



OREGON *Park District*

ESTABLISHED 1966

**2021
ANNUAL BUDGET
&
APPROPRIATIONS ORDINANCE**



The Oregon Park District is recognized as an Illinois Association of Park Districts (IAPD) and Illinois Parks and Recreation Association (IPRA) Distinguished Agency. The goal of the program is to improve the delivery of recreation services to the residents of Illinois through a voluntary comprehensive evaluation process. The District has held this status since 2008!



11

Park Sites

149.8

Acres of Open Space

54.3%

% of Residents within 1/2 mile of a trail

Oregon Park District

The Oregon Park District annually produces a Budget & Appropriations Packet. The Budget provides revenues and other financing sources as well as expenditures and other financing uses for the January 1, 2021 through December 31, 2021 fiscal year. The following budget and appropriations, as well the accompanying information, will ensure that the parks and recreation needs of our community are met. Fiscal planning and budget preparation are essential activities that help the District operate effectively and efficiently.

PLANNING PROCESS

The tentative budget and capital improvement plan is formulated by our staff and then presented to the Finance Committee of our board. Upon recommendation by our Finance Committee, the budget is presented to the full board and made open to public inspection for at least thirty days prior to adoption. The District must pass its budget and appropriations ordinance within three months of the beginning of each fiscal year.

PLANNING COMPONENTS

The District's fiscal year incorporates the 2020 Tax Levy and 2021 General Obligation Bond Issue. The Oregon Park District utilizes its strategic plan, master plan and long term capital improvement plan to help plan and organize its annual budget. The overall goal of providing superior parks and recreation services to the Oregon community are achieved through prudent fiscal planning and execution.

STAFFING

The District employs 13 full-time employees and approximately 70 part time and seasonal employees throughout the year.

DISTRICT GOVERNED BY

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

PARKS & FACILITIES

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

POPULATION

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

CONTACT INFORMATION

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[#oregonparkdistrict](https://www.facebook.com/oregonparkdistrict)

District Mission Statement:

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

Table of Contents

Budget Introduction and Discussion	Page 6
2021 Budget Summary	Page 12
2021 Budget Ordinance	Page 14
Capital Project Listing	Page 22
Capital & Departmental Narratives	Page 26
District Flow Chart	Page 35
District Goals	Page 36
2021 Working Budget	Page 38



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

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

***~ Frank Lloyd
Wright***

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



Board of Commissioners

Steve Pennock	President
Mark Tremble	Vice-President
Dave Bakener	Commissioner
Dan Engelkes	Commissioner
Scott Stephens	Commissioner



Administrative Staff

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



Recreation Staff

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Lesley Sheffield	Athletic Coordinator	lesley@oregonpark.org
Debbie Leffelman	Events Coordinator	debbie@oregonpark.org
Amanda Zimmermann	Recreation Program Mgr	amanda@oregonpark.org



Parks & Facilities

Andy Egyed	Superintendent of Parks & Facilities	andy@oregonpark.org
Brent Suter	Deputy Superintendent of Parks	
Nick Karper	Skilled Parks Laborer	
John Ingersoll	Skilled Parks Laborer	
Bill Helfrick	Facility Maintenance	
Mary Sansone	Facility Custodian	

We create fun for a lifetime!



Budget Introduction & Discussion

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

What a difference a year makes! While the year 2020 proved to be a very difficult year for everyone, the Oregon Park District made the most of it. When the District planned its 2020 budget, no one was aware that a pandemic would interrupt all of our daily lives. Like many other businesses, our revenue sources dried up as communities were shut down. Programming was cancelled or modified and our recreation facility couldn't operate as normal.

Fortunately, our District was able to put many of operations on pause and weather the financial challenges. The District utilized fund balances and cut operating expenses to remain flexible during the pandemic. In the end, the District ended the fiscal year with near expected fund balances.

There continues to be much uncertainty with the Covid recovery plan for 2021. This made the budgeting process for the 2021 fiscal year very difficult. While the District is very optimistic for 2021, there certainly will be some operational and programming reductions. Nash Recreation Center will continue to increase its operations as we move into the 2nd half of the year. The District's programming will increase as state mitigations are relaxed and the community becomes more comfortable.

The administrative, recreation, parks and maintenance staff completed their budgets under the assumption that the District will continue to operate under restrictions for the first half of the fiscal/calendar year. The second half of the fiscal/calendar year will hopefully allow the District continue its historically 'normal' operations and serve the community with the facilities and programming it has come to expect.

2021.....Here we come!

REVENUE OVERVIEW

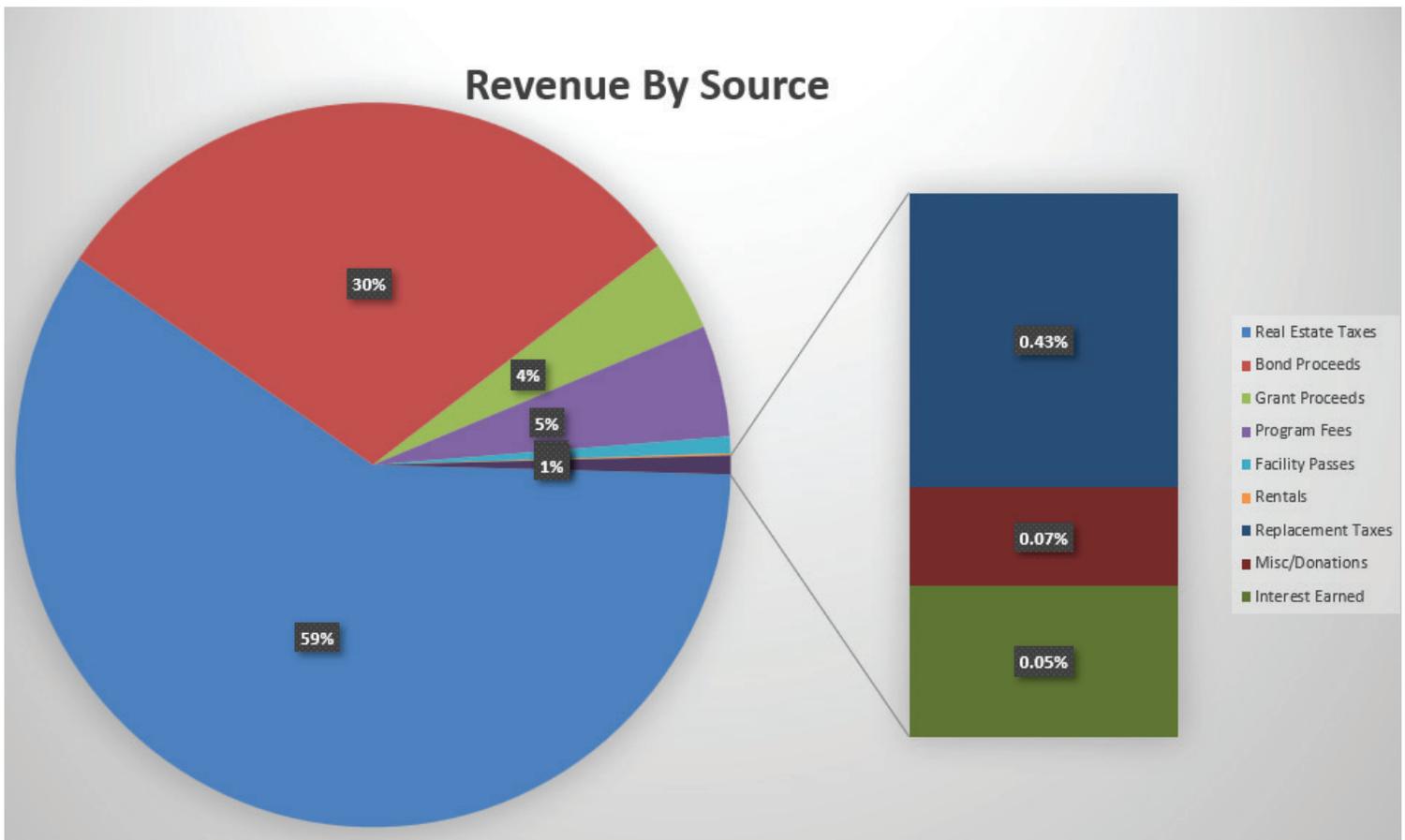
The Oregon Park District derives the majority of its revenue from either real estate taxes or programming/facility fees. The District approved its 2020 tax levy at the December 8th, 2020 Regular Meeting of the Board. The County Treasurers office will collect the 2020 tax revenue in two installments (June and September) of 2021. The Park District will then receive its share of the tax revenue following those two collections. The District's overall tax receipts are expected to be greater than the 2019 tax year. The District's overall EAV has increased, therefore allowing the District to collect more tax dollars while not increasing its tax rate. The Park District estimates that the typical Oregon Homeowner will not see a tax increase.

The District annually issues a general obligation bond to assist the District in completing capital projects and to continue to maintain its facilities and infrastructure. The District sells bonds in January of each fiscal/calendar year and collects the corresponding tax revenue that same year. This method allows the District to remain flexible with its annual tax rate as well as annually determine the capital projects and needs of the District.

The District's program fees typically derive primarily from the Aquatics, Athletics, Fitness and General Recreation Department. These four departments typically earn revenue approaching half a million dollars. Unfortunately, the pandemic will impact the 2021 fiscal year. The District only expects to earn 60% of its traditional program revenue. The District will continue to implement cost savings measures to assist the recreation department. The majority of savings from the recreation department are in the form of forgoing direct program expenses.

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

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



EXPENSE OVERVIEW

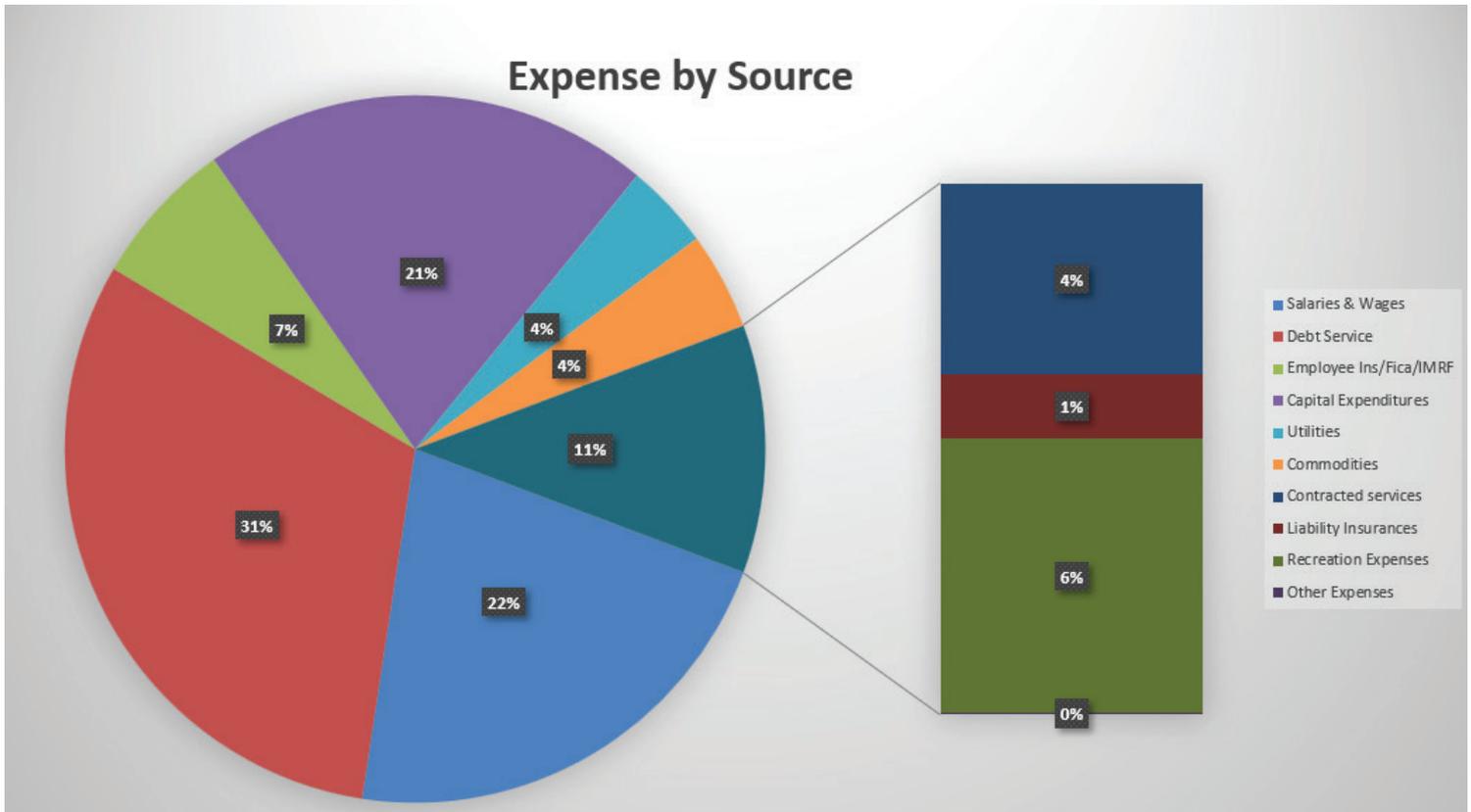
The majority of our expenditures are a direct result of our recreation programming. Parks and Recreation is a 'people business'; therefore salaries and wages are a large part of our budget. Attracting and retaining quality employees is essential to the District's success. Our staff continues to search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

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

Additional personnel related expenses include the District's responsibility for Social Security & Medicare wage expenses, pension expenses, workers compensation and unemployment expenses. The District has dedicated funds for these expenses and utilizes real estate tax supported levies. The District's pension program, the Illinois Municipal Retirement Fund, is a highly rated, 87% funded program that the District has been with for over three decades. All four employment related expenses are charged by utilizing a percentage contribution rate. The District saw three of the four expense ratios reduced for the 2021 fiscal year.

Additional expenses include facility related costs such as utilities and insurances. Operational commodities and administrative expenses will remain similar to prior years. The District's recreation programming based expenditures will see a reduction in 2021 as the programming plans have been reduced or restructured due to the pandemic.

