



**PARK  
DISTRICT  
OF LA GRANGE**

# **2025-2026 BUDGET**

*Your Fun & Fitness Destination!*



## COMBINED BUDGET FISCAL YEAR 2025-2026



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### **Background:**

Staff presented the 2025-2026 budget draft at the March 10, 2025, board meeting. Per Park District code, “the budget and appropriation ordinance shall be prepared in tentative form by some person or persons designated by the governing body, and in such tentative form shall be made conveniently available to public inspection for at least 30 days prior to final action thereon”.

### **Implications:**

#### *Overview*

The budget is the Park District’s plan for the expenditure of all revenue received. The procedures, policies and assumptions used in preparing the operational budget are included in this budget document. Additional historical information is provided to enable further analysis.

**Basis of Accounting** – The Park District uses a detailed line-item budget for accounting, expenditure control, and monitoring purposes. The Park District utilizes a modified accrual basis of accounting and budgeting, with revenues being recorded when the services or goods are available and measurable, and expenditures are recorded when the liability is incurred. General property tax revenue is recognized as revenue at the time it is considered measurable and available to finance current expenditures.

**Budget Process and Format** – The budget timeline includes the planning time that goes into the budget process, including meetings with the supervisory staff, administrative staff, finance committee chairperson, finance committee and eventually the Board of Commissioners as well as a public meeting with the residents.

### **Budget Assumptions**

The budget team shall develop a budget where operating expenditures will not exceed projected revenues. Exceptions to this goal are as follows:

- A portion of the fund balances in the Paving & Lighting and Special Recreation Funds may be used for capital repair and replacement.
- If necessary, a portion of the Liability Insurance Fund Balance may be used to pay unemployment insurance claims made to and billed by the Illinois Department of Employment Security over the budgeted amount.
- A portion of any excess fund balance in the Illinois Municipal Retirement Fund may be used to reduce the Net Pension Liability.

Assumptions exclusive to revenues – The following are assumptions for the revenue estimates.

- The budget recognizes that a portion of the tax levy may be uncollectible (2.0%).
- The replacement tax, which is received by the Park District from the State, can be allocated as needed.
- Activity Fees are generated from class and event registrations, which are based on the Recreation Department's program portfolio for the year. Programs are budgeted based on enrollment history and projected participation.
- The Fitness Center budget reflects an effort to maintain our current members, attract new members.

### *Budget Organization and Fund Code Structure*

The Park District of La Grange budget includes the revenues, expenditures, and fund balances for specific funds as provided by taxes, activity user fees, rentals, contracted services, interest income and other sources. The Park District uses a detailed line-item format to monitor revenues and expenditures.

The accounts of the Park District are organized by fund, each of which are considered separate accounting entities.

Employee pension (IMRF), Paving & Lighting, Liability Insurance, Audit, Special Recreation for the Handicapped, and Social Security & Medicare are all special revenue funds maintained by the Park District. Financing for these funds is provided from an annual property tax levy. These amounts are restricted to the specific purpose for which they were levied. As such, the Park District accounts for these revenues and the expenditures of this money in separate funds.

Below is an explanation of the various funds and their specific purpose:

- General Corporate Fund (01) – The General Corporate Fund is the general operating fund of the Park District. It accounts for all other financial resources except those required to be held in another fund. Funding is provided primarily from property taxes. Other revenue sources allocated to the General Fund include interest income, contractual services rendered, donations, sponsorships, and other miscellaneous sources.
- Recreation Fund (13) – This fund is used to account for recreational activities provided to the community and maintenance of facilities used therein. Financing is provided from an annual property tax levy and from fees charged for programs and activities. The B.A.S.E. Program, although shown in a separate column on the worksheets, is a part of the Recreation Fund and reported as such in all external financial documents. The Fitness Center is also shown in a separate column on the worksheets and for internal reporting but will be included in the Recreation Fund for all other financial documents.
- Illinois Municipal Retirement Fund (IMRF – 14) – The IMRF Fund is used to account for the District's participation in the Illinois Municipal Retirement Fund. Financing is

provided by an annual property tax levy, which is used to pay the Park District's contribution to the fund on behalf of the Park District's eligible employees.

- Paving & Lighting Fund (15) – The Paving & Lighting Fund is used to account for the construction and/or maintenance of Park District light systems and/or paved surfaces within the parks. Financing is derived from an annual property tax levy restricted to the development and maintenance of lights and paved surfaces.
- Liability Insurance Fund (16) – This fund is used to account for the operation of the District's insurance and risk management activities through the Park District Risk Management Agency. Financing is provided from an annual property tax levy.
- Audit Fund (17) – This fund accounts for the expenditures related to the Park District's annual financial audit which is mandated by state statute. Additionally, expenditures to participate in the GFOA award program are paid from this fund. Financing is provided from an annual property tax levy.
- Special Recreation for the Handicapped Fund (18) – This fund is used to account for revenues derived from a specific annual property tax levy and expenditures of these monies to provide special recreation programs and services for physically and mentally challenged members of the community. The primary use of these funds is for membership or direct support of the South East Association for Special Parks and Recreation (S.E.A.S.P.A.R.), inclusion of special needs participants in the general programs of the Park District, or the removal of architectural barriers to accessibility.
- Social Security Fund (19) - The Social Security & Medicare Fund is used to account for a specific annual property tax levy and expenditures of these monies for the payment of the employer's portion of the federal Social Security and Medicare taxes.

#### Personnel

An essential component of any Park District budget is the cost for personnel. Personnel costs for part-time, seasonal, and temporary employees for recreation programs and maintenance operations reflect wage increases above the minimum wage. These costs are listed under separate line items by type, such as Clerical, Program Supervisors/Leaders, Seasonal Maintenance, and Facility Custodial/ Rental Supervisors. Program Supervisors/Leaders are budgeted as a direct expense against the individual program categories. Participant registration dictates the level of staffing needed to operate the various programs.

#### Update:

After the 2025-2026 budget draft was presented to the Board and community on March 10, 2025, the staff found the following items that required adjustment and presented the final budget on April 21, 2025.

1. To preserve the integrity of the roof at the Recreation Center, we have added Preventative Maintenance as follows:

01-6-00-81018 Fund 1 Increased \$4,000  
13-6-00-81018 Fund 13 Increased \$4,000

2. To streamline tasks and improve efficiency, subscription expenses were added to Operating Contingency.

01-5-00-76500 Fund 1 Increased \$5,000

3. To ensure that La Grange Fitness continues to offer exceptional quality of equipment, we have increased Contingencies.

11-5-00-76500 Fund 11 Increased \$10,000

4. To accommodate the enrollment needs, we increased participant capacity at Trailblazers and Quest. During this process, it was identified that one week of camp had not been accounted for in the original schedule provided by the supervisor. As a result, wages were adjusted to reflect the additional week of work. All changes are as follows:

13-7-07-49000 Revenue Increased \$21,280  
13-7-07-52000 Wage Expenses Increased \$19,300

5. Funds were added to Contingencies to support a community survey, ensuring our programs align with the interests and needs of the people we serve. Additional funds were also included to explore the feasibility of converting the existing concession stand into a private locker room space for fitness members, enhancing their overall experience.

36-5-00-76501 Fund 36 Increased \$35,000

6. The HVAC project has been rolled into fiscal year 2025-2026 due to material delays, which made completion within the 2024-2025 fiscal year unfeasible. Additionally, the OSLAD expenses have been adjusted to reflect additional spending this year, which has in turn reduced the carryover amount into the next fiscal year.

**Conclusion:**

The information below accurately represents the 2025-2026 finalized Budget for the Park District of La Grange.

