



2025 ANNUAL BUDGET



Our Mission

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

WWW.OREGONPARK.ORG

The 3 C's

Caring

We show responsibility for resources and care for people -
and we take pride in all we do.

Creative

We bring imagination, innovation, and fun to our work.

Community-Focused

We build a healthier community where everyone belongs.



59 Years

The District was established in Dec. 1966



11

Park and Facility Sites



159

Total Acreage of land Owned or Managed



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, 2025 through December 31, 2025 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.

The District has prepared this document in sections to help our community readers to understand our financial and recreational operations.

OVERVIEW

The Overview provides our District Profile, budget summary, financial policies, staff directory and organizational chart.

CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan provides details on the current fiscal years capital improvements as well as the long-term plan for the District.

LEGAL DOCUMENTATION

The District must annually formally approve its budget and appropriations. The formal documentation must then be filed with the County Clerk.

FINANCIAL SUMMARY

The Financial Summary provides a brief overview of our master budget and annual operating budget.

BUDGET BY FUND

The Budget by Fund section provides detailed information on each fund and their individual uses.

RECREATION & PROGRAM SUMMARIES

The District provides our community with many recreation programs operating out of our Recreation Fund. This section provides the recreational goals and objectives for the year.

STATISTICS AND OPERATIONAL GRAPHS / MAPS AND OTHER DOCUMENTATION

Throughout this Annual Budget Document the reader will find many statistics and graphs that help our District monitor its performance and overall financial and recreational trends.



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

All pages within our Budget Document are linked to the table of contents.



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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
George Howe	Commissioner



Administrative Staff

Erin Folk	Executive Director	erin@oregonpark.org
Dan Griffin	Finance & Tech Administrator	dan@oregonpark.org
Alexa McGraw	Administrative Services Coord.	alexa@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'



PROFILE

DISTRICT GOVERNED BY

A five member volunteer Board of Commissioners. Each commissioner serves four years, with elections occurring every two years. Current Board Members consist of Brian Beckman, President; Josh Messenger, Vice-President; Mark Tremble; Dan Engelkes; George Howe.

DISTRICT HISTORY

The Oregon Park District was created by Special Election on December 13, 1966. The initial Board Members were James E Patrick, Gretel Anne Geiken, Richard E Meyer, Richard Davis and Frank D. Lupton Jr.

LOCATION

The District is centrally located in Ogle County. The boundaries include two complete townships and portions of five other townships, totalling 102 square miles. A map of the Districts boundaries is below.

POPULATION

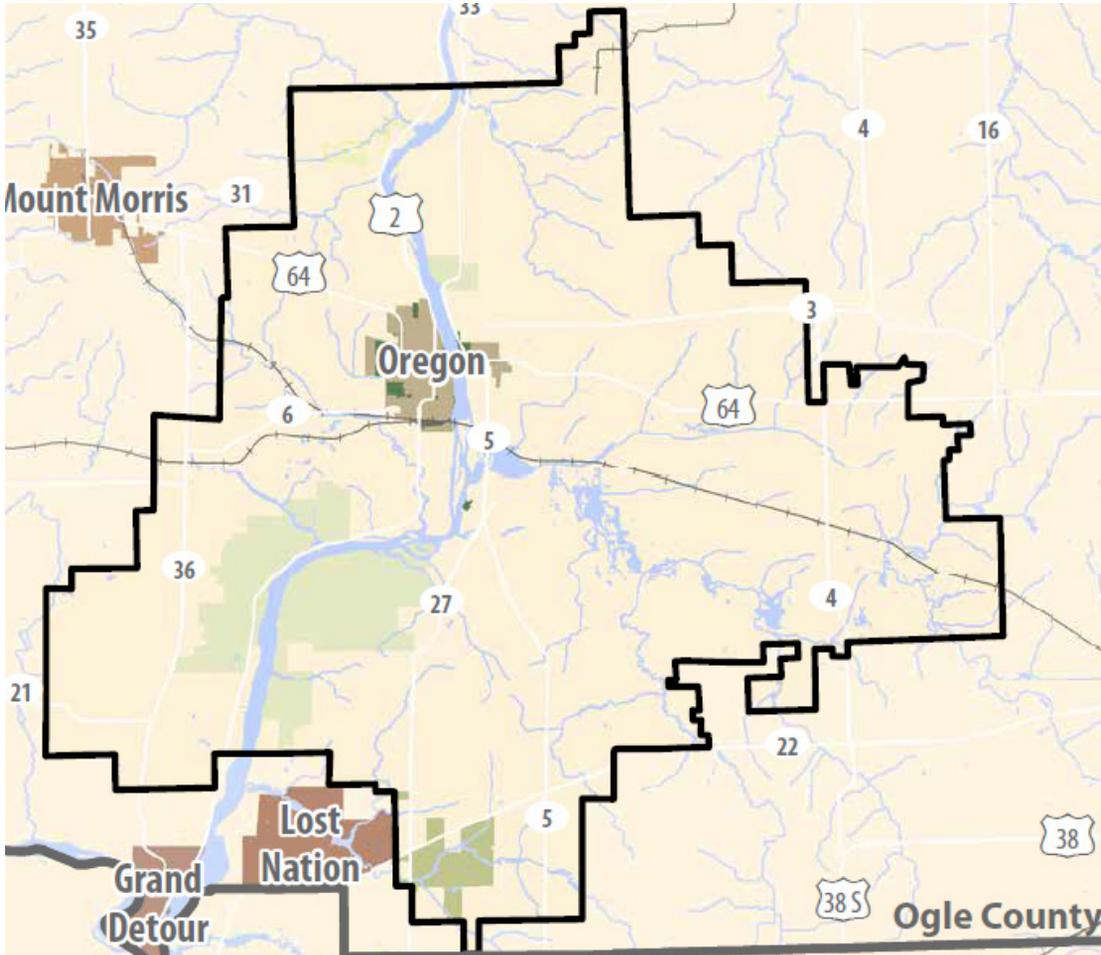
The Districts population is approximately 6,850. The entirety of the City of Oregon and its population of 3,600 residents is central to the District. The outlying rural areas contain the remaining residents of the District.

REAL ESTATE AND TAX RATE

The Districts equalized assessed value (EAV) of real estate for the 2023 tax year is \$677,307,127. The tax rate for 2023 was .44799 per \$100 of assessed value. Tax Information for the 2024 tax year is included in a later section of this Budget Document.

STAFFING

The District employs 12 full-time employees and approximately 50 part time and seasonal employees throughout the year.





PROFILE

PARKS & FACILITIES

The District is comprised of eleven park and building sites consisting of approximately 150 acres.

Park facilities include three tennis courts, four ball diamonds (three lighted), eight playgrounds, twelve sheltered picnic areas sand volleyball courts, a concert area, multi-use trails, a boardwalk, river fishing areas and a fishing pier. Some of the first land acquisitions were property along the Rock River and a large community park, Park West.

NASH RECREATION CENTER

In 1983 the District purchased the Nash School from the Oregon School District and began renovations that resulted in Nash Recreation Center. After two additional renovations, Nash Recreation Center currently houses the administrative offices, multi-purpose rooms, a gymnasium, fitness center and indoor pool.

CONTACT INFORMATION

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 Web: www.oregonpark.org
 Facebook: [oregonparkdistrict](https://www.facebook.com/oregonparkdistrict)
[#oregonparkdistrict](https://www.facebook.com/oregonparkdistrict)

RECREATION PROGRAMMING

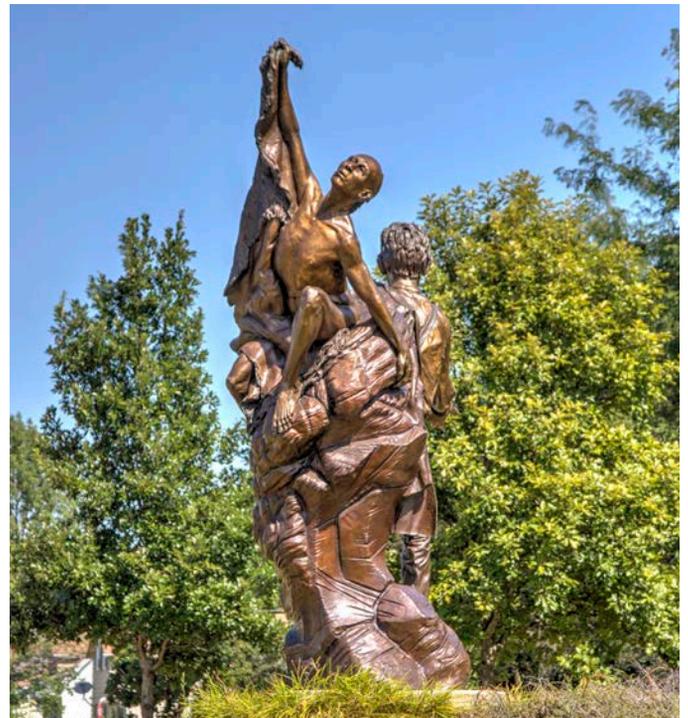
The Oregon Park District offers more than 140 recreation programs annually, including those for senior citizens, adults, youth, preschoolers and families. The District also operates many sports leagues and has over 19,000 participants in the programs each year.

SCULPTURE HISTORY

One of the many interesting relationships with the community is between the Park District and the fine arts. Oregon is home to the Laredo Taft campus, the Eagle's Nest Art Colony and a fabulous collection of fine paintings and sculptures. The oldest park in Oregon, Mix Park was dedicated in 1920 and given to the City of Oregon. Mix Park has a 13 foot bronze statue of Abraham Lincoln and Blackhawk. The statue is known as "Paths of Conviction Footsteps of Fate". The District also plays host to a handful of other sculptures including "From the Waters Comes My Bounty" located at Park East, "Solar Reef" located at Park West, "Harvest Hunter" at the Nash Recreation Center, and "Working the Fields" at Hawk Prairie and the Community Garden.

District Vision Statement:

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





BUDGET PREPARATION

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

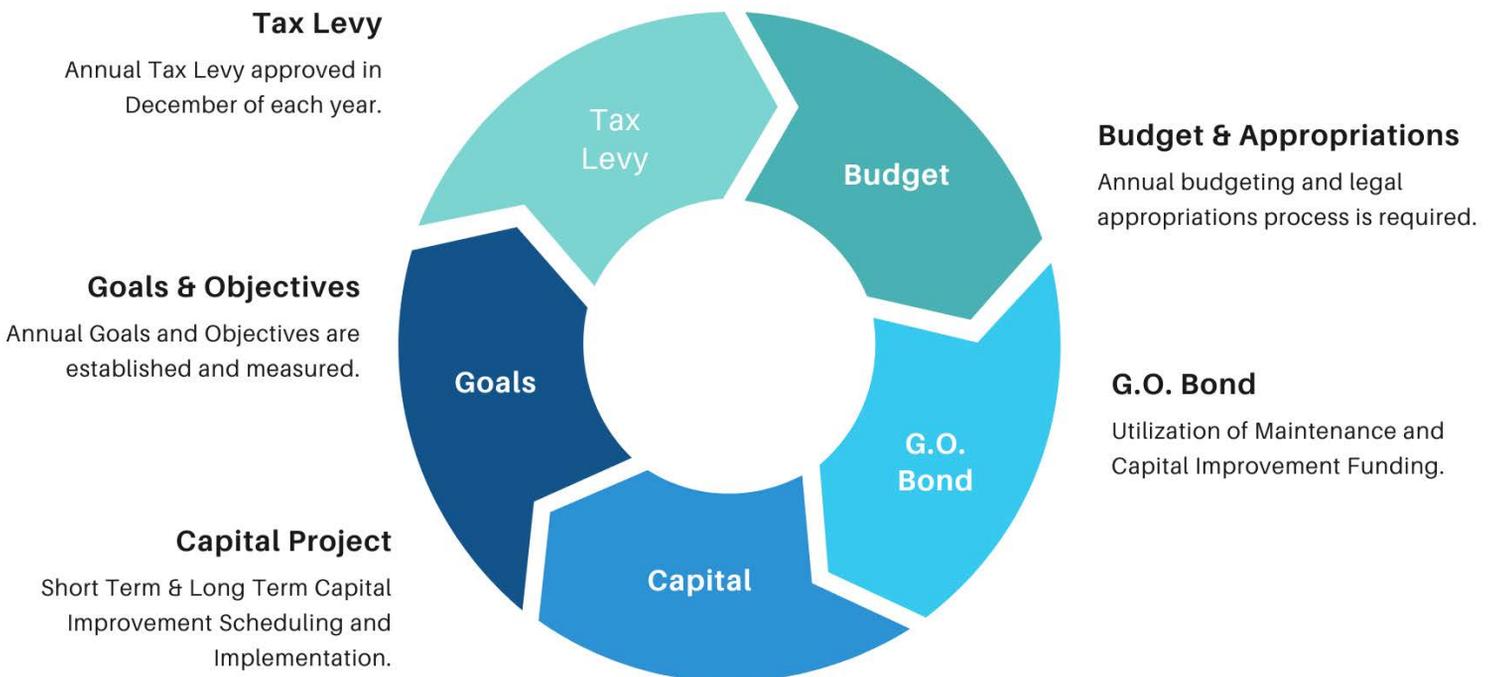
The District’s fiscal year incorporates the 2024 Tax Levy and the 2025 General Obligation Bond Issue. The Oregon Park District utilizes its strategic plan, master plan and long term capital improvement plan to help prepare and organize its annual budget. The overall goal of providing superior parks and recreation services to the Oregon community are achieved through prudent fiscal planning and execution.

BUDGET SCHEDULE

The District annually publishes its Budget & Evaluation Schedule. The schedule presents a detailed strategy on how the fiscal year budget will be planned, implemented and monitored. The staff begin preparing for the next fiscal year in September and have regular meetings throughout the Fall. The Board of Commissioner committees meet multiple times throughout the process. The Budget and Appropriations Ordinance will be prepared in tentative form and made conveniently available for public inspection for at least 30 days prior to final action. A public hearing will be held prior to the passage of the ordinance. The final proposed Budget and Appropriations ordinance will be approved at the February Board Meeting.

After final approval the District may amend the Budget after six months. Budget amendments include account transfers and require Board Approval. The District does not have a regular history of amending the annually approved budget.

