

DRAFT



General, Recreation  
and Special Fund  
Operating Budget  
Fiscal Year  
2022/2023



March 1, 2022

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

Dear Commissioners:

I am presenting to you the Annual Operating Budget for the Park District of La Grange for the fiscal year 2022/2023. 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, while meeting the limitations of a tax cap increase for the 2021 tax levy of 1.4% over the 2020 extended levy.

As presented, this budget reflects the Park District of La Grange's Mission, Agency Goals 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 2022/2023 is \$5,884,585 which includes our debt service. The budget for all funds increased by \$30,058 over the prior year budget. Salaries & wages increased by \$16,064 or 1%. Staff reviewed pay rates for all positions and made changes in an effort to attract and retain qualified staff. Detail explanations are included later in this document.

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

General Corporate Fund	\$1,062,253
Recreation Fund	\$1,918,791
BASE Program	\$720,243
Fitness Center	\$487,482
IMRF Fund	\$90,712
Paving & Lighting Fund	\$53,500
Liability Insurance Fund	\$137,512
Audit Fund	\$15,800
Special Recreation for the Handicapped	\$165,747
Social Security & Medicare Fund	\$112,286
Debt Service	\$1,120,260

Revenue sources were adjusted up or down based on current experience, program rate increases and restriction of the pandemic.

The operating budget for the fiscal year 2022/2023 for the Park District projects revenues exceeding expenditures by \$158,218.

As stewards of the District, the Board of Commissioners has provided the vision, guidance, and support for the 2022/2023 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,



Jennifer Bechtold  
Executive Director





# INTRODUCTION



## Introduction

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### **Statement of Purpose**

Our mission is to provide quality recreation programs, facilities, and parks that enhance the health, happiness and quality of life of Park District residents and program participants

And, that well organized recreational operational policies; procedures and systems supply and support this mission.

Therefore, it is the purpose and aim of the Park District of La Grange to efficiently and economically provide recreation in the form of programs, activities and events and to provide facilities and open space, in the form of parks, playgrounds, fields and courts, which are all designed to provide wholesome, constructive and fun leisure experiences that benefit individuals, families, groups and the La Grange Park District community as a whole.

# Commissioners and Administrative Staff



## **Commissioners**

Robert Vear	President
Brian Opyd	Vice President
Lynn Lacey	2 <sup>nd</sup> Vice President
Stephanie Posey	Commissioner
Lacey Lawrence	Commissioner

## **Board Appointed**

Derke Price	Attorney
Leynette Kuniej	Treasurer
Jenny Bechtold	Executive Director/Board Secretary

## **Finance**

Leynette Kuniej	Superintendent of Finance
Terri Kuzel	Finance & Personnel Assistant

## **Recreation**

Kevin Miller	Superintendent of Recreation
Teresa Chapman	Assistant Superintendent of Recreation
Andrea Weismantel	Recreation Supervisor
Zach Price	Athletic Supervisor

## **Fitness**

Dom Adjoumani	Fitness Supervisor
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## **Facilities**

Chris Finn	Superintendent of Facilities
Linda Muth	Admin. Supervisor/Board Recording Secretary
Madonna Giampietro	Facility & Rental Supervisor
Tom Golden	Custodian Supervisor

## **Before & After School Program**

Leanna Hartung	Superintendent of BASE
Melissa Seaberg	Assistant Superintendent of BASE

## **Parks**

Claudia Galla	Park Foreperson
Ricky Cox	Park Laborer
Jose Farias	Park Laborer
Vince Gonzalez	Park Laborer



# **BUDGET POLICY**



## **Budget Policies and Financial Assumptions**

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### **Premise**

The Park District of La Grange Annual Operating Budget for fiscal year 2022/2023 continues the Park District's long and proud history of quality services coupled with prudent financial spending.

### **Overview**

The Illinois General Assembly passed the Property Tax limitation Act in 1995, which limits increases in property tax extensions, exclusive of debt service and new property growth, to the lesser of five (5) percent, or the percent increase in the National Consumer Price Index (CPI). Furthermore, in that same year the general assembly passed a limitation of the amount of non-referendum bonds that may be issued. The amount is limited to the 1994 tax extension for the Debt Service Fund. Recent legislation has allowed this limit to be increased each year by the CPI. The Park District's current limit is \$357,915.

For calendar year 2020, the consumer price index was 1.4%. Since this is less than 5%, this is the maximum percentage increase allowable under the tax cap rules for the 2021 Tax Levy. This is the tax levy that will be recognized as revenue for the fiscal 2022/2023 budget year. For calendar year 2021, the consumer price index was 7%, however we will be limited to 5% on the subsequent tax levy. We can expect that costs will be rising faster than our revenue.

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

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

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

**Budget Team & Timeline**– The following timeline provides an overview of the various steps and related responsible parties for researching and assembling the operational budget, the review, and the approval process. The budget team and assignments are listed below.



<b>Action</b>	<b>Party Responsible</b>	<b>Due Date</b>
<b>Budget Information Meeting (Operations/MBO/Capital)</b> <i>(Staff Meeting)</i>	Admin Staff /Support Staff	November 10
<b>Budget Line-Item Research, Data Preparation, MBOs</b> <i>(Staff budget development work period)</i>	Admin Staff /Support Staff	November 10- January 20
<b>Submit all Individual Budget Worksheets, MBOs, Capital Items</b> <i>(Due date to turn in budget worksheets to Department Head)</i>	Admin Staff /Support Staff	January 21
<b>Dept. Heads submit all Budget Worksheets, MBOs, Capital Items to Superintendent of Finance &amp; Executive Director</b>	Admin Staff /Support Staff	January 31 10:00 AM
<b>Board of Commissioners submit MBO's to Executive Director</b>	Exe. Dir./Supt. of Finance	January 31 10:00 AM
<b>Compile Operational Budgets</b> <i>Executive Director &amp; Supt. of Finance to assemble overall operations budget</i>	Exe. Dir. /Supt. of Finance	February 2-18
<b>Present to Finance Committee the Operational Budget</b>	Finance Chair/ Admin Staff	February 22
<b>Revision of Operational Budgets</b> <i>(Work period to alter Operational budget worksheets)</i>	Admin Staff /Support Staff	March 1-4
<b>Deliver Operations Budget Ordinance, MBO's &amp; Capital To the Board</b> <i>(Delivered to home)</i>	Executive Director	March 4 or 7
<b>Place Tentative Budget Ordinance on Display</b> <i>(No less than 30 Days from adoption, Scheduled for April 11)</i>	Executive Director	March 4 or 7
<b>Present Operations Budget Ordinance, MBO's &amp; Capital to the Board</b> <i>(March Regular Board Meeting)</i>	Admin Staff/Support Staff	March 14
<b>Adjustments to Draft Operations Budget Ordinance</b> <i>(Work period to prepare Ordinance &amp; Changes requested by Board)</i>	Executive Director/ Admin Staff	March 15 March 31
<b>Conduct Budget Ordinance Public Hearing</b> <i>(Immediately Prior to Regular April Board Meeting)</i>	Board of Commissioners (35 Days on Display)	April 11
<b>Approve Budget Ordinance</b> <i>(Regular April Board Meeting)</i>	Board of Commissioners	April 11
<b>Discuss/Approve Capital Budget</b> <i>(Regular April Board Meeting)</i>	Executive Director/ Admin Staff/Support Staff	April 11
<b>Approval of Capital Budget (If Required)</b> <i>(Regular May Board Meeting)</i>	Board of Commissioners	May 9

#### Assignment Key

Finance Committee – Robert Vear, Leynette Kuniej and Jenny Bechtold  
Admin Staff – Jenny Bechtold, Leynette Kuniej, Kevin Miller, Chris Finn, Leanna Hartung, Claudia Galla  
Support Staff –Teresa Chapman, Terri Kuzel, Linda Muth, Andrea Weismantel, Melissa Seaberg, Zach Price, Dom Adjoumani, Madonna Giampietro

#### Color Key

Admin Staff/Support Staff /Work Shops

Board of Commissioners

Finance Workshop/Meetings

Miscellaneous Meetings

**Budget Goals and Assumptions**

Goals are vital to establishing a basis on which to formulate Park District budget priorities. Secondly, educated, and researched assumptions are necessary to assemble platforms for budgetary calculations. Below, the administrative budget team lists its budget creation goals as well as the assumptions utilized in the formation of this operational budget.

**Budget Goals** – The budget team shall develop an operational budget that is committed to providing quality parks, facilities, and programming to the residents we serve. Based upon this commitment, the overall service level in all areas of Park District operations will be maintained or elevated in relation to the previous year's level.

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 more than 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.

**Budget Assumptions** – 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 at 100% participation even though there is a historical program cancellation rate of 30%.  
Pandemic restrictions were considered when planning class size and location. We are projecting lower enrollment for the summer programs then increasing enrollment in the fall as restrictions ease.
- Revenue projections for the B.A.S.E. program did not include any revenue from the St Francis Xavier School. A fee increase of \$20.00 per week will be implemented for the next school year. Facility capacity limitation were considered.

- The Fitness Center budget reflects an effort to maintain our current members, attract new members and bring back many of the members we lost during the pandemic. A marketing plan to increase community awareness and highlight our amenities will also be implemented.
- Facility Rental revenue is projected to increase by 10% over the prior year budget.
- Field rentals are based on a policy which requires a fee for the usage of fields by affiliates and other groups. This revenue source has remained strong during the restrictions.
- Projected profit from the La Grange Endless Summer event is estimated based on experience.

### **Budget Organization and 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 in funds, each of which is considered a separate accounting entity.

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** – 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 accounted for 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** – 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)** – 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** – The Paving & Lighting Fund is used to account for the construction and/or maintenance of Park District light systems and/or paved surfaces within the parks. Financing is derived from an annual property tax levy restricted to the development and maintenance of lights and paved surfaces.

**Liability Insurance Fund** – 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** – 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** – 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** - 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.



