

—Park District of La Grange—



2024-2025 Budget



Your Fun & Fitness Destination!

FINAL

OPERATING BUDGET

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Section I: Notes to the Board / Administrative Committee

Directory & Organizational Chart

Board Members

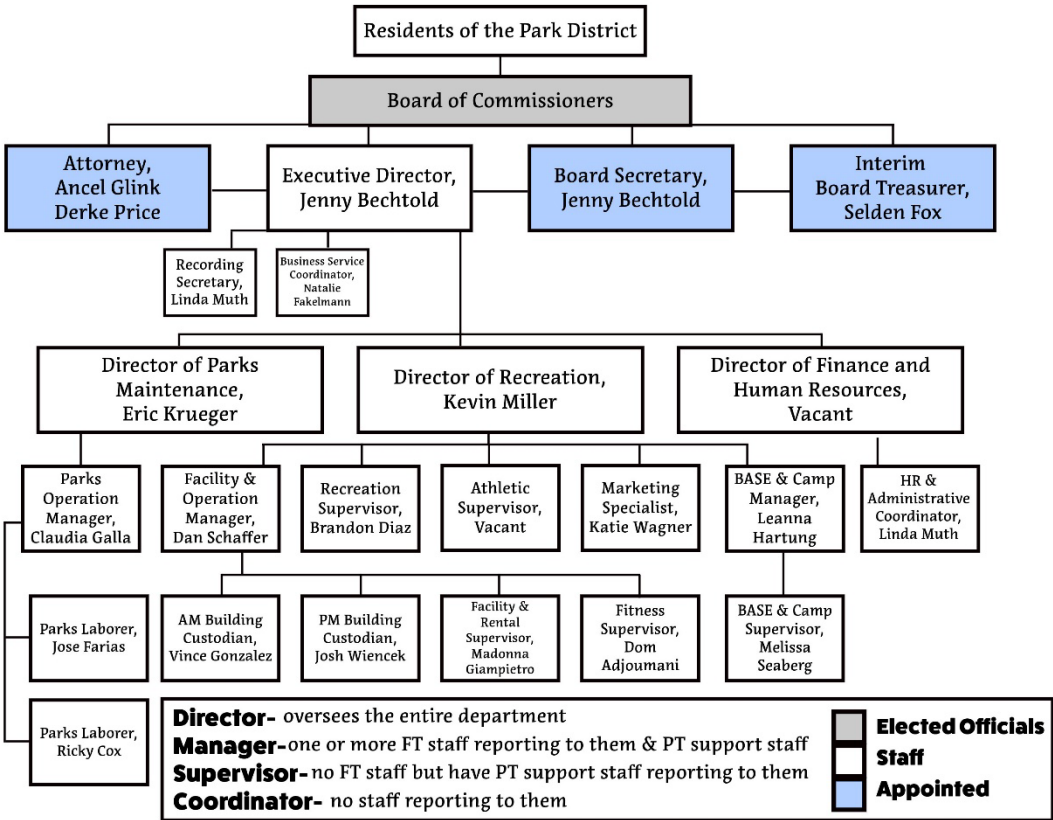
Brian Opyd	President
Robert Vear	Vice President
Lynn Lacey	2 nd Vice President
Michael Chvatal	Commissioner
Stephanie Posey	Commissioner

District Administration

Jennifer Bechtold, CPRP	Executive Director
Eric Krueger	Director of Parks Maintenance
Kevin Miller, CPRP	Director of Recreation

Please review the PDLG Organizational Chart, below, for additional staff participation.

Park District of La Grange
Organizational Structure Chart



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Section I: Notes to the Board / Administrative Committee

Park District of La Grange Fiscal Year 2024-2025 Budget Preparation Timeline

Action	Party Responsible	Due Date
Budget Information Meeting (Operations/Capital) <i>(Admin Meeting)</i>	Admin Staff /Support Staff	November 7
Budget Line Item Research, Data Preparation <i>(Staff budget development work period)</i>	Admin Staff /Support Staff	November 7- January 12
Submit all Individual Budget Worksheets, Capital Items <i>(Due date to turn in budget worksheets to Department Head)</i>	Admin Staff /Support Staff	January 12'
Dept. Heads submit all Budget Worksheets, Capital Items to Director of Finance & HR & Executive Director	Admin Staff /Support Staff	January 31 10:00 AM
Compile Operational Budgets <i>Executive Director& Director of Finance & HR to <u>assemble</u> overall operations budget)</i>	Exe. Dir. /Finance Staff	February 1-18
Present to Administration Committee the Operational Budget	Committee Chairs/ Admin Staff	February 19- February 23
Revision of Operational Budgets <i>(Work period to alter Operational budget worksheets)</i>	Admin Staff /Support Staff	Feb 26 -Mar 1
Deliver Operations Budget Ordinance & Capital to Board <i>(Delivered to home)</i>	Executive Director	March 8
Place Tentative Budget Ordinance on Display <i>(No less than 30 Days from adoption, Scheduled for April 15, Pending approval of 2024 Board Meeting Schedule)</i>	Executive Director	March 8
Present Operations Budget Ordinance & Capital to Board <i>(March Regular Board Meeting)</i>	Admin Staff/Support Staff	March 11
Adjustments to Draft Operations Budget Ordinance <i>(Work period to prepare Ordinance & Changes requested by Board)</i>	Executive Director/ Admin Staff	March 12 - April 7
Conduct Budget Ordinance Public Hearing <i>(Immediately Prior to Regular April Board <u>Meeting</u>)</i>	Board of Commissioners (35 Days on Display)	April 15
Approve Budget Ordinance <i>(Regular April Board Meeting)</i>	Board of Commissioners	April 15
Discuss/Approve Capital Budget <i>(Regular April Board Meeting)</i>	Executive Director/ Admin Staff/Support Staff	April 15
Approval of Capital Budget (If Required) <i>(Regular May Board Meeting)</i>	Board of Commissioners	May 13

Assignment Key

Administrative Committee – Robert Vear, Lynn Lacey, and Jenny Bechtold

Admin Staff – Jenny Bechtold, Kevin Miller, Eric Krueger

Support Staff –Linda Muth, Claudia Galla, Leanna Hartung, Melissa Seaberg, Brandon Diaz, Dan Schaffer, Dom Adjoumani,

Madonna Giampietro, Katie Wagner

*Selden Fox provided support and prepared the budget documents

Color Key

Admin Staff/Support Staff /Work Shops

Administration Workshop/Meetings

Miscellaneous Meetings

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OPERATING BUDGET

Section I: Notes to the Board / Administrative Committee

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 (page 2) 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 Team & Timeline – The timeline, listed above on page 2, provides an overview of the various steps and related responsible parties for researching and assembling the operational budget, the review, and the approval process.

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.

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OPERATING BUDGET

Section I: Notes to the Board / Administrative Committee

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. For this fiscal year, it will be allocated to the General Fund.
- 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.
- B.A.S.E. registration fees are budgeted based on enrollment history and projected participation.
- The Fitness Center budget reflects an effort to maintain our current members and attract new members. A marketing plan to increase community awareness and highlight our amenities will also be implemented.
- Field rentals are based on a policy which requires a fee for the usage of fields by affiliates and other groups.

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Section I: Notes to the Board / Administrative Committee

Reporting Format Explanation

For this year, the operating budget was constructed online, utilizing the enterprise resource planning system (ERP – Tyler Technologies Incode) for budget request entries. The completion of the operating budget is demonstrated in the following methods by segregation. Each method promotes a different analytical view for the reader.

1. View by Fund: This format allows the reader to obtain a view of revenues and expenses organized by fund code. This format is a continued adoption from previous budget years.
 - ✓ Fund 1 – General
 - ✓ Fund 4 – Debt Service
 - ✓ Fund 11 – Fitness Center
 - ✓ Fund 12 – BASE
 - ✓ Fund 13 – Recreation
 - ✓ Fund 14 – IMRF Pension
 - ✓ Fund 15 – Paving & Lighting
 - ✓ Fund 16 – Liability Insurance
 - ✓ Fund 17 – Audit
 - ✓ Fund 18 – Special Recreation
 - ✓ Fund 19 – FICA

2. View by Department: This format allows the reader to obtain a view of revenues and expenses organized by PDLG Department function. The department functions listed below are reflective of the corresponding Director responsible.
 - ✓ ADMIN – Bechtold
 - ✓ BASE – Miller
 - ✓ FIT – Miller
 - ✓ MAINT – Krueger
 - ✓ REC – Miller

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OPERATING BUDGET

Section I: Notes to the Board / Administrative Committee

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.



OPERATING BUDGET

Section I: Notes to the Board / Administrative Committee

- 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 rate 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.

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March 11, 2024

PDLG Board of Commissioners
Park District of La Grange
536 East Avenue
La Grange, Illinois 60525

Dear Commissioners:

We are presenting you with the Annual Operating Budget for the Park District of La Grange for the fiscal year 2024/2025. This budget document reflects the District's comprehensive financial plan to provide quality recreational programs, facilities, parks, and overall services to the residents of La Grange. It is a working document subject to deliberation and modification prior to final adoption in the coming months.

This budget is intended to disperse the optimum portion of resources to serve resident needs through sound and prudent fiscal management, due to truth and taxation for 2023 tax levy an increase for the 2023 tax levy of 6.34% over the 2022 extended levy.

As presented, this budget reflects the Park District of La Grange's Mission, Vision, Values and staff projected initiatives. It also reflects the perceived needs of the community for their Park District to provide a full portfolio of programs, facilities, and events.

The total proposed Annual Operating Budget for fiscal year 2024/2025 is \$7,231,414 which includes our debt service. The budget for all funds has increased by \$689,560 over the prior year's budget. Various items contribute to this increase, such as a transfer of \$300,000 from the General Fund, \$125,000 from the Special Recreation Fund and \$100,000 from the Recreation Fund. Secondly, salaries, wages, and benefits increased by 9%. Staff reviewed pay rates for all positions and made changes to attract and retain qualified staff.

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A breakdown of the budgeted expenditures for each fund is reflected below.

General Corporate Fund	\$1,651,965
Recreation Fund	\$2,395,466
BASE Program Fund	\$800,645
Fitness Center Fund	\$520,281
IMRF Fund	\$133,408
Paving & Lighting Fund	\$30,000
Liability Insurance Fund	\$94,775
Audit Fund	\$16,800
Special Recreation for the Handicapped	\$305,477
Social Security & Medicare Fund	\$131,409
Debt Service	\$1,151,189

As stewards of the District, the Board of Commissioners has provided the vision, guidance, and support for the 2024/2025 operating budget development by providing sound policies, good planning, and fiscal management. It is the staff's responsibility to operate within these guidelines. However, it is the staff's goal to meet or exceed Commissioner and taxpayer expectations.

Sincerely,

A handwritten signature in dark ink that reads "Jennifer Bechtold".

