

**Notice of Special Meeting of the Board of Park Commissioners of
the Community Park District of La Grange Park, Cook County**

PUBLIC NOTICE IS HEREBY GIVEN that the Board of Park Commissioners of the Community Park District of La Grange Park, Cook County will hold a special meeting on the **5th day of April, 2017, at 6:00 P.M., (this is the rescheduled special meeting of April 3rd)** in the Recreation Center, 1501 Barnsdale Road, La Grange Park, Illinois.

The Agenda for the Meeting is as follows:

1. Call to Order & Roll Call
2. Pledge of Allegiance
3. Park District Mission: The Community Park District of La Grange Park shall offer high quality, affordable and accessible park and recreation facilities, programs and services in a financially responsible manner.
4. Additions/Deletions to Agenda
5. Recognition of Visitors
6. Unfinished Business
 - A. 2017-18 Proposed Budget Review
7. Adjourn to Executive Session

In accordance with the Open Meetings Act under Section 2(c)(1) to discuss the appointment, employment, compensation, discipline, performance, or dismissal of specific employees.
8. Reconvene Open Meeting & Roll Call
9. New Business
 - A. Consider Approval of Tentative Budget and Appropriation Ordinance 04-2017
10. Adjournment

DATED the 27th day of March, 2017.

Date: March 27, 2017
To: Community Park District Board of Commissioners
From: Aleks Briedis, Executive Director
RE: Proposed 17-18 Budget Overview

The original budget memo I included in last month's meeting is included again at the end of this memo. The changes that I have made since I last presented the budget are as follows:

- \$2000 added to Recreation Fund BRC for entry carpet rental and cleaning (this would be in lieu of purchasing new carpets)
- \$4200 added to the Capital Fund for new slides at Beach Oak (this is to replace 2 broken slides)
- \$5000 added to Corporate Fund ADM for review/update of Board Polices and Personnel Manual (this is a not to exceed amount from Ancel Glink)
- \$3000 added to Recreation Fund PRT for iPads (this in lieu of desktop computers)
- \$1100 added to Corporate Fund OFF for Office 365 (this is in lieu of purchasing Office 2013 for the new computers at a cost of \$2100)
- Moved \$5000 from Corporate Taxes to Recreation Taxes (Corporate Fund is still within Fund Balance)

This year's budget is very straight forward. There are not many changes from last year's. Below is an overview of the highlights:

Corporate Fund

The revenues cover the expenses. It seems the net income is negative, however when you exclude the Separation Pay line item, the budget balances. As we do not expect to spend the Separation Pay line item this year, I am preparing for future years when retirements might begin to happen. The Fund Balance is within policy.

Recreation Fund

This fund is still currently spending more than it is receiving. The taxes collected for this fund are lower than previous years adding to the deficit. The reason for this is to balance out the rest of the funds to cover their costs. The tax amount will be increased next year as the other funds should level off. One note is that program fees are proposed to increase approximately \$35,000 due to a modest bump in program fees and increased participation. The fund balance is still deficient.

IMRF, Social Security, Auditing, Liability Funds

Revenues cover expenses. The fund balances are within range.

Special Recreation Fund

Per the levy request, we increased the amount of taxes this fund collects. The fund will start collecting approximately \$20K a year to the fund balance to be used for ADA improvements. Currently \$40K is budgeted to be spent for Memorial Park Improvements.

Bonds & Interest Fund

The amount collected and spent in this fund is controlled by Cook County.

Capital Project Fund

The year-end and 17-18 budgets are difficult to nail down as the construction schedule and weather will determine how much is spent this year vs. next year. The good news is that I'm estimating we will still have approximately \$15K left in the fund balance after Memorial Park is completed.

Veterans Fund

Brick orders have slowed down, as expected. Revenues still exceed expenses and will add to the fund balance for future maintenance and/or improvements.



CORPORATE FUND

	2013-14	2014-15	2015-16	2016-17	2017-18	
	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	PROPOSED	
Revenues						
Corporate Fund Taxes	\$ 426,388.00	\$ 435,133.00	\$ 484,743.00	\$ 522,303.00	\$ 512,400.00	401
Replacement Taxes	\$ 17,804.00	\$ 17,367.00	\$ 17,592.00	\$ 12,307.00	\$ 15,000.00	402
Interest Earned - Corp	\$ 518.00	\$ 410.00	\$ 300.00	\$ 541.00	\$ 400.00	403
Other Income - Corp	\$ -	\$ 3,472.00	\$ 8,786.00	\$ 3,500.00	\$ 3,500.00	490