# BUDGET

# Park District of La Grange Operation Budget Summary

## Fiscal Year 2022/2023

REVENUE	Operating Funds				Special Revenue							Grand Totals All Funds
	1 General	13 Recreation	12 BASE	11 Fitness Center	14 IMRF	15 Paving & Lighting	16 Liability Insurance	17 Audit	18 Spec. Rec	19 FICA	4 Debt Service	
<b>Tax Revenue</b>												
Property Tax	\$914,389	\$812,567			\$50,470	\$25,235	\$126,175	\$10,094	\$211,974	\$100,940	\$910,350	\$3,162,194
IL Replacement Tax	50,000											50,000
Transfer												
<i>Sub Total</i>	<b>964,389</b>	<b>812,567</b>	<b>-</b>	<b>-</b>	<b>50,470</b>	<b>25,235</b>	<b>126,175</b>	<b>10,094</b>	<b>211,974</b>	<b>100,940</b>	<b>910,350</b>	<b>3,212,194</b>
<b>Recreation Income</b>												
Activity Fees		855,573	756,405	575,011								2,186,989
Donations/Sponsorships		5,700										5,700
<i>Sub Total</i>	<b>-</b>	<b>861,273</b>	<b>756,405</b>	<b>575,011</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,192,689</b>
<b>Rental Income</b>												
Building & Park Rentals		12,750										12,750
Recreation Center Rentals		248,751										248,751
<i>Sub Total</i>	<b>-</b>	<b>261,501</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>261,501</b>
<b>Park Income</b>												
Field Rentals/ Affiliate Groups		31,250										31,250
Endless Summer	15,000											15,000
Contractual Services Rendered	5,500											5,500
<i>Sub Total</i>	<b>20,500</b>	<b>31,250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51,750</b>
<b>Misc. Income</b>												
Interest Revenue	3,000											3,000
Building Rentals (Contractual)	96,775											96,775
Vending (Soda\Water\Snacks)	1,000	600										1,600
Concessions		100										100
Misc. Income	1,500	1,000					1,500					4,000
<i>Sub Total</i>	<b>102,275</b>	<b>1,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>105,475</b>
<b>Issuance of Debt</b>											219,194	219,194
<i>Sub Total</i>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>219,194</b>	<b>219,194</b>
<b>Total Revenue</b>	<b>\$1,087,164</b>	<b>\$1,968,291</b>	<b>\$756,405</b>	<b>\$575,011</b>	<b>\$50,470</b>	<b>\$25,235</b>	<b>\$127,675</b>	<b>\$10,094</b>	<b>\$211,974</b>	<b>\$100,940</b>	<b>\$1,129,544</b>	<b>\$6,042,803</b>

EXPENDITURES	Operating Funds				Special Revenue							Grand Totals
	1 General	13 Recreation	12 BASE	11 Fitness Center	14 IMRF	15 Paving & Lighting	16 Liability Insurance	17 Audit	18 Spec. Rec	19 FICA	4 Debt Service	All Funds
<b>Salaries &amp; Wages</b>												
Administrative	269,780	457,413	170,983	85,211					20,050			1,003,437
Part Time Clerical	38,264	38,264										76,528
Maintenance	156,332	156,332										312,663
Seasonal Maintenance	36,400	-										36,400
Facility Custodial/ Rental Supervisors	-	92,106										92,106
Program Supervisors/Leaders		202,845	351,729	164,942								719,516
Sub Total	\$500,776	\$946,960	\$522,712	\$250,153	\$0	\$0	\$0	\$0	\$20,050	\$0	\$0	\$2,240,650
<b>Expenditures</b>												
Health & Life Insurance	120,000	184,000	28,000	12,000								344,000
Education & Training	21,423	21,423	3,875	1,000								47,720
Automobile Travel Reimbursement	-	3,060	2,000	0								5,060
Promotion & Publicity	17,031	17,031	1,900	11,456								47,418
Legal Fees	27,563	5,906	5,906									39,375
Consultant Fees	3,000	-	-	0								3,000
Background Checks	-	400	400	400								1,200
Merchant Fees	500	17,400	16,100	14,400								48,400
Dues & Subscriptions	6,340	6,340	300	0								12,980
Communication Services	16,891	18,571	3,000	4,260								42,722
Computers Software Contracts	22,791	22,791	8,000	2,000								55,582
Legal Notices & Recruitment	1,000	1,850	1,200	500								4,550
Printing/Design Services	6,050	16,150	-	280								22,480
Administration Expense Acct.	2,600	-	200	200								3,000
Employee/Public Relations	2,350	6,250	600	420					1,000			10,620
Office/Administrative Supplies	6,565	6,565	4,315	3,000								20,445
Computer Supplies/Equipment	875	875	-	0								1,750
Office/ Facility Furniture & Equipment	12,300	12,300	-	0								24,600
Postage & Delivery	4,870	4,870	-	500								10,240
Banquet Beverage Service	340	340	-									680
Unforeseen Expense	15,000	-	-	5,000								20,000
Main. Equipment Rentals	750	750	-	0								1,500
Maintenance Services	108,833	79,333	-	11,350					910			200,425
Vehicle/Equipment Parts & Repair	8,750	8,750	600						800			18,900
Maintenance Supplies	12,788	12,788	-	24,447								50,022
Maintenance Materials	21,404	10,979	-						6,882			39,265
Petroleum Products	6,550	6,550	-						900			14,000
Maintenance Tools & Equipment	1,900	1,900	-									3,800
Park Landscaping	8,500	8,500	-									17,000
Sub Total	\$456,962	\$475,671	\$76,396	\$91,213	\$0	\$0	\$0	\$0	\$10,492	\$0	\$0	\$1,110,734

EXPENDITURES	Operating Funds				Special Revenue							Grand Totals
	1 General	13 Recreation	12 BASE	11 Fitness Center	14 IMRF	15 Paving & Lighting	16 Liability Insurance	17 Audit	18 Spec. Rec	19 FICA	4 Debt Service	All Funds
<b>Expenditures Continued</b>												
Utilities Electric	62,645	62,645	-	10,810								136,100
Utilities Natural Gas	21,625	21,625	-	3,850								47,100
Utilities Water	10,440	10,440	-	720								21,600
Park & Facility Repairs/Improvements	8,955	8,955	-	90								18,000
Vandalism Repairs	850	-	-	0								850
Community Support	-	2,000	-									2,000
Special Events	-	8,385	-									8,385
Contracted Instruction & Services	-	293,821	-	71,263								365,084
Athletic Officials	-	21,724	-									21,724
Buses for Field Trips	-	4,090	8,700									12,790
Rec. Equipment & Facility Rental	-	-	12	15,324								15,336
Program & Facility Equipment	-	8,575	2,000	14,500								25,075
Program Supplies	-	53,900	44,935	2,050								100,885
Sub Total	\$104,515	\$496,160	\$55,647	\$118,607	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$774,929
<b>Special Fund Expenses</b>												
IMRF Contributions			25,500	8,373	90,712							124,586
FICA Contributions - 7.65%			39,987	19,137						112,286		171,410
Paving & Lighting						53,500						53,500
Risk Management Costs							15,680					15,680
Liability Insurance							71,832					71,832
Unemployment Compensation							50,000					50,000
Risk Manager							0			0		-
Audit Services								15,800				15,800
SEASPAR Contributions									114,205			114,205
Recreation Inclusion									21,000			21,000
Debt Service											1,120,260	1,120,260
Sub Total	\$0	\$0	\$65,488	\$27,510	\$90,712	\$53,500	\$137,512	\$15,800	\$135,205	\$112,286	\$1,120,260	\$1,758,272
Total Expenses	\$1,062,253	\$1,918,791	\$720,243	\$487,482	\$90,712	\$53,500	\$137,512	\$15,800	\$165,747	\$112,286	\$1,120,260	\$5,884,585
Total Revenue	\$1,087,164	\$1,968,291	\$756,405	\$575,011	\$50,470	\$25,235	\$127,675	\$10,094	\$211,974	\$100,940	\$1,129,544	\$6,042,803
Budgeted Net Gain/Loss	\$24,911	\$49,500	\$36,162	\$87,529	-\$40,242	-\$28,265	-\$9,837	-\$5,706	\$46,227	-\$11,346	\$9,284	\$158,218
												\$158,218



	Operating Funds				Special Revenue							Grand Totals
	1 General	13 Recreation	12 BASE	11 Fitness Center	14 IMRF	15 Paving & Lighting	16 Liability Insurance	17 Audit	18 Spec. Rec	19 FICA	4 Debt Service	
												All Funds

**FUND BALANCE**

Projected FYE 4/22 Balance	\$785,700	-\$256,200	\$529,000	\$438,000	\$290,000	\$64,000	\$106,000	\$27,000	\$304,000	\$190,000	\$94,300	\$2,571,800
Money Transferred to Capital Fund												\$0
Projected FYE 4/23 Balance	\$810,611	-\$206,700	\$565,162	\$525,529	\$249,758	\$35,735	\$96,163	\$21,294	\$350,227	\$178,654	\$103,584	\$2,626,434
Percent to annual expenditures	76%	14%										

**\$2,626,434**



# **BUDGET NARRATIVE**



# Line-Item Budget Explanations

## **Operating Fund Revenues**

### **Property Taxes**

The property tax levy for this budget year was increased by 1.4% for the Consumer Price Index which is the limit imposed by the tax cap. We projected new growth in our Equalized Assessed Valuation of \$10 million dollars This includes our annual projection of \$5 million EAV village wide and \$5 million EAV relating to the Mason Pointe residential development.

### **Illinois Replacement Taxes**

Receipts from Illinois replacement taxes average around \$40,000 but can fluctuate. In the past, these receipts have been allocated to pay the interest expense on the alternative revenue bonds, but any amounts not needed will be allocated to the general or recreation funds.

### **Program Revenue**

For fiscal year ending April 2023, program revenue was budgeted based on enrollment reports from the 2021/2022 year. Classes that have not been successful for the last few seasons have been removed from the mix. In performing arts, we lost the piano contractor and did not budget for that program this year. Summer camp was budgeted to operate at full capacity this year.

For facility rentals the two areas where the budget did not change was the user group income for the soccer & baseball fields and the gymnasium as we have been able to consistently rent those facilities. The budget has been increased for facility rentals assuming that Covid restrictions will be relaxed.

For the Fitness Center, monthly memberships and personal training revenues are expected to increase slowly as the pandemic restrictions are eased. However annual memberships will continue to decrease as they expire.

For the Before and After School Program, revenues are budgeted with a price increase and increased participation. The budget numbers are for School District 102 only.

### **Interest Income**

This was calculated based on the low interest rates available on investments and major cash out flow for capital projects.

### **Contractual Building Rentals**

This represents our agreements with the White Sox Academy, The Leadershop, and the Illinois Park and Recreation Association. Fees were held constant until January 2022 and have been increased by the CPI for this budget.



# Line-Item Budget Explanations

## **Operating Fund Expenditures**

### **Salaries & Wages**

Budgeted salaries & wages have increased by \$16,064 or 1% over the prior year budget. Budgeted wages for all part time staff are assuming full participation in all programs offered however actual part time employee hours are on an as needed basis. Position pay rate increases have been implemented to attract and retain quality staff. Our lowest starting wage is greater than the state's minimum wage.

A part time marketing position has been added to this year's budget. These duties were preformed by a recreation staff member. The Recreation department shuffled duties among the current staff to pick up the risk manager responsibilities. All full-time staff positions are currently filled and have been budgeted accordingly.

### **Health & Life Insurance**

For the last budget year, the District budgeted for seventeen full-time employees. Staff changed in six of those positions during the year. The fluctuating positions and unused HRA funds will bring us in under budget for the current year. The new budget is based on eighteen full time employees. A contingency has been budgeted for the potential addition of dependents during the fiscal year.

### **Education & Training**

The education and training of professional staff during this past year has all been limited and/ or virtual. However, we recognize that staff needs courses to maintain professional credentials and network with other professionals. The education and training line-item budget accommodates training for the staff and the board while recognizing that costs are increasing. We also included an allowance for additional staff training on the new accounting software.

