



AGENDA

A PUBLIC HEARING & REGULAR MEETING OF THE
OREGON PARK DISTRICT BOARD OF COMMISSIONERS
TUESDAY, FEBRUARY 14, 2023, AT 6:00 P.M.
ONSITE MEETING: BOARD ROOM

PUBLIC HEARING

- 1) CALL TO ORDER
- 2) ROLL CALL
- 3) RECOGNITION OF VISITORS WISHING TO PRESENT TESTIMONY ON
BUDGET & APPROPRIATIONS ORDINANCE 23-02-14
- 4) ADJOURN

REGULAR MEETING AGENDA

- 1) CALL TO ORDER
- 2) ROLL CALL
- 3) RECOGNITION OF VISITORS
- 4) APPROVAL OF MINUTES
 - A. REGULAR MEETING MINUTES OF JANUARY 10, 2023
 - B. FINANCE COMMITTEE MEETING MINUTES OF JANUARY 10, 2023
 - C. FINANCE COMMITTEE MEETING EXECUTIVE SESSION MINUTES OF
JANUARY 10, 2023- APPROVAL BUT NOT RELEASE
- 5) FINANCIAL
 - A. TREASURER'S REPORT
 - B. CLAIMS PAYABLE AND CHECKS DRAWN
- 6) REPORTS
 - A. DIRECTOR'S REPORT
 - B. FINANCE COMMITTEE - MET JANUARY 10, 2023
 - C. PERSONNEL & POLICY COMMITTEE - NO REPORT
 - D. PARKS & FACILITIES COMMITTEE - NO REPORT
 - E. PROGRAM & SERVICE COMMITTEE - NO REPORT
 - F. PARKS & FACILITY REPORT
 - G. RECREATION REPORT

H. ADMINISTRATIVE REPORT

7) UNFINISHED BUSINESS

8) NEW BUSINESS

A. BUDGET AND APPROPRIATIONS: ORDINANCE 23-02-14

B. 2023 NASH RECREATION CENTER POOL GUTTER IMPROVEMENTS -
BID APPROVAL

C. 2023 MIX PARK PLAYGROUND INSTALLATION - BID APPROVAL

D. DISTRICT STRATEGIC PLAN APPROVAL

8) COMMISSIONERS COMMENTS

9) DIRECTORS COMMENTS

10) PRESIDENTS COMMENTS

11) ADJOURNMENT

NEXT REGULAR MEETING - MARCH 14, 2023

**Oregon Park District Board of Commissioners
Nash Recreation Center ~ Board Room
304 So. Fifth Street
Oregon, Illinois
Regular Meeting Minutes
January 10, 2023**

Mark Tremble, President, called the Regular Meeting to order at 6:00 p.m.

PRESENT: Mark Tremble, Steve Pennock, Dan Engelkes, Josh Messenger

ABSENT: Scott Stephens

OTHERS PRESENT: Erin Folk, Executive Director; Dan Griffin, Finance Administrator; Andy Egyed, Supt. of Parks; Tina Ketter, Supt. of Recreation; Randy Hays, Treasurer; Haley Mizner, Board Secretary

VISITORS PRESENT: Amanda Zimmerman, Scott Zimmerman, Jena Wehmhoefer, Ronda Himert, Gus Himert

RECOGNITION OF VISITORS:

There were no visitors present who wished to address the board.

APPROVAL OF MINUTES

Regular Meeting Minutes

Motion by Steve Pennock, seconded by Josh Messenger, the Regular Meeting Minutes of December 13, 2022, be approved as presented. Roll Call: Dan Engelkes, Steve Pennock, Josh Messenger, Mark Tremble - yes. MOTION PASSED UNANIMOUS.

FINANCIAL

Treasurer's Report

Mr. Hays highlighted the interest that they are getting now. He stated that he went back and looked at previous months all the way back to last year, and they are getting next to nothing on interest on their balances. He stated that the interest they are getting on the fund balances over a year are very substantial.

Motion by Dan Engelkes, seconded by Steve Pennock, the Treasurer's Report be approved. Roll Call: Steve Pennock, Josh Messenger, Dan Engelkes, Mark Tremble - yes. MOTION PASSED UNANIMOUS.

Accounts Payable

Motion by Josh Messenger, seconded by Dan Engelkes, the Accounts Payable for December of 2022 be approved as presented. Roll Call: Josh Messenger, Dan Engelkes, Steve Pennock, Mark Tremble - yes. MOTION PASSED UNANIMOUS.

REPORTS

Director's Report- Ms. Folk stated that the district is currently under contract with Williams Architect. She stated that they are working on completing engineering bid documents for upcoming pool repairs this spring. She stated that those repairs are going to include updates to the pool trough, as well as the coping stones. She stated that they do expect those bid documents to be ready in the next month, with the intended work to be completed in April. She stated that in addition to that, there are several areas on the pool deck floor that need to be resurfaced. She stated that they are looking at a resurfacing as well as a replacement to the diving board. She stated that right now, the current diving board does meet IDPH standards, but they are looking at what other possible recreation amenities can be added in lieu of a diving board.

Mr. Engelkes asked if once they take the diving board out can they not put it back in. Ms. Folk stated that they cannot. She stated that it currently meets IDPH standards, but it does not meet FINA standards. She stated that the pool in the deep end is not deep enough to have a diving board purchased by any of the current manufacturers. She stated that IDPH would still allow them to have a diving board, but none of the manufacturers will actually sell them a diving board. She stated that they are going through that process to verify that there is nobody out there that would do so. She stated that they are looking at two options. She stated that option one was higher in priority to staff, and was the aqua zip and option two was the aqua climb. She stated that the aqua climb isn't something that they are interested in. She stated that the aqua zip is something that they have talked about. She stated that while they are not planning on doing those improvements in 2023, those bid documents will be completed and ready when they do decide to pursue that in the next two years.

Ms. Folk stated that all full-time and part-time staff are currently going through updated mandated recorder training to align with the approval of the updated policy last month. She stated that full-time staff should have all of those trainings completed this week, and they hope to have part-time staff completed in the coming weeks. She stated that with the updated

policy, they are renewing those online mandated reporter training courses every three years just to be safe and make sure everyone is up to date with the current standards.

Ms. Folk stated that all eligible employees have been offered the opportunity to join the cellphone plan. She stated that there are currently six staff members on the plan, and the remaining seven have chosen to take the reimbursements. She stated that the reimbursements started last week.

Ms. Folk stated that membership and daily fees did increase as of yesterday. She stated that staff did a great job of marketing the pending increase to prepare people, but also gave members an opportunity to renew at the previous rate at a 10% discount in advance as a gesture of goodwill to those existing members.

Ms. Folk stated that the Finance Committee did meet prior to this meeting. She stated that they are getting ready to release the budget packet tomorrow for 30-day inspection, and will be approved at the February 14, 2023, meeting. She stated that fiscal year 2022 did end with \$2,079,975 in fund balances. She stated that this was about \$124,000 greater than what they had anticipated. She stated that staff did a fantastic job monitoring expenses and making sure that they were on track. She stated that they did have increased recreation revenue that attributed to quite a bit of that increase in the fund balances.

Ms. Folk stated that the last week of January they will have nine full-time employees attending the IPRA Soaring to New Heights Conference. She stated that it is the week of January 26-29. She stated that they are excited for these opportunities ahead for education for all employees who chose to participate. She stated that they did meet today with staff regarding the per diems and how they handle that. She stated that the per diem amounts will be reflected based on the approved travel reimbursements this evening. She stated that this does align with the ordinance that they passed last January and was in effect all of fiscal year 2022.

She welcomed any additional questions from commissioners.

Parks Report - Included in Board Packet. Mr. Egyed stated that he wanted to give an update on the actuator project that ALPHA Controls is doing here. He stated that the only thing that they have left to do is the West hallway where up in the ceilings are the pipes that they have to get to. He stated that they need a very skinny guy to get in there through the pipes so that is why

it has been delayed. He stated that they finally rounded up a guy to finish up that project this week.

He welcomed any other questions from commissioners.

Recreation Report - Included in Board Packet. Mrs. Ketter stated that the staff is really excited that registration opened for everyone today for the new guide. She stated that registration is going very well. She stated that they have a lot of new program opportunities with staff and they are all getting filled. She stated that they have some programs that are over half full. She stated that people are already registering for summer camp which is a great sign. She stated that they reevaluated the summer camp days to give parents more flexibility so they aren't committed to the entire week. She stated that they have received positive feedback on that.

Mrs. Ketter stated that staff was excited to end the year with the highest participation numbers they've had. She stated that they have already blown January of 2022 away with current programming that they have. She stated that she is very proud of them and they are excited to go to conference and hopefully get some new opportunities. She stated that they have been brainstorming for summer and they have a lot of exciting things coming.

She welcomed any other questions.

Visitor, Scott Zimmerman, asked Mrs. Ketter what some of the new programming was.

Mrs. Ketter stated that they are doing a lot more outdoor education. She stated that they have hikes that are a lot more nature based. She stated that they are partnering with Taft to do a youth program that includes a kid friendly buffet. She stated that they are bringing trips back. She stated that the mini pitch league is coming back. She stated that outdoor education is something that they have not had a lot of in the past, so they are excited about that.

Mr. Griffin stated that the activity guide was probably quite a few pages bigger this Spring.

Ms. Folk stated that the guide was available at Oregonpark.org as well.

Administrative Report - Included in Board Packet. Mr. Griffin stated they were thrilled to end with a surplus for 2022, and they

are excited moving into 2023. He stated that they were looking forward to releasing the budget tomorrow, and the approval in February.

BUSINESS (unfinished)- None.

BUSINESS (new)

2023 Travel Reimbursement Update

Mr. Tremble stated that they had approved the local Government Travel Expense Control Act on January 11, 2022, which outlines procedures and approved expenses in line with the per diem rates set forth by the U.S. General Services Administration. He stated that the ordinance remains in place and staff has provided updated rates for fiscal year 2023. Mr. Tremble asked Ms. Folk if she could outline the changes.

Ms. Folk stated that Dan put together the permissible travel expenses. She stated that the changes were with DuPage, Kane, Lake, McHenry, and Will Counties. She stated that their hotel per night increases from \$134 to \$141. She stated that all other Illinois Counties increase from \$96 to \$98 per night. She stated that the State mileage reimbursement goes to 65.5 cents per mile. She stated that other than that, there were no other additional changes from the 2022 rates.

Motion by Steve Pennock, seconded by Josh Messenger, the 2023 Travel Reimbursement Update be approved as presented. Roll Call: Dan Engelkes, Steve Pennock, Josh Messenger, Mark Tremble - yes. MOTION PASSED UNANIMOUS.

COMMISSIONERS COMMENTS

Mr. Pennock thanked Dan for all his hard work putting the budget packet together.

Mr. Engelkes also thanked Dan. He stated that they are starting to put theirs together at his work and it's very hard to estimate material and supply costs. He stated that he appreciates the hard work from everyone in putting it together.

Mr. Messenger highlighted that with COVID going on in 2022, they still ended the year with a surplus which was great. He stated that they knocked out a ton of information regarding the budget which was also great.