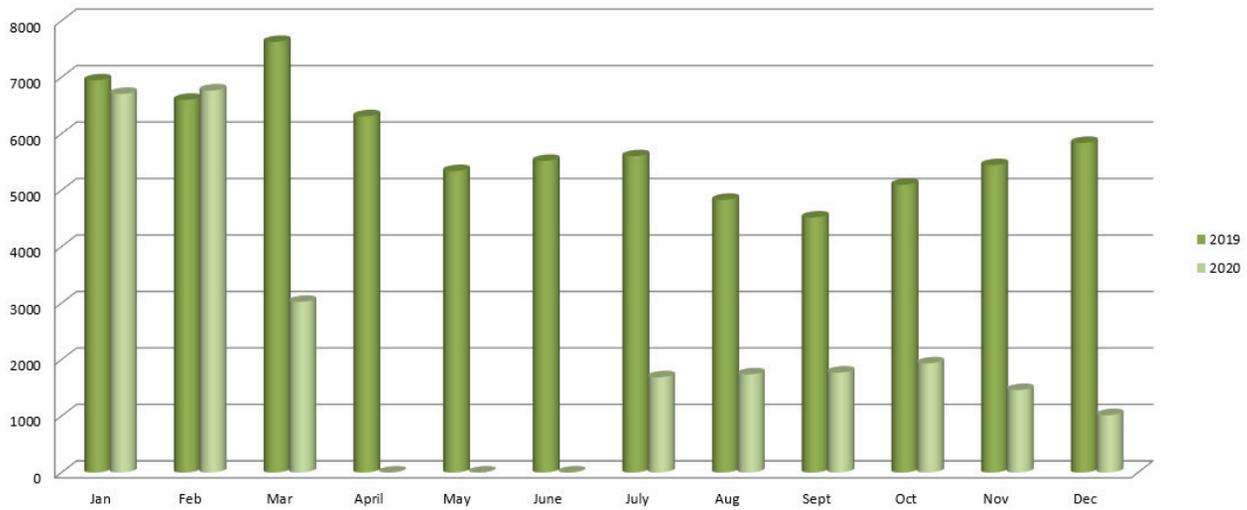
The District annually completes capital improvements to its facilities and parks. The District will continue to 'take care of what we have' as we head into 2021. The District has committed to improving its existing facilities through its annually updated five year capital improvement plan. The District utilized its strategic plan, master plan and facilities inventory to assemble a rolling five year capital improvement plan. The administrative, recreation and parks & facilities staff meet frequently to review the plan and make ongoing adjustments. Please see the capital improvements plan section for more details.



FACILITY USAGE

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

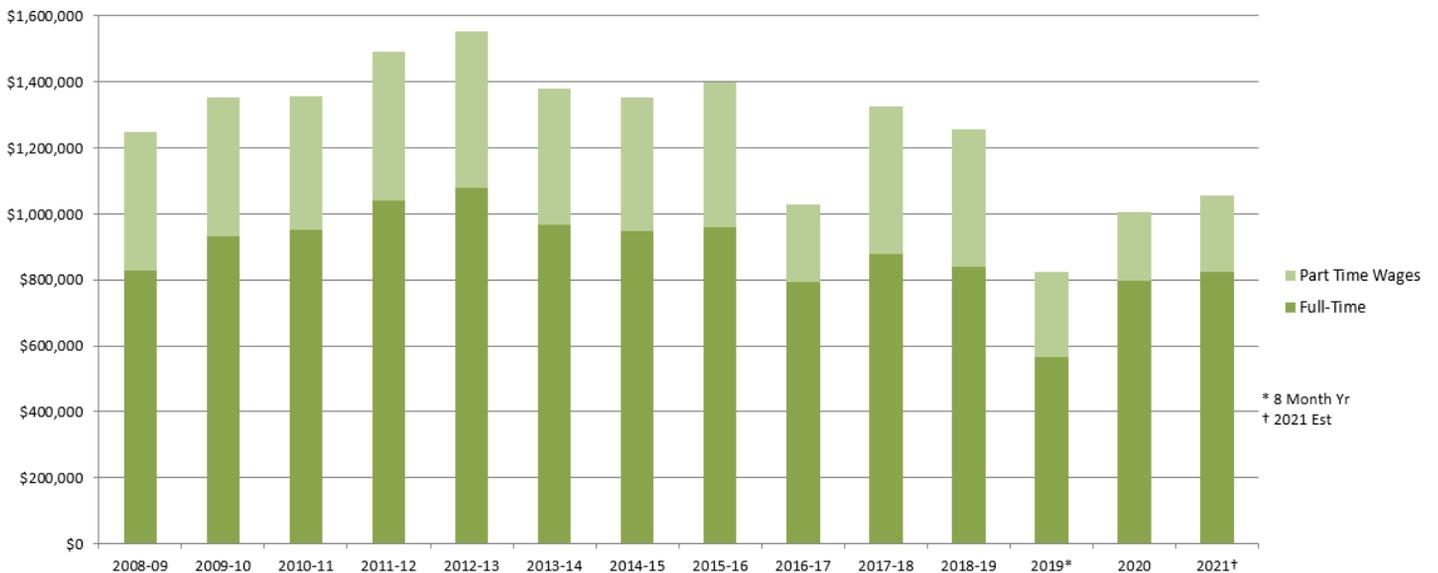
The Covid-19 pandemic and the Restore Illinois Mitigation plan required the closure of Nash Recreation Center on March 13, 2020. The District re-opened on July 8th, 2020 with modified facility usage and a mandatory reservation system. The Rec Center has been operating at reduced operations since. The 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 as required by the Restore Illinois Mitigation Plan.



PERSONNEL

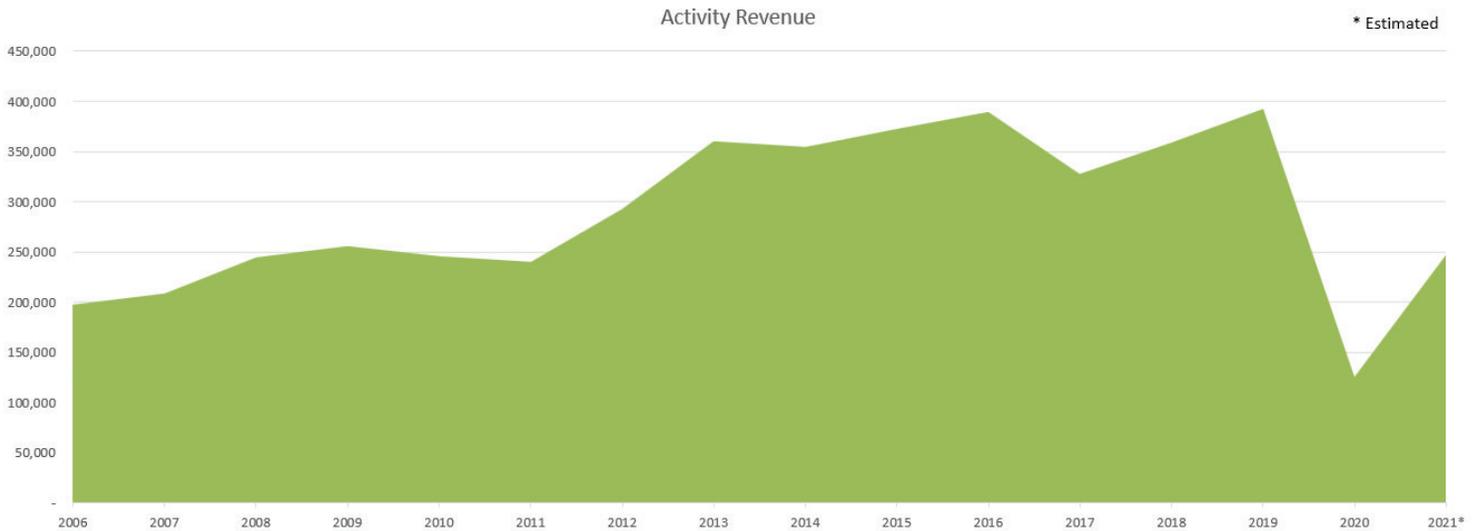
The Oregon Park District has a great staff of community members throughout the District. Between the Parks Department, Recreation Department, Maintenance Department and the Administration Department there are plenty of smiles and talent.

There are currently 13 full-time individuals on staff, and up to 70 part-time and seasonal employees during the peak season. The District has employees with 30 years of experience as well as employees just receiving their first job.



PROGRAM FEES

The District’s program and activity fees revenue was consistently increasing until the pandemic. The District was forced to reduce its program offerings during the last 3 quarters of 2020. The District hopes that the second half of 2021 will bring recreation programming back to its peak. The District has attempted to increase overall program fee revenue to help reduce the dependency on real estate tax use to help subsidize youth programming.



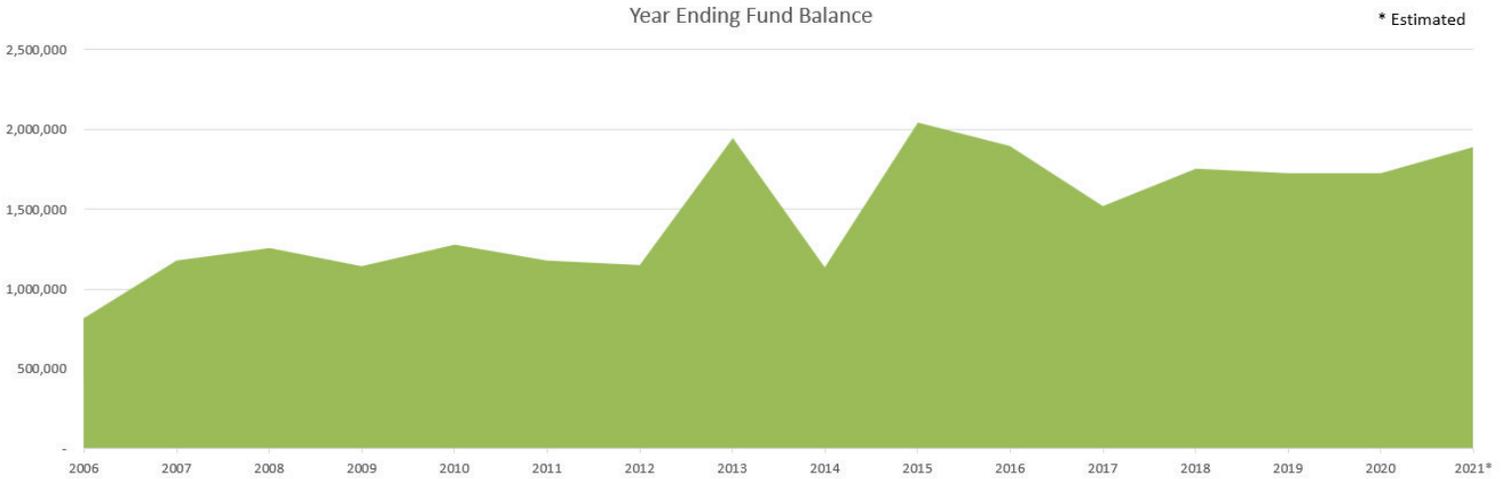
MEMBERSHIP FEES

The District has continued to realize an overall increase in annual membership fees, that is until the pandemic had other plans. The District was forced to close the Nash Recreation Center for three months and is still operating under reduced hours and capacities. All passholders were offered the opportunity to refund their passes during the Pandemic. The Nash Recreation Center will continue to increase its operations as Restore Illinois mitigation plan allows.



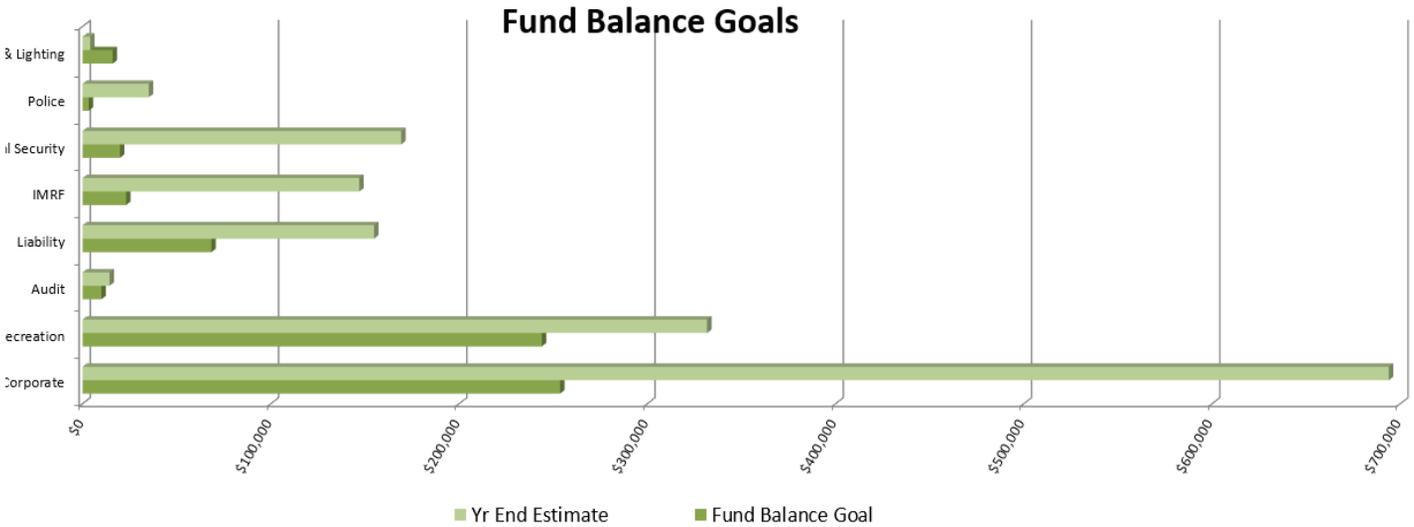
YEAR END FUND BALANCES

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.



FUND BALANCE GOALS

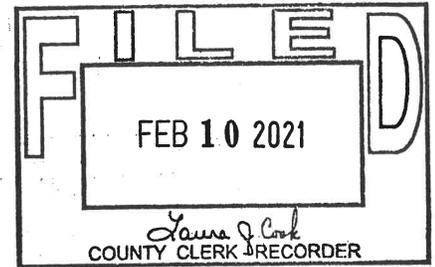
The Oregon Park District fund balance policy (section 3.12) determined the District should have minimum fund balance goals of at least 25% for all primary operating funds. The District currently meets the goals in all funds, with the exception of the Paving & Lighting Fund. Administrative staff is investigating increasing the minimum fund balance goal to 50% annual operating expenses.