### **Travel Reimbursement**

This represents costs incurred by the staff while driving their own vehicles when conducting agency business. The budget was increased by \$500 for the Executive Director.

### **Promotion & Publicity**

This line item is for advertising, apparel and supplies used to promote and market the District based on a detailed plan provided by the Marketing Committee. The increase is for apparel, banners & signs, promotional items, community events and advertising.



# Line-Item Budget Explanations

## **Legal Services**

This expenditure is for general legal services rendered in the normal course of the District's operations. Services rendered in connection with capital projects are being expended from the capital projects budget. The budget remains the same.

## **Consultant**

We have budgeted this item in the past for special projects. This budget remains the same.

## **Background Checks**

The budget has been increased to accommodate staffing turnovers.

## **Merchant Fees & Bank Charges**

This service charge is associated with credit card processing. We are budgeting for a higher volume of credit card transactions. Revenue by cost center was carefully evaluated.

## **Dues & Subscriptions**

This line item is for professional dues and subscriptions that the District incurs. This year's actual reflects a refund of IPRA membership for 2 years which should not have been paid because of the terms of our contract with IPRA. The new budget reflects a reduction due to the contract terms.

## **Communication Services**

This line item includes all telephone and internet communication lines including fire & security lines, TV service in the fitness center, installment payments on the telephone system and the repair contract thereon. The current budget reflects an overall decrease of \$4,178. Changes in the cell phone policy and eliminating some telephone lines contributed to the decrease. The cost for some of telephone services went up. The cost of the email blast has been moved to the marketing budget.

## **Computer Software Contracts**

This line item is for payment of all software license agreements and onsite support. The budget increased by \$3,782. Added to the budget this year is the fee for maintaining the capital asset accounting, the new GIS software for the tree management plan, and the new cyber security fee. The onsite IT support budget remains unchanged.

## **Legal Notices & Recruitment Ads**

This line item is for the publishing of all required legal notices and recruitment ads. The budget for publishing legal notices is minimal since the requirement for publishing has been significantly reduced. Recruitment ads account for most of this expense and was increased due to the open part time positions which need to be filled. Supervisors will attempt to attract new employees by using free services first.



# Line-Item Budget Explanations

## **Printing/Design Services**

This line item is used to account for the design & printing of the brochure, flyer printing on the color copier, and administrative forms. The budget was decreased by \$4,420 from last year. The brochure is now digital. Instead, postcards will be printed and mailed to residents.

## **Administration Expense Account**

This line item represents costs for facilitating and performing routine business operations. The budget is unchanged from last year.

## **Employee/Public Relations**

This line item is used for employee, volunteer, and board recognition and appreciation. It was decreased by \$700 for board meetings and functions.

## **Office/Administrative Supplies**

Office supplies were decreased by \$2,520. The budget for paper and ink supplies has been reduced as we move to more digital reporting.

## **Computer Supplies/Repairs**

This line item is for small hardware, repairs, and normal computer supplies. The budget remains unchanged.

## **Office/ Facility Equipment**

This line item includes the cost to purchase additional tables, chairs, and decorations for the programming rooms and the social area of the Recreation Center. The budget was increased by \$20,000. Items intended to be replaced are chairs for the Community Center, office furniture for the Executive Director, and tables for the Banquet Room.

## **Postage & Delivery**

The expense of mailing the brochure has been eliminated and replaced by direct mail postcards. Even though postage has gone up, our usage has been reduced through more email communication.

## **Banquet Beverage Service**

This line item is for supplies used to maintain the beverage service in the Banquet Room and was reduced by \$95. Banquet room renters are charged for their use of the beverage service.

## **Unforeseen Expense**

This line item is for minor unforeseen situations that arise during the fiscal year. The budget was increased by \$5,000. Although we were careful in preparing the budget, we realize that costs may increase unexpectedly for some services.



# Line-Item Budget Explanations

## **Equipment Rentals**

This line item accounts for custodial and maintenance equipment that may be needed by the district. The budget has been increased by \$500.

## **Maintenance Services**

This line item is for contractual services to maintain the District facilities and includes such services as HVAC servicing, security alarm monitoring, floor care (gym & carpets), portable toilets, tree removal & trimming, utility repairs, copier rental and much more.

The budget was increased \$9,500 for Recreation Center floor care which has not been done since 2020 when the building was shut down for Covid. Park contract services for tree care and fertilization were increased by \$8,500. New services added which included sweeping for pavers and records destruction. Price increases were anticipated in some line items.

Repair and maintenance services for our other buildings of \$8,000 were reclassified to a different line item so we can track this spending by building.

## **Vehicle/Equipment Parts & Repair**

This line item accommodates parts and repairs for the District's vehicles and equipment. This line remains unchanged.

## **Maintenance Supplies**

This line item covers the supplies necessary to maintain all the buildings and parks. It covers items such as cleaning & bathroom supplies, trash handling, light bulbs, and other departmental supplies. This line item was decreased by \$3,137 for janitorial & building supplies.

## **Maintenance Materials**

This line item covers the material needed to maintain the parks and includes such items as ball field mix, seed, sod, soil, playground parts & surfacing, and salt. The budget for this line item was increased by \$8,545 for ball mix, field and turf supplies, and wood chips for the playgrounds.

## **Petroleum Products**

This line item is mostly for gasoline and diesel fuel which was reduced by \$4,000. A provision for fuel tank repairs of \$1,500 was added to this line item. The tanks were last filled in March 2020.

## **Maintenance Tools & Equipment**

This line item accounts for small tools & equipment used for maintenance, landscaping, and janitorial duties. The budget was increased by \$250.





# Line-Item Budget Explanations

## **Park Landscaping**

This line item covers the replenishing trees, shrubs, and flowers where needed in the District as well as supplies needed to maintain them. The budget was increased by \$5,300 for tree planting.

## **Utilities Electric**

This line item accounts for electric service at all Park District locations with the bulk of the cost being at the Recreation Center. We have an ongoing contract for the Recreation Center and recently signed a contract for all other park district facilities. It is anticipated we will receive a savings but left the budget unchanged.

## **Utilities Natural Gas**

This line item accounts for natural gas service at all Park District locations with the bulk of the cost being at the Recreation Center. The budget was increased by 40% in anticipation of a projected price increase for natural gas. We are watching the market and will lock into a contract at the appropriate time.

## **Utilities Water**

The water usage was evaluated by location. The budget was increased for usage at Sedgwick Park. The current year cost was higher than normal due to a water leak at Gordon Park which has been fixed.

## **Park & Facility Repairs/Improvements**

This line item is used to account for repairs & maintenance to various park buildings other than the Recreation Center. This year we allocated additional repairs and maintenance expenses \$8,000 for these buildings to this line item. In addition, we added a budget of \$4,500 for a new fire alarm system for the buildings.

## **Vandalism Repairs**

No change is budgeted for this line item. Any significant vandalism repair costs experienced would be covered under unforeseen or out of our property insurance liability coverage.

## **Community Support**

This line item accounts for costs associated with providing financial assistance to the residents for program attendance. The budget remains unchanged.

## **Special Events**

This line item combines all free community family events such as the Easter Egg Hunt, Halloween Party, Pet Parade, and Movie in the Park. Some of these costs are covered by sponsorships and donations received from local businesses and organizations. The revenue to support these events is reported separately.





## Line-Item Budget Explanations

### **Contracted Instruction & Services**

This expense is for outside contractual instructors or organizations that teach our recreational programs. The budget for recreational programs decreased by \$47,617 based on the program mix being offered. The elimination of unsuccessful programs and the lose of the piano contractor are factors for this change.

### **Athletic Officials**

This represents the cost associated with scheduling and compensating league officials, referees, and umpires. The decrease in this line item of \$4,714 represents the remove of fall and winter adult leagues which have been unsuccessful.

### **Buses for Field Trips**

Transportation (buses & train) costs for our day camp field trips, Senior Trips, and the summer camp for the BASE students. Summer camp field trips were cancelled last year but we are hopeful that restrictions will be lifted for the upcoming summer.

### **Recreation Equipment /Facility Rental**

This budget is for fitness center equipment rental and facility usage by the BASE program. A couple of pieces of fitness equipment are still on lease. This budget also includes the maintenance contract on all the fitness equipment.

### **Program & Facility Equipment**

This represents the cost to purchase equipment to facilitate programs, classes, events, and other related recreational offerings. This budget includes \$14,500 for the Fitness Center for belts & decks on treadmills and repairs & maintenance on the equipment that we now own. There is a need to replace basketballs and ball racks for the Youth Developmental League. In addition, we need to replace youth and women's sized basketballs that are in poor condition.

### **Program Supplies**

Expenses in this line item are to purchase supplies and materials needed to facilitate programs, classes, events, and other related recreational needs. Supplies for the summer camp programs and BASE were increased.



# Line-Item Budget Explanations

## **Special Revenue Fund Expenses**

### **IMRF Fund**

Our contribution to the pension fund is calculated on the salaries of the eligible employees at a rate determined by the Pension Board. All eligible employees contribute 4.50% of their salary. The employer contribution rate for 2022 is 8%, a decrease over the prior year rate of 2.42%. For budget purposes a maximum increase of 10% was projected for 2023 and a weighted rate of 8.3% was used in the calculations for this budget. We did not budget for an additional contribution this year since our fund was 102% funded as of December 31, 2020. The net effect of these changes is a decrease of \$42,254 from the prior year budget.

### **Paving & Lighting Fund**

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. The budget was increased by \$30,500 to make improvements to the Stone Park basketball court.

### **Liability Insurance Fund**

The budget for this fund includes all liability insurance, unemployment insurance, risk management services and supplies. The budget has been decreased for the elimination of the risk manager position.

### **Audit Fund**

The annual auditing service contract remains the same, however I did budget \$2,000 for an actuarial study to calculate other post-employment benefits (OPEB) required by Governmental Accounting Standards.

### **Special Recreation for the Handicapped Fund**

This budget reflects the costs for our membership in the Southeast Association for Special Parks and Recreation which increased by \$6,825. The membership fee is based on our equalized assessed property valuation. The cost of providing inclusion services was decreased by \$4,500 due to a review of actual charges for participant usage. The elimination of the risk manager also reduces this budget by \$5,000.

### **Social Security Fund**

The budget for this fund mirrors our anticipated payroll based on current federal contribution rate of 7.65% for an increase of \$1,229.

### **Debt Service**

This is the amount necessary to pay the outstanding obligations due during the year. This year, the payments on principal have increased \$40,600. Payments of interest have decreased by \$26,593 due to the reduction of debt outstanding. Payments for service fees have remained unchanged.



