\$4,000	-27.27%
12	10	527200	Travel Expenses	\$400	\$277	\$300	-25.00%
12	10	531000	Office Supplies	\$2,000	\$2,035	\$2,000	0.00%
12	10	532000	Community Outreach Programs	\$3,000	\$3,055	\$5,000	66.67%
12	10	535000	First Aid Supplies & Safety Equip	\$1,200	\$1,887	\$5,100	325.00%
12	10	538000	Recreation Supplies	\$3,000	\$1,728	\$2,500	-16.67%
12	10	540000	Recreation Activities & Engagement	\$6,000	\$6,811	\$6,000	0.00%
12	10	541000	Electric	\$51,000	\$37,528	\$51,000	0.00%
12	10	542000	Water & Sewer	\$20,000	\$18,373	\$20,000	0.00%

12	10	543000	Natural Gas	\$11,000	\$11,647	\$22,000	100.00%
12	10	544000	Telephone / Internet	\$6,500	\$4,090	\$5,750	-11.54%
12	10	587000	Sundry Expenses	\$100	\$0	\$100	0.00%
12	10	590000	Volunteer Event/Capital Expenditures	\$3,000	\$2,362	\$2,500	-16.67%
Total Administrative Recreation Expense				\$228,523	\$226,658	\$269,750	18.04%
Rec Admin Balance				\$339,423	\$398,002	\$341,499	0.61%

FUND	DEPT	ACCT	ACCT NAME	2022 Budget	2022 Actual*	2023 Budget	% Change
Building Maintenance Dept Expense							
12	30	511000	Salary Full-Time	\$125,029	\$130,078	\$205,425	64.30%
12	30	513000	Wages Part-Time	\$29,200	\$36,478	\$24,000	-17.81%
12	30	521000	Software Maintenance	\$2,850	\$0	\$2,850	0.00%
12	30	521100	Building Maintenance	\$20,000	\$47,413	\$30,000	50.00%
12	30	521200	Equipment Maintenance	\$12,000	\$6,080	\$12,000	0.00%
12	30	521300	Chiller Maintenance Startup	\$7,000	\$5,462	\$7,000	0.00%
12	30	521400	Maintenance Agreements	\$13,000	\$15,162	\$35,500	173.08%
12	30	527000	Car/Phone Allowance	\$0	\$0	\$1,000	100.00%
12	30	527100	Staff Training	\$1,000	\$2,762	\$1,200	20.00%
12	30	533000	Tools/Equipment	\$1,500	\$1,144	\$1,500	0.00%
12	30	533100	Custodial Equipment	\$4,000	\$9	\$4,000	0.00%
12	30	534000	Building Supplies	\$15,000	\$8,232	\$15,000	0.00%
12	30	534400	Equipment Supplies	\$6,000	\$659	\$6,000	0.00%
12	30	534500	Custodial Supplies	\$12,000	\$14,827	\$15,000	25.00%
12	30	590000	Capital Expenditures	\$0	\$0	\$0	-
Total Maintenance Dept Expense				(\$248,579)	(\$268,307)	(\$360,475)	45.01%

FUND	DEPT	ACCT	ACCT NAME	2022 Budget	2022 Actual*	2023 Budget	% Change
Aquatic Dept Revenue							
12	40	491230	Swim Lessons	\$8,000	\$9,871	\$9,500	18.75%
12	40	491331	Water Aerobics	\$13,000	\$17,825	\$14,000	7.69%
12	40	491335	Triathlon	\$2,500	\$500	\$0	-100.00%
12	40	491512	Pool Special Events	\$1,500	\$140	\$1,200	-20.00%
Total Aquatic Dept Revenue				\$25,000	\$28,335	\$24,700	-1.20%