Jennifer Bechtold
Executive Director

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**Park District of La Grange
Fund Balance Projections
Fiscal Year 2024 - 2025**

Fund No.	Fund Name	FY23 Ending Balance	2023 Projected Revenues	2023 Projected Expenses	FY24 Revenues Less Expenses	FY24 Ending Proj Balance	FY24-25 Budgeted Revenue	FY24-25 Budgeted Expenses	FY25 Revenues Less Expenses	FY25 Ending Proj Balance
Operating Fund										
01	General	620,374	1,359,142	829,768	529,374	1,149,748	1,632,889	1,658,200	(25,311)	1,124,437
04	Debt Service	89,288	1,151,698	1,130,156	21,542	110,830	1,181,908	1,151,189	30,719	141,549
11	Fitness Center	684,030	786,621	437,113	349,508	1,033,538	833,161	528,531	304,630	1,338,168
12	BASE	773,346	779,568	621,611	157,957	931,303	804,930	808,895	(3,965)	927,338
13	Recreation	240,850	1,848,241	1,594,381	253,860	494,710	2,481,275	2,427,121	54,154	548,864
14	IMRF	203,314	63,764	76,505	(12,741)	190,573	50,000	133,408	(83,408)	107,165
15	Paving & Lighting	59,443	25,129	53,020	(27,891)	31,552	25,000	30,000	(5,000)	26,552
16	Liability Insurance	164,343	144,626	102,329	42,297	206,640	51,500	94,775	(43,275)	163,365
17	Audit	24,055	9,965	19,013	(9,048)	15,007	10,000	16,800	(6,800)	8,207
18	Special Recreation	349,542	263,361	517,120	(253,759)	95,783	296,769	305,477	(8,708)	87,075
19	Social Security	181,767	110,133	91,481	18,652	200,419	110,000	131,409	(21,409)	179,010
		3,390,352	6,542,248	5,472,499	1,069,749	4,460,101	7,477,432	7,285,805	191,627	4,651,728
Capital Projects Fund										
36	Capital Projects	2,539,678	447,308	1,828,207	(1,380,899)	1,158,779	1,277,956	2,425,000	(1,147,044)	11,735
		2,539,678	447,308	1,828,207	(1,380,899)	1,158,779	1,277,956	2,425,000	(1,147,044)	11,735

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OPERATING BUDGET

DIRECTOR'S NARRATIVE



TO: Board / Administrative Committee Members
FROM: Jennifer Bechtold, CPRP: Executive Director

RE: Administrative Budget Line-Item Explanations
DATE: March 11, 2024

NOTE: Please see memo # M24-013 for any changes that occurred since the 3/11/24 board meeting.

Introduction

The Administrative Department oversees all functions that serves the District in generally common areas. Areas include:

1. Accounting and finance administration:
 - a. Bi-weekly payroll
 - b. Path incentive payments
 - c. Property tax revenue and bond related topics
2. Human resource administration:
 - a. Open enrollment / health insurance benefit costs
 - b. PDRMA related topics
 - c. Full-time / part-time position maintenance
3. Administration pertaining exclusively to the Executive Director
4. Office administration:
 - a. Dues & subscriptions
 - b. Conference attendances
 - c. Miscellaneous income

Highlights per Financial Statement Category

Operating Revenues

Tax Revenue

A 10% increase is reflective of the increase in the 2023 levy collected in 2024 including recovery as well as replacement taxes. Within our levy we are going to get a higher increase in our general fund due to the decrease in non-major funds.

Building Rentals

Building rental income has increased 10% due to increases in fees for IPRA, the White Sox Training Academy and rental income at Denning. This also factors in the new agreement moving the White Sox from 5 months of rent to 7 months of rent due to increased usage.

Park Usage

Park usage fees have increased 7% due to park rentals and soccer field usage fees increases.

Other Revenues

Other Revenues have an increase of 9% and consists of miscellaneous income, interest income, contractual services, vending sales, and bond proceeds. There is a slight increase in bond proceeds but the majority comes from interest income and the high interest rates.

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OPERATING BUDGET

DIRECTOR'S NARRATIVE



TO: Board / Administrative Committee Members
FROM: Jennifer Bechtold, CPRP: Executive Director

RE: Administrative Budget Line-Item Explanations
DATE: March 11, 2024

Operating Expenses

Transfer Out

The transfer out is \$300,000 from the general fund and \$125,000 from special recreation to the capital fund.

Capital Projects

The capital projects budget reflects the ADA budget which we have budgeted for a 5% decrease.

Contractual Services

Communication Services

Communication services have increased by \$1,518 or 5% due to local phone and mobile phone service fee increases.

Contractual Services

Contractual service fees have increased by 5% largely led by a \$17,030 increase in SEASPAR membership which is driven by EAV, charged at a rate of .0165. There is also an increase in our liability insurance.

Dues and Subscriptions

Dues and subscriptions have decreased by 9%, or \$1,640 due to slight changes in fees for IPRA and SSRPA professional accounts, maps and charts and publications.

Equipment and Repairs

The equipment and repairs fund has decreased by \$200 to \$600 for recreation van repairs.

Legal/Recruitment Notices

Legal and recruitment notices have increased 15% by \$680 for recruitment advertisements. The cost for recruitment continues to increase.

Printing/Design Services

Printing and design services decreased by 6% to \$21,525 taking into consideration a decrease in contingency admin forms, program guide printing and public information flyer printing.

Professional Fees

Professional fees have increased 59%, or a \$39,668 increase, to \$106,850. This is reflective of a \$25,000 head-hunter fee to aid in our search for a Director of Finance as well as increases in monthly legal service and consulting fees.

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OPERATING BUDGET

DIRECTOR'S NARRATIVE



TO: Board / Administrative Committee Members
FROM: Jennifer Bechtold, CPRP: Executive Director

RE: Administrative Budget Line-Item Explanations
DATE: March 11, 2024

Supplies & Materials

Contingency / Unforeseen

In addition, our contingency budget increased from \$17,500 to \$25,000 to support items that may have been missed with the budgeting process, as well as to support our aging infrastructure and equipment. Although we were careful in preparing the budget, we realize that costs may increase or immediate needs for services or equipment may arise.

Employee/Public Relations

Employee and public relations expenses decreased by 15% or \$2,050 due to reallocating part time recognition to wages.

Office Equipment

The office equipment budget has decreased by \$5,000 or 24% to \$16,000 due to a decrease in the budget for office furniture.

Office/Admin Supplies

Office and admin supplies have increased by 16% or \$1,850 reflective of an increased budget for paper, envelopes and labels, as well as card printer supplies.

Petroleum Products

The petroleum product budget has decreased by 56%, or by \$500 due to a decrease in budgeted petrol for the recreation van.

Postage & Delivery

Postage and delivery are budgeted for an 11% increase, or \$1,010, reflective of an increase postage costs in general.

Wages & Benefits

Administrative Salaries

Administrative salaries increased by 9%, or \$73,686 to \$856,610 mostly due to an increase in wages. This is due to the continual increase in minimum wage, as well as the rising wages due to the competitive market and lack of candidates. We have also included a new part-time position, a Business Service Coordinator, to support the Administration and Finance Department.

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OPERATING BUDGET

DIRECTOR'S NARRATIVE



TO: Board / Administrative Committee Members
FROM: Jennifer Bechtold, CPRP: Executive Director

RE: Administrative Budget Line-Item Explanations
DATE: March 11, 2024

Education & Training

The education and training budget increased by 6% or \$2,060 to allow for increased expenses for professional conferences for NRPA and IAPD/IPRA.

Front Desk

The front desk budget decreased by 16% or \$16,292 taking into consideration previous budget history and scheduling for the front desk.

Pension

Pension expenses increased by 10% or \$11,784 due to budgeting for IMRF contributions based on total employee counts. Prior, this was budgeted for IMRF eligible employees only.

SS/Medicare

Social Security and Medicare budgeted expenses have decreased 25%, or \$43,854 due to allocating these expenses to the BASE and Fitness funds based on their employee count.

Travel Reimbursement

The travel reimbursement fund is budgeted for a \$640 decrease, or 24%, reflective of decreased budgeted mileage reimbursement.

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**Park District of La Grange
Departmental Budget - Admin
Fiscal Year 2024 - 2025**

	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Actuals Thru 02/20/24	FY23-24 Current Budget	FY24-25 Proposed Budget	Budget Variances	
						Budget Change \$\$	Budget Change %
Operating Revenues:							
<u>Tax Revenue:</u>							
Tax Revenue	3,182,260	3,334,218	3,408,102	3,390,307	3,716,258	325,951	10%
<u>Other Revenues:</u>							
Building Rentals	94,709	51,656	77,180	108,168	119,093	10,925	10%
Park Usage	60,501	63,641	60,473	50,750	54,300	3,550	7%
Other Revenues	237,171	432,512	490,301	366,843	400,050	33,207	9%
Total Revenues:	3,574,641	3,882,027	4,036,056	3,916,068	4,289,701	373,633	10%
Operating Expenses:							
<u>Other:</u>							
Debt Service	1,105,803	1,119,810	1,130,156	1,130,532	1,151,189	20,657	2%
Transfer Out	2,345,090	-	280,000	280,000	425,000	145,000	52%
Subtotal Other	3,450,893	1,119,810	1,410,156	1,410,532	1,576,189	(425,000)	12%
<u>Capital Projects:</u>							
Capital Projects	-	10,000	785	10,000	9,492	(508)	-5%
<u>Contractual Services:</u>							
Bank/Merchant Fees	19,824	29,704	23,493	25,400	24,500	(900)	-4%
Communication Services	34,804	24,659	20,080	28,324	30,202	1,878	7%
Contractual Programs	-	-	-	-	5,670		
Contractual Services	195,422	207,736	195,780	205,300	231,060	25,760	13%
Dues & Subscriptions	2,595	10,223	4,596	17,510	15,870	(1,640)	-9%
Equipment Repairs	-	-	-	800	600	(200)	-25%
Legal/ Recruitment Notices	1,417	2,706	3,394	4,400	5,080	680	15%
Park Improvements & Repairs	-	-	-	10,000	10,000	-	0%
Printing/ Design Services	19,447	12,831	11,188	22,850	21,525	(1,325)	-6%
Professional Fees	28,754	31,415	27,496	67,182	106,850	39,668	59%
Promotion & Publicity	12,680	11,887	10,280	30,150	33,045	2,895	10%
Software Contracts	33,048	41,034	49,851	96,190	96,115	(75)	0%
Subtotal Contractual Services	347,990	372,195	346,157	508,106	580,517	72,411	14%
<u>Supplies & Materials:</u>							
Administrative Expense Accts	570	1,164	1,169	2,680	2,680	-	0%
Banquet Beverage Service	723	277	-	500	500	-	0%
Computer Supplies/ Equip	1,160	912	1,446	10,200	10,200	-	0%
Contingency	8,044	4,521	-	17,500	25,000	7,500	43%
Employee/ Public Relations	1,031	3,964	829	13,900	11,850	(2,050)	-15%
Office Equipment	6,390	23,920	9,332	21,000	16,000	(5,000)	-24%
Office/ Admin Supplies	10,193	11,447	3,674	11,700	13,550	1,850	16%
Petroleum Products	-	450	-	900	400	(500)	-56%
Postage & Delivery	6,077	9,499	4,476	9,490	10,500	1,010	11%
Subtotal Supplies & Materials	34,188	56,153	20,926	87,870	90,680	2,810	3%
<u>Wages & Benefits:</u>							
Administrative Salaries	695,055	695,169	481,042	782,924	878,610	95,686	12%
Education & Training	9,318	12,397	11,046	36,885	38,945	2,060	6%
Front Desk	56,905	64,092	39,066	99,748	83,456	(16,292)	-16%
Health & Life Insurance	233,337	213,006	154,141	329,000	338,000	9,000	3%
Pension	120,531	113,216	57,379	121,624	133,408	11,784	10%
SS/ Medicare	92,550	97,436	68,611	175,264	131,410	(43,854)	-25%
Travel Reimbursement	1,553	980	154	2,660	2,020	(640)	-24%
Subtotal Wages & Benefits	1,209,248	1,196,296	811,439	1,548,105	1,605,849	57,744	4%
Total Expenses	5,042,320	2,754,454	2,589,463	3,564,613	3,862,727	298,114	8%
Net Surplus (Deficit) from Operations	(1,467,679)	1,127,573	1,446,593	351,455	426,974	75,519	21%

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OPERATING BUDGET

DIRECTOR'S NARRATIVE



TO: Board / Administrative Committee Members
FROM: Kevin Miller: Director of Recreation

RE: BASE Budget Line-Item Explanations
DATE: March 11, 2024

NOTE: Please see memo # M24-013 for any changes that occurred since the 3/11/24 board meeting.

