

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

PUBLIC NOTICE IS HEREBY GIVEN that the Board of Park Commissioners of the Community Park District of La Grange Park, Cook County will hold a special meeting on the 4th day of April, 2016, at 6:30 P.M., in the Recreation Center, 1501 Barnsdale Road, La Grange Park, Illinois.

The Agenda for the Meeting is as follows:

1. Call to Order & Roll Call
2. Pledge of Allegiance
3. Park District Mission: The Community Park District of La Grange Park shall offer high quality, affordable and accessible park and recreation facilities, programs and services in a financially responsible manner.
4. Additions/Deletions to Agenda
5. Recognition of Visitors
6. Adjourn to Executive Session  
In accordance with the Open Meetings Act under Section 2(c)(1) to discuss the appointment, employment, compensation, discipline, performance, or dismissal of specific employees.
7. Reconvene Open Meeting & Roll Call
8. Unfinished Business
  - A. 2016-17 Budget Review
  - B. Tentative Budget and Appropriation Ordinance 02-2016
9. Adjournment

DATED the 31<sup>st</sup> day of March, 2016.

Date: April 1, 2016  
To: Community Park District Board of Commissioners  
From: Aleks Briedis, Executive Director  
RE: Agenda Overview

Executive Session

A separate email will be sent.

Additions/Deletions to Agenda

Financial Consultant, Phil Mesj, would like to give an update on the Illinois Funds as he will not be able to attend the April 11<sup>th</sup> meeting.

2016-17 Budget Review

There are no major changes from the budget presented at the March 10<sup>th</sup> meeting. I have included the budget memo from the March 10<sup>th</sup> meeting also.

Tentative Budget and Appropriation Ordinance 02-2016

I will bring the ordinance to the meeting in electronic format, so we can change it during the budget process. I will be looking for approval of the tentative ordinance.



## CORPORATE FUND

	2013-14	2014-15	2015-16	2015-16	2016-17
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED
Revenues					
Corporate Fund Taxes	\$ 426,388.00	\$ 435,133.00	\$ 506,340.00	\$ 466,402.00	\$ 565,000.00
Replacement Taxes	\$ 17,804.00	\$ 17,367.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
Interest Earned - Corp	\$ 518.00	\$ 410.00	\$ 400.00	\$ 350.00	\$ 350.00
Other Income - Corp	\$ -	\$ 3,472.00	\$ 2,000.00	\$ 4,900.00	\$ 4,900.00