Total Revenue	\$ 444,710.00	\$ 456,382.00	\$ 511,421.00	\$ 538,651.00	\$ 531,300.00	
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Expenses						
Full Time Wages	\$ 210,006.00	\$ 232,005.00	\$ 206,369.00	\$ 215,458.00	\$ 230,489.79	501
Part Time Wages	\$ 63,649.00	\$ 55,708.00	\$ 54,895.00	\$ 64,300.00	\$ 66,000.00	505
Part Time Wages - IMRF	\$ -	\$ -	\$ 653.00	\$ -	\$ -	511
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	507
Legal Publications	\$ 321.00	\$ 890.00	\$ 880.00	\$ 1,112.00	\$ 1,200.00	601
Postage Stamps	\$ 1,168.00	\$ 2,414.00	\$ 1,617.00	\$ 1,630.00	\$ 1,300.00	603
Public Relations	\$ 1,690.00	\$ 1,146.00	\$ 218.00	\$ 300.00	\$ 500.00	604
Telephones	\$ 7,657.00	\$ 6,881.00	\$ 7,092.00	\$ 6,100.00	\$ 6,100.00	606
Association Dues	\$ 4,667.00	\$ 4,578.00	\$ 5,977.00	\$ 5,400.00	\$ 5,400.00	607
Professional Development	\$ 2,560.00	\$ 3,266.00	\$ 5,182.00	\$ 3,342.00	\$ 5,850.00	608
Subscriptions	\$ 419.00	\$ 324.00	\$ 753.00	\$ 882.00	\$ 1,200.00	610
Mileage Reimbursement	\$ -	\$ -	\$ 3,250.00	\$ 3,100.00	\$ 3,100.00	612
Park Board Expense	\$ 1,014.00	\$ 9,178.00	\$ 1,680.16	\$ 1,100.00	\$ 5,200.00	701
Computer Services	\$ 4,472.00	\$ 6,805.00	\$ 6,798.00	\$ 6,600.00	\$ 6,800.00	702
Security Services	\$ 6,658.00	\$ 6,465.00	\$ 9,127.00	\$ 2,050.00	\$ 2,050.00	703
Health Insurance	\$ 63,658.00	\$ 57,536.00	\$ 51,372.00	\$ 58,117.00	\$ 58,449.00	704
Professional Services	\$ 13,665.00	\$ 14,347.00	\$ 18,417.00	\$ 18,700.00	\$ 24,000.00	705
Office Machine Contract	\$ 6,121.00	\$ 5,111.00	\$ 19,132.00	\$ 11,850.00	\$ 12,400.00	706
Refuse Disposals	\$ 3,692.00	\$ 4,291.00	\$ 5,823.00	\$ 5,660.00	\$ 6,000.00	707
Portable Toilets	\$ 4,350.00	\$ 4,159.00	\$ 5,295.00	\$ 5,200.00	\$ 5,200.00	708
Trade Services	\$ 25,609.00	\$ 26,844.00	\$ 36,245.00	\$ 32,000.00	\$ 34,300.00	709
Utilities - Natural Gas	\$ 2,731.00	\$ 2,025.00	\$ 1,217.00	\$ 1,600.00	\$ 1,600.00	710
Utilities - Electricity	\$ 12,141.00	\$ 14,124.00	\$ 8,468.00	\$ 11,800.00	\$ 12,000.00	711
Utilities - Water	\$ -	\$ -	\$ -	\$ 201.00	\$ 1,000.00	712
Bank Fees	\$ 381.00	\$ 451.00	\$ 290.00	\$ 250.00	\$ 500.00	723
Supplies	\$ 23,454.00	\$ 31,645.00	\$ 36,254.97	\$ 33,600.00	\$ 33,600.00	801
Equipment	\$ 3,672.00	\$ 4,321.00	\$ 1,727.00	\$ 2,900.00	\$ 6,100.00	802
Repair Parts	\$ 3,823.00	\$ 3,664.00	\$ 1,401.00	\$ 3,400.00	\$ 4,200.00	804
Awards & Rememberances	\$ 416.00	\$ 242.00	\$ -	\$ 400.00	\$ 450.00	805
Staff Uniforms	\$ 2,411.00	\$ 312.00	\$ 2,255.00	\$ 1,100.00	\$ 2,100.00	809
Separation Pay	\$ -	\$ -	\$ 5,832.00	\$ -	\$ 118,101.00	900
Other Expenses	\$ -	\$ (3,624.00)	\$ (2,884.00)	\$ 1.00	\$ 2,000.00	901

Total Expenses	\$ 470,405.00	\$ 495,108.00	\$ 495,336.13	\$ 498,153.00	\$ 657,189.79	
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Net Income	\$ (25,695.00)	\$ (38,726.00)	\$ 16,084.87	\$ 40,498.00	\$ (125,889.79)	
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Fund Balance		\$ 362,033.00	\$ 378,117.87	\$ 418,615.87	\$ 292,726.08	
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Fund Balance Policy is 75% Minimum

75% Expenses	Proposed FB
\$ 404,316.59	\$ 410,827.08



RECREATION FUND

	2013-14	2014-15	2015-16	2016-17	2017-18	
	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	PROPOSED	
Revenues						
Recreation Fund Taxes	\$ 92,396.00	\$ 65,708.00	\$ 52,483.00	\$ 55,354.00	\$ 45,000.00	401
Interest Earned - Rec.	\$ 74.00	\$ 84.00	\$ 2,180.00	\$ 870.00	\$ 800.00	403
Program Fees- General	\$ 478,786.00	\$ 518,668.00	\$ 510,219.00	\$ 517,439.00	\$ 555,850.00	405
Donations & Sponsors	\$ 5,050.00	\$ 4,400.00	\$ 6,516.00	\$ 4,050.00	\$ 19,000.00	408
Other Income - Recreation	\$ -	\$ -	\$ 1,629.00	\$ -	\$ 100.00	490

