

DRAFT

OPERATING BUDGET

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Section I: Notes to the Board / Administrative Committee

Directory & Organizational Chart

Board Members

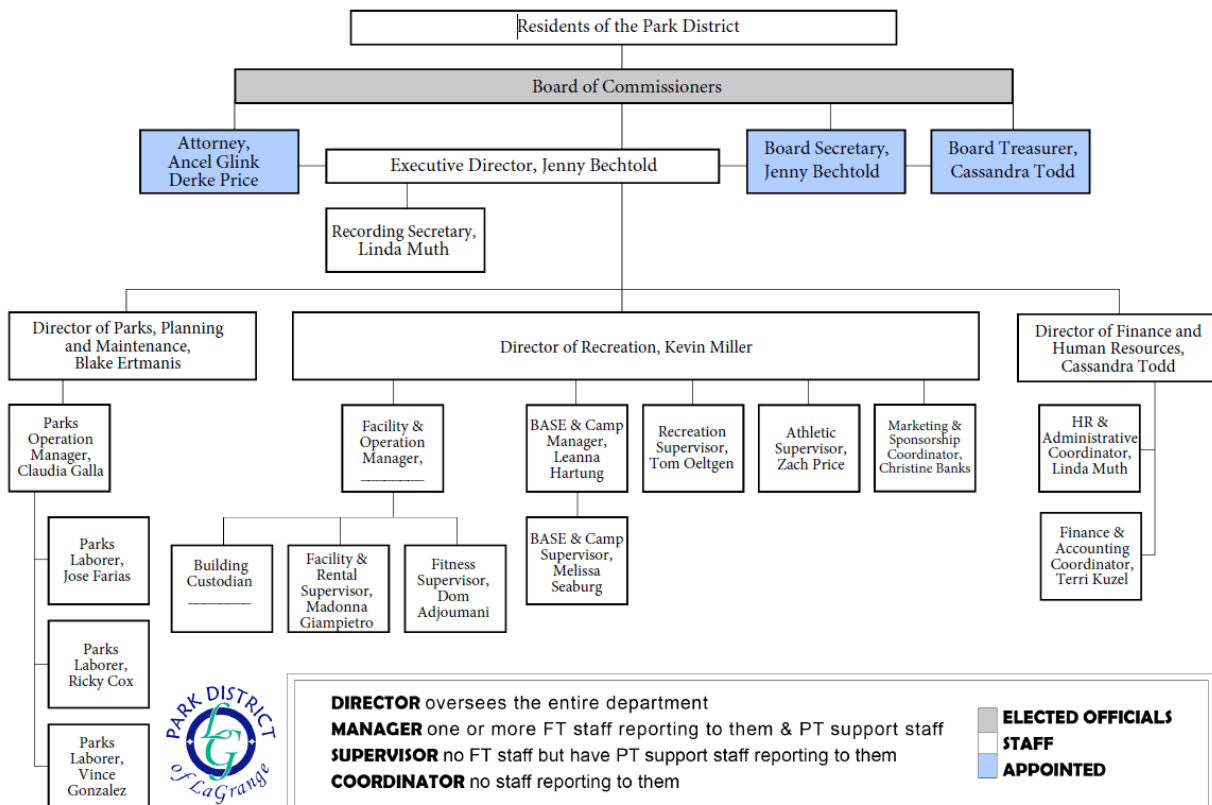
Brian Opyd	President
Robert Vear	Vice President
Lynn Lacey	2 nd Vice President
Michael Chvatal	Commissioner
Stephanie Posey	Commissioner

District Administration

Jennifer Bechtold, CPRP	Executive Director
Blake Ertmanis	Director of Parks, Planning, & Maintenance
Kevin Miller, CPRP	Director of Recreation
Cassandra G. Todd MBA, CTE	Director of Finance & Human Resources (HR)

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

PARK DISTRICT OF LA GRANGE ORGANIZATIONAL STRUCTURE CHART



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Section I: Notes to the Board / Administrative Committee

Acknowledgements from the Director of Finance & HR

The operating budget process for fiscal year 2023 / 2024 was a collaborative effort among all four PDLG Directors and staff members. New formats and methodologies were quickly implemented, which differed from the previous strategy of the Superintendent of Finance & HR. All cooperation and involvement in applying the new budget processes are greatly appreciated. All feedback were vital to the success of completing this budget document as well as the Administrative Committee and Board presentations.

The budget process will be a continuous participatory annual event going forward.

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Section I: Notes to the Board / Administrative Committee

Park District of La Grange Fiscal Year 2023-2024 Budget Preparation Timeline

Action	Party Responsible	Due Date
Budget Information Meeting (Operations/Capital) <i>(Admin Meeting)</i>	Admin Staff /Support Staff	November 9
Budget Line Item Research, Data Preparation <i>(Staff budget development work period)</i>	Admin Staff /Support Staff	November 9- January 15
Submit all Individual Budget Worksheets, Capital Items <i>(Due date to turn in budget worksheets to Department Head)</i>	Admin Staff /Support Staff	January 16
Dept. Heads submit all Budget Worksheets, Capital Items to Director of Finance & HR & Executive Director	Admin Staff /Support Staff	January 31 10:00 AM
Compile Operational Budgets <i>Executive Director& Director of Finance & HR to assemble overall operations budget)</i>	Exe. Dir. /Finance Staff	February 1-17
Present to Administration Committee the Operational Budget	Committee Chairs/ Admin Staff	February 20- February 24
Revision of Operational Budgets <i>(Work period to alter Operational budget worksheets)</i>	Admin Staff /Support Staff	Feb 27 -Mar 2
Deliver Operations Budget Ordinance & Capital to Board <i>(Delivered to home)</i>	Executive Director	March 10
Place Tentative Budget Ordinance on Display <i>(No less than 30 Days from adoption, Scheduled for April 17, Pending approval of 2023 Board Meeting Schedule)</i>	Executive Director	March 10
Present Operations Budget Ordinance & Capital to Board <i>(March Regular Board Meeting)</i>	Admin Staff/Support Staff	March 13
Adjustments to Draft Operations Budget Ordinance <i>(Work period to prepare Ordinance & Changes requested by Board)</i>	Executive Director/ Admin Staff	March 20 - April 7
Conduct Budget Ordinance Public Hearing <i>(Immediately Prior to Regular April Board Meeting)</i>	Board of Commissioners (35 Days on Display)	April 17
Approve Budget Ordinance <i>(Regular April Board Meeting)</i>	Board of Commissioners	April 17
Discuss/Approve Capital Budget <i>(Regular April Board Meeting)</i>	Executive Director/ Admin Staff/Support Staff	April 17
Approval of Capital Budget (If Required) <i>(Regular May Board Meeting)</i>	Board of Commissioners	May 8