FINANCIAL PLANNING CYCLE





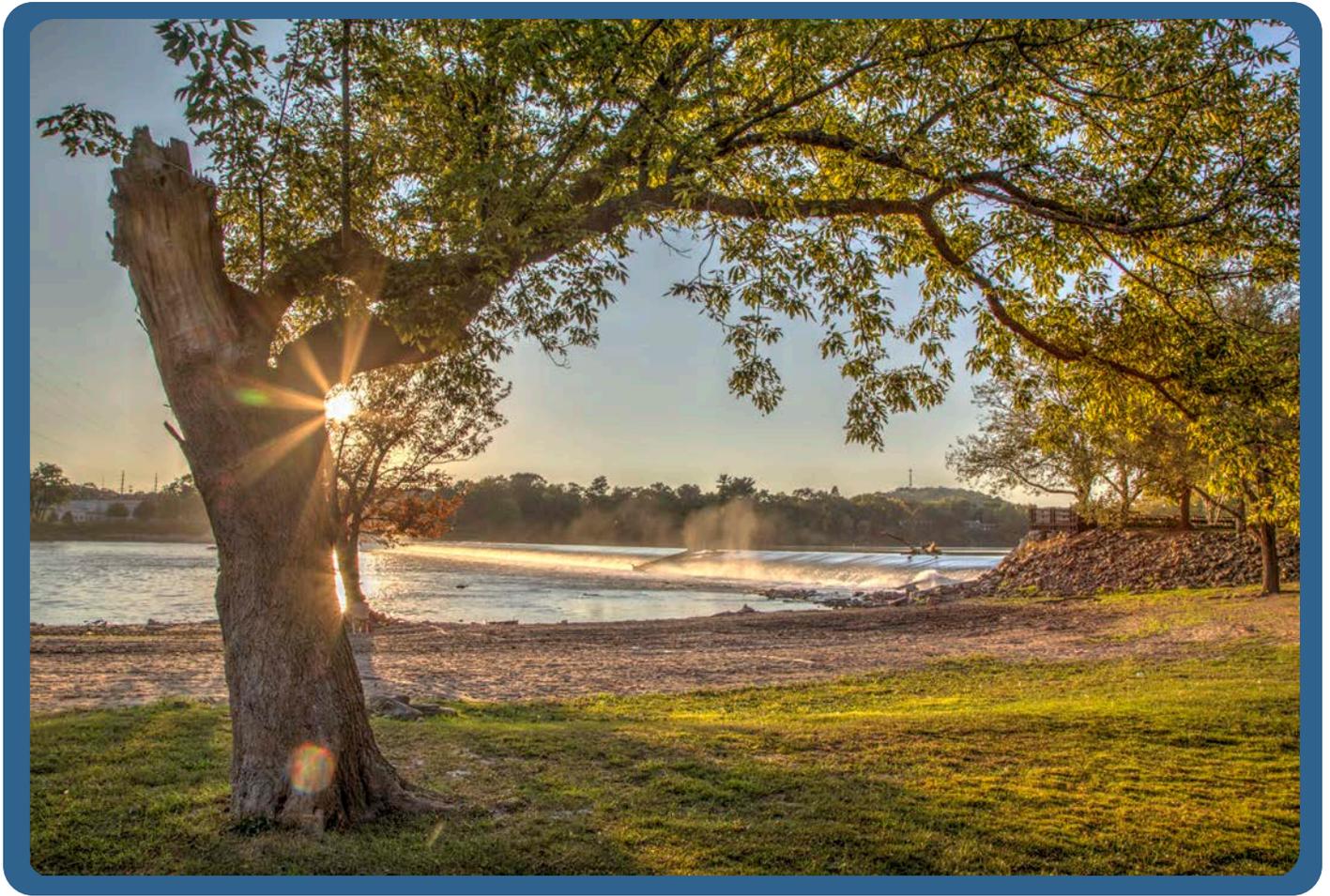
BUDGET SCHEDULE

2025 FISCAL YEAR BUDGET & EVALUATION SCHEDULE

January 1 to December 31, 2025

<u>DATE</u>	<u>ACTIVITY /DEADLINE</u>	<u>NOTES</u>
September 20, 2024	Bond Placement Agent Meeting	Bond Placement Agent Meeting to Discuss FY 25 Sale
October 1, 2024	Annual EAV Estimate Release	Latest date the County will release the annual EAV estimate for current tax year
October 1, 2024	Opening Budget Meeting	Dept Heads ~ Capital and Operational Discussion Review Current Year Capital Completion/Estimates
October 15, 2024	Monthly Board Meeting	BINA: Bond Information Notification Order
October 16, 2024	Regular FT Staff Meeting	Full Staff Meeting Budget and Goals Discussion
October 21, 2024	Individual Staff Meetings	Week of individual staff budget meetings / review
October 25, 2024	Capital / G.O. Bond Review	Determination of Capital Needs/Bond Sizing for FY 25
October 28, 2024	Begin Staff Evaluations	Dept Heads/Supervisors begin 2024 Staff Evaluations
October 31, 2024	Truth in Taxation Determination	Determine if the District must comply with the Truth in Taxation Proceedings with the 2024 Tax Levy
November 6, 2024	Finance Committee Meeting	Finance Meeting to Review 2024 Tax Levy
November 12, 2024	Monthly Board Meeting	2024 Bond Information Notification Hearing (BINA)
November 15, 2024	Staff Evaluations Due	All Full Time and Part Time Evaluations for 2024 are due
November 20, 2024	Schedule Tentative Audit Dates	Schedule Current Fiscal Year's Annual Audit
December 4, 2024	Personnel Committee Meeting	Review & Recommend Health Insurance Renewal – FY25 2025 Personnel Wages Recommendation
December 10, 2024	Regular Board Meeting Approve 2024 Tax Levy	Approve Annual Wages for Fiscal Year 2025 Approve Annual Employee Benefits Plan
December 16, 2024	Final Line-Item Budgets Due FY 24 Staff Budget Review	Tentative Budget Line-Item Completion for FY 25 Tentative Capital Budgets Due for FY 25
December 18, 2024	Fiscal Year 2025 Goals Due	Long-Term & Short-Term Departmental Goals Due
January 1, 2025	2025 Fiscal Year	The Fiscal Year Officially Begins
January 3, 2025	Dept. Narratives Due	Departmental Narratives and FY 25 Previews Due
January 8, 2025	Finance Committee Meeting	FY 25 Tentative Budget Presentation Release Budget Packet for Public Inspection
January 14, 2025	Monthly Board Meeting	Adopt G.O. Bond Ordinance for FY 25
January 31, 2025	Bond Closing	Execute Bond Closing – Estimated Funds Receipt Date
February 11, 2025	Regular Board Meeting Public Hearing/Approve Budget	Public Hearing on Budget and Appropriations Ordinance Approve Budget & Appropriations Ordinance

- The Budget and Appropriation Ordinance is very simply the act of authority that allows the Park District to expend funds for agency expenses.
- The District must adopt a combined annual budget and appropriation ordinance within or before the first quarter of the fiscal year. The ordinance must be made conveniently available for public inspection for at least 30 days prior to final action.
- The District must also hold a public hearing on the budget and appropriation ordinance prior to passage. In addition to the public hearing the District must also comply with the Truth in Taxation procedures. If the District estimates its tax levy to be greater than 105% of the preceding year's levy there are additional requirements the District must comply with.



Budget Introduction & Discussion

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

As we step into a fresh new year, we're not just turning the page on a calendar – we're embarking on a journey filled with new opportunities, strategic goals, and a clear path to organizational growth. This is the time to lay the foundation for success, and the budget the District is putting into place will be the blueprint that helps us achieve everything we've set out to do.

This new budget year is more than just numbers – it's about prioritizing what truly matters, our community, and investing in their future. We're looking at ways to innovate, improve, and continue progress in every area of our District. Whether it's expanding our reach, supporting new programs, or ensuring that we're financially solid, this year holds the keys to a caring, creative and community focused organizations success.

The District will focus this year on the opportunity to collaborate, push boundaries, and achieve things we never thought possible. We will embrace the challenges ahead with confidence, knowing that our budget is not just a financial plan, but a powerful tool to bring our vision to life.

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 2024 tax levy at the December 10th, 2024 Regular Meeting of the Board. The County Treasurers office will collect the 2024 tax revenue in two installments (June and September) of 2025. 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 slightly greater than those of the 2023 tax year. The District’s overall EAV increased by 2.61%, following an EAV increase as determined by the Ogle County Assessor. The Districts overall tax rate is estimated to remain unchanged as compared to last years rate (per \$100 of Equalized Assessed Value). The typical Oregon will still see an increase in taxes payable to the Park District directly tied to their individual properties increase in EAV. The average Oregon homeowner will see an increase of approximately \$13.

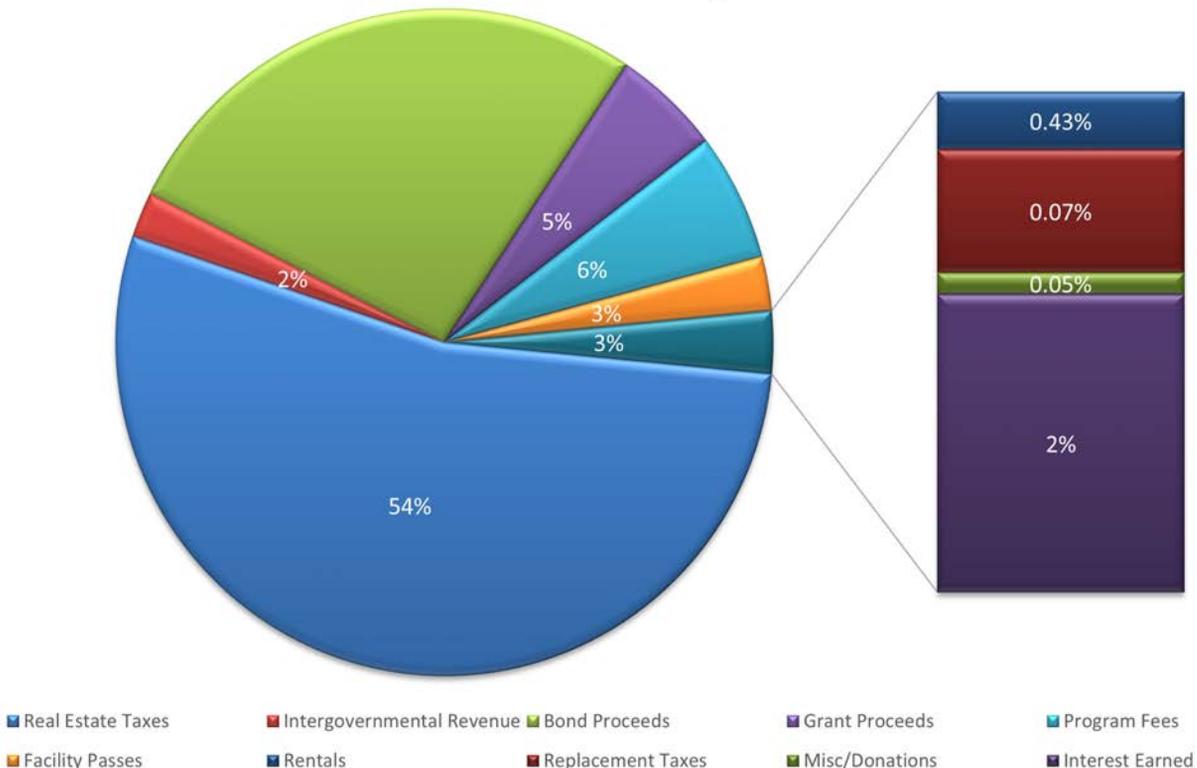
The District approved a General Obligation Bond Sale on January 14, 2025 to assist the District in completing capital projects and to continue maintenance to its facilities and infrastructure. The District typically issues annual rollover General Obligation (G.O.) Bonds to allow the District to reduce annual interest payments and adapt the issuance size to annual changes in the District Equalized Assessed Value (E.A.V) and tax levy changes.

The District’s program fees typically derive primarily from the Aquatics, Athletics, Fitness and General Recreation Departments. The District utilizes a fees and charges policy to help guide programming budgets. The District continues to expect overall revenue and program offerings to increase to pre-pandemic participation numbers.

Traditionally, the Districts overall revenue sources and their corresponding percentage of income have remained very consistent. 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 fiscal year 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 annual budget. Attracting and retaining top-notch 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'.

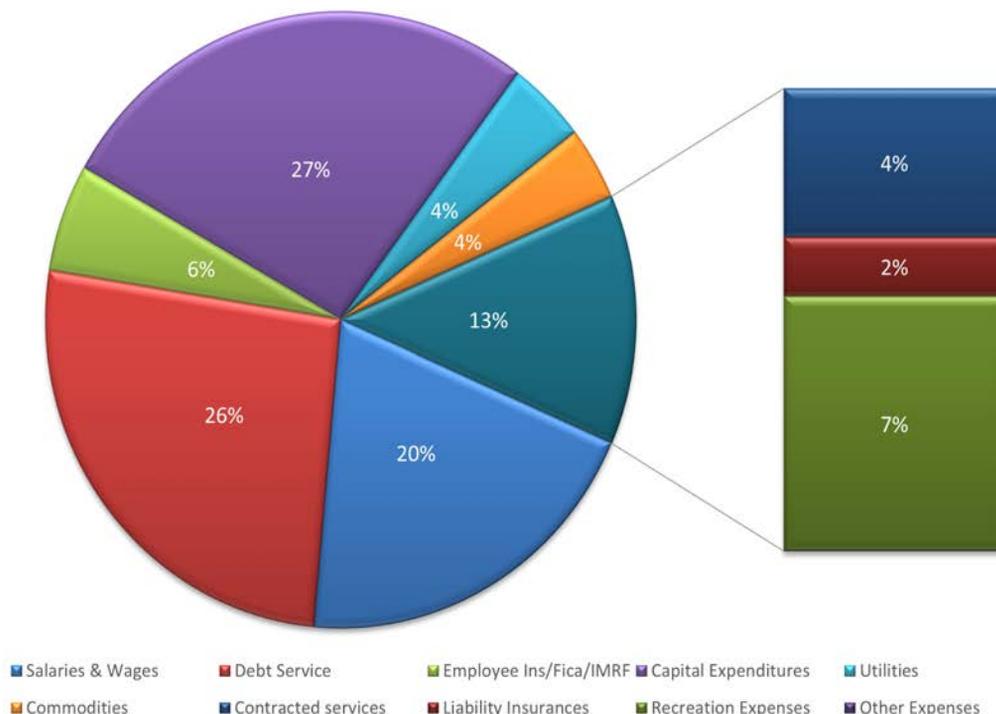
Debt Service represents a large expense to the District as a direct result of our General Obligation Bond Issues. As noted in the revenue overview, the District issues general obligation bonds to assist in its maintenance and capital improvement programs. The District will repay its 2025 G.O. Bond on November 1, 2025. The Real Estate Tax will be collected and the expenditure realized in the same fiscal / calendar year.

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%+ 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 applying a percentage contribution rate.

Additional expenses include facility related costs such as utilities and insurances. Operational commodities and administrative expenses will increase as overall supply costs and utility rates continue to rise. The District's overall recreational programming based expenditures will remain similar to those of 2024.

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 plan adjustments. The District is excited to pursue more improvements to its parks and facilities as we prepare for a large Open Space Land Acquisition and Development (OSLAD) grant funded project at Park East. Please see the capital improvements plan section for more details.

Expense by Source

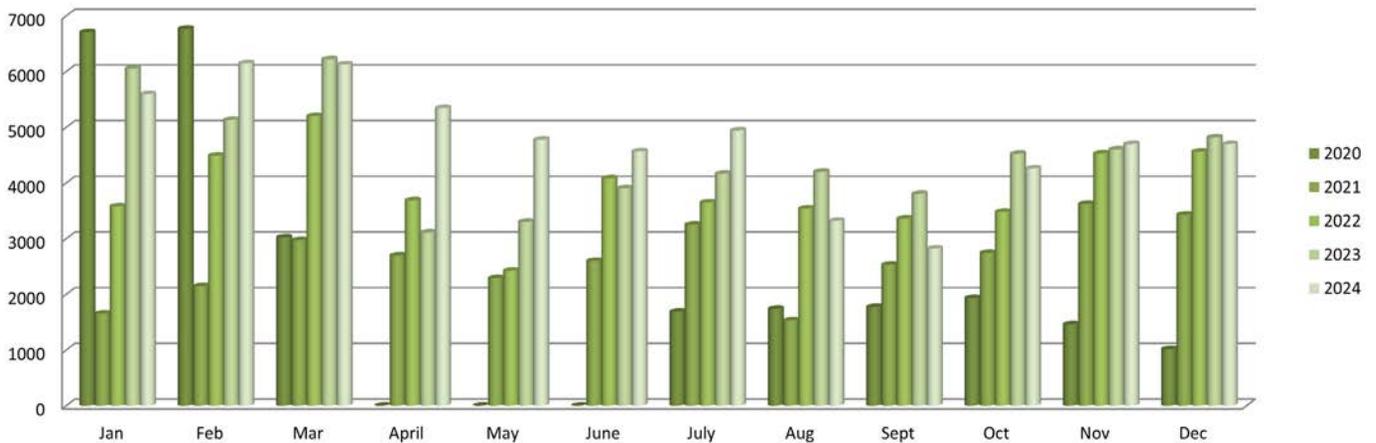




FACILITY USAGE

The Oregon Park District operates the Nash Recreation Center. The chart below details the annual visits to Nash Recreation Center over the last five 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.