FUND	DEPT	ACCT	ACCT NAME	2022 Budget	2022 Actual*	2023 Budget	% Change
Aquatic Department Expense							
12	40	513200	Aquatic Management Fee	\$31,625	\$26,125	\$37,375	18.18%
12	40	513500	Aquatic Operation Fees	\$99,500	\$103,599	\$117,500	-
12	40	527100	Staff Training	\$500	\$640	\$750	50.00%
12	40	533200	Aquatic Equipment / Maintenance	\$6,000	\$10,392	\$8,000	33.33%
12	40	534600	Aquatic Supplies	\$13,000	\$20,327	\$18,000	38.46%
12	40	591335	Triathlon	\$2,000	\$0	\$0	-100.00%
12	40	591512	Pool Special Events	\$1,000	\$404	\$1,200	20.00%
Total Aquatic Dept Expense				\$153,625	\$161,486	\$182,825	19.01%
Aquatic Dept Balance				(\$128,625)	(\$133,151)	(\$158,125)	22.93%

FUND	DEPT	ACCT	ACCT NAME	2022 Budget	2022 Actual*	2023 Budget	% Change
Athletic Dept Revenue							
12	50	491210	Little Athletes	\$1,320	\$1,266	\$1,320	0.00%
12	50	491240	Soccer	\$27,000	\$33,941	\$30,000	11.11%
12	50	491241	1st-2nd Grade Basketball	\$2,800	\$3,475	\$2,800	0.00%
12	50	491243	Basketball 3-6 Boys	\$4,600	\$5,938	\$3,500	-23.91%
12	50	491244	Basketball 3-6 Girls	\$3,400	\$3,859	\$3,000	-11.76%
12	50	491245	T-Ball	\$2,475	\$3,204	\$3,200	29.29%
12	50	491246	Little League	\$2,500	\$1,995	\$2,950	18.00%

12	50	491247	Jr. Girls Softball	\$3,090	\$3,817	\$4,000	29.45%
12	50	491248	Intermediate Girls Softball	\$3,170	\$2,851	\$3,200	0.95%
12	50	491250	Leon Gasmund	\$2,920	\$2,949	\$3,440	17.81%
12	50	491251	Sandy Koufax	\$3,350	\$2,922	\$3,800	13.43%
12	50	491255	Coaches Pitch	\$2,430	\$3,045	\$3,700	52.26%
12	50	491258	Athletic Camps	\$12,000	\$12,242	\$12,000	0.00%
12	50	491265	Girls Minor League	\$2,850	\$2,988	\$3,200	12.28%
12	50	491268	Junior High CC	\$750	\$900	\$900	20.00%
12	50	491278	Youth Volleyball	\$1,400	\$1,672	\$1,500	7.14%
12	50	491343	Sand Volleyball League	\$990	\$825	\$0	-100.00%
12	50	491344	Competitive Volleyball	\$3,070	\$900	\$0	-100.00%
12	50	491350	Adult Recreation Leagues	\$3,200	\$385	\$8,500	165.63%
12	50	491530	Sports Special Events	\$1,800	\$6,711	\$6,750	275.00%
Total Athletic Dept Revenue				\$85,115	\$95,884	\$97,760	14.86%