Total Revenues	\$ 576,306.00	\$ 588,860.00	\$ 573,027.00	\$ 577,713.00	\$ 620,750.00
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Expenses						
Full Time Wages - Recreation	\$ 155,034.00	\$ 157,397.00	\$ 191,646.00	\$ 152,252.00	\$ 153,570.50	501
Part Time Wages - Programs	\$ 75,140.00	\$ 91,864.00	\$ 86,153.00	\$ 94,374.00	\$ 111,900.00	505
Wages - Rental Supervisor	\$ -	\$ -	\$ -	\$ -	\$ -	
Part Time Wages - IMRF	\$ 82,148.00	\$ 83,858.00	\$ 75,991.00	\$ 77,924.00	\$ 80,550.00	511
Legal Publications - Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	
Program Marketing	\$ 2,641.00	\$ 307.00	\$ 1,681.00	\$ 700.00	\$ 1,000.00	604
Telephones	\$ 1,232.00	\$ 1,193.00	\$ 1,384.00	\$ 1,615.00	\$ 1,650.00	606
Association Dues	\$ 352.00	\$ 334.00	\$ 782.00	\$ 350.00	\$ 600.00	607
Professional Development	\$ 668.00	\$ 747.00	\$ 2,009.00	\$ 3,500.00	\$ 3,500.00	608
Mileage	\$ 488.00	\$ 654.00	\$ 492.00	\$ 300.00	\$ 300.00	612
Security Services	\$ 4,735.00	\$ 5,586.00	\$ 6,509.00	\$ 6,200.00	\$ 7,200.00	703
Health Insurance Recreation	\$ 37,412.00	\$ 43,268.00	\$ 46,254.00	\$ 50,339.00	\$ 57,818.00	704
Refuse Disposals	\$ 3,234.00	\$ 3,491.00	\$ 3,507.00	\$ 4,000.00	\$ 4,000.00	707
Trade Services	\$ 4,620.00	\$ 4,572.00	\$ 6,102.00	\$ 4,000.00	\$ 8,500.00	709
Utilities - Natural Gas	\$ 3,620.00	\$ 2,683.00	\$ 1,815.00	\$ 2,000.00	\$ 2,500.00	710
Utilities - Electricity	\$ 10,130.00	\$ 12,310.00	\$ 14,518.00	\$ 16,216.00	\$ 16,500.00	711
Utilities - Water	\$ 849.00	\$ 844.00	\$ 856.00	\$ 1,000.00	\$ 1,000.00	712
Program Contractual Services	\$ 119,147.00	\$ 115,866.00	\$ 110,615.00	\$ 103,800.00	\$ 111,840.00	717
Credit Card Fees	\$ 5,742.00	\$ 6,652.00	\$ 6,284.00	\$ 10,000.00	\$ 10,000.00	718
Brochure Printing	\$ 13,750.00	\$ 15,810.00	\$ 18,256.00	\$ 17,000.00	\$ 15,000.00	720
Co-op Fees	\$ 13,747.00	\$ 18,296.00	\$ 13,100.00	\$ 19,335.00	\$ 20,300.00	722
Bank Fees	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies	\$ 37,397.00	\$ 45,422.00	\$ 70,406.00	\$ 61,611.00	\$ 56,950.00	801
Equipment	\$ 3,286.00	\$ 5,234.00	\$ 2,832.00	\$ 159.00	\$ 7,900.00	802
Repair Parts	\$ 626.00	\$ 1,026.00	\$ 8,700.00	\$ 5,000.00	\$ 5,000.00	804
Severance	\$ -	\$ -	\$ -	\$ 6,935.00	\$ -	
Other Expenses	\$ 386.00	\$ (1,304.00)	\$ (2,438.00)	\$ 2,676.00	\$ 2,676.00	901

Total Expenses	\$ 576,384.00	\$ 616,110.00	\$ 667,454.00	\$ 641,286.00	\$ 680,254.50
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Net Income	\$ (78.00)	\$ (27,250.00)	\$ (94,427.00)	\$ (63,573.00)	\$ (59,504.50)
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Fund Balance		\$ 477,723.00	\$ 383,296.00	\$ 319,723.00	\$ 260,218.50
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Fund Balance Policy is 75% Minimum

75% Expenses	Proposed FB
\$ 510,190.87	\$ 260,218.50

Fund Balance Deficient By: \$ 249,972.37

3/27/2017



IMRF FUND

	2013-14	2014-15	2015-16	2016-17	2017-18
	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
Revenues					
Property Taxes - IMRF	\$ 50,334.00	\$ 73,090.00	\$ 54,331.00	\$ 29,837.00	\$ 45,000.00
Interest IMRF	\$ 1.00	\$ 1.00	\$ 31.00	\$ 43.00	\$ 20.00

401

403

Total Revenues	\$ 50,335.00	\$ 73,091.00	\$ 54,362.00	\$ 29,880.00	\$ 45,020.00
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Expenses					
IMRF Contribution	\$ 52,314.00	\$ 51,177.00	\$ 48,678.00	\$ 42,474.59	\$ 44,307.09

630

Total Expenses	\$ 52,314.00	\$ 51,177.00	\$ 48,678.00	\$ 42,474.59	\$ 44,307.09
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Net Income	\$ (1,979.00)	\$ 21,914.00	\$ 5,684.00	\$ (12,594.59)	\$ 712.91
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Fund Balance		\$ 21,156.00	\$ 26,840.00	\$ 14,245.41	\$ 14,958.32
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Fund Balance Policy is 25-50% of expenses

25 % Expenses	Proposed FB	50% Expenses
\$ 11,076.77	\$ 14,958.32	\$ 22,153.54

Fund Balance Within Range

3/27/2017



SOCIAL SECURITY FUND

	2013-14	2014-15	2015-16	2016-17	2017-18
	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
Revenues					
Property Taxes FICA	\$ 42,273.00	\$ 47,132.00	\$ 51,716.00	\$ 48,545.00	\$ 50,000.00
Interest - FICA	\$ 1.00	\$ 1.00	\$ (6.00)	\$ 14.00	\$ 10.00