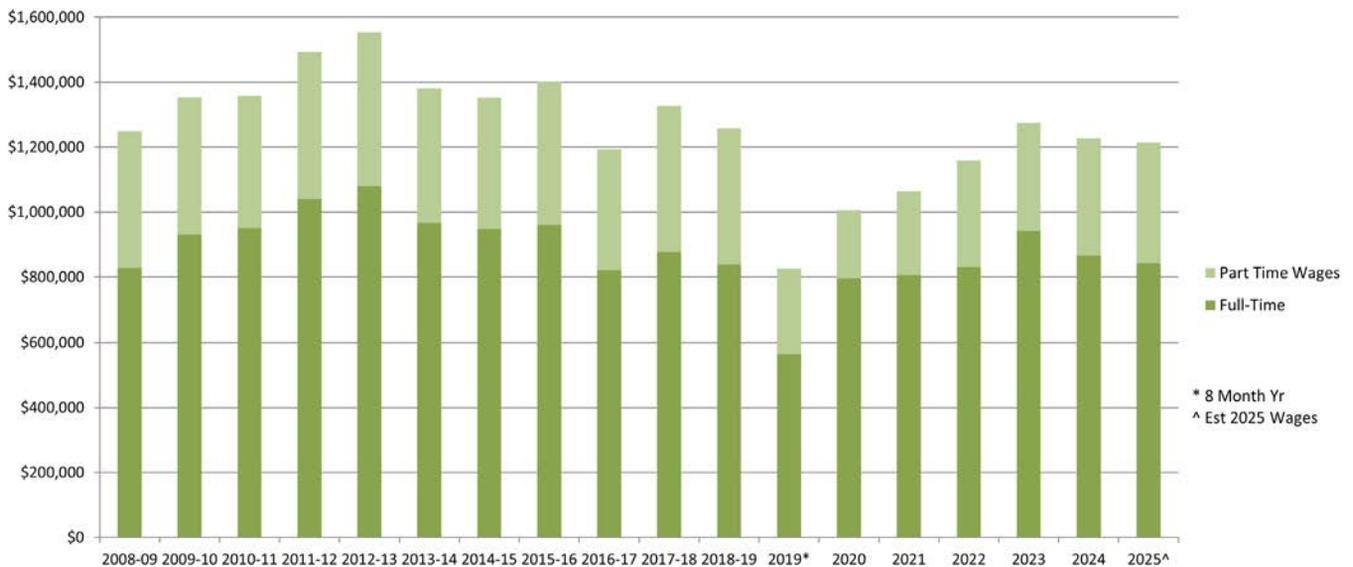
The Covid-19 pandemic required the closure of Nash Recreation Center during parts of 2020. The District re-opened with modified facility usage and a mandatory reservation system and continued to operate at reduced operations during parts of 2020 and 2021. The significant decline in facility usage is 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 to pre-pandemic numbers.



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 12 full-time individuals on staff, and up to 50 part-time and seasonal employees during the peak season. The District will realize increased part time employment expenses as minimum wage continues to \$15/hour in 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 the past three years as it returns to full participation. 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. Overall activity revenue increase in 2024. The District hopes to increase overall recreation program fees as it overall participation numbers continue to increase.



MEMBERSHIP FEES

The District continue a positive trend in overall membership fees and facility usage. 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 and 2024. The Districts expectations for 2025 are fairly conservative as compared to the prior year actuals. The District offers many types of memberships including corporate memberships. All fees and operational information can be found on the Districts [website](#).

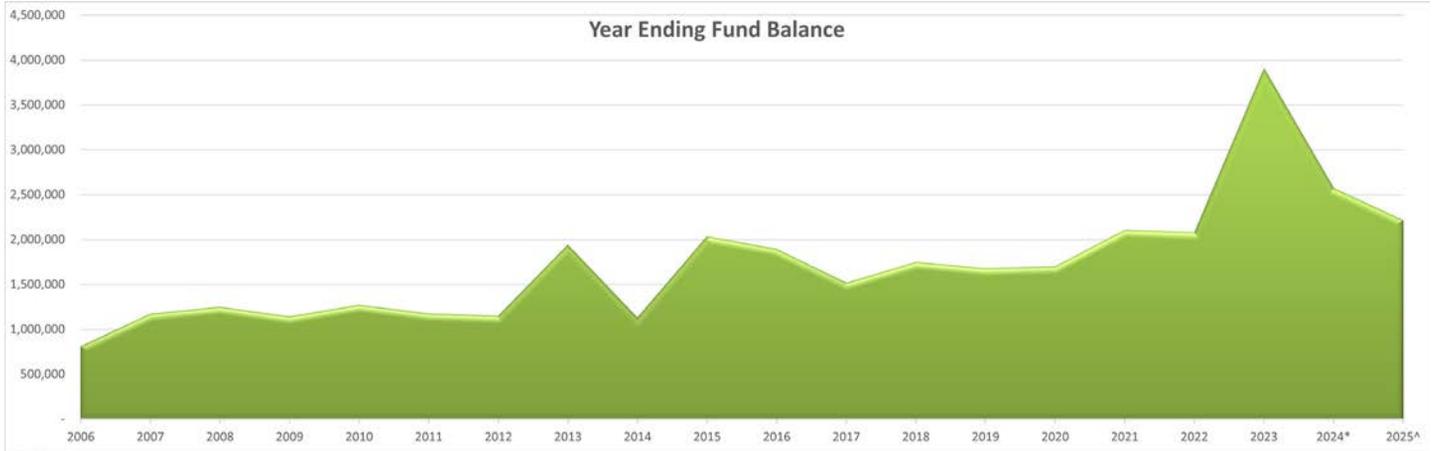
The District publishes a Board Report Dashboard that relays the Districts membership sales, facility usage and recreation revenue statistics on a monthly basis. The report helps the District prepare the Board of Commissioners, educate the community and keep the District up to date on the completion of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





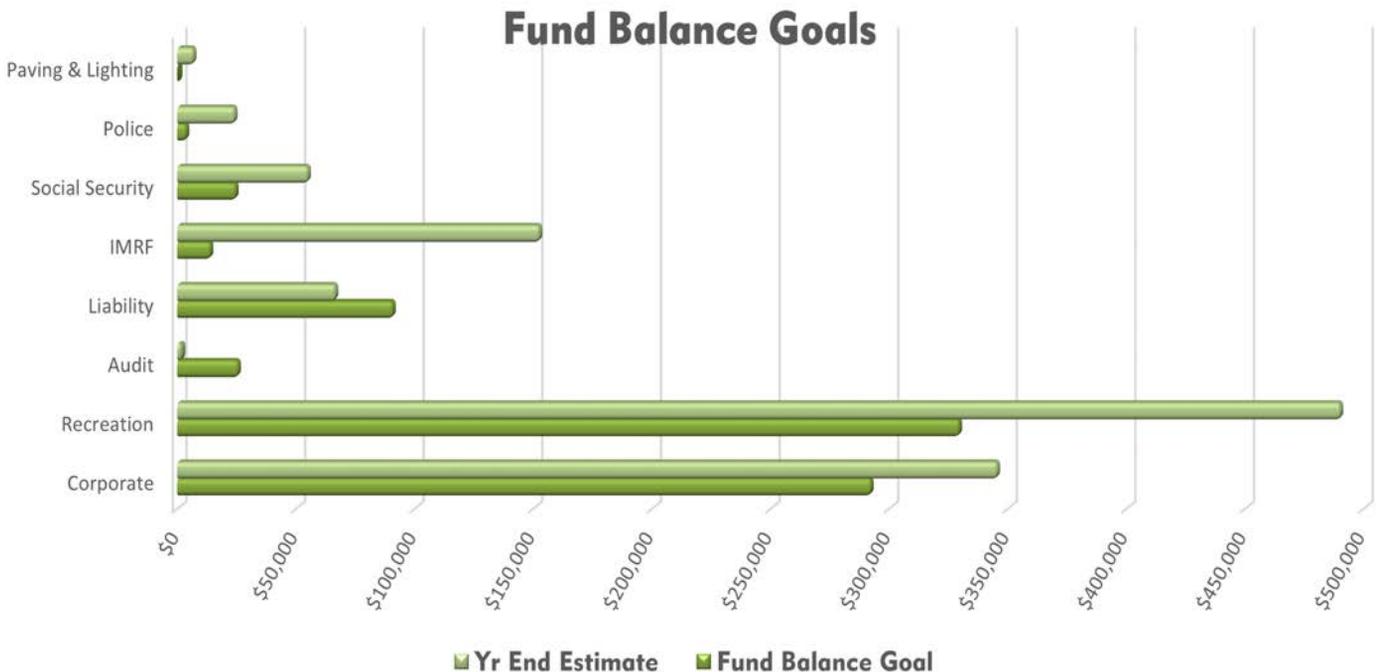
YEAR END FUND BALANCES

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 was directly tied to the increased bond proceeds from its sale in January of 2023. The bonds were fully retired in 2024 while large park projects remained incomplete. The District does expect is overall fund balances to return to the 2021/2022 level at the completion of the 2025 fiscal year.



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 plans to meet the fund balance goals in all funds, with the exception of the Audit and Liability Fund. Both funds will accomplish their financial directives for 2025 and will plan to be fully funded by the conclusion of the 2026 fiscal year. Administrative staff continually reviews the fund balance goals and will make recommendations on changes as priorities and best practices change.





<u>CORPORATE FUND</u>	2024 Budget	2024 Actual*	2025 Budget	% Change
Corporate Admin Revenue	\$713,750	\$739,452	\$735,000	2.98%
Corporate Admin Expense	\$759,400	\$701,556	\$756,600	-0.37%
<i>Corporate Admin Balance</i>	<i>-\$45,650</i>	<i>\$37,896</i>	<i>-\$21,600</i>	<i>-52.68%</i>
Parks Dept. Revenue	\$50	\$767	\$250	400.00%
Parks Dept. Expense	\$426,100	\$374,466	\$406,250	-4.66%
<i>Parks Dept. Balance</i>	<i>-\$426,050</i>	<i>-\$373,699</i>	<i>-\$406,000</i>	<i>-4.71%</i>
BEGINNING FUND BALANCE	\$494,615	\$494,615	\$429,095	-13.25%
Other Financing Sources	\$300,000	\$270,283	\$350,000	-
CORPORATE FUND BALANCE	\$322,914	\$429,095	\$351,496	8.85%

<u>RECREATION FUND</u>	2024 Budget	2024 Actual*	2025 Budget	% Change
Recreation Admin Revenue	\$637,400	\$704,365	\$680,700	6.79%
Recreation Admin Expense	\$300,000	\$304,985	\$311,900	3.97%
<i>Recreation Admin Balance</i>	<i>\$337,400</i>	<i>\$399,379</i>	<i>\$368,800</i>	<i>9.31%</i>
<i>Maintenance Expense</i>	<i>-\$309,200</i>	<i>-\$284,500</i>	<i>-\$291,750</i>	<i>-5.64%</i>
Aquatic Dept. Revenue	\$29,000	\$31,358	\$29,000	0.00%
Aquatic Dept. Expense	\$206,400	\$208,244	\$246,150	19.26%
<i>Aquatic Dept. Balance</i>	<i>-\$177,400</i>	<i>-\$176,886</i>	<i>-\$217,150</i>	<i>22.41%</i>
Athletic Dept. Revenue	\$105,650	\$124,362	\$118,200	11.88%
Athletic Dept. Expense	\$151,000	\$141,966	\$148,950	-1.36%
<i>Athletic Dept. Balance</i>	<i>-\$45,350</i>	<i>-\$17,604</i>	<i>-\$30,750</i>	<i>-32.20%</i>
General Rec Revenue	\$189,450	\$175,692	\$167,900	-11.38%
General Rec Expense	\$281,175	\$246,906	\$246,650	-12.28%
<i>General Rec Balance</i>	<i>-\$91,725</i>	<i>-\$71,215</i>	<i>-\$78,750</i>	<i>-14.15%</i>
Concessions Revenue	\$350	\$122	\$200	-42.86%
Concessions Expense	\$30	\$3	\$30	0.00%
<i>Concessions Balance</i>	<i>\$320</i>	<i>\$119</i>	<i>\$170</i>	<i>-46.88%</i>
Rental Revenue	\$18,250	\$20,454	\$20,000	9.59%
Rental Expense	\$2,000	\$3,657	\$3,250	62.50%
<i>Rental Balance</i>	<i>\$16,250</i>	<i>\$16,797</i>	<i>\$16,750</i>	<i>3.08%</i>
Fitness Revenue	\$11,000	\$47,694	\$40,000	263.64%
Fitness Expense	\$59,900	\$79,047	\$70,200	17.20%
<i>Fitness Balance</i>	<i>-\$48,900</i>	<i>-\$31,354</i>	<i>-\$30,200</i>	<i>-38.24%</i>
BEGINNING FUND BALANCE	\$457,385	\$457,385	\$552,012	20.69%
Other Financing Sources	\$250,000	\$259,890	\$200,000	-
RECREATION FUND BALANCE	\$388,780	\$552,012	\$489,132	25.81%

<u>AUDIT FUND</u>	2024 Budget	2024 Actual*	2025 Budget	% Change
Audit Fund Revenue	\$24,075	\$23,559	\$25,050	4.05%
Audit Fund Expense	\$23,500	\$25,700	\$25,500	8.51%
BEGINNING FUND BALANCE	\$3,863	\$3,863	\$2,237	-42.09%
Other Financing Sources	\$0	\$515	\$0	0.00%
AUDIT FUND BALANCE	\$4,438	\$2,237	\$1,787	-59.73%

<u>LIABILITY FUND</u>	2024 Budget	2024 Actual*	2025 Budget	% Change
Liability Fund Revenue	\$122,250	\$120,466	\$178,300	45.85%
Liability Fund Expense	\$174,850	\$179,889	\$181,500	3.80%
BEGINNING FUND BALANCE	\$126,707	\$126,707	\$69,728	-44.97%
Other Financing Sources	\$0	\$2,444	\$0	0.00%
LIABILITY FUND BALANCE	\$74,107	\$69,728	\$66,528	-10.23%

<u>IMRF FUND</u>	2024 Budget	2024 Actual*	2025 Budget	% Change
IMRF Fund Revenue	\$35,000	\$37,321	\$9,350	-73.29%
IMRF Fund Expense	\$55,000	\$49,962	\$55,500	0.91%
BEGINNING FUND BALANCE	\$210,741	\$210,741	\$198,709	-5.71%
Other Financing Sources	\$0	\$609	\$0	0.00%
IMRF FUND BALANCE	\$190,741	\$198,709	\$152,559	-20.02%



	2024 Budget	2024 Actual*	2025 Budget	% Change
SCHOLARSHIP FUND				
Scholarship Fund Revenue	\$2,300	\$3,994	\$2,300	0.00%
Scholarship Fund Expense	\$4,300	\$6,108	\$6,800	58.14%
BEGINNING FUND BALANCE	\$66,755	\$68,705	\$66,590	-0.25%
SCHOLARSHIP FUND BALANCE	\$64,755	\$66,590	\$62,090	-4.11%
SOCIAL SECURITY FUND				
Social Security Fund Revenue	\$63,250	\$62,142	\$80,500	27.27%
Social Security Fund Expense	\$94,000	\$90,287	\$98,000	4.26%
BEGINNING FUND BALANCE	\$99,411	\$99,411	\$72,488	-27.08%
Other Financing Sources	\$0	\$1,222	\$0	0.00%
SOCIAL SECURITY FUND BALANCE	\$68,661	\$72,488	\$54,988	-19.91%
POLICE FUND				
Police Fund Revenue	\$6,250	\$6,111	\$5,750	-8.00%
Police Fund Expense	\$18,500	\$16,688	\$7,400	-60.00%
BEGINNING FUND BALANCE	\$36,211	\$36,211	\$25,724	-28.96%
Other Financing Sources	\$0	\$90	\$0	0.00%
POLICE FUND BALANCE	\$23,961	\$25,724	\$24,074	0.47%
PAVING & LIGHTING FUND				
Paving Fund Revenue	\$33,800	\$33,420	\$9,200	-72.78%
Paving Fund Expense	\$34,550	\$39,224	\$4,000	0.00%
BEGINNING FUND BALANCE	\$6,682	\$6,682	\$1,537	-77.00%
Other Financing Sources	\$0	\$659	\$0	0.00%
PAVING & LIGHTING FUND BALANCE	\$5,932	\$1,537	\$6,737	13.57%
CAPITAL REPLACEMENT FUND				
Capital Replacement Fund Rev	\$7,500	\$19,420	\$14,000	-
Capital Replacement Fund Exp	\$0	\$0	\$0	-
BEGINNING FUND BALANCE	\$365,154	\$365,154	\$454,574	-
Other Financing Sources	\$70,000	\$70,000	\$70,000	-
CAPITAL REPLACEMENT FUND BALANCE	\$442,654	\$454,574	\$538,574	21.67%
BOND & INTEREST FUND				
Bond & Int Fund Revenue	\$1,583,944	\$1,578,472	\$1,595,203	0.71%
Bond & Int Fund Expense	\$1,600,918	\$1,600,888	\$1,587,733	-0.82%
BEGINNING FUND BALANCE	\$24,557	\$24,557	\$16,429	-33.10%
Other Financing Sources	\$0	\$14,288	\$0	0.00%
BOND & INTEREST FUND BALANCE	\$7,583	\$16,429	\$23,899	215.16%
PARK IMPROVEMENT FUND				
Park Improvement Fund Revenue	\$581,000	\$466,585	\$2,015,500	246.90%
Park Improvement Fund Expense	\$1,455,000	\$1,179,670	\$1,920,200	31.97%
BEGINNING FUND BALANCE	\$2,019,943	\$2,019,943	\$686,858	-66.00%
Other Financing Sources	-\$620,000	-\$620,000	-\$620,000	0.00%
PARK IMPROVEMENT FUND BALANCE	\$525,943	\$686,858	\$162,158	-69.17%
DISTRICT WIDE				
DISTRICT WIDE - REVENUES	\$4,164,269	\$4,195,755	\$5,726,403	37.51%
DISTRICT WIDE - EXPENDITURES	\$5,955,823	\$5,533,747	\$6,368,362	6.93%
BEGINNING FUND BALANCE	\$3,912,024	\$3,913,974	\$2,575,981	-34.15%
EST OVERALL FUND BALANCE	\$2,120,470	\$2,575,981	\$1,934,022	-8.79%