CORPORATE FUND	2020 Budget	2020 Actual *	2021 Budget	% Change
Corporate Admin Revenue	\$675,800	\$710,601	\$677,800	0.30%
Corporate Admin Expense	\$625,900	\$566,159	\$618,050	-1.25%
<i>Corporate Admin Balance</i>	\$49,900	\$144,442	\$59,750	19.74%
Parks Dept. Revenue	\$50	\$139	\$50	0.00%
Parks Dept. Expense	\$476,650	\$416,578	\$396,650	-16.78%
<i>Parks Dept. Balance</i>	-\$476,600	-\$416,438	-\$396,600	-16.79%
BEGINNING FUND BALANCE	<u>\$533,717</u>	<u>\$552,792</u>	<u>\$680,796</u>	<u>27.56%</u>
Other Financing Sources	<u>\$400,000</u>	<u>\$400,000</u>	<u>\$350,000</u>	-
CORPORATE FUND BALANCE	\$507,017	\$680,796	\$693,946	36.87%
RECREATION FUND	2020 Budget	2020 Actual *	2021 Budget	% Change
Recreation Admin Revenue	\$654,900	\$556,563	\$529,601	-19.13%
Recreation Admin Expense	\$266,370	\$224,336	\$215,600	-19.06%
<i>Recreation Admin Balance</i>	\$388,530	\$332,227	\$313,999	-19.18%
<i>Maintenance Expense</i>	-\$224,310	-\$236,650	-\$235,600	5.03%
Aquatic Dept. Revenue	\$55,750	\$26,497	\$22,100	-60.36%
Aquatic Dept. Expense	\$189,845	\$95,003	\$145,350	-23.44%
<i>Aquatic Dept. Balance</i>	-\$134,095	-\$68,506	-\$123,250	-8.09%
Athletic Dept. Revenue	\$85,460	\$31,755	\$78,795	-7.80%
Athletic Dept. Expense	\$127,990	\$73,414	\$109,025	-14.82%
<i>Athletic Dept. Balance</i>	-\$42,530	-\$41,660	-\$30,230	-28.92%
General Rec Revenue	\$233,130	\$61,174	\$138,700	-40.51%
General Rec Expense	\$306,260	\$191,424	\$238,215	-22.22%
<i>General Rec Balance</i>	-\$73,130	-\$130,251	-\$99,515	36.08%
Concessions Revenue	\$1,000	\$456	\$100	-90.00%
Concessions Expense	\$50	\$13	\$50	0.00%
<i>Concessions Balance</i>	\$950	\$443	\$50	-94.74%
Rental Revenue	\$17,200	\$3,967	\$4,250	-75.29%
Rental Expense	\$175	\$0	\$75	-57.14%
<i>Rental Balance</i>	\$17,025	\$3,967	\$4,175	-75.48%
Fitness Revenue	\$18,500	\$5,537	\$7,000	-62.16%
Fitness Expense	\$49,600	\$27,327	\$31,900	-35.69%
<i>Fitness Balance</i>	-\$31,100	-\$21,790	-\$24,900	-19.94%
BEGINNING FUND BALANCE	<u>\$464,888</u>	<u>\$489,288</u>	<u>\$427,068</u>	<u>-8.14%</u>
Other Financing Sources	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$100,000</u>	-
RECREATION FUND BALANCE	\$466,228	\$427,068	\$331,798	-28.83%
AUDIT FUND	2020 Budget	2020 Actual *	2021 Budget	% Change
Audit Fund Revenue	\$20,150	\$20,033	\$20,050	-0.50%
Audit Fund Expense	\$20,000	\$20,000	\$20,000	0.00%
BEGINNING FUND BALANCE	<u>\$14,158</u>	<u>\$14,252</u>	<u>\$14,285</u>	<u>0.90%</u>
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
AUDIT FUND BALANCE	\$14,308	\$14,285	\$14,335	0.19%
LIABILITY FUND	2020 Budget	2020 Actual *	2021 Budget	% Change
Liability Fund Revenue	\$132,250	\$130,876	\$100,900	-23.71%
Liability Fund Expense	\$149,200	\$139,077	\$136,850	-8.28%
BEGINNING FUND BALANCE	<u>\$197,483</u>	<u>\$198,963</u>	<u>\$190,762</u>	<u>-3.40%</u>
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
LIABILITY FUND BALANCE	\$180,533	\$190,762	\$154,812	-14.25%
IMRF FUND	2020 Budget	2020 Actual *	2021 Budget	% Change
IMRF Fund Revenue	\$86,650	\$85,624	\$95,650	10.39%
IMRF Fund Expense	\$98,000	\$89,055	\$92,500	-5.61%
BEGINNING FUND BALANCE	<u>\$147,283</u>	<u>\$147,283</u>	<u>\$143,852</u>	<u>-2.33%</u>
Other Financing Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
IMRF FUND BALANCE	\$135,933	\$143,852	\$147,002	8.14%

SCHOLARSHIP FUND	2020 Budget	2020 Actual *	2021 Budget	% Change
Scholarship Fund Revenue	\$8,700	\$16,078	\$5,900	-32.18%
Scholarship Fund Expense	\$6,200	\$1,295	\$5,550	-10.48%
BEGINNING FUND BALANCE	\$37,014	\$37,578	\$52,361	41.46%
SCHOLARSHIP FUND BALANCE	\$39,514	\$52,361	\$52,711	33.40%
SOCIAL SECURITY FUND	2020 Budget	2020 Actual *	2021 Budget	% Change
Social Security Fund Revenue	\$92,500	\$90,792	\$57,500	-37.84%
Social Security Fund Expense	\$99,000	\$74,337	\$79,350	-19.85%
BEGINNING FUND BALANCE	\$172,839	\$174,707	\$191,162	10.60%
Other Financing Sources	\$0	\$0	\$0	0.00%
SOCIAL SECURITY FUND BALANCE	\$166,339	\$191,162	\$169,312	1.79%
POLICE FUND	2020 Budget	2020 Actual *	2021 Budget	% Change
Police Fund Revenue	\$5,780	\$5,170	\$5,225	-9.60%
Police Fund Expense	\$12,070	\$8,496	\$6,550	-45.73%
BEGINNING FUND BALANCE	\$39,943	\$39,843	\$36,517	-8.58%
Other Financing Sources	\$0	\$0	\$0	0.00%
POLICE FUND BALANCE	\$33,653	\$36,517	\$35,192	4.57%
PAVING & LIGHTING FUND	2020 Budget	2020 Actual *	2021 Budget	% Change
Paving Fund Revenue	\$32,570	\$32,154	\$32,490	-0.25%
Paving Fund Expense	\$32,000	\$32,000	\$32,000	0.00%
BEGINNING FUND BALANCE	\$3,328	\$3,395	\$3,549	6.65%
Other Financing Sources	\$0	\$0	\$0	0.00%
PAVING & LIGHTING FUND BALANCE	\$3,898	\$3,549	\$4,039	3.63%
CAPITAL REPLACEMENT FUND	2020 Budget	2020 Actual *	2021 Budget	% Change
Capital Replacement Fund Rev	\$1,400	\$538	\$700	-
Capital Replacement Fund Exp	\$0	\$0	\$0	-
BEGINNING FUND BALANCE	\$65,984	\$65,941	\$136,479	-
Other Financing Sources	\$70,000	\$70,000	\$70,000	-
CAPITAL REPLACEMENT FUND BALANCE	\$137,384	\$136,479	\$207,179	50.80%
BOND & INTEREST FUND	2020 Budget	2020 Actual *	2021 Budget	% Change
Bond & Int Fund Revenue	\$1,442,000	\$1,433,801	\$1,495,500	3.71%
Bond & Int Fund Expense	\$1,435,050	\$1,433,108	\$1,494,100	4.11%
BEGINNING FUND BALANCE	\$3,382	\$8,769	\$9,462	179.78%
Other Financing Sources	\$0	\$0	\$0	0.00%
BOND & INTEREST FUND BALANCE	\$10,332	\$9,462	\$10,862	5.13%
PARK IMPROVEMENT FUND	2020 Budget	2020 Actual *	2021 Budget	% Change
Park Improvement Fund Revenue	\$1,608,500	\$1,417,362	\$1,691,500	5.16%
Park Improvement Fund Expense	\$979,500	\$978,840	\$955,475	-2.45%
BEGINNING FUND BALANCE	-\$26,160	-\$26,211	-\$157,689	502.79%
Other Financing Sources	-\$570,000	-\$570,000	-\$520,000	-8.77%
PARK IMPROVEMENT FUND BALANCE	\$32,840	-\$157,689	\$58,336	77.64%
DISTRICT WIDE	2020 Budget	2020 Actual *	2021 Budget	% Change
DISTRICT WIDE - REVENUES	\$5,172,290	\$4,629,117	\$4,963,811	-4.03%
DISTRICT WIDE - EXPENDITURES	\$5,098,170	\$4,607,113	\$4,812,889	-5.60%
BEGINNING FUND BALANCE	\$1,653,859	\$1,706,600	\$1,728,604	4.52%
EST OVERALL FUND BALANCE	\$1,727,979	\$1,728,604	\$1,879,526	8.77%

**OREGON PARK DISTRICT
COMBINED BUDGET AND
APPROPRIATION ORDINANCE
FISCAL YEAR 2021**



BOARD OF COMMISSIONERS

**Steve Pennock, President
Mark Tremble, Vice-President
Dave Bakener
Dan Engelkes
Scott Stephens**

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

ORDINANCE 21-02-09

**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, 2021 AND ENDING ON THE 31ST DAY OF DECEMBER, 2021

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 9th day of February, 2021, 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	264,300	290,730
Employee Group Health and Life Insurance	152,500	167,750
Commissioner Expenses	1,150	1,265
Equipment, Website & Software Maintenance	43,850	48,235
Office Supplies, Printing and Postage	9,750	10,725
Legal Fees & Other Professional Services	46,000	50,600
Travel Expenses & Staff Training	11,500	12,650
Bonds & Sundry Expenses	500	550
Electric	51,000	56,100
Water & Sewer	18,000	19,800
Natural Gas	13,000	14,300
Phone, Internet and TV	6,500	7,150

Capital Expenditures	0	0
Total Administrative Department	618,050	679,855

Park Maintenance Department	<u>Budget</u>	<u>Appropriation</u>
Salaries and Wages	263,950	290,345
Training and Vehicle Use	4,900	5,390
Contractual Maintenance	24,000	26,400
Equipment and Grounds Supplies	63,500	69,850
Toilet Rental	7,800	8,580
Gas and Oil	16,000	17,600
Garbage Disposal	6,500	7,150
Park Development and Construction	10,000	11,000

Capital Expenses	0	0
Total Park Maintenance Department	396,650	436,315

CORPORATE FUND TOTAL	1,014,700	1,116,170
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II. RECREATION FUND

	<u>Budget</u>	<u>Appropriation</u>
Building Department		
Salaries and Wages	146,250	160,875
Building Maintenance	36,850	40,535
Maintenance Agreements	13,000	14,300
Vehicle Usage and Training	1,000	1,100
Building Equipment	5,500	6,050
Building Supplies	33,000	36,300
Electric	51,000	56,100
Water and Sewer	18,000	19,800
Natural Gas	13,000	14,300
Phone, Internet and TV	6,500	7,150

Capital Expenditures	0	0
Total Recreation Building Department	324,100	356,510

Recreation Programs Department	<u>Budget</u>	<u>Appropriation</u>
Salaries and Wages	263,590	289,949
Recreation Supplies	6,750	7,425
Aquatic Supplies and Equipment	24,500	26,950
Training and Travel Expenses	12,680	13,948
Advertising and Entertainment Expenses	12,600	13,860
Banking Charges and Fees	6,000	6,600

Capital Expenditures	10,000	11,000
Total Recreation Programs Department	336,120	369,732
Direct Department Expenses	Budget	Appropriation
Direct Aquatic Expenses	120,350	132,385
Direct Athletic Expenses	59,800	65,780
Direct General Recreation Expenses	122,420	134,662
Concession Expenses	50	55
Rental Expenses	75	83
Fitness Expenses	12,900	14,190
Total Direct Department Expenses	315,595	347,155
RECREATION FUND TOTAL	975,815	1,073,396
III. AUDIT FUND	Budget	Appropriation
Audit Fees	20,000	22,000
Other Professional Services	0	0
AUDIT FUND TOTAL	20,000	22,000
IV. LIABILITY FUND	Budget	Appropriation
Risk Management Salaries	67,850	74,635
Insurance – Building & Contents	25,000	27,500
Insurance – General Liability	12,000	13,200
Insurance – Public Official	1,000	1,100
Insurance – Automobile	3,000	3,300
Insurance – Workers Compensation	18,000	19,800
Insurance – Unemployment Charges	10,000	11,000
LIABILITY FUND TOTAL	136,850	150,535
V. ILLINOIS MUNICIPAL RETIREMENT FUND	Budget	Appropriation
Participation in the Illinois Municipal Retirement Fund, as provided 40ILCS5/7-101 et seq.	92,500	101,750
ILLINOIS MUNICIPAL RETIREMENT FUND TOTAL	9,500	101,750
VI. SCHOLARSHIP FUND	Budget	Appropriation
Scholarship Donations	2,750	3,025
CC, Camp and ET Donations	2,800	3,080
SCHOLARSHIP FUND TOTAL	5,550	6,105
VII. SOCIAL SECURITY FUND	Budget	Appropriation
Employer FICA Taxes	64,250	70,675

Employer Medicare Taxes	15,100	16,610
SOCIAL SECURITY FUND TOTAL	79,350	87,285
<hr/>		
<u>VIII. POLICE FUND</u>	<u>Budget</u>	<u>Appropriation</u>
Police Services	2,000	2,200
Training, Services and Equipment	2,000	2,200
Capital Improvements	2,550	2,805
POLICE FUND TOTAL	6,550	7,205
<hr/>		
<u>IX. PAVING AND LIGHTING FUND</u>	<u>Budget</u>	<u>Appropriation</u>
Paving Improvements	32,000	35,200
PAVING AND LIGHTING FUND TOTAL	32,000	35,200
<hr/>		
<u>X. CAPITAL REPLACEMENT FUND</u>	<u>Budget</u>	<u>Appropriation</u>
Capital Improvements	-	-
CAPITAL REPLACEMENT FUND TOTAL	-	-
<hr/>		
<u>XI. BOND AND INTEREST FUND</u>	<u>Budget</u>	<u>Appropriation</u>
Principal	1,489,000	1,637,900
Interest	5,100	5,610
BOND AND INTEREST FUND TOTAL	1,494,100	1,643,510
<hr/>		
<u>XII. PARK IMPROVEMENT FUND</u>	<u>Budget</u>	<u>Appropriation</u>
Engineering and Other Professional Services	24,750	27,225
Computer Upgrades	2,000	2,200
Park Improvements	918,725	1,010,598
Vehicles and Equipment	10,000	11,000
PARK IMPROVEMENT FUND TOTAL	955,475	1,051,023

SUMMARY OF PROPOSED BUDGET & APPROPRIATIONS

	<u>Budget</u>	<u>Appropriation</u>
CORPORATE	1,014,700	1,116,170
RECREATION	975,815	1,073,396
AUDIT	20,000	22,000
LIABILITY	136,850	150,535
IMRF	92,500	101,750
SCHOLARSHIP	5,550	6,105
SOCIAL SECURITY	79,350	87,285
POLICE	6,550	7,205
PAVING & LIGHTING	32,000	35,200
CAPITAL REPLACEMENT	0	0
BOND & INTEREST	1,494,100	1,643,510
PARK IMPROVEMENT	955,475	1,051,023
GRAND TOTAL OF ALL FUNDS	4,806,390	5,287,029

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, 2021, and ending December 31, 2021 for the respective purposes set forth.