FUND	DEPT	ACCT	ACCT NAME	2022 Budget	2022 Actual*	2023 Budget	% Change
Athletic Dept Expense							
12	50	511000	Salary Full-Time	\$47,671	\$49,670	\$50,735	6.43%
12	50	513000	Wages Part-Time	\$0	\$0	\$5,000	-
12	50	513300	Wages Field Supervisor - Baseball	\$1,900	\$2,635	\$500	-73.68%
12	50	527100	Staff Training	\$3,200	\$2,461	\$4,000	25.00%
12	50	538000	Recreation Supplies	\$250	\$233	\$250	0.00%
12	50	591210	Little Athletes	\$1,320	\$1,097	\$1,320	0.00%
12	50	591240	Soccer	\$17,000	\$21,634	\$20,000	17.65%
12	50	591241	1st-2nd Grade Basketball	\$1,300	\$1,317	\$1,300	0.00%
12	50	591243	Basketball 3-6 Boys	\$4,000	\$4,732	\$3,300	-17.50%
12	50	591244	Basketball 3-6 Girls	\$2,600	\$3,079	\$2,600	0.00%
12	50	591245	T-Ball	\$1,000	\$1,280	\$1,300	30.00%
12	50	591246	Little League	\$2,600	\$2,296	\$3,000	15.38%
12	50	591247	Jr. Girls Softball	\$2,600	\$3,173	\$3,775	45.19%
12	50	591248	Intermediate Girls Softball	\$2,600	\$2,382	\$2,600	0.00%
12	50	591250	Leon Gasmund	\$3,800	\$2,618	\$3,300	-13.16%
12	50	591251	Sandy Koufax	\$3,225	\$2,741	\$3,500	8.53%
12	50	591255	Coaches Pitch	\$1,700	\$2,744	\$2,700	58.82%
12	50	591258	Athletic Camps	\$11,750	\$11,730	\$11,750	0.00%
12	50	591265	Girls Minor League	\$2,350	\$1,898	\$2,600	10.64%
12	50	591268	Junior High CC	\$1,000	\$1,340	\$1,350	35.00%
12	50	591278	Youth Volleyball	\$1,000	\$947	\$1,000	0.00%
12	50	591343	Sand Volleyball League	\$300	\$156	\$0	-100.00%
12	50	591344	Competitive Volleyball	\$2,560	\$727	\$0	-100.00%
12	50	591350	Co-ed Softball	\$3,000	\$0	\$6,800	126.67%
12	50	591530	Adult Recreation Leagues	\$1,000	\$3,723	\$5,000	400.00%
12	50	596240	Other Program Equip	\$1,000	\$935	\$1,000	0.00%
12	50	596250	Baseball Program Equip	\$500	\$511	\$500	0.00%
Total Athletic Dept Expense				\$121,226	\$126,057	\$139,180	14.81%
Athletic Dept Balance				(\$36,111)	(\$30,174)	(\$41,420)	14.70%

FUND	DEPT	ACCT	ACCT NAME	2022 Budget	2022 Actual*	2023 Budget	% Change
General Dept Revenue							
12	60	491100	Children's Center P.S.	\$29,000	\$29,286	\$29,000	0.00%
12	60	491101	CC Summer Camp / Computer Class	\$1,500	\$405	\$1,500	0.00%
12	60	491201	Extended Time	\$32,000	\$40,786	\$39,250	22.66%
12	60	491214	No School Days	\$2,000	\$3,094	\$2,000	0.00%
12	60	491215	Youth Tumbling	\$12,000	\$19,128	\$14,000	16.67%
12	60	491288	Youth Recreation	\$10,000	\$7,109	\$11,000	10.00%
12	60	491376	Summer Camps	\$28,000	\$42,651	\$37,000	32.14%

12	60	491388	Adult Recreation	\$19,000	\$37,646	\$26,000	36.84%
12	60	491414	General Bus Trips	\$2,500	\$2,145	\$3,000	20.00%
12	60	491509	Events - For Your Pets	\$1,725	\$312	\$1,000	-42.03%
12	60	491510	Special Events - Concerts	\$11,350	\$9,715	\$10,750	-5.29%
12	60	491511	Holiday Events	\$400	\$375	\$2,500	525.00%
12	60	491512	Special Event - Spring/Summer	\$800	\$1,096	\$800	0.00%
12	60	491513	Special Events - Fall/Winter	\$3,600	\$3,911	\$4,500	-
12	60	491521	Farm Market/Plant/Misc	\$1,250	\$1,608	\$1,500	20.00%
Total General Dept Revenue				\$155,125	\$199,267	\$183,800	18.49%