- 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
FEB 13 2025

Laura J. Cook
OGLE COUNTY CLERK RECORDER

**COMBINED BUDGET AND
APPROPRIATION ORDINANCE
FISCAL YEAR 2025**



BOARD OF COMMISSIONERS

Brian Beckman, President
Josh Messenger, Vice-President
Mark Tremble
Dan Engelkes
George Howe

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

Placed on Display for Public Inspection

January 10, 2025

**ORDINANCE 25-02-11****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, 2025 AND ENDING ON THE 31ST DAY OF DECEMBER, 2025**

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 11th day of February, 2025, 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	300,750	330,825
Employee Group Health and Life Insurance	190,000	209,000
Commissioner Expenses	1,000	1,100
Equipment, Website & Software Maintenance	49,500	54,450
Office Supplies, Printing and Postage	9,000	9,900
Legal Fees & Other Professional Services	64,750	71,225
Travel Expenses & Staff Training	16,000	17,600
Electric	73,000	80,300
Water & Sewer	23,000	25,300
Natural Gas	24,000	26,400
Phone, Internet and TV	5,600	6,160
Capital Expenditures	0	0
Total Administrative Department	756,600	832,260



	<u>Budget</u>	<u>Appropriation</u>
Park Maintenance Department		
Salaries and Wages	268,000	294,800
Training and Vehicle Use	6,250	6,875
Dues and Subscriptions	2,000	2,200
Contractual Maintenance	14,500	15,950
Equipment and Grounds Supplies	72,500	79,750
Toilet Rental	8,000	8,800
Gas and Oil	18,000	19,800
Garbage Disposal	7,000	7,700
Park Development and Construction	10,000	11,000
Capital Expenses	0	0
Total Park Maintenance Department	<u>406,250</u>	<u>446,875</u>
CORPORATE FUND TOTAL	1,162,850	1,279,135

II. RECREATION FUND

	<u>Budget</u>	<u>Appropriation</u>
Building Department		
Salaries and Wages	173,250	190,575
Building Maintenance	59,500	65,450
Maintenance Agreements	11,500	12,650
Vehicle Usage and Training	5,000	5,500
Building Equipment	5,500	6,050
Building Supplies	37,000	40,700
Electric	73,000	80,300
Water and Sewer	23,000	25,300
Natural Gas	24,000	26,400
Phone, Internet and TV	5,600	6,160
Capital Expenditures	0	0
Total Recreation Building Department	<u>417,350</u>	<u>459,085</u>
Recreation Programs Department	<u>Budget</u>	<u>Appropriation</u>
Salaries and Wages	305,150	335,665
Recreation Supplies	7,750	8,525
Aquatic Supplies and Equipment	29,300	32,230
Training and Travel Expenses	14,200	15,620
Advertising and Entertainment Expenses	28,300	31,130
Banking Charges and Fees	22,000	24,200
Capital Expenditures	6,000	6,600
Total Recreation Programs Department	<u>412,700</u>	<u>453,970</u>



Direct Department Expenses	Budget	Appropriation
Direct Aquatic Expenses	215,900	237,490
Direct Athletic Expenses	87,550	96,305
Direct General Recreation Expenses	139,900	153,890
Rental and Concessions Expenses	3,280	3,608
Fitness Expenses	41,200	45,320
Total Direct Department Expenses	487,830	536,613
RECREATION FUND TOTAL	1,318,880	1,450,768
<hr/>		
III. AUDIT FUND	Budget	Appropriation
Audit Fees	23,500	25,850
Other Professional Services	2,000	2,200
AUDIT FUND TOTAL	25,500	28,050
<hr/>		
IV. LIABILITY FUND	Budget	Appropriation
Risk Management Salaries	77,250	84,975
Insurance – Building & Contents	41,250	45,375
Insurance – General Liability	16,000	17,600
Insurance – Public Official	750	825
Insurance – Automobile	5,000	5,500
Insurance – Workers Compensation	30,250	33,275
Insurance – Unemployment Charges	11,000	12,100
LIABILITY FUND TOTAL	181,500	199,650
<hr/>		
V. ILLINOIS MUNICIPAL RETIREMENT FUND	Budget	Appropriation
Participation in the Illinois Municipal Retirement Fund, as provided 40ILCS5/7-101 et seq.	55,500	61,050
ILLINOIS MUNICIPAL RETIREMENT FUND TOTAL	55,500	61,050
<hr/>		
VI. SCHOLARSHIP FUND	Budget	Appropriation
Scholarship Donations	6,800	7,480
CC, Camp and ET Donations	0	0
SCHOLARSHIP FUND TOTAL	6,800	7,480
<hr/>		
VII. SOCIAL SECURITY FUND	Budget	Appropriation
Employer FICA Taxes	79,000	86,900
Employer Medicare Taxes	19,000	20,900
SOCIAL SECURITY FUND TOTAL	98,000	107,800

**VIII. POLICE FUND**

	<u>Budget</u>	<u>Appropriation</u>
Police Services	1,000	1,100
Training, Services and Equipment	1,800	1,980
Capital Improvements	4,600	5,060

POLICE FUND TOTAL**7,400 8,140****IX. PAVING AND LIGHTING FUND**

	<u>Budget</u>	<u>Appropriation</u>
Paving Improvements	4,000	4,400

PAVING AND LIGHTING FUND TOTAL**4,000 4,400****X. CAPITAL REPLACEMENT FUND**

	<u>Budget</u>	<u>Appropriation</u>
Capital Improvements	-	-

CAPITAL REPLACEMENT FUND TOTAL**- -****XI. BOND AND INTEREST FUND**

	<u>Budget</u>	<u>Appropriation</u>
Principal	1,544,030	1,698,433
Interest	43,703	48,073

BOND AND INTEREST FUND TOTAL**1,587,733 1,746,506****XII. PARK IMPROVEMENT FUND**

	<u>Budget</u>	<u>Appropriation</u>
Engineering and Other Professional Services	363,200	399,520
Computer Upgrades	7,500	8,250
Park Improvements	1,549,500	1,112,220
Vehicles and Equipment	0	0

PARK IMPROVEMENT FUND TOTAL**1,920,200 2,112,220**



SUMMARY OF PROPOSED BUDGET & APPROPRIATIONS

	<u>Budget</u>	<u>Appropriation</u>
CORPORATE	1,162,850	1,279,135
RECREATION	1,318,880	1,450,768
AUDIT	25,500	28,050
LIABILITY	181,500	199,650
IMRF	55,500	61,050
SCHOLARSHIP	6,800	7,480
SOCIAL SECURITY	98,000	107,800
POLICE	7,400	8,140
PAVING & LIGHTING	4,000	4,400
CAPITAL REPLACEMENT	0	0
BOND & INTEREST	1,587,733	1,746,506
PARK IMPROVEMENT	1,920,200	2,112,220
GRAND TOTAL OF ALL FUNDS	6,368,363	7,005,199

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, 2025, and ending December 31, 2025 for the respective purposes set forth.

All unexpected balances of the appropriations for the fiscal year ended December 31, 2024, and prior years are hereby specifically reappropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance, in making this appropriation in accordance with applicable law.

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

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

- (a) An estimate of the cash on hand at the beginning of the fiscal year is expected to be \$2,575,981.
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$5,726,403.
- (c) An estimate of the expenditures contemplated for the fiscal year is \$6,368,363.
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$1,934,021.
- (e) An estimate of the amount of taxes to be received during the fiscal year is \$3,068,303.



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

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

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

Adopted this 11th day of February, 2025 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, 2025 AND
ENDING DECEMBER 31, 2025

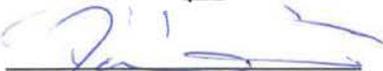
The same being Ordinance No. 25-02-11 passed and approved at a meeting of the Board of Park Commissioners of said Park District held on the 11th day of February, 2025, that at said meeting Park Commissioners were present and upon motion duly made and seconded that said Ordinance do pass and upon the 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.

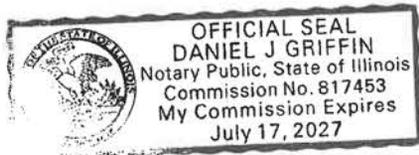
I DO FURTHER CERTIFY THAT the original Ordinance of which the foregoing is a true copy, is entrusted to my care for safekeeping, and that I am the lawful keeper of the same.

IN WITNESS WHEREOF, I have hereunto set my hand at Oregon, Ogle, Illinois, this 12th day of February, 2025.


Secretary

SUBSCRIBED AND SWORN TO
Before me this 11th day of February, 2025


Notary Public





CERTIFIED ESTIMATE OF REVENUES

REVENUES FOR FISCAL YEAR 2025

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

**COMBINED ANNUAL BUDGET AND
APPROPRIATION ORDINANCE FOR
OREGON PARK DISTRICT FOR FISCAL
YEAR BEGINNING JANUARY 1, 2025 AND
ENDING DECEMBER 31, 2025**

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

I.	Real Estate Taxes	3,068,303
II.	Personal Property Replacement Taxes	42,500
III.	Fees and Charges	525,000
IV.	Interest Income	104,100
V.	Donations	7,250
VI.	Grants/Rebates	430,000
VII.	Non-Referendum Bonds	1,544,000
VIII.	Miscellaneous	5,250
	TOTAL	5,726,403

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

Dated: February 11, 2025

Signature: 
Title: Treasurer



CAPITAL IMPROVEMENTS

The Board of Commissioners annually approves and authorizes capital expenditures as part of the Districts annual budget and appropriations. Capital Improvement expenditures funding sources are directly from the Park Improvement Fund, Paving & Lighting Fund, Recreation Fund and Corporate Fund.

PARK & FACILITY PROJECT GUIDELINES

Improvements must meet the following:

- Expenditure must meet \$2,500
- Have a useful life of 3+ years
- Support the Districts current Master Plan and Strategic Initiatives
- Be a tangible fixed asset, engineering professional services or software implementation related

CAPITAL EXPENDITURE EXAMPLES

The following items are considered Capital Improvements:

- Facility or Park Construction
- Purchase of Real Property
- Maintenance & Renovation of Facilities
- Facility and Park Equipment
- Recreation Amenities and Playgrounds
- Paths, Trails and Athletic Fields

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 plan adjustments. Each department reviews its capital needs and determines budget estimates to help guide the District in its improvement rating. Project Priorities are established and compared to funds availability and desired outcomes. The administrative staff along with Commissioner input determines the final annual capital improvements recommendation.

2025 FISCAL YEAR

The District is excited to pursue more improvements to its parks and facilities as we prepare for a large Open Space Land Acquisition and Development (OSLAD) grant funded project at Park East. The majority of committed capital improvement funds will be directed at the project. Please see the following page for detailed information on the project.

The District will have minimal additional Capital projects and purchases for the 2025 fiscal year. The District will continue preparation for the Rock River Heritage Trail as it finalizes the engineering for trail. Please see the following pages for more information.

The Nash Recreation Center will see several small facility improvements including the installation of the Swimming Pool Aquaglide and spa hardware improvements. The District will also have several Computer/IT Hardware improvements.

The Parks Department will improve several amenities at Park West. There will also be a mower replacement.

The Recreation Department will have several improvements to Fitness Center equipment.

Please look out for more information regarding the Districts 60th Anniversary Celebration as we reach the end of 2025!

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



PARK IMPROVEMENTS

Park East Oslad Grant

Location: Park East

Project Description: Park East Inland Redevelopment

Estimated Cost: \$1,200,000

Funding Source: Park Improvement Fund / OSLAD Grant Funds

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, addition of a parking lot, a 1/4-mile paved trail that will also connect to the Heritage Trail project that will connect to Lowden State Park. There will also be 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. The scheduled improvements will not interfere with any facility needs or programming needs of the Chana School or Ganymedes Baseball.





PARK IMPROVEMENTS

CAPITAL PROJECT LISTING

Updated: February 6, 2025

The Districts capital improvement program outlines the needs of the District to build, repair, expand or maintain parks and facilities. Project Priorities are measured as 1 = Lowest Priority, while a 5 = Highest Priority.

Project Name	Estimated Cost	Planned Year	Project Priority	Department	Project Description
ITEP Heritage Trail Engineering Expense - Phase II	263,000	2025	5	Parks	Engineering expenses for the ITEP Trail Project.
John Deer Mower Annual Replacement	6,000	2025	5	Parks	The District annually trades in the mowing fleet for new model years.
Pool Renovation Project - Aqua Glide Remaining Contract	44,000	2025	5	Maintenance	Remainder of Pool Renovation Project started in 2024.
Park West Sensory Wave Seat Replacement	3,600	2025	5	Parks	Park West Lower Playground Sensory Seat Replacement and surface repair.
Batting Cage Turf @ Park West	3,000	2025	5	Parks	Installation of Outdoor turf for Park West Batting Cages.
Spa Filter and Chlorine Feed Tanks Replacement	7,250	2025	4	Maintenance	Replacement of required spa operational components. Required to operate spa more efficiently.
Fitness Center Equipment Annual Replacement	12,000	2025	4	Recreation	2025 will see new Treadmills replaced in the Fitness Center
Park East OSLAD Engineering & Construction Oversight	84,000	2025	5	Parks	Park East OSLAD Park Development Engineering, Bid and Construction Oversight
Park East OSLAD Grant Project - Final Including Reimbursement	1,055,951	2025	5	Parks	Park East Park Improvements - OSLAD Funded improvements to the Inland side of the park.
Nash Front Entry automatic door replacement	7,600	2025	3	Maintenance	Mechanical replacement of automatic door openers.
IT Equip/Computer Replacements	7,500	2025	4	Administrative	4-5 Year Replacement schedule for all primary District computer workstations and required hardware.



Rock River Heritage Trail

ILLINOIS TRANSPORTATION ENHANCEMENT PROGRAM

Development Timeline

- Trail construction will tentatively be bid on September 19, 2025
- Construction set to begin late 2025 and continue through 2026



THE TRAIL

2-Mile paved trail, connecting Route 64 to Lowden State Park.



INVESTMENT

Estimated project cost is \$3,588,464. The Oregon Park District has received \$3,000,000 in ITEP funds to complete the project.



PARTNERS

Oregon Park District, Illinois Department of Transportation, Illinois Department of Natural Resources, City of Oregon



PLANNING

Trail development meets the local trail needs identified within the Oregon Park District Comprehensive Plan, Ogle County Greenway Plan, and City of Oregon plans.



ADA

Trail will meet all ADA accessibility requirements.



COMMUNITY ACCESS

Trail provides safe access for cyclists, walkers, and runners between Lowden State Park and the downtown of Oregon, IL.



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 surveillance 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-time 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 2025

- Improve the Districts marketing campaigns through cohesive inter-departmental planning and cooperation. Guide oriented marketing plans will assist awareness efforts, coordinate budgets, support District goals and data tracking.
- Review current human resources and payroll software opportunities and determine a budget effective solution and potential implementation timeline.
- Review and improve the administrative front counter procedures and communication through use of OneNote, document management and employee training documentation.
- Further promotion of the Districts Scholarship Fund in coordination with the current marketing campaigns.





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 another great year of maintaining our parks and amenities at the highest standards while being as fiscally responsible as possible.



PARKS SHORT TERM GOALS AND OBJECTIVES FOR 2025

- Develop and maintain organization standards throughout the maintenance buildings, park restroom utility areas and park buildings.
- Continue to develop better communication among the staff to become a more efficient team.
- Continue to enhance our natural areas with removal of trees and invasive plants as needed. Replace any damaged or ailing trees taken out of parks on a 1:1 replacement basis.
- Begin to implement more detail expectations into routine park maintenance.