Assignment Key

Administrative Committee – Robert Vear, Lynn Lacey, Leynette Kuniej, Cassandra Todd and Jenny Bechtold
Admin Staff – Jenny Bechtold, Leynette Kuniej, Cassandra Todd, Kevin Miller, Blake Ertmanis, Leanna Hartung
Support Staff –Teresa Chapman, Terri Kuzel, Linda Muth, Claudia Galla, Melissa Seaberg, Zach Price, Dom Adjoumani
Madonna Giampietro

Color Key

Admin Staff/Support Staff /Work Shops

Administration Workshop/Meetings

Miscellaneous Meeting

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OPERATING BUDGET

Section I: Notes to the Board / Administrative Committee

Overview

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

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

Budget Process and Format – The budget timeline (page 3) includes the planning time that goes into the budget process, including meetings with the supervisory staff, administrative staff, finance committee chairperson, finance committee and eventually the Board of Commissioners as well as a public meeting with the residents.

Budget Team & Timeline – The timeline, listed above on page 3, provides an overview of the various steps and related responsible parties for researching and assembling the operational budget, the review, and the approval process.

Budget Assumptions

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

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

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OPERATING BUDGET

Section I: Notes to the Board / Administrative Committee

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

- The budget recognizes that a portion of the tax levy may be uncollectible (2.0%).
- The replacement tax, which is received by the Park District from the State, can be allocated as needed. For this fiscal year, it will be allocated to the General Fund.
- Activity Fees are generated from class and event registrations, which are based on the Recreation Department's program portfolio for the year. Programs are budgeted based on enrollment history and projected participation.
- Revenue projections for the B.A.S.E. program did not include summer camps, as that revenue was moved under the Recreation Department with the District restructure. B.A.S.E. registration fees are budgeted based on enrollment history and projected participation.
- The Fitness Center budget reflects an effort to maintain our current members, 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 5% to \$128,915 over the prior year budget \$123,375.
- Field rentals are based on a policy which requires a fee for the usage of fields by affiliates and other groups.
- Projected profit from the La Grange Endless Summer event is estimated based on experience.

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Section I: Notes to the Board / Administrative Committee

New Reporting Format Explanation

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

1. View by Fund: This format allows the reader to obtain a view of revenues and expenses organized by fund code. This format is a continued adoption from previous budget years.

- ✓ Fund 1 – General
- ✓ Fund 4 – Debt Service
- ✓ Fund 11 – Fitness Center
- ✓ Fund 12 – BASE
- ✓ Fund 13 – Recreation
- ✓ Fund 14 – IMRF Pension
- ✓ Fund 15 – Paving & Lighting
- ✓ Fund 16 – Liability Insurance
- ✓ Fund 17 – Audit
- ✓ Fund 18 – Special Recreation
- ✓ Fund 19 – FICA

2. View by Department: This format allows the reader to obtain a view of revenues and expenses organized by PDLG Department function. The department functions listed below are reflective of the corresponding Director responsible.

- ✓ ADMIN – Bechtold / Todd
- ✓ BASE – Miller
- ✓ FIT – Miller
- ✓ MAINT – Ertmanis
- ✓ REC – Miller

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OPERATING BUDGET

Section I: Notes to the Board / Administrative Committee

Budget Organization and Fund Code Structure

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

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

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

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

- General Corporate Fund (01) – The General Corporate Fund is the general operating fund of the Park District. It accounts for all other financial resources except those required to be held in another fund. Funding is provided primarily from property taxes. Other revenue sources allocated to the General Fund include interest income, contractual services rendered, donations, sponsorships, and other miscellaneous sources.
- Recreation Fund (13) – This fund is used to account for recreational activities provided to the community and maintenance of facilities used therein. Financing is provided from an annual property tax levy and from fees charged for programs and activities. The B.A.S.E. Program, although shown in a separate column on the worksheets, is a part of the Recreation Fund and reported as such in all external financial documents. The Fitness Center is also shown in a separate column on the worksheets and for internal reporting but will be included in the Recreation Fund for all other financial documents.
- Illinois Municipal Retirement Fund (IMRF – 14) – The IMRF Fund is used to account for the District's participation in the Illinois Municipal Retirement Fund. Financing is provided by an annual property tax levy, which is used to pay the Park District's contribution to the fund on behalf of the Park District's eligible employees.
- Paving & Lighting Fund (15) – The Paving & Lighting Fund is used to account for the construction and/or maintenance of Park District light systems and/or paved surfaces within the parks. Financing is derived from an annual property tax levy restricted to the development and maintenance of lights and paved surfaces.

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Section I: Notes to the Board / Administrative Committee

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

Personnel

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

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Section I: Notes to the Board / Administrative Committee

Income Statement Review Tips

When interpreting the bottom line for each income statement by department, the reader should keep the following factors in mind:

1. Revenues have a natural credit balance in relation to traditional income statement formats, therefore appearing as “negative” numbers. Expenses have a natural debit balance and appear as “positive” numbers. For consistency purposes, revenues will not appear negative within the reports listed below. This is to aid the reader in easy interpretation of all data.
 - ✓ Analysis by Fund Code & Account Type Report ^(View 2)
 - ✓ 3-Year Historical Revenue Report
 - ✓ 3-Year Historical Expense Report
 - ✓ Executive Summary
 - ✓ Administrative Department Budget
 - ✓ BASE / Fitness Center / Recreation Department Budgets
 - ✓ Facilities & Maintenance Budget
2. The income statement demonstrating the Analysis by Fund Code & Account Type ^(View 1) is the only report that will display all revenues as “negative” numbers. The purpose of this is to show the bottom line per each fund.
 - ✓ Funds showing a negative balance are considered “to the good,” meaning that the fund is not over expended due to the net revenue and expense activity. All revenues exceed expenses.
 - ✓ Funds showing a positive balance are considered to be over-expended, meaning that total expenses exceeded revenues.
3. Total Operating Revenues – Total Operating Expenses = Profit / **Loss**.