**Park District of La Grange**  
**Fund Balance Projections**  
**Fiscal Year 2025 - 2026**

Fund No.	Fund Name	FY24 Ending Balance	2024 Projected Revenues	2024 Projected Expenses	FY25 Revenues Less Expenses	FY25 Ending Proj Balance	FY25-26 Budgeted Revenue	FY25-26 Budgeted Expenses	FY26 Revenues Less Expenses	FY26 Ending Proj Balance
<b>Operating Fund</b>										
01	General	1,188,657	1,632,753	1,050,788	581,965	1,770,622	1,782,546	1,747,939	34,607	1,805,229
04	Debt Service	111,995	1,188,770	1,143,152	45,617	157,612	1,585,291	1,138,807	446,484	604,096
11	Fitness Center	1,026,959	875,677	444,239	431,439	1,458,398	965,150	664,398	300,753	1,759,151
12	BASE	904,509	726,690	626,486	100,205	1,004,714	580,250	594,325	(14,075)	990,638
13	Recreation	603,406	1,909,684	1,784,304	125,380	728,786	2,276,974	2,359,129	(82,155)	646,631
14	IMRF	164,759	51,356	79,436	(28,080)	136,679	53,770	152,410	(98,640)	38,039
15	Paving & Lighting	35,160	25,317	-	25,317	60,477	27,434	30,000	(2,566)	57,911
16	Liability Insurance	210,815	56,259	118,915	(62,656)	148,159	57,867	108,113	(50,246)	97,913
17	Audit	19,894	10,123	21,680	(11,557)	8,337	10,974	17,300	(6,326)	2,011
18	Special Recreation	212,547	300,972	225,657	75,315	287,862	407,329	339,601	67,728	355,590
19	Social Security	200,787	112,075	111,696	379	201,166	120,708	131,410	(10,702)	190,464
		4,679,489	6,889,677	5,606,353	1,283,324	5,962,813	7,868,293	7,283,431	584,861	6,547,674
<b>Capital Projects Fund</b>										
36	Capital Projects	924,162	168,806	1,828,207	(1,659,401)	(735,238)	15,480,000	15,924,335	(444,335)	(1,179,573)
		924,162	168,806	1,828,207	(1,659,401)	(735,238)	15,480,000	15,924,335	(444,335)	(1,179,573)

**Park District of La Grange**  
**Departmental Budget - Admin**  
**Fiscal Year 2025 - 2026**

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Actuals Thru 02/28/25	FY24-25 Current Budget	FY25-256 Proposed Budget	Budget Variances	
						Budget Change \$\$	Budget Change %
<b>Operating Revenues:</b>							
<u>Tax Revenue:</u>							
Tax Revenue	3,334,218	3,452,139	3,608,907	3,600,000	4,209,864	609,864	17%
<u>Other Revenues:</u>							
Building Rentals	51,656	103,718	72,810	119,093	73,017	(46,076)	-39%
Park Usage	63,641	67,538	58,679	107,100	51,550	(55,550)	-52%
Other Revenues	432,512	500,199	337,090	300,458	476,600	176,142	59%
<b>Total Revenues:</b>	<b>3,882,027</b>	<b>4,123,594</b>	<b>4,077,486</b>	<b>4,126,651</b>	<b>4,811,031</b>	<b>684,380</b>	<b>17%</b>
<b>Operating Expenses:</b>							
<u>Other:</u>							
Debt Service	1,119,810	1,130,631	1,143,152	151,189	1,138,807	987,618	653%
Transfer Out	-	280,000	525,000	-	600,000	600,000	0%
Subtotal Other	1,119,810	1,410,631	1,668,152	151,189	1,738,807	(587,618)	1050%
<u>Capital Projects:</u>							
Capital Projects	10,000	785	-	9,492	1,500	(7,992)	-84%
<u>Contractual Services:</u>							
Bank/Merchant Fees	29,704	33,293	22,431	24,500	35,500	11,000	45%
Communication Services	24,659	26,856	23,151	30,202	31,660	1,458	5%
Contractual Services	207,736	209,326	226,254	225,794	173,595	(52,199)	-23%
Dues & Subscriptions	10,223	4,889	4,228	15,870	15,740	(130)	-1%
Equipment Repairs	-	-	-	-	-	-	0%
Legal/ Recruitment Notices	2,706	4,174	1,741	5,080	8,550	3,470	68%
Park Improvements & Repairs	-	-	-	-	-	-	0%
Printing/ Design Services	12,831	11,989	6,527	21,525	13,025	(8,500)	-39%
Professional Fees	31,415	31,575	19,385	86,705	36,975	(49,730)	-57%
Promotion & Publicity	11,887	11,468	9,551	33,045	27,925	(5,120)	-15%
Software Contracts	41,034	52,943	55,569	96,015	94,365	(1,650)	-2%
Subtotal Contractual Services	372,195	386,513	368,836	538,736	437,335	(101,401)	-19%
<u>Supplies &amp; Materials:</u>							
Administrative Expense Accts	1,164	3,051	1,157	2,680	2,680	-	0%
Banquet Beverage Service	277	-	-	500	-	(500)	-100%
Computer Supplies/ Equip	912	3,348	7,214	10,200	12,950	2,750	27%
Contingency	4,521	-	5,115	25,000	30,000	5,000	20%
Employee/ Public Relations	3,964	-	4,581	12,250	10,550	(1,700)	-14%
Office Equipment	23,920	9,332	5,753	16,000	12,200	(3,800)	-24%
Office/ Admin Supplies	11,447	5,920	8,475	13,550	14,150	600	4%
Petroleum Products	450	-	-	400	400	-	0%
Postage & Delivery	9,499	4,959	6,174	10,500	12,350	1,850	18%
Subtotal Supplies & Materials	56,153	26,610	38,469	91,080	95,280	4,200	5%
<u>Wages &amp; Benefits:</u>							
Administrative Salaries	695,169	555,936	562,913	878,610	1,036,733	158,123	18%
Education & Training	12,397	12,336	19,217	38,945	47,795	8,850	23%
Front Desk	64,092	46,010	46,157	83,456	89,738	6,282	8%
Health & Life Insurance	213,006	182,033	197,295	338,000	365,500	27,500	8%
Pension	113,216	65,145	59,577	133,408	152,410	19,002	14%
SS/ Medicare	97,436	78,950	83,772	131,410	131,410	-	0%
Travel Reimbursement	980	154	289	2,020	1,860	(160)	-8%
Subtotal Wages & Benefits	1,196,296	940,564	969,220	1,605,848	1,825,445	219,597	14%
<b>Total Expenses</b>	<b>2,754,454</b>	<b>2,765,103</b>	<b>3,044,678</b>	<b>2,396,345</b>	<b>4,098,367</b>	<b>1,702,022</b>	<b>71%</b>
Net Surplus (Deficit) from Operations	1,127,573	1,358,491	1,032,808	1,730,306	712,663	(1,017,643)	-59%