# **BUDGET HISTORY**

### History of Total Revenue

Revenue	Actual 2018/2019 (b)	Actual 2019/2020 (c)	Actual 2020/2021 (d)	Fiscal year 2021/2022			Fiscal year 2022/2023		
				Projection	Budgeted	Over/ (under)	New Budget	Over(Under) Prior Budget	Over(Under) Projection
Property Tax	\$ 2,898,078	\$ 2,958,377	\$ 3,032,110	\$ 3,076,017	\$ 3,109,081	\$ (33,064)	\$ 3,162,194	\$ 53,113	\$ 86,177
IL Replacement Tax	38,121	50,188	47,321	67,596	40,000	27,596	50,000	10,000	(17,596)
BASE	747,539	625,071	150,104	432,815	664,120	(231,305)	756,405	92,285	323,590
Recreation Activity Fees	670,869	621,140	272,588	609,550	974,646	(365,096)	855,573	(119,073)	246,023
Fitness Center Revenue	750,261	775,863	434,394	525,371	570,811	(45,440)	575,011	4,200	49,640
Registration Assessment	4,983	3,350	3,246	1,350	3,000	(1,650)	-	(3,000)	(1,350)
Donations/Sponsorships	6,450	700	800	2,100	4,400	(2,300)	5,700	1,300	3,600
Building & Park Rentals	21,217	17,182	21,345	29,900	11,250	18,650	12,750	1,500	(17,150)
Field Rentals/ Affiliate Groups	30,159	16,729	19,840	26,762	27,500	(738)	31,250	3,750	4,488
Recreation Center Rentals	323,071	260,257	55,275	213,089	225,680	(12,591)	248,751	23,071	35,662
La Grange Endless Summer	17,960	24,993	(3,408)	19,218	8,000	11,218	15,000	7,000	(4,218)
Contractual Services Rendered	5,393	2,467	5,439	5,570	5,000	570	5,500	500	(70)
Interest Revenue	115,835	117,668	13,887	3,704	12,000	(8,296)	3,000	(9,000)	(704)
Building Rentals (Contractual)	91,194	90,487	93,690	93,675	94,709	(1,034)	96,775	2,066	3,100
Vending (Soda\Water\Snacks)	5,464	4,241	312	2,000	2,500	(500)	1,700	(800)	(300)
Misc. Income	8,761	15,215	15,665	1,500	4,150	(2,650)	4,000	(150)	2,500
Bond Issuance (a)	330,000	338,800	2,962,561	355,700	355,000	700	355,700	700	-
<b>Revenue Total</b>	<b>\$ 6,065,355</b>	<b>\$ 5,922,728</b>	<b>\$ 7,125,169</b>	<b>\$ 5,465,917</b>	<b>\$ 6,111,847</b>	<b>\$ (645,930)</b>	<b>\$ 6,179,309</b>	<b>\$ 67,462</b>	<b>\$ 713,392</b>
<b>Expense Total</b>	<b>\$ 5,396,177</b>	<b>\$ 5,383,182</b>	<b>\$ 6,858,534</b>	<b>\$ 4,814,119</b>	<b>\$ 5,854,527</b>	<b>\$ 1,040,408</b>	<b>\$ 5,884,585</b>	<b>\$ (30,058)</b>	<b>\$ (1,070,466)</b>
<b>Net revenue over expenditures</b>	<b>\$ 669,178</b>	<b>\$ 539,546</b>	<b>\$ 266,635</b>	<b>\$ 651,798</b>	<b>\$ 257,320</b>	<b>\$ 394,478</b>	<b>\$ 294,724</b>	<b>\$ 37,404</b>	<b>\$ (357,074)</b>

(a) Total of rollover bond issue - includes the amount allocated for capital projects.

\$136,500

(b) Does not include the proceeds from the land sale

(c) Fiscal year 2019/2020 includes a shut down of 1.5 months due to Covid 19

(d) Bond issue was refunded

### History of Operating Expenses

Page Operations		Actual 2018/2019	Actual 2019/2020	Actual 2020/2021	Fiscal year 2021/2022			Fiscal year 2022/2023		
					Projection	Budgeted	(Over)/ under	New Budget	(Over)/Under	(Over)/Under
									Prior Budget	Projection
1	Health & Life Insurance	321,933	311,223	284,149	295,130	335,000	39,870	344,000	(9,000)	(48,870)
2	Education & Training	23,684	29,440	3,242	14,577	48,275	33,698	47,720	555	(33,143)
3	Travel Reimbursement	2,716	2,832	1,016	3,152	4,560	1,408	5,060	(500)	(1,908)
4	Promotion & Publicity	57,509	36,581	8,207	33,390	41,293	7,903	47,418	(6,125)	(14,028)
5	Legal Services	27,030	25,915	36,801	39,021	39,375	354	39,375	-	(354)
6	Consultant Fees			2,564	3,000	3,000	-	3,000	-	-
7	Background Checks	1,050	1,000	500	1,080	1,000	(80)	1,200	(200)	(120)
8	Merchant Fees	45,422	47,319	19,370	41,858	41,300	(558)	48,400	(7,100)	(6,542)
9	Dues & Subscriptions	11,972	12,237	11,155	5,000	16,340	11,340	12,980	3,360	(7,980)
10	Communication Service	39,715	47,485	40,296	43,267	46,900	3,633	42,722	4,178	545
11	Computers Software Contracts	45,712	45,612	36,871	44,978	51,800	6,822	55,582	(3,782)	(10,604)
12	Legal Notices & Employment Ads	2,192	2,166	1,078	3,397	3,950	553	4,550	(600)	(1,153)
13	Printing/Design Services	43,511	38,020	11,608	24,880	26,900	2,020	22,480	4,420	2,400
14	Administration Expense Account	1,390	1,500	855	1,011	3,000	1,989	3,000	-	(1,989)
15	Employee/Public Relations	5,864	4,488	1,663	5,171	11,320	6,149	10,620	700	(5,449)
16	Office/Administrative Supplies	20,336	13,234	7,590	15,660	22,965	7,305	20,445	2,520	(4,785)
17	Computer Supplies/Repairs	114	1,092	0	1,660	1,750	90	1,750	-	(90)
18	Office/Facilities Equipment	6,344	6,840	325	4,574	4,600	26	24,600	(20,000)	(20,026)
19	Postage & Delivery	12,670	12,115	7,543	8,000	11,590	3,590	10,240	1,350	(2,240)
20	Banquet Beverage Service	848	576	651	626	775	149	680	95	(54)
21	Concession Food & Supplies				0	0	-	0	-	-
22	Unforeseen Expense	12,784	8,278	9,335	1,000	15,000	14,000	20,000	(5,000)	(19,000)
23	Main. Equipment Rentals	408	695	634	0	1,000	1,000	1,500	(500)	(1,500)
24	Maintenance Services	147,648	185,408	140,129	192,544	180,725	(11,819)	200,425	(19,700)	(7,881)
25	Vehicle/Equipment Parts & Repair	17,436	12,021	16,033	14,434	18,900	4,466	18,900	-	(4,466)
26	Maintenance Supplies	34,300	46,807	29,199	32,459	53,159	20,700	50,022	3,137	(17,563)
27	Maintenance Materials	25,539	18,402	17,734	27,241	30,720	3,479	39,265	(8,545)	(12,024)
28	Petroleum Products	12,092	15,872	1,626	959	16,550	15,591	14,000	2,550	(13,041)
29	Maintenance Tools/Equipment	3,608	1,156	1,158	2,756	3,550	794	3,800	(250)	(1,044)
30	Park Landscaping	7,728	11,024	6,672	11,247	11,700	453	17,000	(5,300)	(5,753)
31	Utilities Electric	131,934	110,389	98,611	122,531	136,100	13,569	136,100	-	(13,569)
32	Utilities Natural Gas	39,562	26,985	31,970	45,632	43,115	(2,517)	47,100	(3,985)	(1,468)
33	Utilities Water	16,128	17,127	12,918	20,772	19,050	(1,722)	21,600	(2,550)	(828)
34	Park & Facility Repairs/Improvement	768	562	272	3,000	5,500	2,500	18,000	(12,500)	(15,000)
35	Vandalism Repairs	0	0	0	0	850	850	850	-	(850)
36	Community Support	0	0	0	1,350	2,000	650	2,000	-	(650)
37	Special Events	13,545	12,382	1,546	11,523	17,900	6,377	8,385	9,515	3,138
38	Contracted Instruction & Services	327,352	304,699	120,208	294,853	412,700	117,847	365,084	47,617	(70,231)
39	Athletic Officials	16,866	10,914	0	12,078	26,438	14,360	21,724	4,714	(9,646)
40	Buses for Field Trips	10,516	11,245	0	420	600	180	12,790	(12,190)	(12,370)
41	Fitness equip / Facility Rental	141,745	149,450	95,707	13,800	17,136	3,336	15,336	1,800	(1,536)
42	Program & Facility Equipment	14,112	12,169	4,398	11,355	28,050	16,695	25,075	2,975	(13,720)
43	Program Supplies	79,716	79,699	12,531	72,741	99,750	27,009	100,885	(1,135)	(28,144)
Sub Totals		1,723,799	1,674,959	1,076,165	1,482,127	1,856,186	374,059	1,885,663	(29,477)	(403,536)
Special Funds Expenses		565,604	633,032	525,401	533,739	667,502	133,763	638,012	29,490	(104,273)
Debt Service		1,113,589	1,124,496	3,738,921	1,106,253	1,106,253	-	1,120,260	(14,007)	(14,007)
Salaries & Wages		1,993,185	1,950,695	1,518,047	1,692,000	2,224,586	532,586	2,240,650	(16,064)	(548,650)
Totals		\$5,396,177	\$5,383,182	\$6,858,534	\$4,814,119	\$5,854,527	\$ 1,040,408	\$5,884,585	(30,058)	(1,070,466)

SPECIAL FUNDS

Expenditures	Actual 2017/2018	Actual 2018/2019	Actual 2019/2020	Actual 2020/2021	Fiscal year 2021/2022			Fiscal year 2022/2023		
					Projection	Budgeted	(Over)/ under	New Budget	(Over)Under Prior Budget	(Over)Under Projection
IMRF Contributions	113,530	120,836	98,931	131,139	90,679	127,881	37,202	90,712	37,169	(33)
IMRF for BASE	23,738	24,064	18,561	18,968	19,823	30,039	10,216	25,500	4,539	(5,677)
IMRF for Fitness	6,367	10,346	8,743	9,740	6,167	8,920	2,753	8,373	547	(2,206)
										-
Paving & Lighting	8,727	21,965	105,017	11,961	23,459	23,000	(459)	53,500	(30,500)	(30,041)
										-
Liability Fund	101,278	100,770	92,333	104,492	114,669	154,041	39,372	137,512	16,529	(22,843)
										-
Audit Services	12,420	12,745	13,260	13,060	13,460	15,560	2,100	15,800	(240)	(2,340)
										-
Handicapped Recreation	161,310	155,196	171,252	151,918	142,468	169,744	27,276	165,747	3,997	(23,279)
										-
FICA Contributions	93,593	100,176	105,082	84,100	99,374	112,318	12,944	112,286	32	(12,912)
FICA for BASE	31,802	32,888	30,506	16,919	24,480	37,118	12,638	39,987	(2,869)	(15,507)
FICA for Fitness	11,784	19,194	18,918	14,459	14,956	20,744	5,788	19,137	1,607	(4,181)
<b>Total</b>	<b>\$564,549</b>	<b>\$598,180</b>	<b>\$662,603</b>	<b>\$556,756</b>	<b>\$549,535</b>	<b>\$699,365</b>	<b>149,830</b>	<b>\$668,554</b>	<b>\$ 30,811</b>	<b>\$ (119,019)</b>