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March 13, 2023

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

Dear Commissioners:

We are presenting you the Annual Operating Budget for the Park District of La Grange for the fiscal year 2023/2024. 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 2022 tax levy of 4.99% over the 2021 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 2023/2024 is \$6,541,853 which includes our debt service. The budget for all funds has increased by \$576,396 over the prior year budget. Various items contribute to this increase, such as a transfer of \$250,000 from the Special Recreation Fund in an effort to apply for an OSLAD grant, and apply those funds to an ADA playground. Secondly, salaries, wages, and benefits increased by 5%. Staff reviewed pay rates for all positions and made changes in an effort to attract and retain qualified staff. Hiring qualified and reliable staff continues to be a struggle for the District.

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

General Corporate Fund	\$1,233,972
Recreation Fund	\$2,050,669
BASE Program	\$732,054
Fitness Center	\$509,687
IMRF Fund	\$121,624
Paving & Lighting Fund	\$65,000
Liability Insurance Fund	\$82,410
Audit Fund	\$16,300
Special Recreation for the Handicapped	\$424,341
Social Security & Medicare Fund	\$175,264
Debt Service	\$1,130,532

As stewards of the District, the Board of Commissioners has provided the vision, guidance, and support for the 2023/2024 operating budget development by providing sound policies, good planning, and fiscal management. It is the staff's responsibility to operate within these guidelines. However, it is the staff's goal to meet or exceed Commissioner and taxpayer expectations.

Sincerely,

A handwritten signature in dark ink that reads "Jennifer Bechtold". The signature is written in a cursive, flowing style.

Jennifer Bechtold
Executive Director



Park District of La Grange
Fiscal Year 2023-2024 Income Statement

Analysis by Fund Code & Account Type Report [\(View 1\)](#)

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PDLG Dept (All)		Sum of Budget Manager Request													
		Fund 01	Fund Name 04		11	12	13	14	15	16	17	18	19	Grand Total	
Type	Category (Col G Tab 0a)	General	Debt Service	Fitness Ctr	BASE	Recreation	Pension	Paving & Ltg	Liability Ins	Audit	Special Rec	FICA			
Revenue	BUILDING RENTALS	\$ (108,168)												\$ (108,168)	
	OTHER REVENUES	\$ (154,600)	\$ (209,743)	\$ (630)	\$ -	\$ (38,225)			\$ (1,500)					\$ (404,698)	
	PARK USAGE					\$ (19,500)								\$ (19,500)	
	PROGRAM REVENUE			\$ (661,878)	\$ (741,480)	\$ (982,171)								\$ (2,385,529)	
	RECREATION CENTER					\$ (245,382)								\$ (245,382)	
	TAX REVENUE	\$ (1,005,592)	\$ (953,919)			\$ (845,736)	\$ (62,720)	\$ (24,500)	\$ (122,500)	\$ (9,800)	\$ (257,740)	\$ (107,800)		\$ (3,390,307)	
Revenue Total		\$ (1,268,360)	\$ (1,163,662)	\$ (662,508)	\$ (741,480)	\$ (2,131,014)	\$ (62,720)	\$ (24,500)	\$ (124,000)	\$ (9,800)	\$ (257,740)	\$ (107,800)		\$ (6,553,584)	
Expense	ADMINISTRATIVE EXPENSE ACCTS	\$ 2,320		\$ -	\$ -	\$ 360								\$ 2,680	
	ADMINISTRATIVE SALARIES	\$ 322,455		\$ 93,583	\$ 181,474	\$ 449,685					\$ 22,849			\$ 1,070,046	
	BANK/MERCHANT FEES	\$ 250		\$ 15,700	\$ 16,000	\$ 25,150								\$ 57,100	
	BANQUET BEVERAGE SERVICE	\$ 250				\$ 250								\$ 500	
	BEVERAGE COST					\$ 5,600								\$ 5,600	
	CAPITAL PROJECTS							\$ 35,000			\$ 20,000			\$ 55,000	
	COMMUNICATION SERVICES	\$ 14,162		\$ 3,800	\$ 2,120	\$ 14,162								\$ 34,244	
	COMPUTER SUPPLIES/ EQUIP	\$ 9,350				\$ 850								\$ 10,200	
	CONTINGENCY	\$ 25,000		\$ 5,000										\$ 30,000	
	CONTRACTUAL PROGRAMS			\$ 75,009		\$ 404,448								\$ 479,457	
	CONTRACTUAL SERVICES								\$ 68,000	\$ 16,300	\$ 121,000			\$ 205,300	
	CUSTODIANS & FACILITY SUPERVISORS			\$ 19,604		\$ 123,821								\$ 143,425	
	DEBT SERVICE		\$ 1,130,532												\$ 1,130,532
	DUES & SUBSCRIPTIONS	\$ 8,755			\$ 300	\$ 8,755									\$ 17,810
	EDUCATION & TRAINING	\$ 21,893		\$ 1,000	\$ 11,511	\$ 21,893									\$ 56,296
	EMPLOYEE/ PUBLIC RELATIONS	\$ 5,250		\$ 420	\$ 800	\$ 7,650					\$ 1,000				\$ 15,120
	EQUIP/ FACILITY LEASE			\$ 10,485	\$ 2,262										\$ 12,747
	EQUIPMENT RENTALS	\$ 1,500				\$ 1,500									\$ 3,000
	EQUIPMENT REPAIRS	\$ 8,750			\$ 1,500	\$ 8,750						\$ 800			\$ 19,800
	FRONT DESK	\$ 43,874		\$ 147,838		\$ 43,874									\$ 235,586
	HEALTH & LIFE INSURANCE	\$ 129,000		\$ 13,000	\$ 30,000	\$ 200,000									\$ 372,000
	LEGAL/ RECRUITMENT NOTICES	\$ 1,625		\$ 500	\$ 1,200	\$ 2,775									\$ 6,100
	MAIN. TOOLS & EQUIPMENT	\$ 3,000				\$ 3,000									\$ 6,000
	MAINTENANCE MATERIALS	\$ 20,900				\$ 14,100					\$ 6,882				\$ 41,882
	MAINTENANCE SALARIES	\$ 149,639				\$ 149,639									\$ 299,278
	MAINTENANCE SERVICES	\$ 106,325		\$ 11,800		\$ 76,825					\$ 910				\$ 195,860
	MAINTENANCE SUPPLIES	\$ 14,025		\$ 21,747		\$ 14,025									\$ 49,797
	OFFICE EQUIPMENT	\$ 13,000			\$ 9,376	\$ 13,000									\$ 35,376
	OFFICE/ ADMIN SUPPLIES	\$ 5,850		\$ 2,500		\$ 5,850									\$ 14,200
	PARK IMPROVEMENTS & REPAIRS	\$ 57,845		\$ 100		\$ 8,995									\$ 66,940
	PARK LANDSCAPING	\$ 8,100				\$ 8,100									\$ 16,200
	PAVING & LIGHTING								\$ -						\$ -
	PENSION			\$ -	\$ 15,280		\$ 121,624								\$ 136,904
	PETROLEUM PRODUCTS	\$ 5,650				\$ 5,650					\$ 900				\$ 12,200
	POSTAGE & DELIVERY	\$ 4,745		\$ 500		\$ 4,745									\$ 9,990
	PRINTING/ DESIGN SERVICES	\$ 6,138		\$ 250		\$ 16,712									\$ 23,100
	PROFESSIONAL FEES	\$ 59,864		\$ 350	\$ 5,818	\$ 7,318									\$ 73,350