FUND	DEPT	ACCT	ACCT NAME	2022 Budget	2022 Actual*	2023 Budget	% Change
General Recreation Expense							
12	60	511000	Salary Full-Time	\$105,590	\$99,680	\$93,575	-11.38%
12	60	513000	Wages Part Time	\$0	\$0	\$5,100	
12	60	527100	Staff Training	\$6,400	\$4,752	\$9,500	48.44%
12	60	538000	Recreation Supplies	\$500	\$667	\$500	0.00%
12	60	591100	Children's Center P.S.	\$39,400	\$40,375	\$41,100	4.31%
12	60	591101	CC Summer Camp / Computer Class	\$1,000	\$19	\$1,000	0.00%
12	60	591201	Extended Time	\$15,200	\$21,525	\$23,750	56.25%
12	60	591214	No School Days	\$1,800	\$2,332	\$1,800	0.00%
12	60	591215	Youth Tumbling	\$10,800	\$13,507	\$12,000	11.11%
12	60	591288	Youth Recreation	\$7,000	\$5,631	\$8,000	14.29%
12	60	591376	Summer Camps	\$23,000	\$23,359	\$25,500	10.87%
12	60	591388	Adult Recreation	\$16,000	\$28,657	\$20,000	25.00%
12	60	591414	General Bus Trips	\$2,400	\$1,613	\$2,400	0.00%
12	60	591509	Events - For Your Pets	\$1,400	\$300	\$750	-46.43%
12	60	591510	Special Events - Concerts	\$10,750	\$9,153	\$10,750	0.00%
12	60	591511	Holiday Events	\$2,250	\$2,478	\$2,250	0.00%
12	60	591512	Special Event - Spring/Summer	\$1,100	\$988	\$2,000	81.82%
12	60	591513	Special Events - Fall/Winter	\$3,600	\$3,141	\$4,000	0.00%
12	60	591521	Farm Market/Plant/Misc	\$1,100	\$1,675	\$1,500	36.36%
Total General Dept Expense				\$249,290	\$259,852	\$265,475	6.49%
General Dept Balance				(\$94,165)	(\$60,585)	(\$81,675)	-13.26%

FUND	DEPT	ACCT	ACCT NAME	2022 Budget	2022 Actual*	2023 Budget	% Change
Concessions Dept Revenue							
12	70	450100	Product Sales	\$25	\$74	\$100	300.00%
12	70	450130	Sales Commissions	\$50	\$368	\$100	100.00%
Total Concessions Dept Revenue				\$75	\$442	\$200	166.67%
Concessions Dept Expense							
12	70	538100	Product Vending Expense	\$50	\$0	\$25	-50.00%
12	70	582000	Taxes/Sales	\$5	\$0	\$0	-
Total Concessions Dept Expense				\$55	\$0	\$25	-54.55%
Concessions Dept Balance				\$20	\$442	\$175	775.00%

FUND	DEPT	ACCT	ACCT NAME	2022 Budget	2022 Actual*	2023 Budget	% Change
Rental Dept Revenue							
12	80	441100	Nash Rental	\$2,500	\$8,005	\$6,000	140.00%
12	80	441110	Outside Rental	\$4,000	\$3,209	\$3,500	-12.50%
12	80	441130	Dog Park Fees	\$750	\$756	\$700	-6.67%
Total Rental Dept Revenue				\$7,250	\$11,970	\$10,200	40.69%

FUND	DEPT	ACCT	ACCT NAME	2022 Budget	2022 Actual*	2023 Budget	% Change
Rental Dept Expense							
12	80	521200	Facility Equipment Maintenance	\$50	\$0	\$800	1500.00%
12	80	538000	Facility Recreation Equipment	\$25	\$0	\$1,850	7300.00%
Total Rental Dept Expense				\$75	\$0	\$2,650	3433.33%
Rental Dept Balance				\$7,175	\$11,970	\$7,550	5.23%

FUND	DEPT	ACCT	ACCT NAME	2022 Budget	2022 Actual*	2023 Budget	% Change
Fitness Dept Revenue							
12	90	491309	Personal Training	\$1,500	\$2,183	\$3,000	100.00%
12	90	491310	Early Morning Aerobics	\$4,000	\$6,179	\$5,000	25.00%
12	90	491323	Monthly Fitness Programming	\$1,500	\$1,041	\$1,500	-
12	90	491366	Misc. P.T. Challenges/Classes	\$1,500	\$0	\$1,500	0.00%
Total Fitness Dept Revenue				\$8,500	\$9,402	\$11,000	29.41%

