



2024 BUDGET



Our Mission

'To Provide community-focused social and recreational activities through exceptional programs, parks and facilities'

WWW.OREGONPARK.ORG



58 Years

The District was established in Dec. 1966

149.8

Acres of Open Space

92.3%

% of Oregon Residents within 1 mile of a park

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, 2024 through December 31, 2024 fiscal year. The following budget and appropriations, as well as 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 2023 Tax Levy and any General Obligation Bond Issue. The Oregon Park District utilizes its strategic plan, master plan and long term capital improvement plan to help prepare 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 Brian Beckman, President; Josh Messenger, Vice-President; Mark Tremble; Dan Engelkes; Maia Johnson.

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

Phone: 815-732-3101
Fax: 815-732-3736
Web: www.oregonpark.org
Facebook: [oregonparkdistrict](https://www.facebook.com/oregonparkdistrict)
[#oregonparkdistrict](https://www.facebook.com/oregonparkdistrict)

District Vision Statement:

***‘We strive for operational excellence
through caring, creative and
community focused service’***

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***“In every walk
with nature one
receives far
more than
he seeks”
~ John Muir***

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



Board of Commissioners

Brian Beckman	President
Josh Messenger	Vice-President
Mark Tremble	Commissioner
Dan Engelkes	Commissioner
Maia Johnson	Commissioner



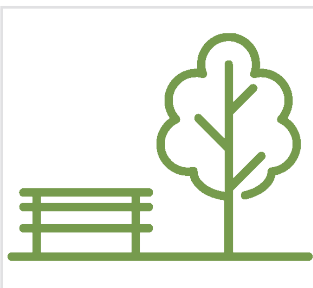
Administrative Staff

Erin Folk	Executive Director	erin@oregonpark.org
Dan Griffin	Finance & Tech Administrator	dan@oregonpark.org
Megan Wolfe	Administrative Services Coord.	megan@oregonpark.org



Recreation Staff

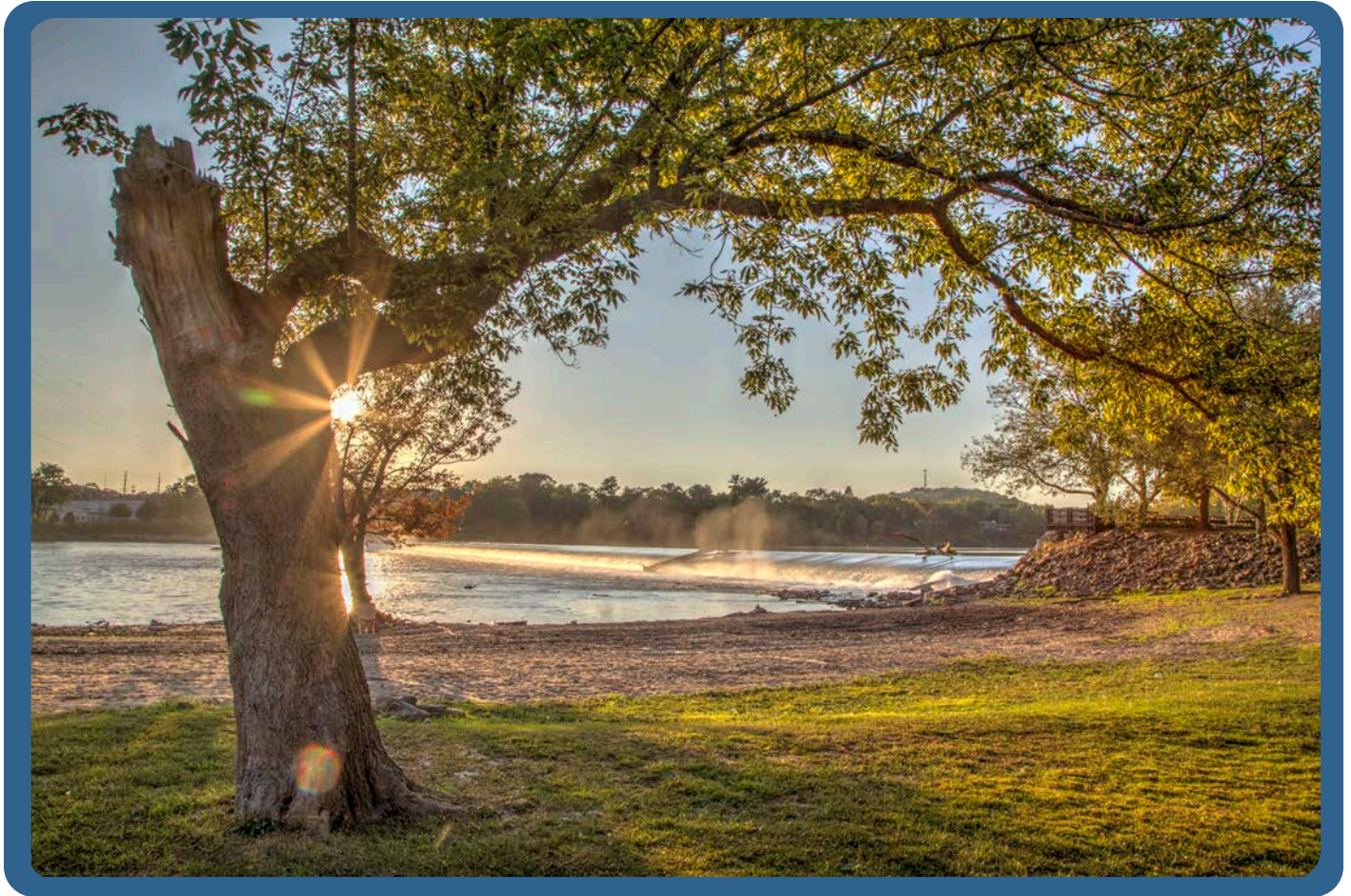
Tina Ketter	Superintendent of Recreation	tina@oregonpark.org
Lesley Sheffield	Athletics Coordinator	lesley@oregonpark.org
Kelley Huston	Recreation Program Coord.	kelley@oregonpark.org
Caleb Jenks	Events & Adult Prog. Coord.	caleb@oregonpark.org



Parks & Facilities

Brent Suter	Supt of Parks & Facilities	brent@oregonpark.org
Nick Karper	Deputy Supt. of Parks	nick@oregonpark.org
Ethan Drew	Parks Laborer	
Nick McPhail	Parks Laborer	
Matthew Downing	Deputy Supt. of Facilities	matthew@oregonpark.org
Mary Sansone	Custodial & Support Services Supervisor	

'To provide community-focused social and recreational activities through exceptional programs, parks and facilities'



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 2024 for quite some time and, as always, we are ready to make it a fantastic year! One of the most exciting aspects of a new budget year is the opportunity for change and new improvements. Budgeting is the cornerstone of sound financial planning, and the start of a new budget year provides an excellent opportunity to reevaluate our budgeting strategies.

The Nash Recreation Center will be ready to meet the needs of the community along with addressing important capital improvement needs. Our parks will continue to be improved through infrastructure upgrades, tree replacement and beautification.

Overall, the District again saw an increase in recreation programming participation as well as facility usage in 2023. We anticipate that 2024 will see even more participation for all that the District has to offer.

The following overview of the Districts financial operations will help our community understand the plans the District will carry out over the next budget year.

REVENUE OVERVIEW

The Oregon Park District derives the majority of its revenue from real estate taxes, recreation programming and facility fees. The District approved its 2023 tax levy at the December 12th, 2023 Regular Meeting of the Board. The County Treasurers office will collect the 2023 tax revenue in two installments (June and September) of 2024. The Park District will then receive its share of the tax revenue following those two collections. The primary source of the District's tax base is the Constellation Generation Station. The Board of Commissioners approved the Byron Power Station Real Property Tax Assessment Settlement Agreement in June of 2023. The agreement removed past tax objections and provides tax stability for the District. The agreement establishes the EAV of the Byron Power Block at \$500,000,000 and will cover tax years 2022-2027. The District's overall tax receipts are expected to be similar to those of the 2022 tax year. The District's overall EAV increased by 1.87%, following an EAV increase as determined by the Ogle County Assessor. The Park District estimates that the typical Oregon homeowner will only see a minimal tax increase if their real property value increased.

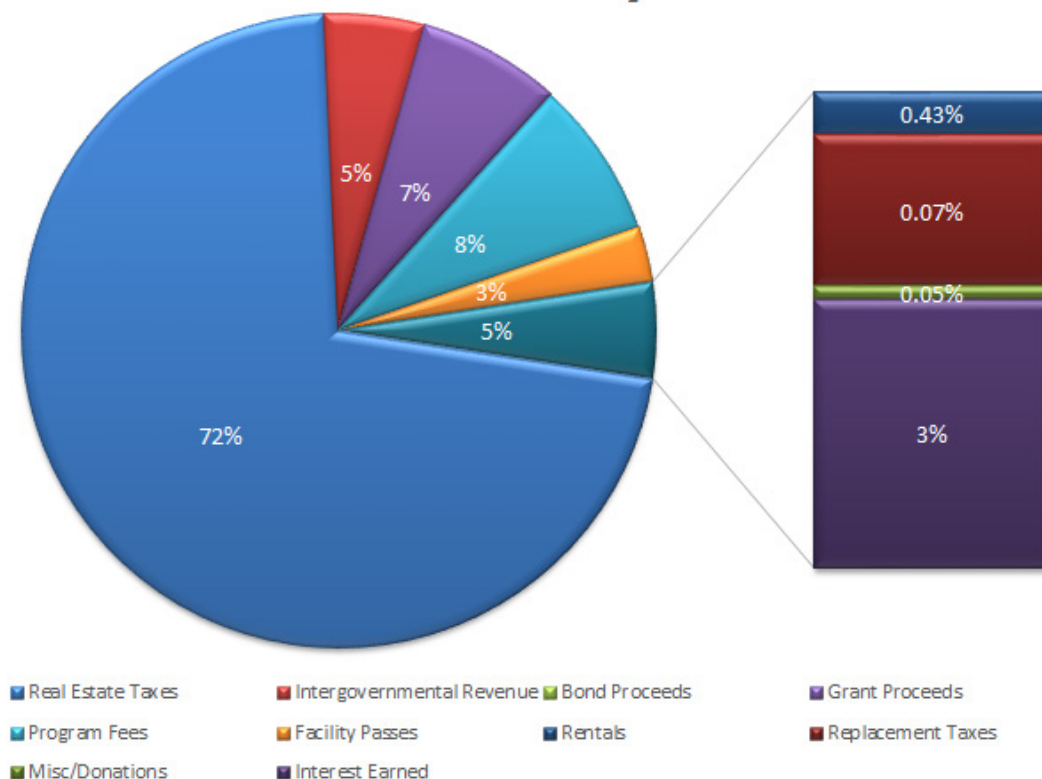
The District issued a two-year General Obligation Bond in 2023 to assist the District in completing capital projects and to continue maintenance to its facilities and infrastructure. The District sold the bonds to take advantage of low interest rates with the expectation of the overall rise in borrowing rates. This method allowed the District to reduce its interest payments, remain flexible with its annual tax rate as well as determine the capital projects and needs of the District.

The District's program fees typically derive primarily from the Aquatics, Athletics, Fitness and General Recreation Departments. These four departments typically earn revenue approaching half a million dollars. The District continues to expect overall revenue and program offerings to increase following the pandemic.

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 the use of our existing fund balances.

Other sources of revenue include grant proceeds, intergovernmental revenue, facility passes, facility rentals, interest and other miscellaneous income. The District will see overall grant revenue in the Park Improvement Fund increased over the next couple of fiscal years as the District completes two large capital improvement projects on the East side of Oregon.

Revenue By Source



EXPENSE OVERVIEW

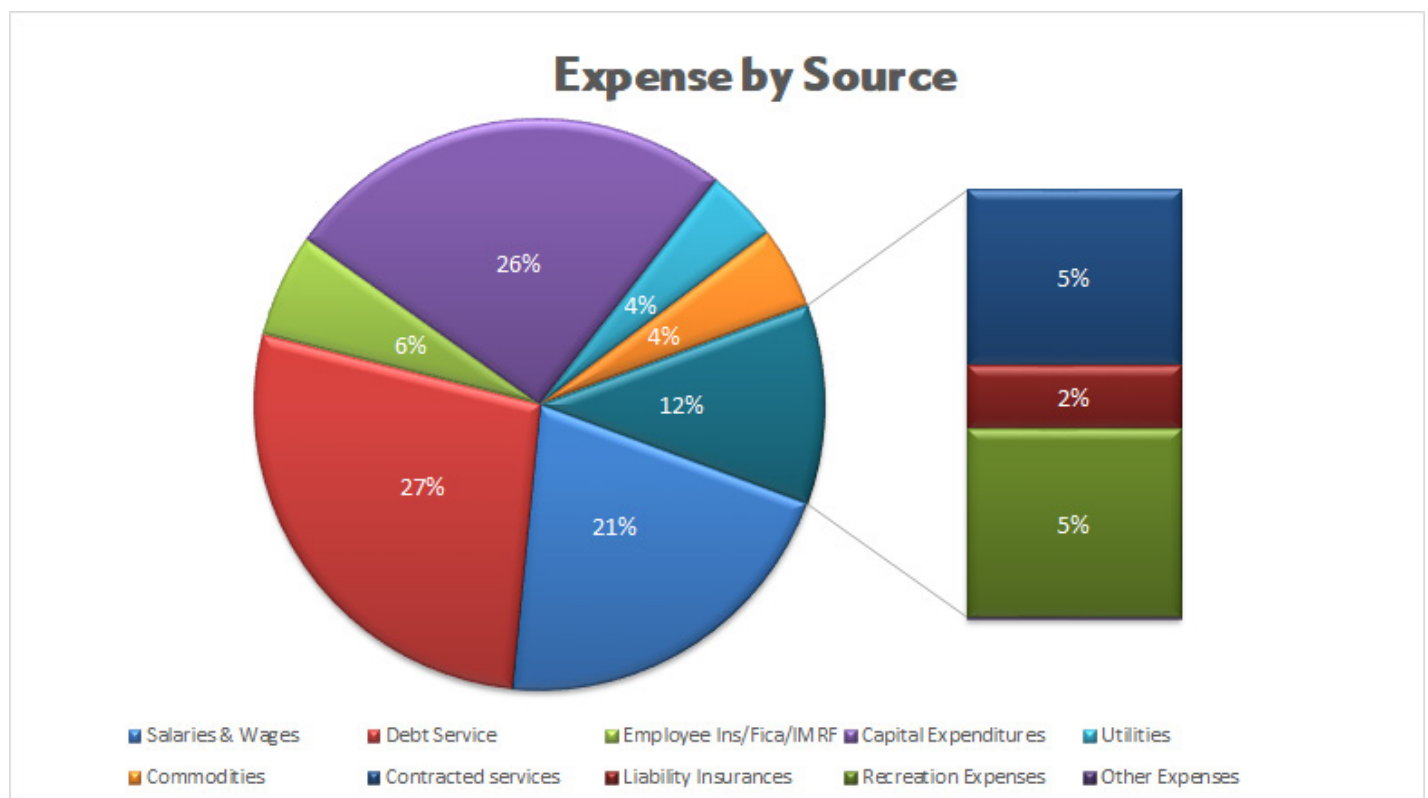
The majority of District expenditures are a direct result of our recreation programming as well as our Parks and Facilities maintenance. Parks and Recreation is a 'people business'; therefore salaries and wages are a large part of our budget. Attracting and retaining quality employees is essential to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

Debt Service represents a large expense to the District as a direct result of our General Obligation Bond Issues. 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 2023 bond in November of 2024. The District occasionally issues multi-year bonds, such as this last 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 that utilizes real estate tax supported tax levies. The District's pension program, the Illinois Municipal Retirement Fund, is a highly rated, 97.7% funded program (on an actuarial basis) that the District has been participating in for over three decades. The employment related expenses are charged to the District by utilizing a percentage contribution rate. The District saw two of the four expense ratios reduced for the 2024 fiscal year.