All unexpected balances of the appropriations for the fiscal year ended December 31, 2020, 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 \$1,728,604.
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is \$4,963,811.
- (c) An estimate of the expenditures contemplated for the fiscal year is \$4,812,889.
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is \$1,879,526.
- (e) An estimate of the amount of taxes to be received during the fiscal year is \$2,936,044.

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.

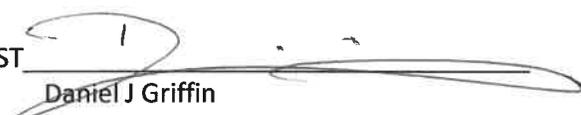
Adopted this 9th day of February, 2021 pursuant to a roll call vote as follows:

AYES 4 ABSENT 1
NAYS 0 ABSTAIN 0

[SEAL]



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

ATTEST 
Daniel J Griffin
Secretary



CERTIFICATION

I, Daniel J Griffin, 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, 2021 AND
ENDING DECEMBER 31, 2021

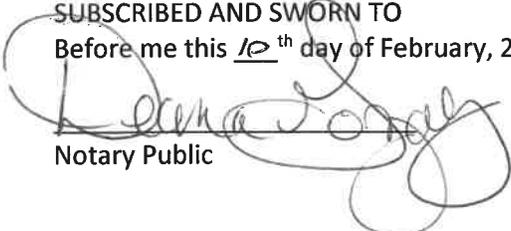
The same being Ordinance No. 21-02-09, passed and approved at a meeting of the Board of Park Commissioners of said Park District held on the 9th day of February, 2021, that at said meeting Park Commissioners were present and upon motion duly made and seconded that said Ordinance do pass and upon the roll being called the vote of each Park Commissioner present on the question of passage of said Ordinance was duly and separately taken by ayes and nays and his name and vote recorded in the minutes of the proceedings of said Park District; that it appears from such record that Park Commissioners voted aye and Park Commissioners voted nay.

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

IN WITNESS WHEREOF, I have hereunto set my hand at Oregon, Ogle, Illinois, this 10th day of February, 2021.


Secretary

SUBSCRIBED AND SWORN TO
Before me this 10th day of February, 2021


Notary Public



CAPITAL PROJECT LISTING

Current Year Projects are shaded in Green. The Districts capital improvement program outlines the needs of the District

Project Name	Estimated Cost	Planned Quarter
Jacks Landing - Parking Lot Resurface	2,300	2nd
Park Equipment - Car Hauler/Trailer & Pull Behind Groomer	10,000	2nd
Alpha Controls Building HVAC Access Upgrades	11,000	1st
Parks Maintenance Building Furnace Replacement	3,000	1st
Park West Tile Improvements	15,500	2nd
Installation of Brick Retaining Walls - Nash Rec Center	32,000	2nd
Nash Rec Center Chiller Repairs	23,500	1st
Pool Operation Controller, Engineering and Installation	32,500	1st
Locker Room Improvements	110,000	3rd
Nash Rec Center Iron Filter Rebuild	10,500	1st
Reading Park: Pavers and Plantings	10,000	2nd
Nash Rec Center Boiler Replacements (2)	120,000	1st
Nash Rec Center Energy Assessment Project	4,500	1st
Nash Rec Center Spa Reconditioning	15,000	3rd
Park System Seal Coating Projects	12,500	2nd
Park East Paving Improvements	85,000	2nd

to build, repair, expand or maintain parks and facilities. All projects and associated costs are reviewed annually.

Department	Project Description
Parks	Blacktop 4 stall parking lot at entrance to Jack's Landing property
Parks	To replace 2005 current Car Trailer and existing Field Groomer
Maintenance	Install new backbone for the Building Automation System and conduct 24/7 monitoring of the facility. Monthly reporting on issues and equipment.
Maintenance	Replacement of the Parks Maintenance Building Furnace.
Parks	Installation of a 10" drain tile from west detention pond to south of Park West.
Parks	Replacement of existing wooden retaining walls with new Brick reinforced/supported retaining walls.
Maintenance	Nash Rec Center repairs to Chiller including valves and actuators.
Maintenance	Installation of Halo Gen rts Controller for pool fill maintenance/control
Maintenance	Removal and replacement of existing Locker Room Tile both walls and floors.
Maintenance	Clean out and rebuild of Nash Rec Center Iron Filter to include control valve.
Parks	Design and Engineer of final lot improvements per Masterplan.
Maintenance	Replacement of both Nash Rec Center Boilers.
Maintenance	Full facility mechanical review and energy reduction plan preparation.
Maintenance	Complete refurbish of Nash Rec Center Spa.
Parks	Seal coating for the following parks completed in house: Kiwanis, Wiggly Field, Fairgrounds, Park East and Walking Paths.
Parks	Paving Improvements to three areas of Park East: Inland Ball Diamond Parking, River Walking Path, River Parking Drive and Parking Stall Replacements

CAPITAL PROJECT LISTING

Current Year Projects are shaded in Green. The Districts capital improvement program outlines the needs of the District t

Project Name	Estimated Cost	Planned Quarter
Park East Deck Replacement	143,000	3rd
Park East Deck Replacement Engineering	8,000	2nd
Lions Parking Lot Improvements	17,000	2nd
Park West Paving Improvements	25,500	2nd
Carnation Park Improvements	30,000	2nd
IT Equip/Computer Replacements	2,000	4th
Summer Fireworks	8,000	3rd
Extended Time Room Upgrades	2,000	2nd
Fitness Center - Annual Equipment Lease Payment	19,225	1st
Dog Park Agility Equipment and Shade	7,700	2nd
Parks - Drinking Fountains and Garbage Receptacle Upgrades	15,000	2nd
Shelter and Park Restroom Upgrades	50,000	3rd
Annual Capital Improvement Plan - BHC	100,000	3rd
Nash - Strip, Plaster and Repaint Pool Shell	56,000	3rd

to build, repair, expand or maintain parks and facilities. All projects and associated costs are reviewed annually.

Department	Project Description
Parks	Replacement of the full Park East Deck and Dam Overlook. Improvements include new concrete posts, fibron decking and steel railings.
Parks	Engineering and Bid Documentation for Park East Deck Replacement Project.
Parks	Removal of existing Lions Parking Lot. Base repair and new Blacktop overlay and striping.
Parks	Overlay of Upper West Drive and Parking Area.
Parks	Blacktop and stall parking overlay at Carnation Park.
Administrative	Annual Replacement of select District hardware including preventative maintenance replacements and failing hardware.
Recreation	The Park District's expenses to 'sponsor' the final Concert in the Park and fireworks show.
Recreation	Planned expense to upgrade supplies and amenities for the Extended Time Program space.
Recreation	Annual 'rolling' payment for fitness center equipment maintenance and replacement.
Parks	Dog Park Agility Equipment, Concrete Pads and Shading Funbrellas at Wiggly Field.
Parks	Drinking Fountain Upgrades at Park East, Lions, Mix Park . Continued Garbage Receptacle replacements within Park System.
Parks	Shelter Exterior improvements to the Groomer Shed, Kiwanis Park and Lions Park. Improvements to Park East Inland Restrooms.
Administrative	The Intergovernmental Agreement with the Oregon School District signed in 2018 stipulated structured payments for future capital improvements (Years 3 = September 1, 2021).
Maintenance	The pool shell will need to be fully repainted or surfaced every 5-10 years, or as needed based on condition.

Capital & Departmental Narratives

The goal of each of our departments is to provide the best quality services to our community. The District has four primary departments; administration, recreation, parks and facilities.

PROJECTS & EQUIPMENT FUNDED THROUGH CAPITAL RESOURCES

The District annually completes capital projects and purchases long-term equipment. Annual Capital Equipment and Project Expenses are approved with the Annual Budget and Appropriation Ordinance. The District annually lays out a capital improvement plan that incorporates short term needs as well as long term planning already initiated. The District's primary goal over the last few years, as referenced in its Master Plan, is to 'take care of what we have'. The majority of capital improvements replace outdated equipment or improve existing District assets.

Capital Improvement Funding

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

Recreation & Administrative Improvements

There are few recreation and administrative improvements this fiscal year. The Extended Time Room will receive a few upgrades and the Summer Fireworks are still planned. Wiggly Field Dog Park will receive new agility equipment and additional shade structures. The District will continue improving its IT Infrastructure as well.

Facility Improvements

The Nash Recreation Center will receive improvements to its HVAC systems including new high-efficiency boilers. An upgraded building automation system will also be installed. The facility will undergo a full energy assessment project to help guide the priority of future improvements. The pool and locker room facilities will be improved this fiscal year. The locker rooms will be remodeled and new tile installed. The pool shell will be resurfaced and striped and a new filter and controller installed. The spa will also be resurfaced.

Park Improvements

The District will complete many projects throughout the Park System this fiscal year. There will be paving improvements and resurfacing at Jacks Landing, Kiwanis, Park East, Wiggly Field, Lions, Park West and Carnation. The retaining wall near the entry of the Nash Recreation Center will be replaced with brick to match the facility.

The Reading Nook will receive additional plantings and improvements. Park East will receive a new deck overlook, replacing the existing aging deck. The deck will be built using sustainable materials and reinforced to last many years. The parks will also receive additional shelter upgrades and drinking fountains/garbage receptacles additions.

Departmental Narratives

Administrative Department

The District's Corporate Fund and Administration Department is responsible for the effective management of the District's financial arm, capital planning, information technology, human resources and marketing. The administration offices are located at Nash Recreation Center. Primary financing for the Corporate administrative operations derives from Property taxes and interfund transfers for capital maintenance.

The Administration Department annually completes required financial reports including the annual tax levy, budget and appropriations ordinance, audit and financial statement and required federal and state reporting. The department also maintains the District's financial systems, computer systems, video systems and recreation tracking systems.

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

The Department's first and most important goal is to provide the community with exceptional service through in person communication at Nash Recreation Center, as well as through our digital platforms. The District continually develops, reviews and amends its short term and long-term goals, as well as its strategic plans and master plans in an effort to be fiscally prudent. The District must continue to educate the community through the successful use of marketing information regarding the financial state of the Park District.

The Corporate Fund's primary expenditures continue to be that of the administrative staff, full staff benefits, staff training, legal counsel expenses and office supplies. The District's annual Information Technology expenses include the support and management of computer -based information systems and programs as well as telecommunications and related equipment. The quality information and technology services are required to provide a great level of service to the community, staff and contractors.

ADMINISTRATIVE GOALS AND OBJECTIVES FOR 2021

- Review District IT equipment, infrastructure and software to accommodate and best manage remote workplace functions with the objective of creating employee flexibility while achieving maximum productivity.
- Produce and highlight a new District Wide Annual Report in conjunction with an additional 'Transparency Page' to display the report and additional financial and goal related information.
- Coordinate website help videos and instructions on Perfect Mind registration and login functions as well activity and facility registrations and rentals. Enhance Perfect Mind portal by allowing Membership Sales and GIS boundary/residency implementation.



perfectmind.oregonpark.org

The screenshot displays the 'Select an Activity' page on the Perfect Mind website. At the top right, there is a search bar with '8 locations selected' and a search icon. The main content area is divided into several columns of activity categories:

- Aquatics:** Drop in, [Swim Lessons](#)
- For Your Pets:** Classes, Special Events
- Athletics & Sports:** Adult Sports, Fitness, Youth Sports
- Special Programs & Events:** Events, Inclusion Programs, Trips & Tours
- Classes & Activities:** Adult Courses, Adult Single Classes, All Age Activities, Youth Courses, Youth Single Classes
- Youth Education:** Camps, Childrens Center, [Extended Time](#)
- Facility Booking:** [Nash Rentals](#), [Shelter Rental](#)

On the left side of the screenshot, there is a dark sidebar with the following options:

- Days of week:** Sunday, Monday, Tuesday, Wednesday, Thursday, Friday, Saturday
- Date Range:** Two input fields with calendar icons for selecting a date range.

Departmental Narratives

Parks Department

The Parks Department Budget falls within the Districts Corporate Fund. It provides for personnel, supplies, material, gas and diesel fuel, garbage and recycling, portable restrooms, equipment, park repairs and park improvements. Primary expenses include full time and part time staff wages as well as park maintenance and ground supplies. Part Time staff budget will be reduced this year based on the mowing hours used in this past year to accomplish our goals. Attributed to this reduction in hours is the new mowing equipment budgeted for this year which replaces less efficient mowers. Also, the experienced mowing staff has been with us for a few years now, they do their jobs well with pride and they have helped develop a mowing schedule that is accomplishing the mowing goals more efficiently. The District will continue to pay minimum wage, which will continually increase our annual budget as Illinois' minimum wage rises.

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

Tools and equipment expenses will be similar to the prior year. Personal protective equipment is also a must and needs to be replaced and updated as needed. Keeping staff safe with the use of PPE is a high priority, especially with the Covid-19 pandemic. Maintaining and repairing equipment to a high standard is essential to equipment safety, equipment life, and performance. Annual repairs are difficult to estimate because of the unknown equipment failure and the cost for repairs throughout the park system. A lot of this is for repair parts and labor. Depending on the degree of the repair and time involved some labor is done in house. This also reduces the cost to the district when mechanical repairs are done in house.