FUND	DEPT	ACCT	ACCT NAME	2022 Budget	2022 Actual*	2023 Budget	% Change
Fitness Dept Expense							
12	90	513400	Wages Fitness Center Sup.	\$40,000	\$41,993	\$40,500	1.25%
12	90	534600	Fitness Maintenance	\$4,000	\$4,587	\$4,000	0.00%
12	90	534700	Fitness Maintenance Supplies	\$3,000	\$2,557	\$3,000	0.00%
12	90	538000	Recreation Supplies	\$200	\$43	\$200	0.00%
12	90	591309	Personal Training	\$1,300	\$2,816	\$2,700	107.69%
12	90	591310	Early Morning Aerobics	\$3,200	\$4,160	\$3,500	9.38%
12	90	591323	Monthly Fitness Programming	\$1,300	\$0	\$1,300	-
12	90	591366	Misc. P.T. Challenges/Classes	\$1,500	\$536	\$1,500	0.00%
12	90	599300	Aerobic Class Materials & Supplies	\$200	\$0	\$200	0.00%
Total Fitness Dept Expense				\$54,700	\$56,691	\$56,900	4.02%
Fitness Balance				(\$46,200)	(\$47,289)	(\$45,900)	-0.65%

RECREATION BALANCE	(\$207,062)	(\$129,092)	(\$338,371)	63.42%
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AUDIT FUND

FUND	DEPT	ACCT	ACCT NAME	2022 Budget	2022 Actual*	2023 Budget	% Change
Audit Revenue							
13	10	410100	Real Estate Taxes Current	\$20,000	\$19,986	\$18,000	-10.00%
13	10	430100	Interest Savings	\$50	\$28	\$250	400.00%
Total Audit Revenue				\$20,050	\$20,014	\$18,250	-8.98%

FUND	DEPT	ACCT	ACCT NAME	2022 Budget	2022 Actual*	2023 Budget	% Change
Audit Expense							
13	10	524000	Other Professional Services	\$0	\$0	\$1,800	0.00%
13	10	528000	Audit	\$20,000	\$20,250	\$20,000	0.00%
Total Audit Expense				\$20,000	\$20,250	\$21,800	9.00%

Audit Fund Balance	\$50	(\$236)	(\$3,550)	-7200.00%
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LIABILITY FUND

FUND	DEPT	ACCT	ACCT NAME	2022 Budget	2022 Actual*	2023 Budget	% Change
Liability Revenue							
14	10	410100	Real Estate Taxes Current	\$130,000	\$130,039	\$130,000	0.00%
14	10	430100	Interest Savings	\$125	\$972	\$2,000	1500.00%
14	10	460100	Misc. Income	\$0	\$0	\$0	-
Total Liability Revenue				\$130,125	\$131,010	\$132,000	1.44%
Liability Expense							
14	10	511000	Salary Full-Time	\$69,584	\$69,401	\$85,240	22.50%
14	10	552000	Park/Facility Inspection Software Maint	\$2,500	\$2,450	\$2,500	0.00%
14	10	553000	Building & Contents	\$25,000	\$24,939	\$26,000	4.00%
14	10	554000	General Liability	\$12,000	\$12,896	\$13,500	12.50%
14	10	555000	Public Official/Wrongful Acts	\$1,000	\$719	\$1,000	0.00%
14	10	556000	Automobile	\$3,000	\$2,976	\$3,250	8.33%
14	10	557000	Workers Compensation	\$18,000	\$24,266	\$23,500	30.56%
14	10	558000	Unemployment	\$8,000	\$4,686	\$8,000	0.00%
Total Liability Expense				\$139,084	\$142,332	\$162,990	17.19%
Liability Fund Balance				(\$8,959)	(\$11,322)	(\$30,990)	245.90%