**Park District of La Grange**  
**Departmental Budget - Fitness**  
**Fiscal Year 2025 - 2026**

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Actuals Thru 02/28/25	FY24-25 Current Budget	FY25-26 Proposed Budget	Budget Variances	
						Budget Change \$\$	Budget Change %
<b>Operating Revenues:</b>							
<u>Other Revenues:</u>							
Program Revenue	675,331	796,028	656,610	833,011	965,000	131,989	16%
Other Revenues	142	123	148	150	150	-	0%
<b>Total Revenues:</b>	<b>675,473</b>	<b>796,151</b>	<b>656,758</b>	<b>833,161</b>	<b>965,150</b>	<b>131,989</b>	<b>16%</b>
<b>Operating Expenses:</b>							
<u>Contractual Services:</u>							
Bank/Merchant Fees	17,248	21,193	20,477	25,000	30,000	5,000	20%
Communication Services	4,106	4,288	2,750	4,220	4,220	-	0%
Contractual Programs	68,172	72,202	66,383	76,587	130,000	53,413	70%
Equip/ Facility Lease	16,186	10,465	-	7,000	-	(7,000)	-100%
Legal/ Recruitment Notices	180	-	-	500	1,500	1,000	200%
Maintenance Services	5,297	5,240	1,184	11,250	12,350	1,100	10%
Park Improvements & Repairs	63	100	100	100	100	-	0%
Printing/ Design Services	-	-	271	250	300	50	20%
Professional Fees	600	200	400	500	500	-	0%
Promotion & Publicity	3,072	2,696	1,392	11,816	11,125	(691)	-6%
Software Contracts	1,913	3,445	2,019	3,950	4,000	50	1%
Utilities - Electric	7,263	9,999	8,973	12,000	19,500	7,500	63%
Utilities - Natural Gas	5,480	9,648	3,277	3,500	9,500	6,000	171%
Utilities - Water	501	802	-	1,000	780	(220)	-22%
Subtotal Contractual Services	130,081	140,278	107,224	157,673	223,875	66,202	42%
<u>Supplies &amp; Materials:</u>							
Contingency	1,789	-	668	5,000	15,000	10,000	200%
Employee/ Public Relations	-	-	169	500	500	-	0%
Maintenance Supplies	18,818	14,445	11,263	19,657	20,023	366	2%
Office/ Admin Supplies	226	981	834	2,500	2,500	-	0%
Postage & Delivery	-	-	-	-	-	-	0%
Program Equipment	10,306	12,557	9,855	14,000	24,500	10,500	75%
Program Supplies	1,655	1,429	230	1,640	1,500	(140)	-9%
Subtotal Supplies & Materials	32,794	29,411	23,019	43,297	64,023	20,726	48%
<u>Wages &amp; Benefits:</u>							
Administrative Salaries	83,037	79,755	47,148	104,404	147,500	43,096	41%
Custodians & Facility Supervisors	12,487	8,634	1,405	7,500	2,000	(5,500)	-73%
Education & Training	335	836	-	1,000	1,000	-	0%
Front Desk	117,421	121,206	97,238	129,287	150,000	20,713	16%
Health & Life Insurance	16,871	13,984	8,142	13,500	14,500	1,000	7%
Pension	8,709	7,929	4,269	8,277	9,000	723	9%
Program Wages	23,256	32,787	31,200	41,988	43,500	1,513	4%
SS/ Medicare	18,005	18,798	13,534	21,105	8,500	(12,605)	-60%
Travel Reimbursement	-	-	-	500	500	-	0%
Subtotal Wages & Benefits	280,120	283,929	202,936	327,561	376,500	48,939	15%
<b>Total Expenses</b>	<b>442,996</b>	<b>453,618</b>	<b>333,179</b>	<b>528,531</b>	<b>664,398</b>	<b>135,867</b>	<b>26%</b>
Net Surplus (Deficit) from Operations	232,477	342,533	323,579	304,631	300,753	(3,878)	-1%



Park District of La Grange  
Departmental Budget - BASE  
Fiscal Year 2025 - 2026

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Actuals Thru 02/28/25	FY24-25 Current Budget	FY25-26 Proposed Budget	Budget Variances	
						Budget Change \$\$	Budget Change %
<b>Operating Revenues:</b>							
<u>Other Revenues:</u>							
Program Revenue	725,501	690,422	453,182	804,930	579,750	(225,180)	-28%
Other Revenues	938	510	1,000	-	500	500	0%
<b>Total Revenues:</b>	726,439	690,932	454,182	804,930	580,250	(224,680)	-28%
<b>Operating Expenses:</b>							
<u>Contractual Services:</u>							
Bank/Merchant Fees	16,858	20,330	13,714	16,100	20,000	3,900	24%
Communication Services	1,899	2,307	1,210	3,415	1,300	(2,115)	-62%
Contractual Programs	-	-	-	-	-	-	0%
Dues & Subscriptions	24	91	82	225	90	(135)	-60%
Equip/ Facility Lease	1,800	2,250	2,712	2,412	3,000	588	24%
Equipment Repairs	1,379	-	-	1,500	-	(1,500)	-100%
Legal/ Recruitment Notices	-	-	-	-	1,000	1,000	0%
Professional Fees	4,890	4,182	2,479	6,873	4,746	(2,126)	-31%
Promotion & Publicity	1,124	1,694	702	1,988	1,500	(488)	-25%
Software Contracts	8,332	10,673	8,754	12,000	14,000	2,000	17%
Subtotal Contractual Services	36,306	41,528	29,654	44,512	45,636	1,124	3%
<u>Supplies &amp; Materials:</u>							
Administrative Expense Accts	58	-	-	-	-	-	0%
Employee/ Public Relations	481	434	264	800	500	(300)	-38%
Office Equipment	-	-	-	-	11,804	11,804	0%
Program Equipment	-	-	-	6,000	-	(6,000)	-100%
Program Supplies	33,628	40,834	18,900	64,703	53,536	(11,167)	-17%
Subtotal Supplies & Materials	34,167	41,268	19,164	71,503	65,840	(5,663)	-8%
<u>Wages &amp; Benefits:</u>							
Administrative Salaries	170,686	167,129	129,313	195,417	105,000	(90,417)	-46%
Custodians & Facility Supervisors	228,809	231,828	153,789	367,732	293,400	(74,332)	-20%
Education & Training	149	2,684	-	5,815	1,500	(4,315)	-74%
Health & Life Insurance	30,914	28,650	18,914	31,500	34,000	2,500	8%
Pension	25,416	21,954	28,263	90,917	17,300	(73,617)	-81%
SS/ Medicare	30,359	30,845	11,925	-	31,000	31,000	0%
Travel Reimbursement	950	603	533	1,500	650	(850)	-57%
Subtotal Wages & Benefits	487,282	483,693	342,736	692,880	482,850	(210,030)	-30%
<b>Total Expenses</b>	557,756	566,488	391,554	808,895	594,326	(214,569)	-27%
Net Surplus (Deficit) from Operations	168,683	124,444	62,627	(3,965)	(14,076)	(10,111)	255%