401
403

Total Revenues	\$ 42,274.00	\$ 47,133.00	\$ 51,710.00	\$ 48,559.00	\$ 50,010.00
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Expenses					
FICA - Employer Contribution	\$ 45,998.00	\$ 48,643.00	\$ 48,618.00	\$ 47,081.16	\$ 50,063.15

640

Total Expenses	\$ 45,998.00	\$ 48,643.00	\$ 48,618.00	\$ 47,081.16	\$ 50,063.15
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Net Income	\$ (3,724.00)	\$ (1,510.00)	\$ 3,092.00	\$ 1,477.84	\$ (53.15)
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Fund Balance		\$ 12,951.00	\$ 16,043.00	\$ 17,520.84	\$ 17,467.69
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Fund Balance Policy is 25-50% of expenses

25 % Expenses	Proposed FB	50% Expenses
\$ 12,515.79	\$ 17,467.69	\$ 25,031.58

Fund Balance Within Range

3/27/2017



AUDITING FUND

	2013-14	2014-15	2015-16	2016-17	2017-18
	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
Revenues					
Property Taxes Audit	\$ 7,562.00	\$ 7,613.00	\$ 7,619.00	\$ 7,695.00	\$ 8,600.00
Interest Audit	\$ 1.00	\$ 1.00	\$ 3.00	\$ 15.00	\$ 5.00
Total Revenues	\$ 7,563.00	\$ 7,614.00	\$ 7,622.00	\$ 7,710.00	\$ 8,605.00
Expenses					
Professional Service - Audit	\$ 7,900.00	\$ 7,725.00	\$ 7,950.00	\$ 7,950.00	\$ 8,450.00
Total Expenses	\$ 7,900.00	\$ 7,725.00	\$ 7,950.00	\$ 7,950.00	\$ 8,450.00
Net Income	\$ (337.00)	\$ (111.00)	\$ (328.00)	\$ (240.00)	\$ 155.00
Fund Balance		\$ 2,602.00	\$ 2,274.00	\$ 2,034.00	\$ 2,189.00

401

403

705

Fund Balance Policy is 25-50% of expenses

25 % Expenses	Proposed FB	50% Expenses
\$ 2,112.50	\$ 2,189.00	\$ 4,225.00

Fund Balance Within Range

3/27/2017



LIABILITY INSURANCE FUND

	2013-14	2014-15	2015-16	2016-17	2017-18	
	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	PROPOSED	
Revenues						
Property Taxes - PDRMA	\$ 43,444.00	\$ 37,384.00	\$ 38,212.00	\$ 35,093.00	\$ 39,000.00	401
Interest - PDRMA	\$ 1.00	\$ 1.00	\$ (5.00)	\$ 35.00	\$ 10.00	403

Total Revenues	\$ 43,445.00	\$ 37,385.00	\$ 38,207.00	\$ 35,128.00	\$ 39,010.00	
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Expenses						
PDRMA Workshops	\$ -	\$ 30.00	\$ -	\$ -	\$ -	608
Professional Services	\$ 12,659.00	\$ 13,723.00	\$ 8,070.00	\$ 7,500.00	\$ 7,700.00	705
Trade Services	\$ 2,321.00	\$ 1,173.00	\$ -	\$ 200.00	\$ -	709
Security Reference Check	\$ -	\$ -	\$ 250.00	\$ 350.00	\$ 500.00	
PDRMA Premium	\$ 22,408.00	\$ 22,772.00	\$ 24,426.00	\$ 27,351.00	\$ 29,000.00	760
Safety Supplies	\$ 821.00	\$ 1,109.00	\$ 524.00	\$ 1,000.00	\$ 1,500.00	801

Total Expenses	\$ 38,209.00	\$ 38,807.00	\$ 33,270.00	\$ 36,401.00	\$ 38,700.00	
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Net Income	\$ 5,236.00	\$ (1,422.00)	\$ 4,937.00	\$ (1,273.00)	\$ 310.00	
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Fund Balance		\$ 5,462.00	\$ 10,399.00	\$ 9,126.00	\$ 9,436.00	
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Fund Balance Policy is 25-50% of expenses

25 % Expenses	Proposed FB	50% Expenses
\$ 9,675.00	\$ 9,436.00	\$ 19,350.00

Fund Balance Within Range

3/27/2017



SPECIAL RECREATION FUND

	2013-14	2014-15	2015-16	2016-17	2017-18	
	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	PROPOSED	
Revenues						
Property Taxes - SEASPAR	\$ 96,277.00	\$ 56,793.00	\$ 40,636.00	\$ 70,782.00	\$ 90,000.00	401
Interest - SEASPAR	\$ 20.00	\$ 1.00	\$ 82.00	\$ 120.00	\$ 20.00	403
Total Revenues	\$ 96,297.00	\$ 56,794.00	\$ 40,718.00	\$ 70,902.00	\$ 90,020.00	
Expenses						
Full Time Wages	\$ 9,284.00	\$ 13,346.00	\$ 10,799.00	\$ 11,082.00	\$ 11,810.03	501
ADA Portable Restrooms	\$ -	\$ -	\$ 4,000.00	\$ 2,000.00	\$ 2,000.00	708
Special Rec - Instructors	\$ 1,219.00	\$ 2,734.00	\$ 1,000.00	\$ 400.00	\$ 4,000.00	717
SEASPAR Contribution	\$ 64,417.00	\$ 60,840.00	\$ 57,286.00	\$ 58,056.00	\$ 55,000.00	780
ADA Accessibility	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00	709
Other Expense - SEASPAR	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Expenses	\$ 74,920.00	\$ 76,920.00	\$ 73,085.00	\$ 71,538.00	\$ 112,810.03	
Net Income	\$ 21,377.00	\$ (20,126.00)	\$ (32,367.00)	\$ (636.00)	\$ (22,790.03)	
Fund Balance		\$ 87,093.00	\$ 54,726.00	\$ 54,090.00	\$ 31,299.97	