Introduction

The BASE program provides before and after care to the children of School District 102 and St. Francis Xavier within the individual schools in the District.

Highlights per Financial Statement Category

Operating Revenues

Tax Revenue

A tax levy is extended annually from Cook County to fund recreation purposes, which encompasses fitness (fund 11), BASE (fund 12) and recreation (fund 13) areas for the district. All property tax revenues are managed by the administrative office and coded to the admin budget, which is the reason for \$0.00 activity per the fitness, BASE, and recreation income statements.

BASE is a revenue generating department based on PDLG programming.

Program Revenues

Program revenues are budgeted to increase 8% as staff have added a 2-day and 3-day option for BASE, in addition to a \$25 increase in the registration fee. Specialty Camp/Day Off School Camps are budgeted at a decrease of \$11,400 based on 23/24 enrollments.

Operating Expenses

Contractual Services

Communication Services

The communication services budgeted increased by 61%, or \$1,295 due to cellphone stipends.

Dues & Subscriptions

Dues and subscriptions are budgeted to decrease by 25%, or \$75, due to a decrease in the Sam's Club membership subscription line item.

Equip/Facility Lease

Equipment and facility lease expenses are budgeted to increase by 7%, or \$150, due to increased rent at SFX.

Legal/Recruitment Notices

The legal and recruitment budget has been adjusted to \$0 for the BASE fund. These expenses are being accounted for in the general administration fund, as well as utilizing the new Paycom platform for recruiting

Professional Fees

Professional fees reflect an increased budget of 18%, or \$1,055, reflecting increased legal fees in general and a slight increase in the allocation for background checks given the projected increase in new hires.

FINAL

OPERATING BUDGET

DIRECTOR'S NARRATIVE



TO: Board / Administrative Committee Members
FROM: Kevin Miller: Director of Recreation

RE: BASE Budget Line-Item Explanations

DATE: March 11, 2024

Software Contracts

Budgeted software contracts have decreased by 18%, or \$2,600 due to a decrease in budgeted computer software/upgrades.

Supplies & Materials

Office equipment

Staff are projecting an increase as several site lead laptops need replacement, as well as to support the Epact software.

Program Equipment

Projected expenses are budgeted for an increase due to new appliances needed at several BASE locations.

Program Supplies

Staff are projecting an increase in food supplies due to rising food costs, as well as projecting for larger enrollment counts at the school sites.

Wages & Benefits

Custodians & Facility Supervisors

Staff have projected an increase of approximately \$27,000, or 8%, in wages due to the projected increase in enrollment to meet staff ratios as well as having additional space at Cossitt School. Of the \$27,000 projected increase, approximately \$19,000 is attributed to the Cossitt location.

Education & Training

The education and training budget has decreased by 49%, or \$5,696, due to a decrease in the seminar and workshop budget.

Health & Life Insurance

The health and life insurance budget has increased \$1,500, or 5% to \$31,500 reflective of an increase in insurance rates.

Pension

The pension budget for BASE has increased 99% to \$30,343 to account for pension expenses incurred by BASE employees that were previously accounted for in the Admin fund.

SS/Medicare

The social security and Medicare budget for BASE increased by 9%, or \$3,621 to \$42,450 to account for Social Security and Medicare expenses incurred by BASE employees that were previously accounted for in the Admin fund.

Travel Reimbursement

Travel reimbursement has increased 25%, or by \$300, to a total of \$1,500 reflecting an increase in budgeted mileage reimbursement, due to the increase to \$0.67 per mile.

Park District of La Grange
Departmental Budget - BASE
Fiscal Year 2024 - 2025

FINAL

	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Actuals Thru 02/20/24	FY23-24 Current Budget	FY24-25 Proposed Budget	Budget Variances	
						Budget Change \$\$	Budget Change %
Operating Revenues:							
<u>Other Revenues:</u>							
Program Revenue	485,150	725,501	486,723	741,480	804,430	62,950	8%
Other Revenues	365	938	507	-	500	500	0%
Total Revenues:	485,515	726,439	487,230	741,480	804,930	63,450	9%
Operating Expenses:							
<u>Contractual Services:</u>							
Bank/Merchant Fees	10,711	16,858	13,234	16,000	16,100	100	1%
Communication Services	2,177	1,899	1,675	2,120	3,415	1,295	61%
Contractual Programs	-	-	-	-	5,670	5,670	0%
Dues & Subscriptions	120	24	91	300	225	(75)	-25%
Equip/ Facility Lease	-	1,800	2,250	2,262	2,412	150	7%
Equipment Repairs	-	1,379	-	1,500	1,500	-	0%
Legal/ Recruitment Notices	859	-	-	1,200	-	(1,200)	-100%
Professional Fees	4,897	4,890	3,180	5,818	6,873	1,055	18%
Promotion & Publicity	1,468	1,124	1,261	2,043	1,988	(55)	-3%
Software Contracts	8,060	8,332	8,783	14,600	12,000	(2,600)	-18%
Subtotal Contractual Services	28,292	36,307	30,475	45,843	50,182	4,339	9%
<u>Supplies & Materials:</u>							
Administrative Expense Accts	-	58	-	-	-	-	0%
Employee/ Public Relations	94	481	434	800	800	-	0%
Office Equipment	-	-	1,064	9,376	11,953	2,578	27%
Program Equipment	-	-	504	2,500	6,000	3,500	140%
Program Supplies	22,227	33,628	20,588	54,305	65,203	10,898	20%
Subtotal Supplies & Materials	22,321	34,168	22,589	66,981	83,956	16,975	25%
<u>Wages & Benefits:</u>							
Administrative Salaries	139,666	170,686	123,077	179,770	195,417	15,647	9%
Custodians & Facility Supervisors	175,702	228,809	152,418	340,937	367,732	26,795	8%
Education & Training	-	149	1,198	11,511	5,815	(5,696)	-49%
Health & Life Insurance	25,736	30,914	21,860	30,000	31,500	1,500	5%
Pension	-	(0)	15,064	15,280	30,343	15,063	99%
SS/ Medicare	23,912	30,359	21,431	38,829	42,450	3,621	9%
Travel Reimbursement	984	950	395	1,200	1,500	300	25%
Subtotal Wages & Benefits	365,999	461,867	335,443	617,527	674,757	57,230	9%
Total Expenses	416,612	532,341	388,507	730,350	808,895	78,545	11%
Net Surplus (Deficit) from Operations	68,903	194,098	98,723	11,130	(3,965)	(15,095)	-136%

FINAL

OPERATING BUDGET

DIRECTOR'S NARRATIVE



TO: Board / Administrative Committee Members
FROM: Kevin Miller: Director of Recreation
RE: Fitness Center Budget Line-Item Explanations
DATE: March 11, 2024

NOTE: Please see memo #M24-013 for any changes that occurred since the 3/11/24 board meeting.

Introduction

La Grange Fitness provides numerous opportunities to assist the community in meeting their health and wellness needs through monthly and yearly memberships for individuals and families, as well as providing personal training services.

Highlights per Financial Statement Category

Tax Revenue

A tax levy is extended annually from Cook County to fund recreation purposes, which encompasses fitness (fund 11), BASE (fund 12) and recreation (fund 13) areas for the district. All property tax revenues are managed by the administrative office and coded to the admin budget, which is the reason for \$0.00 activity per the fitness, BASE, and recreation income statements.

The Fitness Center is a revenue generating department based on PDLG programming.

Other Revenues

Program Revenue

In total, staff are projecting an increase in program revenue of \$171,283. Revenues are based on current membership numbers; staff are projecting an increase in Annual Membership Fees of approximately \$33,600 and Monthly Membership fees by approximately \$97,000. The projected increase is the result of raising rates \$2.00 and projecting continued growth of the membership base. Additionally, personal training continues to be very successful in the 2023/2024 fiscal year and staff has projected out an increase in revenue by approximately \$38,000 due to the continued growth in services and accounting for a \$4.00 increase in personal training fees in January 2025.

Other Revenues

Other revenues decreased by 76%, or \$480 to \$150 due to a decrease in miscellaneous fees.

Operating Expenses

Contractual Services

Bank/Merchant Fees

Staff are projecting an increase in Merchant Fees of approximately \$9,300 to account for the increase in credit card transactions due to projected membership growth.

Communication Services

Communication services are budgeted to increase by \$420 due to an increase in internet services.

Equip/Facility Lease

The equipment leases are now complete which has led to a projected decrease of approximately \$3,400 (or 33%) under leased equipment. The expense remaining is preventative maintenance for the fitness equipment.

FINAL

OPERATING BUDGET

DIRECTOR'S NARRATIVE



TO: Board / Administrative Committee Members
FROM: Kevin Miller: Director of Recreation
RE: Fitness Center Budget Line-Item Explanations
DATE: March 11, 2024

Professional Fees

The budget for background checks has increased from \$350 to \$500.

Promotion & Publicity

The promotional supplies budget was increased by \$2,072, or 21% to \$11,816 to account for new member attraction and retention initiatives. This includes the budget for apparel, banners and signs, as well as advertising and marketing supplies.

Software Contracts

The software contract budget has increased by \$410 to account for the increase in onsite support expenses.

Utilities- Natural Gas

The natural gas budget has increased by \$1,616 to account for increased heating costs at the East Avenue location.

Utilities- Water

The water budget has increased to \$1,000 for the East Avenue location, which is a \$242 increase.

Supplies & Materials

Employee/Public Relations

The staff meeting allowance budget has increased by \$80 to \$500 to accommodate staff appreciation and staff meetings

Maintenance Supplies

The maintenance supply budget has decreased by \$3,650 to \$18,097 due to the current inventory of cleaning supplies, bathroom supplies and building supplies.

Postage & Delivery

The \$500 postage and delivery budget are no longer allocated to the fitness budget due to minimal mailings

Program Equipment

Staff are projecting a decrease of \$1,500 in program equipment based on the current condition of equipment within the facility.

Program Supplies

The Park District has also transitioned from member ID cards to key tags which is a projected savings of \$410.

FINAL

OPERATING BUDGET

DIRECTOR'S NARRATIVE



TO: Board / Administrative Committee Members
FROM: Kevin Miller: Director of Recreation
RE: Fitness Center Budget Line-Item Explanations
DATE: March 11, 2024

Wages & Benefits

Administrative Salaries

The administrative salary budget has increased \$3,647, of 4%, for Fiscal Year 2024/2025.