<b>Total Revenue</b>	<b>\$ 444,710.00</b>	<b>\$ 456,382.00</b>	<b>\$ 523,740.00</b>	<b>\$ 515,100.00</b>	<b>\$ 585,250.00</b>
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Expenses					
Full Time Wages	\$ 210,006.00	\$ 232,005.00	\$ 213,554.00	\$ 213,554.00	\$ 219,960.62
Part Time Wages	\$ 63,649.00	\$ 55,708.00	\$ 51,425.00	\$ 52,980.00	\$ 61,000.00
Overtime	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Publications	\$ 321.00	\$ 890.00	\$ 1,100.00	\$ 1,000.00	\$ 1,000.00
Postage Stamps	\$ 1,168.00	\$ 2,414.00	\$ 2,000.00	\$ 1,800.00	\$ 1,300.00
Public Relations	\$ 1,690.00	\$ 1,146.00	\$ 1,500.00	\$ 250.00	\$ 1,000.00
Telephones	\$ 7,657.00	\$ 6,881.00	\$ 7,344.00	\$ 7,400.00	\$ 6,200.00
Association Dues	\$ 4,667.00	\$ 4,578.00	\$ 5,400.00	\$ 5,977.00	\$ 5,400.00
Professional Development	\$ 2,560.00	\$ 3,266.00	\$ 4,390.00	\$ 4,503.00	\$ 5,950.00
Subscriptions	\$ 419.00	\$ 324.00	\$ 950.00	\$ 665.00	\$ 700.00
Mileage Reimbursement	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Park Board Expense	\$ 1,014.00	\$ 9,178.00	\$ 5,200.00	\$ 1,650.00	\$ 5,200.00
Computer Services	\$ 4,472.00	\$ 6,805.00	\$ 8,300.00	\$ 6,300.00	\$ 6,350.00
Security Services	\$ 6,658.00	\$ 6,465.00	\$ 12,750.00	\$ 9,130.00	\$ 9,550.00
Health Insurance	\$ 63,658.00	\$ 57,536.00	\$ 53,063.85	\$ 52,899.00	\$ 57,821.85
Professional Services	\$ 13,665.00	\$ 14,347.00	\$ 16,000.00	\$ 15,000.00	\$ 16,000.00
Office Machine Contract	\$ 6,121.00	\$ 5,111.00	\$ 7,175.00	\$ 13,590.00	\$ 12,000.00
Refuse Disposals	\$ 3,692.00	\$ 4,291.00	\$ 4,500.00	\$ 5,200.00	\$ 5,200.00
Portable Toilets	\$ 4,350.00	\$ 4,159.00	\$ 4,020.00	\$ 5,600.00	\$ 5,600.00
Trade Services	\$ 25,609.00	\$ 26,844.00	\$ 29,200.00	\$ 37,437.00	\$ 35,600.00
Utilities - Natural Gas	\$ 2,731.00	\$ 2,025.00	\$ 2,600.00	\$ 2,600.00	\$ 2,600.00
Utilities - Electricity	\$ 12,141.00	\$ 14,124.00	\$ 14,600.00	\$ 8,500.00	\$ 10,600.00
Utilities - Water	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
Bank Fees	\$ 381.00	\$ 451.00	\$ 500.00	\$ 300.00	\$ 500.00
Supplies	\$ 23,454.00	\$ 31,645.00	\$ 28,500.00	\$ 36,790.00	\$ 34,100.00
Equipment	\$ 3,672.00	\$ 4,321.00	\$ 5,200.00	\$ 2,475.00	\$ 3,000.00
Repair Parts	\$ 3,823.00	\$ 3,664.00	\$ 5,500.00	\$ 3,200.00	\$ 3,400.00
Awards & Remembrances	\$ 416.00	\$ 242.00	\$ 450.00	\$ -	\$ 450.00
Staff Uniforms	\$ 2,411.00	\$ 312.00	\$ 2,100.00	\$ 2,855.00	\$ 2,100.00
Separation Pay	\$ -	\$ -	\$ 64,255.87	\$ 4,374.00	\$ 59,882.00
Other Expenses	\$ -	\$ (3,624.00)	\$ 2,100.00	\$ 286.00	\$ 2,100.00

<b>Total Expenses</b>	<b>\$ 470,405.00</b>	<b>\$ 495,108.00</b>	<b>\$ 557,677.72</b>	<b>\$ 499,565.00</b>	<b>\$ 578,564.47</b>
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<b>Net Income</b>	<b>\$ (25,695.00)</b>	<b>\$ (38,726.00)</b>	<b>\$ (33,937.72)</b>	<b>\$ 15,535.00</b>	<b>\$ 6,685.53</b>
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<b>Fund Balance</b>	<b>\$ 404,787.00</b>	<b>\$ 366,061.00</b>	<b>\$ 332,123.28</b>	<b>\$ 381,596.00</b>	<b>\$ 388,281.53</b>
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Fund Balance Policy is 75% Minimum