No Fund Balance Policy

3/27/2017



BONDS & INTEREST FUND

	2013-14	2014-15	2015-16	2016-17	2017-18	
	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	PROPOSED	
Revenues						
Property Taxes - B&I	\$ 250,778.00	\$ 247,831.00	\$ 215,388.00	\$ 179,000.00	\$ 180,000.00	401
Interest - B&I	\$ 34.00	\$ 25.00	\$ 141.00	\$ 526.00	\$ 25.00	403
Total Revenues	\$ 250,812.00	\$ 247,856.00	\$ 215,529.00	\$ 179,526.00	\$ 180,025.00	
Expenses						
Bonds & Interest-Professional	\$ 250.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	705
Bond Principal	\$ 160,000.00	\$ 165,000.00	\$ 170,000.00	\$ 110,000.00	\$ 110,000.00	790
Bond Interest	\$ 81,000.00	\$ 77,800.00	\$ 72,850.00	\$ 67,750.00	\$ 69,450.00	791
Total Expenses	\$ 241,250.00	\$ 243,300.00	\$ 243,350.00	\$ 178,250.00	\$ 179,950.00	
Net Income	\$ 9,562.00	\$ 4,556.00	\$ (27,821.00)	\$ 1,276.00	\$ 75.00	
Fund Balance		\$ 208,483.00	\$ 180,662.00	\$ 181,938.00	\$ 182,013.00	

No Fund Balance Policy

3/27/2017



CAPITAL PROJECT FUND

	2013-14	2014-15	2015-16	2016-17	2017-18
	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
Revenues					
Interest Earned	\$ 1,000.00	\$ -	\$ 1,098.00	\$ 1,500.00	\$ 500.00
Fund Transfer In	\$ -	\$ -	\$ -	\$ 50,000.00	\$ 40,000.00
Donations & Grants	\$ -	\$ -	\$ -	\$ 44,450.00	\$ 355,000.00
Veterans Memorial	\$ 85,000.00	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 86,000.00	\$ -	\$ 1,098.00	\$ 95,950.00	\$ 395,500.00
Expenses					
Wages-Part Time	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Services	\$ 6,700.00	\$ -	\$ 4,529.00	\$ 20,000.00	\$ 14,000.00
Trade Services	\$ 75,000.00	\$ -	\$ 13,038.00	\$ 175,000.00	\$ 768,000.00
Supplies	\$ 3,000.00	\$ -	\$ -	\$ 400.00	\$ 500.00
Equipment	\$ 3,300.00	\$ -	\$ -	\$ -	\$ 4,200.00
Capital Account - Land	\$ 300,500.00	\$ -	\$ 1,639.00	\$ -	\$ -
Total Expenses	\$ 388,500.00	\$ -	\$ 19,206.00	\$ 195,400.00	\$ 786,700.00
Net Income	\$ (302,500.00)	\$ -	\$ (18,108.00)	\$ (99,450.00)	\$ (391,200.00)
Fund Balance		\$ 515,580.00	\$ 497,472.00	\$ 398,022.00	\$ 6,822.00

403

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810



VETERANS FUND

	2013-14	2014-15	2015-16	2016-17	2017-18
	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	PROPOSED
Revenues					
Donations	\$ -	\$ -	\$ 9,228.00	\$ 1,790.00	\$ 2,000.00
Interest - VMF	\$ -	\$ -	\$ 2.00	\$ 11.00	\$ 20.00

408

403

Total Revenues	\$ -	\$ -	\$ 9,230.00	\$ 1,801.00	\$ 2,020.00
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Expenses					
Part Time Wages	\$ -	\$ -	\$ 1,000.00	\$ 50.00	\$ 100.00
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -
Trade Services	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ 5,300.00	\$ 300.00	\$ 600.00
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -

505

801

Total Expenses	\$ -	\$ -	\$ 6,300.00	\$ 350.00	\$ 700.00
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Net Income	\$ -	\$ -	\$ 2,930.00	\$ 1,451.00	\$ 1,320.00
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Fund Balance		\$ 1,098.00	\$ 4,028.00	\$ 5,479.00	\$ 6,799.00
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No Fund Balance Policy

3/27/2017

ORDINANCE # 04-2017 - DRAFT

COMBINED BUDGET AND APPROPRIATION ORDINANCE OF THE COMMUNITY PARK DISTRICT OF LA GRANGE PARK, COOK COUNTY, ILLINOIS, FOR THE FISCAL YEAR BEGINNING MAY 1, 2017 AND ENDING APRIL 30, 2018

WHEREAS, this Combined Budget and Appropriation Ordinance has been prepared in tentative form and has been conveniently made available to public inspection for at least 30 days prior to final action thereon, and

WHEREAS, a public hearing on said Ordinance has been held in the Park District Board room, 1501 Barnsdale Road, La Grange Park, Illinois, on May 8, 2017 notice of said hearing having been given by publication in the Suburban Life News, being a newspaper published within this District, at least one week prior to such hearing, and

WHEREAS, all other legal requirements have heretofore been performed for the adoption of the annual budget and appropriations ordinance of this District for the fiscal year beginning May 1, 2017 and ending April 30, 2018.