Additional expenses include facility related costs such as utilities and insurances. Operational commodities and administrative expenses will increase as overall supply costs continue to rise. The District's overall recreational programming based expenditures will remain similar to those of 2023.

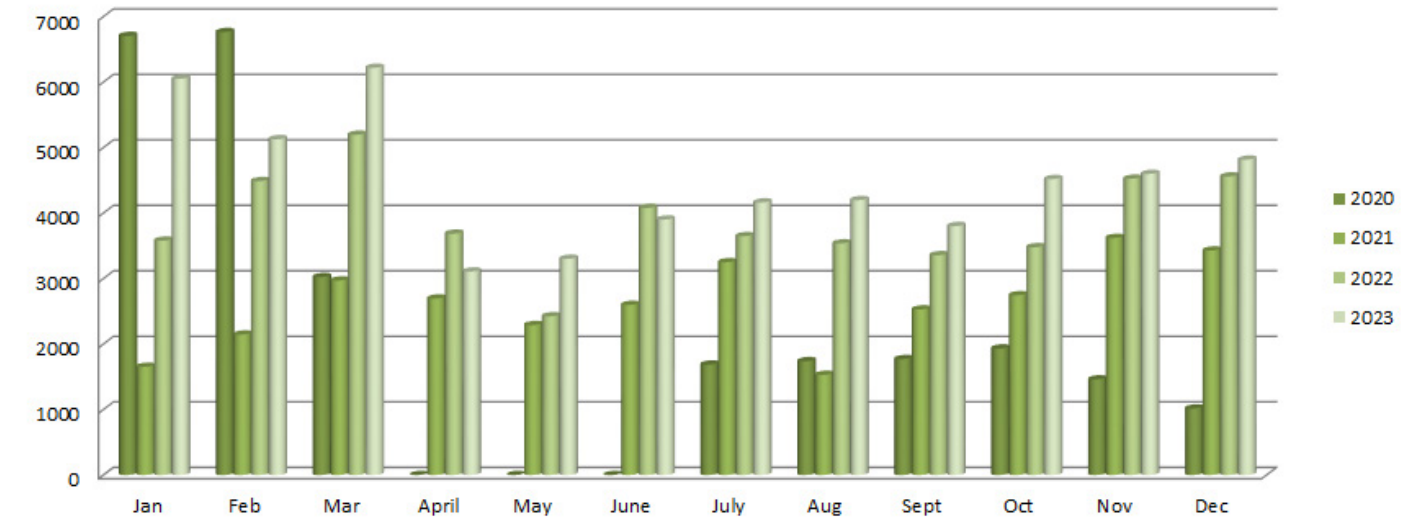
The District annually completes capital improvements to its facilities and parks. The District is committed to improving its existing facilities through its annually updated capital improvement plans. The District utilizes its strategic plan, master plan and facilities inventory to assemble a rolling five year capital improvement plan. The administrative, recreation and parks & facilities staff meet frequently to review the plans and make ongoing adjustments. The District is excited to pursue more improvements to the Nash Recreation Center pool as well as prepare for large grant funded projects at Park East. 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.

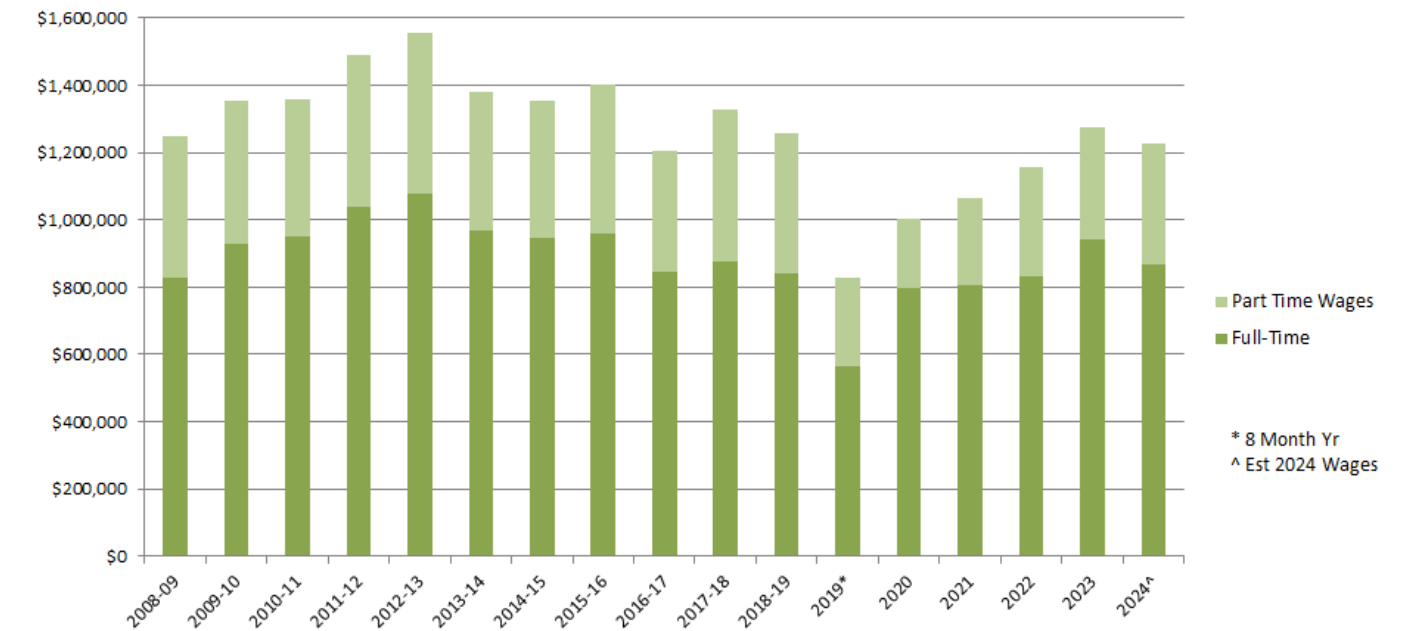
The Covid-19 pandemic required the closure of Nash Recreation Center during parts of 2020. The District re-opened with modified facility usage and a mandatory reservation system and continued to operate at reduced operations during parts of 2020 and 2021. The significant decline in facility usage is 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 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 expenses as minimum wage continues to increase in 2024 and 2025.



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 has realized increased fees in 2022 and 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. While overall activity revenue did not see an overall increase in 2023, the District did realize an increase in overall participation.



MEMBERSHIP FEES

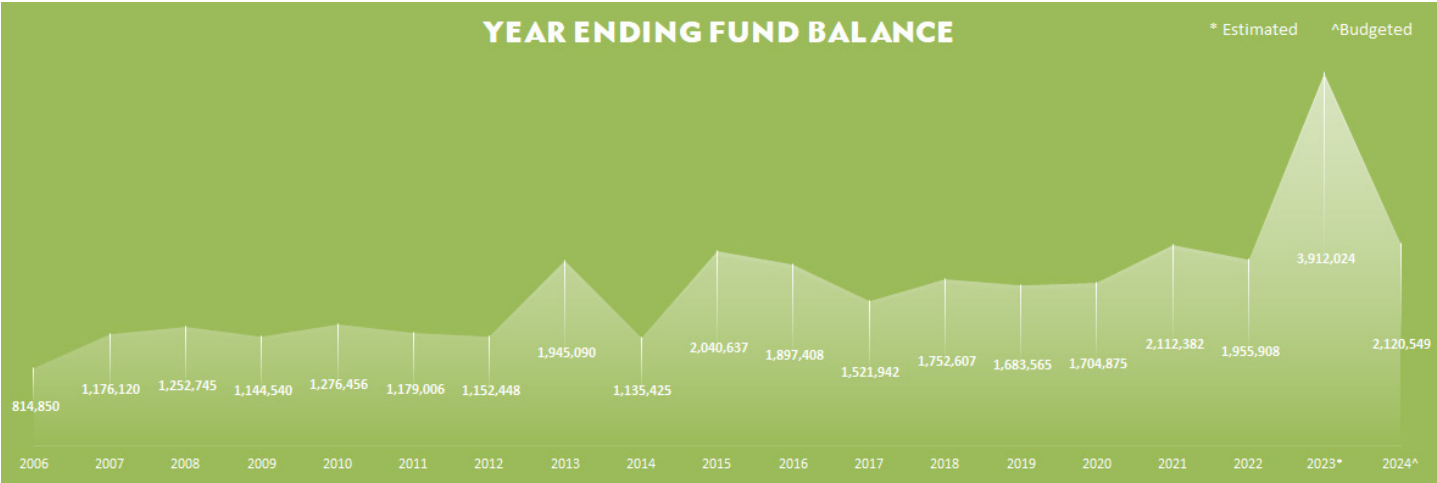
The District continue a positive trend in overall membership fees and facility usage in 2023 since the 2020 pandemic. The District implemented a monthly membership fee option in 2022 to relieve any commitment pressure from the pandemics uncertainty. Overall membership sales significantly exceeded budget in 2023. The Districts expectations for 2024 are fairly conservative as compared to the prior year. The District offers many types of memberships including corporate memberships. The District did increase its daily fee in 2023. All fees and operational information can be found on the Districts website.

The District publishes a Board Report Dashboard that relays the Districts membership sales, facility usage and recreation revenue statistics on a monthly basis. The report helps the District prepare the Board of Commissioners, educate the community and keep the District up to date on the completion of its goals.



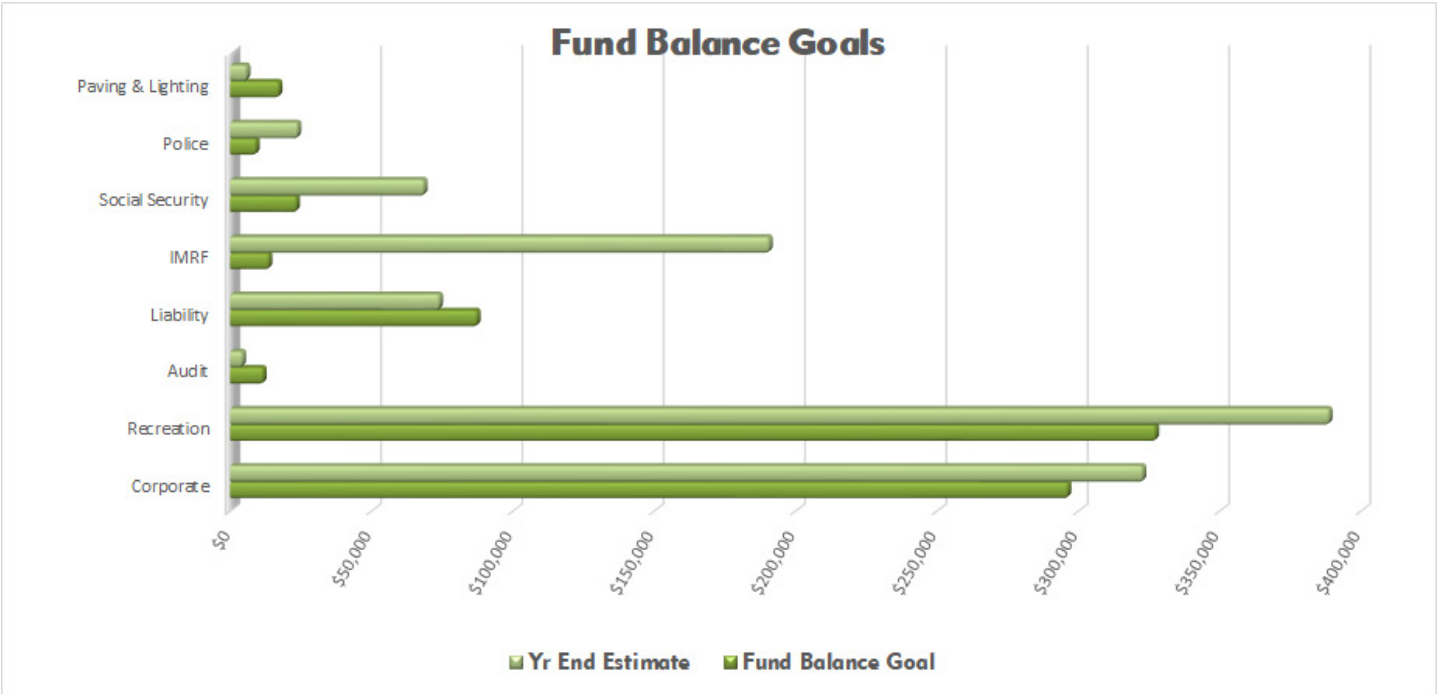
YEAR END FUND BALANCES

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 fully retired 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 at Nash Recreation Center. Administrative staff continually reviews the fund balance goals and will make recommendations on changes as priorities and best practices change.