75% Expenses	Proposed FB
\$ 387,392.00	\$ 388,281.53

Fund Balance Within Range

4/1/2016



## RECREATION FUND

	2013-14	2014-15	2015-16	2015-16	2016-17
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED
Revenues					
Recreation Fund Taxes	\$ 92,396.00	\$ 65,708.00	\$ 32,788.00	\$ 51,007.00	\$ 51,856.00
Interest Earned - Rec.	\$ 74.00	\$ 84.00	\$ 10.00	\$ 250.00	\$ 250.00
Program Fees- General	\$ 478,786.00	\$ 518,668.00	\$ 549,500.00	\$ 520,022.00	\$ 530,750.00
Donations & Sponsors	\$ 5,050.00	\$ 4,400.00	\$ 7,000.00	\$ 5,366.00	\$ 6,100.00
Other Income - Recreation	\$ -	\$ -	\$ 100.00	\$ 390.00	\$ 100.00

<b>Total Revenues</b>	<b>\$ 576,306.00</b>	<b>\$ 588,860.00</b>	<b>\$ 589,398.00</b>	<b>\$ 577,035.00</b>	<b>\$ 589,056.00</b>
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Expenses					
Full Time Wages - Recreation	\$ 155,034.00	\$ 157,397.00	\$ 196,741.06	\$ 188,367.00	\$ 158,453.81
Part Time Wages - Programs	\$ 75,140.00	\$ 91,864.00	\$ 84,112.00	\$ 101,834.00	\$ 105,700.00
Wages - Rental Supervisor	\$ -	\$ -	\$ -	\$ -	\$ -
Part Time Wages - IMRF	\$ 82,148.00	\$ 83,858.00	\$ 89,788.00	\$ 67,000.00	\$ 67,000.00
Legal Publications - Recreation	\$ -	\$ -	\$ -	\$ -	\$ -
Program Marketing	\$ 2,641.00	\$ 307.00	\$ 2,300.00	\$ 1,700.00	\$ 1,700.00
Telephones	\$ 1,232.00	\$ 1,193.00	\$ 1,270.00	\$ 1,210.00	\$ 1,200.00
Association Dues	\$ 352.00	\$ 334.00	\$ 488.00	\$ 530.00	\$ 540.00
Professional Development	\$ 668.00	\$ 747.00	\$ 3,000.00	\$ 2,300.00	\$ 3,500.00
Mileage	\$ 488.00	\$ 654.00	\$ 400.00	\$ 362.00	\$ 400.00
Security Services	\$ 4,735.00	\$ 5,586.00	\$ 5,600.00	\$ 5,400.00	\$ 7,200.00
Health Insurance Recreation	\$ 37,412.00	\$ 43,268.00	\$ 50,930.82	\$ 47,651.00	\$ 43,576.00
Refuse Disposals	\$ 3,234.00	\$ 3,491.00	\$ 3,600.00	\$ 3,475.00	\$ 3,600.00
Trade Services	\$ 4,620.00	\$ 4,572.00	\$ 4,500.00	\$ 5,300.00	\$ 6,500.00
Utilities - Natural Gas	\$ 3,620.00	\$ 2,683.00	\$ 3,300.00	\$ 2,000.00	\$ 2,500.00
Utilities - Electricity	\$ 10,130.00	\$ 12,310.00	\$ 12,200.00	\$ 13,500.00	\$ 14,000.00
Utilities - Water	\$ 849.00	\$ 844.00	\$ 1,200.00	\$ 1,000.00	\$ 1,000.00
Program Contractual Services	\$ 119,147.00	\$ 115,866.00	\$ 124,335.00	\$ 105,906.00	\$ 108,640.00
Credit Card Fees	\$ 5,742.00	\$ 6,652.00	\$ 5,465.00	\$ 5,750.00	\$ 12,000.00
Brochure Printing	\$ 13,750.00	\$ 15,810.00	\$ 15,820.00	\$ 15,616.00	\$ 17,000.00
Co-op Fees	\$ 13,747.00	\$ 18,296.00	\$ 15,100.00	\$ 15,300.00	\$ 16,000.00
Bank Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ 37,397.00	\$ 45,422.00	\$ 40,800.00	\$ 60,501.00	\$ 52,900.00
Equipment	\$ 3,286.00	\$ 5,234.00	\$ 5,300.00	\$ 3,386.00	\$ 6,400.00
Repair Parts	\$ 626.00	\$ 1,026.00	\$ 1,000.00	\$ 8,700.00	\$ 8,700.00
Severance	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses	\$ 386.00	\$ (1,304.00)	\$ 230.00	\$ 2,500.00	\$ 2,500.00