DIRECTOR'S COMMENTS

Ms. Folk stated that she had no comments.

PRESIDENT'S COMMENTS

Mr. Tremble thanked Dan for all of the work, and for breaking it down so that it is more easily understood.

Mr. Tremble asked Andy if the salt supply was still in good shape, to which Andy stated that it was.

ADJOURN

Motion by Dan Engelkes, seconded by Steve Pennock, the meeting adjourned at 6:13 P.M. ALL WERE IN FAVOR.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Haley M. Mizner".

Haley Mizner
Board Secretary

**Oregon Park District Board of Commissioners
Nash Recreation Center ~ Board Room
304 So. Fifth Street
Oregon, Illinois
Finance Committee Meeting Minutes
January 10, 2023**

Dan Engelkes, Chair, called the Finance Committee meeting to order at 5:00 p.m.

COMMITTEE MEMBERS PRESENT: Josh Messenger, Mark Tremble, Dan Engelkes

COMMITTEE MEMBERS ABSENT: None.

OTHER COMMISSIONERS PRESENT: Steve Pennock

OTHERS PRESENT: Erin Folk, Executive Director; Dan Griffin, Finance Administrator; Andy Egyed, Supt. of Parks; Tina Ketter, Supt. of Recreation; Randy Hays, Treasurer; Haley Mizner, Board Secretary

VISITORS PRESENT: None.

Enter Executive Session

To discuss the appointment, employment, compensation, discipline, performance or personal status of employees, officer and legal counsel for the Park District. Open Meetings Act Par. 120/2 c(1).

Motion by Josh Messenger, seconded by Mark Tremble, the board to enter executive session at 5:01 P.M. Roll Call Vote: Mark Tremble, Josh Messenger, Dan Engelkes- yes. MOTION PASSED UNANIMOUS.

Return to Regular Session

Motion by Josh Messenger, seconded by Mark Tremble, the board to return to regular session at 5:30 P.M. Roll Call: Josh Messenger, Mark Tremble, Dan Engelkes- yes. MOTION PASSED UNANIMOUS.

2023 Budget Packet Review

Ms. Folk turned the meeting over to Mr. Griffin to present on the budget.

Mr. Griffin stated that for the budget review for fiscal year 2022 they ended up with a \$124,067 surplus. He highlighted that the

revenues that they took in for the year exceeded their expectations when compared to the expenses for the year by almost \$125,000. He stated that they did complete a little over a million dollars in capital improvements. He stated that their recreation expectations for 2022 were still a little foggy due to COVID, however, it was a good year. He stated that they exceeded all of their pass sales and all of the recreation programming in every department.

Mr. Messenger asked if the \$105,265 surplus in the Recreation department was a direct correlation to the overall surplus of \$124,067 to which Mr. Griffin stated that that was correct.

Mr. Griffin stated that with the fund balance goals they continue to meet those expectations. He stated that they are continuing with the contribution to the long term capital fund.

Mr. Griffin stated that the primary components of the fiscal year implementations are the annual levy, the general obligation bond sale, and the approval of the budget and appropriations ordinance.

Mr. Griffin stated that some of the challenges include their single taxpayer dependency being Exelon. He stated that any significant changes with their EAV would have a direct impact on their annual operations. He stated that another challenge is the aging facility. He stated that the building was built in 1898 and has gone through a lot of renovations, and all of the equipment continues to age. He stated that they always want to continue to maintain the fund balances. He stated that they continue to battle other employers and minimum wage increases. He stated that it was basically a 9% increase in minimum wage for the 2023 calendar year. He stated that they will be dealing with that for the next two years, until 2025, when minimum wage hits \$15.00 an hour. He stated that another challenge was limited revenue options. He stated that the community can only handle so many recreation programs and improvements. He stated that the final challenge was the commitment to capital improvement projects.

Mr. Griffin stated that this year is going to be a little different in their final statements because of the two-year bond that they issued. He stated that the district wide revenue estimate was \$7,221,185, less the \$1,528,700 for the 2024 bonds would be, totaling \$5,692,485. He stated that the \$5,692,485 less the expenses estimate of \$5,978,019 totals their change in net position of \$285,534. He stated that they are going to be operating in a deficit this year. He stated that there are a lot of factors involved in that beyond just the capital improvements that they

plan to accomplish, but just like everyone else is also dealing with, all of their expenses have increased. He stated that inflationary expenses and minimum wage increases have played a factor. He highlighted that there are a lot of factors going into this loss. He stated that they wanted to make everyone aware that they were operating in a deficit, but they want to continue to maintain the fund balance goals.

Mr. Messenger asked if operating at a deficit happens frequently. Ms. Folk stated that in 2022 they budgeted to operate at a deficit, and they ended up finishing the year at negative \$32,405. She stated that they have not had this large of a deficit, but they also have the cost of the transition where they are going to be paying two employees for two different positions to make it through to 2024, as well as the two large projects that are coming up being the trail and the park east development. Mr. Griffin stated that when the expenses go up, they can't just find something to cut, they have to find a way to adjust. Ms. Folk stated that they may have to make decisions. She stated that if expenses continue to go up, and revenue stays the same, then decisions will follow.

Mr. Griffin stated that the recreation and operating fund deficit are the two numbers that they are operating on a deficit without their maintenance transfers from the park improvement fund. He stated that it is important that they keep the fund balances because there are a lot of situations that can derail them quickly if they had major changes to operations, or if there were issues with the tax levy disbursement, or complications with Exelon. He stated that they need to put themselves in the best position to deal with those situations if they arise. Ms. Folk stated that Dan has worked really hard on the fund balances. She stated that ten years ago they were maybe carrying over a million dollars in fund balances, and this year they are carrying over two million. She stated that over the last ten years they have made a lot of changes to get to the point where they are meeting the fund balance goals every single year, and even exceeding them.

Mr. Griffin stated that there is a difficulty in estimating. He stated that they have had all these inflationary issues and trying to line up the service projects and personnel both from the engineering perspective and bid perspective, and the actual construction itself, has been really hard knowing what they are going to be facing in ten months or two years. He stated that they are laying out the expenses to the best of their ability that they have been given the data for, but they don't know what it is going to be like. He highlighted that they are doing the best that they can.

Mr. Griffin stated that they took advantage of an interest market that is really going to benefit them. He stated that they got their bond proceeds at 3.15% and are able to already collect at almost a percent higher at 4.19% right now. He stated that they can turn around and reinvest that money and use it for future fund use in both the capital perspective and to assist with operational funds as well.

Mr. Griffin stated that they have talked over the years, and everyone is aware of where they are sitting with Exelon. He stated that as soon as they know more, they will pass along that information. He stated that they are going to do the best they can to put themselves in a good position, but it is the big elephant in the room until they can get an agreement.

Mr. Griffin stated that the other big part that goes into the budget each year is the tax levy that they approved in December. He stated that for this coming year, the cost will increase a little bit to accommodate the increase in the bond.

Mr. Griffin stated that their EAV history goes right in line with the Exelon situation. He stated that it continues to grow. He stated that Exelon's EAV has not really changed in quite some time, so the growth that is shown is from all other industry and residential property. He highlighted that the good thing was that it does continue to grow.

Mr. Griffin stated that there was an increase in EAV this year at a little over 1%, an increase of almost \$6,900,000. He stated that the special purpose funds remain similar to those in previous years. He stated that this is part of the stability to try and keep the fund balances.

Mr. Griffin highlighted that they have to approve the budget and appropriations ordinance every year within the first quarter of operations. He stated that by the end of March it would have to be approved. He stated that they have it slated to be approved at the February meeting. He stated that they do have to have a public hearing so that anyone that does wish to comment on it can. He stated that they have to have it available to the public 30 days prior to passage.

Mr. Griffin stated that for the Capital Improvements plan, and the development and execution, the two-year total is a little over \$3.1 million. He stated that that is a little higher than they actually budgeted for, but it does not include the reimbursements

that they will receive for the Park East project, which is about \$600,000. He stated that they were just short of \$1.5 million planned for this coming fiscal year. He stated that the annual operations amount is almost a third of their capital improvements. He stated that they have not increased the amount of the contribution for the annual maintenance transfers. He stated that this is a good thing in trying to keep the trend the same and making sure they are not significantly changing their operations. He stated that it is something they can discuss in the future, but it's not something that would be most beneficial for them to try and change.

Mr. Griffin stated that they have talked in the past about increasing their fund balance goals for both corporate and recreation, but in this environment, it would be tough to push that to a six-month goal, so it is still at three months.

Mr. Griffin stated that for the general obligation bond, they will receive the funds on Thursday, and they will immediately start moving the funds to start earning greater interest. He stated that they will have another plan that they will release later next month to take a look at where they will reinvest those funds.

Mr. Griffin stated that from a revenue perspective both real estate taxes and the bond proceeds are the biggest part of the puzzle.

Mr. Griffin stated that it is great that they have a long-term capital fund. He stated that hopefully they can use that for a planned specific purpose in the future and not have to reach in and use that if they have a major failure along the way. He stated that it is great to know that they have the ability to get access to the funds, should they need it. He stated that after another \$70,000 transfer this year, it will be about \$355,000 at the end of the year. He stated that they have been pecking away at this for about five years now and it's a great thing that they continue to contribute to.

Mr. Griffin asked if there were any questions regarding the budget packet.

Ms. Folk stated that they have told the staff that they are very locked into that capital list. She stated that there is no wiggle room and no new ideas. She stated that if there is a new idea then something has to get cut off the list. She stated that it will be an interesting two years, but they will be able to accomplish a lot of big-ticket items that need to be taken care of. She highlighted that they are moving in the right direction.

There were no additional questions or comments.

ADJOURN

Motion by Mark Tremble, seconded by Josh Messenger, the Finance Committee meeting adjourned at 5:55 p.m. ALL WERE IN FAVOR.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Haley M. Mizner". The signature is written in dark ink and is positioned above the printed name and title.

Haley Mizner
Board Secretary



OREGON PARK DISTRICT

FISCAL YEAR 2023

MONTHLY FINANCIAL REPORT

January 2023

The Oregon Park Districts monthly financial report will outline any substantial changes to District fund balances or operational budgets. The month end banking fund balances for a three-year period will be itemized. Percentage changes from the month end to the prior year's month end will also be calculated and a corresponding positive/negative change arrow included. Large percentage changes in District fund balances may or may not be significant and/or planned for any given period. Substantial changes not approved within the Districts annual budget will be noted.