Park District of La Grange
Fiscal Year 2023-2024 Income Statement

Analysis by Fund Code & Account Type Report [\(View 1\)](#)

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PDLG Dept (All)		Sum of Budget Manager Request											
Type	Category (Col G Tab 0a)	Fund 01 General	Fund Name 04 Debt Service	11 Fitness Ctr	12 BASE	13 Recreation	14 Pension	15 Paving & Ltg	16 Liability Ins	17 Audit	18 Special Rec	19 FICA	Grand Total
Expense	PROGRAM EQUIPMENT			\$ 15,500	\$ 2,500	\$ 10,425							\$ 28,425
	PROGRAM SUPPLIES			\$ 2,050	\$ 54,305	\$ 58,966							\$ 115,321
	PROGRAM WAGES			\$ 22,200	\$ 340,937	\$ 169,938							\$ 533,075
	PROMOTION & PUBLICITY	\$ 15,075		\$ 9,744	\$ 2,043	\$ 25,075							\$ 51,937
	RISK MANAGEMENT COSTS	\$ -		\$ -	\$ -	\$ -			\$ 14,410				\$ 14,410
	SEASONAL MAINTENANCE	\$ 50,400											\$ 50,400
	SOFTWARE CONTRACTS	\$ 30,595		\$ 3,540	\$ 14,600	\$ 30,595							\$ 79,330
	SPECIAL EVENTS					\$ 9,100							\$ 9,100
	SS/ MEDICARE			\$ 17,812	\$ 38,829							\$ 175,264	\$ 231,905
	TRANSFER	\$ -						\$ 30,000			\$ 250,000		\$ 280,000
	TRANSPORTATION				\$ -	\$ 8,040							\$ 8,040
	TRAVEL REIMBURSEMENT			\$ 600	\$ 1,200	\$ 2,660							\$ 4,460
	UTILITIES - ELECTRIC	\$ 57,109		\$ 12,413		\$ 57,109							\$ 126,632
	UTILITIES - NATURAL GAS	\$ 19,039		\$ 1,884		\$ 19,039							\$ 39,962
	UTILITIES - WATER	\$ 12,239		\$ 758		\$ 12,239							\$ 25,237
Expense Total		\$ 1,233,972	\$ 1,130,532	\$ 509,687	\$ 732,054	\$ 2,050,669	\$ 121,624	\$ 65,000	\$ 82,410	\$ 16,300	\$ 424,341	\$ 175,264	\$ 6,541,853
Grand Total		\$ (34,388)	\$ (33,130)	\$ (152,821)	\$ (9,426)	\$ (80,345)	\$ 58,904	\$ 40,500	\$ (41,590)	\$ 6,500	\$ 166,601	\$ 67,464	\$ (11,731)

Note: This report demonstrates all revenues and expenses in traditional accounting format. Revenues appear negative due to having a natural credit balance on the income statement. Expenses appear positive due to having a natural debit balance. The net total between both numbers equals the "bottom-line" result (profit/loss or P&L). Negative P&Ls represent that the fund is not over-expended and considered "to the good".



Park District of La Grange

Fiscal Year 2023-2024 Income Statement

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Analysis by Fund Code & Account Type Report (View 2)

Type	Fund	Fund Name	FY23/24 Budget Request	FY22/23 Prior Year Budget	\$ Amt Chg	% Chg
Revenue	01	General	1,268,360	1,087,164	181,196	17%
	04	Debt Service	1,163,662	1,129,544	34,118	3%
	11	Fitness Ctr	662,508	575,011	87,497	15%
	12	BASE	741,480	862,405	(120,925)	-14%
	13	Recreation	2,131,014	1,968,291	162,723	8%
	14	Pension	62,720	50,470	12,250	24%
	15	Paving & Ltg	24,500	25,235	(735)	-3%
	16	Liability Ins	124,000	127,675	(3,675)	-3%
	17	Audit	9,800	10,094	(294)	-3%
	18	Special Rec	257,740	211,974	45,766	22%
	19	FICA	107,800	100,940	6,860	7%
Revenue Total			6,553,584	6,148,803	404,781	7%
Expense	01	General	1,233,972	1,060,926	173,046	16%
	04	Debt Service	1,130,532	1,120,260	10,272	1%
	11	Fitness Ctr	509,687	459,973	49,714	11%
	12	BASE	732,054	712,178	19,876	3%
	13	Recreation	2,050,669	1,917,927	132,742	7%
	14	Pension	121,624	126,370	(4,746)	-4%
	15	Paving & Ltg	65,000	63,500	1,500	2%
	16	Liability Ins	82,410	137,512	(55,102)	-40%
	17	Audit	16,300	15,800	500	3%
	18	Special Rec	424,341	175,747	248,594	141%
	19	FICA	175,264	175,264	-	0%
Expense Total			6,541,853	5,965,457	576,396	10%

Represents top 3 areas with increase over the prior year budget amount.