Departmental Narratives

Recreation Department

The recreation fund supports a variety of programs and activities for different age groups. The fund provides a wide range of recreational opportunities for residents, including:

- Aquatics: Water-based programs and activities.
- Athletics: Organized sports and other athletic events.
- Children's Center Preschool: Early childhood education for ages 3-5.
- Extended Time: After-school and no school care services.
- Oh Pea Dee Summer Camp: A summer camp program for youth.
- Youth and Adult Recreation Programs: Programs for people of all ages to engage in physical activity, hobbies, and social events.
- Special Events: Unique or seasonal community events.
- General Interest Programs: Activities that cater to various interests within the community.
- Fitness Programs: Opportunities for physical fitness and wellness.

The facilities supporting these programs include various community parks and centers such as:

- Nash Recreation Center: A central facility for various activities.
- OCUSD Facilities: School district-owned spaces that may be used for recreational purposes.
- Park West, Park East, Lions Park, Mix Park, Fairground Park, The Reading Nook: Public parks hosting sports, events, or casual recreational activities.

Additionally, area businesses may collaborate through cooperative agreements to host certain activities, possibly offering additional spaces or resources for community programs. This diverse set of programs and facilities helps support community engagement and physical, mental, and social well-being.

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 are included in the pages following.





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.

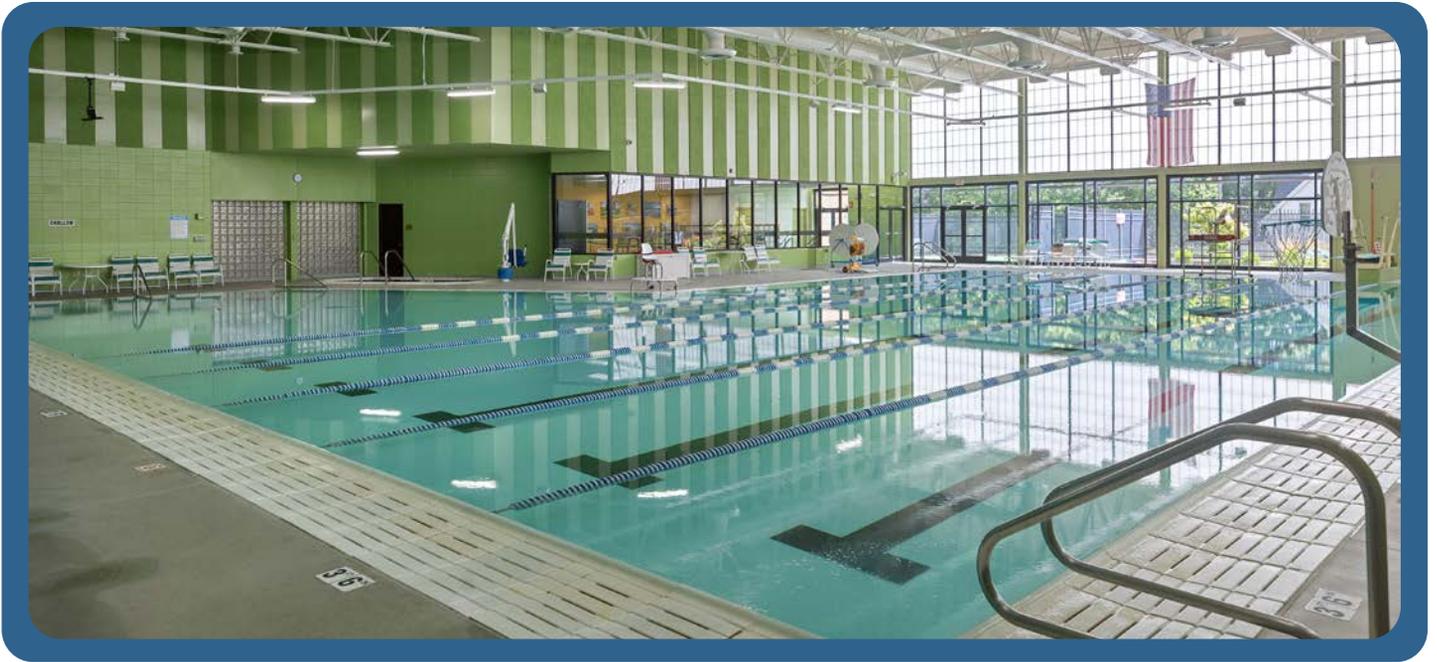
E.D. Ethyre has served as presenting sponsor since 2019 and will be up for renewal in March of 2025. The partnership has allowed us to offer a variety of free programming for all ages. Additional offerings are added each year and continue to be popular in the summer months. Primary expenditures include staff wages, advertising/promotional, staff training, first aid supplies, outreach programs and Nash utilities.

Members fees and daily fees again exceeded revenue expectations in 2024 returning to pre-Covid statistics.

RECREATION ADMINISTRATIVE SHORT TERM GOALS AND OBJECTIVES FOR 2025

- Evaluate 2024 programming and develop a department wide game plan to achieve successes in 2025 while maintaining the quality of programming and maintaining a work / life balance for staff. This will include monthly individual meetings with staff to review, plan and evaluate their respective programming.
- 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.
- Continue to work with the community advisory group to discuss current programming and research/implement new ideas.
- Develop a marketing approach that meets current and developing District and community needs.
- 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 established with the three-year contract. Fees will increase each year due to the cost of supplies, insurance, licensing fees and inflation. Monthly management fees for the current contract are: 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.

In 2025, no anticipated pool closures will occur. This will impact the budget. We have budgeted to fully staff the pool all year.

AQUATICS SHORT TERM GOALS AND OBJECTIVES FOR 2025

- Swimming lessons continue to draw families to the facility with an average of 110-120 students per month. Continue to build upon the program.
- Evaluate pool schedule each season. As employment costs continue to rise, look for best practices to utilize the pool in a cost-effective manner. Multi-use swim was introduced in fall 2024 and continues to build in popularity. With the removal of the diving board, the ability to have multiple lanes dedicated to lap swim has been a great use of pool space allowing multiple age demographics to utilize the pool at one time.
- Work to evaluate and adjust water aerobics classes to reach our minimum number for each class to avoid loss.



Athletics Budget

The athletics budget allows the district to provide youth and adult athletic programs year-round. These programs include coordination of adult leagues, youth soccer, youth baseball/softball, youth basketball, pre-k athletics and new in 2024 competitive athletic leagues. 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 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 2024 we transitioned to hiring coaches for the 6th grade athletic programs instead of volunteers. The coaching stipend is a joint expense between the Oregon Park District and Oregon Community Unit School District. As a feeder program of OCUSD athletics, we believe this will be beneficial to our future Hawks. A dedicated line item specifically for 6th-grade sports under the Athletics budget, covering both expenses and revenues, this allows us to manage and track all aspects of these programs.

Also in 2024, the J-Hawks program was introduced in the fall of 2024 with basketball. This competitive league is run with support from OHS girls' and boys' basketball programs. Programs have been offered for 1st-8th grade. In 2025, we will expand and hope to add additional teams and begin offering a volleyball program.

Team sponsorships continue to be on the rise, reaching \$7700 in 2024. 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 continues to grow and have 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 \$16,378.40 given back to clubs and sports teams in the 2023-24 school year reflects a mutually beneficial collaboration.



ATHLETICS SHORT TERM GOALS AND OBJECTIVES FOR 2025

- Continue to 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.
- Work in collaboration with OCUSD to build athletic programs. Continue partnership that allows usage of Blackhawk Center for hosting larger program games.
- 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 will benefit patrons and contribute to a well-rounded experience for all participants involved in the programs.
- Ensure all athletic programs generate a 20% profit through evaluating registration fees, competitive bidding, decreased expenditures and continued growth in sponsorship. The 20% margin is a board approved policy for athletic programs.
- Recreation Coordinator will successfully complete the Certified Youth Sports Administrator certification through National Alliance of Youth Sports. This will allow her to gain additional knowledge on concussion prevention, bullying prevention, abuse protection, NAYS trainings for coaches, parent officials and other volunteers.

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 will be a goal in 2025. Staff will achieve this 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 bringing in \$32,000 for 2024. Adult programming has been accomplished with several collaborations with local businesses through drawing both resident and non-residents to the programming.

The Daddy/Daughter and Mother/Son nights will continue at River's Edge Experience. 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.

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. Staff costs will rise again with the minimum wage increase. Costs will be monitored closely to achieve the policy goals for a profit in 2025.



General Recreation Budget (continued)

The closure of Lorado Taft Field campus will have several programs relocating or revamping. Taft was a popular location for our no school days, Eagle Brunches, Fall Luncheon, Summer Artist Series and Breakfast with Santa. We are excited to implement the first change in early 2025 with the Eagle Brunch moving to Stronghold.

The Children's Center fees will be increased for the 2025-26 school year to align with policy and work towards no subsidization. With the fee increase this will be achieved in the 2026 budget. The Children's Center serves 28 children in the school year.

The Family Fun Night was held for the 2nd year in 2024. This popular event is held at River's Edge Experience and drew over 700 people. The event will be expanded in 2025 with additional sponsorship and family friendly activities. This will serve as our end of summer celebration.

In 2024, two dedications were held with celebrations for the Larry Young Field and Bill Hinkle Tennis Courts. In 2025, we will host a dedication celebration for Park West Inland and begin planning for the 60th Anniversary of the Oregon Park District kicking off in January of 2026.

Holiday themed special events offered in 2024 included Easter Egg Hunt, Flashlight Egg Hunt, Floating Pumpkin Patch (new), Halloween Story Walk, Search for Santa (new) and Breakfast with Santa. New events will be added for 2025 including a Floating Egg Hunt, Bike Event and several new Christmas events.

GENERAL RECREATION SHORT TERM GOALS AND OBJECTIVES FOR 2025

- Continue to monitor program expenses and align registration fees accordingly to align with policy and eliminate subsidization. This goal ensures financial sustainability and efficiency in managing recreation programs.
- Align staff schedules and responsibilities based on fiscal year 2025 needs.
- Expand on major 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 2024 and work to secure sponsorships for continued low-cost offerings in both our parks and surrounding area parks.
- Explore opportunities to implement new programming for 2025. Explore new businesses and instructors that 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 to over \$45,000. This was a result of the addition of a second personal trainer and new fitness class offerings. Classes offered in 2024 were Early Rise, Tai Chi, Weightlifting, Senior Workout, Kettlebell, Fitness at Fairgrounds, Step classes and Cybex classes. The new Senior Workout class was introduced in February 2024 and continues to build. This class is also offered at no charge to Silver Sneaker members. Silver Sneakers pays the Oregon Park District for each visit attended.

Wages associated with personnel are a significant expense in the fitness center budget. Modifying the schedule to compensate for rising employment costs has the supervisor hours changing in 2025. Fitness center monitored in the morning and evening Monday-Friday and no supervision on Saturday and Sunday. This will allow us to manage the rising employment costs. Building Supervisors will be checking the fitness center on their shifts during the weekend.

The district has followed a strict replacement schedule for both the fitness center and TRX room. We have forgone the 3-year lease option in 2023, 2024 and 2025. The Arc Trainer and two treadmills were replaced in 2024. A used treadmill was added to the TRX room as usage of the room increased. In 2025, we have budgeted to replace the remaining two treadmills. Plans for equipment replacement are to pursue a lease for the 2026 year.

FITNESS SHORT TERM GOALS AND OBJECTIVES FOR 2024

- Continue to 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.



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 2025 will focus on efficiently managing increases to staff wages and utilities. The overall budget will decrease minimally as compared to 2024 as the department will pursue additional 'in-house' improvements and maintenance.

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 2025, as well as additional hours for private parties and deep cleaning schedules. The department will also plan to increase its overall facility maintenance schedule for 2025.

MAINTENANCE SHORT TERM GOALS AND OBJECTIVES FOR 2025

- Reduce overall facility electrical energy usage through installation of energy efficient LED fixtures.
- In order to improve facility preventative maintenance, all pumps and motors throughout the facility will be tested and developed and perform the appropriate preventative maintenance procedures on each.
- To help staff deliver the cleanest locker rooms we will develop a step-by-step deep cleaning process and schedule for them.
- All staff daily maintenance checklists and procedures will be reviewed and updated with the new cleaning procedures.



MISSION, VISION AND VALUES

The District's previous Mission and Vision statement was the result of strategic planning completed in 2005. The current strategic planning process has allowed the District to revisit the values that guide both the Mission and Vision of the Oregon Park District.

OUR MISSION

Approved September 12, 2023

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

OUR VISION

Approved September 12, 2023

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

Strategic Plan

2024-2027

OUR VALUES

Approved July 11, 2023

The District has identified a values set that reflects the best of who we are and who we strive to be. The values set is unique to us and will be used to guide and inspire our decisions and behaviors towards people, experiences and stewardship. The values, also referred to as the 3C's, reflect the values identified by community stakeholders and staff throughout this process.

The 3C's

Caring

We show responsibility for resources and care for people - and we take pride in all we do.

Creative

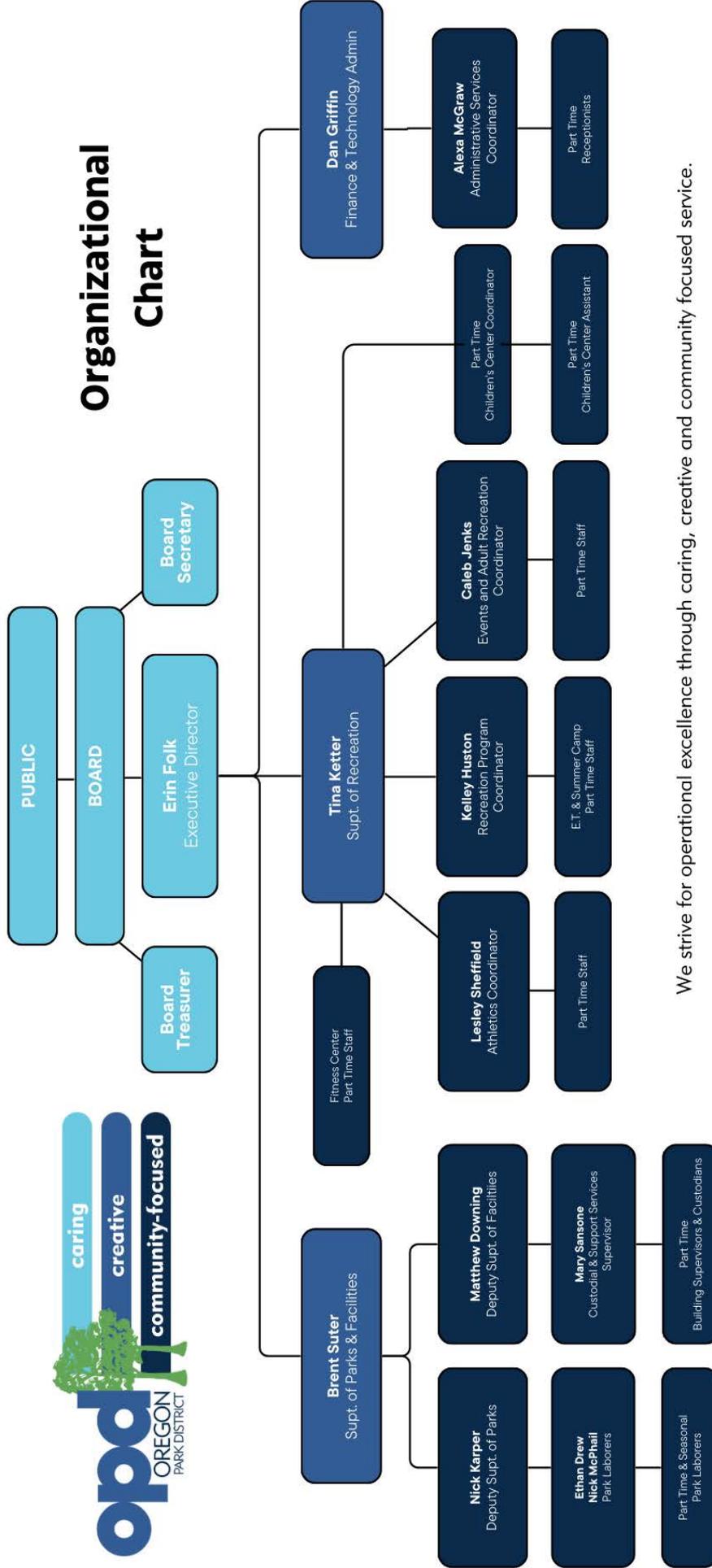
We bring imagination, innovation, and fun to our work.