Grounds Supply expenses will decrease this year as we will start to reduce chemicals used in the parks by completing one fertilizer application this year. The Parks Dept. was successful in 2020 with opne application of fertilizer and i reduced mowing time, fuel and chemical costs. The turf management plan will still produce high density to resist weed invasion and encroachment of undesirable grasses but also eliminate chemicals in our parks. Also, we will be replacing some of the Ash trees that were hit by EAB in the past two years. The diversity of the trees will help with future devastation of one species that hit us so bad with the loss of many Ash trees. Practicing Sustainability by planting perennials is another way of reducing district cost and labor. Again, his year we are going to start incorporating more perennials in our flower beds and as years go on this will progress.

MAINTENANCE GOALS AND OBJECTIVES FOR 2021

- Now that the Covid- 19 Pandemic is pretty much central in our daily lives, our first and most important goal is to provide the District a safe environment at all programs, properties, and facilities. Using a proactive approach in our maintenance program will reduce unsafe conditions and liability issues to the District.
- We will continue monitor any park improvements and projects set for this budget cycle. Making sure that we include ADA guidelines into the design and construction of facilities and parks. Also, to continue to add or change any of our existing structures to be compliant with ADA guidelines.
- Continue our efforts to recycle and continue to participate in the Christmas tree recycle program, tires, oil, paint, paper, and electronics with the Ogle County Waste Management Department. We also recycle at all our events and have permanent receptacles in the parks for recycling. Recycling is not enough, and we must take steps to keep recycled material out of the landfills. We will be purchasing recycled products. By creating a market for recycled products, we ensure that recycling works. We think about what we can do to help the environment and then modify the way we do them. We will do our part to reduce, reuse, rethink and recycle waste.

Departmental Narratives

Recreation Department

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

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

Connecting the Community to Parks & Recreation



Recreation Administrative Budget

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

The effects of COVID on membership fees will continue to be evident throughout Fiscal Year 2021. Membership renewal dates have been extended due to closures and many members have declined to return until a vaccine is widely available resulting in the budgeted decrease.

E.D. Etnyre continues to be a presence as a presenting sponsor in both 2019 and 2020 and will hopefully return in 2021. The partnership allowed us to continue offering a variety of free programming. Programs were restructured during COVID but continue to be our most popular summer offerings.

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

ADMINISTRATIVE GOALS AND OBJECTIVES FOR 2021

- Development of new, exciting programs and facilities for the community is a major goal that the Recreation Department is constantly pursuing as the needs and wishes of the residents' change. In addition, maintaining the quality of existing popular activities is a high priority of the staff.
- Recruitment and training of seasonal and part-time instructors to lead and teach programs is of critical importance to the department
- In 2021 staff will strive to develop a slate of program opportunities through evaluation of community needs and to identify an approach that serves both the district and the community with existing resources.
- The recreation budgets have been formulated to meet this goal with the following direction in mind: Budgets developed for January 1 – June 1 should reflect continued limitations because of COVID. Budgets developed June 1 – December 31 should reflect minimal limitations because of COVID.
- In addition, staff will utilize the information gathered during 2020 through research and evaluation to move forward with programming that meets the current COVID needs and what we anticipate needs will be following COVID.
- COVID protocols will continue to be monitored and many procedures implemented will be maintained. For example, event and facility reservations. The reservation process has created planning ease for staff and allows the District to control budgets and eliminate waste.
- The Recreation Department has implemented timelines for recreation team events. Assigning roles, distribution of workload and times helps each of the staff better plan to eliminate wasted time and extra work. Staff will also continue to flex their hours within each time period to allow a more balanced pay period.
- Reviewing costs of programs and events continues to be an objective for the staff. Budgets were thoroughly analysed for Fiscal Year 2021. Registration fees were reviewed, and staff is evaluating each program with revenue vs. expense. Staff is tracking expenses and have conducted reviews at the end of each event or program to better handle what the needs are. Staff will continue to bridge the gap on programs to reduce subsidies. The staff has also formed partnerships that allow us to offer classes outside of Nash greatly reducing our expenses and creating a gain vs. a loss.
- Staff training will continue to be a focus in 2021. The Superintendent of Recreation is now reviewing staff first aid and CPR certifications on a monthly basis and scheduling the appropriate training to concur with expiration dates. Training sessions are being taught by Daniel Welle and will continue through 2021. Mr.Welle is a certified first aid and CPR instructor and is currently completing his paramedic training in preparation for fire training school.



Maintenance Budget

The maintenance department provides a wide variety of repairs, renovations and improvements throughout the Park District, utilizing in-house skilled labor. The operations of the department are led by the Superintendent of Parks & Facilities and are coordinated with the recreation and finance departments to achieve a shared vision. The only budget changes expected for Fiscal Year 2021 include an increase in part time wages to reflect the annual increase in minimum wage and additional expenses expected for our annual chiller start-up and building mechanicals as we continue to maintain aging infrastructure. Part time staff expenses will continue to increase as the year progresses and we begin to operate at full capacity post COVID.

MAINTENANCE GOALS AND OBJECTIVES FOR 2021

- Implement necessary heating and cooling changes as identified in the energy assessment completed in 2020.
- Evaluate the current HVAC system and recommend infrastructure changes that will be beneficial for future facility use.
- Continue to follow COVID cleaning procedures to keep the facility clean and safe for all users.

Aquatics Budget

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

Revenue associated with the aquatic budget is received through fees for water aerobics, twinges, deep water aerobics, and the triathlon. Swim lesson revenue has been restructured and we will now receive 10% of lesson fees directly from Catch the Wave. Catch the Wave resumes all expenses, therefore the budget will only reflect revenue but show no expense line items in relation to swim lessons.

Expense line items will look different in 2021 to reflect the operation changes and the addition of Catch the Wave. The proposed budget reflects a management fee of \$28,750 for the year. This is a \$14,000 salary savings from the previous full-time salary incurred by the District. In addition, a new line item for aquatic operations has been added. This line item will be utilized for lifeguard training, uniforms, part time wages and other payroll related expenses incurred by Catch the Wave. These expenses are paid by Catch the Wave and billed to the District monthly.

AQUATICS GOALS AND OBJECTIVES FOR 2021

- Continue to improve the swim lesson program with Catch the Wave to increase participation.
- Introduce a recreation swim team and additional lifeguard training for community use.
- Evaluate the existing pool schedule and recommend changes based on seasonal use data to reduce costs when reasonable.
- Refine pool operations and identify areas of improvement that will improve service to our patrons.

Athletics Budget

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

The Athletic Department produces revenue through registration fees for youth soccer, baseball, softball, basketball, cross country, volleyball, athletic camps, adult softball, volleyball and basketball, as well as through sponsorships for youth sports teams.

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

ATHLETICS GOALS AND OBJECTIVES FOR 2021

- Increase sponsorships for our youth athletic programs to assist the District in controlling program expenses and keeping programs fees at an affordable rate.
- Utilizing information obtained in 2020, the District will begin to forge forward in preparation of continued changes to operations and implementation of new procedures that will improve opportunities for patrons and work to close the gap on program subsidization.
- Continue to utilize outdoor amenities and implement new programming at the TORO court, ball fields, tennis courts and batting cages to keep our patrons active all year long.
- The District will look to continue partnerships with the OHS coaches to further improve skills of our younger 'Hawks' and minimize the transition between recreation and competitive sports. Current OHS staff seems engaged and willing to provide alternative options for our youth as they continue to hone their skills.
- Take a more active role in identifying program procedures when partnering with surrounding communities prior to the soccer, baseball/softball and basketball seasons. These procedures will be utilized to benefit our patrons and provide a well-rounded experience for all participants.

General Recreation Budget

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

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



Significant decreases in revenue are highlighted below and reflect operational changes the District will implement in 2021.

- * Children's Center revenue will decrease by \$11,000 for two reasons. The need for two classes per day has been reduced by the pre-k program offered by OCUSD and COVID-19. The current school year will account for an additional 4 months of school payments and then we expect for continued enrollment in the fall.
- * Extended Time will not be offered again until August 2021 as a result of COVID. We will be prepared to offer services again for the 21/22 school year and will implement an attendance minimum for each day to secure a steady revenue stream each month. The decrease is attributed to only 4 months of operating revenue vs. 9 months in previous years.
- * Summer Camp participation is budgeted to max at 24 participants to allow for a net profit. This structure will be utilized to evaluate new procedures and investigate options for expansion in the future.
- * Additional fluctuation in revenue from year to year represents the lasting effects of COVID on District programs. Staff hopes to bounce back and begin to implement a new regime of programming in 2021.

Differences in expense from FY 2020 to FY 2021 are highlighted below and again reflect operational changes and/or COVID changes.

- * Full time salaries will decrease in FY 2021. The District previously paid 3 full time employees from this budget but will now utilize this line item for the Recreation Program Manager and Special Event Coordinator. The full time Children's Center salary has now been transitioned to the Children's Center expense line item.
- * The Children's Center expense reflects the change noted above. The program is now taught by two coordinators, instead of a full-time employee and a part time aid. The cost to the District has decreased and is reflected in the line item change.
- * The Extended Time expense line item reflects expenses for August – December. Many program modifications have also been made to reduce unnecessary supplies and eliminate a daily snack. The District will now partner with the Northern Illinois Food Bank to supply an afternoon snack. The largest expense savings will be the Recreation Program Manager assuming the ET management responsibilities as opposed to paying 2 part time employees to fill this role. This will reduce part time expenses and control supply expenses.
- * Summer camp expenses have been reduced to reflect the projected participation numbers. Changes include increased involvement from the Recreation Program Manager, reduction in part time staff, elimination of the costly bus service, and snacks being provided by the Northern Illinois food bank will result in decreased expenses and a net profit.
- * Further fluctuation in expenses is a result of COVID restrictions expected to remain in place through May which limits our program opportunities.

GENERAL RECREATION GOALS AND OBJECTIVES FOR 2021

- Continue to monitor program expenses and align registration fees accordingly to reduce the percentage of subsidization and work towards net profits.
- Align staff schedules and responsibilities based on FY 2021 need.

Fitness Center Budget

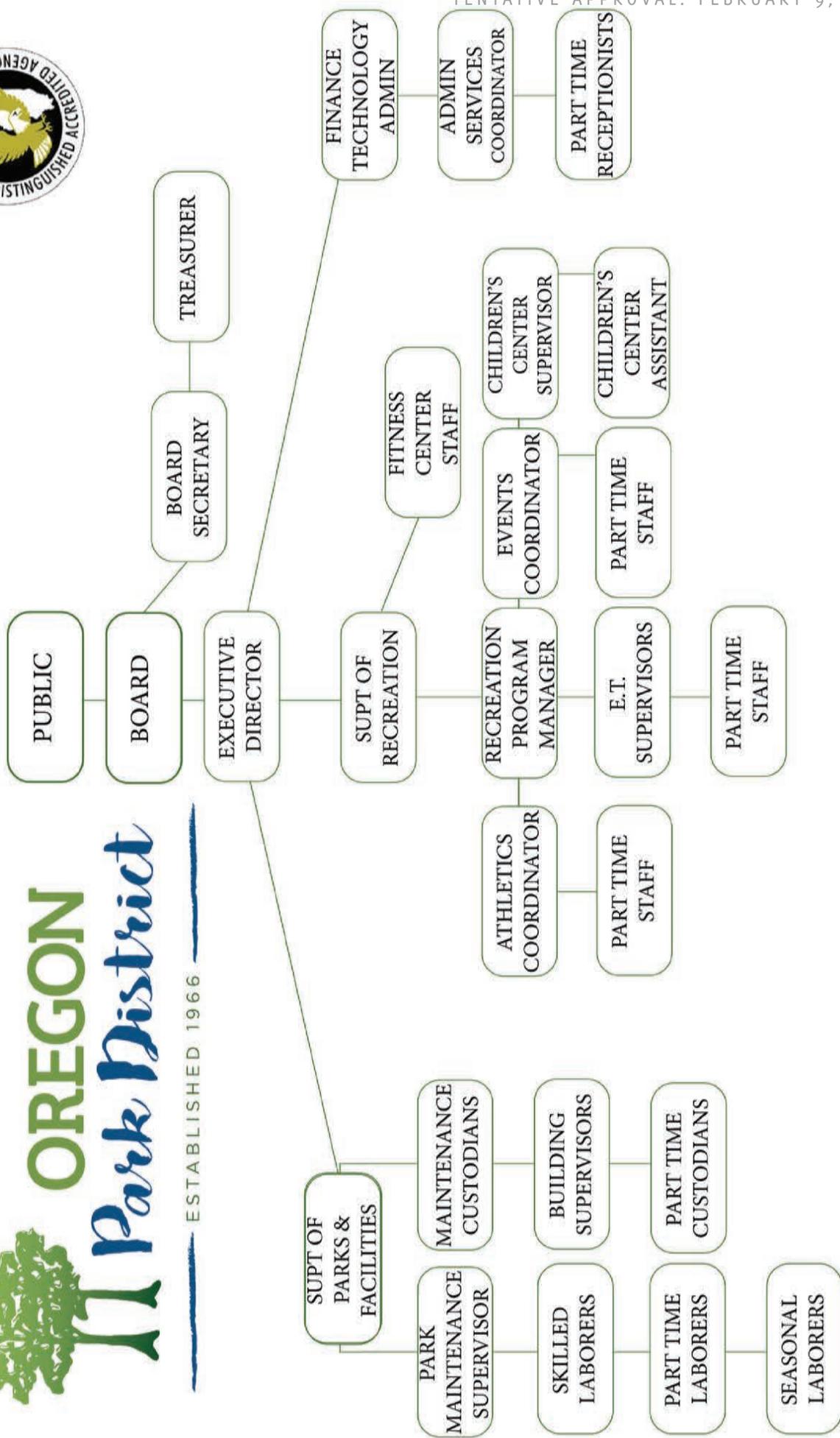
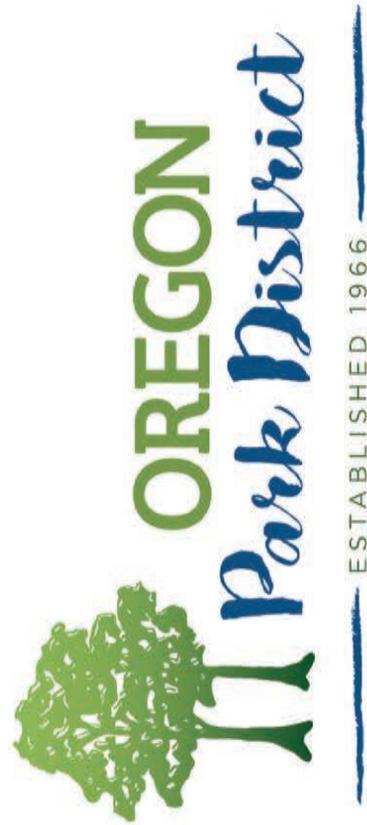
Individuals using the fitness center or enrolling in fitness classes can do so through registration or by purchasing a membership or a punch pass. COVID has reduced our ability to offer a daily fee or drop in option.