Park District of La Grange

Fiscal Year 2023-2024 Income Statement

Executive Summary

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	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Actuals	FY22-23 Budget	FY23-24 Budget	Budget Delta Analysis	
						Variance (FY23 vs. FY24)	% Change (from FY23)
Operating Revenues:							
<u>Tax Revenue:</u>							
Tax Revenue	3,079,433	3,182,260	3,309,629	3,212,194	3,390,307	178,113	6%
<u>Other Revenues:</u>							
Building Rentals	93,690	94,709	87,540	96,775	108,168	11,393	12%
Other Revenues	2,863,917	289,156	404,447	285,874	404,698	118,824	42%
Park Usage	21,345	33,484	34,430	12,750	19,500	6,750	53%
Program Revenue	856,861	1,637,227	1,894,722	2,292,459	2,385,529	93,070	4%
Recreation Center	55,275	267,029	232,231	248,751	245,382	(3,369)	-1%
	3,891,088	2,321,605	2,653,370	2,936,609	3,163,277	226,668	8%
Total Revenues:	6,970,521	5,503,865	5,962,999	6,148,803	6,553,584	404,781	7%
Operating Expenses:							
<u>Other:</u>							
Debt Service	1,150,327	1,105,803	1,119,335	1,120,260	1,130,532	10,272	1%
Transfer	1,200,000	2,345,090	-	30,000	280,000	250,000	833%
Subtotal Other	2,350,327	3,450,893	1,119,335	1,150,260	1,410,532	260,272	23%
<u>Capital Projects:</u>							
Capital Projects	2,323	18,904	13,015	23,500	55,000	31,500	134%
<u>Risk Management:</u>							
Risk Management Costs	13,139	8,737	8,323	17,680	14,410	(3,270)	-18%
<u>Contractual Services:</u>							
Bank/Merchant Fees	19,370	43,632	50,771	48,400	57,100	8,700	18%
Communication Services	40,296	40,809	25,283	35,762	34,244	(1,518)	-4%
Contractual Programs	119,258	305,611	294,775	386,808	479,457	92,649	24%
Contractual Services	214,128	195,422	207,736	272,837	205,300	(67,537)	-25%
Dues & Subscriptions	11,155	2,715	9,659	12,980	17,810	4,830	37%
Equip/ Facility Lease	95,707	12,299	13,919	17,136	12,747	(4,389)	-26%
Equipment Rentals	634	-	1,092	1,500	3,000	1,500	100%
Equipment Repairs	16,033	9,880	12,898	19,800	19,800	-	0%
Legal/ Recruitment Notices	1,078	2,541	2,629	4,550	6,100	1,550	34%
Maintenance Services	140,129	191,936	139,280	203,226	195,860	(7,366)	-4%
Park Improvements & Repairs	272	164	8,134	18,850	66,940	48,090	255%
Printing/ Design Services	11,608	19,634	9,633	22,481	23,100	619	3%
Professional Fees	39,865	33,951	25,742	43,575	73,350	29,775	68%
Promotion & Publicity	8,207	15,071	9,623	49,420	51,937	2,517	5%
Software Contracts	36,871	42,569	42,485	57,082	79,330	22,248	39%
Transportation	950	419	6,835	12,790	8,040	(4,750)	-37%
Utilities - Electric	98,611	114,342	67,497	136,100	126,632	(9,468)	-7%
Utilities - Natural Gas	31,970	35,401	31,802	47,100	39,962	(7,138)	-15%
Utilities - Water	12,918	22,089	18,495	21,600	25,237	3,637	17%
Subtotal Contractual Services	899,060	1,088,485	978,288	1,411,997	1,525,946	113,949	8%
<u>Supplies & Materials:</u>							
Administrative Expense Accts	855	570	1,004	3,000	2,680	(320)	-11%
Banquet Beverage Service	651	723	277	680	500	(180)	-26%
Beverage Cost	-	-	-	-	5,600	5,600	0%
Computer Supplies/ Equip	-	1,160	380	1,750	10,200	8,450	483%
Contingency	9,335	8,044	4,350	20,000	30,000	10,000	50%
Employee/ Public Relations	1,663	1,125	3,996	10,620	15,120	4,500	42%