IMRF FUND

FUND	DEPT	ACCT	ACCT NAME	2022 Budget	2022 Actual*	2023 Budget	% Change
IMRF Revenue							
15	10	410100	Real Estate Taxes Current	\$97,500	\$98,316	\$80,000	-17.95%
15	10	430100	Interest Savings	\$225	\$709	\$1,800	700.00%
Total IMRF Revenue				\$97,725	\$99,025	\$81,800	-16.30%
IMRF Expense							
15	10	518000	IMRF	\$82,500	\$69,474	\$60,000	-27.27%
15	10	524000	Other Professional Services	\$0	\$0	\$0	0.00%
Total IMRF Expense				\$82,500	\$69,474	\$60,000	-27.27%
IMRF Fund Balance				\$15,225	\$29,551	\$21,800	43.19%

SCHOLARSHIP FUND

FUND	DEPT	ACCT	ACCT NAME	2022 Budget	2022 Actual*	2023 Budget	% Change
Scholarship Revenue							
16	10	430100	Interest Savings	\$75	\$62	\$125	66.67%
16	10	470110	Scholarship Donations	\$5,000	\$3,788	\$1,000	-80.00%
16	10	470200	Children's Center Donations	\$50	\$0	\$0	-100.00%
16	10	470250	E.T. After School Donations	\$50	\$0	\$0	-100.00%
16	10	470300	Memorial Donations	\$750	\$1,496	\$750	0.00%
Total Scholarship Revenue				\$5,925	\$5,346	\$1,875	-68.35%
Scholarship Expense							
16	10	570110	Scholarship Donations	\$2,000	\$1,777	\$2,000	0.00%
16	10	570200	Children's Center Donations	\$1,000	\$1,080	\$0	-100.00%
16	10	570250	Camp/ET OPD Donations	\$1,800	\$0	\$0	-100.00%
16	10	570300	Memorial Donations	\$750	\$0	\$750	0.00%
Total Scholarship Expense				\$5,550	\$2,857	\$2,750	-50.45%
Scholarship Fund Balance				\$375	\$2,489	(\$875)	-333.33%

SOCIAL SECURITY FUND

FUND	DEPT	ACCT	ACCT NAME	2022 Budget	2022 Actual*	2023 Budget	% Change
Social Security Revenue							
18	10	410100	Real Estate Taxes Current	\$50,000	\$50,031	\$60,000	20.00%
18	10	430100	Interest Savings	\$150	\$1,350	\$2,200	1366.67%
Total Social Security Revenue				\$50,150	\$51,381	\$62,200	24.03%
Social Security Expense							
18	10	519000	FICA	\$70,000	\$69,904	\$82,500	17.86%
18	10	519100	Medicare	\$16,500	\$16,346	\$20,000	21.21%
Total Social Security Expense				\$86,500	\$86,250	\$102,500	18.50%
Social Security Fund Balance				(\$36,350)	(\$34,869)	(\$40,300)	10.87%

POLICE FUND

FUND	DEPT	ACCT	ACCT NAME	2022 Budget	2022 Actual*	2023 Budget	% Change
Police Revenue							
19	10	410100	Real Estate Taxes Current	\$5,000	\$4,997	\$5,000	0.00%
19	10	430100	Interest Savings	\$75	\$463	\$500	566.67%
Total Police Revenue				\$5,075	\$5,460	\$5,500	8.37%
Police Expense							
19	10	512000	Safety Event Expense	\$2,000	\$800	\$1,500	-25.00%
19	10	524000	Other Professional Services	\$1,500	\$1,411	\$1,750	16.67%
19	10	590000	Capital Expenditures	\$6,000	\$3,555	\$5,000	-16.67%
Total Police Expense				\$9,500	\$5,766	\$8,250	-13.16%
Police Fund Balance				(\$4,425)	(\$307)	(\$2,750)	-37.85%