Revenue is derived from personal training, miscellaneous challenges and aerobics classes. Changes in revenue are a direct reflection of COVID restrictions. The District is hopeful we can resume activity by June and has budgeted accordingly.

The largest expense in the fitness budget is wages associated with personnel to supervise the fitness center. The schedules have been adjusted, but under current COVID restrictions, we are staffing more frequently to ensure cleanliness and face masks are being worn.

The District has followed a strict replacement schedule for both the fitness center and TRX room. To remain current with today's trends and meet the needs of the community, the District maintains a lease agreement for new equipment on a 3-year rotation. The current lease agreement began in Fiscal Year 2020 and the District will make payment 2 of





Creating fun for a lifetime!

GOALS & OBJECTIVES

Fiscal Year: 2021

The District's goals and objectives were developed to guide the District in development of programs and facilities. They are a roadmap of where the District is heading. Goals are more broad based and indicate the end desire. Objectives are more specific and outline how the goal will be achieved and are generally measurable.

Status: Green = Complete Yellow = In Progress White = Planned Blue = Annually Ongoing

#	Objective	Strategic Initiative	Target Date	Dept/Staff Responsible
ORGANIZATIONAL / FINANCE GOAL: Utilize financial resources efficiently and equitably to best support all District wide missions, visions and values.				
1	Renew the Districts IAPD/IPRA Distinguished Accredited Agency Recognition	Organizational Excellence	FY 2021	District Wide Staff
2	Educate the Oregon Community on the Economic Impact of the Byron Nuclear Plant.	Customer Service	FY 2021	District Wide Staff
3	Perform thorough updates of the Districts long term capital improvement plans and 5 year financial plan.	Financial Stability/Strength	FY 2021	Administration Staff
4	Produce an annual condensed financial highlight report that focuses on the success of each department.	Organizational Excellence	Annually	District Wide Staff
5	Complete an updated District wide Administrative Calendar following the new fiscal year implementation.	Financial Stability/Strength	Annually	Administration Staff
6	Continue to build a sustainable financial approach to manage the financial challenges of the rising minimum wage, EAV Valuation fluctuations and Increased capital improvement needs.	Financial Stability/Strength	Annually	Finance/Cust. Service Staff
7	Review and revise Park District policies, organizational chart and personnel forms.	Organizational Excellence	FY 2021	Administration Staff
8	Continue to educate the community on the need to systematically provide for future capital needs through the use of the Long-Term Capital Replacement Fund.	Organizational Excellence	Annually	Finance/Cust. Service Staff
9	Full review and revision of the Administrative and Personnel Policy Manuals. Revisions should include creating a more accessible and user-friendly format.	Organizational Excellence	FY 2021	Administration Staff
RECREATIONAL PROGRAMMING GOAL: Provide excellent recreation programs/services and customer support that will enhance the quality of life for all citizens in the Oregon Park District.				
1	Continue to conduct programming surveys after each brochure season (3 total) for use in evaluating the needs of the community and district.	Programming Improvement	On Going	Recreation Staff
2	Develop 1-2 special needs programs/events to enhance our current Inclusion events. Work with Florissa and Easter Seals to utilize and promote the new inclusive elements at Park West.	Programming Improvement	Delayed	Recreation Staff
3	As a Recreation Department strive to work as a team and make best use of staff for both individual and team events. Define and develop a timeline for recreation team lead events with assigned roles to accomplish teamwork and an even distribution of workload.	Organizational Excellence	FY 2021	Recreation Staff
4	Continue to build our volunteer database and volunteer appreciation program. Seek additional training for part-time staff by bringing in outside speakers. Work with full-time staff to encourage training opportunities to help with their respective programs.	Organizational Excellence	FY 2021	Recreation Staff

5	Build off of the Presenting Sponsorship with E.D. Etnyre to continue to offer free programming. Establish a sponsorship program for businesses for our youth athletics to sponsor teams.	Programming Improvement	FY 2021	Recreation/Supt. Of Recreation
PARKS GOAL: Develop and maintain park facilities and areas to meet the current and future needs of the Oregon Park District.				
1	To accomplish all capital projects assigned for this budget cycle. Incorporate maintenance free products into all improvements to reduce future maintenance costs. Continue to follow park guide lines and standards for new park features and improving ADA standards as we move forward with improvements.	Facility/Infrastructure Improvement	Annually	Park Staff
2	Continue District efforts to recycle and continue to participate in the Christmas tree recycle program, tires, oil, paint, paper and electronics recycling with the Ogle County Waste Management Department.	Organizational Excellence	FY 2021	District Wide Staff
3	Continue to remove all ash trees, stumps and any other declining trees. Replace these trees with diversity for future success with our forestry goals.	Facility/Infrastructure Improvement	Annually	Park Staff
4	To train all staff to be efficient and safe in the fields. One on one training is the goal to ensure staff is on track with expectations, policy and procedures and employee safety.	Staff Improvement	On Going	Park Staff
5	Continue to conduct safety inspections through out the parks and playgrounds quarterly and more often during peak season to in effort to identify and eliminate any issues in a timely manner.	Organizational Excellence	On Going	Park Staff
FACILITIES GOAL: Develop and maintain recreational facilities to meet the current and future needs of the Oregon Park District.				
1	Continue to train staff that can work interpedently and minimizing the amount of staffing required for day to day operations.	Customer Service	On Going	Administration Staff
2	Continue to research and implement energy conservation measures. Including lighting, variable frequency drives, scheduling, and preventative maintenance items.	Facility/Infrastructure Improvement	On Going	Administration Staff
4	Continue the completion of a preventative maintenance program for the fitness center equipment.	Customer Service	On Going	Maintenance Staff
5	Continue to utilize electronically recorded inspections to set baselines for maintenance of equipment as well as usage of chemicals and resources.	Facility/Infrastructure Improvement	On Going	Maintenance Staff
6	Successfully complete all items listed in the annual budget for capital improvements within the Nash Recreation Center.	Facility/Infrastructure Improvement	FY 2021	Administration Staff

CORPORATE FUND

FUND DEPT	ACCT	ACCT NAME	2020 Budget	2020 Actual *	2021 Budget	% Change
			EAV		EAV	
Corporate Administrative Revenue			\$644,588,275		\$647,802,113	
01	10	410100 Real Estate Taxes Current	\$642,400	\$642,808	\$647,800	0.84%
01	10	410200 Replacement Tax Current	\$19,250	\$27,317	\$22,500	16.88%
01	10	430100 Interest Savings	\$9,000	\$2,559	\$3,000	-66.67%
01	10	460100 Misc Income	\$2,000	\$2,206	\$1,500	-25.00%
01	10	470100 Grants	\$3,150	\$35,711	\$3,000	-4.76%
Total Admin Corporate Revenue			\$675,800	\$710,601	\$677,800	0.30%

FUND DEPT	ACCT	ACCT NAME	2020 Budget	2020 Actual *	2021 Budget	% Change
Corporate Administrative Expense						
01	10	511000 Salary Full-Time	\$208,000	\$207,028	\$214,250	3.00%
01	10	513000 Wages Part-Time	\$51,000	\$37,108	\$50,050	-1.86%
01	10	515000 Health/Life Insurance	\$160,000	\$121,045	\$152,500	-4.69%
01	10	521000 Software/Website Maintenance	\$35,000	\$37,838	\$37,500	7.14%
01	10	521200 Equipment Maintenance	\$7,500	\$6,984	\$6,350	-15.33%
01	10	522000 Printing / Publication	\$7,000	\$8,065	\$7,000	0.00%
01	10	522100 Community Planning/Events	\$10,000	\$12,438	\$11,000	10.00%
01	10	523000 Legal Fees	\$12,500	\$13,070	\$15,000	20.00%
01	10	524000 Other Professional Services	\$12,000	\$7,665	\$8,000	-33.33%
01	10	526000 Dues & Subscriptions	\$11,000	\$15,788	\$12,000	9.09%
01	10	527000 Car/Cell Allowance	\$7,250	\$7,552	\$7,250	0.00%
01	10	527100 Staff Training	\$8,500	\$5,157	\$3,500	-58.82%
01	10	527200 Travel Expenses	\$1,000	\$232	\$750	-25.00%
01	10	529000 Postage / Rental	\$1,000	\$1,339	\$1,000	0.00%
01	10	531000 Office Supplies	\$1,500	\$1,254	\$1,500	0.00%
01	10	533000 Tools / Equipment	\$250	\$30	\$250	0.00%
01	10	541000 Electric	\$53,000	\$39,552	\$51,000	-3.77%
01	10	542000 Water & Sewer	\$15,500	\$22,449	\$18,000	16.13%
01	10	543000 Natural Gas	\$13,000	\$12,635	\$13,000	0.00%
01	10	544000 Telephone / Internet	\$7,000	\$5,991	\$6,500	-7.14%
01	10	587000 Sundry Expenses	\$500	\$121	\$500	0.00%
01	10	589000 Commissioners Expenses	\$400	\$336	\$400	0.00%
01	10	589100 Commissioners Conference	\$3,000	\$2,481	\$750	-75.00%
01	10	590000 Capital Expenditures	\$0	\$0	\$0	-
Total Corporate Admin Expense			\$625,900	\$566,159	\$618,050	-1.25%
Admin Department Balance			\$49,900	\$144,442	\$59,750	19.74%

FUND DEPT	ACCT	ACCT NAME	2020 Budget	2020 Actual *	2021 Budget	% Change
Parks Revenue						
01	20	460100 Misc. Income	\$50	\$139	\$50	0.00%
Total Parks Revenue			\$50	\$139	\$50	0.00%

FUND DEPT	ACCT	ACCT NAME	2020 Budget	2020 Actual *	2021 Budget	% Change
Parks Expense				\$0		
01	20	511000 Salary Full-Time	\$187,050	\$192,065	\$197,700	5.69%
01	20	513000 Wages Part-Time	\$45,750	\$24,129	\$34,500	-24.59%
01	20	514100 Wages Part-Time Seasonal	\$38,400	\$26,818	\$31,750	-17.32%
01	20	521100 Contractual Maintenance	\$24,000	\$15,068	\$24,000	0.00%
01	20	527100 Staff Training/Dues and Subscriptions	\$3,200	\$1,828	\$2,700	-15.63%

01	20	527200	Uniforms / Travel / Reimbursements	\$2,700	\$1,434	\$2,200	-18.52%
01	20	529200	Toilet Rental	\$7,800	\$4,239	\$7,800	0.00%
01	20	533000	Tools / Equipment	\$7,000	\$8,395	\$7,000	0.00%
01	20	534000	Equip/Grounds Maintenance & Repair	\$22,000	\$21,873	\$22,000	0.00%
01	20	534200	Athletics & Grounds Supplies	\$37,750	\$38,828	\$34,500	-8.61%
01	20	534500	Park Development / Construction	\$10,000	\$11,463	\$10,000	0.00%
01	20	536000	Gas & Oil	\$16,000	\$7,332	\$16,000	0.00%
01	20	545000	Garbage Disposal	\$6,500	\$5,980	\$6,500	0.00%
01	20	590000	Capital Expenditures	\$68,500	\$57,124	\$0	-100.00%
Total Parks Expense				\$476,650	\$416,578	\$396,650	-16.78%
Parks Department Balance				(\$476,600)	(\$416,438)	(\$396,600)	-16.79%

CORPORATE BALANCE	(\$426,700)	(\$271,996)	(\$336,849)	-21.06%
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RECREATION FUND

FUND DEPT	ACCT	ACCT NAME	2020 Budget	2020 Actual *	2021 Budget	% Change	
Administrative Recreation Revenue							
12	10	410100	Real Estate Taxes Current	\$481,800	\$482,106	\$485,851	0.84%
12	10	410700	Gift Certificates Sold	\$2,000	\$0	\$450	-77.50%
12	10	420110	Resident Annual Passes	\$34,000	\$13,967	\$8,000	-76.47%
12	10	420111	Non-Res Annual Passes	\$23,000	\$6,372	\$2,400	-89.57%
12	10	420112	Resident Quarterly Passes	\$17,500	\$7,197	\$2,000	-88.57%
12	10	420113	Non-Res Quarterly Passes	\$12,500	\$4,179	\$1,250	-90.00%
12	10	420114	Resident Daily Fees	\$25,000	\$5,612	\$8,000	-68.00%
12	10	420115	Non-Res Daily Fees	\$13,000	\$3,976	\$4,500	-65.38%
12	10	420156	Nash Corporate	\$20,000	\$16,006	\$9,000	-55.00%
12	10	420157	Nash Discount Days (Fri/Sun)	\$12,000	\$6,971	\$1,400	-88.33%
12	10	430100	Interest Savings	\$6,500	\$1,765	\$1,250	-80.77%
12	10	441110	Locker Rental	\$1,000	-\$308	\$200	-80.00%
12	10	441150	Court Fees	\$350	\$392	\$50	-85.71%
12	10	460000	Sponsorship Donations	\$5,000	\$5,500	\$5,000	0.00%
12	10	460100	Misc. Income	\$1,250	\$2,829	\$250	-80.00%
Total Administrative Recreation Revenue			\$654,900	\$556,563	\$529,601	-19.13%	