**Park District of La Grange**  
**Departmental Budget - Recreation**  
**Fiscal Year 2025 - 2026**

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Actuals Thru 02/28/25	FY24-25 Current Budget	FY25-6 Proposed Budget	Budget Variances	
						Budget Change \$\$	Budget Change %
<b>Operating Revenues:</b>							
<u>Other Revenues:</u>							
Program Revenue	796,711	867,861	778,902	1,120,471	1,032,182	(88,289)	-8%
Recreation Center	267,654	234,082	203,412	375,369	245,830	(129,539)	-35%
Other Revenues	1,169	1,898	9,638	14,550	10,250	(4,300)	-30%
<b>Total Revenues:</b>	<b>1,065,534</b>	<b>1,103,840</b>	<b>991,952</b>	<b>1,510,390</b>	<b>1,288,262</b>	<b>(222,128)</b>	<b>-15%</b>
<b>Operating Expenses:</b>							
<u>Other:</u>							
Transfer Out	-	-	-	100,000	125,000	25,000	25%
Subtotal Other	-	-	-	100,000	125,000	(125,000)	25%
<u>Contractual Services:</u>							
Contractual Programs	322,458	337,786	228,426	389,272	305,661	(83,611)	-21%
Promotion & Publicity	-	322	-	10,000	10,000	-	0%
Transportation	3,478	4,017	13,639	15,200	15,435	235	2%
Subtotal Contractual Services	325,936	342,125	242,066	414,472	331,096	(83,376)	-20%
<u>Supplies &amp; Materials:</u>							
Beverage Cost	-	-	1,540	5,600	5,800	200	4%
Program Equipment	3,616	6,608	6,353	18,000	16,319	(1,681)	-9%
Program Supplies	30,722	51,892	42,302	72,035	67,020	(5,015)	-7%
Special Events	7,454	2,614	12,787	20,616	10,150	(10,466)	-51%
Subtotal Supplies & Materials	41,791	61,114	62,982	116,251	99,289	(16,962)	-15%
<u>Wages &amp; Benefits:</u>							
Custodians & Facility Supervisors	88,161	68,146	68,322	158,684	105,974	(52,710)	-33%
Program Wages	107,120	129,929	129,817	274,262	221,673	(52,589)	-19%
Subtotal Wages & Benefits	195,281	198,075	198,139	432,946	327,647	(105,299)	-24%
<b>Total Expenses</b>	<b>563,008</b>	<b>601,315</b>	<b>503,186</b>	<b>1,063,669</b>	<b>883,032</b>	<b>(180,637)</b>	<b>-17%</b>
Net Surplus (Deficit) from Operations	502,526	502,526	488,766	446,721	405,230	(41,491)	-9%

Park District of La Grange  
Departmental Budget - Facilities and Maintenance  
Fiscal Year 2025 - 2026

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Actuals Thru 02/28/25	FY24-25 Current Budget	FY25-26 Proposed Budget	Budget Variances	
						Budget Change \$\$	Budget Change %
<b>Operating Expenses:</b>							
<u>Risk Management:</u>							
Risk Management Costs	8,939	8,097	11,180	16,045	18,750	2,705	17%
<u>Contractual Services:</u>							
Equipment Rentals	1,092	1,714	-	6,500	7,000	500	8%
Equipment Repairs	14,381	11,689	5,509	17,500	17,500	-	0%
Maintenance Services	166,784	178,001	135,375	201,675	202,120	445	0%
Park Improvements & Repairs	10,738	23,630	15,596	44,250	43,330	(920)	-2%
Utilities - Electric	92,955	117,178	102,858	116,986	148,500	31,514	27%
Utilities - Natural Gas	56,831	42,705	15,862	35,970	41,500	5,530	15%
Utilities - Water	18,445	21,247	18,509	23,025	26,150	3,125	14%
Subtotal Contractual Services	361,225	396,163	293,709	445,906	486,100	40,194	9%
<u>Supplies &amp; Materials:</u>							
Main. Tools & Equipment	3,787	5,943	3,323	6,000	6,150	150	3%
Maintenance Materials	28,591	27,789	11,464	45,516	40,100	(5,416)	-12%
Maintenance Supplies	24,298	29,329	24,251	33,225	35,628	2,403	7%
Park Landscaping	13,262	4,920	3,397	7,000	6,000	(1,000)	-14%
Petroleum Products	7,308	11,868	11,686	13,800	14,000	200	1%
Subtotal Supplies & Materials	77,246	79,849	54,121	105,541	101,878	(3,664)	-3%
<u>Wages &amp; Benefits:</u>							
Maintenance Salaries	272,029	279,327	269,629	340,882	361,628	20,746	6%
Seasonal Maintenance	22,250	16,980	27,709	45,000	45,000	-	0%
Subtotal Wages & Benefits	294,279	296,307	297,338	385,882	406,628	20,746	5%
<b>Total Expenses</b>	741,689	780,416	656,348	953,374	1,013,356	59,982	6%
Net Surplus (Deficit) from Operations	(741,689)	(780,416)	(656,348)	(953,374)	(1,013,356)	(59,982)	6%

**Park District of La Grange**  
**Analysis of Proposed Budget - All Funds Excluding Capital Projects Fund**  
**Fiscal Year 2025 - 2026**

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Actuals Thru 02/28/25	FY24-25 Current Budget	FY25-26 Proposed Budget	Budget Variances	
						Budget Change \$\$	Budget Change %
<b>Operating Revenues:</b>							
<u>Tax Revenue:</u>							
Tax Revenue	3,334,218	3,452,139	3,608,907	3,600,000	4,209,864	609,864	17%
<u>Other Revenues:</u>							
Building Rentals	51,656	103,718	72,810	119,093	73,017	(46,076)	-39%
Park Usage	63,641	67,538	58,679	107,100	51,550	(55,550)	-52%
Program Revenue	2,197,543	2,354,311	1,888,694	2,758,412	2,576,932	(181,480)	-7%
Recreation Center	267,654	234,082	203,412	375,369	245,830	(129,539)	-35%
Other Revenues	1,003,950	837,257	739,832	622,860	683,146	60,286	10%
<b>Total Revenues:</b>	<b>6,918,662</b>	<b>7,049,045</b>	<b>6,572,334</b>	<b>7,582,834</b>	<b>7,840,339</b>	<b>257,505</b>	<b>3%</b>
<b>Operating Expenses:</b>							
<u>Other:</u>							
Debt Service	1,119,810	1,130,631	1,143,152	151,189	1,138,807	987,618	653%
Transfer Out	-	280,000	525,000	-	600,000	600,000	0%
Subtotal Other	1,119,810	1,410,631	1,668,152	151,189	1,738,807	1,587,618	1050%
<u>Capital Projects:</u>							
Capital Projects	10,000	785	-	9,492	1,500	(7,992)	-84%
<u>Risk Management:</u>							
Risk Management Costs	8,939	8,097	11,180	16,045	18,750	2,705	17%
<u>Contractual Services:</u>							
Bank/Merchant Fees	63,810	74,816	56,622	65,600	85,500	19,900	30%
Communication Services	30,664	33,451	27,111	37,837	37,180	(657)	-2%
Contractual Programs	390,631	443,439	294,809	465,859	435,661	(30,198)	-6%
Contractual Services	207,736	209,326	226,254	225,794	173,595	(52,199)	-23%
Dues & Subscriptions	10,248	4,980	4,310	16,095	15,830	(265)	-2%
Equip/ Facility Lease	17,986	10,465	2,712	9,412	3,000	(6,412)	-68%
Equipment Rentals	1,092	1,714	-	6,500	7,000	500	8%
Equipment Repairs	15,760	11,689	5,509	17,500	17,500	-	0%
Legal/ Recruitment Notices	2,886	4,174	1,741	5,580	11,050	5,470	98%
Maintenance Services	172,081	183,241	136,559	212,925	214,470	1,545	1%
Park Improvements & Repairs	10,801	23,730	15,696	44,350	43,430	(920)	-2%
Printing/ Design Services	12,831	11,989	13,596	21,775	13,325	(8,450)	-39%
Professional Fees	36,905	35,957	22,264	94,078	42,221	(51,857)	-55%
Promotion & Publicity	16,083	15,858	11,645	46,849	39,050	(7,799)	-17%
Software Contracts	51,279	67,061	66,342	111,965	112,365	400	0%
Transportation	3,478	4,017	13,639	15,200	15,435	235	2%
Utilities - Electric	100,218	127,177	111,831	128,986	168,000	39,014	30%
Utilities - Natural Gas	62,311	52,353	19,139	39,470	51,000	11,530	29%
Utilities - Water	18,946	22,049	18,509	24,025	26,930	2,905	12%
Subtotal Contractual Services	1,225,744	1,337,486	1,048,288	1,589,800	1,512,542	(77,258)	-5%
<u>Supplies &amp; Materials:</u>							
Administrative Expense Accts	1,222	3,051	1,157	2,680	2,680	-	0%
Banquet Beverage Service	277	-	-	500	-	(500)	-100%
Beverage Cost	-	-	1,540	5,600	5,800	200	4%
Computer Supplies/ Equip	912	3,348	7,214	10,200	12,950	2,750	27%
Contingency	6,310	-	5,783	30,000	45,000	15,000	50%
Employee/ Public Relations	4,445	434	5,014	15,120	11,550	(3,570)	-24%
Main. Tools & Equipment	3,787	5,943	3,323	6,000	6,150	150	3%
Maintenance Materials	28,591	27,789	11,464	45,516	40,100	(5,416)	-12%
Maintenance Supplies	43,116	43,774	35,514	52,882	55,651	2,769	5%
Office Equipment	23,920	9,332	5,753	16,000	24,004	8,004	50%
Office/ Admin Supplies	11,673	6,901	9,309	16,050	16,650	600	4%
Park Landscaping	13,262	4,920	3,397	7,000	6,000	(1,000)	-14%