Custodians & Facility Supervisors

Custodial staff wages were decreased approximately \$12,100 due to the restructuring of the custodial staff throughout the District in 2023.

Front Desk

A decrease of approximately \$18,500 for fitness attendants was budgeted due to reducing and streamlining the hours and schedules of the staff.

Pension

The pension budget for the Fitness Center has increased \$8,277 to account for pension expenses incurred by Fitness Center employees that were previously accounted for in the Admin fund. The previous pension expense for the Fitness Center was accounted at \$0.

Program Wages

Program wages are budgeted to increase by \$20,748 of which approximately \$19,700 is budgeted for personal trainers based on the current hours worked in the 2023/2024 fiscal year and the projected growth.

SS/Medicare

The social security and Medicare budget for the Fitness Center increased by 18%, or \$3,293 to \$21,105 to account for Social Security and Medicare expenses incurred by Fitness employees that were previously accounted for in the Admin fund.

Travel Reimbursement

\$100 less is budgeted for mileage reimbursement for the Fitness Center.

Park District of La Grange
Departmental Budget - Fitness
Fiscal Year 2024 - 2025

FINAL

	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Actuals Thru 02/20/24	FY23-24 Current Budget	FY24-25 Proposed Budget	Budget Variances	
						Budget Change \$\$	Budget Change %
Operating Revenues:							
<u>Other Revenues:</u>							
Program Revenue	537,520	675,331	589,869	661,878	833,011	171,133	26%
Other Revenues	533	142	97	630	150	(480)	-76%
Total Revenues:	<u>538,053</u>	<u>675,473</u>	<u>589,966</u>	<u>662,508</u>	<u>833,161</u>	<u>170,653</u>	<u>26%</u>
Operating Expenses:							
<u>Contractual Services:</u>							
Bank/Merchant Fees	13,098	17,248	15,107	15,700	25,000	9,300	59%
Communication Services	3,828	4,106	2,866	3,800	4,220	420	11%
Contractual Programs	53,167	68,172	56,432	75,009	77,087	2,078	3%
Equip/ Facility Lease	12,299	16,186	7,175	10,485	7,000	(3,485)	-33%
Legal/ Recruitment Notices	265	180	-	500	500	-	0%
Maintenance Services	3,817	5,297	3,183	11,800	11,350	(450)	-4%
Park Improvements & Repairs	-	63	100	100	100	-	0%
Printing/ Design Services	187	-	-	250	250	-	0%
Professional Fees	300	600	200	350	500	150	43%
Promotion & Publicity	574	3,072	1,968	9,744	11,816	2,072	21%
Software Contracts	1,461	1,913	3,041	3,540	3,950	410	12%
Utilities - Electric	9,093	7,263	7,202	12,413	12,000	(413)	-3%
Utilities - Natural Gas	1,672	5,480	4,180	1,884	3,500	1,616	86%
Utilities - Water	558	501	555	758	1,000	242	32%
Subtotal Contractual Services	<u>100,319</u>	<u>130,082</u>	<u>102,009</u>	<u>146,333</u>	<u>158,273</u>	<u>11,940</u>	<u>8%</u>
<u>Supplies & Materials:</u>							
Contingency	-	1,789	-	5,000	5,000	-	0%
Employee/ Public Relations	-	-	-	420	500	80	19%
Maintenance Supplies	14,940	18,818	9,252	21,747	18,097	(3,650)	-17%
Office/ Admin Supplies	226	697	778	2,500	2,500	-	0%
Postage & Delivery	-	-	-	500	-	(500)	-100%
Program Equipment	8,911	10,306	7,343	15,500	14,000	(1,500)	-10%
Program Supplies	495	1,655	675	2,050	1,640	(410)	-20%
Subtotal Supplies & Materials	<u>24,572</u>	<u>33,265</u>	<u>18,049</u>	<u>47,717</u>	<u>41,737</u>	<u>(5,980)</u>	<u>-13%</u>
<u>Wages & Benefits:</u>							
Administrative Salaries	46,551	83,037	58,978	92,507	104,404	11,897	13%
Custodians & Facility Supervisors	13,078	12,487	8,018	19,604	7,500	(12,104)	-62%
Education & Training	765	335	450	1,000	1,000	-	0%
Front Desk	116,936	117,421	87,019	147,838	129,287	(18,551)	-13%
Health & Life Insurance	9,212	16,871	10,676	13,000	13,500	500	4%
Pension	-	(0)	6,167	-	8,277	8,277	0%
Program Wages	10,685	23,256	22,695	22,200	42,948	20,748	93%
SS/ Medicare	14,284	18,005	13,773	17,812	21,105	3,293	18%
Travel Reimbursement	-	-	-	600	500	(100)	-17%
Subtotal Wages & Benefits	<u>211,512</u>	<u>271,411</u>	<u>207,776</u>	<u>314,561</u>	<u>328,521</u>	<u>13,960</u>	<u>4%</u>
Total Expenses	<u>336,403</u>	<u>434,757</u>	<u>327,835</u>	<u>508,611</u>	<u>528,531</u>	<u>19,920</u>	<u>4%</u>
Net Surplus (Deficit) from Operations	<u>201,650</u>	<u>240,716</u>	<u>262,131</u>	<u>153,897</u>	<u>304,630</u>	<u>150,733</u>	<u>98%</u>



OPERATING BUDGET

DIRECTOR'S NARRATIVE



TO: Board / Administrative Committee Members
FROM: Kevin Miller: Director of Recreation

RE: Recreation Budget Line-Item Explanations
DATE: March 11, 2024

NOTE: Please see memo # M24-013 for any changes that occurred since the 3/11/24 board meeting.

Introduction

The Recreation Department is responsible for providing a variety of classes for the community that benefits the individual's health, wellness, social and recreational needs during the year. This includes Athletics, Fitness, General Youth Programming such as STEM, Performing Arts, Special Events, Day Camps and Preschool.

Highlights per Financial Statement Category

Operating Revenues

Tax Revenue

A tax levy is extended annually from Cook County to fund recreation purposes, which encompasses fitness (fund 11), BASE (fund 12) and recreation (fund 13) areas for the District. All property tax revenues are used to fund expenses outside of the BASE and Rec funds since they generate their own funds. are managed by the administrative office and coded to the admin budget, which is the reason for \$0.00 activity per the fitness, BASE, and recreation income statements.

Recreation is also a revenue generating area for the District due to various programming.

Other Revenues

Program Revenue

Program revenue is budgeted to increase by 22%, or \$212,400. Budgeted revenue increases can be found itemized below:

Athletics

Athletic revenue has a budgeted increase of approximately \$65,000. The increase accounts for growth of the La Grange Lions Travel Basketball program, the addition of in-house racquet sports classes, and additional programming space allocated to the Chicago Bulls Summer Camps and Lions Jrs. Volleyball League.

Specialty Fitness Classes

We are projecting a decrease of approximately \$17,000 in specialty fitness revenue as the District is rolling out a new fitness class structure that combines fee based classes with La Grange Fitness classes.

Special Interest / Social

Revenue projections reflect the addition of new programming that has not been offered before. The budget increase is approximately \$12,300.

Special Events/Trips

Special Event revenue is projected at an increase of approximately \$10,000. Staff are planning new events with a revamped sponsorship package to drive additional revenue.



OPERATING BUDGET

DIRECTOR’S NARRATIVE



TO: Board / Administrative Committee Members
FROM: Kevin Miller: Director of Recreation
RE: Recreation Budget Line-Item Explanations
DATE: March 11, 2024

Performing Arts

Projections are down approximately \$12,500 from fiscal year 23/24 due to the loss of the contractual dance program. Staff is budgeting to offer dance programs in-house in fiscal year 24/25.

Summer Day Camps

Summer Day Camps are projecting an increase in revenue of approximately \$71,600. Staff have added a camp site, Camp Trailblazers, increased fees \$10 for Camp Mighty Munchkins and Camp Explorers and have implemented a \$50 non-refundable enrollment.

Preschool

The preschool program has been re-branded, and a new structure will be implemented in the fall of 2024. With this re-brand, the program is offering 5-day a week class options and 3-hour class times for several classes as opposed to 2-hour class times in 2022/2023. With these changes, revenue projections are up approximately \$82,400.

Recreation Center

Facility Rentals

With the completion of the south parking lot, staff are able to move forward with booking larger facility rentals. Additionally, a new structure has been implemented in regards hours of operation for rentals. Rental fees have increased slightly to account for higher expenses. These factors have led to an increase in approximately \$18,000 in room and gymnasium rental revenue. Facility membership revenue is being projected at a decrease of approximately \$8,500 based on current 2023/2024 fiscal year numbers. Open gym revenue is being projected at an increase of \$14,000 based on current fiscal year projections.

Other Revenues

Other revenues show an increase to \$18,800 which considers projected revenues from the La Grange Country Jam, donations, and miscellaneous revenues.

Operating Expenses

Contractual Services

Contractual Programs

Athletics

We are projecting approximately \$11,000 more in contractual service fees due to the expected growth of weekend sports classes and marital arts.

Athletic Officials

Athletic Officials are being projected to increase approximately \$11,700 due to the increase in travel basketball teams and hosting additional travel basketball games.

Specialty Fitness Classes

We are projecting a decrease of approximately \$18,500 in contractual services due to the new fitness class structure rolling out in the summer of 2024.

FINAL

OPERATING BUDGET

DIRECTOR'S NARRATIVE



TO: Board / Administrative Committee Members
FROM: Kevin Miller: Director of Recreation

RE: Recreation Budget Line-Item Explanations
DATE: March 11, 2024

Special Interest / Social

Contractual services for special interest programs are being projected to decrease approximately \$9,000. Staff have moved away from several contractors whose programs were unsuccessful, in addition to going to a per participant fee structure as opposed to the percentage split with the contractors that was previously in place.

Performing Arts

We are projecting a decrease of approximately \$19,600 in contractual services with bringing dance programs in-house.

Summer Day Camps

With the additional camp site being offered and rising costs, staff are projecting an increase of approximately \$7,500 in summer camp trips.

Transportation

Summer Day Camps

Staff are projecting an increase of approximately \$5,000 in bus costs with the addition of Camp Trailblazers and rising bus costs in general.

Supplies & Materials

Program Equipment

Athletics

Due to current inventory and purchasing needed items for the basketball program in the 23/24 fiscal year, staff are projecting a decrease of approximately \$1,600.

Special Interest/Social

A projected increase of \$3,850 is towards new equipment, and chairs for the Kiddie Kollege program as it will be moved to room 104 beginning in the fall of 2024.

Preschool

Staff are projecting an increase of \$4,000 to purchase new tables and chairs for one of the preschool sites.

Program Supplies

Special Interest/Social

Staff have revamped Kiddie Kollege beginning in summer 2024 and added several new in-house early childhood programs, which has led a projected increase of approximately \$4,300.

Performing Arts

Staff are projecting an increase of approximately \$2,000 due to bringing the dance program in-house in the fall of 2024.



OPERATING BUDGET

DIRECTOR'S NARRATIVE



TO: Board / Administrative Committee Members
FROM: Kevin Miller: Director of Recreation
RE: Recreation Budget Line-Item Explanations
DATE: March 11, 2024

Summer Day Camps

We are forecasting a decrease in supplies needed for camp of approximately \$4,000 based on current inventory.