FUND DEPT	ACCT	ACCT NAME	2020 Budget	2020 Actual *	2021 Budget	% Change	
Administrative Recreation Expense							
12	10	511000	Salary Full-Time	\$58,620	\$58,608	\$60,350	2.95%
12	10	512000	Rec Wages Part-Time	\$11,400	\$2,876	\$3,700	-67.54%
12	10	513300	Wages Building Supervisor	\$19,750	\$8,873	\$17,000	-13.92%
12	10	522100	Advertising/Promotional/Volunteer	\$9,600	\$3,326	\$5,000	-47.92%
12	10	524100	CCR Charges/Banking Charges	\$9,000	\$5,194	\$6,000	-33.33%
12	10	526000	Dues & Subscriptions	\$2,150	\$1,107	\$2,150	0.00%
12	10	527000	Car/Phone Allowance	\$4,750	\$4,795	\$4,900	3.16%
12	10	527100	Staff Training	\$7,350	\$4,253	\$4,000	-45.58%
12	10	527200	Travel Expenses	\$500	\$591	\$400	-20.00%
12	10	531000	Office Supplies	\$2,000	\$969	\$1,800	-10.00%
12	10	532000	Community Outreach Programs	\$2,250	\$1,545	\$2,250	0.00%
12	10	535000	First Aid Supplies	\$1,400	\$789	\$1,200	-14.29%
12	10	538000	Recreation Supplies	\$4,000	\$2,654	\$3,000	-25.00%
12	10	540000	Recreation Activities & Engagement	\$5,250	\$1,582	\$5,250	0.00%
12	10	541000	Electric	\$53,000	\$39,552	\$51,000	-3.77%
12	10	542000	Water & Sewer	\$15,500	\$22,600	\$18,000	16.13%
12	10	543000	Natural Gas	\$13,000	\$11,455	\$13,000	0.00%
12	10	544000	Telephone / Internet	\$7,000	\$5,399	\$6,500	-7.14%
12	10	587000	Sundry Expenses	\$250	\$0	\$100	-60.00%
12	10	590000	Capital Expenditures	\$39,600	\$48,169	\$10,000	-74.75%

Total Administrative Recreation Expense	\$266,370	\$224,336	\$215,600	-19.06%
Rec Admin Balance	\$388,530	\$332,227	\$313,999	-19.18%

FUND DEPT	ACCT	ACCT NAME	2020 Budget	2020 Actual *	2021 Budget	% Change	
Building Maintenance Dept Expense							
12	30	511000	Salary Full-Time	\$118,560	\$118,724	\$122,250	3.11%
12	30	513000	Wages Part-Time	\$18,500	\$27,688	\$24,000	29.73%
12	30	521000	Software Maintenance	\$2,970	\$0	\$2,850	-4.04%
12	30	521100	Building Maintenance	\$12,000	\$23,813	\$15,000	25.00%
12	30	521200	Equipment Maintenance	\$12,000	\$5,549	\$12,000	0.00%
12	30	521300	Chiller Maintenance Startup	\$6,000	\$17,517	\$7,000	16.67%
12	30	521400	Maintenance Agreements	\$13,000	\$14,057	\$13,000	0.00%
12	30	527000	Car / Phone Allowance	\$780	\$77	\$0	-100.00%
12	30	527100	Staff Training	\$4,000	\$930	\$1,000	-75.00%
12	30	533000	Tools/Equipment	\$1,500	\$2,123	\$1,500	0.00%
12	30	533100	Custodial Equipment	\$4,000	\$3,523	\$4,000	0.00%
12	30	534000	Building Supplies	\$15,000	\$7,113	\$15,000	0.00%
12	30	534400	Equipment Supplies	\$6,000	\$99	\$6,000	0.00%
12	30	534500	Custodial Supplies	\$10,000	\$15,438	\$12,000	20.00%
12	30	590000	Capital Expenditures	\$0	\$0	\$0	-
Total Maintenance Dept Expense			(\$224,310)	(\$236,650)	(\$235,600)	5.03%	

FUND DEPT	ACCT	ACCT NAME	2020 Budget	2020 Actual *	2021 Budget	% Change	
Aquatic Dept Revenue							
12	40	491230	Swim Lessons	\$30,000	\$17,796	\$3,300	-89.00%
12	40	491331	Water Aerobics	\$19,000	\$8,273	\$12,000	-36.84%
12	40	491335	Triathlon	\$4,500	\$0	\$5,800	28.89%
12	40	491512	Pool Special Events	\$2,250	\$428	\$1,000	-55.56%
Total Aquatic Dept Revenue			\$55,750	\$26,497	\$22,100	-60.36%	

FUND DEPT	ACCT	ACCT NAME	2020 Budget	2020 Actual *	2021 Budget	% Change	
Aquatic Department Expense							
12	40	511000	Salary Full-Time	\$42,970	\$900	\$0	-100.00%
12	40	513100	Wages Lifeguards	\$60,000	\$51,616	\$0	-100.00%
12	40	513200	Aquatic Management Fee	\$19,500	\$7,494	\$28,750	47.44%
12	40	513500	Aquatic Operation Fees	\$0	\$0	\$87,500	-
12	40	527100	Staff Training	\$6,000	\$2,715	\$500	-91.67%
12	40	533200	Aquatic Equipment / Maintenance	\$12,000	\$12,051	\$12,000	0.00%
12	40	534600	Aquatic Supplies	\$12,500	\$432	\$12,500	0.00%
12	40	538000	Recreation Supplies	\$2,000	\$418	\$0	-100.00%
12	40	591230	Swim Lessons	\$18,500	\$16,144	\$0	-100.00%
12	40	591331	Water Aerobics	\$12,125	\$1,738	\$0	-100.00%
12	40	591335	Triathlon	\$3,000	\$555	\$3,500	16.67%
12	40	591512	Pool Special Events	\$1,250	\$942	\$600	-52.00%
Total Aquatic Dept Expense			\$189,845	\$95,003	\$145,350	-23.44%	
Aquatic Dept Balance			(\$134,095)	(\$68,506)	(\$123,250)	-8.09%	

FUND DEPT	ACCT	ACCT NAME	2020 Budget	2020 Actual *	2021 Budget	% Change	
Athletic Dept Revenue							
12	50	491210	Little Athletes	\$1,500	\$60	\$1,200	-20.00%
12	50	491240	Soccer	\$25,500	\$5,082	\$26,215	2.80%
12	50	491241	1st-2nd Grade Basketball	\$3,150	\$0	\$3,150	0.00%
12	50	491243	Basketball 3-6 Boys	\$4,500	\$698	\$5,200	15.56%
12	50	491244	Basketball 3-6 Girls	\$3,500	\$150	\$2,820	-19.43%
12	50	491245	T-Ball	\$2,475	\$86	\$2,250	-9.09%
12	50	491246	Little League	\$3,000	\$2,316	\$3,000	0.00%

12	50	491247	Jr. Girls Softball	\$3,900	\$481	\$4,100	5.13%
12	50	491248	Intermediate Girls Softball	\$2,490	\$450	\$2,665	7.03%
12	50	491250	Leon Gasmund	\$5,320	\$3,199	\$4,620	-13.16%
12	50	491251	Sandy Koufax	\$2,520	\$3,151	\$2,660	5.56%
12	50	491255	Coaches Pitch	\$2,160	\$563	\$2,160	0.00%
12	50	491258	Athletic Camps	\$4,500	\$8,221	\$4,300	-4.44%
12	50	491265	Girls Minor League	\$3,300	\$1,360	\$3,150	-4.55%
12	50	491268	Junior High CC	\$660	\$1,335	\$750	13.64%
12	50	491278	Youth Volleyball	\$1,700	\$160	\$2,785	63.82%
12	50	491343	Sand Volleyball League	\$1,320	\$420	\$990	-25.00%
12	50	491344	Competitive Volleyball	\$3,300	\$753	\$1,800	-45.45%
12	50	491350	Co-ed Softball	\$3,465	\$2,300	\$3,080	-11.11%
12	50	491530	Sports Special Events	\$7,200	\$972	\$1,900	-73.61%
Total Athletic Dept Revenue				\$85,460	\$31,755	\$78,795	-7.80%

FUND DEPT	ACCT	ACCT NAME	2020 Budget	2020 Actual *	2021 Budget	% Change	
Athletic Dept Expense							
12	50	511000	Salary Full-Time	\$45,370	\$44,339	\$46,725	2.99%
12	50	513000	Wages Part-Time	\$2,400	\$0	\$0	-100.00%
12	50	513300	Wages Field Supervisor	\$3,150	\$938	\$2,000	-36.51%
12	50	527100	Staff Training	\$750	\$0	\$250	-66.67%
12	50	538000	Recreation Supplies	\$750	\$0	\$250	-66.67%
12	50	591210	Little Athletes	\$1,300	\$0	\$1,200	-7.69%
12	50	591240	Soccer	\$16,000	\$4,392	\$14,250	-10.94%
12	50	591241	1st-2nd Grade Basketball	\$1,600	\$0	\$1,500	-6.25%
12	50	591243	Basketball 3-6 Boys	\$4,000	\$1,749	\$3,900	-2.50%
12	50	591244	Basketball 3-6 Girls	\$3,700	\$2,812	\$2,400	-35.14%
12	50	591245	T-Ball	\$1,200	\$0	\$1,000	-16.67%
12	50	591246	Little League	\$2,970	\$1,434	\$2,950	-0.67%
12	50	591247	Jr. Girls Softball	\$3,820	\$0	\$3,300	-13.61%
12	50	591248	Intermediate Girls Softball	\$2,720	\$0	\$2,350	-13.60%
12	50	591250	Leon Gasmund	\$5,170	\$2,715	\$4,850	-6.19%
12	50	591251	Sandy Koufax	\$3,090	\$2,278	\$2,900	-6.15%
12	50	591255	Coaches Pitch	\$1,800	\$0	\$1,750	-2.78%
12	50	591258	Athletic Camps	\$4,200	\$4,606	\$4,100	-2.38%
12	50	591265	Girls Minor League	\$3,280	\$817	\$2,900	-11.59%
12	50	591268	Junior High CC	\$800	\$736	\$850	6.25%
12	50	591278	Youth Volleyball	\$1,400	\$40	\$2,600	85.71%
12	50	591343	Sand Volleyball League	\$400	\$50	\$300	-25.00%
12	50	591344	Competitive Volleyball	\$3,120	\$709	\$1,300	-58.33%
12	50	591350	Co-ed Softball	\$2,900	\$2,271	\$2,900	0.00%
12	50	591530	Sports Special Events	\$6,600	\$578	\$1,000	-84.85%
12	50	596240	Other Program Equip	\$3,000	\$1,157	\$1,000	-66.67%
12	50	596250	Baseball Program Equip	\$2,500	\$1,793	\$500	-80.00%
Total Athletic Dept Expense			\$127,990	\$73,414	\$109,025	-14.82%	
Athletic Dept Balance			(\$42,530)	(\$41,660)	(\$30,230)	-28.92%	

FUND DEPT	ACCT	ACCT NAME	2020 Budget	2020 Actual *	2021 Budget	% Change	
General Dept Revenue							
12	60	491100	Children's Center P.S.	\$36,000	\$19,927	\$24,925	-30.76%
12	60	491101	CC Summer Camp / Computer Class	\$1,000	\$306	\$1,000	0.00%
12	60	491201	Extended Time	\$55,000	\$7,758	\$12,000	-78.18%
12	60	491214	No School Days	\$3,400	\$398	\$1,200	-64.71%
12	60	491215	Youth Tumbling	\$14,500	\$4,619	\$10,400	-28.28%
12	60	491288	Youth Recreation	\$11,000	\$2,263	\$10,000	-9.09%
12	60	491376	Summer Camps	\$60,000	\$0	\$35,400	-41.00%
12	60	491388	Adult Recreation	\$15,500	\$17,532	\$24,000	54.84%
12	60	491414	General Bus Trips	\$6,200	-\$929	\$4,150	-33.06%

12	60	491509	Events - For Your Pets	\$4,550	\$667	\$2,800	-38.46%
12	60	491510	Special Events - Concerts	\$10,850	\$0	\$9,750	-10.14%
12	60	491511	Holiday Events	\$2,130	\$227	\$1,425	-33.10%
12	60	491512	Special Event - Spring/Summer	\$1,250	\$812	\$350	-72.00%
12	60	491513	Special Events - Fall/Winter	\$3,500	\$2,808	\$0	-100.00%
12	60	491521	Farm Market/Plant/Misc	\$8,250	\$4,787	\$1,300	-84.24%
Total General Dept Revenue				\$233,130	\$61,174	\$138,700	-40.51%

FUND DEPT	ACCT	ACCT NAME	2020 Budget	2020 Actual *	2021 Budget	% Change	
General Recreation Expense							
12	60	511000	Salary Full-Time	\$112,830	\$116,849	\$114,815	1.76%
12	60	527100	Staff Training	\$2,750	\$528	\$1,000	-63.64%
12	60	538000	Recreation Supplies	\$500	\$156	\$500	0.00%
12	60	591100	Children's Center P.S.	\$16,250	\$22,135	\$36,500	124.62%
12	60	591101	CC Summer Camp / Computer Class	\$850	\$231	\$1,000	17.65%
12	60	591201	Extended Time	\$40,800	\$13,527	\$9,300	-77.21%
12	60	591214	No School Days	\$2,100	\$609	\$1,100	-47.62%
12	60	591215	Youth Tumbling	\$11,200	\$4,802	\$9,300	-16.96%
12	60	591288	Youth Recreation	\$14,300	\$3,388	\$5,900	-58.74%
12	60	591376	Summer Camps	\$58,000	\$0	\$22,850	-60.60%
12	60	591388	Adult Recreation	\$14,000	\$15,660	\$19,500	39.29%
12	60	591414	General Bus Trips	\$5,600	\$3,808	\$1,850	-66.96%
12	60	591509	Events - For Your Pets	\$4,110	\$1,956	\$1,700	-58.64%
12	60	591510	Special Events - Concerts	\$10,550	\$0	\$9,150	-13.27%
12	60	591511	Holiday Events	\$3,950	\$756	\$1,950	-50.63%
12	60	591512	Special Event - Spring/Summer	\$560	\$905	\$450	-19.64%
12	60	591513	Special Events - Fall/Winter	\$2,500	\$1,798	\$0	-100.00%
12	60	591521	Farm Market/Plant/Misc	\$5,410	\$4,315	\$1,350	-75.05%
Total General Dept Expense				\$306,260	\$191,424	\$238,215	-22.22%
General Dept Balance				(\$73,130)	(\$130,251)	(\$99,515)	36.08%