CORPORATE FUND	2023 Budget	2023 Actual *	2024 Budget	% Change
Corporate Admin Revenue	\$731,750	\$757,216	\$713,750	-2.46%
Corporate Admin Expense	\$735,875	\$711,309	\$759,400	3.20%
<i>Corporate Admin Balance</i>	<i>-\$4,125</i>	<i>\$45,906</i>	<i>-\$45,650</i>	<i>1006.70%</i>
Parks Dept. Revenue	\$50	\$118	\$50	0.00%
Parks Dept. Expense	\$446,900	\$428,080	\$426,100	-4.65%
<i>Parks Dept. Balance</i>	<i>-\$446,850</i>	<i>-\$427,962</i>	<i>-\$426,050</i>	<i>-4.65%</i>
BEGINNING FUND BALANCE	\$711,670	\$711,670	\$494,615	-30.50%
Other Financing Sources	\$200,000	\$165,000	\$300,000	-
CORPORATE FUND BALANCE	\$460,695	\$494,615	\$322,914	-29.91%

RECREATION FUND	2023 Budget	2023 Actual *	2024 Budget	% Change
Recreation Admin Revenue	\$611,250	\$656,170	\$637,400	4.28%
Recreation Admin Expense	\$269,750	\$282,239	\$300,000	11.21%
<i>Recreation Admin Balance</i>	<i>\$341,500</i>	<i>\$373,931</i>	<i>\$337,400</i>	<i>-1.20%</i>
<i>Maintenance Expense</i>	<i>-\$360,475</i>	<i>-\$338,758</i>	<i>-\$309,200</i>	<i>-14.22%</i>
Aquatic Dept. Revenue	\$24,700	\$33,314	\$29,000	17.41%
Aquatic Dept. Expense	\$182,825	\$181,884	\$206,400	12.89%
<i>Aquatic Dept. Balance</i>	<i>-\$158,125</i>	<i>-\$148,569</i>	<i>-\$177,400</i>	<i>12.19%</i>
Athletic Dept. Revenue	\$97,760	\$102,277	\$105,650	8.07%
Athletic Dept. Expense	\$139,180	\$134,454	\$151,000	8.49%
<i>Athletic Dept. Balance</i>	<i>-\$41,420</i>	<i>-\$32,178</i>	<i>-\$45,350</i>	<i>9.49%</i>
General Rec Revenue	\$183,800	\$185,109	\$189,450	3.07%
General Rec Expense	\$265,475	\$260,163	\$281,175	5.91%
<i>General Rec Balance</i>	<i>-\$81,675</i>	<i>-\$75,054</i>	<i>-\$91,725</i>	<i>12.30%</i>
Concessions Revenue	\$200	\$377	\$350	75.00%
Concessions Expense	\$25	\$4	\$30	20.00%
<i>Concessions Balance</i>	<i>\$175</i>	<i>\$373</i>	<i>\$320</i>	<i>82.86%</i>
Rental Revenue	\$10,200	\$21,853	\$18,250	78.92%
Rental Expense	\$2,650	\$1,167	\$2,000	-24.53%
<i>Rental Balance</i>	<i>\$7,550</i>	<i>\$20,687</i>	<i>\$16,250</i>	<i>115.23%</i>
Fitness Revenue	\$11,000	\$16,363	\$11,000	0.00%
Fitness Expense	\$56,900	\$52,566	\$59,900	5.27%
<i>Fitness Balance</i>	<i>-\$45,900</i>	<i>-\$36,204</i>	<i>-\$48,900</i>	<i>6.54%</i>
BEGINNING FUND BALANCE	\$443,157	\$443,157	\$457,385	3.21%
Other Financing Sources	\$250,000	\$250,000	\$250,000	-
RECREATION FUND BALANCE	\$354,787	\$457,385	\$388,780	9.58%

AUDIT FUND	2023 Budget	2023 Actual *	2024 Budget	% Change
Audit Fund Revenue	\$18,250	\$17,416	\$24,075	31.92%
Audit Fund Expense	\$21,800	\$27,575	\$23,500	7.80%
BEGINNING FUND BALANCE	\$14,022	\$14,022	\$3,863	-72.45%
Other Financing Sources	\$0	\$0	\$0	0.00%
AUDIT FUND BALANCE	\$10,472	\$3,863	\$4,438	-57.62%

LIABILITY FUND	2023 Budget	2023 Actual *	2024 Budget	% Change
Liability Fund Revenue	\$132,000	\$128,945	\$122,250	-7.39%
Liability Fund Expense	\$162,990	\$151,644	\$174,850	7.28%
BEGINNING FUND BALANCE	\$149,355	\$149,406	\$126,707	-15.16%
Other Financing Sources	\$0	\$0	\$0	0.00%
LIABILITY FUND BALANCE	\$118,365	\$126,707	\$74,107	-37.39%

IMRF FUND	2023 Budget	2023 Actual *	2024 Budget	% Change
IMRF Fund Revenue	\$81,800	\$83,412	\$35,000	-57.21%
IMRF Fund Expense	\$60,000	\$57,079	\$55,000	-8.33%
BEGINNING FUND BALANCE	\$184,408	\$184,408	\$210,741	14.28%
Other Financing Sources	\$0	\$0	\$0	0.00%
IMRF FUND BALANCE	\$206,208	\$210,741	\$190,741	-7.50%

SCHOLARSHIP FUND	2023 Budget	2023 Actual *	2024 Budget	% Change
Scholarship Fund Revenue	\$1,875	\$2,774	\$2,300	22.67%
Scholarship Fund Expense	\$2,750	\$4,725	\$4,300	56.36%
BEGINNING FUND BALANCE	\$64,932	\$68,705	\$66,755	2.81%
SCHOLARSHIP FUND BALANCE	\$64,057	\$66,755	\$64,755	1.09%
SOCIAL SECURITY FUND	2023 Budget	2023 Actual *	2024 Budget	% Change
Social Security Fund Revenue	\$62,200	\$62,050	\$63,250	1.69%
Social Security Fund Expense	\$102,500	\$94,731	\$94,000	-8.29%
BEGINNING FUND BALANCE	\$132,086	\$132,092	\$99,411	-24.74%
Other Financing Sources	\$0	\$0	\$0	0.00%
SOCIAL SECURITY FUND BALANCE	\$91,786	\$99,411	\$68,661	-25.19%
POLICE FUND	2023 Budget	2023 Actual *	2024 Budget	% Change
Police Fund Revenue	\$5,500	\$6,394	\$6,250	13.64%
Police Fund Expense	\$8,250	\$6,938	\$18,500	124.24%
BEGINNING FUND BALANCE	\$36,610	\$36,755	\$36,211	-1.09%
Other Financing Sources	\$0	\$0	\$0	0.00%
POLICE FUND BALANCE	\$33,860	\$36,211	\$23,961	-29.24%
PAVING & LIGHTING FUND	2023 Budget	2023 Actual *	2024 Budget	% Change
Paving Fund Revenue	\$33,150	\$32,054	\$33,800	1.96%
Paving Fund Expense	\$37,000	\$32,177	\$34,550	0.00%
BEGINNING FUND BALANCE	\$6,805	\$6,805	\$6,682	-1.81%
Other Financing Sources	\$0	\$0	\$0	0.00%
PAVING & LIGHTING FUND BALANCE	\$2,955	\$6,682	\$5,932	100.75%
CAPITAL REPLACEMENT FUND	2023 Budget	2023 Actual *	2024 Budget	% Change
Capital Replacement Fund Rev	\$7,000	\$14,584	\$7,500	-
Capital Replacement Fund Exp	\$0	\$0	\$0	-
BEGINNING FUND BALANCE	\$280,570	\$280,570	\$365,154	-
Other Financing Sources	\$70,000	\$70,000	\$70,000	-
CAPITAL REPLACEMENT FUND BALANCE	\$357,570	\$365,154	\$442,654	23.80%
BOND & INTEREST FUND	2023 Budget	2023 Actual *	2024 Budget	% Change
Bond & Int Fund Revenue	\$1,588,250	\$1,528,514	\$1,583,944	-0.27%
Bond & Int Fund Expense	\$1,553,033	\$1,553,003	\$1,600,918	3.08%
BEGINNING FUND BALANCE	\$14,046	\$14,046	\$24,557	74.83%
Other Financing Sources	\$0	\$35,000	\$0	0.00%
BOND & INTEREST FUND BALANCE	\$49,263	\$24,557	\$7,583	-84.61%
PARK IMPROVEMENT FUND	2023 Budget	2023 Actual *	2024 Budget	% Change
Park Improvement Fund Revenue	\$3,614,200	\$3,264,229	\$581,000	-83.92%
Park Improvement Fund Expense	\$1,605,830	\$766,604	\$1,455,000	-9.39%
BEGINNING FUND BALANCE	\$42,313	\$42,318	\$2,019,943	4673.81%
Other Financing Sources	-\$520,000	-\$520,000	-\$620,000	19.23%
PARK IMPROVEMENT FUND BALANCE	\$1,530,683	\$2,019,943	\$525,943	-65.64%
DISTRICT WIDE	2023 Budget	2023 Actual *	2024 Budget	% Change
DISTRICT WIDE - REVENUES	\$7,214,935	\$6,913,170	\$4,164,269	-42.28%
DISTRICT WIDE - EXPENDITURES	\$6,014,207	\$5,085,100	\$5,955,823	-0.97%
BEGINNING FUND BALANCE	\$2,079,974	\$2,083,954	\$3,912,024	88.08%
EST OVERALL FUND BALANCE	\$3,280,702	\$3,912,024	\$2,120,469	-35.37%

- All Fund Balances are unaudited
- The estimates are total liabilities and fund balances
- Other Financing Sources are annual transfers established to assist with long term capital maintenance
- * Year Ending Estimates are Estimated

FILED

MAR 13 2024

Laura J. Cook
COUNTY CLERK RECORDER

**OREGON PARK DISTRICT
COMBINED BUDGET AND
APPROPRIATION ORDINANCE
FISCAL YEAR 2024**

BOARD OF COMMISSIONERS

Brian Beckman, President
Josh Messenger, Vice-President
Mark Tremble
Dan Engelkes
Maia Johnson

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

ORDINANCE 24-03-12

**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, 2024 AND ENDING ON THE 31ST DAY OF DECEMBER, 2024

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 12th day of March, 2024, and notice of said hearing was given at least one week prior thereto, as required by law, and all other legal requirements have been complied with,

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

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

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

<u>I. CORPORATE FUND</u>	<u>Budget</u>	<u>Appropriation</u>
Administrative Department		
Salaries and Wages	303,000	333,300
Employee Group Health and Life Insurance	195,000	214,500
Commissioner Expenses	1,750	1,925
Equipment, Website & Software Maintenance	47,000	51,700
Office Supplies, Printing and Postage	12,250	13,475
Legal Fees & Other Professional Services	69,000	75,900
Travel Expenses & Staff Training	18,150	19,965
Bonds & Sundry Expenses	500	550
 Electric	 65,000	 71,500
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	759,400	835,340

Park Maintenance Department	Budget	Appropriation
Salaries and Wages	267,500	294,250
Training and Vehicle Use	7,850	8,635
Dues and Subscriptions	8,000	8,800
Contractual Maintenance	16,000	17,600
Equipment and Grounds Supplies	79,500	87,450
Toilet Rental	8,250	9,075
Gas and Oil	21,000	23,100
Garbage Disposal	8,000	8,800
Park Development and Construction	10,000	11,000

Capital Expenses	0	0
Total Park Maintenance Department	426,100	468,710

CORPORATE FUND TOTAL	1,185,500	1,304,050
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II. RECREATION FUND	Budget	Appropriation
Building Department		
Salaries and Wages	176,750	194,425
Building Maintenance	52,530	57,585
Maintenance Agreements	31,000	34,100
Vehicle Usage and Training	5,100	5,610
Building Equipment	5,500	6,050
Building Supplies	38,500	42,350
Electric	65,000	71,500
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	421,950	464,145
Recreation Programs Department	Budget	Appropriation
Salaries and Wages	321,975	354,172
Recreation Supplies	10,250	11,275
Aquatic Supplies and Equipment	28,500	31,350
Training and Travel Expenses	25,930	28,523
Advertising and Entertainment Expenses	28,200	31,020
Banking Charges and Fees	16,500	18,150

Capital Expenditures	5,000	5,050
Total Recreation Programs Department	436,355	479,990
Direct Department Expenses	Budget	Appropriation
Direct Aquatic Expenses	176,400	194,040
Direct Athletic Expenses	88,150	96,965
Direct General Recreation Expenses	168,550	185,405
Rental and Concessions Expenses	2,030	2,233
Fitness Expenses	15,900	17,490
Total Direct Department Expenses	451,030	496,133
RECREATION FUND TOTAL	1,309,335	1,440,268
III. AUDIT FUND	Budget	Appropriation
Audit Fees	23,500	25,850
Other Professional Services	0	0
AUDIT FUND TOTAL	23,500	25,850
IV. LIABILITY FUND	Budget	Appropriation
Risk Management Salaries	74,000	81,400
Insurance – Building & Contents	32,600	35,860
Insurance – General Liability	15,000	16,500
Insurance – Public Official	750	825
Insurance – Automobile	4,500	4,950
Insurance – Workers Compensation	37,500	41,250
Insurance – Unemployment Charges	10,500	11,550
LIABILITY FUND TOTAL	174,850	192,335
V. ILLINOIS MUNICIPAL RETIREMENT FUND	Budget	Appropriation
Participation in the Illinois Municipal Retirement Fund, as provided 40ILCS5/7-101 et seq.	55,000	60,500
ILLINOIS MUNICIPAL RETIREMENT FUND TOTAL	55,000	60,500
VI. SCHOLARSHIP FUND	Budget	Appropriation
Scholarship Donations	4,300	4,730
CC, Camp and ET Donations	0	0
SCHOLARSHIP FUND TOTAL	4,300	4,730
VII. SOCIAL SECURITY FUND	Budget	Appropriation
Employer FICA Taxes	76,000	83,600
Employer Medicare Taxes	18,000	19,800

SOCIAL SECURITY FUND TOTAL	94,000	103,400
<hr/>		
<u>VIII. POLICE FUND</u>	<u>Budget</u>	<u>Appropriation</u>
Police Services	1,000	1,100
Training, Services and Equipment	1,750	1,925
Capital Improvements	15,750	17,325
POLICE FUND TOTAL	18,500	20,350
<hr/>		
<u>IX. PAVING AND LIGHTING FUND</u>	<u>Budget</u>	<u>Appropriation</u>
Paving Improvements	34,550	38,005
PAVING AND LIGHTING FUND TOTAL	34,550	38,005
<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	1,552,030	1,707,233
Interest	48,888	53,777
BOND AND INTEREST FUND TOTAL	1,600,918	1,761,010
<hr/>		
<u>XII. PARK IMPROVEMENT FUND</u>	<u>Budget</u>	<u>Appropriation</u>
Engineering and Other Professional Services	629,500	692,450
Computer Upgrades	7,500	8,250
Park Improvements	725,000	797,500
Vehicles and Equipment	93,000	102,300
PARK IMPROVEMENT FUND TOTAL	1,455,000	1,600,500

SUMMARY OF PROPOSED BUDGET & APPROPRIATIONS

	<u>Budget</u>	<u>Appropriation</u>
CORPORATE	1,185,500	1,304,050
RECREATION	1,309,335	1,440,268
AUDIT	23,500	25,850
LIABILITY	174,850	192,335
IMRF	55,000	60,500
SCHOLARSHIP	4,300	4,730
SOCIAL SECURITY	94,000	103,400
POLICE	18,500	20,350
PAVING & LIGHTING	34,550	38,005
CAPITAL REPLACEMENT	0	0
BOND & INTEREST	1,600,918	1,761,010
PARK IMPROVEMENT	1,455,000	1,600,500
GRAND TOTAL OF ALL FUNDS	5,955,453	6,550,998

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, 2024, and ending December 31, 2024 for the respective purposes set forth.