NOW, THEREFORE, be it hereby ordained by the Board of Park Commissioners of the Community Park District of La Grange Park, Cook County, Illinois, as follows:

SECTION 1: That the following sums of money, or so much thereof as may be authorized by law for the following objects and purposes, be and the same are hereby budgeted and appropriated for the fiscal year beginning the May 1, 2017 and ending April 30, 2018. That each of said sums of money and the aggregate thereof are deemed necessary by the Board to defray the necessary expenses and liabilities of this District during the fiscal year beginning May 1, 2017 and ending April 30, 2018.

CORPORATE FUND

	2017-18	2017-18
	BUDGET	APPROPRIATION
Revenues		
Corporate Fund Taxes	\$ 512,400.00	\$ 512,400.00
Replacement Taxes	\$ 15,000.00	\$ 15,000.00
Interest Earned - Corp	\$ 400.00	\$ 400.00
Other Income - Corp	\$ 3,500.00	\$ 3,500.00

Total Revenue	\$ 531,300.00	\$ 531,300.00
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Expenses		
Full Time Wages	\$ 230,489.79	\$ 253,538.77
Part Time Wages	\$ 66,000.00	\$ 72,600.00
Part Time Wages - IMRF	\$ -	\$ -
Overtime	\$ -	\$ -
Legal Publications	\$ 1,200.00	\$ 1,320.00
Postage Stamps	\$ 1,300.00	\$ 1,430.00
Public Relations	\$ 500.00	\$ 550.00
Telephones	\$ 6,100.00	\$ 6,710.00
Association Dues	\$ 5,400.00	\$ 5,940.00
Professional Development	\$ 5,850.00	\$ 6,435.00
Subscriptions	\$ 1,200.00	\$ 1,320.00
Mileage Reimbursement	\$ 3,100.00	\$ 3,410.00
Park Board Expense	\$ 5,200.00	\$ 5,720.00
Computer Services	\$ 6,800.00	\$ 7,480.00
Security Services	\$ 2,050.00	\$ 2,255.00
Health Insurance	\$ 58,449.00	\$ 64,293.90
Professional Services	\$ 24,000.00	\$ 26,400.00
Office Machine Contract	\$ 12,400.00	\$ 13,640.00
Refuse Disposals	\$ 6,000.00	\$ 6,600.00
Portable Toilets	\$ 5,200.00	\$ 5,720.00
Trade Services	\$ 34,300.00	\$ 37,730.00
Utilities - Natural Gas	\$ 1,600.00	\$ 1,760.00
Utilities - Electricity	\$ 12,000.00	\$ 13,200.00
Utilities - Water	\$ 1,000.00	\$ 1,100.00
Bank Fees	\$ 500.00	\$ 550.00
Supplies	\$ 33,600.00	\$ 36,960.00
Equipment	\$ 6,100.00	\$ 6,710.00
Repair Parts	\$ 4,200.00	\$ 4,620.00
Awards & Remembrances	\$ 450.00	\$ 495.00
Staff Uniforms	\$ 2,100.00	\$ 2,310.00
Separation Pay	\$ 118,101.00	\$ 129,911.10
Other Expenses	\$ 2,000.00	\$ 2,200.00

Total Expenses	\$ 657,189.79	\$ 722,908.77
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Net Income	\$ (125,889.79)	\$ (191,608.77)
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Fund Balance	\$ 292,726.08	\$ 227,007.10
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RECREATION FUND

	2017-18	2017-18
	BUDGET	APPROPRIATION
Revenues		
Recreation Fund Taxes	\$ 45,000.00	\$ 45,000.00
Interest Earned - Rec.	\$ 800.00	\$ 800.00
Program Fees- General	\$ 555,850.00	\$ 555,850.00
Donations & Sponsors	\$ 19,000.00	\$ 19,000.00
Other Income - Recreation	\$ 100.00	\$ 100.00

Total Revenues	\$ 620,750.00	\$ 620,750.00
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Expenses		
Full Time Wages - Recreation	\$ 153,570.50	\$ 168,927.55
Part Time Wages - Programs	\$ 111,900.00	\$ 123,090.00
Wages - Rental Supervisor	\$ -	\$ -
Part Time Wages - IMRF	\$ 80,550.00	\$ 88,605.00
Legal Publications - Recreation	\$ -	\$ -
Program Marketing	\$ 1,000.00	\$ 1,100.00
Telephones	\$ 1,650.00	\$ 1,815.00
Association Dues	\$ 600.00	\$ 660.00
Professional Development	\$ 3,500.00	\$ 3,850.00
Mileage	\$ 300.00	\$ 330.00
Security Services	\$ 7,200.00	\$ 7,920.00
Health Insurance Recreation	\$ 57,818.00	\$ 63,599.80
Refuse Disposals	\$ 4,000.00	\$ 4,400.00
Trade Services	\$ 8,500.00	\$ 9,350.00
Utilities - Natural Gas	\$ 2,500.00	\$ 2,750.00
Utilities - Electricity	\$ 16,500.00	\$ 18,150.00
Utilities - Water	\$ 1,000.00	\$ 1,100.00
Program Contractual Services	\$ 111,840.00	\$ 123,024.00
Credit Card Fees	\$ 10,000.00	\$ 11,000.00
Brochure Printing	\$ 15,000.00	\$ 16,500.00
Co-op Fees	\$ 20,300.00	\$ 22,330.00
Bank Fees	\$ -	\$ -
Supplies	\$ 56,950.00	\$ 62,645.00
Equipment	\$ 7,900.00	\$ 8,690.00
Repair Parts	\$ 5,000.00	\$ 5,500.00
Severance	\$ -	\$ -
Other Expenses	\$ 2,676.00	\$ 2,943.60