Community-Focused

We build a healthier community where everyone belongs.



Organizational Chart



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



2025 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 mental health training for all part time employees.

Revamp the inclusion services paperwork to allow staff to adapt programming as necessary.

Goal 1.2

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

Staff will continue to provide survey opportunities at a minimum of 3 times per year.

Review survey results to identify practicality and feasibility for future program opportunities.

Goal 1.3

INCREASE AWARENESS OF THE SCHOLARSHIP FUND.

Add a monthly FB post to explain the scholarship fund access.

Include the scholarship form in the guide.

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 be distributed following the conclusion of each guide.

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

Develop community survey for distribution every 18 months.

Goal 1.5

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

Continue to work with the Citizen Advisory Committee to create program and facility awareness and gather feedback from residents who represent a diverse segment of the community.



2025 STRATEGIC OBJECTIVE #2

IMPROVE INTERNAL AND EXTERNAL COMMUNICATION

Goal 2.1

IMPROVE OUR CUSTOMERS' ONLINE AND IN-PERSON SERVICE EXPERIENCE

- Develop a customer service program for all employees.
- Introduce a new standard expectation on how all employees are expected to greet patrons.

Goal 2.2

DEVELOP CUSTOMER APPRECIATION EFFORTS

- Develop a customer appreciation schedule to align promotions and giveaways.
- Provide members with an opportunity to participate in free events.
- Develop a quarterly Caring, Creative and Community-Focused Volunteer award.

Goal 2.3

FURTHER DEVELOP STAFF APPRECIATION EFFORTS

- Transition the monthly Caring, Creative & Community-Focused award to quarterly.
- 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.
- Coordinate a monthly facebook post regarding the District's financial outlook.
- 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

- Continue to review communication opportunities between departments and dissemination of important information to the community.

2025 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

Coordinate app utilization with 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 staff related to 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 January of each year.



2025 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.

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.

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.

2025 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 to expand organizational trust.

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.

Areas to include are financial sustainability, transparency, cost management and long-term planning.

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.

Provide ongoing training and education for Park District staff pursuant to the Illinois Security Improvement Act.

Review website and digital communication and focus on improving use.

Goal 4.4

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

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

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

Goal 4.5

DEVELOP A COMMUNICATION PLAN TO REMAIN TRANSPARENT AND CELEBRATE GOAL ACHIEVEMENT

Complete and submit the 2025 application for the GFOA Certificate of Excellence in Financial Reporting.

Coordinate marketing of the annual financial report.

2025 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.

Evaluate custodial procedures.

Review and implement possible energy savings when applicable.

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 and 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 REFINE 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

Implement the playground replacement schedule as needed.

Implement 2-5 yr play spaces within each playground replacement.



CORPORATE FUND

FUND DEPT	ACCT	ACCT NAME	2024 Budget	2024 Actual*	2025 Budget	% Change
		Corporate Administrative Revenue	\$677,307,127		\$694,988,608	
01	10	410100 Real Estate Taxes Current	\$631,750	\$671,201	\$676,000	7.00%
01	10	410200 Replacement Tax Current	\$64,000	\$45,192	\$42,500	-33.59%
01	10	430100 Interest Savings	\$12,000	\$17,549	\$11,000	-8.33%
01	10	460100 Misc Income	\$2,000	\$2,242	\$2,000	0.00%
01	10	470100 Grants	\$4,000	\$3,267	\$3,500	-12.50%
		Total Admin Corporate Revenue	\$713,750	\$739,452	\$735,000	2.98%

FUND DEPT	ACCT	ACCT NAME	2024 Budget	2024 Actual*	2025 Budget	% Change
		Corporate Administrative Expense				
01	10	511000 Salary Full-Time	\$235,500	\$213,543	\$198,250	-15.82%
01	10	513000 Wages Part-Time	\$67,500	\$73,026	\$102,500	51.85%
01	10	515000 Health/Life Insurance	\$195,000	\$173,990	\$190,000	-2.56%
01	10	521000 Software/Website Maintenance	\$41,000	\$40,245	\$43,000	4.88%
01	10	521200 Equipment Maintenance	\$6,000	\$6,550	\$6,500	8.33%
01	10	522000 Printing / Publication	\$9,500	\$5,763	\$6,250	-34.21%
01	10	522100 Community Planning/Events	\$13,000	\$13,250	\$13,000	0.00%
01	10	523000 Legal Fees	\$25,000	\$21,880	\$25,000	0.00%
01	10	524000 Other Professional Services	\$18,000	\$5,068	\$13,500	-25.00%
01	10	526000 Dues & Subscriptions	\$13,000	\$14,819	\$13,250	1.92%
01	10	527000 Car/Cell Allowance	\$7,250	\$6,472	\$6,750	-6.90%
01	10	527100 Staff Training	\$10,400	\$7,195	\$8,750	-15.87%
01	10	527200 Travel Expenses	\$500	\$462	\$500	0.00%
01	10	529000 Postage / Rental	\$1,250	\$1,176	\$1,250	0.00%
01	10	531000 Office Supplies	\$1,250	\$1,180	\$1,250	0.00%
01	10	533000 Tools / Equipment	\$250	\$31	\$250	0.00%
01	10	541000 Electric	\$65,000	\$65,337	\$73,000	12.31%
01	10	542000 Water & Sewer	\$20,000	\$23,085	\$23,000	15.00%
01	10	543000 Natural Gas	\$22,000	\$23,408	\$24,000	9.09%
01	10	544000 Telephone / Internet	\$5,750	\$4,832	\$5,600	-2.61%
01	10	587000 Sundry Expenses	\$500	\$184	\$0	-100.00%
01	10	589000 Commissioners Expenses	\$1,000	\$58	\$500	-50.00%
01	10	589100 Commissioners Conference	\$750	\$0	\$500	-33.33%
		Total Corporate Admin Expense	\$759,400	\$701,556	\$756,600	-0.37%
		Admin Department Balance	(\$45,650)	\$37,896	(\$21,600)	-52.68%

FUND DEPT	ACCT	ACCT NAME	2024 Budget	2024 Actual*	2025 Budget	% Change
		Parks Revenue				
01	20	460100 Misc. Income	\$50	\$767	\$250	400.00%
		Total Parks Revenue	\$50	\$767	\$250	400.00%

FUND DEPT	ACCT	ACCT NAME	2024 Budget	2024 Actual*	2025 Budget	% Change
		Parks Expense				
01	20	511000 Salary Full-Time	\$190,500	\$190,295	\$197,750	3.81%
01	20	513000 Wages Part-Time	\$42,000	\$36,873	\$39,500	-5.95%
01	20	514100 Wages Part-Time Seasonal	\$35,000	\$29,922	\$30,750	-12.14%
01	20	521100 Contractual Maintenance	\$16,000	\$4,745	\$14,500	-9.38%
01	20	526000 Dues & Subscriptions	\$8,000	\$8,000	\$2,000	-
01	20	527100 Staff Training	\$3,850	\$4,856	\$3,250	-15.58%
01	20	527200 Uniforms / Travel / Cell Reimbursement	\$4,000	\$3,153	\$3,000	-25.00%
01	20	529200 Toilet Rental	\$8,250	\$6,697	\$8,000	-3.03%



01	20	533000	Tools / Equipment	\$11,000	\$4,654	\$8,000	-27.27%
01	20	534000	Equip/Grounds Maintenance & Repair	\$25,000	\$19,890	\$22,500	-10.00%
01	20	534200	Parks & Facility Supplies	\$43,500	\$36,091	\$42,000	-3.45%
01	20	534500	Park Development / Construction	\$10,000	\$10,118	\$10,000	0.00%
01	20	536000	Gas & Oil	\$21,000	\$14,699	\$18,000	-14.29%
01	20	545000	Garbage Disposal	\$8,000	\$4,474	\$7,000	-12.50%
			Total Parks Expense	\$426,100	\$374,466	\$406,250	-4.66%
			Parks Department Balance	(\$426,050)	(\$373,699)	(\$406,000)	-4.71%

CORPORATE BALANCE	(\$471,701)	(\$335,803)	(\$427,599)	-9.35%
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RECREATION FUND

FUND	DEPT	ACCT	ACCT NAME	2024 Budget	2024 Actual*	2025 Budget	% Change
Administrative Recreation Revenue							
12	10	410100	Real Estate Taxes Current	\$507,250	\$497,562	\$507,000	-99.70%
12	10	410700	Gift Certificates Sold	\$1,500	\$1,895	\$1,500	0.00%
12	10	420110	Resident Annual Passes	\$30,000	\$50,940	\$45,000	50.00%
12	10	420111	Non-Res Annual Passes	\$8,500	\$13,618	\$11,500	35.29%
12	10	420112	Resident Quarterly Passes	\$11,000	\$13,400	\$11,000	0.00%
12	10	420113	Non-Res Quarterly Passes	\$3,200	\$3,123	\$2,750	-14.06%
12	10	420114	Resident Daily Fees	\$17,500	\$24,420	\$20,000	14.29%
12	10	420115	Non-Res Daily Fees	\$6,000	\$9,205	\$7,500	25.00%
12	10	420116	Resident Monthly Fees	\$7,000	\$12,531	\$11,000	57.14%
12	10	420117	Non-Res Monthly Fees	\$1,750	\$2,650	\$2,250	28.57%
12	10	420156	Nash Corporate	\$25,000	\$32,849	\$30,000	20.00%
12	10	420157	10 Punch Pass	\$5,000	\$8,232	\$6,000	20.00%
12	10	430100	Interest Savings	\$6,000	\$21,845	\$16,000	166.67%
12	10	441110	Locker Rental	\$750	\$1,036	\$750	0.00%
12	10	441150	Court Fees	\$450	\$547	\$450	0.00%
12	10	460000	Sponsorship Donations	\$5,000	\$5,000	\$5,000	0.00%
12	10	460100	Misc. Income	\$1,500	\$5,513	\$3,000	100.00%
			Total Administrative Recreation Revenue	\$637,400	\$704,365	\$680,700	6.79%

FUND	DEPT	ACCT	ACCT NAME	2024 Budget	2024 Actual*	2025 Budget	% Change
Administrative Recreation Expense							
12	10	511000	Salary Full-Time	\$67,750	\$67,598	\$70,000	3.32%
12	10	512000	Rec Wages Part-Time	\$5,000	\$3,684	\$4,000	-20.00%
12	10	513300	Wages Building Supervisor	\$44,000	\$41,708	\$37,000	-15.91%
12	10	522100	Advertising/Promotional/Volunteer	\$16,500	\$16,056	\$16,500	0.00%
12	10	524100	CCR Charges/Banking Charges	\$16,500	\$21,022	\$22,000	33.33%
12	10	526000	Dues & Subscriptions	\$2,250	\$1,700	\$2,250	0.00%
12	10	527000	Car/Phone Allowance	\$4,750	\$4,711	\$4,800	1.05%
12	10	527100	Staff Training	\$4,000	\$3,908	\$4,000	0.00%
12	10	527200	Travel Expenses	\$300	\$0	\$200	-33.33%
12	10	531000	Office Supplies	\$2,000	\$1,970	\$1,250	-37.50%
12	10	532000	Community Outreach Programs	\$5,000	\$3,545	\$5,000	0.00%
12	10	535000	First Aid Supplies & Safety Equip	\$5,000	\$4,683	\$5,000	0.00%
12	10	538000	Recreation Supplies	\$2,500	\$1,726	\$1,500	-40.00%
12	10	540000	Recreation Activities & Engagement	\$6,600	\$6,501	\$6,800	3.03%
12	10	541000	Electric	\$65,000	\$64,772	\$73,000	12.31%
12	10	542000	Water & Sewer	\$20,000	\$23,425	\$23,000	15.00%
12	10	543000	Natural Gas	\$22,000	\$24,428	\$24,000	9.09%
12	10	544000	Telephone / Internet	\$5,750	\$5,534	\$5,600	-2.61%
12	10	587000	Sundry Expenses	\$100	\$0	\$0	-100.00%
12	10	590000	Volunteer Event/Capital Expenditures	\$5,000	\$8,015	\$6,000	20.00%
			Total Administrative Recreation Expense	\$300,000	\$304,985	\$311,900	3.97%
			Rec Admin Balance	\$337,400	\$399,379	\$368,799	9.31%



FUND DEPT	ACCT	ACCT NAME	2024 Budget	2024 Actual*	2025 Budget	% Change	
Building Maintenance Dept Expense							
12	30	511000	Salary Full-Time	\$150,750	\$152,007	\$144,250	-4.31%
12	30	513000	Wages Part-Time	\$26,000	\$19,260	\$29,000	11.54%
12	30	521000	Software Maintenance	\$2,850	\$1,419	\$3,000	5.26%
12	30	521100	Building Maintenance	\$30,000	\$25,914	\$30,000	0.00%
12	30	521200	Equipment Maintenance	\$12,000	\$11,135	\$15,500	29.17%
12	30	521300	Chiller Maintenance Startup	\$7,500	\$7,500	\$8,000	6.67%
12	30	521400	Maintenance Agreements	\$31,000	\$28,600	\$11,500	-62.90%
12	30	527000	Car/Phone Allowance	\$1,600	\$1,618	\$1,500	100.00%
12	30	527100	Staff Training	\$3,500	\$3,055	\$3,500	0.00%
12	30	533000	Tools/Equipment	\$1,500	\$1,385	\$1,500	0.00%
12	30	533100	Custodial Equipment	\$4,000	\$3,976	\$4,000	0.00%
12	30	534000	Building Supplies	\$15,500	\$9,088	\$12,000	-22.58%
12	30	534400	Equipment Supplies	\$8,000	\$7,714	\$10,000	25.00%
12	30	534500	Maint Const./Annual Improvements	\$0	\$0	\$3,000	-
12	30	534600	Custodial Supplies	\$15,000	\$11,830	\$15,000	0.00%
12	30	590000	Capital Expenditures	\$0	\$0	\$0	-
Total Maintenance Dept Expense			(\$309,200)	(\$284,500)	(\$291,750)	-5.64%	

FUND DEPT	ACCT	ACCT NAME	2024 Budget	2024 Actual*	2025 Budget	% Change	
Aquatic Dept Revenue							
12	40	491230	Swim Lessons	\$10,000	\$9,128	\$10,000	0.00%
12	40	491331	Water Aerobics	\$18,000	\$22,169	\$18,000	0.00%
12	40	491512	Pool Special Events	\$1,000	\$61	\$1,000	0.00%
Total Aquatic Dept Revenue			\$29,000	\$31,358	\$29,000	0.00%	

FUND DEPT	ACCT	ACCT NAME	2024 Budget	2024 Actual*	2025 Budget	% Change	
Aquatic Department Expense							
12	40	513200	Aquatic Management Fee	\$39,600	\$39,250	\$47,400	19.70%
12	40	513500	Aquatic Operation Fees	\$136,000	\$134,142	\$167,700	-
12	40	527100	Staff Training	\$1,500	\$1,750	\$1,750	16.67%
12	40	533200	Aquatic Equipment / Maintenance	\$8,500	\$11,135	\$8,500	0.00%
12	40	534600	Aquatic Supplies	\$20,000	\$21,967	\$20,000	0.00%
12	40	591512	Pool Special Events	\$800	\$0	\$800	0.00%
Total Aquatic Dept Expense			\$206,400	\$208,244	\$246,150	19.26%	
Aquatic Dept Balance			(\$177,400)	(\$176,886)	(\$217,150)	22.41%	