**Park District of La Grange**  
**Analysis of Proposed Budget - All Funds Excluding Capital Projects Fund**  
**Fiscal Year 2025 - 2026**

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Actuals Thru 02/28/25	FY24-25 Current Budget	FY25-26 Proposed Budget	Budget Variances	
						Budget Change \$\$	Budget Change %
Petroleum Products	7,758	11,868	11,686	14,200	14,400	200	1%
Postage & Delivery	9,499	4,959	6,174	10,500	12,350	1,850	18%
Program Equipment	13,922	19,165	16,208	38,000	40,819	2,819	7%
Program Supplies	66,005	94,155	61,432	138,378	116,105	(22,273)	-16%
Special Events	7,454	2,614	12,787	20,616	10,150	(10,466)	-51%
Subtotal Supplies & Materials	242,154	238,253	197,755	429,242	420,359	(8,883)	-2%
<u>Wages &amp; Benefits:</u>							
Administrative Salaries	948,892	802,820	739,374	1,178,431	1,289,233	110,802	9%
Custodians & Facility Supervisors	100,648	76,780	69,727	166,184	107,974	(58,210)	-35%
Education & Training	12,881	15,856	19,217	45,760	50,295	4,535	10%
Front Desk	181,513	167,216	143,395	212,743	239,738	26,995	13%
Health & Life Insurance	260,791	224,667	224,351	383,000	414,000	31,000	8%
Maintenance Salaries	272,029	279,327	269,629	340,882	361,628	20,746	6%
Pension	147,341	135,028	92,109	232,602	178,710	(53,892)	-23%
Program Wages	359,185	394,544	314,806	683,982	558,573	(125,409)	-18%
Seasonal Maintenance	22,250	16,980	27,709	45,000	45,000	-	0%
SS/ Medicare	145,800	128,593	109,231	152,515	170,910	18,395	12%
Travel Reimbursement	1,930	757	822	4,020	3,010	(1,010)	-25%
Subtotal Wages & Benefits	2,453,260	2,242,568	2,010,370	3,445,119	3,419,071	(26,048)	-1%
<b>Total Expenses</b>	<b>5,059,907</b>	<b>5,237,820</b>	<b>4,935,746</b>	<b>5,640,887</b>	<b>7,111,029</b>	<b>1,470,142</b>	<b>26%</b>
Net Surplus (Deficit) from Operations	1,858,755	1,811,225	1,636,588	1,941,947	729,310	(1,212,637)	-62%

**Park District of La Grange**  
**Revenue Analysis By Fund**  
**Fiscal Year 2025 - 2026**

Fund No.	Fund Name	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Actuals Thru 02/20/24	FY24-25 Current Budget	FY25-26 Proposed Budget	Budget Variances	
							Budget Change \$\$	Budget Change %
01	General	1,250,589	1,551,054	1,632,753	1,632,889	1,782,546	149,657	9%
04	Debt Service	1,122,808	1,198,981	1,188,770	1,181,908	1,585,291	403,383	34%
11	Fitness Center	675,473	796,151	656,758	833,161	965,150	131,989	16%
12	BASE	726,439	690,932	454,182	804,930	580,250	(224,680)	-28%
13	Recreation	2,290,313	2,047,771	1,909,684	2,494,825	2,276,974	(217,851)	-9%
14	IMRF	50,464	66,305	51,356	50,000	53,770	3,770	8%
15	Paving & Lighting	25,558	26,233	25,317	25,000	27,434	2,434	10%
16	Liability Insurance	129,894	149,779	56,259	51,500	57,867	6,367	12%
17	Audit	10,188	10,333	10,123	10,000	10,974	974	10%
18	Special Recreation	214,387	273,966	300,972	296,769	407,329	110,560	37%
19	Social Security	102,125	114,551	112,075	110,000	120,708	10,708	10%
36	Capital Projects	200,889	447,308	168,806	1,277,956	15,480,000	14,202,044	1111%
		6,799,127	7,373,363	6,567,055	8,768,938	23,348,293	14,579,355	166%

**Park District of La Grange**  
**Expense Analysis By Fund**  
**Fiscal Year 2025 - 2026**

Fund No.	Fund Name	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Actuals Thru 02/28/25	FY24-25 Current Budget	FY25-26 Proposed Budget	Budget Variances	
							Budget Change \$\$	Budget Change %
01	General	890,515	979,422	788,091	1,658,200	1,747,939	89,740	5%
04	Debt Service	1,119,810	1,130,631	1,143,152	1,151,189	1,138,807	(12,382)	-1%
11	Fitness Center	442,996	453,618	333,179	528,531	664,398	135,867	26%
12	BASE	557,756	566,488	391,554	808,895	594,325	(214,569)	-27%
13	Recreation	1,589,004	1,636,683	1,338,228	2,427,121	2,359,129	(67,992)	-3%
14	IMRF	82,920	75,127	59,577	133,408	152,410	19,002	14%
15	Paving & Lighting	28,490	49,530	-	30,000	30,000	-	0%
16	Liability Insurance	83,765	99,015	89,186	94,775	108,113	13,338	14%
17	Audit	13,760	14,260	16,260	16,800	17,300	500	3%
18	Special Recreation	158,808	401,903	169,243	305,477	339,601	34,124	11%
19	Social Security	97,436	92,068	83,772	131,410	131,410	-	0%
36	Capital Projects	794,829	1,925,655	693,299	2,415,000	15,924,335	13,509,335	559%
		5,860,089	7,424,400	5,105,541	9,700,803	23,207,766	13,506,963	139%

**Park District of La Grange**  
**Capital Projects Plan Analysis**  
**Fiscal Year 2025 - 2026**

	<b>FY25-26 Proposed Budget</b>
<b>Operating Revenues:</b>	
<u>Other Revenues:</u>	
Bond Proceeds	14,030,000
Transfers In	600,000
Other sources	850,000
	<hr/>
<b>Total Revenues:</b>	<b>15,480,000</b>
	<hr/>
<b>Operating Expenses:</b>	
<u>Capital Projects:</u>	
Contingency - capital	85,000
Rec Center Floor Updates	90,000
Splash Pad Improvements	55,000
Electronic System for Basketball Hoops	12,000
Soccer Goals	30,000
Alarm System Community Center	15,000
Securtiy Cameras	29,000
Website Update	75,000
Phone System Replacement	35,000
Replace Mower	66,000
Outdoor Exercise Equip Replacements	30,000
Vehicle Replacement	65,000
HVAC Assessment Strategy	13,000
Bleachers for Athletic Fields	15,000
OSLAD Grant Expense	20,000
OSLAD park renovation*	847,026
Rec Center HVAC**	335,891
Referendum Bond Projects***	13,860,000
	<hr/>
Total Capital Projects	<b>15,677,917</b>
	<hr/>
Net Surplus (Deficit) from Operations	<b>(197,917)</b>
	<hr/>