Preschool

With the new preschool model beginning in the fall of 2024, staff are projecting an increase of approximately \$4,000 to for additional supply needs.

Special Events

With the addition of several new events each season and budgeting for Parks and Recreation Month, staff are projecting an increase of \$4,900 in supplies.

Special Events

Staff are projecting a \$11,516 increase in the special event budget; these events include the La Grange Country Jam, Easter Egg hunt, Halloween and the Pet Parade.

Wages & Benefits

Custodians & Facility Supervisors

The custodians and facility supervisors budget increased largely due to increases in Manager On Duty wages due to budgeting for a nightly MOD year-round on weeknights. Custodian wages decreased approximately \$11,000 due to having full time opening and closing custodians.

Program Wages

Program wages have increased by \$95,324 overall taking into consideration the following factors:

Athletics

We are projecting approximately \$2,700 in increased wages due to the extended staff hours during basketball season on weeknights.

Special Interest/Social

Staff are projecting an increase in wages by approximately \$17,700 due to adding additional Kiddie Kollege classes in the summer and as well as offering the program 5 days a week with two classes a day during the fall and winter seasons.

Special Events/Trips

Part-time staff have been budgeted to work special events in fiscal year 24/25 which has led to the increase in wages of approximately \$2,500.

Performing Arts

The dance program will be offered in-house as opposed to contractually beginning in the fall of 2024. This accounts for an increase of approximately \$12,000 in wages.

FINAL

OPERATING BUDGET

DIRECTOR'S NARRATIVE



TO: Board / Administrative Committee Members
FROM: Kevin Miller: Director of Recreation

RE: Recreation Budget Line-Item Explanations
DATE: March 11, 2024

Summer Day Camps

Staff wages are projected to be \$17,200 more this fiscal year. This is due to the addition of Camp Trailblazers, budgeting for additional training hours and wage increases.

Preschool

With the Recreation Department offering extended preschool offerings and hours, wages have increased approximately \$43,000.

Park District of La Grange
Departmental Budget - Recreation
Fiscal Year 2024 - 2025

FINAL

	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Actuals Thru 02/20/24	FY23-24 Current Budget	FY24-25 Proposed Budget	Budget Variances	
						Budget Change \$\$	Budget Change %
Operating Revenues:							
<u>Other Revenues:</u>							
Program Revenue	614,556	796,711	785,608	982,171	1,194,571	212,400	22%
Recreation Center	267,029	267,654	150,498	245,382	323,919	78,537	32%
Other Revenues	24,069	1,169	3,898	5,975	18,800	12,825	215%
Total Revenues:	905,654	1,065,534	940,004	1,233,528	1,537,290	303,762	25%
Operating Expenses:							
<u>Other:</u>							
Transfer Out	-	-	-	-	100,000	100,000	0%
Subtotal Other	-	-	-	-	100,000	(100,000)	0%
<u>Contractual Services:</u>							
Contractual Programs	252,444	322,458	249,029	404,448	389,272	(15,176)	-4%
Promotion & Publicity	349	-	322	10,000	10,000	-	0%
Transportation	419	3,478	-	8,040	15,200	7,160	89%
Subtotal Contractual Services	253,212	325,936	249,350	422,488	414,472	(8,016)	-2%
<u>Supplies & Materials:</u>							
Beverage Cost	-	-	1,540	5,600	5,800	200	4%
Program Equipment	2,474	3,616	2,764	10,425	14,150	3,725	36%
Program Supplies	30,248	30,722	32,811	58,966	75,885	16,919	29%
Special Events	6,255	7,454	2,964	9,100	20,616	11,516	127%
Subtotal Supplies & Materials	38,977	41,791	40,080	84,091	116,451	32,360	38%
<u>Wages & Benefits:</u>							
Custodians & Facility Supervisors	75,016	88,161	45,606	123,821	158,684	34,863	28%
Program Wages	98,208	107,120	107,795	169,938	274,262	104,324	61%
Subtotal Wages & Benefits	173,223	195,281	153,400	293,759	432,946	139,187	47%
Total Expenses	465,413	563,008	442,830	800,338	1,063,869	263,531	33%
Net Surplus (Deficit) from Operations	440,241	502,526	497,174	433,190	473,421	40,231	9%

FINAL

OPERATING BUDGET

DIRECTOR'S NARRATIVE



TO: Board / Administrative Committee Members
FROM: Jennifer Bechtold, CPRP: Executive Director
Kevin Miller, CPRP: Director of Recreation
Eric Krueger: Director of Parks Maintenance

RE: Facilities & Maintenance Budget Line-Item Explanations
DATE: March 11, 2024

NOTE: Please see memo # M24-013 for any changes that occurred since the 3/11/24 board meeting.

Introduction

The Parks and Facilities Departments are responsible for the upkeep and maintenance of all Park District owned grounds and facilities.

Highlights per Financial Statement Category

Operating Expenses

Capital Projects

Capital projects have decreased by 14%, or \$5,000 to a budget of \$30,000. This is reflective of a decrease in budgeted paving projects.

Risk Management

Risk management costs have increased by 11% or \$1,635 to \$16,045 due to a budgeted increase in first aid supplies, staff physicals and flu shots, safety training, and safety licenses.

First Aid/CPR is budgeting an increase in supplies to allow for updated kits throughout the district along with keeping up with current PDRMA suggestions for items to be in each kit. In-House Safety Training is projecting an increase to go along with department goals for 22024/2025 by adding additional in-house training sessions for patron and employee wellbeing.

Contractual Services

Equipment Rentals

The amount allocated to this line item increased \$5,000 from last year. Staff will need to rent more equipment than in years past to complete various large projects throughout the park district that we will be completing in-house verse contracting out.

Maintenance Services

Some of the services that this account funds include, the HVAC contract for all district facilities, refuse service for the Recreation Center, the spraying and fertilization of district parks, rental and cleaning of portable restrooms for the summer season at the parks, any contracted repairs to vehicles and equipment owned by the district and tree trimming throughout the district.

Maintenance services costs are budgeted to increase by 29%, or \$53,292 to \$237,353. This account is responsible for any contracted work performed in the parks or contracted repairs or maintenance at the facilities throughout the district. Floor care increased this year due to refinishing the wood flooring throughout the Recreation Center. Included this year are fees for new security camera service fees, an increase for pest control fees, genera increased fees for herbicide, pesticides and portlets, as well as increased pricing for services rendered for repairs.

FINAL

OPERATING BUDGET

DIRECTOR'S NARRATIVE



TO: Board / Administrative Committee Members
FROM: Jennifer Bechtold, CPRP: Executive Director
Kevin Miller, CPRP: Director of Recreation
Eric Krueger: Director of Parks Maintenance

RE: Facilities & Maintenance Budget Line-Item Explanations
DATE: March 11, 2024

Park Improvements & Repairs

Park improvements and repairs are budgeted at \$54,700, or a \$2,140 decrease, due to a decrease in repairs at Denning, Gilbert, Sedgewick, and the Community Center. Expenses within this category encompass projects for improving various property areas within the district. Expenses include:

- Emergency repairs
- Park Furnishings
- Park Regulation
- Athletic Equipment Maintenance

Utilities

This account funds all the utilities at the district's facilities. The utilities include natural gas, water, electricity, and the fire alarm system for each facility. There is a budgeted 6% decrease in the natural gas budget at the Denning, Gilbert, Sedgewick, Community Center, and Gordon locations. The water budget reflects decreases at the Community Center, Gordon, and Spring locations.

Supplies & Materials

Maintenance Tools & Equipment

There has been no change to this budgeted account, the budget remains at \$6,000. This account is dedicated primarily to materials needed for janitorial, maintenance power, and landscaping functionalities.

Maintenance Materials

The maintenance materials fund is budgeted to increase by 11% or \$4,408 taking into consideration general maintenance materials such as calcined clay, clay bricks, chalk, soil, play surfaces, as well as miscellaneous hardware and unanticipated expenses across district facilities.

Maintenance Supplies

Maintenance supplies have increased in budget by 23%, or \$6,575. This account is responsible for any supplies purchased by the parks department throughout the fiscal year. The increase in budget is partially attributable to increased projected expenses in splash pad chemicals, bathroom supplies, plastic trash bags, light bulbs for outdoor security, athletic field paint, and sports nets.

The amount of funds allocated to this account has increased from the previous fiscal year. There are various reasons for the increase, such as items that were previously budgeted under capital have been moved to maintenance supplies. These items include seed and park fixtures.

There was also an increase in this line item to allow staff to purchase more tools and equipment required by the department to complete more projects in-house throughout the district.

FINAL

OPERATING BUDGET

DIRECTOR'S NARRATIVE



TO: Board / Administrative Committee Members
FROM: Jennifer Bechtold, CPRP: Executive Director
Kevin Miller, CPRP: Director of Recreation
Eric Krueger: Director of Parks Maintenance

RE: Facilities & Maintenance Budget Line-Item Explanations
DATE: March 11, 2024

Some of the supplies this account funds include fuel for district owned vehicles, custodial supplies for district facilities, landscape material, construction and building supplies and ballfield maintenance supplies.

Park Landscaping

The park landscaping budget has decreased by 57%, or \$9,200 to a total budget of \$7,000. This includes a decreased budget for flowers and trees across district facilities. With park renovations and the pre-referendum planning, we are decreasing our plantings until we have further direction.

Petroleum Products

Petroleum products have seen a 29% increase in budget to \$14,555 from \$11,300. This reflects an increased budget for diesel and gasoline.

Wages & Benefits

Maintenance Salaries

Maintenance salaries are budgeted to increase 15%, or by \$43,668 to \$340,882 due to increases in wages. This is due to general increases, as well as the addition of a part-time mechanic back into the budget.

Seasonal Maintenance

Seasonal maintenance is budgeted to increase by \$3,000 to \$45,000, or 7%, given part-time wage increases. Our department will utilize seasonal workers for customary jobs such as lawn mowing, so that full-time staff can focus on larger projects to improve district property and gain additional skill development.