All unexpected balances of the appropriations for the fiscal year ended December 31, 2023, 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 \$3,912,024.
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$4,164,269.
- (c) An estimate of the expenditures contemplated for the fiscal year is \$5,955,453.
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$2,120,839.
- (e) An estimate of the amount of taxes to be received during the fiscal year is \$2,988,194.

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 12th day of March, 2024 pursuant to a roll call vote as follows:

AYES 3 ABSENT 2
NAYS 0 ABSTAIN 0

[SEAL]



Brian Beckman, 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, 2024 AND
ENDING DECEMBER 31, 2024**

The same being Ordinance No. 24-03-12, passed and approved at a meeting of the Board of Park Commissioners of said Park District held on the 12th day of March, 2024, 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 their 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.

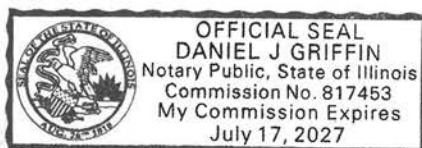
I DO FURTHER CERTIFY THAT the original Ordinance of which the foregoing is a true copy, is entrusted to my care for safekeeping, and that I am the lawful keeper of the same.

IN WITNESS WHEREOF, I have hereunto set my hand at Oregon, Ogle, Illinois, this 13th day of March, 2024.


Secretary

SUBSCRIBED AND SWORN TO
Before me this 13th day of March, 2024


Notary Public



CAPITAL PROJECT LISTING

Project Name	Estimated Cost	Planned Year
ITEP Heritage Trail Engineering Expense - Phase I	30,000	2024
ITEP Heritage Trail Engineering Expense - Phase II	383,000	2024
Park East OSLAD Grant Project Engineering	145,000	2024
Engineering Expenses for Air Handler #1 Replacement	61,500	2024
Park West Concrete Improvements	5,700	2024
Ball Field Scoreboard Replacements (Park West & Lions Park)	24,800	2024
Park West & Lions Park Memorial Improvements	50,000	2024
Nash Recreation Center Generator Repair	4,500	2024
Air Handler VFD Replacement	9,000	2024
Parks Dept. Seal Coating	6,200	2024
Air Handler #1 Installation - Aug 2024	250,000	2024
Nash - Pool Deck Repair/Replacement	135,000	2024
Nash - Pool Play Feature - Diving Board Replacement	50,000	2024
2024 Super Duty Dump/Salt Truck	93,000	2024
Computer Replacements - Commissioner & Staff Laptops	7,500	2024
John Deere Parks Zero Turn Replacements - Qty 4	36,700	2024
Fitness Center - Annual Equipment Lease Payment	20,000	2024
Facility Signage/Wayfinding replacement and new Mission/Vision/Pillars Implementation	25,000	2024
Nash Upper Parking Lot Repair	28,350	2024

CAPITAL PROJECT LISTING

Project Name	Estimated Cost	Planned Year
Nash Gymnasium and Racquetball Court Resurfacing	2,300	2024
Chiller Tower Media Repair	22,500	2024
Parks AED Replacements	10,750	2024
Maintenance Shed Remodel	10,000	2024
Fire Alarm Panel Upgrade	9,500	2024
Pool Maintenance Room and Deck Concrete Replacement	80,000	2024



Capital Improvements

The District annually reviews short and long-term goals and objectives for our parks and facilities. The road map is then utilized to determine the investments in infrastructure, facilities, recreational amenities and essential projects.

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.

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.

Long Term Projects in Development

The District is currently preparing to complete two long awaited grant funded projects on the east side of Oregon. Both projects will have significant engineering investments occurring during 2024 with the construction to begin in 2025.

ITEP Grant: Rock River Heritage Trail

The District was awarded \$3,000,000 in Illinois Transportation Enhancement Program (ITEP) grant funding from the Illinois Department of Transportation 2023.

Plans for trail improvements began many years ago as a desire to connect Lowden State Park with Park East. The 1.88 mile shared use trail project will provide a safe and scenic transportation alternative for community members and park visitors. The trail will follow the eastern shoreline of the Rock River along River Road and wind into Lowden State Park.

The District is currently working with Engineering Resource Associates preparing for Phase II engineering on the project. The District is hopeful that construction will begin in 2025.



Park East Oslad Grant

The District was awarded \$600,000 in Open Space Land Acquisition and Development (OSLAD) grant funding from the Illinois Department of Natural Resources in January, 2024.

Plans for improvements began in 2019 with development of a park master plan. The process included solicitation of community input, inventory assessment, valuation of expected trends and a needs assessment. The final document was utilized to submit the grant application for the 2023 OSLAD program. The grant submitted in 2023 focused on the inland side of Park East.

Improvements to the inland side include a new playground,

basketball court, 9-hole disc golf course, a 1/4-mile paved trail that will also connect to the Lowden Trail project, ADA improvements, expanded parking lot and interpretive signage. Additionally, the District plans to add lighting to the existing baseball field and replace the field fencing and complete drainage improvements.

"Receipt of the OSLAD funds allows us to complete the necessary recreation improvements with reduced impact on the park district budget. The improvements will be a welcome addition for our residents, and we look forward to completion occurring simultaneously with construction of the ITEP trail," said Erin Folk, Oregon Park District Executive Director.



The District has obtained \$5.9 Million in grant funding since 2009 for park improvements and trail development.

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.

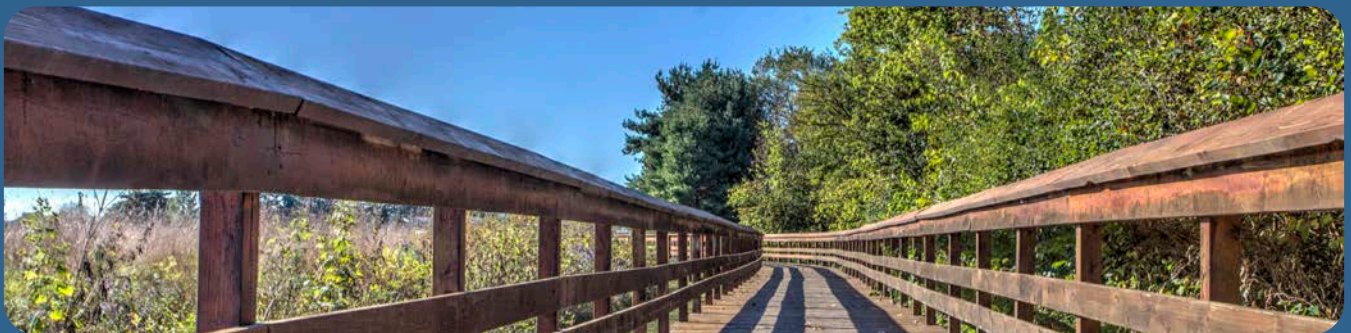
Public communication is delivered through quality publications, website and social media outlets, community outreach and general public relations. Additional administrative activities include the debt service administration, capital improvement plans and goal implementation and tracking.

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 SHORT TERM GOALS AND OBJECTIVES FOR 2024

- Implement a new marketing campaign that utilizes the televisions at the Nash Recreation Center lobby and Fitness Center. Marketing slides will assist in informing the community of upcoming District programming and events.
- Review salaries and wages throughout the Park District to maintain competitive wages as the employment market continues to evolve. Also align District benefits to help promote the District as a great part time employer.
- Review facility wayfinding signage as well as fire emergency and tornado plans and signage. Prepare for replacement signage throughout the Nash Recreation Center.



Departmental Narratives

Parks Department

The Parks Department budget falls within the District's Corporate Fund. It provides personnel, supplies, material, gas and diesel fuel, garbage and recycling, portable restrooms, equipment, park repairs and 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.

As a department we take pride in maintaining our parks and setting a high standard in all we do. We work together as a team, always trying to improve quality and efficiency. Our department prides itself on doing projects in-house to save the district money, we do our best to provide our staff with the necessary tools, equipment, and training to remain efficient and effective. One of our top priorities is patron safety, we perform regular safety inspections throughout our parks and playgrounds. Our staff is trained to always be on the lookout for anything that could potentially be an issue.

Preventative maintenance on vehicles, equipment, and playgrounds is performed on a consistent basis to ensure safety, longer equipment life, and optimal performance. Most all breakdowns and repairs will be performed in-house for quicker turnaround time and cost savings to the district. With the rising cost of fuel, supplies, labor, and consumable products we will be implementing a turf management plan to help with weed invasion and undesirable grasses in our turf, resulting in less chemical usage. We will be restructuring part-time and seasonal staff hours to become as efficient as possible. As duties are assigned throughout the year, we will limit the number of vehicles in use and implement the no-idle policy for added fuel savings.

We look forward to doing some concrete repairs, fencing upgrades, blacktop seal coating on parking lots, and adding new scoreboards to ball fields along with maintaining our parks and amenities to the highest standard.



PARKS SHORT TERM GOALS AND OBJECTIVES FOR 2024

- Continue our goal of maintaining our tree inventory - including care or removal of existing Ash trees. The tree replacement plan is essential to the long term health and aesthetics of our parks.
- Continue to conduct safety inspections through out the parks and playgrounds monthly and more frequently during peak season in an effort to identify and eliminate any concerns in a timely manner.
- Continue efforts to review and improve the Districts safety program. Staff will undergo OSHA training and review all procedures throughout the year.

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:

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 has served as presenting sponsor since 2019 and will be up for renewal in March of 2024. The partnership has allowed us to offer a variety of free programming for all ages. Additional offerings are added each year and continue to be popular in the summer months. Primary expenditures include staff wages, advertising/promotional, staff training, first aid supplies, outreach programs and Nash utilities.

Members fees and daily fees again exceeded revenue expectations in 2023 returning to pre-Covid statistics.



REC ADMINISTRATIVE SHORT TERM GOALS AND OBJECTIVES FOR 2024

- Evaluate 2023 programming and develop a department wide game plan to achieve successes in 2024 while maintaining the quality of programming and maintaining a work/life balance for staff.
- Continue to work with staff to develop programming with community partners. Find more efficient ways to engage the public and implement more structured programming in the facility.
- Develop a community advisory group to work with to discuss programming and research new ideas.
- Develop check lists and protocol for recreation staff as guidelines for programming to eliminate last minute stressors. Implement blocked times of day for staff to work uninterrupted. Additionally, set aside time each day for check-ins. This will allow more planning and allow everyone to stay focused on their projects.
- Build upon current programming with additional outdoor opportunities.
- Promote and encourage usage of the scholarship fund.



Aquatics Budget

The aquatics budget provides for aquatic programs and additional aquatics maintenance and equipment needs. The management partnership created in 2020 has continued to be a successful way to manage the pool. The contract was renewed in July 2023 for a three-year term. 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. In addition, we receive 10% of swim lesson cost directly from Catch the Wave. Catch the Wave assumes all expenses and registration for lessons. We have no direct costs associated with lessons.

Catch the Wave Management fees were locked in with the three-year contract. Fees will increase each year due to the cost of supplies, insurance, licensing fees and inflation. Monthly management fees are as follows: 2023 - \$3,250/month; 2024 - \$3,600/month; 2025 - \$3,950/month. The aquatics operations line item will be utilized for lifeguard training, part-time wages, water aerobics expenses and other payroll related expenses billed by Catch the Wave. Initial expenses are paid by Catch the Wave and billed to the district at the end of each month.

AQUATICS SHORT TERM GOALS AND OBJECTIVES FOR 2024

- Swimming lessons continue to be a draw with registration consistently at 125 or above. Currently Children's Center students are offered the ability to take lessons after class. Work to develop a program for Camp OPD students to utilize lessons.
- Swim Team continues with small numbers. Work to build upon this program and work to establish a summer-only program for patrons.
- Evaluate pool schedule each season. As employment costs continue to rise, look for best practices to utilize the pool in a cost-effective manner.
- Build upon the water aerobics program to find areas to offer additional classes for patrons. Continue with surveys to participants to gauge interest.



Athletics Budget

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

The Athletic Department generates revenue through registration fees for youth soccer, baseball, softball, basketball, cross country, volleyball, athletic camps, adult softball, volleyball, and basketball. In addition, funds are solicited through sponsorship fees for Operation Move and youth sports teams.

The Athletic Department incurs various expenses related to the operation of sports programs. These expenses include costs associated with officials, field supervisors, uniforms, game balls, replacing and maintaining equipment, as well as purchasing awards for winning teams.

In 2023 we partnered with the Oregon Volleyball Program to use a paid coach for our 6th grade sports instead of a volunteer parent. This proved successful and we have partnered with OHS athletic programs to attract coaches for the 6th grade sports including boys' and girls' basketball, volleyball, and cross country. These coaches will work with both junior high and high school programs to provide consistent coaching experience. As a feeder program of OCUSD athletics, we believe this will be beneficial to our future Hawks. The inclusion of a new line item specifically for 6th-grade sports under the Athletics budget, covering both expenses and revenues, will allow us to manage and track all aspects of these programs.

Team sponsorships continue to be on the rise, reaching \$5500 in 2023. This increase not only benefits the Athletic Department by helping control program fees but also contributes to covering a portion of athletic expenses each season. Additionally, the sponsorship program provides an excellent opportunity for local businesses to actively promote their services and support the community.