The Capital Reserves anticipated as of April 30, 2025 will be (\$11,142.82)

\* This amount represents carryover allocations for Waiola OSLAD

\*\* This amount represents carryover allocations for HVAC Updagres

\*\*\* This amount includes 2025 Referendum Bond



Park District of La Grange  
 Analysis of Proposed Budget - Capital Projects Fund  
 Fiscal Year 2024 - 2025

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Actuals Thru 02/28/25	FY24-25 Current Budget	FY25-26 Proposed Budget	Budget Variances	
						Budget Change \$\$	Budget Change %
<b>Capital Fund Revenues:</b>							
<u>Other Revenues:</u>							
Bond Proceeds	143,506	167,256	168,806	152,956	14,030,000	13,877,044	9073%
Transfers In	-	280,000	-	525,000	600,000	75,000	14%
Other sources	57,383	52	-	-	850,000	850,000	0%
<b>Total Revenues:</b>	200,890	447,308	168,806	677,956	15,480,000	14,802,044	2183%
<b>Capital Fund Expenses:</b>							
<u>Capital Projects:</u>							
Capital Projects	794,829	1,925,655	693,299	2,415,000	15,924,335	13,509,335	559%
<b>Total Capital Projects</b>	794,829	1,925,655	693,299	2,415,000	15,924,335	13,509,335	559%
Net Surplus (Deficit) from Operations	(593,939)	(1,478,346)	(524,493)	(1,737,044)	(444,335)	1,292,709	-74%

Section	(All)
Schedule YR	2027

Use cell B1 to filter by section (column D on detail tab).

Use cell B2 to filter by scheduled replacement year (column A on detail tab).

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Sum of Replmnt. Cost			
Category	Facility / Park	CP Description & PNI	Total
Facility	Rec Center	Roof Replacement	\$1,200,000
<b>Facility Total</b>			<b>\$1,200,000</b>
Fencing	Gilbert	Tball Backstops	\$14,000
<b>Fencing Total</b>			<b>\$14,000</b>
IT Equipment	Rec Center	RecTrac and PDLG Server Replacement	\$15,000
<b>IT Equipment Total</b>			<b>\$15,000</b>
Lighting	Community Center Gordon	Replacement of Outside Building Lights (packs) Athletic Field Light Replacement	\$10,000 \$300,000
<b>Lighting Total</b>			<b>\$310,000</b>
Maintenance Equipment	Rec Center	Skidster\Bobcat (Case SR270B)	\$85,000
<b>Maintenance Equipment Total</b>			<b>\$85,000</b>
Vehicle	Rec Center	Pickup Replacement (2010 F250 4x4 Pickup Diesle)	\$68,000
<b>Vehicle Total</b>			<b>\$68,000</b>
HVAC	Rec Center	2-3 Units Annually (13 units total)	\$87,000
<b>HVAC Total</b>			<b>\$87,000</b>
<b>Grand Total</b>			<b>\$1,779,000</b>

Section	(All)
Schedule YR	2028

Use cell B1 to filter by section (column D on detail tab).  
 Use cell B2 to filter by scheduled replacement year (column A on detail tab).

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Sum of Replmnt. Cost			
Category	Facility / Park	CP Description & PNI	Total
Facility	Rec Center	Bathroom Upgrades	\$200,000
		Hanging Heaters Parking Garage - 3	\$10,000
		Gym Curtains/Dividers	\$200,000
		Tile Floor Replacement	\$250,000
Facility Total			\$660,000
IT Equipment	Rec Center	Copier Replacement (two units)	\$20,000
IT Equipment Total			\$20,000
Vehicle	Rec Center	Small Dump Truck	\$80,000
		Pickup Replacement (2019 F250 Crew Cab Pickup)	\$64,000
Vehicle Total			\$144,000
HVAC	Rec Center	2-3 Units Annually (13 units total)	\$90,000
HVAC Total			\$90,000
Grand Total			\$914,000

Section	(All)
Schedule YR	2029

Use cell B1 to filter by section (column D on detail tab).

Use cell B2 to filter by scheduled replacement year (column A on detail tab).

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Sum of Replmnt. Cost			
Category	Facility / Park	CP Description & PNI	Total
Facility	Fitness Center Rec Center	Fitness Center Carpet Replacement	\$35,000
		Banquet Rm Tables	\$15,000
		Carpet Replacement - Social Area	\$15,000
		DeSitter Room Flooring Replacment	\$50,000
Facility Total			\$115,000
Fitness Equipment	Fitness Center	Cardio Equipment	\$300,000
Fitness Equipment Total			\$300,000
Lighting	Gilbert	Pathway Replacement Lights	\$150,000
Lighting Total			\$150,000
Specialty	Fitness Center Rec Center	New AV System 113/114	\$13,500
		New AV System Rm 108/109 & 110/111 & Banquet Room	\$45,000
Specialty Total			\$58,500
Vechicle	Rec Center	2016 Ford Van/custodian	\$45,000
		2018 Ford F150 Pickup 35	\$45,000
Vechicle Total			\$90,000
HVAC	Rec Center	2-3 Units Annually (13 units total)	\$92,000
HVAC Total			\$92,000
Grand Total			\$805,500

Section	(All)
Schedule YR	2030

Use cell B1 to filter by section (column D on detail tab).  
Use cell B2 to filter by scheduled replacement year (column A on detail tab).  
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Sum of Replmnt. Cost			
Category	Facility / Park	CP Description & PNI	Total
Maintenance Equipment	Rec Center	Tractor Mower Replacement with Cab, snow brush, snow blower	\$62,000
Maintenance Equipment Total			\$62,000
Vehicle	Rec Center	Pickup Replacement (2019 F150 Pickup)	\$75,000
Vehicle Total			\$75,000
Grand Total			\$137,000

PARK DISTRICT OF LA GRANGE

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ORDINANCE 025-02

**COMBINED ANNUAL BUDGET AND  
APPROPRIATION ORDINANCE OF THE  
PARK DISTRICT OF LA GRANGE, COOK  
COUNTY, ILLINOIS, FOR THE FISCAL  
YEAR BEGINNING MAY 1, 2025 AND  
ENDING APRIL 30, 2026**

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ADOPTED BY THE  
BOARD OF COMMISSIONERS  
OF THE  
PARK DISTRICT OF LA GRANGE  
THIS 21ST DAY OF APRIL 2025

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Published in pamphlet form by authority of the Board of Commissioners of the Park District of La Grange, Cook County, Illinois, this 21st day of April 2025.