Park District of La Grange
Departmental Budget - Facilities and Maintenance
Fiscal Year 2024 - 2025

FINAL

	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Actuals Thru 02/20/24	FY23-24 Current Budget	FY24-25 Proposed Budget	Budget Variances	
						Budget Change \$\$	Budget Change %
Operating Expenses:							
<u>Capital Projects:</u>							
Capital Projects	18,904	8,490	9,765	35,000	30,000	(5,000)	-14%
<u>Risk Management:</u>							
Risk Management Costs	8,737	8,939	5,593	14,410	16,045	1,635	11%
<u>Contractual Services:</u>							
Equipment Rentals	-	1,092	-	3,000	8,000	5,000	167%
Equipment Repairs	9,880	12,909	4,933	17,500	17,500	-	0%
Maintenance Services	187,105	163,618	122,514	184,060	237,353	53,293	29%
Park Improvements & Repairs	164	10,838	19,530	56,840	54,700	(2,140)	-4%
Utilities - Electric	105,249	63,204	85,176	114,219	116,986	2,767	2%
Utilities - Natural Gas	33,729	39,267	20,491	38,078	35,970	(2,108)	-6%
Utilities - Water	21,531	18,445	17,393	24,479	23,025	(1,454)	-6%
Subtotal Contractual Services	357,658	309,373	270,038	438,176	493,534	55,358	13%
<u>Supplies & Materials:</u>							
Main. Tools & Equipment	1,478	3,787	5,021	6,000	6,000	-	0%
Maintenance Materials	23,232	28,251	19,267	41,882	46,290	4,408	11%
Maintenance Supplies	18,656	25,811	21,720	28,050	34,625	6,575	23%
Park Landscaping	7,960	13,262	4,920	16,200	7,000	(9,200)	-57%
Petroleum Products	(130)	6,770	8,739	11,300	14,550	3,250	29%
Subtotal Supplies & Materials	51,196	77,881	59,667	103,432	108,465	5,033	5%
<u>Wages & Benefits:</u>							
Maintenance Salaries	275,508	272,028	198,534	297,214	340,882	43,668	15%
Seasonal Maintenance	17,457	22,250	16,980	42,000	45,000	3,000	7%
Subtotal Wages & Benefits	292,965	294,278	215,514	339,214	385,882	46,668	14%
Total Expenses	729,460	698,961	560,577	930,232	1,033,926	103,694	11%
Net Surplus (Deficit) from Operations	(729,460)	(698,961)	(560,577)	(930,232)	(1,033,926)	(103,694)	11%

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

FINAL

	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Actuals Thru 02/20/24	FY23-24 Current Budget	FY24-25 Proposed Budget	Budget Variances	
						Budget Change \$\$	Budget Change %
Operating Revenues:							
<u>Tax Revenue:</u>							
Tax Revenue	3,182,260	3,334,218	3,408,102	3,390,307	3,716,258	325,951	10%
<u>Other Revenues:</u>							
Building Rentals	94,709	51,656	77,180	108,168	119,093	10,925	10%
Park Usage	60,501	63,641	60,473	50,750	54,300	3,550	7%
Program Revenue	1,637,227	2,197,543	1,862,200	2,385,529	2,832,012	446,483	19%
Recreation Center	267,029	267,654	150,498	245,382	323,919	78,537	32%
Other Revenues	406,094	1,040,998	826,042	526,404	419,500	(106,904)	-20%
Total Revenues:	5,647,820	6,955,710	6,384,495	6,706,540	7,465,082	758,542	11%
Operating Expenses:							
<u>Other:</u>							
Debt Service	1,105,803	1,119,810	1,130,156	1,130,532	1,151,189	20,657	2%
Transfer Out	2,345,090	-	280,000	280,000	525,000	245,000	88%
Subtotal Other	3,450,893	1,119,810	1,410,156	1,410,532	1,676,189	265,657	19%
<u>Capital Projects:</u>							
Capital Projects	18,904	18,490	10,550	40,000	34,492	(5,508)	-14%
<u>Risk Management:</u>							
Risk Management Costs	8,737	8,939	5,593	14,410	16,045	1,635	11%
<u>Contractual Services:</u>							
Bank/Merchant Fees	43,632	63,810	51,833	57,100	65,600	8,500	15%
Communication Services	40,809	30,664	24,621	34,244	37,477	3,233	9%
Contractual Programs	305,611	390,631	305,460	479,457	469,649	(9,808)	-2%
Contractual Services	195,422	207,736	195,780	205,300	231,060	25,760	13%
Dues & Subscriptions	2,715	10,248	4,687	17,810	16,095	(1,715)	-10%
Equip/ Facility Lease	12,299	17,986	9,425	12,747	9,412	(3,335)	-26%
Equipment Rentals	-	1,092	-	3,000	8,000	5,000	167%
Equipment Repairs	9,880	14,288	4,933	19,800	19,600	(200)	-1%
Legal/ Recruitment Notices	2,541	2,886	3,394	6,100	5,580	(520)	-9%
Maintenance Services	190,923	168,916	125,697	195,860	248,703	52,843	27%
Park Improvements & Repairs	164	10,901	19,630	66,940	64,800	(2,140)	-3%
Printing/ Design Services	19,634	12,831	11,188	23,100	21,775	(1,325)	-6%
Professional Fees	33,951	36,905	30,876	73,350	107,750	34,400	47%
Promotion & Publicity	15,071	16,083	13,832	51,937	55,099	3,162	6%
Software Contracts	42,569	51,279	61,675	114,330	112,065	(2,265)	-2%
Transportation	419	3,478	-	8,040	13,100	5,060	63%
Utilities - Electric	114,342	70,467	92,379	126,632	128,986	2,354	2%
Utilities - Natural Gas	35,401	44,747	24,671	39,962	39,470	(492)	-1%
Utilities - Water	22,089	18,946	17,949	25,237	24,025	(1,212)	-5%
Subtotal Contractual Services	1,087,472	1,173,892	998,030	1,560,945	1,678,245	117,300	8%
<u>Supplies & Materials:</u>							
Administrative Expense Accts	495	1,222	1,169	2,680	2,680	-	0%
Banquet Beverage Service	723	277	-	500	500	-	0%
Beverage Cost	-	-	1,540	5,600	5,800	200	4%
Computer Supplies/ Equip	1,160	912	1,446	10,200	10,200	-	0%
Contingency	8,044	6,310	-	22,500	30,000	7,500	33%
Employee/ Public Relations	1,125	4,445	1,263	15,120	13,150	(1,970)	-13%
Main. Tools & Equipment	1,478	3,787	5,021	6,000	6,000	-	0%
Maintenance Materials	23,232	28,251	19,267	59,382	46,290	(13,092)	-22%
Maintenance Supplies	33,596	44,629	30,972	49,797	52,722	2,925	6%
Office Equipment	6,390	23,920	10,395	30,376	27,953	(2,422)	-8%
Office/ Admin Supplies	10,304	12,143	4,452	14,200	16,050	1,850	13%
Park Landscaping	7,960	13,262	4,920	16,200	7,000	(9,200)	-57%

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

FINAL

	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Actuals Thru 02/20/24	FY23-24 Current Budget	FY24-25 Proposed Budget	Budget Variances	
						Budget Change \$\$	Budget Change %
Paving & Lighting	-	-	-	5,000	5,000	-	0%
Petroleum Products	(130)	7,220	8,739	12,200	14,950	2,750	23%
Postage & Delivery	6,077	9,499	4,476	9,990	10,500	510	5%
Program Equipment	11,385	13,922	10,611	28,425	34,150	5,725	20%
Program Supplies	52,970	66,005	54,074	115,321	142,428	27,106	24%
Special Events	6,255	7,454	2,964	9,100	20,616	11,516	127%
Subtotal Supplies & Materials	171,064	243,258	161,310	412,591	445,989	33,398	8%
<u>Wages & Benefits:</u>							
Administrative Salaries	881,272	948,892	663,097	1,045,410	1,139,931	94,521	9%
Custodians & Facility Supervisors	88,093	100,648	53,623	143,425	166,184	22,759	16%
Education & Training	9,773	12,881	12,694	49,396	45,760	(3,636)	-7%
Front Desk	173,841	181,513	126,085	247,586	212,743	(34,843)	-14%
Health & Life Insurance	268,284	260,791	186,677	372,000	383,000	11,000	3%
Maintenance Salaries	275,508	272,028	198,534	297,214	340,882	43,668	15%
Pension	120,531	113,216	78,610	136,904	172,028	35,123	26%
Program Wages	284,595	359,185	282,908	533,075	675,941	142,866	27%
Seasonal Maintenance	17,457	22,250	16,980	42,000	45,000	3,000	7%
SS/ Medicare	130,746	145,800	103,815	231,905	194,965	(36,940)	-16%
Travel Reimbursement	2,537	1,930	549	4,460	4,020	(440)	-10%
Subtotal Wages & Benefits	2,252,637	2,419,132	1,723,572	3,103,375	3,380,453	277,079	9%
Total Expenses	6,989,707	4,983,521	4,309,211	6,541,853	7,231,414	689,560	11%
Net Surplus (Deficit) from Operations	(1,341,887)	1,972,190	2,075,284	164,687	233,668	68,982	42%

Park District of La Grange
Revenue Analysis By Fund
Fiscal Year 2024 - 2025

FINAL

Fund No.	Fund Name	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Actuals Thru 02/20/24	FY23-24 Current Budget	FY24-25 Proposed Budget	Budget Variances	
							Budget Change \$\$	Budget Change %
01	General	1,039,137	1,209,522	1,359,142	1,268,360	1,632,889	364,529	29%
04	Debt Service	1,119,096	1,116,565	1,151,698	1,163,662	1,181,908	18,246	2%
11	Fitness Center	538,053	675,473	589,966	662,508	833,161	170,653	26%
12	BASE	485,515	726,439	487,230	741,480	804,930	63,450	9%
13	Recreation	1,655,121	2,274,020	1,848,241	2,131,014	2,481,275	350,261	16%
14	IMRF	181,846	50,776	63,764	62,720	50,000	(12,720)	-20%
15	Paving & Lighting	25,219	25,388	25,129	24,500	25,000	500	2%
16	Liability Insurance	107,360	128,941	144,626	124,000	51,500	(72,500)	-58%
17	Audit	20,211	10,155	9,965	9,800	10,000	200	2%
18	Special Recreation	211,323	213,260	263,361	257,740	296,769	39,029	15%
19	Social Security	120,982	101,552	110,133	107,800	110,000	2,200	2%
36	Capital Projects	2,489,046	1,073,620	447,308	373,256	1,277,956	904,700	242%
		7,992,909	7,605,711	6,500,563	6,926,840	8,755,388	1,828,548	26%

FINAL

**Park District of La Grange
Expense Analysis By Fund
Fiscal Year 2024 - 2025**

Fund No.	Fund Name	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Actuals Thru 02/20/24	FY23-24 Current Budget	FY24-25 Proposed Budget	Budget Variances	
							Budget Change \$\$	Budget Change %
01	General	825,748	833,704	622,326	1,228,278	1,658,200	429,922	35%
04	Debt Service	1,105,803	1,119,810	1,130,156	1,130,532	1,151,189	20,657	2%
11	Fitness Center	336,403	434,757	327,835	508,611	528,531	19,920	4%
12	BASE	416,612	532,341	388,507	730,350	808,895	78,545	11%
13	Recreation	1,500,479	1,587,434	1,195,786	2,061,947	2,427,121	365,174	18%
14	IMRF	120,531	113,216	57,379	121,624	133,408	11,784	10%
15	Paving & Lighting	18,904	8,490	39,765	65,000	30,000	(35,000)	-54%
16	Liability Insurance	79,711	83,765	76,747	82,410	94,775	12,365	15%
17	Audit	13,460	13,760	14,260	16,300	16,800	500	3%
18	Special Recreation	334,417	158,808	387,840	413,828	305,477	(108,351)	-26%
19	Social Security	92,550	97,436	68,611	175,264	131,409	(43,855)	-25%
36	Capital Projects	208,013	1,089,859	1,828,207	2,250,000	2,425,000	175,000	8%
		5,052,631	6,073,380	6,137,419	8,784,144	9,710,805	926,661	11%

FINAL

CAPITAL BUDGET

DIRECTOR'S NARRATIVE



TO: Board / Administrative Committee Members
FROM: Jennifer Bechtold, CPRP: Executive Director

RE: Explanations regarding the PDLG Capital Plan
DATE: March 11, 2024

NOTE: Please see memo # M24-014 for any changes that occurred since the 3/11/24 board meeting.