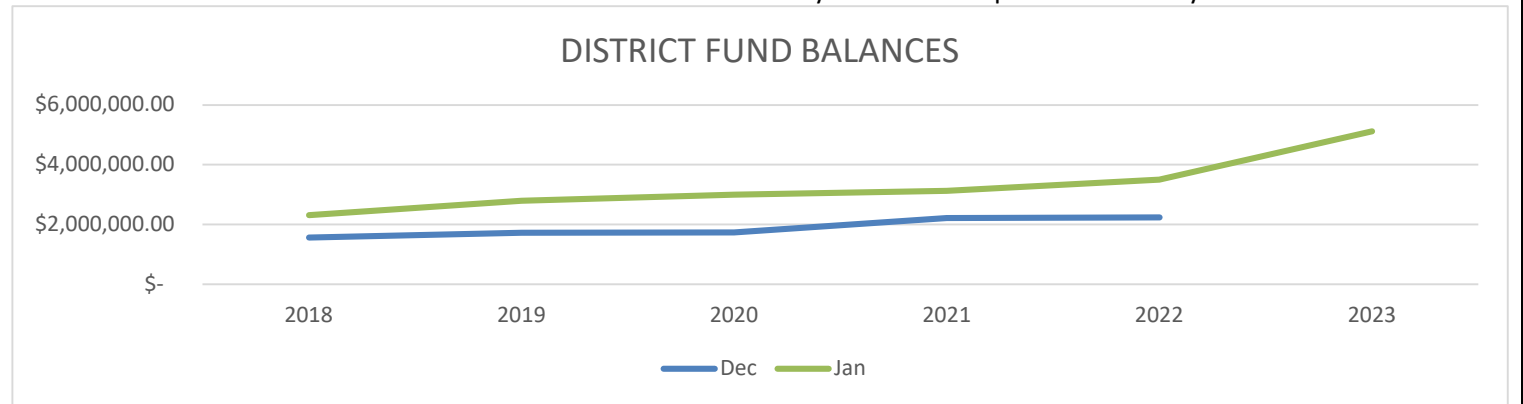
BANKING FUND BALANCES

FUND	JAN 2023	DEC 2022	JAN 2022	-	% CH.	JAN 2021
General Checking	\$142,716.88	\$150,206.63	\$38,905.54	↑	266.83%	\$71,634.71
Payroll Checking	\$89,616.59	\$49,809.82	\$96,153.43	↓	-6.80%	\$52,883.69
Corporate Fund	\$605,632.16	\$674,771.73	\$554,819.36	↑	9.16%	\$515,133.89
Recreation Fund	\$382,731.34	\$439,145.77	\$414,428.22	↓	-7.65%	\$494,128.70
Audit Fund	\$14,028.72	\$14,022.85	\$14,259.75	↓	-1.62%	\$14,286.03
Liability Fund	\$138,785.18	\$149,355.52	\$152,959.19	↓	-9.27%	\$185,048.30
IMRF Fund	\$179,608.75	\$184,408.21	\$148,668.47	↑	20.81%	\$138,486.20
Scholarship Fund	\$64,792.08	\$64,932.57	\$62,132.72	↑	4.28%	\$52,284.66
Social Security Fund	\$121,446.12	\$132,091.93	\$158,231.40	↓	-23.25%	\$185,941.37
Police Fund	\$36,575.00	\$36,611.07	\$36,919.00	↓	-0.93%	\$36,401.82
Paving Fund	\$6,809.67	\$6,805.32	\$1,904.28	↑	257.60%	\$3,549.16
Long-Term Capital	\$281,578.06	\$280,572.71	\$206,527.14	↑	36.34%	\$136,484.41
Bond/Int Fund	\$14,058.74	\$14,045.42	\$8,914.19	↑	57.71%	\$9,462.42
Park Imp Fund	\$3,040,527.00	\$42,318.02	\$1,599,713.78	↑	90.07%	\$1,226,867.09
TOTAL	\$5,118,906.29	\$2,239,097.57	\$3,494,536.47	↑	46.48%	\$3,122,592.45

Financial Notes:

The District began the 2023 Fiscal Year with fund balances 46.48% greater than the prior year. All unspent appropriated funds from the 2022 fiscal year will be carried forward with the same restricted purpose as originally intended.

The District received the 2023/2024 fiscal year General Obligation Bond Funds on January 12th, 2023. The General Obligation Bond Ordinance was approved in December 2022. The funds were primarily transferred to the Illinois Park District Liquid Asset Fund where the funds began earning a yield of 4.29%. Stillman Banks rate during January varied between 0.10% - 0.02%, while Illinois Park District Liquid Asset Fund was 4.29%. The total Interest earned was \$10,068.63. Additional Income or expense breakdowns and associated charts will be included with the monthly treasurer's report as necessary.



Randy Hays
Randy Hays, Treasurer

MONTHLY BUDGET REPORT
01/01/2023 To 01/31/2023

Oregon Park District
FY 2023

*100 in the % Used column indicates that no budget exists

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
01 Corporate Fund					
Revenue					
01 Corporate Fund					
10 Administration					
01-10-410100 Real Estate Taxes	663,250.00	0.00	0.00	663,250.00	0
01-10-410200 Replacement Tax Current	55,000.00	13,730.69	13,730.69	41,269.31	25
01-10-430100 Interest Savings	8,000.00	1,739.42	1,739.42	6,260.58	22
01-10-460100 Misc Income	1,500.00	0.00	0.00	1,500.00	0
01-10-470100 Grants	4,000.00	0.00	0.00	4,000.00	0
10 Administration Subtotal	\$731,750.00	\$15,470.11	\$15,470.11	\$716,279.89	2
20 Parks					
01-20-460100 Misc. Income	50.00	0.00	0.00	50.00	0
20 Parks Subtotal	\$50.00	\$0.00	\$0.00	\$50.00	0
01 Corporate Fund Subtotal	\$731,800.00	\$15,470.11	\$15,470.11	\$716,329.89	2
Revenue Subtotal	\$731,800.00	\$15,470.11	\$15,470.11	\$716,329.89	2
Expenditure					
01 Corporate Fund					
10 Administration					
01-10-511000 Salary Full-Time	223,775.00	25,549.26	25,549.26	198,225.74	11
01-10-513000 Wages Part-Time	63,500.00	7,718.15	7,718.15	55,781.85	12
01-10-515000 Health/Life Insurance	195,000.00	14,764.33	14,764.33	180,235.67	8
01-10-521000 Software/Website Maint	35,000.00	356.00	356.00	34,644.00	1
01-10-521200 Equipment Maintenance	5,750.00	445.30	445.30	5,304.70	8
01-10-522000 Printing / Publication	9,350.00	122.77	122.77	9,227.23	1
01-10-522100 Community Planning/Events	12,500.00	900.00	900.00	11,600.00	7
01-10-523000 Legal Fees	40,000.00	3,331.46	3,331.46	36,668.54	8
01-10-524000 Other Professional Services	18,000.00	1,114.91	1,114.91	16,885.09	6
01-10-526000 Dues & Subscriptions	13,000.00	1,302.00	1,302.00	11,698.00	10
01-10-527000 Car/Phone Allowance	6,750.00	491.79	491.79	6,258.21	7
01-10-527100 Staff Training	9,000.00	1,260.00	1,260.00	7,740.00	14
01-10-527200 Travel Expenses	500.00	443.00	443.00	57.00	89
01-10-529000 Postage / Rental	1,250.00	123.43	123.43	1,126.57	10
01-10-531000 Office Supplies	1,250.00	206.52	206.52	1,043.48	17
01-10-533000 Tools / Equipment	250.00	455.62	455.62	-205.62	182
01-10-541000 Electric	51,000.00	2,730.97	2,730.97	48,269.03	5
01-10-542000 Water & Sewer	20,000.00	1,085.43	1,085.43	18,914.57	5
01-10-543000 Natural Gas	22,000.00	2,215.01	2,215.01	19,784.99	10
01-10-544000 Telephone/Internet	5,750.00	448.85	448.85	5,301.15	8
01-10-587000 Sundry / Bank Exp	500.00	16.80	16.80	483.20	3
01-10-589000 Commissioners Expenses	1,000.00	0.00	0.00	1,000.00	0

MONTHLY BUDGET REPORT
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Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
01-10-589100 Commissioners Conference	750.00	0.00	0.00	750.00	0
10 Administration Subtotal	\$735,875.00	\$65,081.60	\$65,081.60	\$670,793.40	9
20 Parks					
01-20-511000 Salary Full-Time	222,700.00	30,353.09	30,353.09	192,346.91	14
01-20-513000 Wages Part-Time	41,700.00	0.00	0.00	41,700.00	0
01-20-514100 Wages Part-Time Seasonal	37,450.00	0.00	0.00	37,450.00	0
01-20-521100 Contractual Maintenance	16,000.00	1,600.00	1,600.00	14,400.00	10
01-20-527100 Staff Training/Dues	6,500.00	2,442.00	2,442.00	4,058.00	38
01-20-527200 Uniforms/Cell/Travel	2,750.00	225.01	225.01	2,524.99	8
01-20-529200 Toilet Rental	7,800.00	63.00	63.00	7,737.00	1
01-20-533000 Tools / Equipment	11,000.00	15.29	15.29	10,984.71	0
01-20-534000 Equip/Grounds Maint/Repair	24,000.00	678.44	678.44	23,321.56	3
01-20-534200 Athletics/Grounds Supplies	39,500.00	2,176.82	2,176.82	37,323.18	6
01-20-534500 Park Development/Construction	10,000.00	0.00	0.00	10,000.00	0
01-20-536000 Gas & Oil	20,000.00	0.00	0.00	20,000.00	0
01-20-545000 Garbage Disposal	7,500.00	1,145.08	1,145.08	6,354.92	15
20 Parks Subtotal	\$446,900.00	\$38,698.73	\$38,698.73	\$408,201.27	9
01 Corporate Fund Subtotal	\$1,182,775.00	\$103,780.33	\$103,780.33	\$1,078,994.67	9
Expenditure Subtotal	\$1,182,775.00	\$103,780.33	\$103,780.33	\$1,078,994.67	9
Before Transfers	Deficiency Of Revenue Subtotal	-\$450,975.00	-\$88,310.22	-\$88,310.22	20
Other Financing Source					
01 Corporate Fund					
10 Administration					
01-10-480100 Transfer From Other Funds	200,000.00	0.00	0.00	200,000.00	0
10 Administration Subtotal	\$200,000.00	\$0.00	\$0.00	\$200,000.00	0
01 Corporate Fund Subtotal	\$200,000.00	\$0.00	\$0.00	\$200,000.00	0
Other Financing Source Subtotal	\$200,000.00	\$0.00	\$0.00	\$200,000.00	0
After Transfers	Deficiency Of Revenue Subtotal	-\$250,975.00	-\$88,310.22	-\$88,310.22	35
12 Recreation Fund					
Revenue					
12 Recreation Fund					
10 Administration					
12-10-410100 Real Estate Taxes	497,250.00	0.00	0.00	497,250.00	0
12-10-410700 Gift Certificates Sold	1,500.00	0.00	0.00	1,500.00	0
12-10-420110 Nash Resident Annual	25,000.00	3,959.61	3,959.61	21,040.39	16
12-10-420111 Nash Non-Res Annual	8,000.00	2,159.20	2,159.20	5,840.80	27
12-10-420112 Nash Resident Quarterly	10,000.00	2,172.77	2,172.77	7,827.23	22
12-10-420113 Nash Non-Res Quarterly	3,500.00	341.00	341.00	3,159.00	10
12-10-420114 Nash Resident Daily	12,500.00	3,434.00	3,434.00	9,066.00	27
12-10-420115 Nash Non-Res Daily	5,500.00	956.00	956.00	4,544.00	17