Total Expenses	\$ 680,254.50	\$ 748,279.95
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Net Income	\$ (59,504.50)	\$ (127,529.95)
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Fund Balance	\$ 259,418.50	\$ 191,393.05
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IMRF FUND

	2017-18	2017-18
	BUDGET	APPROPRIATION
Revenues		
Property Taxes - IMRF	\$ 45,000.00	\$ 45,000.00
Interest IMRF	\$ 20.00	\$ 20.00

Total Revenues	\$ 45,020.00	\$ 45,020.00
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Expenses		
IMRF Contribution	\$ 44,307.09	\$ 48,737.80

Total Expenses	\$ 44,307.09	\$ 48,737.80
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Net Income	\$ 712.91	\$ (3,717.80)
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Fund Balance	\$ 14,958.32	\$ 10,527.61
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SOCIAL SECURITY FUND

	2017-18	2017-18
	BUDGET	APPROPRIATION
Revenues		
Property Taxes FICA	\$ 50,000.00	\$ 50,000.00
Interest - FICA	\$ 10.00	\$ 10.00
Total Revenues	\$ 50,010.00	\$ 50,010.00
Expenses		
FICA - Employer Contribution	\$ 50,063.15	\$ 55,069.47
Total Expenses	\$ 50,063.15	\$ 55,069.47
Net Income	\$ (53.15)	\$ (5,059.47)
Fund Balance	\$ 17,467.69	\$ 12,461.37

AUDITING FUND

	2017-18	2017-18
	BUDGET	APPROPRIATION
Revenues		
Property Taxes Audit	\$ 8,600.00	\$ 8,600.00
Interest Audit	\$ 5.00	\$ 5.00
Total Revenues	\$ 8,605.00	\$ 8,605.00
Expenses		
Professional Service - Audit	\$ 8,450.00	\$ 9,295.00
Total Expenses	\$ 8,450.00	\$ 9,295.00
Net Income	\$ 155.00	\$ (690.00)
Fund Balance	\$ 2,189.00	\$ 1,344.00

LIABILITY INSURANCE FUND

	2017-18	2017-18
	BUDGET	APPROPRIATION
Revenues		
Property Taxes - PDRMA	\$ 39,000.00	\$ 39,000.00
Interest - PDRMA	\$ 10.00	\$ 10.00

Total Revenues	\$ 39,010.00	\$ 39,010.00
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Expenses		
PDRMA Workshops	\$ -	\$ -
Professional Services	\$ 7,700.00	\$ 8,470.00
Trade Services	\$ -	\$ -
Security Reference Check	\$ 500.00	\$ 550.00
PDRMA Premium	\$ 29,000.00	\$ 31,900.00
Safety Supplies	\$ 1,500.00	\$ 1,650.00

Total Expenses	\$ 38,700.00	\$ 42,570.00
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Net Income	\$ 310.00	\$ (3,560.00)
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Fund Balance	\$ 9,436.00	\$ 5,566.00
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SPECIAL RECREATION FUND

	2017-18	2017-18
	BUDGET	APPROPRIATION
Revenues		
Property Taxes - SEASPAR	\$ 90,000.00	\$ 90,000.00
Interest - SEASPAR	\$ 20.00	\$ 20.00

Total Revenues	\$ 90,020.00	\$ 90,020.00
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Expenses		
Full Time Wages	\$ 11,810.03	\$ 12,991.04
ADA Portable Restrooms	\$ 2,000.00	\$ 2,200.00
Special Rec - Instructors	\$ 4,000.00	\$ 4,400.00
SEASPAR Contribution	\$ 55,000.00	\$ 60,500.00
ADA Accessibility	\$ 40,000.00	\$ 44,000.00
Other Expense - SEASPAR	\$ -	\$ -

Total Expenses	\$ 112,810.03	\$ 124,091.04
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Net Income	\$ (22,790.03)	\$ (34,071.04)
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Fund Balance	\$ 31,299.97	\$ 20,018.96
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CAPITAL PROJECT FUND

	2017-18	2017-18
	BUDGET	APPROPRIATION
Revenues		
Interest Earned	\$ 500.00	\$ 500.00
Fund Transfer In	\$ 40,000.00	\$ 40,000.00
Donations & Grants	\$ 355,000.00	\$ 355,000.00
Veterans Memorial	\$ -	\$ -

Total Revenue	\$ 395,500.00	\$ 395,500.00
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Expenses		
Wages-Part Time	\$ -	\$ -
Professional Services	\$ 14,000.00	\$ 15,400.00
Trade Services	\$ 768,000.00	\$ 772,000.00
Supplies	\$ 500.00	\$ 550.00
Equipment	\$ 4,200.00	\$ 4,620.00
Capital Account - Land	\$ -	\$ -