The ongoing partnership with OHS athletics has had a positive impact on both revenue generation for OHS athletics and the opportunity it provides for youth participants and coaches to gain valuable experience from the OHS athletic programs. The financial contribution of \$11,074.45 given back to clubs and sports teams in the 2022-23 school year reflects a mutually beneficial collaboration.

ATHLETICS SHORT TERM GOALS AND OBJECTIVES FOR 2024

- Establish stipend coaches in collaboration with OJSHS for 6th grade basketball and volleyball programs, moving away from relying on volunteer parent coaches. This approach aims to enhance the coaching structure and align with the strategies of varsity coaches, promoting consistency throughout the programs each season.
- Develop a comprehensive program for youth athletes, involving coordination of youth camps with OHS coaches, skill development for young athletes, and guidelines to ensure consistency for volunteer coaches. Additionally, working with both referees and coaches to establish consistent rules is a thoughtful approach to creating a cohesive and organized youth sports experience.
- Focus on maximizing facilities and park amenities to serve the community. Identifying opportunities for programming open sessions in sports like volleyball, basketball, pickleball, mini-pitch, and gaga ball is an excellent way to engage patrons and provide recreational opportunities. This approach can enhance community involvement and enjoyment of the available facilities.
- Continuing taking an active role in identifying program procedures when partnering with surrounding communities prior to soccer, baseball/softball, and basketball seasons is a strategic approach.
- Establishing clear and effective procedures that will benefit patrons and contribute to a well-rounded experience for all participants involved in the programs.

Connecting the Community



General Recreation Budget

The general recreation department consists of a variety of recreation programs and special events. Throughout the years, these programs have been subsidized by the district. Staff have been working diligently to decrease the amount of subsidization. This is being achieved through increased monitoring of program expenses, realignment of staff responsibilities and developing program collaborations to create positive revenue.

The general recreation budget covers a broad spectrum, encompassing revenue and expenses associated with various programs such as the Children's Center, Extended Time, Camp Oh Pea Dee, general recreation programs, special interest activities, special events, and related staff expenses.

Adult recreation continued to be a huge draw for patrons in 2023. We increased revenue to over \$39,000 with programming. Adult programming has been accomplished with several collaborations with local businesses through drawing both resident and non-residents to the programming.

The relocation of the Daddy/Daughter and Mother/Son nights to River's Edge Experience in 2023 was a successful move. Utilizing this venue allowed for the gymnasium to remain open, and reduced staff time for set-up/clean-up. The unique venue contributed to increased participation, and it's especially noteworthy that the event generated positive revenue. This location will be utilized in 2024.

Extended Time and Summer Camp expenses continued to be monitored and resulted in a net profit in both programs. We continue to partner with Northern Illinois Food Bank for snacks and that has been a relief on program budgets. The move to Oregon Elementary School has also been positive. The availability of the gym and outdoor playground prove to be the student's favorite activity.

GENERAL RECREATION SHORT TERM GOALS AND OBJECTIVES FOR 2024

- Continue to monitor program expenses and align registration fees accordingly to reduce the percentage of subsidization and work towards a net profit. This approach ensures financial sustainability and efficiency in managing recreation programs.
- Align staff schedules and responsibilities based on fiscal year 2024 needs.
- Expand on primary special events, Easter, and Halloween, by incorporating games and refreshing elements to enhance community engagement. Adding interactive and enjoyable components to these events will contribute to a memorable experience for the community.
- Build upon the success of outdoor education programming in 2023 and work to secure sponsorships for continued low-cost offerings in both our parks and surrounding area parks.
- Build upon existing relationships with the Village of Progress, OCEC, schools, and expand connections with new businesses for programming opportunities in 2024. Strengthening ties with these organizations can lead to increased programming options and the development of field trip opportunities.
- Explore opportunities to implement creative arts programming, including dance, painting, sculpting, and other artistic programming for 2024. This will add diversity to the offerings of the Oregon Park District and cater to a broader range of interests within the community.

Fitness Center Budget

Revenue for the fitness center budget is derived from personal training and fitness programming. Fitness revenue increased in 2024 with the addition of several new classes and the addition of a new personal trainer in November of 2023. We look for revenue to continue to increase with two personal trainers and the popularity of new classes that are being introduced in 2024. Tai Chi has also been expanded to two nights a week due to popularity.

Wages associated with personnel are a significant expense in the fitness center budget. Modifying the schedule to compensate for rising employment costs by having the fitness center monitored in the morning and evening, with additional staff during non-school hours, is our approach to manage these rising costs.

The district has followed a strict replacement schedule for both the fitness center and TRX room. We have forgone the 3-year lease for both 2023 and 2024 due to interest costs. In 2023 we added two stationary free weight pieces, replaced the Arc Trainer, and added an Echelon mirror to the TRX Room. The mirror has been well received and allows patrons to take classes on demand. In 2024, we will focus on replacing Precor Treadmills as well as stationary bikes.

FITNESS SHORT TERM GOALS AND OBJECTIVES FOR 2024

- Implement additional fitness opportunities to serve different age groups, including both seniors and teens.
- Create outdoor fitness opportunities in the summer months. Outdoor fitness activities can include classes, group workouts, or utilizing equipment at Fairground Park.
- Provide open house nights to allow people to ask questions with our personal trainers about the facility and what benefits Nash Recreation Center can provide.
- Work to establish additional instructors to offer a variety of exercise classes.



Maintenance Budget

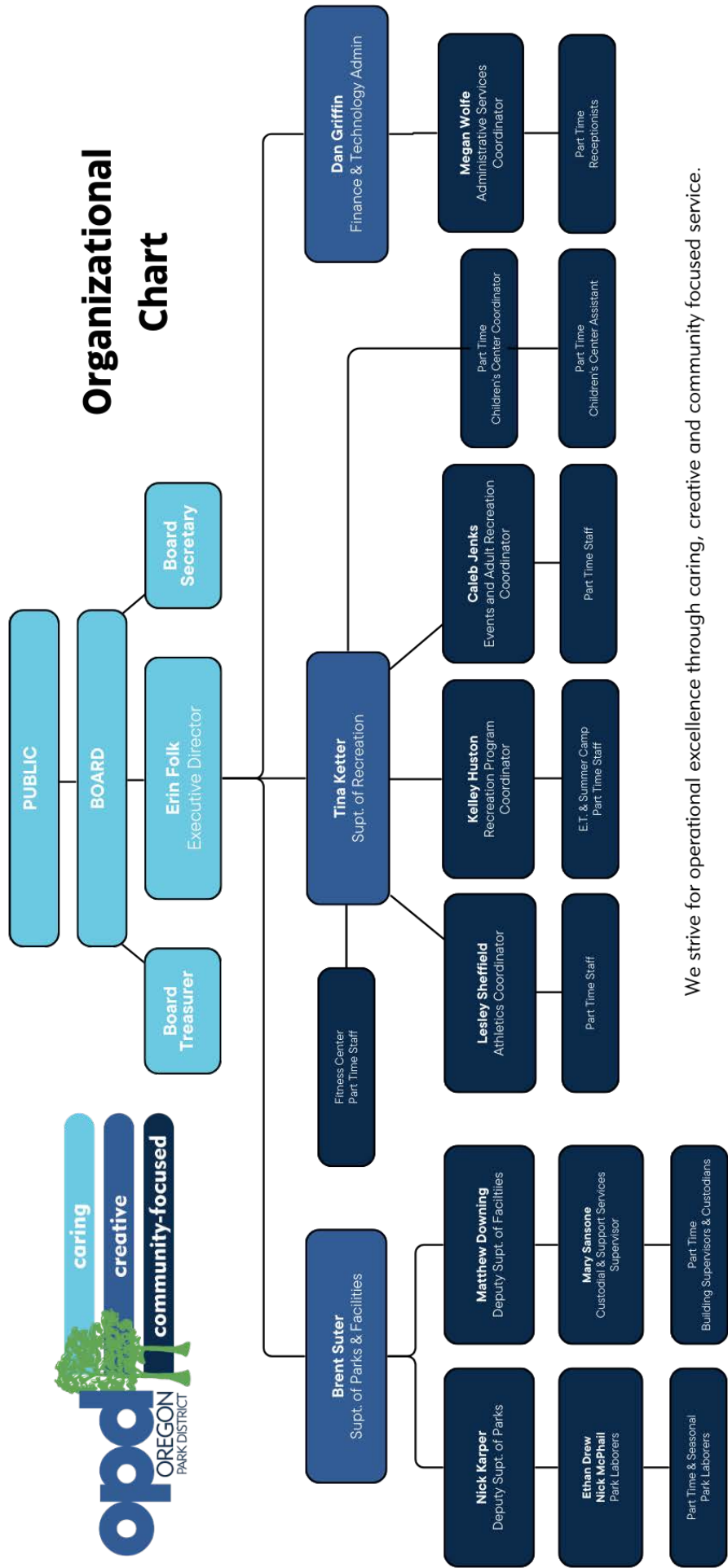
The maintenance department provides a wide variety of repairs, renovations and improvements throughout the Park District, utilizing in-house skilled labor. The operations of the department are led by the Deputy Superintendent of Facilities and are coordinated with the recreation and finance departments to achieve a shared vision.

The Nash Facility Maintenance Budget for 2024 will focus on implanting a thorough preventative maintenance program for our current infrastructure while also looking forward to the future by identifying the most cost-effective path for improvements. Looking at the building maintenance budget and the line items that typically go into it we are going to hold that number where it was in 2023. The plan is to keep some of the previous work and cost in house to offset the inevitable increase in cost for contracted repairs.

Overall part-time staff budgets for custodial and building supervisors will increase. This will be due to multiple factors, including the minimum wage increase for 2024, as well as additional hours for private parties and deep cleaning schedules. The remainder of the maintenance budget will stay similar to the prior fiscal year.

MAINTENANCE SHORT TERM GOALS AND OBJECTIVES FOR 2024

- Develop a thorough preventive maintenance schedule for all building equipment and systems.
- Develop a detailed deep cleaning procedure and schedule that will allow for areas to be scheduled for targeted cleaning.
- Continue to research mechanical upgrades that can be implemented to make the building both more energy efficient and more reliable.
- Build a reliable building supervisor and custodial work force of employees, with a focus on outstanding customer service and ownership of the facility.



We strive for operational excellence through caring, creative and community focused service.

STRATEGIC OBJECTIVE #1

PROVIDE PROGRAMMING TO UNDER
SERVED DEMOGRAPHICS

Goal 1.1

IDENTIFY PROGRAMMING
ASSISTANCE TO ADDRESS THE
MENTAL HEALTH NEEDS OF
PROGRAM PARTICIPANTS

Provide training for staff
to address and identify
help for both staff and
program participants
with mental health needs.

Goal 1.2

EXPAND RECREATION
OPPORTUNITIES TO INCLUDE
OUTDOOR EDUCATION, PROGRAMS
FOR SENIOR CITIZENS, AND NON-
SPORTS PROGRAMS FOR CHILDREN.

Survey the community to
identify interest in non-
sports programming.
Review survey results to
identify practicality and
feasibility for future
program opportunities.

Goal 1.3

INCREASE AWARENESS OF
THE SCHOLARSHIP FUND.

Add a monthly facebook
post to explain the
scholarship fund access
and procedures.

Include the scholarship
form in the guide for
patrons to access.

Partner with OCUSD to
identify potential patrons
who could benefit from
assistance.

Create an online
application process.

Goal 1.4

DEVELOP A COMMUNITY SURVEY
TO IDENTIFY SPECIFIC AREAS
WHICH COULD BENEFIT FROM
ADDITIONAL PROGRAMMING.

Program participation
surveys will continue to
be distributed following
the conclusion of each
guide.

Recreation staff will begin
to introduce program
specific surveys following
the conclusion of larger
programs.

Develop community
survey for distribution
every 18 months and
work with the City and
Chamber on distribution.

Goal 1.5

CREATE OPPORTUNITIES TO
UTILIZE THE AMENITIES WE
HAVE IN OUR FACILITY AND
PARKS.

Develop a citizen
advisory group,
comprised of diverse
demographics, to meet
with recreation and
administrative staff to
discuss community
needs.

STRATEGIC OBJECTIVE #2

IMPROVE INTERNAL AND EXTERNAL COMMUNICATION

Goal 2.1

IMPROVE OUR CUSTOMERS' ONLINE AND IN-PERSON SERVICE EXPERIENCE

Perform a full review of the District website in an effort to enhance the quality and presentation of information.

Updates to the website must conform with the re-branding process.

Goal 2.2

DEVELOP CUSTOMER APPRECIATION EFFORTS

Develop a customer appreciation schedule for the fiscal year to align promotions and giveaways.

Goal 2.3

FURTHER DEVELOP STAFF APPRECIATION EFFORTS

Initiate a monthly Caring, Creative & Community Focused Award for staff.

Utilize the Employee Advisory Committee to identify additional areas for appreciation efforts.

Goal 2.4

COMMUNICATE THE DISTRICT'S FISCAL RESPONSIBILITY AND VALUE TO THE COMMUNITY

Coordinate a monthly board recap to be released on Facebook and in the newspaper.

Release year end recap of financials and promote year end participation statistics.

Goal 2.5

CREATE AN APP FOR INTERNAL COMMUNICATION AMONG INDIVIDUAL EMPLOYEES AND DEPARTMENTS

Investigate the need, fiscal impact, and development of an app to assist in overall communication of District staff.

If practical, the app could help coordinate staff events and assist in scheduling and improved operations.

STRATEGIC OBJECTIVE #2

IMPROVE INTERNAL AND EXTERNAL COMMUNICATION

Goal 2.6

CREATE AN APP FOR EXTERNAL
COMMUNICATION TO
STREAMLINE DELIVERY OF
PROGRAM UPDATES,
VOLUNTEER OPPORTUNITIES

Begin to design a District
app which would allow
for push notifications,
additional advertising,
and serve as a District
information hub.

Coordinate app
utilization with Perfect
Mind/Xplor Recreation
registration data.

Goal 2.7

INCREASE AWARENESS OF
DEPARTMENTAL ACHIEVEMENTS
TO ELIMINATE THE STIGMA OF
FAVORITISM AMONG BOARD
MEMBERS

Introduce opportunities
for Commissioners to
volunteer at special
events and become
involved in programming.