<b>Total Expenses</b>	<b>\$ 576,384.00</b>	<b>\$ 616,110.00</b>	<b>\$ 667,479.88</b>	<b>\$ 659,288.00</b>	<b>\$ 641,009.81</b>
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<b>Net Income</b>	<b>\$ (78.00)</b>	<b>\$ (27,250.00)</b>	<b>\$ (78,081.88)</b>	<b>\$ (82,253.00)</b>	<b>\$ (51,953.81)</b>
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<b>Fund Balance</b>	<b>\$ 504,973.00</b>	<b>\$ 477,723.00</b>	<b>\$ 399,641.12</b>	<b>\$ 395,470.00</b>	<b>\$ 343,516.19</b>
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Fund Balance Policy is 75% Minimum

75% Expenses	Proposed FB
\$ 480,757.36	\$ 343,516.19

Fund Balance Deficient By: \$ 137,241.17

4/1/2016



## IMRF FUND

	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2015-16</b>	<b>2016-17</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
Revenues					
Property Taxes - IMRF	\$ 50,334.00	\$ 73,090.00	\$ 103,047.00	\$ 52,630.00	\$ 42,000.00
Interest IMRF	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00
<b>Total Revenues</b>	<b>\$ 50,335.00</b>	<b>\$ 73,091.00</b>	<b>\$ 103,048.00</b>	<b>\$ 52,631.00</b>	<b>\$ 42,001.00</b>
Expenses					
IMRF Contribution	\$ 52,314.00	\$ 51,177.00	\$ 51,594.98	\$ 48,448.00	\$ 44,280.06
<b>Total Expenses</b>	<b>\$ 52,314.00</b>	<b>\$ 51,177.00</b>	<b>\$ 51,594.98</b>	<b>\$ 48,448.00</b>	<b>\$ 44,280.06</b>
<b>Net Income</b>	<b>\$ (1,979.00)</b>	<b>\$ 21,914.00</b>	<b>\$ 51,453.02</b>	<b>\$ 4,184.00</b>	<b>\$ (2,279.06)</b>
<b>Fund Balance</b>	<b>\$ (758.00)</b>	<b>\$ 21,156.00</b>	<b>\$ 72,609.02</b>	<b>\$ 25,340.00</b>	<b>\$ 23,060.94</b>

Fund Balance Policy is 25-50% of expenses

25 % Expenses	Proposed FB	50% Expenses
\$ 11,070.02	\$ 23,060.94	\$ 22,140.03

Fund Balance over \$ 920.91

4/1/2016



## SOCIAL SECURITY FUND

	2013-14	2014-15	2015-16	2015-16	2016-17
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED
Revenues					
Property Taxes FICA	\$ 42,273.00	\$ 47,132.00	\$ 56,208.00	\$ 51,999.00	\$ 48,000.00
Interest - FICA	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00
<b>Total Revenues</b>	<b>\$ 42,274.00</b>	<b>\$ 47,133.00</b>	<b>\$ 56,209.00</b>	<b>\$ 52,000.00</b>	<b>\$ 48,001.00</b>
Expenses					
FICA - Employer Contribution	\$ 45,998.00	\$ 48,643.00	\$ 49,543.57	\$ 48,256.00	\$ 47,360.80
<b>Total Expenses</b>	<b>\$ 45,998.00</b>	<b>\$ 48,643.00</b>	<b>\$ 49,543.57</b>	<b>\$ 48,256.00</b>	<b>\$ 47,360.80</b>
<b>Net Income</b>	<b>\$ (3,724.00)</b>	<b>\$ (1,510.00)</b>	<b>\$ 6,665.43</b>	<b>\$ 1,945.00</b>	<b>\$ 640.20</b>
<b>Fund Balance</b>	<b>\$ 14,461.00</b>	<b>\$ 12,951.00</b>	<b>\$ 19,616.43</b>	<b>\$ 14,895.00</b>	<b>\$ 15,535.20</b>