**MBO's**



**Park District of La Grange**  
**Approved MBO Objectives 2021-2022**  
**Proposed MBO Objectives 2022-2023**  
**March 2022**

Black = prior carry-over

Red = 2020-2021 carry-over

Blue = 2021-2022

Yellow = Propose to Remove

Class A - Capital Projects Over \$2,000

Class B - Operational Costs Under \$2,000

Class C - Projects Requiring Time But No Money

Waiting to Start	Not Funded
In Progress	Completed

Completed Objectives		Legal	Safety	Class	Points	Est. Cost/Hrs.	Progress	%	Staff
1	Replace exterior doors at Waiola building		Yes	A	30	\$1,500-\$2,000	Complete	100%	Chris
2	Replace exterior doors at Gilbert building		Yes	A	30	\$11,000	Complete	100%	Chris
3	Community Center repairs (window repair/cement block removal)		Yes	A	20	\$10,000	Complete	100%	Jenny
4	Community Center planters			B	5	\$500-\$1,500	Complete	100%	Claudia
5	Adopt-A-Park Community Initiative			C			Complete	100%	Commissioner Lacey

Objectives In Progress		Legal	Safety	Class	Points	Est. Cost/Hrs.	Progress	%	Staff
1	Repair roof at Recreation Center		Yes	A	31	\$30,000	Budgeted for repairs as needed		Chris
2	Underground gas tank removal		Yes	A	26	\$10,000		50%	Jenny
3	Hydraulic lift gate		Yes	A	20	\$3,500			Claudia
4	Above ground gas tank installation		Yes	A	15				Jenny
5	Master Plan update (carry-over revised)			A	30	\$35,000-\$135,000 200 hrs		70%	Jenny
6	Replace furnace at Community Center			A	17	\$8,000			Chris
7	Gordon Park ID signs (MBO added back to current FY)			A	14	\$10,000		95%	Chris
8	Replace IT server & software updates			A	8	\$12,000		90%	Jenny

Objectives - Waiting to Start		Legal	Safety	Class	Points	Est. Cost/Hrs.	Progress	%	Staff
	Investigate Sedgwick Park design and use			C	21		Deferred		Chris/Kevin
	Preschool/EC buildout investigation			C	12	30 hrs	Deferred		Kevin
	Investigate repairs to basketball courts			C	35	30 hrs	Addressed thru CMP		Claudia/Chris
	Research Sedgwick Park pathway			C	31	10 hrs	Per CMP \$350K		Claudia/Chris

**\*\*This section to be removed - Class C projects will now be incorporated in Goals & Objectives.**



Park District of La Grange  
Approved MBO Objectives 2021-2022  
Proposed MBO Objectives 2022-2023  
March 2022

Black = prior carry-over

Red = 2020-2021 carry-over

Blue = 2021-2022

Yellow = Propose to Remove

Class A - Capital Projects Over \$2,000

Class B - Operational Costs Under \$2,000

Class C - Projects Requiring Time But No Money

Waiting to Start	Not Funded
In Progress	Completed

Objectives - Not Funded

		Legal	Safety	Class	Points	Est. Cost/Hrs.	Progress	%	Staff
1	Shelter at Sedgwick Park (carry-over revised)		Yes	A	39	\$75,000-\$100,000	On Hold Not Funded		Chris
2	Gordon Park new entrance (Shawmut Ave.)	Yes		A	31		On Hold Not Funded		
3	Hands free plan for recreation & fitness centers		Yes	A	29	\$17,000	On Hold Not Funded		Chris
4	Gordon Park Veterans Memorial		Yes	A	27	\$10,000	On Hold Not Funded	20%	
5	Repair pathway at Sedgwick Park	Yes	Yes	A	24	\$5,000	On Hold Not Funded		Claudia
6	Shade structure near splash pad		Yes	A	17	\$11,000	On Hold Not Funded		Chris
7	Virtual programming-fitness equipment			A	27	\$15,000	On Hold Not Funded		Jenny & Kevin
8	Inflatable movie screen & sound system			A	27	\$17,500	On Hold Not Funded		Teresa
9	Outdoor fitness court			A	25	\$50,000	30-40 hrs		Jenny
10	Electronic device for gym equipment			A	23	\$23,000	On Hold Not Funded		Chris
11	Butterfly garden renovation			A	22	\$4,000-\$5,000	On Hold Not Funded		Claudia
12	Wall treatment in entrance area			A	20	\$2,000	On Hold Not Funded		Chris
13	New signage for (3) preschool buildings			A	20	\$2,705	On Hold Not Funded		Linda
14	Resurface tennis courts at Spring Park			A	19	\$20,000-\$25,000	On Hold Not Funded		Chris
15	Paint high walls in social area & fun jump area			A	19	\$4,000	On Hold Not Funded		Chris
16	Waiola Park landscape upgrades			A	18	\$15,000-\$30,000	On Hold Not Funded		Claudia & Chris
17	New playground at Waiola Park			A	18	\$80,000	On Hold Not Funded		Chris
18	Replace (3) hanging heaters/maint. area			A	17	\$10,000	On Hold Not Funded		Chris
19	Fence for Community Garden			A	16	\$10,000	On Hold Not Funded		Claudia
20	Speakers for Rooms 108/109/110/111			A	15	\$5,000 15-20 hrs	On Hold Not Funded		Jenny & Chris
21	New park ID signs at all parks			A	15	30-50 hrs \$3,000 per sign	On Hold Not Funded	20%	Claudia, Chris
22	Scissor lift			A	12	\$8,500-\$10,500	On Hold Not Funded		Claudia & Chris
23	New signs throughout the Rec Center			A	12	\$12,000	On Hold Not Funded		Chris
24	Replace fire sprinkler system valve			A	6	\$9,500	On Hold Not Funded		Chris
25	Community Garden sign			B	7	\$2,000	On Hold Not Funded		Teresa, Chris, Claudia

**Park District of La Grange**  
**Approved MBO Objectives 2021-2022**  
**Proposed MBO Objectives 2022-2023**  
**March 2022**

Black = prior carry-over

Red = 2020-2021 carry-over

Blue = 2021-2022

Yellow = Propose to Remove

**Class A - Capital Projects Over \$2,000**

**Class B - Operational Costs Under \$2,000**

**Class C - Projects Requiring Time But No Money**

Waiting to Start	Not Funded
In Progress	Completed

	<b>Proposed Capital Projects 2022-2023</b>	<b>Legal</b>	<b>Safety</b>	<b>Class</b>	<b>Points</b>	<b>Est. Cost/Hrs.</b>	<b>Progress</b>	<b>%</b>	<b>Staff</b>
1	Building repairs as outlined in the CMP	Yes	Yes	A	41	\$134,000			Chris
2	Gilbert Park activity building renovation		Yes	A	32	\$30,000			Chris
3	Replacement of fencing		Yes	A	23	\$15,000			Chris
4	Park athletic field maintenance			A	32	\$30,000			Chris
5	Drinking fountain replacement plan			A	25	\$2200-\$3500 each \$400-\$850 install.			Chris
6	Resurface basketball courts at Stone Park			A	22	\$30,000			Chris
7	Resurface basketball courts at Gilbert Park			A	22	\$35,000			Chris
8	Replace RTU units on roof at rec center			A	18	\$60,000			Chris
9	Denning Park building-carpet replacement			A	17	\$3,700			Chris

## Capital/MBO Evaluation Form FY 2022-2023

Date: \_\_\_\_\_ Project Title: \_\_\_\_\_

Submitted By: \_\_\_\_\_ Location: \_\_\_\_\_

Department: Recreation \_\_\_\_\_ Facilities \_\_\_\_\_ Parks \_\_\_\_\_ Administration \_\_\_\_\_

Description: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Classification: A \_\_\_\_\_ B \_\_\_\_\_ C \_\_\_\_\_ D \_\_\_\_\_

A: Capital Projects (Costs over \$2,000)

B: Operational Costs (Costs under \$2,000)

C: Projects that require time but no money

D: Operational Budgetary Costs (Costs over \$2,000)

**Scoring Range between 0 and 5 points. Greatest need is 5 points.**

- \_\_\_\_\_ 1) Legal Requirement: \*\*If required by law, objective moves to top priority\*\*
- \_\_\_\_\_ 2) Safety: \*\*If item presents a safety hazard, score as a 5 and move to the top of the priority list\*\* Otherwise, to what degree will this improve safety?
- \_\_\_\_\_ 3) Future Capital Expense: To what degree will this avoid greater capital expenses in the future?
- \_\_\_\_\_ 4) Operational Costs: To what degree will this avoid significant operational costs?
- \_\_\_\_\_ 5) Revenue: To what degree will this generate revenue?
- \_\_\_\_\_ 6) Outside Funding: To what degree will this be funded by outside sources, agencies or ventures?
- \_\_\_\_\_ 7) Internal Productivity: To what degree will this improve productivity for staff and/or volunteers?
- \_\_\_\_\_ 8) Efficiency: To what degree will this improve efficiency of PDLG or community wide?
- \_\_\_\_\_ 9) Usage: To what degree will this increase use of the Park District?
- \_\_\_\_\_ 10) Industry Standard: To what degree will this improve compliance with industry standards or allow PDLG to offer services typically provided by most other park district?
- \_\_\_\_\_ 11) Public Opinion: To what degree will this enhance the public perception of the Park District?
- \_\_\_\_\_ 12) Community: To what extent does this fill a need in the community?
- \_\_\_\_\_ 13) Strategic Plan: To what extent does this help us achieve our 10-year Strategic Plan?

\_\_\_\_\_ Total Points      Est. Cost \_\_\_\_\_      Est. Hours \_\_\_\_\_

## Capital/MBO Evaluation Form FY 2022-2023

Date: February 10, 2022 Project Title: Building Repairs as Outlined by the CMP

Submitted By: Chris Finn Location: Facilities

Department: Recreation **Facilities X** **Parks X** Administration

Description: Perform repairs to Park District facilities as per TRIA's recommendations provided during the CMP process. The cost represents the items listed which will be done in coordination with the Park District's budget year and will be performed by staff and contractors. The repairs to be completed are on the interior and exterior of buildings and include: cosmetic, roofing, plumbing, and electrical repairs.