Park District of La Grange

Fiscal Year 2023-2024 Income Statement

Executive Summary

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	FY20-21	FY21-22	FY22-23	FY22-23	FY23-24	Budget Delta Analysis	
	Actuals	Actuals	Actuals	Budget	Budget	Variance (FY23 vs. FY24)	% Change (from FY23)
Main. Tools & Equipment	1,158	1,478	2,395	3,800	6,000	2,200	58%
Maintenance Materials	17,734	23,232	26,971	39,265	41,882	2,617	7%
Maintenance Supplies	23,234	34,232	32,397	48,022	49,797	1,775	4%
Office Equipment	325	6,390	22,423	24,600	35,376	10,776	44%
Office/ Admin Supplies	7,590	10,419	8,076	16,130	14,200	(1,930)	-12%
Park Landscaping	6,672	7,960	3,967	17,000	16,200	(800)	-5%
Paving & Lighting	9,638	6,040	-	20,000	-	(20,000)	-100%
Petroleum Products	1,626	697	7,308	14,000	12,200	(1,800)	-13%
Postage & Delivery	7,543	6,077	6,556	10,240	9,990	(250)	-2%
Program Equipment	4,398	11,385	10,508	25,075	28,425	3,350	13%
Program Supplies	12,531	52,970	55,987	110,000	115,321	5,321	5%
Special Events	1,546	6,255	4,824	8,385	9,100	715	9%
Subtotal Supplies & Materials	106,499	178,757	191,419	372,567	402,591	30,024	8%
Wages & Benefits:							
Administrative Salaries	909,008	881,272	800,106	1,011,478	1,070,046	58,568	6%
Custodians & Facility Supervisors	44,950	88,093	85,136	118,483	143,425	24,942	21%
Education & Training	3,242	10,083	9,764	47,720	56,296	8,576	18%
Front Desk	117,167	173,841	150,108	211,530	235,586	24,056	11%
Health & Life Insurance	284,149	268,284	219,243	344,000	372,000	28,000	8%
Maintenance Salaries	285,505	275,508	233,219	312,664	299,278	(13,386)	-4%
Pension	159,847	120,531	96,271	126,370	136,904	10,534	8%
Program Wages	155,921	284,595	296,286	600,484	533,075	(67,409)	-11%
Seasonal Maintenance	5,496	17,457	22,250	36,400	50,400	14,000	38%
SS/ Medicare	115,477	130,746	124,306	175,264	231,905	56,641	32%
Travel Reimbursement	1,016	2,537	1,596	5,060	4,460	(600)	-12%
Subtotal Wages & Benefits	2,081,778	2,252,947	2,038,285	2,989,453	3,133,375	143,922	5%
Total Expenses	5,453,126	6,998,723	4,348,665	5,965,457	6,541,854	576,397	10%
Net Surplus from Operations	1,517,395	(1,494,858)	1,614,334	183,346	11,730	(171,616)	-94%

Note: FY22-23 Actuals capture updated activity through Monday, March 6, 2023.



Park District of La Grange

3-Year Historical Revenue Report by Department

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PDLG Dept	Fund	Fund Name	'2020-2021 Actual	'2021-2022 Actual	'2022-2023 Actual	'FY22/23 Budget	'FY22/23 Projected	'FY23/24 Budget Request
ADMIN	01	General	\$ 1,061,030	\$ 1,039,137	\$ 1,176,293	\$ 1,087,164	\$ 1,411,551	\$ 1,268,360
	04	Debt Service	\$ 3,715,635	\$ 1,119,096	\$ 1,123,726	\$ 1,129,544	\$ 1,348,471	\$ 1,163,662
	13	Recreation	\$ 576,853	\$ 749,467	\$ 1,000,753	\$ 857,167	\$ 1,200,903	\$ 897,486
	14	Pension	\$ 182,213	\$ 181,846	\$ 50,806	\$ 50,470	\$ 60,967	\$ 62,720
	15	Paving & Ltg	\$ 25,248	\$ 25,219	\$ 25,585	\$ 25,235	\$ 30,702	\$ 24,500
	16	Liability Ins	\$ 107,457	\$ 107,360	\$ 129,485	\$ 127,675	\$ 155,382	\$ 124,000
	17	Audit	\$ 20,234	\$ 20,211	\$ 10,219	\$ 10,094	\$ 12,263	\$ 9,800
	18	Special Rec	\$ 244,316	\$ 211,323	\$ 214,681	\$ 211,974	\$ 257,618	\$ 257,740
	19	FICA	\$ 121,124	\$ 120,982	\$ 102,279	\$ 100,940	\$ 122,734	\$ 107,800
ADMIN Total			\$ 6,054,112	\$ 3,574,641	\$ 3,833,826	\$ 3,600,263	\$ 4,600,591	\$ 3,916,068
BASE	12	BASE	\$ 150,104	\$ 485,515	\$ 585,799	\$ 862,405	\$ 702,959	\$ 741,480
BASE Total			\$ 150,104	\$ 485,515	\$ 585,799	\$ 862,405	\$ 702,959	\$ 741,480
FIT	11	Fitness Ctr	\$ 434,394	\$ 538,053	\$ 548,846	\$ 575,011	\$ 658,616	\$ 662,508
FIT Total			\$ 434,394	\$ 538,053	\$ 548,846	\$ 575,011	\$ 658,616	\$ 662,508
REC	13	Recreation	\$ 331,910	\$ 905,654	\$ 994,526	\$ 1,111,124	\$ 1,193,432	\$ 1,233,528
REC Total			\$ 331,910	\$ 905,654	\$ 994,526	\$ 1,111,124	\$ 1,193,432	\$ 1,233,528
Grand Total			\$ 6,970,520	\$ 5,503,863	\$ 5,962,998	\$ 6,148,803	\$ 7,155,598	\$ 6,553,584

Note: FY22-23 Actuals capture updated activity through Monday, March 6, 2023.