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12-10-420116 Nash Res Monthly	6,000.00	1,026.20	1,026.20	4,973.80	17
12-10-420117 Nash Non-Res Monthly	3,000.00	216.00	216.00	2,784.00	7
12-10-420156 Nash Corporate	20,000.00	5,747.53	5,747.53	14,252.47	29
12-10-420157 \$1 Day / 10 Punch	6,500.00	1,814.49	1,814.49	4,685.51	28
12-10-430100 Interest Savings	6,000.00	1,040.65	1,040.65	4,959.35	17
12-10-441110 Locker Rentals	200.00	64.00	64.00	136.00	32
12-10-441150 Court Fees	300.00	128.00	128.00	172.00	43
12-10-460000 Sponsorship Donations	5,000.00	0.00	0.00	5,000.00	0
12-10-460100 Miscellaneous Income	1,000.00	5.00	5.00	995.00	1
10 Administration Subtotal	\$611,250.00	\$23,064.45	\$23,064.45	\$588,185.55	4
40 Aquatics					
12-40-491230 Swim Lessons Level I thru VI	9,500.00	973.36	973.36	8,526.64	10
12-40-491331 Water Aerobics	14,000.00	3,427.00	3,427.00	10,573.00	24
12-40-491512 Pool Special Events	1,200.00	0.00	0.00	1,200.00	0
40 Aquatics Subtotal	\$24,700.00	\$4,400.36	\$4,400.36	\$20,299.64	18
50 Athletics					
12-50-491210 Little Athletes	1,320.00	442.00	442.00	878.00	33
12-50-491240 Soccer	30,000.00	4,234.40	4,234.40	25,765.60	14
12-50-491241 1st-2nd Grade Basketball	2,800.00	0.00	0.00	2,800.00	0
12-50-491243 Basketball 3-6 Boys	3,500.00	0.00	0.00	3,500.00	0
12-50-491244 Basketball 3-6 Girls	3,000.00	0.00	0.00	3,000.00	0
12-50-491245 T-Ball	3,200.00	450.00	450.00	2,750.00	14
12-50-491246 Little League	2,950.00	270.00	270.00	2,680.00	9
12-50-491247 Jr. Girls Softball	4,000.00	0.00	0.00	4,000.00	0
12-50-491248 Intermediate Girls Softball	3,200.00	0.00	0.00	3,200.00	0
12-50-491250 Leon Gasmund	3,440.00	409.50	409.50	3,030.50	12
12-50-491251 Sandy Koufax	3,800.00	220.00	220.00	3,580.00	6
12-50-491255 Coaches Pitch	3,700.00	180.00	180.00	3,520.00	5
12-50-491258 Athletic Camps	12,000.00	126.00	126.00	11,874.00	1
12-50-491265 Girls Minor League	3,200.00	108.00	108.00	3,092.00	3
12-50-491268 Jr High X Country	900.00	0.00	0.00	900.00	0
12-50-491278 Youth Volleyball	1,500.00	0.00	0.00	1,500.00	0
12-50-491350 Adult Recreation Leagues	8,500.00	240.00	240.00	8,260.00	3
12-50-491530 Sports Special Events	6,750.00	24.00	24.00	6,726.00	0
50 Athletics Subtotal	\$97,760.00	\$6,703.90	\$6,703.90	\$91,056.10	7
60 General Recreation					
12-60-491100 Children's Center P.S.	29,000.00	3,485.51	3,485.51	25,514.49	12
12-60-491101 CC Summer Camp/Computer Class	1,500.00	0.00	0.00	1,500.00	0
12-60-491201 Extended Time	39,250.00	3,000.50	3,000.50	36,249.50	8
12-60-491214 No School Days	2,000.00	344.00	344.00	1,656.00	17

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12-60-491215 Youth Tumbling	14,000.00	3,910.40	3,910.40	10,089.60	28
12-60-491288 Youth Recreation	11,000.00	500.00	500.00	10,500.00	5
12-60-491376 Summer Camp	37,000.00	3,243.00	3,243.00	33,757.00	9
12-60-491388 Adult Recreation	26,000.00	5,564.70	5,564.70	20,435.30	21
12-60-491414 General Bus Trips	3,000.00	136.00	136.00	2,864.00	5
12-60-491509 Events - For Your Pets	1,000.00	0.00	0.00	1,000.00	0
12-60-491510 Spl Events - Concerts	10,750.00	0.00	0.00	10,750.00	0
12-60-491511 Spl Events - Holiday	2,500.00	147.00	147.00	2,353.00	6
12-60-491512 Spl Events - Spring/Summer	800.00	0.00	0.00	800.00	0
12-60-491513 Spl Events - Fall/Winter	4,500.00	2,772.40	2,772.40	1,727.60	62
12-60-491521 Farm Market / Plant	1,500.00	20.00	20.00	1,480.00	1
60 General Recreation Subtotal	\$183,800.00	\$23,123.51	\$23,123.51	\$160,676.49	13
70 Concessions					
12-70-450100 Product Sales	100.00	0.00	0.00	100.00	0
12-70-450130 Sales Commissions	100.00	0.00	0.00	100.00	0
70 Concessions Subtotal	\$200.00	\$0.00	\$0.00	\$200.00	0
80 Rental					
12-80-441100 Nash Rental	6,000.00	2,531.00	2,531.00	3,469.00	42
12-80-441110 Outside Rentals	3,500.00	357.00	357.00	3,143.00	10
12-80-441130 Dog Park Fees	700.00	39.00	39.00	661.00	6
80 Rental Subtotal	\$10,200.00	\$2,927.00	\$2,927.00	\$7,273.00	29
90 Fitness					
12-90-491309 Personal Training	3,000.00	772.00	772.00	2,228.00	26
12-90-491310 Early Morning Aerobics	5,000.00	1,806.00	1,806.00	3,194.00	36
12-90-491323 Monthly Fitness Programming	1,500.00	0.00	0.00	1,500.00	0
12-90-491366 Misc PT/Fitness	1,500.00	0.00	0.00	1,500.00	0
90 Fitness Subtotal	\$11,000.00	\$2,578.00	\$2,578.00	\$8,422.00	23
12 Recreation Fund Subtotal	\$938,910.00	\$62,797.22	\$62,797.22	\$876,112.78	7
Revenue Subtotal	\$938,910.00	\$62,797.22	\$62,797.22	\$876,112.78	7
Revenue					
12 Recreation Fund					
10 Administration					
12-10-480100 Transfers From Other Funds	250,000.00	0.00	0.00	250,000.00	0
10 Administration Subtotal	\$250,000.00	\$0.00	\$0.00	\$250,000.00	0
12 Recreation Fund Subtotal	\$250,000.00	\$0.00	\$0.00	\$250,000.00	0
	\$250,000.00	\$0.00	\$0.00	\$250,000.00	0
Expenditure					
12 Recreation Fund					
10 Administration					
12-10-511000 Salary Full-Time	65,550.00	8,992.29	8,992.29	56,557.71	14

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12-10-512000 Rec Wages Part Time	5,000.00	323.00	323.00	4,677.00	6
12-10-513300 Wages Building Supervisor	32,400.00	4,542.77	4,542.77	27,857.23	14
12-10-522100 Advertising/Promotional/Volunteer	16,550.00	3,943.50	3,943.50	12,606.50	24
12-10-524100 Credit Card/Bank Charges	17,000.00	1,503.63	1,503.63	15,496.37	9
12-10-526000 Dues & Subscriptions	2,250.00	0.00	0.00	2,250.00	0
12-10-527000 Car/Phone Allowance	4,750.00	346.96	346.96	4,403.04	7
12-10-527100 Staff Training	4,000.00	532.00	532.00	3,468.00	13
12-10-527200 Travel Expenses	300.00	0.00	0.00	300.00	0
12-10-531000 Office Supplies	2,000.00	88.39	88.39	1,911.61	4
12-10-532000 Community Outreach Programs	5,000.00	0.00	0.00	5,000.00	0
12-10-535000 First Aid Supplies	5,100.00	0.00	0.00	5,100.00	0
12-10-538000 Recreation Supplies	2,500.00	0.00	0.00	2,500.00	0
12-10-540000 Rec Activities & Engagement	6,000.00	490.62	490.62	5,509.38	8
12-10-541000 Electric	51,000.00	2,730.97	2,730.97	48,269.03	5
12-10-542000 Water & Sewer	20,000.00	1,085.42	1,085.42	18,914.58	5
12-10-543000 Natural Gas	22,000.00	2,214.99	2,214.99	19,785.01	10
12-10-544000 Telephone/Internet	5,750.00	473.84	473.84	5,276.16	8
12-10-587000 Sundry Expenses	100.00	0.00	0.00	100.00	0
12-10-590000 Capital Expenditures	2,500.00	0.00	0.00	2,500.00	0
10 Administration Subtotal	\$269,750.00	\$27,268.38	\$27,268.38	\$242,481.62	10
30 Maintenance					
12-30-511000 Salary Full-Time	205,425.00	23,747.40	23,747.40	181,677.60	12
12-30-513000 Wages Part-Time	24,000.00	3,898.95	3,898.95	20,101.05	16
12-30-521000 Software Maintenance	2,850.00	0.00	0.00	2,850.00	0
12-30-521100 Building Maintenance	30,000.00	4,286.54	4,286.54	25,713.46	14
12-30-521200 Equipment Maintenance	12,000.00	163.17	163.17	11,836.83	1
12-30-521300 Chiller Maint Startup	7,000.00	0.00	0.00	7,000.00	0
12-30-521400 Maintenance Agreements	35,500.00	1,567.91	1,567.91	33,932.09	4
12-30-527000 Car/Phone Allowance	1,000.00	50.00	50.00	950.00	5
12-30-527100 Staff Training	1,200.00	0.00	0.00	1,200.00	0
12-30-533000 Tools / Equipment	1,500.00	507.60	507.60	992.40	34
12-30-533100 Custodial Equipment	4,000.00	21.28	21.28	3,978.72	1
12-30-534000 Building Supplies	15,000.00	351.87	351.87	14,648.13	2
12-30-534400 Equipment Supplies	6,000.00	0.00	0.00	6,000.00	0
12-30-534500 Custodial Supplies	15,000.00	1,707.77	1,707.77	13,292.23	11
30 Maintenance Subtotal	\$360,475.00	\$36,302.49	\$36,302.49	\$324,172.51	10
40 Aquatics					
12-40-513200 Aquatic Management Fees	37,375.00	2,750.00	2,750.00	34,625.00	7
12-40-513500 Aquatic Operation Fees	117,500.00	9,437.88	9,437.88	108,062.12	8
12-40-527100 Staff Training	750.00	0.00	0.00	750.00	0