Fund Balance Policy is 25-50% of expenses

25 % Expenses	Proposed FB	50% Expenses
\$ 11,840.20	\$ 15,535.20	\$ 23,680.40

Fund Balance Within Range

4/1/2016



## AUDITING FUND

	2013-14	2014-15	2015-16	2015-16	2016-17
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED
Revenues					
Property Taxes Audit	\$ 7,562.00	\$ 7,613.00	\$ 8,993.00	\$ 7,394.00	\$ 8,300.00
Interest Audit	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00
<b>Total Revenues</b>	<b>\$ 7,563.00</b>	<b>\$ 7,614.00</b>	<b>\$ 8,994.00</b>	<b>\$ 7,394.00</b>	<b>\$ 8,301.00</b>
Expenses					
Professional Service - Audit	\$ 7,900.00	\$ 7,725.00	\$ 7,725.00	\$ 7,950.00	\$ 8,200.00
<b>Total Expenses</b>	<b>\$ 7,900.00</b>	<b>\$ 7,725.00</b>	<b>\$ 7,725.00</b>	<b>\$ 7,950.00</b>	<b>\$ 8,200.00</b>
<b>Net Income</b>	<b>\$ (337.00)</b>	<b>\$ (111.00)</b>	<b>\$ 1,269.00</b>	<b>\$ (555.00)</b>	<b>\$ 101.00</b>
<b>Fund Balance</b>	<b>\$ 2,713.00</b>	<b>\$ 2,602.00</b>	<b>\$ 3,871.00</b>	<b>\$ 2,047.00</b>	<b>\$ 2,148.00</b>

Fund Balance Policy is 25-50% of expenses

25 % Expenses	Proposed FB	50% Expenses
\$ 2,050.00	\$ 2,148.00	\$ 4,100.00

Fund Balance Within Range

4/1/2016



## LIABILITY INSURANCE FUND

	2013-14	2014-15	2015-16	2015-16	2016-17
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED
Revenues					
Property Taxes - PDRMA	\$ 43,444.00	\$ 37,384.00	\$ 43,280.00	\$ 37,087.00	\$ 35,500.00
Interest - PDRMA	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00

<b>Total Revenues</b>	<b>\$ 43,445.00</b>	<b>\$ 37,385.00</b>	<b>\$ 43,281.00</b>	<b>\$ 37,088.00</b>	<b>\$ 35,501.00</b>
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Expenses					
PDRMA Workshops	\$ -	\$ 30.00	\$ 325.00	\$ -	\$ -
Professional Services	\$ 12,659.00	\$ 13,723.00	\$ 6,695.00	\$ 8,070.00	\$ 8,100.00
Trade Services	\$ 2,321.00	\$ 1,173.00	\$ 1,000.00	\$ -	\$ -
Security Reference Check	\$ -	\$ -	\$ -	\$ 250.00	\$ 500.00
PDRMA Premium	\$ 22,408.00	\$ 22,772.00	\$ 23,000.00	\$ 24,426.00	\$ 25,000.00
Safety Supplies	\$ 821.00	\$ 1,109.00	\$ 1,500.00	\$ 1,000.00	\$ 1,500.00

<b>Total Expenses</b>	<b>\$ 38,209.00</b>	<b>\$ 38,807.00</b>	<b>\$ 32,520.00</b>	<b>\$ 33,746.00</b>	<b>\$ 35,100.00</b>
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<b>Net Income</b>	<b>\$ 5,236.00</b>	<b>\$ (1,422.00)</b>	<b>\$ 10,761.00</b>	<b>\$ 3,342.00</b>	<b>\$ 401.00</b>
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<b>Fund Balance</b>	<b>\$ 6,884.00</b>	<b>\$ 5,462.00</b>	<b>\$ 16,223.00</b>	<b>\$ 8,804.00</b>	<b>\$ 9,205.00</b>
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Fund Balance Policy is 25-50% of expenses