Classification: **A X** B C D

A: Capital Projects (Costs over \$2,000)

B: Operational Costs (Costs under \$2,000)

C: Projects that require time but no money

D: Operational Budgetary Costs (Costs over \$2,000)

**Scoring Range between 0 and 5 points. Greatest need is 5 points.**

- |   |     |  |
|---|-----|--|
| 5 | 1)  | Legal Requirement: **If required by law, objective moves to top priority**   |
| 5 | 2)  | Safety: **If item presents a safety hazard, score as a 5 and move to the top of the priority list** Otherwise, to what degree will this improve safety?                |
| 3 | 3)  | Future Capital Expense: To what degree will this avoid greater capital expenses in the future?   |
| 3 | 4)  | Operational Costs: To what degree will this avoid significant operational costs?   |
| 1 | 5)  | Revenue: To what degree will this generate revenue?  |
| 0 | 6)  | Outside Funding: To what degree will this be funded by outside sources, agencies or ventures?  |
| 3 | 7)  | Internal Productivity: To what degree will this improve productivity for staff and/or volunteers?  |
| 3 | 8)  | Efficiency: To what degree will this improve efficiency of PDLG or community wide?   |
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| 5 | 11) | Public Opinion: To what degree will this enhance the public perception of the Park District?   |
| 0 | 12) | Community: To what extent does this fill a need in the community?  |
| 5 | 13) | Strategic Plan: To what extent does this help us achieve our 10-year Strategic Plan?   |

**41 Total Points Est. Cost: \$134,000 Est. Hours**

## Capital/MBO Evaluation Form FY 2022-2023

Date: February 24, 2022

Project Title: Denning Park Building-Carpet Replacement

Submitted By: Chris Finn

Location: Denning Park

Department: Recreation Facilities ☒ Parks Administration

Description: Remove existing carpet in offices and replace with new carpet at the Denning Park building.

Classification: A ☒ B ☐ C ☐ D ☐

A: Capital Projects (Costs over \$2,000)

B: Operational Costs (Costs under \$2,000)

C: Projects that require time but no money

D: Operational Budgetary Costs (Costs over \$2,000)

**Scoring Range between 0 and 5 points. Greatest need is 5 points.**

- |   |     |  |
|---|-----|--|
| 0 | 1)  | Legal Requirement: **If required by law, objective moves to top priority**   |
| 0 | 2)  | Safety: **If item presents a safety hazard, score as a 5 and move to the top of the priority list** Otherwise, to what degree will this improve safety?                |
| 3 | 3)  | Future Capital Expense: To what degree will this avoid greater capital expenses in the future?   |
| 0 | 4)  | Operational Costs: To what degree will this avoid significant operational costs?   |
| 2 | 5)  | Revenue: To what degree will this generate revenue?  |
| 0 | 6)  | Outside Funding: To what degree will this be funded by outside sources, agencies or ventures?  |
| 0 | 7)  | Internal Productivity: To what degree will this improve productivity for staff and/or volunteers?  |
| 0 | 8)  | Efficiency: To what degree will this improve efficiency of PDLG or community wide?   |
| 0 | 9)  | Usage: To what degree will this increase use of the Park District?   |
| 3 | 10) | Industry Standard: To what degree will this improve compliance with industry standards or allow PDLG to offer services typically provided by most other park district? |
| 4 | 11) | Public Opinion: To what degree will this enhance the public perception of the Park District?   |
| 0 | 12) | Community: To what extent does this fill a need in the community?  |
| 5 | 13) | Strategic Plan: To what extent does this help us achieve our 10-year Strategic Plan?   |

17	<b>Total Points</b>	<b>Est. Cost \$3,700</b>	<b>Est. Hours</b>	<b>50</b>
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## Capital/MBO Evaluation Form FY 2022-2023

Date: February 7, 2022

Project Title: Replacement plan for Park District drinking fountains

Submitted By: Chris Finn

Location: Multiple Parks

Department: Recreation Facilities Parks **X** Administration

Description: Start replacing drinking fountains in the parks. Several of our drinking fountains are very old. Parks with only one drinking fountain will have them replaced with a water bottle fill/drinking fountain style. Parks that have two or more drinking fountains will have at least one replaced with a fill station.

**Classification:** A **X** B C D

A: Capital Projects (Costs over \$2,000)

B: Operational Costs (Costs under \$2,000)

C: Projects that require time but no money

D: Operational Budgetary Costs (Costs over \$2,000)

**Scoring Range between 0 and 5 points. Greatest need is 5 points.**

- |   |     |  |
|---|-----|--|
| 0 | 1)  | Legal Requirement: **If required by law, objective moves to top priority**   |
| 0 | 2)  | Safety: **If item presents a safety hazard, score as a 5 and move to the top of the priority list** Otherwise, to what degree will this improve safety?                |
| 3 | 3)  | Future Capital Expense: To what degree will this avoid greater capital expenses in the future?   |
| 5 | 4)  | Operational Costs: To what degree will this avoid significant operational costs?   |
| 0 | 5)  | Revenue: To what degree will this generate revenue?  |
| 0 | 6)  | Outside Funding: To what degree will this be funded by outside sources, agencies or ventures?  |
| 2 | 7)  | Internal Productivity: To what degree will this improve productivity for staff and/or volunteers?  |
| 0 | 8)  | Efficiency: To what degree will this improve efficiency of PDLG or community wide?   |
| 1 | 9)  | Usage: To what degree will this increase use of the Park District?   |
| 5 | 10) | Industry Standard: To what degree will this improve compliance with industry standards or allow PDLG to offer services typically provided by most other park district? |
| 5 | 11) | Public Opinion: To what degree will this enhance the public perception of the Park District?   |
| 1 | 12) | Community: To what extent does this fill a need in the community?  |
| 3 | 13) | Strategic Plan: To what extent does this help us achieve our 10-year Strategic Plan?   |

<b>25</b>	<b>Total Points</b>	<b>Est. Cost \$2,200-3,500 per fountain, \$400-850 installation</b>	<b>Est. Hours</b>
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## Capital/MBO Evaluation Form FY 2022-2023

Date: February 10, 2022

Project Title: Replacement of Fencing

Submitted By: Chris Finn

Location: Multiple Parks

Department: Recreation Facilities **Parks X** Administration

Description: This MBO is for replacing and/or fixing fencing in the Park District parks system. The fence next to the basketball court at Gilbert Park will be replaced. We will assess fencing throughout the parks and repair and/or replace fencing that is a safety concern to our patrons.

**Classification:** A X B C D

A: Capital Projects (Costs over \$2,000)

B: Operational Costs (Costs under \$2,000)

C: Projects that require time but no money

D: Operational Budgetary Costs (Costs over \$2,000)

**Scoring Range between 0 and 5 points. Greatest need is 5 points.**

- |   |     |  |
|---|-----|--|
| 0 | 1)  | Legal Requirement: **If required by law, objective moves to top priority**   |
| 5 | 2)  | Safety: **If item presents a safety hazard, score as a 5 and move to the top of the priority list** Otherwise, to what degree will this improve safety?                |
| 3 | 3)  | Future Capital Expense: To what degree will this avoid greater capital expenses in the future?   |
| 0 | 4)  | Operational Costs: To what degree will this avoid significant operational costs?   |
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| 0 | 6)  | Outside Funding: To what degree will this be funded by outside sources, agencies or ventures?  |
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| 0 | 8)  | Efficiency: To what degree will this improve efficiency of PDLG or community wide?   |
| 0 | 9)  | Usage: To what degree will this increase use of the Park District?   |
| 5 | 10) | Industry Standard: To what degree will this improve compliance with industry standards or allow PDLG to offer services typically provided by most other park district? |
| 5 | 11) | Public Opinion: To what degree will this enhance the public perception of the Park District?   |
| 0 | 12) | Community: To what extent does this fill a need in the community?  |
| 3 | 13) | Strategic Plan: To what extent does this help us achieve our 10-year Strategic Plan?   |

**Total Points    23    Est. Cost \$15,000    Est. Hours**

## Capital/MBO Evaluation Form FY 2022-2023

Date: February 7, 2022

Project Title: Gilbert Park Activity Building Renovation

Submitted By: Chris Finn

Location: Gilbert Park

Department: **Recreation X**   **Facilities X**   Parks   Administration

Description: Renovation of Gilbert Park activity building. This includes resurfacing the floor, painting all interior walls, removal of all ceiling tiles and replacing with a dry wall ceiling, and new light fixtures and fans. Renovation will also include removal of play structure and replacement with a wall mounted sensory apparatus inside the facility.

Classification: **A X**   B   C   D

A: Capital Projects (Costs over \$2,000)

B: Operational Costs (Costs under \$2,000)

C: Projects that require time but no money

D: Operational Budgetary Costs (Costs over \$2,000)

**Scoring Range between 0 and 5 points. Greatest need is 5 points.**

- |   |     |  |
|---|-----|--|
| 0 | 1)  | Legal Requirement: **If required by law, objective moves to top priority**   |
| 5 | 2)  | Safety: **If item presents a safety hazard, score as a 5 and move to the top of the priority list** Otherwise, to what degree will this improve safety?                |
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| 0 | 8)  | Efficiency: To what degree will this improve efficiency of PDLG or community wide?   |
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| 5 | 10) | Industry Standard: To what degree will this improve compliance with industry standards or allow PDLG to offer services typically provided by most other park district? |
| 5 | 11) | Public Opinion: To what degree will this enhance the public perception of the Park District?   |
| 3 | 12) | Community: To what extent does this fill a need in the community?  |
| 5 | 13) | Strategic Plan: To what extent does this help us achieve our 10-year Strategic Plan?   |

**32      Total Points**

**Est. Cost   \$30,000**

**Est. Hours   50**



## Capital/MBO Evaluation Form FY 2022-2023

Date: February 10, 2022 Project Title: Park Athletic Field Maintenance

Submitted By: Chris Finn Location: Parks

Department: Recreation Facilities **Parks X** Administration

Description: Evaluate athletic fields and determine field spaces in need of repair. This can include but is not limited to: leveling an area out with black dirt and seeding the area, rolling a lip on a ball field, filling in holes with black dirt and seeding an area, adding bricks to a baseball/softball field, hiring a contractor to perform work, and ordering supplies and/or materials.

Classification: **A X** B C D

A: Capital Projects (Costs over \$2,000)

B: Operational Costs (Costs under \$2,000)

C: Projects that require time but no money

D: Operational Budgetary Costs (Costs over \$2,000)

Scoring Range between 0 and 5 points. Greatest need is 5 points.

- |   |     |  |
|---|-----|--|
| 0 | 1)  | Legal Requirement: **If required by law, objective moves to top priority**   |
| 0 | 2)  | Safety: **If item presents a safety hazard, score as a 5 and move to the top of the priority list** Otherwise, to what degree will this improve safety?                |
| 3 | 3)  | Future Capital Expense: To what degree will this avoid greater capital expenses in the future?   |
| 0 | 4)  | Operational Costs: To what degree will this avoid significant operational costs?   |
| 4 | 5)  | Revenue: To what degree will this generate revenue?  |
| 0 | 6)  | Outside Funding: To what degree will this be funded by outside sources, agencies or ventures?  |
| 3 | 7)  | Internal Productivity: To what degree will this improve productivity for staff and/or volunteers?  |
| 3 | 8)  | Efficiency: To what degree will this improve efficiency of PDLG or community wide?   |
| 0 | 9)  | Usage: To what degree will this increase use of the Park District?   |
| 4 | 10) | Industry Standard: To what degree will this improve compliance with industry standards or allow PDLG to offer services typically provided by most other park district? |
| 5 | 11) | Public Opinion: To what degree will this enhance the public perception of the Park District?   |
| 5 | 12) | Community: To what extent does this fill a need in the community?  |
| 5 | 13) | Strategic Plan: To what extent does this help us achieve our 10-year Strategic Plan?   |

**32**      **Total Points**                      **Est. Cost: \$30,000**                      **Est. Hours**

## Capital/MBO Evaluation Form FY 2022-2023

Date: February 10, 2022 Project Title: Resurface Basketball Courts at Gilbert Park

Submitted By: Chris Finn Location: Gilbert Park

Department: Recreation Facilities **Parks X** Administration

Description: Remove and replace asphalt basketball court. This would include but is not limited to: removal of old asphalt, grade stone, add new stone if needed, pour 1.5" of binder asphalt and 1.5" of surface asphalt, roll both for compaction, surface paint and paint lines for a half court.