Goal 2.8

UNDERSTAND DEPARTMENTAL
AND INDIVIDUAL STAFF
CONTRIBUTIONS TO NURTURE A
CULTURE OF SUPPORT AND
RESPECT

Create an open forum
opportunity at each full
time staff meeting to
allow employees an
opportunity to share
what they are working on.

Department heads
engage in discussions
with their respective
staff related to staff
responsibilities and
understanding
departmental
responsibilities.

Goal 2.9

DISCUSS THE APPROVED VALUE'S,
STRATEGIES AND GOALS AT
MONTHLY STAFF MEETINGS AND
INCORPORATE INTO ANNUAL
DEPARTMENTAL GOALS

Engage staff in idea
sharing to develop new
ways to implement the
values.

Goal 2.10

PROVIDE AN ANNUAL STRATEGIC
PLAN PROGRESS REPORT FOR
THE BOARD

Provide an annual
strategic report in
December of each year.
This will begin in 2024.

STRATEGIC OBJECTIVE #3

EXPAND PARTNERSHIPS TO
STRENGTHEN OUR COMMUNITY

Goal 3.1

DEVELOP A COMMUNITY COALITION
INVOLVING LOCAL TAXING BODIES TO
DISCUSS RESOURCE SHARING,
COOPERATIVE OPPORTUNITIES AND
UNDER-SERVED POPULATIONS

Engage the City and
School District, to begin
in March 2024.

Goal 3.2

IDENTIFY RECIPROCAL
VOLUNTEER OPPORTUNITIES
FOR OPD AND LOCAL
ORGANIZATIONS

Brainstorm with full-time
staff to begin to identify
opportunity for
reciprocation.

Develop list of potential
partners.

Goal 3.3

IDENTIFY COMMUNITY
PARTNERS TO SUPPORT
COMMUNITY NEEDS THAT
ALIGN WITH THE DISTRICT'S
MISSION

Create a list of area
organizations and
services offered.
Cultivate a relationship
and provide opportunity
for promotion within the
activity guide and at
Nash.

Goal 3.4

DEVELOP VOLUNTEER
OPPORTUNITIES FOR THE BOARD
TO PARTICIPATE AS
REPRESENTATIVES OF THE
DISTRICT

Develop a list of areas
Board members could
volunteer their services.
Include this list in the
monthly board report and
encourage participation.

Goal 3.5

IDENTIFY POSSIBLE
PARTNERSHIP OPPORTUNITIES
WITH THE OREGON BUSINESS
COMMUNITY

Create a list of local
businesses and identify
ways to partner for
recreation opportunities.

Create a welcome packet
for new business owners
identifying opportunity
for program partnership.

STRATEGIC OBJECTIVE #4

FISCAL PLANNING & CONTINUED STABILITY

Goal 4.1

MAINTAIN THE DISTRICT'S STRONG FISCAL POSITION

Utilize long term fiscal budgeting and planning to ensure the District's long term positive financial position.

Utilize internal and external marketing opportunities to emphasize the importance of fund balance policies and long-term plans.

Goal 4.2

UPDATE THE ORGANIZATIONAL STRUCTURE AND STAFFING PLANS FOR FUTURE GOALS

Review the realignment of duties and responsibilities to maintain efficiencies and maximize resources while being economically and fiscally sustainable.

Goal 4.3

CONTINUE TO ASSESS THE DISTRICT TECHNOLOGY AND IDENTIFY OPPORTUNITY FOR USER ENHANCEMENT TO STREAMLINE THE EXPERIENCE FOR STAFF AND PATRONS

Enhance cybersecurity throughout the park district by implementing additional security measures to include enhanced anti-virus software, multi-factor authentication on all park district hardware and software and provide ongoing training and education for staff.

Goal 4.4

EVALUATE THE DISTRICT'S USE OF CAPITAL FUNDING AND UTILIZATION OF DEBT SERVICE TO ADDRESS PRIORITIZED PROJECTS

In collaboration with bond counsel, strategize necessary funding to cover expenses forecasted in the long-range capital plan.

Forecast funding will include non-referendum bond issues in annual rollovers through 2028.

Goal 4.5

DEVELOP A COMMUNICATION PLAN TO REMAIN TRANSPARENT AND CELEBRATE GOAL ACHIEVEMENT

Identify information gathering and flow of communication.

Coordinate marketing of the annual financial report as well as the desire to pursue the IGFOA Certificate of Achievement for Excellence in Financial Reporting.

STRATEGIC OBJECTIVE #5

PARKS & FACILITY PLANNING

Goal 5.1

DEVELOP ORGANIZATIONAL PRACTICES TO MEET THE PARKS & FACILITY NEEDS RELATED TO PLANNED AND UNEXPECTED MAINTENANCE DEVELOPMENTS

Provide staff with the necessary tools, equipment and training to remain efficient and effective.

Remain consistent with preventative maintenance on equipment, vehicles, playgrounds and facilities.

Communicate with staff regularly to remain abreast of progress, changes and concerns.

Develop detailed cleaning procedures and schedules.

Goal 5.2

CREATE FLEXIBILITY IN PARK DISTRICT OPERATIONS AND IDENTIFY AREAS FOR FUTURE INNOVATION, REDESIGN AND REFINEMENT

Communicate with the recreation department to streamline setups & tear downs.

Build a reliable building supervisor and custodial pool, with a focus on outstanding customer service and facility ownership.

Goal 5.3

DEVELOP AND EXECUTE A DISTRICT-WIDE PLAN FOR NATURAL AREA MAINTENANCE AND ENHANCEMENTS

Burn prairies as needed.

Cut & treat unwanted saplings and broad-leaves as needed.

Develop a tree/shrub maintenance program with added pruning, dead wooding, and branch thinning.

Remove and replace trees as necessary at a 1:1 ratio.

Goal 5.4

UPDATE AND REFINES THE ANNUALLY ROLLING 5-YEAR CAPITAL PLAN TO REFLECT CURRENT AND FUTURE NEEDS

Evaluate the current economic conditions and industry trends.

Evaluate the performance metrics of existing equipment and identify energy saving options.

Identify and assess potential risks and develop the appropriate contingency plans.

Communicate changes as they are discovered.

Goal 5.5

IMPLEMENT A NEW PLAYGROUND REPLACEMENT PLAN AND IDENTIFY AREAS FOR FUTURE TODDLER BASED PLAYGROUND FEATURES

Create a playground replacement schedule with the intent to strategically stagger each replacement project.

Develop a playground user survey to identify the need for additional age 2-5 playground areas.

CORPORATE FUND

FUND	DEPT	ACCT	ACCT NAME	2023 Budget	2023 Actual*	2024 Budget	% Change
				EAV		EAV	
			Corporate Administrative Revenue	\$667,704,277		\$676,602,560	
01	10	410100	Real Estate Taxes Current	\$663,250	\$647,897	\$631,750	-4.75%
01	10	410200	Replacement Tax Current	\$55,000	\$86,951	\$64,000	16.36%
01	10	430100	Interest Savings	\$8,000	\$14,837	\$12,000	50.00%
01	10	460100	Misc Income	\$1,500	\$2,473	\$2,000	33.33%
01	10	470100	Grants	\$4,000	\$5,058	\$4,000	0.00%
			Total Admin Corporate Revenue	\$731,750	\$757,216	\$713,750	-2.46%

FUND	DEPT	ACCT	ACCT NAME	2023 Budget	2023 Actual*	2024 Budget	% Change
			Corporate Administrative Expense				
01	10	511000	Salary Full-Time	\$223,775	\$220,831	\$235,500	5.24%
01	10	513000	Wages Part-Time	\$63,500	\$67,399	\$67,500	6.30%
01	10	515000	Health/Life Insurance	\$195,000	\$179,780	\$195,000	0.00%
01	10	521000	Software/Website Maintenance	\$35,000	\$35,190	\$41,000	17.14%
01	10	521200	Equipment Maintenance	\$5,750	\$5,616	\$6,000	4.35%
01	10	522000	Printing / Publication	\$9,350	\$6,631	\$9,500	1.60%
01	10	522100	Community Planning/Events	\$12,500	\$14,219	\$13,000	4.00%
01	10	523000	Legal Fees	\$40,000	\$23,354	\$25,000	-37.50%
01	10	524000	Other Professional Services	\$18,000	\$15,863	\$18,000	0.00%
01	10	526000	Dues & Subscriptions	\$13,000	\$12,840	\$13,000	0.00%
01	10	527000	Car/Cell Allowance	\$6,750	\$7,504	\$7,250	7.41%
01	10	527100	Staff Training	\$9,000	\$9,677	\$10,400	15.56%
01	10	527200	Travel Expenses	\$500	\$486	\$500	0.00%
01	10	529000	Postage / Rental	\$1,250	\$811	\$1,250	0.00%
01	10	531000	Office Supplies	\$1,250	\$1,217	\$1,250	0.00%
01	10	533000	Tools / Equipment	\$250	\$456	\$250	0.00%
01	10	541000	Electric	\$51,000	\$62,477	\$65,000	27.45%
01	10	542000	Water & Sewer	\$20,000	\$20,082	\$20,000	0.00%
01	10	543000	Natural Gas	\$22,000	\$19,949	\$22,000	0.00%
01	10	544000	Telephone / Internet	\$5,750	\$5,334	\$5,750	0.00%
01	10	587000	Sundry Expenses	\$500	\$456	\$500	0.00%
01	10	589000	Commissioners Expenses	\$1,000	\$1,137	\$1,000	0.00%
01	10	589100	Commissioners Conference	\$750	\$0	\$750	0.00%
01	10	590000	Capital Expenditures	\$0	\$0	\$0	-
			Total Corporate Admin Expense	\$735,875	\$711,309	\$759,400	3.20%
			Admin Department Balance	(\$4,125)	\$45,906	(\$45,650)	1006.70%

FUND	DEPT	ACCT	ACCT NAME	2023 Budget	2023 Actual*	2024 Budget	% Change
			Parks Revenue				
01	20	460100	Misc. Income	\$50	\$118	\$50	0.00%
			Total Parks Revenue	\$50	\$118	\$50	0.00%

FUND	DEPT	ACCT	ACCT NAME	2023 Budget	2023 Actual*	2024 Budget	% Change
			Parks Expense		\$0		
01	20	511000	Salary Full-Time	\$222,700	\$231,079	\$190,500	-14.46%
01	20	513000	Wages Part-Time	\$41,700	\$30,048	\$42,000	0.72%
01	20	514100	Wages Part-Time Seasonal	\$37,450	\$23,992	\$35,000	-6.54%
01	20	521100	Contractual Maintenance	\$16,000	\$12,878	\$16,000	0.00%
01	20	526000	Dues & Subscriptions	\$0	\$0	\$8,000	-
01	20	527100	Staff Training	\$6,500	\$6,579	\$3,850	-40.77%

01	20	527200	Uniforms / Travel / Cell Reimbursement	\$2,750	\$3,945	\$4,000	45.45%
01	20	529200	Toilet Rental	\$7,800	\$7,697	\$8,250	5.77%
01	20	533000	Tools / Equipment	\$11,000	\$13,014	\$11,000	0.00%
01	20	534000	Equip/Grounds Maintenance & Repair	\$24,000	\$23,567	\$25,000	4.17%
01	20	534200	Parks & Facility Supplies	\$39,500	\$39,223	\$43,500	10.13%
01	20	534500	Park Development / Construction	\$10,000	\$10,000	\$10,000	0.00%
01	20	536000	Gas & Oil	\$20,000	\$19,837	\$21,000	5.00%
01	20	545000	Garbage Disposal	\$7,500	\$6,221	\$8,000	6.67%
01	20	590000	Capital Expenditures	\$0	\$0	\$0	0.00%
Total Parks Expense				\$446,900	\$428,080	\$426,100	-4.65%
Parks Department Balance				(\$446,850)	(\$427,962)	(\$426,050)	-4.65%

CORPORATE BALANCE

(\$450,975)

(\$382,055)

(\$471,701)

4.60%

RECREATION FUND

FUND	DEPT	ACCT	ACCT NAME	2023 Budget	2023 Actual*	2024 Budget	% Change
Administrative Recreation Revenue							
12	10	410100	Real Estate Taxes Current	\$497,250	\$479,889	\$507,250	-99.70%
12	10	410700	Gift Certificates Sold	\$1,500	\$3,488	\$1,500	0.00%
12	10	420110	Resident Annual Passes	\$25,000	\$38,446	\$30,000	20.00%
12	10	420111	Non-Res Annual Passes	\$8,000	\$10,485	\$8,500	6.25%
12	10	420112	Resident Quarterly Passes	\$10,000	\$14,319	\$11,000	10.00%
12	10	420113	Non-Res Quarterly Passes	\$3,500	\$3,855	\$3,200	-8.57%
12	10	420114	Resident Daily Fees	\$12,500	\$21,075	\$17,500	40.00%
12	10	420115	Non-Res Daily Fees	\$5,500	\$7,817	\$6,000	9.09%
12	10	420116	Resident Monthly Fees	\$6,000	\$9,114	\$7,000	16.67%
12	10	420117	Non-Res Monthly Fees	\$3,000	\$2,125	\$1,750	-41.67%
12	10	420156	Nash Corporate	\$20,000	\$35,122	\$25,000	25.00%
12	10	420157	Nash Discount Days (Fri/Sun)	\$6,500	\$10,829	\$5,000	-23.08%
12	10	430100	Interest Savings	\$6,000	\$10,206	\$6,000	0.00%
12	10	441110	Locker Rental	\$200	\$1,288	\$750	275.00%
12	10	441150	Court Fees	\$300	\$558	\$450	50.00%
12	10	460000	Sponsorship Donations	\$5,000	\$5,000	\$5,000	0.00%
12	10	460100	Misc. Income	\$1,000	\$2,556	\$1,500	50.00%
Total Administrative Recreation Revenue				\$611,250	\$656,170	\$637,400	4.28%
Administrative Recreation Expense							
12	10	511000	Salary Full-Time	\$65,550	\$65,529	\$67,750	3.36%
12	10	512000	Rec Wages Part-Time	\$5,000	\$5,557	\$5,000	0.00%
12	10	513300	Wages Building Supervisor	\$32,400	\$40,577	\$44,000	35.80%
12	10	522100	Advertising/Promotional/Volunteer	\$16,550	\$16,400	\$16,500	-0.30%
12	10	524100	CCR Charges/Banking Charges	\$17,000	\$17,924	\$16,500	-2.94%
12	10	526000	Dues & Subscriptions	\$2,250	\$939	\$2,250	0.00%
12	10	527000	Car/Phone Allowance	\$4,750	\$4,733	\$4,750	0.00%
12	10	527100	Staff Training	\$4,000	\$4,037	\$4,000	0.00%
12	10	527200	Travel Expenses	\$300	\$160	\$300	0.00%
12	10	531000	Office Supplies	\$2,000	\$978	\$2,000	0.00%
12	10	532000	Community Outreach Programs	\$5,000	\$2,585	\$5,000	0.00%
12	10	535000	First Aid Supplies & Safety Equip	\$5,100	\$5,426	\$5,000	-1.96%
12	10	538000	Recreation Supplies	\$2,500	\$3,091	\$2,500	0.00%
12	10	540000	Recreation Activities & Engagement	\$6,000	\$5,142	\$6,600	10.00%
12	10	541000	Electric	\$51,000	\$62,078	\$65,000	27.45%
12	10	542000	Water & Sewer	\$20,000	\$20,082	\$20,000	0.00%
12	10	543000	Natural Gas	\$22,000	\$19,949	\$22,000	0.00%
12	10	544000	Telephone / Internet	\$5,750	\$4,916	\$5,750	0.00%