FUND DEPT	ACCT	ACCT NAME	2020 Budget	2020 Actual *	2021 Budget	% Change	
Concessions Dept Revenue							
12	70	450100	Product Sales	\$500	\$0	\$50	-90.00%
12	70	450130	Sales Commissions	\$500	\$456	\$50	-90.00%
Total Concessions Dept Revenue				\$1,000	\$456	\$100	-90.00%
Concessions Dept Expense							
12	70	538100	Product Vending Expense	\$50	\$13	\$50	0.00%
12	70	582000	Taxes/Sales	\$0	\$0	\$0	-
Total Concessions Dept Expense				\$50	\$13	\$50	0.00%
Concessions Dept Balance				\$950	\$443	\$50	-94.74%

FUND DEPT	ACCT	ACCT NAME	2020 Budget	2020 Actual *	2021 Budget	% Change	
Rental Dept Revenue							
12	80	441100	Nash Rental	\$10,000	\$1,551	\$1,500	-85.00%
12	80	441110	Outside Rental	\$6,000	\$1,894	\$2,000	-66.67%
12	80	441130	Dog Park Fees	\$1,200	\$522	\$750	-37.50%
Total Rental Dept Revenue				\$17,200	\$3,967	\$4,250	-75.29%

FUND DEPT	ACCT	ACCT NAME	2020 Budget	2020 Actual *	2021 Budget	% Change	
Rental Dept Expense							
12	80	521200	Equipment Maintenance	\$150	\$0	\$50	-66.67%

12	80	538000	Recreation Supplies	\$25	\$0	\$25	0.00%
Total Rental Dept Expense				\$175	\$0	\$75	-57.14%
Rental Dept Balance				\$17,025	\$3,967	\$4,175	-75.48%

FUND DEPT	ACCT	ACCT NAME	2020 Budget	2020 Actual *	2021 Budget	% Change	
Fitness Dept Revenue							
12	90	491309	Personal Training	\$13,000	\$803	\$1,500	-88.46%
12	90	491310	Aerobics with Aimee	\$4,000	\$4,725	\$4,000	0.00%
12	90	491323	Monthly Fitness Programming	\$0	\$8	\$0	-
12	90	491366	Misc. P.T. Challenges/Classes	\$1,500	\$0	\$1,500	0.00%
Total Fitness Dept Revenue				\$18,500	\$5,537	\$7,000	-62.16%

FUND DEPT	ACCT	ACCT NAME	2020 Budget	2020 Actual *	2021 Budget	% Change	
Fitness Dept Expense							
12	90	513400	Wages Fitness Center Sup.	\$24,000	\$16,936	\$19,000	-20.83%
12	90	534600	Fitness Maintenance	\$4,000	\$101	\$4,000	0.00%
12	90	534700	Fitness Maintenance Supplies	\$4,000	\$2,160	\$2,500	-37.50%
12	90	538000	Recreation Supplies	\$250	\$0	\$200	-20.00%
12	90	538200	Pacers Club Supplies	\$450	\$262	\$0	-100.00%
12	90	591309	Personal Training	\$12,000	\$3,603	\$1,300	-89.17%
12	90	591310	Aerobics with Aimee	\$3,600	\$3,674	\$3,200	-11.11%
12	90	591323	Monthly Fitness Programming	\$0	\$0	\$0	-
12	90	591366	Misc. P.T. Challenges/Classes	\$1,000	\$409	\$1,500	50.00%
12	90	599300	Aerobic Class Materials & Supplies	\$300	\$183	\$200	-33.33%
Total Fitness Dept Expense				\$49,600	\$27,327	\$31,900	-35.69%
Fitness Balance				(\$31,100)	(\$21,790)	(\$24,900)	-19.94%

RECREATION BALANCE	(\$98,660)	(\$162,220)	(\$195,270)	97.92%
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AUDIT FUND

FUND DEPT	ACCT	ACCT NAME	2020 Budget	2020 Actual *	2021 Budget	% Change	
Audit Revenue							
13	10	410100	Real Estate Taxes Current	\$20,000	\$19,992	\$20,000	0.00%
13	10	430100	Interest Savings	\$150	\$40	\$50	-66.67%
Total Audit Revenue				\$20,150	\$20,033	\$20,050	-0.50%

FUND DEPT	ACCT	ACCT NAME	2020 Budget	2020 Actual *	2021 Budget	% Change	
Audit Expense							
13	10	524000	Other Professional Services	\$0	\$0	\$0	0.00%
13	10	528000	Audit	\$20,000	\$20,000	\$20,000	0.00%
Total Audit Expense				\$20,000	\$20,000	\$20,000	0.00%

Audit Fund Balance	\$150	\$33	\$50	-66.67%
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LIABILITY FUND

FUND DEPT	ACCT	ACCT NAME	2020 Budget	2020 Actual *	2021 Budget	% Change
Liability Revenue						

14	10	410100	Real Estate Taxes Current	\$130,000	\$130,039	\$100,000	-23.08%
14	10	430100	Interest Savings	\$2,250	\$836	\$900	-60.00%
14	10	460100	Misc. Income	\$0	\$0	\$0	-
Total Liability Revenue				\$132,250	\$130,876	\$100,900	-23.71%

FUND DEPT	ACCT	ACCT NAME	2020 Budget	2020 Actual *	2021 Budget	% Change	
Liability Expense							
14	10	511000	Salary Full-Time	\$65,850	\$65,894	\$67,850	3.04%
14	10	552000	Park/Facility Inspection Software Main	\$2,500	\$2,450	\$2,500	0.00%
14	10	553000	Building & Contents	\$22,000	\$23,573	\$22,500	2.27%
14	10	554000	General Liability	\$12,000	\$11,203	\$12,000	0.00%
14	10	555000	Public Official/Wrongful Acts	\$1,000	\$719	\$1,000	0.00%
14	10	556000	Automobile	\$3,000	\$2,662	\$3,000	0.00%
14	10	557000	Workers Compensation	\$29,000	\$25,450	\$18,000	-37.93%
14	10	558000	Unemployment	\$13,850	\$7,125	\$10,000	-27.80%
Total Liability Expense				\$149,200	\$139,077	\$136,850	-8.28%
Liability Fund Balance				(\$16,950)	(\$8,201)	(\$35,950)	112.09%

IMRF FUND

FUND DEPT	ACCT	ACCT NAME	2020 Budget	2020 Actual *	2021 Budget	% Change	
IMRF Revenue							
15	10	410100	Real Estate Taxes Current	\$85,000	\$85,043	\$95,000	11.76%
15	10	430100	Interest Savings	\$1,650	\$581	\$650	-60.61%
Total IMRF Revenue				\$86,650	\$85,624	\$95,650	10.39%

FUND DEPT	ACCT	ACCT NAME	2020 Budget	2020 Actual *	2021 Budget	% Change	
IMRF Expense							
15	10	518000	IMRF	\$98,000	\$89,055	\$92,500	-5.61%
15	10	524000	Other Professional Services	\$0	\$0	\$0	0.00%
Total IMRF Expense				\$98,000	\$89,055	\$92,500	-5.61%
IMRF Fund Balance				(\$11,350)	(\$3,431)	\$3,150	-127.75%

SCHOLARSHIP FUND

FUND DEPT	ACCT	ACCT NAME	2020 Budget	2020 Actual *	2021 Budget	% Change	
Scholarship Revenue							
16	10	430100	Interest Savings	\$50	\$48	\$50	0.00%
16	10	470110	Scholarship Donations	\$7,000	\$6,030	\$5,000	-28.57%
16	10	470200	Children's Center Donations	\$50	\$5,000	\$50	0.00%
16	10	470250	E.T. After School Donations	\$100	\$5,000	\$50	-50.00%
16	10	470300	Memorial Donations	\$1,500	\$0	\$750	-50.00%
Total Scholarship Revenue				\$8,700	\$16,078	\$5,900	-32.18%

FUND DEPT	ACCT	ACCT NAME	2020 Budget	2020 Actual *	2021 Budget	% Change	
Scholarship Expense							
16	10	570110	Scholarship Donations	\$2,000	\$528	\$2,000	0.00%
16	10	570200	Children's Center Donations	\$900	\$767	\$1,000	11.11%
16	10	570250	Camp/ET OPD Donations	\$1,800	\$0	\$1,800	0.00%
16	10	570300	Memorial Donations	\$1,500	\$0	\$750	-50.00%
Total Scholarship Expense				\$6,200	\$1,295	\$5,550	-10.48%
Scholarship Fund Balance				\$2,500	\$14,783	\$350	-86.00%

SOCIAL SECURITY FUND

FUND DEPT	ACCT	ACCT NAME	2020 Budget	2020 Actual *	2021 Budget	% Change
Social Security Revenue						
18	10	410100 Real Estate Taxes Current	\$90,000	\$90,058	\$55,000	-38.89%
18	10	430100 Interest Savings	\$2,500	\$735	\$2,500	0.00%
Total Social Security Revenue			\$92,500	\$90,792	\$57,500	-37.84%
Social Security Expense						
18	10	519000 FICA	\$80,000	\$60,247	\$64,250	-19.69%
18	10	519100 Medicare	\$19,000	\$14,090	\$15,100	-20.53%
Total Social Security Expense			\$99,000	\$74,337	\$79,350	-19.85%
Social Security Fund Balance			(\$6,500)	\$16,455	(\$21,850)	236.15%

POLICE FUND

FUND DEPT	ACCT	ACCT NAME	2020 Budget	2020 Actual *	2021 Budget	% Change
Police Revenue						
19	10	410100 Real Estate Taxes Current	\$5,000	\$5,015	\$5,000	0.00%
19	10	430100 Interest Savings	\$780	\$155	\$225	-71.15%
Total Police Revenue			\$5,780	\$5,170	\$5,225	-9.60%
Police Expense						
19	10	512000 Safety Event Expense	\$3,000	\$320	\$2,000	-33.33%
19	10	524000 Other Professional Services	\$3,600	\$3,102	\$2,000	-44.44%
19	10	533000 Tools / Equipment	\$0	\$0	\$0	-
19	10	590000 Capital Expenditures	\$5,470	\$5,074	\$2,550	-53.38%
Total Police Expense			\$12,070	\$8,496	\$6,550	-45.73%
Police Fund Balance			(\$6,290)	(\$3,326)	(\$1,325)	-78.93%

PAVING AND LIGHTING FUND

FUND DEPT	ACCT	ACCT NAME	2020 Budget	2020 Actual *	2021 Budget	% Change
Paving and Lighting Revenue						
20	10	410100 Real Estate Taxes Current	\$32,120	\$32,140	\$32,390	0.84%
20	10	430100 Interest Savings	\$450	\$15	\$100	-77.78%
Total Paving & Lighting Revenue			\$32,570	\$32,154	\$32,490	-0.25%
Paving and Lighting Expense						
20	10	524000 Other Professional Services	\$0	\$0	\$0	-
20	10	563000 Building Improvements	\$0	\$0	\$0	-
20	10	564000 Park Improvements	\$32,000	\$32,000	\$32,000	0.00%
Total Paving & Lighting Expense			\$32,000	\$32,000	\$32,000	0.00%
Paving & Lighting Fund Balance			\$570	\$154	\$490	-14.02%

LONG TERM CAPITAL REPLACEMENT FUND

FUND DEPT	ACCT	ACCT NAME	2020 Budget	2020 Actual *	2021 Budget	% Change
Capital Replacenet Fund Revenue						
35	10	430100 Interest Savings	\$1,400	\$538	\$700	-50.00%
Total Capital Replacement Rev			\$1,400	\$538	\$700	0.00%

LONG TERM CAPITAL REPLACEMENT FUND

FUND	DEPT	ACCT	ACCT NAME	2020 Budget	2020 Actual *	2021 Budget	% Change
Capital Replacmenet Fund Revenue							
35	10	430100	Interest Savings	\$1,400	\$538	\$700	-50.00%
Total Capital Replacement Rev				\$1,400	\$538	\$700	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				\$1,400	\$538	\$700	0.00%

BOND & INTEREST FUND

FUND	DEPT	ACCT	ACCT NAME	2020 Budget	2020 Actual *	2021 Budget	% Change
Bond and Interest Fund Revenue							
37	10	410100	Real Estate Taxes Current	\$1,436,500	\$1,433,524	\$1,495,000	4.07%
37	10	430100	Interest Savings	\$5,500	\$278	\$500	-90.91%
Total Bond Revenue				\$1,442,000	\$1,433,801	\$1,495,500	3.71%
Bond and Interest Expense							
37	10	524000	Other Professional Services	\$50	\$0	\$0	-100.00%
37	10	588000	Principal	\$1,405,000	\$1,415,000	\$1,489,000	5.98%
37	10	588100	Interest	\$30,000	\$18,108	\$5,100	-83.00%
Total Bond Expense				\$1,435,050	\$1,433,108	\$1,494,100	4.11%
Bond Fund Balance				\$6,950	\$693	\$1,400	-79.86%

PARK IMPROVEMENT FUND

FUND	DEPT	ACCT	ACCT NAME	2020 Budget	2020 Actual *	2021 Budget	% Change
Park Improvement Revenue							
46	10	430100	Interest Savings	\$3,500	\$2,362	\$2,500	-28.57%
46	10	470100	Grants	\$200,000	\$0	\$200,000	0.00%
46	10	470110	Donations	\$0	\$0	\$0	0.00%
46	10	470120	Bond Proceeds	\$1,405,000	\$1,415,000	\$1,489,000	-
Total Park Revenue				\$1,608,500	\$1,417,362	\$1,691,500	5.16%
Total Park Improvement Expense							
46	10	524000	Other Professional Services	\$15,000	\$14,660	\$15,000	-
46	10	525000	Engineering	\$10,000	\$7,929	\$9,750	-2.50%
46	10	560000	Computer Upgrades	\$2,500	\$2,787	\$2,000	-
46	10	561000	Land Purchases	\$0	\$0	\$0	-
46	10	564000	Park & Blding Improvements	\$910,000	\$911,773	\$918,725	0.96%
46	10	567700	Vehicles Equipment	\$42,000	\$41,691	\$10,000	-
Total Park Expense				\$979,500	\$978,840	\$955,475	-2.45%
Park Fund Balance				\$629,000	\$438,522	\$736,025	17.02%

Grand Total All Revenues	\$5,170,890	\$4,628,579	\$4,963,811	-4.00%
Grand Total All Expense	\$5,098,170	\$4,607,113	\$4,812,889	-5.60%

Grand Total Fund Balance	\$72,720	\$21,466	\$150,220	206.57%
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* 2020 Actuals as of December 28, 2020





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