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12-40-533200 Aquatic Equip/Maint	8,000.00	258.97	258.97	7,741.03	3
12-40-534600 Aquatic Supplies	18,000.00	2,354.49	2,354.49	15,645.51	13
12-40-591512 Pool Special Events	1,200.00	0.00	0.00	1,200.00	0
40 Aquatics Subtotal	\$182,825.00	\$14,801.34	\$14,801.34	\$168,023.66	8
50 Athletics					
12-50-511000 Salary Full-Time	50,735.00	6,961.80	6,961.80	43,773.20	14
12-50-513000 Wages Part-Time	5,000.00	0.00	0.00	5,000.00	0
12-50-513300 Wages Field Supervisor	500.00	0.00	0.00	500.00	0
12-50-527100 Staff Training	4,000.00	292.00	292.00	3,708.00	7
12-50-538000 Recreation Supplies	250.00	0.00	0.00	250.00	0
12-50-591210 Little Athletes	1,320.00	0.00	0.00	1,320.00	0
12-50-591240 Soccer	20,000.00	107.96	107.96	19,892.04	1
12-50-591241 1st & 2nd Co-Ed Basketball	1,300.00	0.00	0.00	1,300.00	0
12-50-591243 Basketball 3-6 Boys	3,300.00	1,304.25	1,304.25	1,995.75	40
12-50-591244 Basketball 3-6 Girls	2,600.00	1,064.50	1,064.50	1,535.50	41
12-50-591245 T-Ball	1,300.00	0.00	0.00	1,300.00	0
12-50-591246 Little League	3,000.00	0.00	0.00	3,000.00	0
12-50-591247 Jr. Girls Softball	3,775.00	0.00	0.00	3,775.00	0
12-50-591248 Intermediate Girls Softball	2,600.00	0.00	0.00	2,600.00	0
12-50-591250 Leon Gasmund	3,300.00	0.00	0.00	3,300.00	0
12-50-591251 Sandy Koufax League	3,500.00	0.00	0.00	3,500.00	0
12-50-591255 Coaches Pitch	2,700.00	0.00	0.00	2,700.00	0
12-50-591258 Athletic Camps	11,750.00	0.00	0.00	11,750.00	0
12-50-591265 Girls Minor League	2,600.00	0.00	0.00	2,600.00	0
12-50-591268 Jr High X Country	1,350.00	0.00	0.00	1,350.00	0
12-50-591278 Youth Volleyball	1,000.00	0.00	0.00	1,000.00	0
12-50-591350 Adult Recreation Leagues	6,800.00	261.71	261.71	6,538.29	4
12-50-591530 Sports Special Events	5,000.00	18.90	18.90	4,981.10	0
12-50-596240 Other Program Equipment	1,000.00	0.00	0.00	1,000.00	0
12-50-596250 Baseball Program Equipment	500.00	-36.20	-36.20	536.20	-7
50 Athletics Subtotal	\$139,180.00	\$9,974.92	\$9,974.92	\$129,205.08	7
60 General Recreation					
12-60-511000 Salary Full Time	93,575.00	11,205.52	11,205.52	82,369.48	12
12-60-513000 Wages Part Time	5,100.00	0.00	0.00	5,100.00	0
12-60-527100 Staff Training	9,500.00	715.00	715.00	8,785.00	8
12-60-538000 Recreation Supplies	500.00	0.00	0.00	500.00	0
12-60-591100 Children's Center P.S	41,100.00	5,869.71	5,869.71	35,230.29	14
12-60-591101 CC Summer Camp/Computer Class	1,000.00	0.00	0.00	1,000.00	0
12-60-591201 Extended Time	23,750.00	2,243.14	2,243.14	21,506.86	9
12-60-591214 No School Days	1,800.00	0.00	0.00	1,800.00	0

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12-60-591215 Youth Tumbling	12,000.00	1,324.80	1,324.80	10,675.20	11
12-60-591288 Youth Recreation	8,000.00	916.50	916.50	7,083.50	11
12-60-591376 Summer Camp	25,500.00	0.00	0.00	25,500.00	0
12-60-591388 Adult Recreation	20,000.00	2,787.42	2,787.42	17,212.58	14
12-60-591414 General Bus Trips	2,400.00	0.00	0.00	2,400.00	0
12-60-591509 Events - For Your Pets	750.00	0.00	0.00	750.00	0
12-60-591510 Spl Events - Concerts	10,750.00	0.00	0.00	10,750.00	0
12-60-591511 Spl Events - Holiday	2,250.00	84.75	84.75	2,165.25	4
12-60-591512 Spl Events - Spring/Summer	2,000.00	1,000.00	1,000.00	1,000.00	50
12-60-591513 Spl Events - Fall/Winter	4,000.00	9.10	9.10	3,990.90	0
12-60-591521 Farm Market/Plant/Misc	1,500.00	0.00	0.00	1,500.00	0
60 General Recreation Subtotal	\$265,475.00	\$26,155.94	\$26,155.94	\$239,319.06	10
70 Concessions					
12-70-538100 Product Vending Expense	25.00	0.00	0.00	25.00	0
70 Concessions Subtotal	\$25.00	\$0.00	\$0.00	\$25.00	0
80 Rental					
12-80-521200 Equipment Maintenance	800.00	0.00	0.00	800.00	0
12-80-538000 Recreation Supplies	1,850.00	0.00	0.00	1,850.00	0
80 Rental Subtotal	\$2,650.00	\$0.00	\$0.00	\$2,650.00	0
90 Fitness					
12-90-513400 Wages Fitness Center Suprs	40,500.00	4,587.52	4,587.52	35,912.48	11
12-90-534600 Fitness Maintenance	4,000.00	0.00	0.00	4,000.00	0
12-90-534700 Fitness Maintenance Supplies	3,000.00	0.00	0.00	3,000.00	0
12-90-538000 Recreation Supplies	200.00	0.00	0.00	200.00	0
12-90-591309 Personal Training	2,700.00	645.00	645.00	2,055.00	24
12-90-591310 Early Morning Aerobics	3,500.00	897.00	897.00	2,603.00	26
12-90-591323 Monthly Fitness Programming	1,300.00	0.00	0.00	1,300.00	0
12-90-591366 Misc. P.T. Challenges/Classes	1,500.00	0.00	0.00	1,500.00	0
12-90-599300 Aerobics Materials	200.00	0.00	0.00	200.00	0
90 Fitness Subtotal	\$56,900.00	\$6,129.52	\$6,129.52	\$50,770.48	11
12 Recreation Fund Subtotal	\$1,277,280.00	\$120,632.59	\$120,632.59	\$1,156,647.41	9
Expenditure Subtotal	\$1,277,280.00	\$120,632.59	\$120,632.59	\$1,156,647.41	9
Before Transfers	Deficiency Of Revenue Subtotal	-\$588,370.00	-\$57,835.37	-\$57,835.37	10
After Transfers	Deficiency Of Revenue Subtotal	-\$588,370.00	-\$57,835.37	-\$57,835.37	10
13 Audit Fund					
Revenue					
13 Audit Fund					
10 Administration					
13-10-410100 Real Estate Taxes	18,000.00	0.00	0.00	18,000.00	0
13-10-430100 Interest Savings	250.00	5.87	5.87	244.13	2

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Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
10 Administration Subtotal	\$18,250.00	\$5.87	\$5.87	\$18,244.13	0
13 Audit Fund Subtotal	\$18,250.00	\$5.87	\$5.87	\$18,244.13	0
Revenue Subtotal	\$18,250.00	\$5.87	\$5.87	\$18,244.13	0
Expenditure					
13 Audit Fund					
10 Administration					
13-10-528000 Audit	20,000.00	0.00	0.00	20,000.00	0
10 Administration Subtotal	\$20,000.00	\$0.00	\$0.00	\$20,000.00	0
13 Audit Fund Subtotal	\$20,000.00	\$0.00	\$0.00	\$20,000.00	0
Expenditure Subtotal	\$20,000.00	\$0.00	\$0.00	\$20,000.00	0
Before Transfers	Excess Of Revenue Subtotal	-\$1,750.00	\$5.87	\$5.87	0
After Transfers	Excess Of Revenue Subtotal	-\$1,750.00	\$5.87	\$5.87	0
14 Liability Fund					
Revenue					
14 Liability Fund					
10 Administration					
14-10-410100 Real Estate Taxes	130,000.00	0.00	0.00	130,000.00	0
14-10-430100 Interest Savings	2,000.00	372.60	372.60	1,627.40	19
10 Administration Subtotal	\$132,000.00	\$372.60	\$372.60	\$131,627.40	0
14 Liability Fund Subtotal	\$132,000.00	\$372.60	\$372.60	\$131,627.40	0
Revenue Subtotal	\$132,000.00	\$372.60	\$372.60	\$131,627.40	0
Expenditure					
14 Liability Fund					
10 Administration					
14-10-511000 Salary Full-Time	85,240.00	10,111.18	10,111.18	75,128.82	12
14-10-552000 Park/Facility Inspection Software M	2,500.00	0.00	0.00	2,500.00	0
14-10-553000 Building/Contents Insurance	26,000.00	159.50	159.50	25,840.50	1
14-10-554000 General Liability	13,500.00	0.00	0.00	13,500.00	0
14-10-555000 Public Official Insurance	1,000.00	0.00	0.00	1,000.00	0
14-10-556000 Automobile Insurance	3,250.00	0.00	0.00	3,250.00	0
14-10-557000 Workers Comp Insurance.	23,500.00	0.00	0.00	23,500.00	0
14-10-558000 Unemployment Insurance	8,000.00	672.26	672.26	7,327.74	8
10 Administration Subtotal	\$162,990.00	\$10,942.94	\$10,942.94	\$152,047.06	7
14 Liability Fund Subtotal	\$162,990.00	\$10,942.94	\$10,942.94	\$152,047.06	7
Expenditure Subtotal	\$162,990.00	\$10,942.94	\$10,942.94	\$152,047.06	7
Before Transfers	Deficiency Of Revenue Subtotal	-\$30,990.00	-\$10,570.34	-\$10,570.34	34
After Transfers	Deficiency Of Revenue Subtotal	-\$30,990.00	-\$10,570.34	-\$10,570.34	34
15 Imrf Fund					
Revenue					
15 Imrf Fund					