12	10	587000	Sundry Expenses	\$100	\$0	\$100	0.00%
12	10	590000	Volunteer Event/Capital Expenditures	\$2,500	\$2,135	\$5,000	100.00%
Total Administrative Recreation Expense				\$269,750	\$282,239	\$300,000	11.21%
Rec Admin Balance				\$341,500	\$373,931	\$337,399	-1.20%

FUND	DEPT	ACCT	ACCT NAME	2023 Budget	2023 Actual*	2024 Budget	% Change
Building Maintenance Dept Expense							
12	30	511000	Salary Full-Time	\$205,425	\$204,425	\$150,750	-26.62%
12	30	513000	Wages Part-Time	\$24,000	\$23,297	\$26,000	8.33%
12	30	521000	Software Maintenance	\$2,850	\$3,546	\$2,850	0.00%
12	30	521100	Building Maintenance	\$30,000	\$29,736	\$30,000	0.00%
12	30	521200	Equipment Maintenance	\$12,000	\$9,879	\$12,000	0.00%
12	30	521300	Chiller Maintenance Startup	\$7,000	\$6,182	\$7,500	7.14%
12	30	521400	Maintenance Agreements	\$35,500	\$26,578	\$31,000	-12.68%
12	30	527000	Car/Phone Allowance	\$1,000	\$1,405	\$1,600	100.00%
12	30	527100	Staff Training	\$1,200	\$1,955	\$3,500	191.67%
12	30	533000	Tools/Equipment	\$1,500	\$1,324	\$1,500	0.00%
12	30	533100	Custodial Equipment	\$4,000	\$3,703	\$4,000	0.00%
12	30	534000	Building Supplies	\$15,000	\$13,122	\$15,500	3.33%
12	30	534400	Equipment Supplies	\$6,000	\$3,202	\$8,000	33.33%
12	30	534500	Custodial Supplies	\$15,000	\$10,404	\$15,000	0.00%
12	30	590000	Capital Expenditures	\$0	\$0	\$0	-
Total Maintenance Dept Expense				(\$360,475)	(\$338,758)	(\$309,200)	-14.22%

FUND	DEPT	ACCT	ACCT NAME	2023 Budget	2023 Actual*	2024 Budget	% Change
Aquatic Dept Revenue							
12	40	491230	Swim Lessons	\$9,500	\$10,579	\$10,000	5.26%
12	40	491331	Water Aerobics	\$14,000	\$22,735	\$18,000	28.57%
12	40	491512	Pool Special Events	\$1,200	\$0	\$1,000	-16.67%
Total Aquatic Dept Revenue				\$24,700	\$33,314	\$29,000	17.41%

FUND	DEPT	ACCT	ACCT NAME	2023 Budget	2023 Actual*	2024 Budget	% Change
Aquatic Department Expense							
12	40	513200	Aquatic Management Fee	\$37,375	\$34,553	\$39,600	5.95%
12	40	513500	Aquatic Operation Fees	\$117,500	\$116,162	\$136,000	-
12	40	527100	Staff Training	\$750	\$550	\$1,500	100.00%
12	40	533200	Aquatic Equipment / Maintenance	\$8,000	\$12,095	\$8,500	6.25%
12	40	534600	Aquatic Supplies	\$18,000	\$18,169	\$20,000	11.11%
12	40	591512	Pool Special Events	\$1,200	\$354	\$800	-33.33%
Total Aquatic Dept Expense				\$182,825	\$181,884	\$206,400	12.89%
Aquatic Dept Balance				(\$158,125)	(\$148,569)	(\$177,400)	12.19%

FUND	DEPT	ACCT	ACCT NAME	2023 Budget	2023 Actual*	2024 Budget	% Change
Athletic Dept Revenue							
12	50	491210	Little Athletes	\$1,320	\$1,397	\$1,350	2.27%
12	50	491240	Soccer	\$30,000	\$34,403	\$33,000	10.00%
12	50	491241	K - 1st Grade Basketball	\$2,800	\$2,874	\$2,800	0.00%
12	50	491243	Basketball 2-6 Boys	\$3,500	\$5,675	\$4,400	25.71%
12	50	491244	Basketball 2-6 Girls	\$3,000	\$4,372	\$3,200	6.67%
12	50	491245	T-Ball	\$3,200	\$3,008	\$3,400	6.25%
12	50	491246	Little League	\$2,950	\$3,073	\$3,200	8.47%
12	50	491247	Jr. Girls Softball	\$4,000	\$3,815	\$3,800	-5.00%
12	50	491248	Intermediate Girls Softball	\$3,200	\$1,500	\$3,500	9.38%
12	50	491250	Leon Gasmund	\$3,440	\$2,949	\$3,500	1.74%
12	50	491251	Sandy Koufax	\$3,800	\$4,054	\$3,800	0.00%
12	50	491255	Coaches Pitch	\$3,700	\$4,532	\$4,000	8.11%

12	50	491258	Athletic Camps	\$12,000	\$13,176	\$13,000	8.33%
12	50	491265	Girls Minor League	\$3,200	\$3,040	\$3,200	0.00%
12	50	491268	6th Grade Sports	\$900	\$1,817	\$6,500	622.22%
12	50	491278	Youth Volleyball	\$1,500	\$1,714	\$0	-100.00%
12	50	491350	Adult Recreation Leagues	\$8,500	\$6,815	\$8,500	0.00%
12	50	491530	Sports Special Events	\$6,750	\$4,067	\$4,500	-33.33%
Total Athletic Dept Revenue				\$97,760	\$102,277	\$105,650	8.07%

FUND	DEPT	ACCT	ACCT NAME	2023 Budget	2023 Actual*	2024 Budget	% Change
Athletic Dept Expense							
12	50	511000	Salary Full-Time	\$50,735	\$50,730	\$52,500	3.48%
12	50	513000	Wages Part-Time	\$5,000	\$4,592	\$5,500	-
12	50	513300	Wages Field Supervisor - Baseball	\$500	\$432	\$600	20.00%
12	50	527100	Staff Training	\$4,000	\$1,636	\$4,000	0.00%
12	50	538000	Recreation Supplies	\$250	\$89	\$250	0.00%
12	50	591210	Little Athletes	\$1,320	\$1,326	\$1,350	2.27%
12	50	591240	Soccer	\$20,000	\$20,753	\$23,000	15.00%
12	50	591241	K - 1st Grade Basketball	\$1,300	\$1,451	\$1,500	15.38%
12	50	591243	Basketball 2-6 Boys	\$3,300	\$5,804	\$4,200	27.27%
12	50	591244	Basketball 2-6 Girls	\$2,600	\$4,401	\$3,000	15.38%
12	50	591245	T-Ball	\$1,300	\$1,497	\$1,400	7.69%
12	50	591246	Little League	\$3,000	\$2,713	\$3,000	0.00%
12	50	591247	Jr. Girls Softball	\$3,775	\$3,065	\$3,500	-7.28%
12	50	591248	Intermediate Girls Softball	\$2,600	\$613	\$3,000	15.38%
12	50	591250	Leon Gasmund	\$3,300	\$2,615	\$3,300	0.00%
12	50	591251	Sandy Koufax	\$3,500	\$4,110	\$3,600	2.86%
12	50	591255	Coaches Pitch	\$2,700	\$2,759	\$3,000	11.11%
12	50	591258	Athletic Camps	\$11,750	\$13,012	\$12,750	8.51%
12	50	591265	Girls Minor League	\$2,600	\$2,186	\$2,600	0.00%
12	50	591268	6th Grade Sports	\$1,350	\$1,390	\$7,000	418.52%
12	50	591278	Youth Volleyball	\$1,000	\$603	\$0	-100.00%
12	50	591350	Adult Recreation Leagues	\$6,800	\$4,755	\$7,250	6.62%
12	50	591530	Sports Special Events	\$5,000	\$2,905	\$3,200	-36.00%
12	50	596240	Other Program Equip	\$1,000	\$577	\$1,000	0.00%
12	50	596250	Baseball Program Equip	\$500	\$442	\$500	0.00%
Total Athletic Dept Expense				\$139,180	\$134,454	\$151,000	8.49%
Athletic Dept Balance				(\$41,420)	(\$32,178)	(\$45,350)	9.49%

FUND	DEPT	ACCT	ACCT NAME	2023 Budget	2023 Actual*	2024 Budget	% Change
General Dept Revenue							
12	60	491100	Children's Center P.S.	\$29,000	\$31,794	\$31,000	6.90%
12	60	491101	CC Summer Camp / Computer Class	\$1,500	\$313	\$1,000	-33.33%
12	60	491201	Extended Time	\$39,250	\$34,371	\$40,000	1.91%
12	60	491214	No School Days	\$2,000	\$2,847	\$4,000	100.00%
12	60	491215	Youth Tumbling	\$14,000	\$18,435	\$15,000	7.14%
12	60	491288	Youth Recreation	\$11,000	\$10,873	\$12,000	9.09%
12	60	491376	Summer Camps	\$37,000	\$29,564	\$35,000	-5.41%
12	60	491388	Adult Recreation	\$26,000	\$39,507	\$30,000	15.38%
12	60	491414	General Bus Trips	\$3,000	\$383	\$3,000	0.00%
12	60	491509	Events - For Your Pets	\$1,000	\$270	\$0	-100.00%
12	60	491510	Special Events - Concerts	\$10,750	\$9,650	\$10,000	-6.98%
12	60	491511	Holiday Events	\$2,500	\$0	\$2,700	8.00%
12	60	491512	Special Event - Spring/Summer	\$800	\$429	\$800	0.00%
12	60	491513	Special Events - Fall/Winter	\$4,500	\$6,438	\$4,800	-
12	60	491521	Farm Market/Plant/Misc	\$1,500	\$236	\$150	-90.00%
Total General Dept Revenue				\$183,800	\$185,109	\$189,450	3.07%

FUND	DEPT	ACCT	ACCT NAME	2023 Budget	2023 Actual*	2024 Budget	% Change
General Recreation Expense							
12	60	511000	Salary Full-Time	\$93,575	\$92,910	\$96,500	3.13%
12	60	513000	Wages Part Time	\$5,100	\$4,388	\$6,125	
12	60	527100	Staff Training	\$9,500	\$8,824	\$9,500	0.00%
12	60	538000	Recreation Supplies	\$500	\$142	\$500	0.00%
12	60	591100	Children's Center P.S.	\$41,100	\$40,331	\$44,000	7.06%
12	60	591101	CC Summer Camp / Computer Class	\$1,000	\$53	\$200	-80.00%
12	60	591201	Extended Time	\$23,750	\$19,138	\$26,000	9.47%
12	60	591214	No School Days	\$1,800	\$1,769	\$3,600	100.00%
12	60	591215	Youth Tumbling	\$12,000	\$15,250	\$13,000	8.33%
12	60	591288	Youth Recreation	\$8,000	\$7,595	\$9,000	12.50%
12	60	591376	Summer Camps	\$25,500	\$20,094	\$26,000	1.96%
12	60	591388	Adult Recreation	\$20,000	\$31,077	\$26,000	30.00%
12	60	591414	General Bus Trips	\$2,400	\$673	\$2,600	8.33%
12	60	591509	Events - For Your Pets	\$750	\$260	\$0	-100.00%
12	60	591510	Special Events - Concerts	\$10,750	\$8,650	\$9,000	-16.28%
12	60	591511	Holiday Events	\$2,250	\$2,737	\$2,500	11.11%
12	60	591512	Special Event - Spring/Summer	\$2,000	\$1,433	\$2,250	12.50%
12	60	591513	Special Events - Fall/Winter	\$4,000	\$4,718	\$4,400	0.00%
12	60	591521	Farm Market/Plant/Misc	\$1,500	\$123	\$0	-100.00%
Total General Dept Expense				\$265,475	\$260,163	\$281,175	5.91%
General Dept Balance				(\$81,675)	(\$75,054)	(\$91,725)	12.30%
FUND	DEPT	ACCT	ACCT NAME	2023 Budget	2023 Actual*	2024 Budget	% Change
Concessions Dept Revenue							
12	70	450100	Product Sales	\$100	\$322	\$250	150.00%
12	70	450130	Sales Commissions	\$100	\$55	\$100	0.00%
Total Concessions Dept Revenue				\$200	\$377	\$350	75.00%
Concessions Dept Expense							
12	70	538100	Product Vending Expense	\$25	\$0	\$25	0.00%
12	70	582000	Taxes/Sales	\$0	\$4	\$5	-
Total Concessions Dept Expense				\$25	\$4	\$30	20.00%
Concessions Dept Balance				\$175	\$373	\$320	82.86%
FUND	DEPT	ACCT	ACCT NAME	2023 Budget	2023 Actual*	2024 Budget	% Change
Rental Dept Revenue							
12	80	441100	Nash Rental	\$6,000	\$15,104	\$12,500	108.33%
12	80	441110	Outside Rental	\$3,500	\$4,679	\$4,000	14.29%
12	80	441130	Dog Park Fees	\$700	\$2,070	\$1,750	150.00%
Total Rental Dept Revenue				\$10,200	\$21,853	\$18,250	78.92%
FUND	DEPT	ACCT	ACCT NAME	2023 Budget	2023 Actual*	2024 Budget	% Change
Rental Dept Expense							
12	80	521200	Facility Equipment Maintenance	\$800	\$0	\$800	0.00%
12	80	538000	Facility Recreation Equipment	\$1,850	\$1,167	\$1,200	-35.14%
Total Rental Dept Expense				\$2,650	\$1,167	\$2,000	-24.53%
Rental Dept Balance				\$7,550	\$20,687	\$16,250	115.23%
FUND	DEPT	ACCT	ACCT NAME	2023 Budget	2023 Actual*	2024 Budget	% Change
Fitness Dept Revenue							
12	90	491309	Personal Training	\$3,000	\$5,798	\$4,500	50.00%