Capital Budget Planning

The 2025-2029 Comprehensive Master Plan (CMP) includes a listing of capital assets identified as needing replacement or repair over the next five years. Previous years, the District completed a one-year capital improvement plan utilizing a Management by Objectives strategy (MBO). This strategy allowed staff and commissioners to submit projects for review based on a point system to select which projects would be completed. This process did not consider the current infrastructure and asset needs based on useful life. The MBO process has left a significant amount of deferred maintenance and failing infrastructure.

Last year, we created a Capital Improvement Plan (CIP) for the next five years. The CIP will include any projects or purchases that exceed \$10,000. The CIP is a fluid plan, and will need adjusting each year, as we are limited by our capital budget. The capital budget is determined by our operating revenues from the prior year, the amount secured from our annual rollover bonds, as well as funding from non-major funds such as the Special Rec Fund and the Paving & Lighting Fund. This year, we are projecting to have \$2,415,000 for capital projects.

The Capital Budget total revenue for 2024-2025 is \$1,277,956 which includes bond proceeds, transfers in, as well as the funding for the OSLAD Grant. We also anticipate a capital reserves fund balance of \$1,158,779 to use for FY2024/2025. Utilizing total revenues and the fund balance, the year-end balance is budgeted to be \$21,735.

Please refer to pages 40-43 for the five-year CIP plan and cost estimates. The chart below depicts the schedule year that corresponds to the fiscal year. The capital projects presented in the fiscal year 2024/2025 draft are the projects recommended by staff to be considered for approval. All future years will need to be adjusted based on District needs and funds available. Staff's goal is to have \$500,000 annually for capital projects, depending on revenue generated from excess operating revenues and our annual bond rollover.

Schedule Year	Fiscal Year
2025	2024/2025
2026	2025/2026
2027	2026/2027
2028	2027/2028
2029	2028/2029

FINAL

**Park District of La Grange
Capital Projects Plan Analysis
Fiscal Year 2024 - 2025**

	FY24-25 Proposed Budget
Operating Revenues:	
<u>Other Revenues:</u>	
Bond Proceeds	152,956
Transfers In	525,000
Other sources	600,000
Total Revenues:	1,277,956
Operating Expenses:	
<u>Capital Projects:</u>	
Contingency - Capital	150,000
Pre-Referendum Planning	100,000
Fencing Repairs - All Parks	25,000
HVAC Units - Recreation Center	200,000
Indoor Evaporators - Comm Center	20,000
Indoor Evaporators - Gilbert	13,000
Interior Doors- Community Center	3,500
New CPR Equipment	7,500
Recreation/Athletic Equipment	10,000
OSLAD Park Renovation- Waiola	1,250,000
OSLAD 2025	10,000
HVAC Units TBD	80,000
Parking Lot Development 610 E. Ave	240,000
Playground Equipment- Stone Park	175,000
Replacement Doors (Exterior)- Community Center	10,000
Replacement Doors (South Side Gym)- Rec Center	15,000
Replacement Doors (West Side Gym)- Rec Center	15,000
Replacement Doors (Exterior East)- Rec Center	10,000
Security Camera System Replacement- Rec Center	75,000
TV Replacement Boxes- La Grange Fitness	16,000
Total Capital Projects	2,425,000
Net Surplus (Deficit) from Operations	(1,147,044)

The Capital Reserves anticipated as of April 30, 2024 will be \$1,158,779

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

FINAL

	FY21-22 Actuals	FY22-23 Actuals	FY23-24 Actuals Thru 02/20/24	FY23-24 Current Budget	FY24-25 Proposed Budget	Budget Variances	
						Budget Change \$\$	Budget Change %
Capital Fund Revenues:							
<u>Other Revenues:</u>							
Bond Proceeds	143,956	143,506	167,256	143,256	152,956	9,700	7%
Transfers In	2,345,090	650,000	280,000	230,000	525,000	295,000	128%
Other sources	-	280,114	52	-	600,000	600,000	0%
Total Revenues:	<u>2,489,046</u>	<u>1,073,620</u>	<u>447,308</u>	<u>373,256</u>	<u>1,277,956</u>	<u>904,700</u>	<u>242%</u>
Capital Fund Expenses:							
<u>Capital Projects:</u>							
Capital Projects	208,013	1,089,860	1,828,207	2,250,000	2,425,000	175,000	8%
Total Capital Projects	<u>208,013</u>	<u>1,089,860</u>	<u>1,828,207</u>	<u>2,250,000</u>	<u>2,425,000</u>	<u>175,000</u>	<u>8%</u>
Net Surplus (Deficit) from Operations	<u>2,281,033</u>	<u>(16,240)</u>	<u>(1,380,899)</u>	<u>(1,876,744)</u>	<u>(1,147,044)</u>	<u>729,700</u>	<u>-39%</u>

FINAL

Section	(All)
Schedule YR	2026

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
Amenity	All Parks	Drinking Fountain Replacement	\$10,000
Amenity Total			\$10,000
Basketball	Denning	Basketball Court Resurfacing	\$10,000
Basketball Total			\$10,000
Courts	Community Center	Replacement of Basketball Courts	\$125,000
Courts Total			\$125,000
Facility	Gilbert	Ceiling Replacement	\$20,000
	Rec Center	Office Desk Replacement (Admin and New Space)	\$18,000
		Basketball Backboards and Rims (Includes Electronic Device for Height Adjustment)	\$180,000
		New Electronic System for Basketball Hoops	\$10,000
Facility Total			\$228,000
Fencing	Rotary	Fencing Replacement	\$20,000
	Sedgwick	Replacement of Babe Ruth Prep Field Fence	\$98,700
		Replacement of Babe Ruth Sr. Field Fence	\$160,000
Fencing Total			\$278,700
Fields	All Parks	Soccer Goals 4 Goals for 11v11	\$11,000
		Soccer Goals for Smaller Fields	\$10,000
Fields Total			\$21,000
Maintenance Equipment	Rec Center	11' Toro Mower	\$66,000
		24' Grey Trailer (Equipment Trailer)	\$18,000
		Utility Carts (Replace with Gator) (Use Surplus Sales)	\$11,000
		Skidster\Bobcat (Case SR270B)	\$80,000
Maintenance Equipment Total			\$175,000
Paving	Rec Center	sealcoat & restripe Parking Lot	\$15,000
	Rotary	Pathway Replacement	\$15,000
	Sedgwick	East Avenue Lot Replacement	\$100,000
		Installation of Asphalt Coating on Pathway (new)	\$225,000
Paving Total			\$355,000
Playground	Rotary	Replacement of Playground Equipment	\$200,000
Playground Total			\$200,000
Shelter	Rotary	Shelter Replacement	\$75,000
Shelter Total			\$75,000
Specialty	Rec Center	Elevator Replacement (unknown date)	\$150,000
Specialty Total			\$150,000
Vehicle	Rec Center	2007 Chevy Bus - purchased used (Replace with Transit Van)	\$58,300
		Large Dump Truck (Not Replacing)	\$0
		Small Dump Truck	\$80,000
		2005 Ford Explorer Replacement (Replacement type based on availability)	\$42,000
Vehicle Total			\$180,300
HVAC	Rec Center	2-3 Units Annually (13 units total)	\$85,000
HVAC Total			\$85,000
Grand Total			\$1,893,000

FINAL

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
Aquatics	Gordon	Splash pad Apparatus Replacement (5 Pieces)	\$40,000
Aquatics Total			\$40,000
Ashphalt	Denning	Parking Lot Sealcoating & Stripping	\$5,000
Ashphalt Total			\$5,000
Basketball	Elm	Basketball Court Resurfacing	\$15,000
		Replace/Reconfigure Basketball Court	\$50,000
	Gilbert	Basketball Court Replacement (Relocate?)	\$25,000
	Sedgwick	Basketball Courts Resurfacing\Replacement	\$125,000
Basketball Total			\$215,000
Courts	Gilbert	Tennis Court Replacement	\$250,000
Courts Total			\$250,000
Facility	Denning	Building Upgrades (Bathroom, Windows, Doors, HVAC)	\$300,000
	Fitness Center	Fitness Center Carpet Replacement	\$35,000
		LVT Floor Replacement	\$20,000
		Maintenance Replacement of HVAC Units	\$150,000
	Gilbert	Building Upgrades	\$150,000
Facility Total			\$655,000
Fencing	Community Center	Replace Basketball Fencing (date unknown)	\$20,000
	Gilbert	Tball Backstops	\$14,000
Fencing Total			\$34,000
Fitness Equipment	Fitness Center	Cardio Equipment	\$300,000
Fitness Equipment Total			\$300,000
IT Equipment	Rec Center	Copier Replacement	\$20,000
		RecTrac and PDLG Server Replacement	\$15,000
IT Equipment Total			\$35,000
Lighting	Community Center	Replacement of Outside Building Lights (packs)	\$6,000
	Gordon	Athletic Field Light Replacement	\$300,000
Lighting Total			\$306,000
Maintenance Equipment	Rec Center	Scissor Lift	\$28,000
Maintenance Equipment Total			\$28,000
Paving	Gilbert	Parking Sealcoat and Stripe	\$2,500
Paving Total			\$2,500
Playground	Gilbert	Replacement of Playground Equipment	\$250,000
Playground Total			\$250,000
Shelter	Gilbert	Shelter	\$50,000
Shelter Total			\$50,000
Specialty	Fitness Center	New AV System 113/114	\$13,500
Specialty Total			\$13,500
Vehicle	Rec Center	2010 Ford F250 4x4 Pickup (Will be Diesle)	\$68,000
		2014 Ford Bus E450 (13 Passenger ADA Bus)	\$38,000
Vehicle Total			\$106,000
HVAC	Rec Center	2-3 Units Annually (13 units total)	\$87,000
		1 Large Unit Above Gym	\$115,000
HVAC Total			\$202,000
Grand Total			\$2,492,000

FINAL

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
Courts	Stone	Replacement of Basketball Court	\$45,000
Courts Total			\$45,000
Facility	Community Center Rec Center	Kitchen Remodle (Date unknown)	\$20,000
		Bathroom Upgrades	\$30,000
		Hanging Heaters Parking Garage - 3	\$10,000
		VCT Floor Replacement	\$200,000
		Gymnasium Curtain - Small	\$75,000
	Sedgwick	Gymnasium Curtain - Large	\$100,000
		Buidling Upgrades	\$100,000
Facility Total			\$535,000
IT Equipment	Rec Center	Website Upgrades\Re-Design	\$35,000
IT Equipment Total			\$35,000
Lighting	Sedgwick	Replacement of Sr. Ballfield Lights	\$175,000
Lighting Total			\$175,000
Playground	Spring	Replacement of Playground Equipment	\$250,000
Playground Total			\$250,000
Shelter	Spring	Replace Shelter	\$75,000
Shelter Total			\$75,000
Specialty	Elm	Sledhill Removal	\$15,000
Specialty Total			\$15,000
Vehicle	Rec Center	2019 Ford F250 Crew Cab Pickup	\$64,000
Vehicle Total			\$64,000
HVAC	Rec Center	2-3 Units Annually (13 units total)	\$90,000
HVAC Total			\$90,000
Grand Total			\$1,284,000