Classification: **A X** B C D

A: Capital Projects (Costs over \$2,000)

B: Operational Costs (Costs under \$2,000)

C: Projects that require time but no money

D: Operational Budgetary Costs (Costs over \$2,000)

Scoring Range between 0 and 5 points. Greatest need is 5 points.

- |   |     |  |
|---|-----|--|
| 0 | 1)  | Legal Requirement: **If required by law, objective moves to top priority**   |
| 0 | 2)  | Safety: **If item presents a safety hazard, score as a 5 and move to the top of the priority list** Otherwise, to what degree will this improve safety?                |
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| 5 | 11) | Public Opinion: To what degree will this enhance the public perception of the Park District?   |
| 3 | 12) | Community: To what extent does this fill a need in the community?  |
| 3 | 13) | Strategic Plan: To what extent does this help us achieve our 10-year Strategic Plan?   |

**22** Total Points Est. Cost: \$35,000 Est. Hours

## Capital/MBO Evaluation Form FY 2022-2023

Date: February 10, 2022 Project Title: Resurface Basketball Courts at Stone Park

Submitted By: Chris Finn Location: Stone Park

Department: Recreation Facilities **Parks X** Administration

Description: Remove and replace asphalt basketball court. This would include but is not limited to: removal of old asphalt, grade stone, add new stone if needed, pour 1.5" of binder asphalt and 1.5" of surface asphalt, roll both for compaction, surface paint and paint lines for a half court.

Classification: **A X** B C D

A: Capital Projects (Costs over \$2,000)

B: Operational Costs (Costs under \$2,000)

C: Projects that require time but no money

D: Operational Budgetary Costs (Costs over \$2,000)

**Scoring Range between 0 and 5 points. Greatest need is 5 points.**

- |   |     |  |
|---|-----|--|
| 0 | 1)  | Legal Requirement: **If required by law, objective moves to top priority**   |
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| 3 | 9)  | Usage: To what degree will this increase use of the Park District?   |
| 5 | 10) | Industry Standard: To what degree will this improve compliance with industry standards or allow PDLG to offer services typically provided by most other park district? |
| 5 | 11) | Public Opinion: To what degree will this enhance the public perception of the Park District?   |
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| 3 | 13) | Strategic Plan: To what extent does this help us achieve our 10-year Strategic Plan?   |

**22 Total Points      Est. Cost: \$30,000      Est. Hours**

## Capital/MBO Evaluation Form FY 2022-2023

Date: February 7, 2022

Project Title: Replacement of 3 RTU units on Roof of Recreation Center

Submitted By: Chris Finn

Location: Recreation Center

Department: **Facilities X** Recreation Parks Administration

Description: Most of the RTUs on the recreation center side of the building are original from construction. Several units have had major repairs and need to be replaced. We will replace units in clusters and plan to replace 3 units in the 2022/2023 budget year.

Classification:            **A X**    B       C       D

A: Capital Projects (Costs over \$2,000)

B: Operational Costs (Costs under \$2,000)

C: Projects that require time but no money

D: Operational Budgetary Costs (Costs over \$2,000)

**Scoring Range between 0 and 5 points. Greatest need is 5 points.**

- |   |     |  |
|---|-----|--|
| 0 | 1)  | Legal Requirement: **If required by law, objective moves to top priority**   |
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| 3 | 10) | Industry Standard: To what degree will this improve compliance with industry standards or allow PDLG to offer services typically provided by most other park district? |
| 0 | 11) | Public Opinion: To what degree will this enhance the public perception of the Park District?   |
| 0 | 12) | Community: To what extent does this fill a need in the community?  |
| 3 | 13) | Strategic Plan: To what extent does this help us achieve our 10-year Strategic Plan?   |

**Total Points    18       Est. Cost \$60,000       Est. Hours**



# **CAPITAL BUDGET**

# PARK DISTRICT OF LA GRANGE

## Capital Budget 2022-2023

**PROPOSED**

Capital Projects Summary		Projected Cost	FY Spent to Date	Proposed 2022-2023 Budget
	Safety /Legal Projects	2,136,675	-	2,086,675
	Capital Projects Scheduled for 2022-2023	327,700	-	327,700
	Annual Capital Items	37,000	-	37,000
	Multi-Park Fixtures & Amenities	77,500	-	77,500
	Paving & Lighting	13,500	-	13,500
	Projected Capital Project Total	2,592,375	-	2,542,375

	<b>Funding Sources</b>	
	Revenue from Special Recreation Fund for ADA Accommodations at 610 East Ave	200,000
	Revenue from Paving & Lighting Fund for 610 East Avenue	30,000
	Carryover balance in the Capital Fund	2,142,995
	Projected Revenue from Operations General Fund	-
	Projected Revenue from Operations Recreation Fund	-
	Revenue from Paving & Lighting Fund for capital projects	13,500
	Revenue from Special Recreation Fund for other ADA projects	10,000
	Revenue from Roll Over Bonds	136,500
	Revenue from General Fund from Affiliates	10,000
	<b>Total Funding Available</b>	<b>2,542,995</b>
	<b>Funding less Projected Project Costs</b>	<b>620</b>

# PARK DISTRICT OF LA GRANGE

Capital Project Description & Project Number Identification		L or S	Points Awarded	Progress	Projected Cost	Spent to Date	Proposed 2022-2023 Budget
<b>Safety &amp; or Legal</b>							
<b>GOD</b>	Gordon Park New Entrance (Shawmut Avenue)	L	31	On Hold	50,000		-
<b>ADA</b>	ADA Improvement Plan	L	25	Funded	10,000		10,000
<b>RAM</b>	Develop 610 East Avenue Parking Lot	S	25	In Progress	2,000,000		2,000,000
<b>RAM</b>	Fuel Tank Removal Underground Storage Tanks (UST's)	S		In Progress	40,000		40,000
<b>RAM</b>	Fuel Tank Replacement Aboveground Storage Tanks (AST's)	S		In Progress	36,675		36,675
	<b>Totals</b>				<b>2,136,675</b>	-	<b>2,086,675</b>

<b>Proposed Projects For 2022-2023</b>							
<b>RAM</b>	Replace 3 RTUs Rec Center		17		60,000		60,000
	Building Repairs as outlined by the CMP				134,000		134,000
	Denning Park Building - replace carpeting				3,700		3,700
	Gilbert Building Interior renovation				30,000		30,000
	Replacing/Repair fencing - where needed (Gilbert)				15,000		15,000
	Gilbert Basketball Court				35,000		35,000
	Stone Basketball Court				30,000		30,000
	Develop Donated Land - site plan & maintenance				20,000		20,000
	<b>Totals</b>				<b>327,700</b>	-	<b>327,700</b>

# PARK DISTRICT OF LA GRANGE

Capital Project Description & Project Number Identification	L or S	Points Awarded	Progress	Projected Cost	Spent to Date	Proposed 2022-2023 Budget
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## Annual Capital Projects

CCI	Computer Replacement Plan			Funded	5,000	-	5,000
CON 1	Reserved for Unforeseen Expenses			As Needed	15,000		15,000
PD 1	Site Documents (Surveys, Appraisals, etc.)			As Needed	2,000	-	2,000
RAM	Emergency Roof Repair/ Patch			As Needed	15,000		15,000
	<b>Totals</b>				<b>37,000</b>	<b>-</b>	<b>37,000</b>

## Multi-Park Fixtures & Amenities

PDLG	Soccer Field Restoration		39	Funded	10,000		10,000
	Park Field Maintenance & Amenities				30,000		30,000
MFA	Picnic Tables\Benches\Garbage Cans\Bleachers		26	As Needed	8,000		8,000
MFA	Basketball & Volleyball Standards/ Backboard Replacement		26	As Needed	5,000		5,000
MFA	Park Regulation/Information Signs		20	As Needed	4,500		4,500
PARKS	Drinking Fountains in Parks - replacement plan		32	Funded	20,000	-	20,000
	<b>Totals</b>				<b>77,500</b>	<b>-</b>	<b>77,500</b>

## Paving and Lighting

	Sedgewick Park - East Ave lot - Patch & seal coating				5,500		5,500
	Seal coating - Denning & Gilbert				3,000		3,000
	Com Center Remove asphalt & seed				5,000		5,000
	<b>Totals</b>				<b>13,500</b>	<b>-</b>	<b>13,500</b>



# PARK DISTRICT OF LA GRANGE

Capital Project Description & Project Number Identification		L or S	Points Awarded	Progress	Projected Cost	Spent to Date	Proposed 2022-2023 Budget
<b>Projects Currently Not Funded</b>							
DEN	New Fence Around Community Garden		16		10,000		
DEN	Community Garden Sign		7		2,000		
GOR	Shade Structure Splashpad		17		11,000		
GOR	Butterfly Garden Renovation		22		5,000		
GOR	Veterans Memorial		27		10,000		
MAIN	Scissor Lift		12		10,000		
MED	New Meadowbrook Park ID Sign		17		5,000		
PARK	New Parks ID Sign		14		26,000		
PARK	New Preschool Signs at 3 Locations		20		2,705		
RAM	Wall Treatment in Entrance Area		20		2,000		
RAM	Electronic Device For Gymnasium Equipment B-ball Hoops & Curtains		23		23,000		
RAM	Purchase & Install new signs throughout the facility		12		12,000		
RAM	Repaint Tall Walls in Rec Center		19		7,000		
RAM	Replace Sprinkler System Check Valve		6		9,500		
RAM/MAIN	Replace 3 Hanging Heaters		18		10,000		
REC	Inflatable Movie Screen & Equipment		27		17,500		
SED	New Shelter at Sedgwick Park		39		80,000		
SPR	Tennis Court Resurface Spring Park		19		50,000		
WAI	Landscaping Upgrades Waiola Park		18		30,000		
WAI	Replace Playground at Waiola Park		18		80,000		
	<b>Totals</b>				402,705	-	-



# **BUDGET ORDINANCE**

PARK DISTRICT OF LA GRANGE

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ORDINANCE 22-01

**COMBINED ANNUAL BUDGET AND  
APPROPRIATION ORDINANCE OF THE  
PARK DISTRICT OF LA GRANGE, COOK  
COUNTY, ILLINOIS, FOR THE FISCAL  
YEAR BEGINNING MAY 1, 2022 AND  
ENDING APRIL 30, 2023**

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ADOPTED BY THE  
BOARD OF COMMISSIONERS  
OF THE  
PARK DISTRICT OF LA GRANGE  
THIS 11th DAY OF APRIL 2022

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Published in pamphlet form by authority of the Board of Commissioners of the Park District of La Grange, Cook County, Illinois, this 11th day of April 2022.