## ORDINANCE 25-02

### **COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE OF THE PARK DISTRICT OF LA GRANGE, COOK COUNTY, ILLINOIS, FOR THE FISCAL YEAR BEGINNING MAY 1, 2025 AND ENDING APRIL 30, 2026**

BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS OF THE PARK DISTRICT OF LA GRANGE, COOK COUNTY, ILLINOIS:

Section 1. That the fiscal year of the PARK DISTRICT OF LA GRANGE, COOK COUNTY, ILLINOIS, be, and the same is hereby fixed and declared to be, from May 1, 2025 to April 30, 2026.  
70 ILCS 1205/4-4

Section 2. That the PARK DISTRICT OF LA GRANGE, COOK COUNTY, ILLINOIS, hereby adopts the following Combined Annual Budget and Appropriation Ordinance, hereinafter set forth, the same having been made conveniently available for public inspection for at least thirty (30) days prior to final action thereon, and a public hearing as to such Combined Annual Budget and Appropriation Ordinance having been held at the Administrative Office, 536 East Avenue, La Grange, Illinois on the 21st day of April 2025, pursuant to proper Notice by Publication in the Suburban Life/Citizen newspaper published in the said PARK DISTRICT OF LA GRANGE community, on April 10, 2025, which notice was given no less than one week prior to said hearing, in compliance with the Park District Code, as amended, 70 ILCS 1205/1-1 et.seq:

That the sum of one million, seven hundred forty-seven thousand, nine hundred thirty-nine dollars (\$1,747,939) for General Corporate Fund; the sum of three million, six hundred seventeen thousand, eight hundred fifty-one dollars (\$3,617,851) for the Recreational Program Fund; the sum of one hundred fifty-two thousand, four hundred ten dollars (\$152,410) for the Illinois Municipal Retirement Fund; the sum of one hundred thirty-one thousand, four hundred ten dollars (\$131,410) for the Social Security Contributions Fund; the sum of seventeen thousand, three hundred dollars (\$17,300) for the Audit Fund; the sum of one hundred eight thousand, one hundred thirteen dollars (\$108,113) for the Liability Insurance Fund; the sum of three hundred thirty-nine thousand, six hundred one dollars (\$339,601) for the Handicapped Recreation Fund; the sum of thirty thousand dollars (\$30,000) for the Lighting and Paving Fund; the sum of one million, one hundred thirty-eight thousand, eight hundred seven dollars (\$1,138,807) for Debt Service Repayment; the sum of fifteen million, nine hundred twenty-four thousand, three hundred thirty-five dollars (\$15,924,335) for Purchase, Construction or Renovation; for the said fiscal year, be, and the same are HEREBY APPROPRIATED for the particular purposes hereinafter described. That the amounts headed "To Be Appropriated" are the portions of the respective amounts so appropriated, being appropriated from rentals, or fees, or other sources, or from cash on hand.

That the Estimated Revenues are as follows: the estimated cash on hand at the beginning of the fiscal year is \$5,962,813; the estimated cash to be received from tax revenue is \$4,209,864; and, the estimated cash to be received from all other sources, \$19,138,429. Expenditures in all funds during the fiscal year are estimated to be \$23,207,766. Approximate cash balance estimated to be on hand at the end of the fiscal year will be \$6,547,674.

The estimated expenditures are as follows:

**GENERAL CORPORATE FUND**

	<u>To Be Budgeted</u>	<u>To Be Appropriated</u>
<b>1 Wages &amp; Salaries</b>		
Administrative Staff	486,504	535,154
Maintenance Staff	225,814	248,395
	<u>712,318</u>	<u>783,550</u>
<b>2 Employee Benefits</b>		
Health & Life Insurance	143,500	157,850
Continuing Education & Training	23,898	26,288
Employee & Public Relations Expense	4,900	5,390
<b>3 Professional Services</b>		
Legal Fees	20,283	22,311
Consultant	6,850	7,535
<b>4 Office Operations</b>		
Bank Charges	250	275
Communication Services	15,830	17,413
Computer System Supplies & Services	63,508	69,859
Dues & Subscriptions	7,935	8,729
Legal Notices	5,225	5,748
Postage & Delivery	6,175	6,793
Supplies, Equipment, Printing	11,275	12,403
Unforeseen	33,000	36,300
<b>5 Building &amp; Grounds</b>		
Contracted Maintenance	105,985	116,584
Maintenance Materials & Vehicle Repair Parts	26,450	29,095
Maintenance Supplies, Tools, & Fuel	28,139	30,953
Equipment Rentals	1,000	1,100
Electricity, Gas Heat, & Water	108,075	118,883
Landscaping, Repairs & Improvements	59,380	65,318
<b>6 Promotion &amp; Publicity</b>	13,963	15,359
<b>7 Transfers Out</b>	350,000	385,000
Total Estimated Expenditures and Total Appropriation for General Corporate Expenditures	<u>1,747,939</u>	<u>1,922,733</u>

The foregoing appropriation is to be paid from the proceeds of a special tax for corporate purpose, from accumulated reserves on hand, and from anticipated revenues from other sources.  
70 ILCS 1205/5-1; 70 ILCS 1205/4-4 and 8-8



## RECREATION PROGRAM FUND

	<u>To Be Budgeted</u>	<u>To Be Appropriated</u>
<b>1 Wages &amp; Salaries</b>		
Administrative Staff	1,013,998	1,115,398
Maintenance Staff	180,814	198,895
Facility Custodial/Rental Staff	107,974	118,771
Recreation Program Staff	221,673	243,840
BASE Program Staff	293,400	322,740
Fitness Center Staff	43,500	47,850
	<u>1,861,359</u>	<u>2,047,495</u>
<b>2 Employee Benefits</b>		
Health & Life Insurance	270,500	297,550
Continuing Education & Training	26,398	29,038
Employee & Public Relations Expense	6,650	7,315
<b>3 Professional Services</b>		
Legal Fees	8,693	9,562
<b>4 Office Operations</b>		
Merchant Fees	85,500	94,050
Communication Services	24,350	26,785
Computer System Supplies & Services	81,812	89,993
Dues & Subscriptions	7,960	8,756
Employee Recruitment & Background Checks	8,825	9,708
Postage & Delivery	6,175	6,793
Supplies, Equipment, Printing	54,429	59,872
Unforeseen	50,403	55,443
<b>5 Building &amp; Grounds</b>		
Contracted Maintenance	138,482	152,330
Maintenance Materials & Vehicle Repair Parts	28,158	30,974
Maintenance Supplies, Tools, & Fuel	51,162	56,278
Equipment Rentals	6,000	6,600
Electricity, Gas Heat, & Water	137,855	151,641
Landscaping, Repairs & Improvements	12,950	14,245
<b>6 Program Expense</b>		
Contractual Services & Programs	446,305	490,936
Fitness Equipment & Facility Rentals	3,000	3,300
Program Supplies & Equipment	140,648	154,713
Promotion & Publicity	25,087	27,596
Special Events	10,150	11,165
<b>7 Transfers Out</b>	125,000	137,500
Total Estimated Expenditures and Total Appropriation for Recreation Program Expenditures	<u>3,617,851</u>	<u>3,979,636</u>

The foregoing appropriations are to be paid from the proceeds of a special tax for recreational purposes, from user fees, and from anticipated amounts from other sources.  
70 ILCS 1205/5-2, 5-2a, 5-2b

**SPECIAL REVENUE FUNDS**

	<u>To Be Budgeted</u>	<u>To Be Appropriated</u>
<b>ILLINOIS MUNICIPAL RETIREMENT FUND</b>		
IMRF Contributions	152,410	167,651

The foregoing appropriation is to be paid from the Illinois Municipal Retirement Tax for Illinois municipal retirement purposes. 40 ILCS 5/7-171

<b>SOCIAL SECURITY CONTRIBUTIONS FUND</b>		
Social Security Contributions	131,410	144,551

The foregoing appropriation is to be paid from the proceeds of a special tax to pay the Park District's contribution to the Social Security Administration. 40 ILCS 5/21-110

<b>AUDIT FUND</b>		
Audit Services & CAFR Fee	17,300	19,030

The foregoing appropriation is to be paid from the proceeds of a special tax for audit purposes. 50 ILCS 310/9