25 % Expenses	Proposed FB	50% Expenses
\$ 8,775.00	\$ 9,205.00	\$ 17,550.00

Fund Balance Within Range

4/1/2016





## SPECIAL RECREATION FUND

	2013-14	2014-15	2015-16	2015-16	2016-17
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED
Revenues					
Property Taxes - SEASPAR	\$ 96,277.00	\$ 56,793.00	\$ 26,043.00	\$ 34,078.00	\$ 75,000.00
Interest - SEASPAR	\$ 20.00	\$ 1.00	\$ 20.00	\$ 45.00	\$ 20.00

<b>Total Revenues</b>	<b>\$ 96,297.00</b>	<b>\$ 56,794.00</b>	<b>\$ 26,063.00</b>	<b>\$ 34,123.00</b>	<b>\$ 75,020.00</b>
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Expenses					
Full Time Wages	\$ 9,284.00	\$ 13,346.00	\$ 10,758.34	\$ 10,759.00	\$ 11,081.05
ADA Portable Restrooms	\$ -	\$ -	\$ 4,000.00	\$ 4,000.00	\$ 2,000.00
Special Rec - Instructors	\$ 1,219.00	\$ 2,734.00	\$ 5,000.00	\$ 1,000.00	\$ 5,000.00
SEASPAR Contribution	\$ 64,417.00	\$ 60,840.00	\$ 60,805.00	\$ 57,471.00	\$ 60,000.00
ADA Accessibility	\$ -	\$ -	\$ 40,000.00	\$ -	\$ 43,700.00
Other Expense - SEASPAR	\$ -	\$ -	\$ -	\$ -	\$ -

<b>Total Expenses</b>	<b>\$ 74,920.00</b>	<b>\$ 76,920.00</b>	<b>\$ 120,563.34</b>	<b>\$ 73,230.00</b>	<b>\$ 121,781.05</b>
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<b>Net Income</b>	<b>\$ 21,377.00</b>	<b>\$ (20,126.00)</b>	<b>\$ (94,500.34)</b>	<b>\$ (39,107.00)</b>	<b>\$ (46,761.05)</b>
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<b>Fund Balance</b>	<b>\$ 107,219.00</b>	<b>\$ 87,093.00</b>	<b>\$ (7,407.34)</b>	<b>\$ 47,986.00</b>	<b>\$ 1,224.95</b>
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No Fund Balance Policy

4/1/2016



## BONDS & INTEREST FUND

	2013-14	2014-15	2015-16	2015-16	2016-17
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED
Revenues					
Property Taxes - B&I	\$ 250,778.00	\$ 247,831.00	\$ 243,300.00	\$ 254,993.00	\$ 179,000.00
Interest - B&I	\$ 34.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 80.00
<b>Total Revenues</b>	<b>\$ 250,812.00</b>	<b>\$ 247,856.00</b>	<b>\$ 243,325.00</b>	<b>\$ 255,018.00</b>	<b>\$ 179,080.00</b>
Expenses					
Bonds & Interest-Professional	\$ 250.00	\$ 500.00	\$ 250.00	\$ 500.00	\$ 500.00
Bond Principal	\$ 160,000.00	\$ 165,000.00	\$ 170,000.00	\$ 170,000.00	\$ 110,000.00
Bond Interest	\$ 81,000.00	\$ 77,800.00	\$ 72,850.00	\$ 72,850.00	\$ 67,750.00
<b>Total Expenses</b>	<b>\$ 241,250.00</b>	<b>\$ 243,300.00</b>	<b>\$ 243,100.00</b>	<b>\$ 243,350.00</b>	<b>\$ 178,250.00</b>
<b>Net Income</b>	<b>\$ 9,562.00</b>	<b>\$ 4,556.00</b>	<b>\$ 225.00</b>	<b>\$ 11,668.00</b>	<b>\$ 830.00</b>
<b>Fund Balance</b>	<b>\$ 203,927.00</b>	<b>\$ 208,483.00</b>	<b>\$ 208,708.00</b>	<b>\$ 220,151.00</b>	<b>\$ 220,981.00</b>