PAVING AND LIGHTING FUND

FUND	DEPT	ACCT	ACCT NAME	2022 Budget	2022 Actual*	2023 Budget	% Change
Paving and Lighting Revenue							
20	10	410100	Real Estate Taxes Current	\$32,813	\$32,872	\$33,000	0.57%
20	10	430100	Interest Savings	\$50	\$23	\$150	200.00%
Total Paving & Lighting Revenue				\$32,863	\$32,895	\$33,150	0.87%
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	\$31,750	\$27,994	\$37,000	16.54%
Total Paving & Lighting Expense				\$31,750	\$27,994	\$37,000	16.54%
Paving & Lighting Fund Balance				\$1,113	\$4,901	(\$3,850)	-445.89%

LONG TERM CAPITAL REPLACEMENT FUND

FUND	DEPT	ACCT	ACCT NAME	2022 Budget	2022 Actual*	2023 Budget	% Change
Capital Replacmenet Fund Revenue							
35	10	430100	Interest Savings	\$150	\$4,050	\$7,000	4566.67%
Total Capital Replacement Rev				\$150	\$4,050	\$7,000	0.00%

FUND	DEPT	ACCT	ACCT NAME	2022 Budget	2022 Actual*	2023 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	\$150	\$4,050	\$7,000	0.00%

BOND & INTEREST FUND

FUND	DEPT	ACCT	ACCT NAME	2022 Budget	2022 Actual*	2023 Budget	% Change
			Bond and Interest Fund Revenue				
37	10	410100	Real Estate Taxes Current	\$1,490,000	\$1,489,931	\$1,577,250	5.86%
37	10	430100	Interest Savings	\$750	\$4,321	\$11,000	1366.67%
			Total Bond Revenue	\$1,490,750	\$1,494,251	\$1,588,250	6.54%
			Bond and Interest Expense				
37	10	524000	Other Professional Services	\$0	\$0	\$30	-
37	10	588000	Principal	\$1,484,000	\$1,484,000	\$1,477,000	-0.47%
37	10	588100	Interest	\$5,120	\$5,120	\$76,003	1384.43%
			Total Bond Expense	\$1,489,120	\$1,489,120	\$1,553,033	4.29%
			Bond Fund Balance	\$1,630	\$5,132	\$35,217	2060.55%

PARK IMPROVEMENT FUND

FUND	DEPT	ACCT	ACCT NAME	2022 Budget	2022 Actual*	2023 Budget	% Change
			Park Improvement Revenue				
46	10	430100	Interest Savings	\$1,000	\$2,163	\$74,000	7300.00%
46	10	470100	Grants	\$0	\$0	\$511,200	0.00%
46	10	470110	Donations	\$0	\$0	\$0	0.00%
46	10	470120	Bond Proceeds	\$1,484,000	\$1,484,000	\$3,029,000	-
			Total Park Revenue	\$1,485,000	\$1,486,163	\$3,614,200	143.38%
			Total Park Improvement Expense				
46	10	524000	Other Professional Services	\$15,250	\$15,133	\$28,500	-
46	10	525000	Engineering	\$13,500	\$22,313	\$438,000	3144.44%
46	10	560000	Computer Upgrades	\$2,000	\$1,582	\$75,000	-
46	10	561000	Land Purchases	\$0	\$0	\$0	-
46	10	564000	Park & Blding Improvements	\$953,700	\$950,941	\$1,040,330	9.08%
46	10	567700	Vehicles Equipment	\$59,000	\$58,829	\$24,000	-
			Total Park Expense	\$1,043,450	\$1,048,798	\$1,605,830	53.90%
			Park Fund Balance	\$441,550	\$437,365	\$2,008,370	354.85%

Grand Total All Revenues	\$4,872,986	\$5,070,001	\$7,214,935	48.06%
Grand Total All Expense	\$5,029,608	\$5,106,457	\$6,014,207	19.58%

Grand Total Fund Balance	(\$156,623)	(\$36,456)	\$1,193,727	-762.17%
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* Unaudited Actuals as of Dec 31, 2022





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