*100 in the % Used column indicates that no budget exists

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
10 Administration					
15-10-410100 Real Estate Taxes	80,000.00	445.81	445.81	79,554.19	1
15-10-430100 Interest Savings	1,800.00	4.68	4.68	1,795.32	0
10 Administration Subtotal	\$81,800.00	\$450.49	\$450.49	\$81,349.51	1
15 Imrf Fund Subtotal	\$81,800.00	\$450.49	\$450.49	\$81,349.51	1
Revenue Subtotal	\$81,800.00	\$450.49	\$450.49	\$81,349.51	1
Expenditure					
15 Imrf Fund					
10 Administration					
15-10-518000 IMRF	60,000.00	5,249.95	5,249.95	54,750.05	9
10 Administration Subtotal	\$60,000.00	\$5,249.95	\$5,249.95	\$54,750.05	9
15 Imrf Fund Subtotal	\$60,000.00	\$5,249.95	\$5,249.95	\$54,750.05	9
Expenditure Subtotal	\$60,000.00	\$5,249.95	\$5,249.95	\$54,750.05	9
Before Transfers	Deficiency Of Revenue Subtotal	\$21,800.00	-\$4,799.46	-\$4,799.46	-22
After Transfers	Deficiency Of Revenue Subtotal	\$21,800.00	-\$4,799.46	-\$4,799.46	-22
16 Scholarship Fund					
Revenue					
16 Scholarship Fund					
10 Administration					
16-10-430100 Interest Savings	125.00	5.51	5.51	119.49	4
16-10-470110 Scholarship Donations	1,000.00	0.00	0.00	1,000.00	0
16-10-470300 Memorial Donations	750.00	0.00	0.00	750.00	0
10 Administration Subtotal	\$1,875.00	\$5.51	\$5.51	\$1,869.49	0
16 Scholarship Fund Subtotal	\$1,875.00	\$5.51	\$5.51	\$1,869.49	0
Revenue Subtotal	\$1,875.00	\$5.51	\$5.51	\$1,869.49	0
Expenditure					
16 Scholarship Fund					
10 Administration					
16-10-570110 Scholarship Donations	2,000.00	0.00	0.00	2,000.00	0
16-10-570300 Memorial Donations	750.00	0.00	0.00	750.00	0
10 Administration Subtotal	\$2,750.00	\$0.00	\$0.00	\$2,750.00	0
16 Scholarship Fund Subtotal	\$2,750.00	\$0.00	\$0.00	\$2,750.00	0
Expenditure Subtotal	\$2,750.00	\$0.00	\$0.00	\$2,750.00	0
Before Transfers	Excess Of Revenue Subtotal	-\$875.00	\$5.51	\$5.51	-1
After Transfers	Excess Of Revenue Subtotal	-\$875.00	\$5.51	\$5.51	-1
18 Fica Fund					
Revenue					
18 Fica Fund					
10 Administration					
18-10-410100 Real Estate Taxes	60,000.00	0.00	0.00	60,000.00	0

MONTHLY BUDGET REPORT
01/01/2023 To 01/31/2023

Oregon Park District
FY 2023

*100 in the % Used column indicates that no budget exists

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
18-10-430100 Interest Savings	2,200.00	326.01	326.01	1,873.99	15
10 Administration Subtotal	\$62,200.00	\$326.01	\$326.01	\$61,873.99	1
18 Fica Fund Subtotal	\$62,200.00	\$326.01	\$326.01	\$61,873.99	1
Revenue Subtotal	\$62,200.00	\$326.01	\$326.01	\$61,873.99	1
Expenditure					
18 Fica Fund					
10 Administration					
18-10-519000 FICA	82,500.00	8,892.19	8,892.19	73,607.81	11
18-10-519100 Medicare	20,000.00	2,079.63	2,079.63	17,920.37	10
10 Administration Subtotal	\$102,500.00	\$10,971.82	\$10,971.82	\$91,528.18	11
18 Fica Fund Subtotal	\$102,500.00	\$10,971.82	\$10,971.82	\$91,528.18	11
Expenditure Subtotal	\$102,500.00	\$10,971.82	\$10,971.82	\$91,528.18	11
Before Transfers	Deficiency Of Revenue Subtotal	-\$40,300.00	-\$10,645.81	-\$10,645.81	26
After Transfers	Deficiency Of Revenue Subtotal	-\$40,300.00	-\$10,645.81	-\$10,645.81	26
19 Police Fund					
Revenue					
19 Police Fund					
10 Administration					
19-10-410100 Real Estate Taxes	5,000.00	0.00	0.00	5,000.00	0
19-10-430100 Interest Savings	500.00	113.78	113.78	386.22	23
10 Administration Subtotal	\$5,500.00	\$113.78	\$113.78	\$5,386.22	2
19 Police Fund Subtotal	\$5,500.00	\$113.78	\$113.78	\$5,386.22	2
Revenue Subtotal	\$5,500.00	\$113.78	\$113.78	\$5,386.22	2
Expenditure					
19 Police Fund					
10 Administration					
19-10-512000 Safety Event Expense	1,500.00	0.00	0.00	1,500.00	0
19-10-524000 Other Prof Services	1,750.00	149.85	149.85	1,600.15	9
19-10-590000 Captial Expenditures	5,000.00	0.00	0.00	5,000.00	0
10 Administration Subtotal	\$8,250.00	\$149.85	\$149.85	\$8,100.15	2
19 Police Fund Subtotal	\$8,250.00	\$149.85	\$149.85	\$8,100.15	2
Expenditure Subtotal	\$8,250.00	\$149.85	\$149.85	\$8,100.15	2
Before Transfers	Deficiency Of Revenue Subtotal	-\$2,750.00	-\$36.07	-\$36.07	1
After Transfers	Deficiency Of Revenue Subtotal	-\$2,750.00	-\$36.07	-\$36.07	1
20 Paving/Lighting Fund					
Revenue					
20 Paving/Lighting Fund					
10 Administration					
20-10-410100 Real Estate Taxes	33,000.00	0.00	0.00	33,000.00	0
20-10-430100 Interest Savings	150.00	4.35	4.35	145.65	3

MONTHLY BUDGET REPORT
01/01/2023 To 01/31/2023

Oregon Park District
FY 2023

*100 in the % Used column indicates that no budget exists

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
10 Administration Subtotal	\$33,150.00	\$4.35	\$4.35	\$33,145.65	0
20 Paving/Lighting Fund Subtotal	\$33,150.00	\$4.35	\$4.35	\$33,145.65	0
Revenue Subtotal	\$33,150.00	\$4.35	\$4.35	\$33,145.65	0
Expenditure					
20 Paving/Lighting Fund					
10 Administration					
20-10-564000 Park Improvements	37,000.00	0.00	0.00	37,000.00	0
10 Administration Subtotal	\$37,000.00	\$0.00	\$0.00	\$37,000.00	0
20 Paving/Lighting Fund Subtotal	\$37,000.00	\$0.00	\$0.00	\$37,000.00	0
Expenditure Subtotal	\$37,000.00	\$0.00	\$0.00	\$37,000.00	0
Before Transfers	Excess Of Revenue Subtotal	-\$3,850.00	\$4.35	\$4.35	0
After Transfers	Excess Of Revenue Subtotal	-\$3,850.00	\$4.35	\$4.35	0
35 Long Term Capital Replacement					
Revenue					
35 Long Term Capital Replacement					
10 Administration					
35-10-430100 Interest Savings	7,000.00	1,005.35	1,005.35	5,994.65	14
10 Administration Subtotal	\$7,000.00	\$1,005.35	\$1,005.35	\$5,994.65	14
35 Long Term Capital Replacement Subtotal	\$7,000.00	\$1,005.35	\$1,005.35	\$5,994.65	14
Revenue Subtotal	\$7,000.00	\$1,005.35	\$1,005.35	\$5,994.65	14
Revenue					
35 Long Term Capital Replacement					
10 Administration					
35-10-480100 Transfer From Other Funds	70,000.00	0.00	0.00	70,000.00	0
10 Administration Subtotal	\$70,000.00	\$0.00	\$0.00	\$70,000.00	0
35 Long Term Capital Replacement Subtotal	\$70,000.00	\$0.00	\$0.00	\$70,000.00	0
	\$70,000.00	\$0.00	\$0.00	\$70,000.00	0
After Transfers	Excess Of Revenue Subtotal	-\$63,000.00	\$1,005.35	\$1,005.35	-2
37 Bond & Int Fund					
Revenue					
37 Bond & Int Fund					
10 Administration					
37-10-410100 Real Estate Taxes	1,577,250.00	0.00	0.00	1,577,250.00	0
37-10-430100 Interest Savings	11,000.00	13.32	13.32	10,986.68	0
10 Administration Subtotal	\$1,588,250.00	\$13.32	\$13.32	\$1,588,236.68	0
37 Bond & Int Fund Subtotal	\$1,588,250.00	\$13.32	\$13.32	\$1,588,236.68	0
Revenue Subtotal	\$1,588,250.00	\$13.32	\$13.32	\$1,588,236.68	0
Expenditure					
37 Bond & Int Fund					
10 Administration					

*100 in the % Used column indicates that no budget exists

Account	Budget (\$)	Current Period (\$)	YTD (\$)	Remaining Balance (\$)	% Used
37-10-524000 Other Professional Services	30.00	0.00	0.00	30.00	0
37-10-588000 Principal	1,477,000.00	0.00	0.00	1,477,000.00	0
37-10-588100 Interest	76,003.00	0.00	0.00	76,003.00	0
10 Administration Subtotal	\$1,553,033.00	\$0.00	\$0.00	\$1,553,033.00	0
37 Bond & Int Fund Subtotal	\$1,553,033.00	\$0.00	\$0.00	\$1,553,033.00	0
Expenditure Subtotal	\$1,553,033.00	\$0.00	\$0.00	\$1,553,033.00	0
Before Transfers	Excess Of Revenue Subtotal	\$35,217.00	\$13.32	\$13.32	0
After Transfers	Excess Of Revenue Subtotal	\$35,217.00	\$13.32	\$13.32	0
46 Park Improvement Fund					
Revenue					
46 Park Improvement Fund					
10 Administration					
46-10-430100 Interest Savings	74,000.00	4,991.28	4,991.28	69,008.72	7
46-10-470100 Grants	511,200.00	0.00	0.00	511,200.00	0
46-10-470120 Bond Proceeds	3,029,000.00	3,029,000.00	3,029,000.00	0.00	100
10 Administration Subtotal	\$3,614,200.00	\$3,033,991.28	\$3,033,991.28	\$580,208.72	84
46 Park Improvement Fund Subtotal	\$3,614,200.00	\$3,033,991.28	\$3,033,991.28	\$580,208.72	84
Revenue Subtotal	\$3,614,200.00	\$3,033,991.28	\$3,033,991.28	\$580,208.72	84
Expenditure					
46 Park Improvement Fund					
10 Administration					
46-10-524000 Other Professional Services	28,500.00	28,343.00	28,343.00	157.00	99
46-10-525000 Engineering	438,000.00	7,439.30	7,439.30	430,560.70	2
46-10-560000 Computer Upgrades	72,500.00	0.00	0.00	72,500.00	0
46-10-564000 Park/Building Improvements	1,025,000.00	0.00	0.00	1,025,000.00	0
46-10-567700 Vehicles Equipment	24,000.00	0.00	0.00	24,000.00	0
10 Administration Subtotal	\$1,588,000.00	\$35,782.30	\$35,782.30	\$1,552,217.70	2
46 Park Improvement Fund Subtotal	\$1,588,000.00	\$35,782.30	\$35,782.30	\$1,552,217.70	2
Expenditure Subtotal	\$1,588,000.00	\$35,782.30	\$35,782.30	\$1,552,217.70	2
Before Transfers	Excess Of Revenue Subtotal	\$2,026,200.00	\$2,998,208.98	\$2,998,208.98	148
Other Financing Use					
46 Park Improvement Fund					
10 Administration					
46-10-588000 Transfers to Other Funds	520,000.00	0.00	0.00	520,000.00	0
10 Administration Subtotal	\$520,000.00	\$0.00	\$0.00	\$520,000.00	0
46 Park Improvement Fund Subtotal	\$520,000.00	\$0.00	\$0.00	\$520,000.00	0
Other Financing Use Subtotal	\$520,000.00	\$0.00	\$0.00	\$520,000.00	0
After Transfers	Excess Of Revenue Subtotal	\$1,506,200.00	\$2,998,208.98	\$2,998,208.98	199

MEMORANDUM TO THE BOARD OF COMMISSIONERS

February 14, 2023

Parks Report



Maintenance

Preventative maintenance has been completed on all vehicles and equipment. Maintenance performed included oil and filter changes, repairing any broken or faulty parts, greasing, washing, and blade sharpening. The maintenance building has been cleaned and organized. Staff also repainted cabinets and shelving throughout the shop.