12	90	491310	Early Morning Aerobics	\$5,000	\$10,564	\$6,500	30.00%
12	90	491323	Monthly Fitness Programming	\$1,500	\$0	\$0	-
12	90	491366	Misc. P.T. Challenges/Classes	\$1,500	\$0	\$0	-100.00%
Total Fitness Dept Revenue				\$11,000	\$16,363	\$11,000	0.00%

FUND	DEPT	ACCT	ACCT NAME	2023 Budget	2023 Actual*	2024 Budget	% Change
Fitness Dept Expense							
12	90	513400	Wages Fitness Center Sup.	\$40,500	\$39,944	\$44,000	8.64%
12	90	534600	Fitness Maintenance	\$4,000	\$1,031	\$4,000	0.00%
12	90	534700	Fitness Maintenance Supplies	\$3,000	\$2,520	\$3,000	0.00%
12	90	538000	Recreation Supplies	\$200	\$171	\$200	0.00%
12	90	591309	Personal Training	\$2,700	\$4,223	\$4,000	48.15%
12	90	591310	Early Morning Aerobics	\$3,500	\$4,657	\$4,500	28.57%
12	90	591323	Monthly Fitness Programming	\$1,300	\$0	\$0	-
12	90	591366	Misc. P.T. Challenges/Classes	\$1,500	\$0	\$0	-100.00%
12	90	599300	Aerobic Class Materials & Supplies	\$200	\$20	\$200	0.00%
Total Fitness Dept Expense				\$56,900	\$52,566	\$59,900	5.27%
Fitness Balance				(\$45,900)	(\$36,204)	(\$48,900)	6.54%

RECREATION BALANCE	(\$338,370)	(\$235,772)	(\$318,606)	-5.84%
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AUDIT FUND

FUND	DEPT	ACCT	ACCT NAME	2023 Budget	2023 Actual*	2024 Budget	% Change
Audit Revenue							
13	10	410100	Real Estate Taxes Current	\$18,000	\$17,341	\$24,000	33.33%
13	10	430100	Interest Savings	\$250	\$75	\$75	-70.00%
Total Audit Revenue				\$18,250	\$17,416	\$24,075	31.92%

FUND	DEPT	ACCT	ACCT NAME	2023 Budget	2023 Actual*	2024 Budget	% Change
Audit Expense							
13	10	524000	Other Professional Services	\$1,800	\$1,800	\$0	0.00%
13	10	528000	Audit	\$20,000	\$25,775	\$23,500	17.50%
Total Audit Expense				\$21,800	\$27,575	\$23,500	7.80%

Audit Fund Balance	(\$3,550)	(\$10,159)	\$575	-116.20%
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LIABILITY FUND

FUND	DEPT	ACCT	ACCT NAME	2023 Budget	2023 Actual*	2024 Budget	% Change
Liability Revenue							
14	10	410100	Real Estate Taxes Current	\$130,000	\$125,219	\$120,000	-7.69%
14	10	430100	Interest Savings	\$2,000	\$3,727	\$2,250	12.50%
14	10	460100	Misc. Income	\$0	\$0	\$0	-
Total Liability Revenue				\$132,000	\$128,945	\$122,250	-7.39%

FUND	DEPT	ACCT	ACCT NAME	2023 Budget	2023 Actual*	2024 Budget	% Change
Liability Expense							
14	10	511000	Salary Full-Time	\$85,240	\$74,051	\$74,000	-13.19%

14	10	552000	Park/Facility Inspection Software Maint	\$2,500	\$2,570	\$2,600	4.00%
14	10	553000	Building & Contents	\$26,000	\$27,085	\$30,000	15.38%
14	10	554000	General Liability	\$13,500	\$12,189	\$15,000	11.11%
14	10	555000	Public Official/Wrongful Acts	\$1,000	\$719	\$750	-25.00%
14	10	556000	Automobile	\$3,250	\$3,837	\$4,500	38.46%
14	10	557000	Workers Compensation	\$23,500	\$23,965	\$37,500	59.57%
14	10	558000	Unemployment	\$8,000	\$7,228	\$10,500	31.25%

Total Liability Expense

\$162,990

\$151,644

\$174,850

7.28%

Liability Fund Balance

(\$30,990)

(\$22,699)

(\$52,600)

69.73%

IMRF FUND

FUND	DEPT	ACCT	ACCT NAME	2023 Budget	2023 Actual*	2024 Budget	% Change
IMRF Revenue							
15	10	410100	Real Estate Taxes Current	\$80,000	\$77,103	\$30,000	-62.50%
15	10	430100	Interest Savings	\$1,800	\$6,309	\$5,000	177.78%
Total IMRF Revenue				\$81,800	\$83,412	\$35,000	-57.21%

FUND	DEPT	ACCT	ACCT NAME	2023 Budget	2023 Actual*	2024 Budget	% Change
IMRF Expense							
15	10	518000	IMRF	\$60,000	\$57,079	\$55,000	-8.33%
15	10	524000	Other Professional Services	\$0	\$0	\$0	0.00%
Total IMRF Expense				\$60,000	\$57,079	\$55,000	-8.33%

IMRF Fund Balance

\$21,800

\$26,333

(\$20,000)

-191.74%

SCHOLARSHIP FUND

FUND	DEPT	ACCT	ACCT NAME	2023 Budget	2023 Actual*	2024 Budget	% Change
Scholarship Revenue							
16	10	430100	Interest Savings	\$125	\$64	\$50	-60.00%
16	10	470110	Scholarship Donations	\$1,000	\$2,710	\$750	-25.00%
16	10	470200	Children's Center Donations	\$0	\$0	\$0	#DIV/0!
16	10	470250	E.T. After School Donations	\$0	\$0	\$0	#DIV/0!
16	10	470300	Memorial Donations	\$750	\$0	\$1,500	100.00%
Total Scholarship Revenue				\$1,875	\$2,774	\$2,300	22.67%

FUND	DEPT	ACCT	ACCT NAME	2023 Budget	2023 Actual*	2024 Budget	% Change
Scholarship Expense							
16	10	570110	Scholarship Donations	\$2,000	\$2,604	\$2,500	25.00%
16	10	570200	Children's Center Donations	\$0	\$0	\$0	-
16	10	570250	Camp/ET OPD Donations	\$0	\$0	\$0	-
16	10	570300	Memorial Donations	\$750	\$2,121	\$1,800	140.00%
Total Scholarship Expense				\$2,750	\$4,725	\$4,300	56.36%

Scholarship Fund Balance

(\$875)

-\$1,950

(\$2,000)

128.57%

SOCIAL SECURITY FUND

FUND	DEPT	ACCT	ACCT NAME	2023 Budget	2023 Actual*	2024 Budget	% Change
Social Security Revenue							
18	10	410100	Real Estate Taxes Current	\$60,000	\$57,780	\$60,000	0.00%
18	10	430100	Interest Savings	\$2,200	\$4,270	\$3,250	47.73%
Total Social Security Revenue				\$62,200	\$62,050	\$63,250	1.69%

FUND	DEPT	ACCT	ACCT NAME	2023 Budget	2023 Actual*	2024 Budget	% Change
Social Security Expense							
18	10	519000	FICA	\$82,500	\$76,776	\$76,000	-7.88%
18	10	519100	Medicare	\$20,000	\$17,956	\$18,000	-10.00%

		Total Social Security Expense	\$102,500	\$94,731	\$94,000	-8.29%
		Social Security Fund Balance	(\$40,300)	(\$32,681)	(\$30,750)	-23.70%

POLICE FUND

FUND	DEPT	ACCT	ACCT NAME	2023 Budget	2023 Actual*	2024 Budget	% Change
Police Revenue							
19	10	410100	Real Estate Taxes Current	\$5,000	\$4,800	\$5,000	0.00%
19	10	430100	Interest Savings	\$500	\$1,595	\$1,250	150.00%
Total Police Revenue				\$5,500	\$6,394	\$6,250	13.64%
FUND	DEPT	ACCT	ACCT NAME	2023 Budget	2023 Actual*	2024 Budget	% Change
Police Expense							
19	10	512000	Safety Event Expense	\$1,500	\$880	\$1,000	-33.33%
19	10	524000	Other Professional Services	\$1,750	\$1,596	\$1,750	0.00%
19	10	590000	Capital Expenditures	\$5,000	\$4,463	\$15,750	215.00%
Total Police Expense				\$8,250	\$6,938	\$18,500	124.24%
Police Fund Balance				(\$2,750)	(\$544)	(\$12,250)	345.45%

PAVING AND LIGHTING FUND

FUND	DEPT	ACCT	ACCT NAME	2023 Budget	2023 Actual*	2024 Budget	% Change
Paving and Lighting Revenue							
20	10	410100	Real Estate Taxes Current	\$33,000	\$31,991	\$33,750	2.27%
20	10	430100	Interest Savings	\$150	\$62	\$50	-66.67%
Total Paving & Lighting Revenue				\$33,150	\$32,054	\$33,800	1.96%
FUND	DEPT	ACCT	ACCT NAME	2023 Budget	2023 Actual*	2024 Budget	% Change
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	\$37,000	\$32,177	\$34,550	-6.62%
Total Paving & Lighting Expense				\$37,000	\$32,177	\$34,550	-6.62%
Paving & Lighting Fund Balance				(\$3,850)	(\$123)	(\$750)	-80.52%

LONG TERM CAPITAL REPLACEMENT FUND

FUND	DEPT	ACCT	ACCT NAME	2023 Budget	2023 Actual*	2024 Budget	% Change
Capital Replacmenet Fund Revenue							
35	10	430100	Interest Savings	\$7,000	\$14,584	\$7,500	7.14%
Total Capital Replacement Rev				\$7,000	\$14,584	\$7,500	0.00%
FUND	DEPT	ACCT	ACCT NAME	2023 Budget	2023 Actual*	2024 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				\$7,000	\$14,584	\$7,500	0.00%

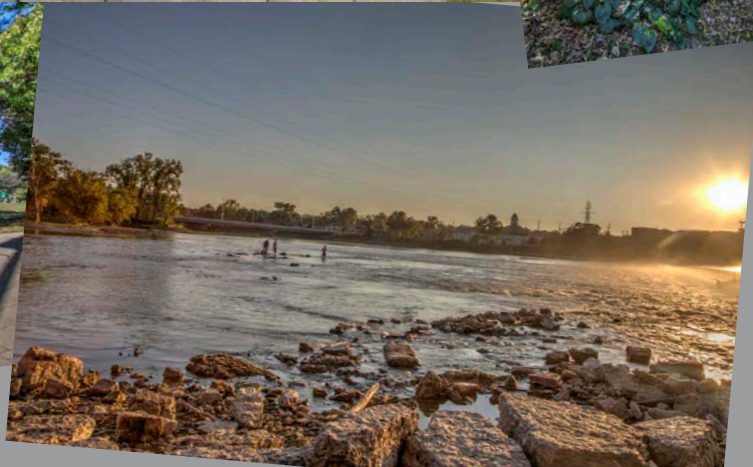
BOND & INTEREST FUND

FUND	DEPT	ACCT	ACCT NAME	2023 Budget	2023 Actual*	2024 Budget	% Change
Bond and Interest Fund Revenue							
37	10	410100	Real Estate Taxes Current	\$1,577,250	\$1,519,713	\$1,576,444	-0.05%
37	10	430100	Interest Savings	\$11,000	\$8,801	\$7,500	-31.82%
Total Bond Revenue				\$1,588,250	\$1,528,514	\$1,583,944	-0.27%

FUND	DEPT	ACCT	ACCT NAME	2023 Budget	2023 Actual*	2024 Budget	% Change
Bond and Interest Expense							
37	10	524000	Other Professional Services	\$30	\$0	\$30	-
37	10	588000	Principal	\$1,477,000	\$1,477,000	\$1,552,000	5.08%
37	10	588100	Interest	\$76,003	\$76,003	\$48,888	-35.68%
Total Bond Expense				\$1,553,033	\$1,553,003	\$1,600,918	3.08%
Bond Fund Balance				\$35,217	(\$24,489)	(\$16,974)	-148.20%

PARK IMPROVEMENT FUND

FUND	DEPT	ACCT	ACCT NAME	2023 Budget	2023 Actual*	2024 Budget	% Change
Park Improvement Revenue							
46	10	430100	Interest Savings	\$74,000	\$131,180	\$70,000	-5.41%
46	10	460100	Misc. Income	\$0	\$104,049	\$0	-
46	10	470000	Intergovernmental Revenue	\$0	\$0	\$211,000	-
46	10	470100	Grants	\$511,200	\$0	\$300,000	0.00%
46	10	470110	Donations	\$0	\$0	\$0	0.00%
46	10	470120	Bond Proceeds	\$3,029,000	\$3,029,000	\$0	-
Total Park Revenue				\$3,614,200	\$3,264,229	\$581,000	-83.92%
Total Park Improvement Expense							
46	10	524000	Other Professional Services	\$28,500	\$28,343	\$0	-
46	10	525000	Engineering	\$438,000	\$29,398	\$629,500	43.72%
46	10	560000	Computer Upgrades	\$75,000	\$74,934	\$7,500	-
46	10	561000	Land Purchases	\$0	\$0	\$0	-
46	10	564000	Park & Blding Improvements	\$1,040,330	\$611,403	\$725,000	-30.31%
46	10	567700	Vehicles Equipment	\$24,000	\$22,526	\$93,000	-
Total Park Expense				\$1,605,830	\$766,604	\$1,455,000	-9.39%
Park Fund Balance				\$2,008,370	\$2,497,625	(\$874,000)	-143.52%
Grand Total All Revenues				\$7,207,935	\$6,898,586	\$4,164,269	-42.23%
Grand Total All Expense				\$6,014,207	\$5,085,100	\$5,955,823	-0.97%
Grand Total Fund Balance				\$1,193,728	\$1,813,486	(\$1,799,055)	-150.71%





304 S. 5th Street
PO Box 237
Oregon, IL 61061
Tel: 815-732-3101
Fax: 815-732-3736
E: info@oregonpark.org