<b>LIABILITY INSURANCE FUND</b>		
Liability Insurance Premiums	108,113	118,924

The foregoing appropriation is to be paid from a special tax for public liability insurance purposes and from anticipated amounts from other sources. 745 ILCS 10/9-103 and 10/9-107

<b>HANDICAPPED RECREATION FUND</b>		
S.E.A.S.P.A.R. Contribution	164,720	181,192
Transfer out	125,000	137,500
Salaries & Professional Fees	38,469	42,316
Misc operational expenses	10,412	11,453
Capital Expenditures	1,000	1,100
	<u>339,601</u>	<u>373,561</u>

The foregoing appropriation is to be paid from the proceeds of a special tax for the joint recreation programs, including equipment, facilities, and supplies for the handicapped, and from anticipated amounts from other sources. 70 ILCS 1205/5-10 a & b

<b>PAVING &amp; LIGHTING FUND</b>		
Paving Projects	5,000	5,500
Capital Expenditures	25,000	27,500
	<u>30,000</u>	<u>33,000</u>

The foregoing appropriation is to be paid from the proceeds of a special tax for paving and lighting streets and roadways and from the anticipated amounts from other sources. 70 ILCS 1205/5-6, 8-2, 8-5 and 8-7

	<u>To Be Budgeted</u>	<u>To Be Appropriated</u>
<b>DEBT SERVICE FUND</b>		
Principal Repayment	\$ 640,000	\$ 640,000
Interest Expense	\$ 490,307	\$ 490,307
Custodial/ Issuance Fees	\$ 8,500	\$ 8,500
	<u>\$ 1,138,807</u>	<u>\$ 1,138,807</u>

The foregoing appropriation is to be paid from the proceeds of a special tax for the repayment of long term debt.

#### **SUMMARY**

	<u>To Be Budgeted</u>	<u>To Be Appropriated</u>
Total Estimated Expenditure and Total Appropriations for General Corporate Fund	\$ 1,747,939	\$ 1,922,733
Total Estimated Expenditure and Total Appropriations for Recreational Program Fund	\$ 3,617,851	\$ 3,979,636
Total Estimated Expenditure and Total Appropriations for Illinois Municipal Retirement Fund	\$ 152,410	\$ 167,651
Total Estimated Expenditure and Total Appropriations for Social Security Fund	\$ 131,410	\$ 144,551
Total Estimated Expenditure and Total Appropriations for Audit Fund	\$ 17,300	\$ 19,030
Total Estimated Expenditure and Total Appropriations for Liability Insurance Fund	\$ 108,113	\$ 118,924
Total Estimated Expenditure and Total Appropriations for Handicapped Recreation Fund	\$ 339,601	\$ 373,561
Total Estimated Expenditure and Total Appropriations for Paving & Lighting Fund	\$ 30,000	\$ 33,000
Total Estimated Expenditure and Total Appropriations for Debt Service	\$ 1,138,807	\$ 1,138,807
Total Estimated Expenditure and Total Appropriations for Land Purchase, New Construction or Renovation	\$ 15,924,335	\$ 15,924,335
Grand Total Estimated Expenditures and Total Appropriations	<u>\$ 23,207,766</u>	<u>\$ 23,822,228</u>

Section 3: 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 4: All unexpended balances of any items of any General Appropriation made in this ordinance may be expended in making up any insufficiency in any item or items in the same general appropriation made by this ordinance.

Section 5: All unexpended balances from annual appropriations of previous years are hereby reappropriated for the same purposes. The receipts and revenues of the Park District of La Grange derived from sources other than taxation and not specifically appropriated herein shall constitute a portion of the General Corporate Fund and shall first be placed to the credit of such fund.

Section 6: This ordinance shall be in full force and effect from and after its passage and approval and publication in pamphlet form as required by law. 70 ILCS 1205/4-3

PASSED THIS 21st day of April, 2025.

APPROVED THIS 21st day of April, 2025.

AYES:

WEBER, POSEY, VEAR, OPYD

NAYS:

ABSENT:

LARRY

  
\_\_\_\_\_  
Brian Opyd  
President of the Board of Park Commissioners  
PARK DISTRICT OF LA GRANGE  
La Grange, Cook County, Illinois

  
\_\_\_\_\_  
Jennifer Beckhold


Secretary to the Board of Commissioners  
PARK DISTRICT OF LA GRANGE

**THE CERTIFICATION OF ESTIMATE  
OF REVENUES FOR FISCAL YEAR 2025/2026**

Following are the anticipated revenues of the Park District of La Grange for its fiscal year beginning May 1, 2025 and ending April 30, 2026:

<u>SOURCE</u>	<u>AMOUNT</u>
General Real Estate Taxes	\$4,209,864
Illinois Replacement Taxes	90,000
Recreation Center	245,830
Program Revenue	2,576,932
Park Usage	51,550
Other Revenues	15,501,100
Building Rentals	73,017
Transfers In	600,000
	=====
Total	\$23,348,293
	=====

I hereby certify that I am the Treasurer of the Park District of La Grange and that the above figures are a true and accurate estimate of the District's anticipated revenues.

  
\_\_\_\_\_  
Jamie Hollock  
Treasurer  
PARK DISTRICT OF LA GRANGE



STATE OF ILLINOIS}   
                                  } SS   
COUNTY OF COOK}

## SECRETARY'S CERTIFICATE

I, Jennifer Bechtold, the duly qualified and acting secretary of the Board of Park Commissioners of the Park District of La Grange, Cook County, Illinois, and the keeper of the records thereof, do hereby certify in accordance with section 4 – 3 of the Park District Code that attached hereto is a true and correct copy of an ordinance entitled:

COMBINED ANNUAL BUDGET AND  
APPROPRIATION ORDINANCE OF THE  
PARK DISTRICT OF LA GRANGE, COOK  
COUNTY, ILLINOIS, FOR THE FISCAL  
YEAR BEGINNING MAY 1, 2025 AND  
ENDING APRIL 30, 2026

adopted at a regular meeting of the said Board of Park Commissioners held pursuant to proper notice on the 21st day of April 2025.

IN WITNESS THEREOF, I have hereunto set my hand and the seal of the Park District of La Grange this 21st day of April 2025.



Secretary to the Board of Commissioners  
PARK DISTRICT OF LA GRANGE

STATE OF ILLINOIS}  
                                  } SS  
COUNTY OF COOK}

## CERTIFICATION OF PUBLICATION

I, Jennifer Bechtold, certify that I am the duly qualified and acting secretary of the Board of Park Commissioners of the Park District of La Grange, Cook County, Illinois.

In accordance with the Park District Code, I further certify that on April 21, 2025, the Corporate Authorities of such Park District passed and approved ORDINANCE 25-02, entitled:

COMBINED ANNUAL BUDGET AND APPROPRIATION  
ORDINANCE OF THE PARK DISTRICT OF LA GRANGE,  
COOK COUNTY, ILLINOIS, FOR THE FISCAL YEAR BEGINNING  
MAY 1, 2025 AND ENDING APRIL 30, 2026

This provided by its terms that it should be published in pamphlet form.

The pamphlet form of ORDINANCE 25-02 included the Ordinance and a cover sheet thereof. A copy of such Ordinance was posted in the principal Park District building, commencing on March 10, 2025, and continuing for at least ten days thereafter. Copies of such Ordinance were also available for public inspection upon request in the office of the Secretary.

Dated at La Grange, Illinois, this 21st day of April 2025.



Secretary to the Board of Commissioners  
PARK DISTRICT OF LA GRANGE