Park staff was able to take advantage of a couple nice days and build some shelving in Lions Park utility area. Shelving will be used to store ball diamond supplies and baseball equipment. The shelving will assist with getting materials off the floor and out of the reach of potential flooding.

Staff is currently working on replacing any damaged or rotten boards and repainting all of our picnic tables that we move around and use for events. Staff will be doing a thorough cleaning and organization of the Cleary building at Park West soon.

Snow removal has been minimal so far this year but has gone well the few times we have had snow.



General

The Park District again participated in the Christmas tree recycle program. Trees could be dropped off in front of the maintenance building. Oregon FFA also did a collection and dropped trees off to us. Park staff mulched trees and the mulch is available free to whoever in the community who wants to come pick it up.

Two of our parks staff will be attending The Great Lakes Training Institute in Indiana this month for four days. This should be a great opportunity for them!

We are currently accepting applications for part-time summer staff. Summer hiring is expected to be completed in the next month in preparation for work to begin in mid to late May.

Respectfully submitted,

A handwritten signature in black ink that reads 'Brent Suter'. The signature is written in a cursive style with a large initial 'B'.

Brent Suter

Assistant Superintendent of Parks and Facilities

MEMORANDUM TO THE BOARD OF COMMISSIONERS

February 14, 2023

Nash Facilities Report

Nash Facility

We had a water pipe break in the ceiling above the west hallway outside the locker rooms. The pipe was corroded and failed at a joint by a coupler. This pipe is located high in the ceiling with little room to work. We had Alpha Controls do the repairs in this area as they just installed the new actuators in that area and were familiar with procedures it took to get someone up into that area to make that repair. The repair is finished but other pipes in that area are showing signs of deterioration also.

The spa also had a water leak in the valve leading to the main filter. This has also been repaired with no interruption with the spa use.

The gasket on the main pool pump failed and was leaking water in the pump room. That seal has been replaced and the pump is running fine. We did shut the pool down for one day to do this repair.

Lighting

We recently had new lighting installed in the gym and the children center. The gym lights are a 136-Watt High Bay light with 4000K lumens. These distribute a bright white light that covers the entire gym floor evenly. They have a five-year warranty and capable of 70,000 hours of run time. They are controlled by a photocell that is programmed as a motion sensor. When no motion is detected for 30 minutes they reduce to 30% and then shut off 10 minutes later. When they do run out of warranty, they are easily replaceable by our staff. The children center lights are also a 4000K lumens but have a 29-watt bulb with a 5-year warranty. This will produce a brighter light and use less energy.

We are having Alpha Controls do a cost proposal on a maintenance agreement for preventative maintenance as well as a proposal for a comprehensive agreement to cover preventative maintenance but also any breakdowns, failures or wear and tear associated with normal operation of the equipment. We are now looking at those proposal numbers to see if they would be beneficial and cost affective for the future maintenance of the facility.

General

I would like to thank Bill, Mary and all the part time staff for keeping up with custodial, maintenance and setting up for events.

Respectfully Submitted,


Andy Egyed

Andy Egyed
Superintendent of Parks and Facilities

MEMORANDUM TO THE BOARD OF COMMISSIONERS

February 14, 2023

Superintendent of Recreation Report

 **Recreation Department**


2023 started off strong for the Recreation Department. Participation numbers doubled from 2022 and we hit an all-time high. Everyone worked extremely hard to offer a variety of quality programming and the numbers support this. The return of Drop in and Play on Fridays, new Tai Chi classes as well as additional youth nights all aided in the increase.

	2022	2023		Change
January	445	900	102%	455.00

Weekly recreation staff meetings with staff development included trainings on Weekly Set-Ups, Target Emails and Communication through newspaper and patrons. Meeting time was also spent on preparing for conference and summer planning as well as weekly items.

Summer planning is underway with program masters due March 10. Staff enjoyed conference and everyone came back with new ideas to implement.

Congratulations to Lesley Sheffield on completing her CPRP certification. Both Kelley Huston and Caleb Jenks will be pursuing their CPRP certification and are enrolled in an IPRA study class to aide in preparation. This is a great step to have all recreation staff CPRP certified.

 **Aquatics**

Swimming lessons numbers are 152 for February, compared to 120 in 2022. An aquatics survey was sent to water aerobics pass holders in January to help for planning in the future. We received a great response with 56 patrons. Overall response was appreciation for the programs we offer.

A new offering was added in February, Water Yoga, taught by instructor Kara Schabacker. Free classes are offered Feb. 8 & 15 to build interest.

An additional guard chair was added this month to the deck. This allows flexibility in the pool area with sun glare that occurs during different times of the day. This was a capital funds purchase.

 **Fitness Center**

Tai Chi kicked off in January with 85 participants joining for the free month. The class is full for February with 12 participants. In March it will be expanded to include a beginner class and a practitioner class for patrons that are comfortable with the moves taught. This has filled a niche for senior classes.

Adult and Youth Yoga will continue through March with the addition of Water Yoga in the Pool.

Personal Training is on the rise for January/February with more consistent bookings.

The Arc Trainer that was ordered in July has not been received and shipping date has now been pushed to July. Several pieces of equipment for the free weight area have been put on hold due to the delayed delivery of equipment.

A fitness staff meeting was held on January 24 that focused on dealing with behavioral issues staff is experiencing in the fitness center. The implementation of the new policy for 3-8 grade has helped and we are now tracking names of any students that are removed from fitness center due to age. This will be tracked and followed up with a call to parents to address concerns. Fitness Supervisors shifts will be extended to 8 p.m.

due to heavy volume of students using the facility after a supervisor leaves. An increase in 7th and 8th graders occupying the fitness center and use as a lounge area has increased.



Village of Progress

The Winter Games continues with the Village of Progress and we are excited to showcase the athletes on March 23. We invite all to attend.



Marketing/Surveys

A survey has been sent out to all participants from Summer/Fall 2022. We have had great response and survey will be open through Thursday, February 9. As survey responses have been received, Ms. Folk or I have responded to patrons addressing any concerns or recommendations they have. Ms. Folk is responding to administrative concerns and I have been responding to recreation based concerns. A full report on the survey will be included in the March board packet after it has closed. Marketing continues through Facebook, newspaper, and flyers. Facebook presence continues to grow as well as the time to monitor and respond.



Children's Center

We celebrated P week in the Children's Center with a Party Week. Students enjoyed a Pool day, Pizza party, pop, popcorn and popsicles and Pajama and Pancake Day. Our teachers continue to provide an educational and fun experience for students.

We lost one student in the three-year-old program in January and that spot has been filled with a new student. Registration is Saturday, March 4 for the 2023-24 school year. With returning students and siblings we have almost filled the 4 year old program. An open house will be held on Tuesday, February 28 from 4-6 p.m. for anyone to see the Children's Center and what we have to offer.



CPR/Blood Drive

Two CPR classes were held on February 10 bringing all staff up to date through April in CPR/First Aid Certification. Eight staff members were certified.

Oregon Park District will hold a blood drive on Monday, Feb. 27 from 11 a.m.-5 p.m. in the River Room.



IPRA/IAPD Conference

Thank you for the opportunity to attend conference. It was a great experience and I was able to obtain .9 CEU's for my CPRP certification. I attended a variety of classes pertaining to management, marketing and recreation. As a recreation team we have already implemented several of the ideas from conference.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Tina L. Ketter".

Tina Ketter, CPRP
Superintendent of Recreation

MEMORANDUM TO THE BOARD OF COMMISSIONERS

February 14, 2023

Business Administration Report



Financial Review

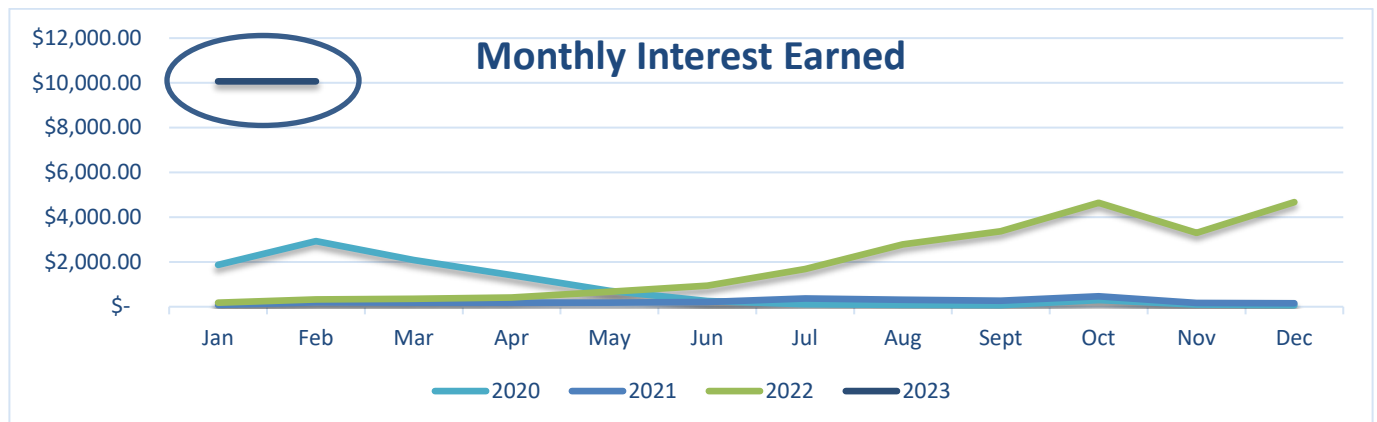
The January 2023 Treasurers Report is included in the Board Packet. The District finished the month of January with a fund balance of \$5,118,906.29.

- **FY 2023-24 General Obligation Bond Receipt**
The District received the 2023-24 General Obligation Bond (G.O. Bond) on January 12, 2023. The total receipt was \$3,029,000. The funds were transferred to the Illinois Park District Liquid Asset Fund (IPDLAF). The IPDLAF earned an interest yield of 4.29% in January. The overall interest earned in January was \$10,068.63, representing the highest single month of interest earned in over 5 years.
- **Levy Update: BOR Decision**
On January 27, 2022, the Ogle County Board of Review released a final decision on the assessment appeal for the Constellation properties. The property assessments were reduced from \$503,343,408 to \$500,000,000. Therefore, the District's overall estimated EAV for the 2022 tax year was reduced by \$3,343,408. The impact of this reduction of EAV is expected to reduce the overall estimated levy by \$6,018. The reduction will only impact the Corporate and Recreation tax receipt.