Park District of La Grange

3-Year Historical Expense Report by Department

DRAFT

PDLG Dept	Fund	Fund Name	'2020-2021 Actual	'2021-2022 Actual	'2022-2023 Actual	'FY22/23 Budget	'FY22/23 Projected	'FY23/24 Budget Request
ADMIN	01	General	\$ 1,663,125	\$ 2,596,053	\$ 407,058	\$ 592,804	\$ 488,470	\$ 729,451
	04	Debt Service	\$ 1,150,327	\$ 1,105,803	\$ 1,119,335	\$ 1,120,260	\$ 1,343,202	\$ 1,130,532
	13	Recreation	\$ 651,089	\$ 715,126	\$ 579,105	\$ 839,070	\$ 694,926	\$ 871,359
	14	Pension	\$ 131,139	\$ 120,531	\$ 70,563	\$ 126,370	\$ 84,676	\$ 121,624
	15	Paving & Ltg	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000
	16	Liability Ins	\$ 84,684	\$ 70,974	\$ 74,825	\$ 121,832	\$ 89,791	\$ 68,000
	17	Audit	\$ 13,060	\$ 13,460	\$ 13,760	\$ 15,800	\$ 16,512	\$ 16,300
	18	Special Rec	\$ 140,794	\$ 327,822	\$ 140,694	\$ 167,955	\$ 168,833	\$ 416,549
	19	FICA	\$ 84,100	\$ 92,550	\$ 83,772	\$ 175,264	\$ 100,527	\$ 175,264
ADMIN Total			\$ 3,918,319	\$ 5,042,319	\$ 2,489,113	\$ 3,189,355	\$ 2,986,935	\$ 3,559,078
BASE	12	BASE	\$ 300,801	\$ 416,612	\$ 460,135	\$ 712,178	\$ 552,162	\$ 732,054
BASE Total			\$ 300,801	\$ 416,612	\$ 460,135	\$ 712,178	\$ 552,162	\$ 732,054
FIT	11	Fitness Ctr	\$ 399,069	\$ 336,403	\$ 353,328	\$ 459,973	\$ 423,994	\$ 509,687
FIT Total			\$ 399,069	\$ 336,403	\$ 353,328	\$ 459,973	\$ 423,994	\$ 509,687
MAINT	01	General	\$ 321,212	\$ 376,310	\$ 318,902	\$ 468,122	\$ 382,683	\$ 504,522
	13	Recreation	\$ 292,000	\$ 321,391	\$ 258,052	\$ 390,946	\$ 309,662	\$ 378,972
	15	Paving & Ltg	\$ 11,961	\$ 24,944	\$ 8,490	\$ 33,500	\$ 10,188	\$ 35,000
	16	Liability Ins	\$ 7,274	\$ 8,737	\$ 8,323	\$ 15,680	\$ 9,987	\$ 14,410
	18	Special Rec	\$ 6,945	\$ 6,595	\$ 7,662	\$ 7,792	\$ 9,194	\$ 7,792
MAINT Total			\$ 639,391	\$ 737,978	\$ 601,429	\$ 916,040	\$ 721,715	\$ 940,696
REC	13	Recreation	\$ 195,543	\$ 465,413	\$ 444,659	\$ 687,911	\$ 533,591	\$ 800,338
REC Total			\$ 195,543	\$ 465,413	\$ 444,659	\$ 687,911	\$ 533,591	\$ 800,338
Grand Total			\$ 5,453,123	\$ 6,998,725	\$ 4,348,664	\$ 5,965,457	\$ 5,218,396	\$ 6,541,853

Note : FY22-23 Actuals capture updated activity through Monday, March 6, 2023.



Park District of La Grange
2023-2024 Fund Balance Projections

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Fund Code	Fund Name	4/30 - 5/1/22 Begin Bal	4/30/23 Proj. Rev	4/30/23 Proj. Exp	FY22-23 Proj. End Bal	4/30 - 5/1/23 Begin Bal	4/30/24 Proj. Rev	4/30/24 Proj. Exp	FY23-24 Proj. End Bal
1	General	896,223	1,411,551	(871,153)	1,436,621	1,436,621	1,268,360	(1,233,972)	1,471,009
4	Debt Service	92,533	1,348,471	(1,343,202)	97,803	97,803	1,163,662	(1,130,532)	130,933
11	Fitness Center	443,314	658,616	(423,994)	677,936	677,936	662,508	(509,687)	830,757
12	BASE	582,605	702,959	(552,162)	733,403	733,403	741,480	(732,054)	742,828
13	Recreation	(261,550)	2,394,335	(1,538,179)	594,606	594,606	2,131,014	(2,050,669)	674,951
14	IMRF Pension	265,755	60,967	(84,676)	242,046	242,046	62,720	(121,624)	183,142
15	Paving & Lighting	62,545	30,702	(10,188)	83,059	83,059	24,500	(65,000)	42,559
16	Liability Insurance	119,166	155,382	(99,778)	174,770	174,770	124,000	(82,410)	216,360
17	Audit	27,660	12,263	(16,512)	23,410	23,410	9,800	(16,300)	16,910
18	Special Recreation	295,091	257,618	(178,027)	374,681	374,681	257,740	(424,341)	208,080
19	SS Medicare / FICA	177,651	122,734	(100,527)	199,858	199,858	107,800	(175,264)	132,394
Calculation Guide Document Reference		2,700,993	7,155,598	(5,218,396)	4,638,194	4,638,194	6,553,584	(6,541,853)	4,649,925
		Beginning Balance + Incode - FY22 Fund Balance Report	Total Projected Revenue + Expense Activities = net Rev & Exp Total	1,937,201	2023 Proj. Year-End Fund Bal	Proj. Beginning Bal + This workbook: TAB# 5 (Column E)	Total Proj. Rev + Exp = net Rev & Exp Total	11,731	2024 Proj. Year-End Fund Bal
		This workbook: Tab: 0c. RAW DATA (Column P)		This workbook: Tab: 0c. RAW DATA (Column P)					

Note¹: The 4/30 - 5/1/22 beginning balances are documented based upon the structure of accounts per the income statement within Tyler Technologies Incode.

Note²: \$650k will be transferred from the General to Capital fund per Board approval in April 2023.

Note³: 4/30/23 projected revenues and expenses are based on FY22-23 actuals reported as of Monday, March 6, 2023.

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OPERATING BUDGET

DIRECTOR'S NARRATIVE



TO: Board / Administrative Committee Members
FROM: Jennifer Bechtold, CPRP: Executive Director
Cassandra G. Todd MBA, CTE: Director of Finance & HR

RE: Administrative Budget Line-Item Explanations

DATE: March 13, 2023

Section III (A): Income Statement by Department

Introduction

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

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

Highlights per Financial Statement Category

Total Revenues

9% increase is reflective of the new establishment of the 2022 PTAX Levy, PTAX replacement tax receipts, remainder of 2021 PTAX Levy, and rental income due to 7% CPI.

Capital Projects

\$18,500 in activity is displayed within this category due to the transfer of two new expenditures from the capital project plan. These items are classified as reoccurring expenses.

Contractual Services

Dues & Subscriptions

In an effort to increase education, training and certifications for staff, dues and subscriptions have increased 38%. This is reflective of a new membership with HR Source to assist with our human resource needs, an increase in the number of memberships we need due to an increase in our full-time staffing numbers, along with an increase in certifications, as each department will be focusing on increasing education to ensure our staff are fully trained and able to operate at the highest level.