No Fund Balance Policy

4/1/2016



## CAPITAL PROJECT FUND

	2013-14	2014-15	2015-16	2015-16	2016-17
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED
Revenues					
Interest Earned	\$ -	\$ 265.00	\$ 250.00	\$ 390.00	\$ 250.00
Fund Transfer In	\$ -	\$ -	\$ 39,000.00	\$ -	\$ 40,000.00
Donations & Grants	\$ -	\$ 4,314.00	\$ 493,214.00	\$ -	\$ 493,214.00
Veterans Memorial	\$ -	\$ 11,092.00	\$ -	\$ -	\$ -

<b>Total Revenue</b>	<b>\$ -</b>	<b>\$ 15,671.00</b>	<b>\$ 532,464.00</b>	<b>\$ 390.00</b>	<b>\$ 533,464.00</b>
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Expenses					
Wages-Part Time	\$ -	\$ 1,963.00	\$ -	\$ -	\$ -
Professional Services	\$ -	\$ 77,570.00	\$ 50,500.00	\$ 2,700.00	\$ 42,500.00
Trade Services	\$ -	\$ 155,780.00	\$ 1,001,783.00	\$ 8,558.00	\$ 989,783.00
Supplies	\$ -	\$ 34,400.00	\$ -	\$ -	\$ -
Equipment	\$ -	\$ 38,310.00	\$ 3,000.00	\$ 4,027.00	\$ -
Capital Account - Land	\$ -	\$ 1,518.00	\$ -	\$ -	\$ -

<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ 309,541.00</b>	<b>\$ 1,055,283.00</b>	<b>\$ 15,277.00</b>	<b>\$ 1,032,283.00</b>
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<b>Net Income</b>	<b>\$ -</b>	<b>\$ (293,870.00)</b>	<b>\$ (522,819.00)</b>	<b>\$ (14,887.00)</b>	<b>\$ (498,819.00)</b>
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<b>Fund Balance</b>	<b>\$ 809,449.00</b>	<b>\$ 515,579.00</b>	<b>\$ (7,240.00)</b>	<b>\$ 500,692.00</b>	<b>\$ 1,873.00</b>
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## VETERANS FUND

	2013-14	2014-15	2015-16	2015-16	2016-17
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED
Revenues					
Donations	\$ -	\$ -	\$ 2,000.00	\$ 9,228.00	\$ 5,000.00
Interest - VMF	\$ -	\$ -	\$ 1.00	\$ 2.00	\$ 2.00

<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,001.00</b>	<b>\$ 9,230.00</b>	<b>\$ 5,002.00</b>
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Expenses					
Part Time Wages	\$ -	\$ -	\$ 700.00	\$ 1,000.00	\$ 1,000.00
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -
Trade Services	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ 1,000.00	\$ 5,300.00	\$ 3,000.00
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -

<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,700.00</b>	<b>\$ 6,300.00</b>	<b>\$ 4,000.00</b>
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<b>Net Income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 301.00</b>	<b>\$ 2,930.00</b>	<b>\$ 1,002.00</b>
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<b>Fund Balance</b>	<b>\$ -</b>		<b>\$ 1,399.59</b>	<b>\$ 2,930.00</b>	<b>\$ 3,932.00</b>
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No Fund Balance Policy

4/1/2016

## Capital Needs

Project	Estimate
Capital Improvement Plan	\$ 20,000.00
Hanesworth Baseball Field	TBA
Memorial Park Retaining Wall	TBA
Shipping Containers	\$ 5,000.00
Tack boards in hallway	TBA
Registration kiosk	\$ 1,500.00
Window at front counter	\$ 4,500.00
Rec Center parking lot	\$ 11,000.00
Yena tennis courts	\$ 27,500.00

Date: March 11, 2016  
 To: Community Park District Board of Commissioners  
 From: Aleks Briedis, Executive Director  
 RE: Draft Budget Overview

Below are highlights from the proposed draft 2016-17 budget:

I did not budget an increase in taxes, since the CPI is .7%. If taxes come in higher than budgeted, it will just add to the fund balance.