Financial Operations Status

- **2022 Financial Audit**
The 2022 Financial Audit is currently underway. The District's auditor, Wipfli LLP, is currently reviewing all financial information and will hopefully have the final report available in time for the March regular meeting.
- **Interest Rates and District Reinvestment Plan**
The District continues to see the interest rate increase. Upon approval of the 2023 budget and capital improvements the District will implement a reinvestment plan for the Park Improvement Funds. Short Term Interest rates are forecast to remain stable allowing the District to increase interest earning over the next couple of years. The reinvestment plan will be shared with the Board of Commissioners following its completion.



➤ **2023 Budget & Appropriations Ordinance**

The combined annual budget and appropriation ordinance appropriates the funds that are required to financially operate for the upcoming fiscal year.

The Budget & Appropriations Ordinance was made available on January 12th for community review and comment. The Ordinance must be available for 30 days prior to passage. The District will hold a public hearing prior to the February Regular Meeting for public comment on the Budget and Appropriations Ordinance. Following the meeting, the Board can then approve and pass the ordinance at the Regular Meeting.

After passage the District will file a certified copy of the Budget and Appropriations Ordinance with the County Clerk. The Board of Commissioners will be updated monthly on the budget status via the budget report.

➤ **2023 Capital Improvement Plan**

Following the passage of the annual budget, the District will determine a Capital Improvement estimated completion schedule. The District held bid openings for the Mix Park Playground Installation and the Pool Gutter Repair Project in early February. The results of the Bid openings combined with notice of grant awards will guide all District capital improvement projects for the year. All unallocated funds for FY 2023 will be invested as part of the Districts Reinvestment Plan.

Respectfully Submitted,



Dan Griffin,
Finance & Technology Administrator

MEMORANDUM TO THE BOARD OF COMMISSIONERS

February 14, 2023

Adult Program and Events Coordinator Report



2023 Winter Events

The 2023 Eagle-Watching brunches on January 22nd and February 5th each reached maximum capacity and had waiting lists. Lorado Taft Field Campus food is always a hit, and the educational presentations were well received. Each seating was able to see multiple bald eagles, and seating two was also treated to great looks at common mergansers and red tailed hawks. Given the success of this year's brunches, I believe it is worth giving serious consideration to adding a third seating next year.

Friday February 3rd was the family Storytime program themed around the Childrens book Owl Moon. The program had 32 participants, which I thought was good for a first attempt. Multiple families have reached out to me after the program to express their enjoyment, and I hope to offer similar programs in the future.



Upcoming Events

The Mother-Son Date Night and Daddy-Daughter Dance are taking place on March 3rd and 4th respectively. Combined registration for the two dances is currently at over 130 children, and registration is open until February 17th. In Addition to the River's Edge Experience Venue, we have a DJ, photographer, and family-friendly entertainer booked for both nights. I am grateful to all staff who have volunteered to help, and am fortunate that several high school students who need community service hours have asked if they can help.



Adult Programs- Current and Future

Participation numbers for adult programs are vairiable this winter/spring season. As a general rule, anything involving alcohol either sells out or comes close, and non-alcohol events are slower. Bingo, Brownies, and Booze is the most popular so far, as the March 16th session sold 58 seats and obtained an 8 person waiting list in less than two weeks.

Respectfully submitted.

A handwritten signature in black ink, appearing to read 'Caleb Jenks', written in a cursive style.

Caleb Jenks
Events & Adult Programming Coordinator

MEMORANDUM TO THE BOARD OF COMMISSIONERS

February 7th, 2023

Athletic Coordinator Report



IPRA Annual Conference/ CPRP

With the District's support of continuing education, I passed my CPRP exam in January! Thank you for offering the opportunity for me to attend the IPRA Annual Conference, "Soaring to New Heights", January 26-28 in Chicago. As always, I gained lots of new ideas from sessions and peers and I am excited to bring those back to the district!



Youth Basketball 2-5th Grade

Our Youth Basketball season ended on Saturday January 28th at Nash. It was a successful season for our players, and thank you to all our volunteer coaches, our officials and our scorekeepers for their hard work.



OHS Youth Basketball Nights

We continued our partnership with OHS and had our Boys Youth Basketball night on January 23rd, and our girls night on Tuesday Jan 31st. Our players were able to scrimmage during half time at the JV and Varsity games in front of the OHS basketball fans at the Blackhawk Center. Drawings for door prizes were held, and all the players received a complimentary hotdog from concessions. Thank you to OHS and the Basketball programs for this opportunity.



6th Grade Girls Basketball

The season is underway for our Girls 6th Grade basketball team. Their first few games have been nail biters, and I look forward to continuing to see them grow under the coaching team of Lynn Kalnins and Diana Holland. The season runs through March 2nd.



Indoor Soccer

Our indoor soccer program will start on Feb 11th at Nash and run through March 12th. We have 56 players registered, in comparison to 59 in 2022. Coaches have been secured for our 8 teams, and each Player will also receive their own ball to use and keep at the end of the season.



CO-Ed Volleyball

The Adult Co-Ed Volleyball league starts on Thursday Feb 12th for the first time since 2019. We have 4 teams registered and will welcome back Robin Keene as our season official.

Lesley Sheffield

Lesley Sheffield
Athletic Coordinator

MEMORANDUM TO THE BOARD OF COMMISSIONERS

February 14, 2023

Recreation Program Coordinator Report



Extended Time

In January we did many activities around snow and ice. The kids have enjoyed playing in the gym and all the snow activities planned this month.

We also started a new behavior procedure to assist with curtailing some of the bad behaviors we were seeing. Each day the children receive a ticket upon entering the room. If they misbehave during the day, they lose their ticket. They may trade their ticket for a piece of candy the following day or keep it for a bigger prize from the prize bin. It seems to be working well and all the elementary students have "bought" into the procedure and behavior has improved.

Beginning in February I will be searching for obscure holidays for each days activities. For example did you know that Chopsticks Day is the 6th or Pizza Day is the 9th? A mixture of crafts, physical activities and messy play are included in the month along with food activities which the kids all enjoy.



Drop in Play time

Drop in playtime began this month. These open gym playtimes occur on Friday mornings from 10 am to 12:30 pm and are for children ages 6 months - 5 years. Play equipment is put out for the children to enjoy. There were between 20 and 40 people attending each Friday in January. A special area has been set up for non-walkers as a safety precaution. I have heard from many parents that they appreciate the time in the River Room for kids to play and the fact that they get to meet with other parents as well. Recent quotes from parents are: "I love that they can run and play in a safe space, and you don't have to worry about them getting hurt", "This fills the void of parks during wintertime" and "I wish Dixon would do something like this." This "gem" of a program which has also been called "perfect" by parents will continue through May.



Toddler Gym with Nancy

Nancy Crandall hosts a toddler gym time on Thursday mornings. She has a limit of 10 toddlers, aged walking to 3, who join her for songs, activities, and fun. It has been well received by the participants.



Snow Fun

January 18 was the first in a series of four monthly crafting events for kids, aged 5-12, afterschool on a Wednesday. This month was all about snow. The thirteen kids who attended made snow people lanterns, fake snow, decorated cookies and had a quick game of Bingo. Kids and those caregivers who stayed to help were amazed that you can make a snow like

substance from hair conditioner and baking soda. February's crafting day is all about "love" and will occur on February 8.



Junior High Lock in

This lock in occurred on February 3 from 8 pm to 11 pm. Although only 8 youth participated they all had a great time with the inflatables, swimming, playing bingo and just hanging out together in a safe space. A lock in for fifth and sixth graders will occur on March 10.



IAPD Conference

Thank you again for the opportunity to attend the conference in Chicago. I learned about several programs such as Nature Rx and having a drop in space for kids aged 12-14. These are both interesting ideas that I will be doing more research on with the possibility of implementing them in the future.



Upcoming Programs

Spring 2023 is seeing the return of theatre trips. We will be traveling to Circa '21 in April to see *Grumpy Old Men* and in May to see *Mamma Mia!* These are both fun shows so I anticipate a good time being had by all.

Planning for Camp OPD for the summer of 2023 is moving along well. I have activities planned for most of the weeks and a few field trips booked.

Respectively submitted,

A handwritten signature in cursive script that reads "Kelley Huston".

Kelley Huston
Recreation Program Coordinator

**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	<u>Budget</u>	<u>Appropriation</u>
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>	<u>Budget</u>	<u>Appropriation</u>
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	<u>Budget</u>	<u>Appropriation</u>
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	<u>416,540</u>	<u>458,194</u>

Direct Department Expenses	<u>Budget</u>	<u>Appropriation</u>
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	<u>400,415</u>	<u>440,457</u>

RECREATION FUND TOTAL	1,276,180	1,403,798
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<u>III. AUDIT FUND</u>	<u>Budget</u>	<u>Appropriation</u>
Audit Fees	21,800	23,980
Other Professional Services	0	0

AUDIT FUND TOTAL	20,000	22,000
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<u>IV. LIABILITY FUND</u>	<u>Budget</u>	<u>Appropriation</u>
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
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<u>V. ILLINOIS MUNICIPAL RETIREMENT FUND</u>	<u>Budget</u>	<u>Appropriation</u>
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
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<u>VI. SCHOLARSHIP FUND</u>	<u>Budget</u>	<u>Appropriation</u>
Scholarship Donations	2,750	3,025
CC, Camp and ET Donations	0	0

SCHOLARSHIP FUND TOTAL	2,750	3,025
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<u>VII. SOCIAL SECURITY FUND</u>	<u>Budget</u>	<u>Appropriation</u>
Employer FICA Taxes	82,500	90,750
Employer Medicare Taxes	20,000	22,000

SOCIAL SECURITY FUND TOTAL	102,500	112,750
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<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

<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

<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	1,477,030	1,624,733
Interest	76,003	83,603
BOND AND INTEREST FUND TOTAL	1,553,033	1,708,336

<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

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

AYES _____ ABSENT _____

NAYS _____ ABSTAIN _____

[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 ____th day of February, 2023

Notary Public

CERTIFIED ESTIMATE OF REVENUES

REVENUES FOR FISCAL YEAR 2023

I, Randall S. Hays, do hereby certify that I am the duly qualified and appointed Treasurer of the Oregon Park District and as such official I do further certify that the estimated revenues by source or anticipated to be received by said taxing District, is set forth as listed below, as 'Revenues' or attached hereto by separate document.

COMBINED ANNUAL BUDGET AND
APPROPRIATION ORDINANCE FOR
OREGON PARK DISTRICT FOR FISCAL
YEAR BEGINNING JANUARY 1, 2023 AND
ENDING DECEMBER 31, 2023

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

I.	Real Estate Taxes	3,063,750
II.	Personal Property Replacement Taxes	55,000
III.	Fees and Charges	429,660
IV.	Interest Income	113,025
V.	Donations	6,750
VI.	Grants/Rebates	515,200
VII.	Non-Referendum Bonds	3,029,000
VIII.	Miscellaneous	2,550
	TOTAL	7,214,935

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

Dated: February 14, 2023

Signature: _____
Title: Finance Administrator