Total Expenses	\$ 786,700.00	\$ 792,570.00
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Net Income	\$ (391,200.00)	\$ (397,070.00)
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Fund Balance	\$ 6,822.00	\$ 952.00
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VETERANS FUND

	2017-18	2017-18
	BUDGET	APPROPRIATION
Revenues		
Donations	\$ 2,000.00	\$ 2,000.00
Interest - VMF	\$ 20.00	\$ 20.00

Total Revenues	\$ 2,020.00	\$ 2,020.00
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Expenses		
Part Time Wages	\$ 100.00	\$ 110.00
Professional Services	\$ -	\$ -
Trade Services	\$ -	\$ -
Supplies	\$ 600.00	\$ 660.00
Equipment	\$ -	\$ -

Total Expenses	\$ 700.00	\$ 770.00
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Net Income	\$ 1,320.00	\$ 1,250.00
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Fund Balance	\$ 6,799.00	\$ 6,729.00
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SUMMARY OF FUNDS

	Budget	Appropriations
Corporate Fund	\$657,190	\$722,909
Recreation Fund	\$680,255	\$748,280
IMRF Fund	\$44,307	\$48,738
Social Security Fund	\$50,063	\$55,069
Auditing Fund	\$8,450	\$9,295
Liability Insurance Fund	\$38,700	\$42,570
Special Recreation Fund	\$112,810	\$124,091
Capital Fund	\$786,700	\$792,540
Veterans Fund	\$700	\$770
 TOTAL	 \$2,379,175	 \$2,544,262

SECTION 3: That all unexpended balances of any item or items or any general appropriation made in this ordinance may be expended in making up an insufficiency in any item or items in the same appropriation made for this Ordinance, subject to applicable statutes. All unexpended balances of the appropriation for the fiscal year ending the April 30, 2017 and prior years to the extent not otherwise reappropriated for other purposes herein are hereby specifically reappropriated for the same general purposes for which they were originally made.

SECTION 4: That the Secretary of the Board of Park Commissioners is hereby directed to file a certified copy of this Ordinance with the Cook County Clerk within the time specified by law.

SECTION 5: The receipts and revenues of the Community Park District of La Grange Park derived from sources other than taxation and not specifically appropriated, and all unexpended balances in unrestricted funds from the preceding fiscal year not required for the 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 6: Pursuant to law, the following determinations have been and are hereby made a part hereof:

- (a) Statement of cash on hand at the beginning of the fiscal year: \$1,238,856
- (b) Estimate of cash expected to be received during the fiscal year from all sources: \$1,742,235
- (c) Estimate of expenditures contemplated for the fiscal year: \$2,379,175
- (d) Statement of estimated cash expected to be on hand at the end of the fiscal year: \$641,117
- (e) An estimate of the amount of taxes to be received during the fiscal year is: \$790,000

SECTION 7: This ordinance is not intended or required to be in support of or in relation to any tax levy made by the Park District during the fiscal year beginning May 1, 2017 or any other fiscal year.

SECTION 8: That should any clause, sentence, paragraph, or part of this Ordinance be declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the Ordinance as a whole or any part thereof other than the part so declared to be invalid.

SECTION 9: This Ordinance shall be in full force and effect from and after its passage and approval as required by law.

PASSED this 8th day of May, 2017

ROLL CALL VOTE: Ayes _____

Nays _____

Absent _____

Community Park District of LaGrange Park
Cook County, Illinois

(SEAL)

By: _____
Karen Boyd, Board President

Attest: _____
Lucy Stastny, Board Secretary

STATE OF ILLINOIS)
)SS
COUNTY OF COOK)

CERTIFICATION

I, the undersigned, do hereby certify that I am the Secretary of the Board of Park Commissioners of the Community Park District of La Grange Park, and that such Secretary, I am the keeper of the records thereof. I further certify that the foregoing is a complete, true and correct copy of Ordinance No. 04-2017, entitled "Combined Budget and Appropriation Ordinance of the Community Park District of La Grange Park, Cook County, Illinois, for the fiscal year beginning May 1, 2017 and ending April 30, 2018", duly passed and enacted by said Board of said District at a meeting held in compliance with the Open Meetings Act on the 8th day of May, 2017, and deposited with me as Secretary. Given under my hand and seal of the Community Park District of La Grange Park this 8th day of May 2017.

Lucy Stastny
Secretary, Board of Park Commissioners

(SEAL)

**CHIEF FINANCIAL OFFICER'S CERTIFICATE OF ESTIMATED REVENUE
FOR THE COMMUNITY PARK DISTRICT OF LA GRANGE PARK,
COOK COUNTY, ILLINOIS**

I, Tim Ogden, do hereby certify as follows:

1. I am the chief fiscal officer of Community Park District of La Grange Park, Cook County, Illinois
2. I estimate the revenue, by source, of said district for the fiscal year beginning May 1, 2017 and ending April 30, 2018, to be as follows:

<u>SOURCE</u>	<u>AMOUNT</u>
PROPERTY TAXES	\$790,000
REPLACEMENT TAXES	\$15,000
INTEREST	\$1,785
PROGRAM FEES	\$555,850
DONATIONS & SPONSORS	\$21,000
GRANTS	\$355,000
OTHER RECEIPTS	\$40,000
 TOTAL	 \$1,742,235

Signed: _____

Dated: _____

(SEAL)