FUND DEPT	ACCT	ACCT NAME	2024 Budget	2024 Actual*	2025 Budget	% Change	
Athletic Dept Revenue							
12	50	491210	Travel Sports	\$1,350	\$1,784	\$10,000	640.74%
12	50	491240	Soccer	\$33,000	\$39,269	\$36,000	9.09%
12	50	491241	K - 1st Grade Basketball	\$2,800	\$3,417	\$3,300	17.86%
12	50	491243	Basketball 2-6 Boys	\$4,400	\$6,147	\$5,000	13.64%
12	50	491244	Basketball 2-6 Girls	\$3,200	\$4,505	\$4,300	34.38%
12	50	491245	T-Ball	\$3,400	\$2,640	\$2,800	-17.65%
12	50	491246	Little League	\$3,200	\$2,241	\$2,600	-18.75%
12	50	491247	Jr. Girls Softball	\$3,800	\$3,901	\$3,900	2.63%
12	50	491248	Intermediate Girls Softball	\$3,500	\$1,610	\$2,800	-20.00%
12	50	491250	Leon Gasmund	\$3,500	\$1,332	\$2,200	-37.14%
12	50	491251	Sandy Koufax	\$3,800	\$2,393	\$2,600	-31.58%
12	50	491255	Coaches Pitch	\$4,000	\$3,617	\$3,800	-5.00%
12	50	491258	OCUSD Athletic Camps	\$13,000	\$16,416	\$15,000	15.38%
12	50	491265	Girls Minor League	\$3,200	\$3,708	\$3,600	12.50%
12	50	491268	6th Grade Sports	\$6,500	\$8,416	\$7,800	20.00%
12	50	491350	Adult Recreation Leagues	\$8,500	\$5,965	\$5,800	-31.76%
12	50	491530	Sports Special Events	\$4,500	\$17,002	\$6,700	48.89%



FUND DEPT	ACCT	ACCT NAME	2024 Budget	2024 Actual*	2025 Budget	% Change
Athletic Dept Expense						
12	50	511000 Salary Full-Time	\$52,500	\$52,332	\$55,600	5.90%
12	50	513000 Wages Part-Time	\$5,500	\$3,745	\$0	-
12	50	513300 Wages Field Supervisor - Baseball	\$600	\$697	\$2,800	366.67%
12	50	527100 Staff Training	\$4,000	\$1,501	\$3,000	-25.00%
12	50	538000 Recreation Supplies	\$250	\$58	\$0	-100.00%
12	50	591210 Travel Sports	\$1,350	\$1,755	\$8,000	492.59%
12	50	591240 Soccer	\$23,000	\$22,740	\$21,000	-8.70%
12	50	591241 K - 1st Grade Basketball	\$1,500	\$1,566	\$1,800	20.00%
12	50	591243 Basketball 2-6 Boys	\$4,200	\$3,635	\$4,000	-4.76%
12	50	591244 Basketball 2-6 Girls	\$3,000	\$2,819	\$3,500	16.67%
12	50	591245 T-Ball	\$1,400	\$1,251	\$1,500	7.14%
12	50	591246 Little League	\$3,000	\$1,937	\$2,000	-33.33%
12	50	591247 Jr. Girls Softball	\$3,500	\$2,361	\$3,000	-14.29%
12	50	591248 Intermediate Girls Softball	\$3,000	\$997	\$2,500	-16.67%
12	50	591250 Leon Gasmund	\$3,300	\$1,146	\$1,750	-46.97%
12	50	591251 Sandy Koufax	\$3,600	\$1,770	\$2,100	-41.67%
12	50	591255 Coaches Pitch	\$3,000	\$2,083	\$2,400	-20.00%
12	50	591258 OCUSD Athletic Camps	\$12,750	\$15,870	\$15,000	17.65%
12	50	591265 Girls Minor League	\$2,600	\$2,131	\$2,900	11.54%
12	50	591268 6th Grade Sports	\$7,000	\$6,312	\$6,400	-8.57%
12	50	591350 Adult Recreation Leagues	\$7,250	\$5,035	\$4,700	-35.17%
12	50	591530 Sports Special Events	\$3,200	\$9,795	\$4,000	25.00%
12	50	596240 Other Program Equip	\$1,000	\$204	\$500	-50.00%
12	50	596250 Baseball Program Equip	\$500	\$227	\$500	0.00%
Total Athletic Dept Expense			\$151,000	\$141,966	\$148,950	-1.36%
Athletic Dept Balance			(\$45,350)	(\$17,604)	(\$30,750)	-32.20%

FUND DEPT	ACCT	ACCT NAME	2024 Budget	2024 Actual*	2025 Budget	% Change
General Dept Revenue						
12	60	491100 Children's Center P.S.	\$31,000	\$32,842	\$35,500	14.52%
12	60	491101 CC Summer Camp / Computer Class	\$1,000	\$397	\$500	-50.00%
12	60	491201 Extended Time	\$4,000	\$33,986	\$31,000	-22.50%
12	60	491214 No School Days	\$4,000	\$2,467	\$2,000	-50.00%
12	60	491215 Youth Tumbling	\$15,000	\$16,268	\$6,300	-58.00%
12	60	491288 Youth Recreation	\$12,000	\$10,555	\$11,000	-8.33%
12	60	491376 Summer Camps	\$35,000	\$27,669	\$29,200	-16.57%
12	60	491388 Adult Recreation	\$30,000	\$35,650	\$28,000	-6.67%
12	60	491414 General Bus Trips	\$3,000	\$0	\$3,000	0.00%
12	60	491510 Special Events - Concerts	\$10,000	\$8,460	\$10,000	0.00%
12	60	491511 Outdoor Education	\$2,700	\$1,026	\$3,000	11.11%
12	60	491512 Special Event - Sponsored	\$800	\$911	\$400	-50.00%
12	60	491513 Special Events - Non-Sponsored	\$4,800	\$4,650	\$7,000	-
12	60	491521 Farm Market/Plant/Misc	\$150	\$812	\$1,000	566.67%
Total General Dept Revenue			\$189,450	\$175,692	\$167,900	-11.38%

FUND DEPT	ACCT	ACCT NAME	2024 Budget	2024 Actual*	2025 Budget	% Change
General Recreation Expense						
12	60	511000 Salary Full-Time	\$96,500	\$96,100	\$100,250	3.89%
12	60	513000 Wages Part Time	\$6,125	\$3,836	\$3,500	-42.86%
12	60	527100 Staff Training	\$9,500	\$4,609	\$3,000	-68.42%
12	60	538000 Recreation Supplies	\$500	\$143	\$0	-100.00%
12	60	591100 Children's Center P.S.	\$44,000	\$43,174	\$44,500	1.14%
12	60	591101 CC Summer Camp / Computer Class	\$200	\$16	\$100	-50.00%
12	60	591201 Extended Time	\$26,000	\$13,506	\$16,250	-37.50%



12	60	591288	Youth Recreation	\$9,000	\$7,267	\$7,500	-16.67%
12	60	591376	Summer Camps	\$26,000	\$16,851	\$17,650	-32.12%
12	60	591388	Adult Recreation	\$26,000	\$28,293	\$25,000	-3.85%
12	60	591414	General Bus Trips	\$2,600	\$0	\$2,600	0.00%
12	60	591510	Special Events - Concerts	\$9,000	\$8,345	\$9,000	0.00%
12	60	591511	Outdoor Education	\$2,500	\$3,474	\$2,000	-20.00%
12	60	591512	Special Event - Sponsored	\$2,250	\$467	\$3,000	33.33%
12	60	591513	Special Events - Non-Sponsored	\$4,400	\$3,653	\$4,600	4.55%
12	60	591521	Farm Market/Plant/Misc	\$0	\$408	\$500	-
Total General Dept Expense				\$281,175	\$246,906	\$246,650	-12.28%
General Dept Balance				(\$91,725)	(\$71,215)	(\$78,750)	-14.15%

FUND	DEPT	ACCT	ACCT NAME	2024 Budget	2024 Actual*	2025 Budget	% Change
Concessions Dept Revenue							
12	70	450100	Product Sales	\$250	\$49	\$100	-60.00%
12	70	450130	Sales Commissions	\$100	\$74	\$100	0.00%
Total Concessions Dept Revenue				\$350	\$122	\$200	-42.86%
Concessions Dept Expense							
12	70	538100	Product Vending Expense	\$25	\$0	\$25	0.00%
12	70	582000	Taxes/Sales	\$5	\$3	\$5	-
Total Concessions Dept Expense				\$30	\$3	\$30	0.00%
Concessions Dept Balance				\$320	\$119	\$170	-46.88%

FUND	DEPT	ACCT	ACCT NAME	2024 Budget	2024 Actual*	2025 Budget	% Change
Rental Dept Revenue							
12	80	441100	Nash Rental	\$12,500	\$14,134	\$14,000	12.00%
12	80	441110	Outside Rental	\$4,000	\$4,231	\$4,000	0.00%
12	80	441130	Dog Park Fees	\$1,750	\$2,090	\$2,000	14.29%
Total Rental Dept Revenue				\$18,250	\$20,454	\$20,000	9.59%

FUND	DEPT	ACCT	ACCT NAME	2024 Budget	2024 Actual*	2025 Budget	% Change
Rental Dept Expense							
12	80	541100	Nash Private Rental Expenses	\$0	\$0	\$1,000	
12	80	521200	Facility Equipment Maintenance	\$800	\$214	\$750	-6.25%
12	80	538000	Facility Recreation Equipment	\$1,200	\$3,443	\$1,500	25.00%
Total Rental Dept Expense				\$2,000	\$3,657	\$3,250	62.50%
Rental Dept Balance				\$16,250	\$16,797	\$16,750	3.08%

FUND	DEPT	ACCT	ACCT NAME	2024 Budget	2024 Actual*	2025 Budget	% Change
Fitness Dept Revenue							
12	90	491309	Personal Training	\$4,500	\$22,035	\$20,000	344.44%
12	90	491310	Aerobics & Fitness Programming	\$6,500	\$25,659	\$20,000	207.69%
Total Fitness Dept Revenue				\$11,000	\$47,694	\$40,000	263.64%

FUND	DEPT	ACCT	ACCT NAME	2024 Budget	2024 Actual*	2025 Budget	% Change
Fitness Dept Expense							
12	90	513400	Wages Fitness Center Sup.	\$44,000	\$38,544	\$29,000	-34.09%
12	90	534600	Fitness Maintenance	\$4,000	\$1,686	\$4,000	0.00%
12	90	534700	Fitness Maintenance Supplies	\$3,000	\$3,000	\$3,000	0.00%
12	90	538000	Recreation Supplies	\$200	\$0	\$0	-100.00%
12	90	591309	Personal Training	\$4,000	\$20,520	\$19,000	375.00%
12	90	591310	Aerobics & Fitness Programming	\$4,500	\$15,159	\$15,000	233.33%



12	90	599300	Aerobic Class Materials & Supplies	\$200	\$139	\$200	0.00%
			Total Fitness Dept Expense	\$59,900	\$79,047	\$70,200	17.20%
			Fitness Balance	(\$48,900)	(\$31,354)	(\$30,200)	-38.24%

RECREATION BALANCE	(\$318,605)	(\$165,263)	(\$262,881)	-17.49%
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AUDIT FUND

FUND DEPT	ACCT	ACCT NAME	2024 Budget	2024 Actual*	2025 Budget	% Change
		Audit Revenue				
13	10	410100 Real Estate Taxes Current	\$24,000	\$23,485	\$25,000	4.17%
13	10	430100 Interest Savings	\$75	\$74	\$50	-33.33%
		Total Audit Revenue	\$24,075	\$23,559	\$25,050	4.05%

FUND DEPT	ACCT	ACCT NAME	2024 Budget	2024 Actual*	2025 Budget	% Change
		Audit Expense				
13	10	524000 Other Professional Services	\$0	\$0	\$2,000	0.00%
13	10	528000 Audit	\$23,500	\$25,700	\$23,500	0.00%
		Total Audit Expense	\$23,500	\$25,700	\$25,500	8.51%

Audit Fund Balance	\$575	(\$2,141)	(\$450)	-178.26%
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LIABILITY FUND

FUND DEPT	ACCT	ACCT NAME	2024 Budget	2024 Actual*	2025 Budget	% Change
		Liability Revenue				
14	10	410100 Real Estate Taxes Current	\$120,000	\$117,556	\$176,500	47.08%
14	10	430100 Interest Savings	\$2,250	\$2,910	\$1,800	-20.00%
14	10	460100 Misc. Income	\$0	\$0	\$0	-
		Total Liability Revenue	\$122,250	\$120,466	\$178,300	45.85%

FUND DEPT	ACCT	ACCT NAME	2024 Budget	2024 Actual*	2025 Budget	% Change
		Liability Expense				
14	10	511000 Salary Full-Time	\$74,000	\$73,944	\$77,250	4.39%
14	10	552000 Park/Facility Inspection Software Maint	\$2,600	\$2,698	\$2,750	5.77%
14	10	553000 Building & Contents	\$30,000	\$38,222	\$38,500	28.33%
14	10	554000 General Liability	\$15,000	\$14,927	\$16,000	6.67%
14	10	555000 Public Official/Wrongful Acts	\$750	\$719	\$750	0.00%
14	10	556000 Automobile	\$4,500	\$3,252	\$5,000	11.11%
14	10	557000 Workers Compensation	\$37,500	\$36,284	\$30,250	-19.33%
14	10	558000 Unemployment	\$10,500	\$9,843	\$11,000	4.76%
		Total Liability Expense	\$174,850	\$179,889	\$181,500	3.80%

Liability Fund Balance	(\$52,600)	(\$59,423)	(\$3,200)	-93.92%
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IMRF FUND

FUND DEPT	ACCT	ACCT NAME	2024 Budget	2024 Actual*	2025 Budget	% Change
		IMRF Revenue				
15	10	410100 Real Estate Taxes Current	\$30,000	\$29,391	\$4,100	-86.33%
15	10	430100 Interest Savings	\$5,000	\$7,930	\$5,250	5.00%
		Total IMRF Revenue	\$35,000	\$37,321	\$9,350	-73.29%



IMRF Expense							
FUND	DEPT	ACCT	ACCT NAME	2024 Budget	2024 Actual*	2025 Budget	% Change
15	10	518000	IMRF	\$55,000	\$49,962	\$55,500	0.91%
15	10	524000	Other Professional Services	\$0	\$0	\$0	0.00%
Total IMRF Expense				\$55,000	\$49,962	\$55,500	0.91%
IMRF Fund Balance				(\$20,000)	(\$12,641)	(\$46,150)	130.75%

SCHOLARSHIP FUND							
FUND	DEPT	ACCT	ACCT NAME	2024 Budget	2024 Actual*	2025 Budget	% Change
Scholarship Revenue							
16	10	430100	Interest Savings	\$50	\$62	\$50	0.00%
16	10	470110	Scholarship Donations	\$750	\$562	\$750	0.00%
16	10	470200	Children's Center Donations	\$0	\$0	\$0	-
16	10	470250	E.T. After School Donations	\$0	\$0	\$0	-
16	10	470300	Memorial Donations	\$1,500	\$3,370	\$1,500	0.00%
Total Scholarship Revenue				\$2,300	\$3,994	\$2,300	0.00%
Scholarship Expense							
16	10	570110	Scholarship Donations	\$2,500	\$2,238	\$5,000	100.00%
16	10	570200	Children's Center Donations	\$0	\$118	\$0	-
16	10	570250	Camp/ET OPD Donations	\$0	\$125	\$0	-
16	10	570300	Memorial Donations	\$1,800	\$3,628	\$1,800	0.00%
Total Scholarship Expense				\$4,300	\$6,108	\$6,800	58.14%
Scholarship Fund Balance				(\$2,000)	-\$2,115	(\$4,500)	125.00%

SOCIAL SECURITY FUND							
FUND	DEPT	ACCT	ACCT NAME	2024 Budget	2024 Actual*	2025 Budget	% Change
Social Security Revenue							
18	10	410100	Real Estate Taxes Current	\$60,000	\$58,778	\$78,250	30.42%
18	10	430100	Interest Savings	\$3,250	\$3,364	\$2,250	-30.77%
Total Social Security Revenue				\$63,250	\$62,142	\$80,500	27.27%
Social Security Expense							
18	10	519000	FICA	\$76,000	\$73,174	\$79,000	3.95%
18	10	519100	Medicare	\$18,000	\$17,113	\$19,000	5.56%
Total Social Security Expense				\$94,000	\$90,287	\$98,000	4.26%
Social Security Fund Balance				(\$30,750)	(\$28,145)	(\$17,500)	-43.09%

POLICE FUND							
FUND	DEPT	ACCT	ACCT NAME	2024 Budget	2024 Actual*	2025 Budget	% Change
Police Revenue							
19	10	410100	Real Estate Taxes Current	\$5,000	\$4,910	\$4,750	-5.00%
19	10	430100	Interest Savings	\$1,250	\$1,202	\$1,000	-20.00%
Total Police Revenue				\$6,250	\$6,111	\$5,750	-8.00%
Police Expense							
19	10	512000	Safety Event Expense	\$1,000	\$880	\$1,000	0.00%
19	10	524000	Other Professional Services	\$1,750	\$1,739	\$1,800	2.86%
19	10	590000	Capital Expenditures	\$15,750	\$14,070	\$4,600	-70.79%
Total Police Expense				\$18,500	\$16,688	\$7,400	-60.00%
Police Fund Balance				(\$12,250)	(\$10,577)	(\$1,650)	-86.53%