## Ordinance 22-01

### **COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE OF THE PARK DISTRICT OF LA GRANGE, COOK COUNTY, ILLINOIS, FOR THE FISCAL YEAR BEGINNING MAY 1, 2022 AND ENDING APRIL 30, 2023**

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, 2022 to April 30, 2023.  
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 11th day of April 2022, pursuant to proper Notice by Publication in the Suburban Life/Citizen newspaper published in the said PARK DISTRICT OF LA GRANGE community, on **March xx, 2022**, 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 Four Hundred Seventeen Thousand, Nine Hundred Fifty Three Dollars (\$1,417,953) for General Corporate Fund; the sum of Three Million, Five Hundred Twenty Two Thousand, Two Hundred Sixty Two Dollars (\$3,522,262) for the Recreational Program Fund; The sum of Ninety Nine Thousand, Seven Hundred Eighty Three Dollars (\$99,783) for the Illinois Municipal Retirement Fund; the sum of One Hundred Twenty Three Thousand, Five Hundred Fifteen Dollars (\$123,515) for the Social Security Contributions Fund; the sum of Seventeen Thousand, Three Hundred Eighty Dollars (\$17,380) for the Audit Fund; the sum of One Hundred Forty One Thousand, Four Hundred Thirty Two Dollars (\$141,432) for the Liability Insurance Fund; the sum of Four Hundred Sixteen Thousand, Fifty Five Dollars (\$416,055) for the Handicapped Recreation Fund; the sum of One Hundred Seventeen Thousand Five Hundred Dollars (\$117,500) for the Lighting and Paving Fund; the sum of One Million One Hundred Twenty Thousand, Two Hundred Sixty Dollars (\$1,120,260) for Debt Service Repayment; the sum of Two Million Five Hundred Thousand Dollars (\$2,500,000) 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 \$5,700,000; the estimated cash to be received from tax revenue is \$3,000,000; and, the estimated cash to be received from all other sources, \$3,100,000. Expenditures in all funds during the fiscal year are estimated to be \$8,000,000. Approximate cash balance estimated to be on hand at the end of the fiscal year will be \$3,800,000.

That the estimated expenditures are as follows:

**GENERAL CORPORATE FUND**

	<u>To Be Budgeted</u>	<u>To Be Appropriated</u>
<b>1 Wages &amp; Salaries</b>		
Administrative Staff	\$ 308,044	\$ 338,848
Maintenance Staff	192,732	212,005
	<u>500,776</u>	<u>550,854</u>
<b>2 Employee Benefits</b>		
Health & Life Insurance	120,000	132,000
Continuing Education & Training	21,423	24,636
Employee & Public Relations Expense	4,950	5,693
<b>3 Professional Services</b>		
Legal Fees	27,563	31,697
Consultant	3,000	3,450
<b>4 Office Operations</b>		
Bank Charges	500	575
Communication Services	16,891	19,425
Computer System Supplies & Services	23,666	27,216
Dues & Subscriptions	6,340	7,291
Legal Notices	1,000	1,150
Postage & Delivery	4,870	5,601
Supplies, Equipment, Printing	25,255	29,043
Unforeseen	15,000	17,250
<b>5 Building &amp; Grounds</b>		
Contracted Maintenance	108,833	136,041
Maintenance Materials & Vehicle Repair Parts	30,154	37,693
Maintenance Supplies, Tools, & Fuel	21,238	26,548
Equipment Rentals	750	938
Electricity, Gas Heat, & Water	94,710	118,388
Landscaping, Repairs & Improvements	18,305	22,881
<b>6 Promotion &amp; Publicity</b>	17,031	19,586
<b>7 Capital Improvements</b>	200,000	200,000
Total Estimated Expenditures and Total		
Appropriation for General Corporate Expenditures	<u>\$ 1,262,255</u>	<u>\$ 1,417,953</u>

The foregoing appropriation is to be paid from the proceeds of a special tax for corporate purpose, from accumulated reserves on hand, and from anticipated revenues from other sources.

70 ILCS 1205/5-1; 70 ILCS 1205/4-4 and 8-8

# RECREATION PROGRAM FUND

	To Be <u>Budgeted</u>	To Be <u>Appropriated</u>
<b>1 Wages &amp; Salaries</b>		
Administrative Staff	\$ 495,677	\$ 545,245
Maintenance Staff	156,332	171,965
Facility Custodial/Rental Staff	92,106	101,317
Recreation Program Staff	202,845	223,130
BASE Program Staff	522,712	574,983
Fitness Center Staff	250,153	275,168
	<u>1,719,825</u>	<u>1,891,808</u>
<b>2 Employee Benefits</b>		
Health & Life Insurance	224,000	246,400
Social Security & Medicare	59,124	65,036
IMRF Pension	33,873	37,260
Continuing Education & Training	26,298	30,243
Employee & Public Relations Expense	12,730	14,640
<b>3 Professional Services</b>		
Legal Fees	11,812	13,584
<b>4 Office Operations</b>		
Merchant Fees	47,900	55,085
Communication Services	25,831	29,706
Computer System Supplies & Services	33,666	38,716
Dues & Subscriptions	6,640	7,636
Employee Recruitment & Background Checks	4,750	5,463
Postage & Delivery	5,370	6,176
Supplies, Equipment, Printing	42,950	49,393
Unforeseen	5,000	5,750
<b>5 Building &amp; Grounds</b>		
Contracted Maintenance	90,683	113,354
Maintenance Materials & Vehicle Repair Parts	20,329	25,411
Maintenance Supplies, Tools, & Fuel	45,685	57,106
Equipment Rentals	750	938
Electricity, Gas Heat, & Water	110,090	137,613
Landscaping, Repairs & Improvements	17,545	21,931
<b>6 Program Expense</b>		
Contractual Services & Programs	386,808	444,829
Community Support	2,000	2,400
Fitness Equipment & Facility Rentals	15,336	17,636
Program Supplies & Equipment	125,960	144,854
Promotion & Publicity	30,387	34,945
Special Events	8,385	9,643
Buses for Field Trips	12,790	14,709
<b>7 Capital Improvements</b>		
Total Estimated Expenditures and Total		
Appropriation for Recreation Program Expenditures	<u>\$ 3,126,517</u>	<u>\$ 3,522,262</u>

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

## **SPECIAL REVENUE FUNDS**

	<u>To Be Budgeted</u>	<u>To Be Appropriated</u>
<b>ILLINOIS MUNICIPAL RETIREMENT FUND</b>		
IMRF Contributions	\$ 90,712	\$ 99,783

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	\$ 112,286	\$ 123,515
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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	\$ 15,800	\$ 17,380
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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	\$ 71,832	\$ 71,832
Safety & Risk Management Expense	15,680	\$ 19,600
Unemployment Insurance Contributions	50,000	\$ 50,000
	<u>\$ 137,512</u>	<u>\$ 141,432</u>

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	\$ 114,205	\$ 114,205
Recreation Inclusion	21,000	25,200
Salaries & Professional Fees	20,050	24,060
Misc operational expenses	10,492	12,590
Capital Expenditures for Code Compliance	200,000	240,000
	<u>\$ 365,747</u>	<u>\$ 416,055</u>

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

## **PAVING & LIGHTING FUND**

Paving Projects	\$ 13,500	\$ 20,000
Lighting Services & Supplies	10,000	12,500
Capital Expenditures	30,000	85,000
	<u>\$ 53,500</u>	<u>\$ 117,500</u>

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



	<u>To Be Budgeted</u>	<u>To Be Appropriated</u>
<b>DEBT SERVICE FUND</b>		
Principal Repayment	\$ 975,700	\$ 975,700
Interest Expense	136,010	136,010
Custodial/ Issuance Fees	8,550	8,550
	<u>\$ 1,120,260</u>	<u>\$ 1,120,260</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	\$ 1,262,255	\$ 1,417,953
Total Estimated Expenditure and Total Appropriations for Recreational Program Fund	\$ 3,126,517	\$ 3,522,262
Total Estimated Expenditure and Total Appropriations for Illinois Municipal Retirement Fund	\$ 90,712	\$ 99,783
Total Estimated Expenditure and Total Appropriations for Social Security Fund	\$ 112,286	\$ 123,515
Total Estimated Expenditure and Total Appropriations for Audit Fund	\$ 15,800	\$ 17,380
Total Estimated Expenditure and Total Appropriations for Liability Insurance Fund	\$ 137,512	\$ 141,432
Total Estimated Expenditure and Total Appropriations for Handicapped Recreation Fund	\$ 365,747	\$ 416,055
Total Estimated Expenditure and Total Appropriations for Paving & Lighting Fund	\$ 53,500	\$ 117,500
Total Estimated Expenditure and Total Appropriations for Debt Service	\$ 1,120,260	\$ 1,120,260
Total Estimated Expenditure and Total Appropriations for Land Purchase, New Construction or Renovation	\$ 2,500,000	\$ 2,500,000
Grand Total Estimated Expenditures and Total Appropriations	<u>\$ 8,784,589</u>	<u>\$ 9,476,140</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 11th day of April, 2022.

APPROVED THIS 11th day of April, 2022.

AYES:

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NAYS:

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ABSENT:

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

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Secretary to the Board of Commissioners  
PARK DISTRICT OF LA GRANGE

**THE CERTIFICATION OF ESTIMATE  
OF REVENUES FOR FISCAL YEAR 2022/2023**

Following are the anticipated revenues of the Park District of La Grange for its fiscal year beginning May 1, 2022 and ending April 30, 2023:

<u>SOURCE</u>	<u>AMOUNT</u>
General Real Estate Taxes	\$3,162,194
Illinois Replacement Taxes	50,000
Activity Fees	2,186,989
Facility Rentals	261,501
Donations/Sponsorships	5,700
Park Income	51,750
Contractual Agreements	96,775
Interest	3,000
Miscellaneous	5,700
Issuance of Debt	355,700
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Total	\$6,179,309
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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.

\_\_\_\_\_  
Leynette Kuniej  
Treasurer  
PARK DISTRICT OF LA GRANGE

(SEAL)

STATE OF ILLINOIS }  
COUNTY OF COOK } SS

## 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, 2022 AND  
ENDING APRIL 30, 2023

adopted at a regular meeting of the said Board of Park Commissioners held pursuant to proper notice on the 11th day of April 2022.

IN WITNESS THEREOF, I have hereunto set my hand and the seal of the Park District of La Grange this 11th day of April 2022.

Secretary to the Board of Commissioners  
PARK DISTRICT OF LA GRANGE





# **DEFINITION OF TERMS**



# MISCELLANEOUS