FINAL

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	Rec Center	Banquet Rm Tables	\$10,000
		Carpet Replacement - Social Area	\$5,000
		Front Lobby Doors	\$45,000
Facility Total			\$60,000
Fencing	Gordon	North Softball Field Sideline Replacement	\$10,000
		South Softball Field Backstop Replacement	\$20,000
Fencing Total			\$30,000
Lighting	Gilbert	Pathway light heads	\$5,500
		Pathway Lighting Replacement	\$75,000
Lighting Total			\$80,500
Maintenance Equipment	Rec Center	Electric Golf Cart (4 person) Not replacing	\$0
Maintenance Equipment Total			\$0
Specialty	Rec Center	New AV System Banquet Rm	\$14,000
		New AV System Rm 108/109	\$3,500
		New AV System Rm 110/111	\$13,500
Specialty Total			\$31,000
Vehicle	Rec Center	1999 Ford Explorer (Not Replacing)	\$0
		2016 Ford Van/custodian	\$32,000
		2018 Ford F150 Pickup 35	\$45,000
Vehicle Total			\$77,000
HVAC	Rec Center	2-3 Units Annually (13 units total)	\$92,000
HVAC Total			\$92,000
Grand Total			\$370,500

FINAL

PARK DISTRICT OF LA GRANGE

ORDINANCE O24-01

**COMBINED ANNUAL BUDGET AND
APPROPRIATION ORDINANCE OF THE
PARK DISTRICT OF LA GRANGE, COOK
COUNTY, ILLINOIS, FOR THE FISCAL
YEAR BEGINNING MAY 1, 2024 AND
ENDING APRIL 30, 2025**

ADOPTED BY THE
BOARD OF COMMISSIONERS
OF THE
PARK DISTRICT OF LA GRANGE
THIS 15th DAY OF APRIL 2024

Published in pamphlet form by authority of the Board of Commissioners of the Park District of La Grange, Cook County, Illinois, this 15th day of April 2024.

ORDINANCE O24-01**COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE OF THE
PARK DISTRICT OF LA GRANGE, COOK COUNTY, ILLINOIS,
FOR THE FISCAL YEAR BEGINNING MAY 1, 2024 AND ENDING APRIL 30, 2025**

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, 2024 to April 30, 2025.
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 15th day of April 2024, pursuant to proper Notice by Publication in the Suburban Life/Citizen newspaper published in the said PARK DISTRICT OF LA GRANGE community, on April 4, 2024, 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 six hundred fifty-eight thousand, two hundred dollars (\$1,658,200) for General Corporate Fund; the sum of three million seven hundred sixty four thousand five hundred forty seven dollars (\$3,764,547) for the Recreational Program Fund; the sum of one hundred thirty three thousand four hundred and eight dollars (\$133,408) for the Illinois Municipal Retirement Fund; the sum of one hundred thirty one thousand four hundred nine dollars (\$131,409) for the Social Security Contributions Fund; the sum of sixteen thousand eight Hundred dollars (\$16,800) for the Audit Fund; the sum of ninety four thousand seven hundred seventy five dollars (\$94,775) for the Liability Insurance Fund; the sum of three hundred five thousand four hundred seventy seven dollars (\$305,477) 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 fifty one thousand one hundred eighty nine dollars (\$1,151,189) for Debt Service Repayment; the sum of two million four hundred twenty five thousand dollars (\$2,425,000) 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 \$5,600,000; the estimated cash to be received from tax revenue is \$3,600,000; and, the estimated cash to be received from all other sources, \$5,150,000. Expenditures in all funds during the fiscal year are estimated to be \$9,700,000. Approximate cash balance estimated to be on hand at the end of the fiscal year will be \$4,650,000.

The estimated expenditures are as follows:

GENERAL CORPORATE FUND

	<u>To Be Budgeted</u>	<u>To Be Appropriated</u>
1 Wages & Salaries		
Administrative Staff	407,629	448,392
Maintenance Staff	215,441	236,985
	623,070	685,377
2 Employee Benefits		
Health & Life Insurance	133,000	146,300
Continuing Education & Training	19,473	21,420
Employee & Public Relations Expense	3,500	3,850
3 Professional Services		
Legal Fees	30,205	33,226
Consultant	61,850	68,035
4 Office Operations		
Bank Charges	250	275
Communication Services	15,281	16,809
Computer System Supplies & Services	65,408	71,949
Dues & Subscriptions	7,935	8,729
Legal Notices	3,325	3,658
Postage & Delivery	5,250	5,775
Supplies, Equipment, Printing	12,313	13,544
Unforeseen	27,570	30,327
5 Building & Grounds		
Contracted Maintenance	125,463	138,009
Maintenance Materials & Vehicle Repair Parts	31,508	34,659
Maintenance Supplies, Tools, & Fuel	27,763	30,539
Equipment Rentals	1,500	1,650
Electricity, Gas Heat, & Water	87,991	96,790
Landscaping, Repairs & Improvements	59,025	64,928
6 Promotion & Publicity	16,520	18,172
7 Transfers Out	300,000	330,000
Total Estimated Expenditures and Total		
Appropriation for General Corporate Expenditures	1,658,200	1,824,020

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>
1 Wages & Salaries		
Administrative Staff	960,024	1,056,026
Maintenance Staff	170,441	187,485
Facility Custodial/Rental Staff	166,184	182,802
Recreation Program Staff	274,262	301,688
BASE Program Staff	367,732	404,505
Fitness Center Staff	42,948	47,243
	1,981,591	2,179,750
2 Employee Benefits		
Health & Life Insurance	250,000	275,000
Continuing Education & Training	26,288	28,917
Employee & Public Relations Expense	8,650	9,515
3 Professional Services		
Legal Fees	12,945	14,240
4 Office Operations		
Merchant Fees	65,350	71,885
Communication Services	22,556	24,812
Computer System Supplies & Services	64,858	71,344
Dues & Subscriptions	8,160	8,976
Employee Recruitment & Background Checks	2,750	3,025
Postage & Delivery	5,250	5,775
Supplies, Equipment, Printing	45,466	50,013
Unforeseen	32,885	36,174
5 Building & Grounds		
Contracted Maintenance	122,330	134,563
Maintenance Materials & Vehicle Repair Parts	24,758	27,234
Maintenance Supplies, Tools, & Fuel	45,510	50,061
Equipment Rentals	6,500	7,150
Electricity, Gas Heat, & Water	104,491	114,940
Landscaping, Repairs & Improvements	12,775	14,053
6 Program Expense		
Contractual Services & Programs	472,029	519,232
Fitness Equipment & Facility Rentals	9,412	10,353
Program Supplies & Equipment	176,878	194,566
Promotion & Publicity	40,326	44,359
Special Events	20,616	22,678
7 Transfers Out	202,173	222,390
Total Estimated Expenditures and Total Appropriation for Recreation Program Expenditures	3,764,547	4,141,002

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>
ILLINOIS MUNICIPAL RETIREMENT FUND		
IMRF Contributions	133,408	146,749

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

SOCIAL SECURITY CONTRIBUTIONS FUND

Social Security Contributions	131,409	144,550
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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

AUDIT FUND

Audit Services & CAFR Fee	16,800	18,480
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The foregoing appropriation is to be paid from the proceeds of a special tax for audit purposes. 50 ILCS 310/9

LIABILITY INSURANCE FUND

Liability Insurance Premiums	94,775	104,253
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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

HANDICAPPED RECREATION FUND

S.E.A.S.P.A.R. Contribution	135,530	149,083
Transfer out	125,000	137,500
Salaries & Professional Fees	24,431	26,874
Misc operational expenses	11,024	12,126
Capital Expenditures	9,492	10,441
	305,477	336,025

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

PAVING & LIGHTING FUND

Paving Projects	5,000	5,500
Capital Expenditures	25,000	27,500
	30,000	33,000

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

DEBT SERVICE FUND

	<u>To Be Budgeted</u>	<u>To Be Appropriated</u>
Principal Repayment	\$ 1,047,000	\$ 1,047,000
Interest Expense	\$ 95,689	\$ 95,689
Custodial/ Issuance Fees	\$ 8,500	\$ 8,500
	<u>\$ 1,151,189</u>	<u>\$ 1,151,189</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	\$ 1,658,200	\$ 1,824,020
Total Estimated Expenditure and Total Appropriations for Recreational Program Fund	\$ 3,764,547	\$ 4,141,002
Total Estimated Expenditure and Total Appropriations for Illinois Municipal Retirement Fund	\$ 133,408	\$ 146,749
Total Estimated Expenditure and Total Appropriations for Social Security Fund	\$ 131,409	\$ 144,550
Total Estimated Expenditure and Total Appropriations for Audit Fund	\$ 16,800	\$ 18,480
Total Estimated Expenditure and Total Appropriations for Liability Insurance Fund	\$ 94,775	\$ 104,253
Total Estimated Expenditure and Total Appropriations for Handicapped Recreation Fund	\$ 305,477	\$ 336,025
Total Estimated Expenditure and Total Appropriations for Paving & Lighting Fund	\$ 30,000	\$ 33,000
Total Estimated Expenditure and Total Appropriations for Debt Service	\$ 1,151,189	\$ 1,151,189
Total Estimated Expenditure and Total Appropriations for Land Purchase, New Construction or Renovation	\$ 2,415,000	\$ 2,415,000
Grand Total Estimated Expenditures and Total Appropriations	<u>\$ 9,700,805</u>	<u>\$ 10,314,267</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 15th day of April, 2024.

APPROVED THIS 15th day of April, 2024.

AYES:

NAYS:

ABSENT:

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

Secretary to the Board of Commissioners
PARK DISTRICT OF LA GRANGE

**THE CERTIFICATION OF ESTIMATE
OF REVENUES FOR FISCAL YEAR 2023/2024**

Following are the anticipated revenues of the Park District of La Grange for its fiscal year beginning May 1, 2024 and ending April 30, 2025:

<u>SOURCE</u>	<u>AMOUNT</u>
General Real Estate Taxes	\$3,700,000
Illinois Replacement Taxes	116,258
Recreation Center	323,919
Program Revenue	2,832,012
Park Usage	54,300
Other Revenues	1,172,456
Building Rentals	119,093
Transfers In	525,000

Total	\$8,743,038
	=====

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.

Selden Fox Ltd., Brian Eagan
Interim Treasurer
PARK DISTRICT OF LA GRANGE

(SEAL)

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, 2024 AND
ENDING APRIL 30, 2025**

adopted at a regular meeting of the said Board of Park Commissioners held pursuant to proper notice on the 15th day of April 2024.

IN WITNESS THEREOF, I have hereunto set my hand and the seal of the Park District of La Grange this 15th day of April 2024.

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 15, 2024, the Corporate Authorities of such Park District passed and approved ORDINANCE O24-01, entitled:

COMBINED ANNUAL BUDGET AND APPROPRIATION
ORDINANCE OF THE PARK DISTRICT OF LA GRANGE,
COOK COUNTY, ILLINOIS, FOR THE FISCAL YEAR BEGINNING
MAY 1, 2024 AND ENDING APRIL 30, 2025

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

The pamphlet form of ORDINANCE O24-01 included the Ordinance and a cover sheet thereof. A copy of such Ordinance was posted in the principal Park District building, commencing on March 11, 2024, 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 15th day of April 2024.

Secretary to the Board of Commissioners
PARK DISTRICT OF LA GRANGE

(SEAL)