**PAVING AND LIGHTING FUND**

FUND	DEPT	ACCT	ACCT NAME	2024 Budget	2024 Actual*	2025 Budget	% Change
Paving and Lighting Revenue							
20	10	410100	Real Estate Taxes Current	\$33,750	\$33,171	\$9,000	-73.33%
20	10	430100	Interest Savings	\$50	\$249	\$200	300.00%
Total Paving & Lighting Revenue				\$33,800	\$33,420	\$9,200	-72.78%
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	\$34,550	\$39,224	\$4,000	-88.42%
Total Paving & Lighting Expense				\$34,550	\$39,224	\$4,000	-88.42%
Paving & Lighting Fund Balance				(\$750)	(\$5,804)	\$5,200	-793.45%

LONG TERM CAPITAL REPLACEMENT FUND

FUND	DEPT	ACCT	ACCT NAME	2024 Budget	2024 Actual*	2025 Budget	% Change
Capital Replacemet Fund Revenue							
35	10	430100	Interest Savings	\$7,500	\$19,420	\$14,000	86.67%
Total Capital Replacement Rev				\$7,500	\$19,420	\$14,000	0.00%
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				\$7,500	\$19,420	\$14,000	0.00%

BOND & INTEREST FUND

FUND	DEPT	ACCT	ACCT NAME	2024 Budget	2024 Actual*	2025 Budget	% Change
Bond and Interest Fund Revenue							
37	10	410100	Real Estate Taxes Current	\$1,576,444	\$1,562,156	\$1,587,703	0.71%
37	10	430100	Interest Savings	\$7,500	\$16,316	\$7,500	0.00%
Total Bond Revenue				\$1,583,944	\$1,578,472	\$1,595,203	0.71%
Bond and Interest Expense							
37	10	524000	Other Professional Services	\$30	\$0	\$30	-
37	10	588000	Principal	\$1,552,000	\$1,552,000	\$1,544,000	-0.52%
37	10	588100	Interest	\$48,888	\$48,888	\$43,703	-10.61%
Total Bond Expense				\$1,600,918	\$1,600,888	\$1,587,733	-0.82%
Bond Fund Balance				(\$16,974)	(\$22,416)	\$7,470	-144.01%

PARK IMPROVEMENT FUND

FUND	DEPT	ACCT	ACCT NAME	2024 Budget	2024 Actual*	2025 Budget	% Change
Park Improvement Revenue							
46	10	430100	Interest Savings	\$70,000	\$70,234	\$45,000	-35.71%
46	10	460100	Misc. Income	\$0	\$10,791	\$0	-
46	10	470000	Intergovernmental Revenue	\$211,000	\$85,560	\$126,500	-
46	10	470100	Grants	\$300,000	\$300,000	\$300,000	0.00%
46	10	470110	Donations	\$0	\$0	\$0	0.00%
46	10	470120	Bond Proceeds	\$0	\$0	\$1,544,000	-
Total Park Revenue				\$581,000	\$466,585	\$2,015,500	246.90%



FUND	DEPT	ACCT	ACCT NAME	2024 Budget	2024 Actual*	2025 Budget	% Change
			Total Park Improvement Expense				
46	10	524000	Other Professional Services	\$0	\$0	\$17,500	-
46	10	525000	Engineering	\$629,500	\$282,158	\$345,700	-45.08%
46	10	560000	Computer Upgrades	\$7,500	\$7,572	\$7,500	-
46	10	561000	Land Purchases	\$0	\$0	\$0	-
46	10	564000	Park & Blding Improvements	\$725,000	\$733,059	\$1,549,500	113.72%
46	10	567700	Vehicles Equipment	\$93,000	\$156,881	\$0	-
			Total Park Expense	\$1,455,000	\$1,179,670	\$1,920,200	31.97%
Park Fund Balance				(\$874,000)	-\$713,085	\$95,300	-110.90%
			Grand Total All Revenues	\$4,164,269	\$4,176,334	\$5,726,403	37.51%
			Grand Total All Expense	\$5,955,823	\$5,533,747	\$6,368,362	6.93%
Grand Total Fund Balance				(\$1,799,054)	(\$1,357,413)	(\$655,960)	36.46%



FUND STRUCTURE

FUND STRUCTURE

The District utilizes governmental accounting and thus all financial transactions are fund specific. Each fund contains a chart of accounts that records all revenue, expense, liability and asset records. The District utilizes two primary Operating Funds, Capital Improvement Funds, Debt Service Funds and Restricted Funds.

OPERATING FUNDS

CORPORATE FUND

Taxes levied annually for the District's corporate purpose, such as administrative operations and park & building operations and maintenance. Authority: 70 ILCS 1205/5-1

RECREATION FUND

Taxes levied annually for the purpose of planning, establishing and maintaining recreation programs and facilities. Authority: 70 ILCS 1205/5-2

CAPITAL IMPROVEMENT FUNDS

PARK IMPROVEMENT FUND

Established to assist the District in repairing and improving District properties. Revenue consists of General Obligation Bond receipts, grant proceeds and other dedicated funds.

DEBT SERVICE FUNDS

BOND AND INTEREST FUND

Taxes levied annually for the payment of the District's General Obligation Bonds Issues. Authority: 70 ILCS 1205/6-6

RESTRICTED FUNDS

AUDIT FUND

Taxes levied annually for the payment of the District's annual financial audit. Authority: 50 ILCS 310/9

LIABILITY FUND

Taxes levied annually for the payment of liability insurance, workers compensation and unemployment as well as Risk Management. Authority: 745 ILCS 10/9-107

IMRF FUND

Taxes levied annually for expenses related to pension liabilities for personnel. Authority: 40 ILCS 5/7-171

SCHOLARSHIP FUND

Established to assist underprivileged youth participate in District programs. Fund does not consist of any tax revenue.

SOCIAL SECURITY FUND

Taxes levied annually for expenses related to employer liability expenses for Social Security and Medicare. Authority: 40 ILCS 5/7-170

POLICE FUND

Taxes levied annually to help support a safe parks system. Authority: 70 ILCS 1205/5-9

PAVING & LIGHTING FUND

Taxes levied annually for expenses related to maintaining lighting and pavement of District parks, roadways and facilities. Authority: 70 ILCS 1205/5-6



FINANCIAL POLICIES

The District utilizes financial policies to help efficiently guide its budget preparation, map out its future and ensure that the parks and recreation needs of the community are met. The following policies assure the community that management of the Districts financial resources are conservative, fiscally responsible, and legal. District policies are reviewed regularly and updated with full board approval.

BUDGET OVER EXPENDITURE CONTROLS

The District recognizes the need for control of expenditures through the budget and appropriation process. It also recognizes that occasional activity will occur differently than originally planned, resulting in an over-expenditure of certain budget line items.

It is the responsibility of the Executive Director to ensure that adequate controls are established to ensure that all expenditures occur in a reasonable manner as consistently with the budget as is practical. Any line item that is over-expended must have another line item in the same fund with an appropriation surplus that will provide a balance at the end of the fiscal year. District staff will prepare and present to the Board the following as expenditure control mechanisms:

- Monthly budget reports
- Annual audit comparison reports
- Specific purpose funds alignment

The Finance and Technology Administrator will develop and distribute an annual year-end operating statement outlining the year's variances. Line-item reporting and earmarking will be verified through the comparative statement.

CASH MANAGEMENT

The Board recognizes the value and benefits of cash management. Cash management, as used in this Policy, has a two-part definition. 1) It provides financial resources for the operations of the District and, 2) it invests funds of the District not needed for immediate use pursuant to the District's investment policy.

The purposes of a Cash Management Policy are: 1) to have cash available when needed to support District operations; 2) to meet all legal obligations of the District; 3) to protect the District's assets; 4) to provide necessary liquidity; and 5) to document procedures and establish accountability.

Cash Management begins with the development of an operating budget, which is designed to provide for all financial needs of the District. This is based on a realistic appraisal of monies which the District can expect to receive, includes staff involvement in proper receiving and expending of public funds, specifies investment of idle funds, extends to accounts for and reporting of all financial activity, and specifies the accountability and responsibility for cash management.

INVESTMENT POLICY

The District will manage its debt, deposits and investments in a manner that best assists in providing its various public services. The Treasurer has responsibility for proper treasury and investment management. The District charter provides that the Board approves depositories.

This Investment and Portfolio Policy ("Investment Policy") of the District has been adopted by the Board to develop, implement and monitor guidelines for the prudent investment and management of the District's funds, in accordance with the Illinois Public Funds Investment Act, 30 ILCS 235/0.01 et seq.

This Investment Policy applies to the investment of the District's financial assets. All funds or monies of the District not needed for immediate disbursement shall be invested in accordance with this Investment Policy.



FINANCIAL POLICIES

REVENUE POLICY

The District shall maintain a formal revenue policy that identifies and categorizes types of revenues the District receives through taxes, interest earnings, grants or donations, or collects in the form of product sales, fees and charges.

Specific Guidelines - The following items are guidelines for the Revenue Policy:

1. The Policy shall include the following items:
 - a. Fee Categories and Pricing Strategies
 - b. Establishing Fees: Special Situations and Groups
 - c. Tax Receipts
 - d. Interest Earnings
 - e. Grants, Gifts, Donations and Bequests
 - f. Park or Recreation Facility Rentals
2. The revenue policy should address the following issues:
 - a. Subsidized programs, facilities and services.
 - b. Non-subsidized programs, facilities and services.
 - c. Non-resident fees.
 - d. Fee waivers.
 - e. Affiliate & Associate Groups.

ANNUAL AUDIT POLICY

The Board authorizes an independent certified public accounting firm to annually audit the books of the District. All accounts, receipts, disbursements, etc. are audited and a report is received from the auditing firm by the Finance and Technology Administrator. The audit firm may be required to make a presentation to the Board at a regular Board meeting.

The auditor is required by statute to provide the District with at least three signed copies of the audit report immediately upon its completion. Copies of the audit are also provided for the Board, the Treasurer, the Executive Director, the Board's Financial Advisor and the Board's Attorney. One copy is forwarded to the State Comptroller's Office, and one copy is filed with the Ogle County Clerk. A copy of the audit will also be made available for public inspection.

The report is prepared to meet the filing requirements of the Governmental Account Audit Act, 50 ILCS 310/1-11.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements and fund financial statements are reported using the modified cash basis of accounting. This basis recognizes assets, liabilities, net position/fund balance, revenues, and expenses/expenditures when they result from cash transactions with a provision for depreciation and amortization on capital assets/released assets and long-term debt including premiums in the government wide statements. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States.



FINANCIAL POLICIES

FUND BALANCE POLICY

The Board has determined that the goal for minimum fund balances for each taxing fund will be as follows: Corporate Fund, Recreation Fund, IMRF Fund, Social Security Fund - no less than three months' average annual operating expenses.

Insurance Fund, Audit Fund, Police Fund - no less than half of one year's anticipated expenses.
Paving & Lighting Fund, Bond Fund, Working Cash Fund - no minimum balance, other than what is needed to meet each year's obligations.

In addition, the Board has determined that the goal for minimum fund balances for the following non-taxing funds will be as follows:

Park Improvement Fund, Scholarship Fund, Long Term Capital Replacement Fund - no minimum balances, other than what is determined to be necessary to meet obligations or to accomplish District objectives.

BOND RATING POLICY

Periodically the Park District shall issue bonds to help finance certain Capital Projects or Capital Programs. The bonds may be backed by the full faith and credit of the District.

Prior to the issuance of bonds or other evidence of debt, the District may in its discretion obtain a bond rating. The bond rating is initiated to characterize the risk of holding a bond. The Park District shall strive to maintain a Moody's Bond Rating of "A" or higher.

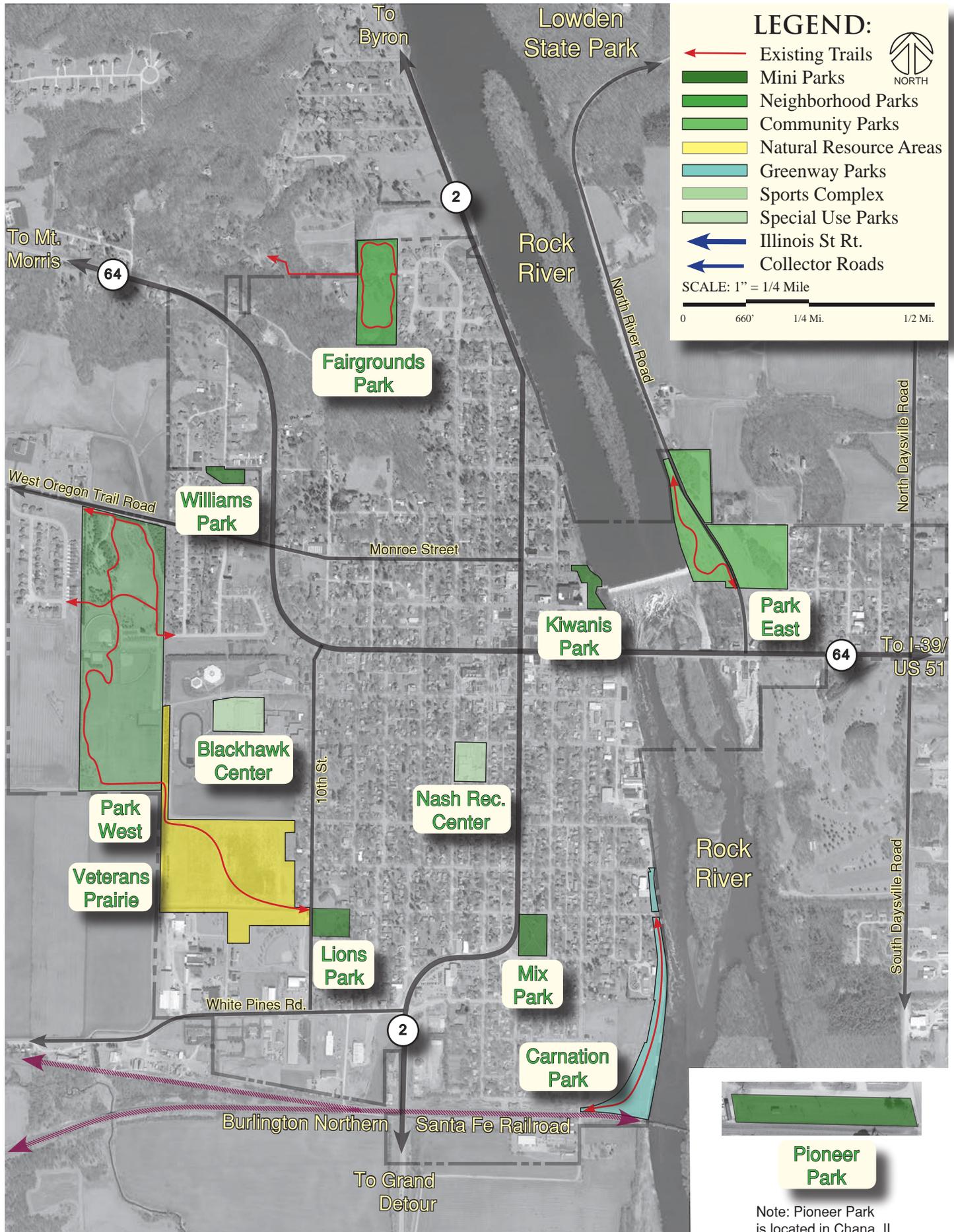
DEBT SERVICE POLICY

The Board recognizes that the District has a responsibility for payment of its debts on a regular basis.

The District shall follow all applicable statutes when incurring and paying its debts. To the extent authorized by law, incurring debt shall be a suitable alternative means of financing capital asset acquisitions with the term of the debt no greater than the useful life of the acquisition. Temporary debt of a short-term nature may occasionally be necessary for operations due to a lack of cash availability. However, it is the desire of the Board to finance all current expenses with the use of current available funds whenever possible. Any exception to this procedure must be preceded by official Board authorization.



Oregon Park District Park Location Map:







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