With the proposed budget, all of the funds, with the exception of the Recreation Fund, will be within our fund range policy. As revenues increase and allow, I will continue to budget in the future to bring the Recreation Fund within range.

**Corporate Fund**

Removing the separation pay line item, the 15-16 budget is \$493,421; 15-16 estimate is \$495,191 and the proposed 16-17 budget is \$516,522. The largest line item increases are:

Part time wages	\$10,000	Coverage of front desk
Professional development	\$1600	NRPA conference in St. Louis
Health insurance	\$4800	Coverage of office manager (previously did not have)
Office machine contract	\$5600	New on-line software
Refuse disposal	\$700	Rising costs and more garbage
Trade services	\$6400	Complete tree trimming and tree stump removal
Supplies	\$5600	notebook computer and parks supplies

**Recreation Fund**

Estimated revenues are down \$29,000 from the 15-16 budgeted amount. However, they are estimated to be \$2000 more than 14-15 actuals. I may have been too aggressive with my 15-16 budget, however I do expect that staff continues to grow our programs and increase the revenues. This year we will focus on reducing expenses and increasing revenues in our recreation programs. On-line software should also help increase these revenues. My hope is that 16-17 year end revenues will exceed the proposed budget. Total expenses are estimated to be less than budgeted and even less than proposed. Line item highlights are:

Full time wages	(\$26,000)	Deletion of Recreation Specialist position
Security services	\$1600	Our security system needed to be upgraded
Trade services	\$2000	Annual professional cleaning of floors
Credit card fees	\$6500	On-line registration increase
Brochure printing	\$1100	Postage increase and additional brochure pages
Supplies	\$12,000	Supplies throughout individual programs
Equipment	\$1100	Tablets for preschool programs
Repair parts	\$7700	Just in case more HVAC units fail

#### IMRF Fund

As noted previously, our 2016 rate is 9.7% compared to our 10.1% in 2015. The rate may increase again in 2017. This amount also decreased due to the deletion of the Recreation Specialist position.

#### Social Security Fund

Nothing much to note on this fund. We will continue to budget the taxes to cover the estimated amount to stay within our fund policy range.

#### Audit Fund

Nothing much to note on this fund. We will continue to budget the taxes to cover the estimated amount to stay within our fund policy range.

#### Liability Insurance Fund

Expenses are increasing due to a premium increase and additional shared costs of our Safety Coordinator such as phone, FICA and IMRF, which were not budgeted previously.

#### SEASPAR Fund

The \$40,000 budgeted for Memorial Park improvements was not spent and is being rebudgeted. We will also need to start increasing the tax levy for this fund to cover operational costs. \$3700 is also being proposed for an update of our ADA plan.

#### Bond & Interest Fund

The budget numbers are set by the County in this fund.

#### Capital Project Fund

The only items currently included in this proposed budget are the grant related projects: Memorial Park, Beach Oak Park and Forest Road Trail. If we delete the expenses, we will need to delete the grant revenues also. As you can see, we would be left with \$1800 once all of the grant projects are completed.

I have also included the capital needs list with costs. We are still awaiting estimates on a few. We can discuss this list and options at the meeting or wait until the April 4<sup>th</sup> meeting..

#### Veterans Fund

This fund is doing great and performed better than expected. I am estimating that we will do half of the brick sales we had last year. This fund is keeping a healthy fund balance.