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OPERATING BUDGET

DIRECTOR'S NARRATIVE



TO: Board / Administrative Committee Members
FROM: Jennifer Bechtold, CPRP: Executive Director
Cassandra G. Todd MBA, CTE: Director of Finance & HR

RE: Administrative Budget Line-Item Explanations
DATE: March 13, 2023

Section III (A): Income Statement by Department

Professional Fees

Our office also incurred an 82% increase in Professional Fees, which is reflective of managerial efforts to obtain additional support. We have added two services this year, HR Source and an Accounting Consultant. HR Source will provide support with reviewing and revising our personnel policy manual, as well as other items related to human resources. The Accounting Consultant will provide support to our new Director of Finance & HR and the finance department in general.

In addition, we continued investment in 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 has decreased slightly due to the addition of HR Source to review our personnel policy manual.

Supplies & Materials

Computer Supplies / Equipment

The Computer Supplies / Equipment budget has increased due to moving the computer and hardware replacement plan from capital to operating. This includes \$8,500 for computer and hardware replacement.

Contingency / Unforeseen

In addition, our contingency budget increased from \$15,000 to \$25,000 to support items that may have been missed with the new budgeting process, as well as to support our aging infrastructure and equipment. Although we were careful in preparing the budget, we realize that costs may increase or immediate needs for services or equipment may arise.

Wages & Benefits

A 5% increase encompasses the hiring of three employees. All departments are now fully staffed at 18 full-time positions, with an additional staff member completing our staff level at 19 people.

- ✓ Recreation Supervisor (position replacement)
- ✓ Facilities & Operations Manager (position replacement)
- ✓ Marketing & Sponsorship Supervisor (new position)



Park District of La Grange

Fiscal Year 2023-2024 Income Statement

Administrative Department Budget

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	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Actuals	FY22-23 Budget	FY23-24 Budget	Budget Delta Analysis	
						Variance (FY23 vs. FY24)	% Change (from FY23)
Operating Revenues:							
<u>Tax Revenue:</u>							
Tax Revenue	3,079,433	3,182,260	3,309,629	3,212,194	3,390,307	178,113	6%
<u>Other Revenues:</u>							
Building Rentals	93,690	94,709	87,540	96,775	108,168	11,393	12%
Other Revenues	2,859,645	264,188	402,228	278,544	398,093	119,549	43%
Park Usage	21,345	33,484	34,430	12,750	19,500	6,750	53%
Program Revenue	-	-	-	-	-	-	0%
Recreation Center	-	-	-	-	-	-	0%
	2,974,679	392,380	524,198	388,069	525,761	137,692	35%
Total Revenues:	6,054,112	3,574,640	3,833,827	3,600,263	3,916,068	315,805	9%
Operating Expenses:							
<u>Other:</u>							
Debt Service	1,150,327	1,105,803	1,119,335	1,120,260	1,130,532	10,272	1%
Transfer	1,200,000	2,345,090	-	30,000	280,000	250,000	833%
Subtotal Other	2,350,327	3,450,893	1,119,335	1,150,260	1,410,532	260,272	23%
<u>Capital Projects:</u>							
Capital Projects	-	-	4,525	10,000	20,000	10,000	100%
<u>Risk Management:</u>							
Risk Management Costs	-	-	-	-	-	-	0%
<u>Contractual Services:</u>							
Bank/Merchant Fees	8,111	19,824	23,002	17,900	25,400	7,500	42%
Communication Services	34,538	34,804	20,312	28,502	28,324	(178)	-1%
Contractual Programs	-	-	-	-	-	-	0%
Contractual Services	214,128	195,422	207,736	272,837	205,300	(67,537)	-25%
Dues & Subscriptions	10,915	2,595	9,635	12,680	17,510	4,830	38%
Equip/ Facility Lease	-	-	-	-	-	-	0%
Equipment Rentals	-	-	-	-	-	-	0%
Equipment Repairs	-	-	-	800	800	-	0%
Legal/ Recruitment Notices	1,078	1,417	2,449	2,850	4,400	1,550	54%
Maintenance Services	-	-	-	-	-	-	0%
Park Improvements & Repairs	-	-	-	-	10,000	10,000	0%
Printing/ Design Services	11,502	19,447	9,633	22,201	22,850	649	3%
Professional Fees	39,290	28,754	21,653	36,869	67,182	30,313	82%
Promotion & Publicity	7,544	12,680	6,502	34,064	30,150	(3,914)	-11%
Software Contracts	31,578	33,048	34,430	47,082	61,190	14,108	30%
Transportation	-	-	-	-	-	-	0%
Utilities - Electric	-	-	-	-	-	-	0%
Utilities - Natural Gas	-	-	-	-	-	-	0%
Utilities - Water	-	-	-	-	-	-	0%
Subtotal Contractual Services	358,684	347,990	335,351	475,785	473,106	(2,679)	-1%
<u>Supplies & Materials:</u>							
Administrative Expense Accts	803	570	1,004	2,600	2,680	80	3%
Banquet Beverage Service	651	723	277	680	500	(180)	-26%
Beverage Cost	-	-	-	-	-	-	0%
Computer Supplies/ Equip	-	1,160	380	1,750	10,200	8,450	483%
Contingency	9,335	8,044	4,350	15,000	25,000	10,000	67%
Employee/ Public Relations	1,483	1,031	3,611	9,600	13,900	4,300	45%



Park District of La Grange

Fiscal Year 2023-2024 Income Statement

Administrative Department Budget

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	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Actuals	FY22-23 Budget	FY23-24 Budget	Budget Delta Analysis	
						Variance (FY23 vs. FY24)	% Change (from FY23)
Main. Tools & Equipment	-	-	-	-	-	-	0%
Maintenance Materials	-	-	-	-	-	-	0%
Maintenance Supplies	-	-	-	-	-	-	0%
Office Equipment	325	6,390	22,423	24,600	26,000	1,400	6%
Office/ Admin Supplies	6,791	10,193	7,580	13,130	11,700	(1,430)	-11%
Park Landscaping	-	-	-	-	-	-	0%
Paving & Lighting	-	-	-	-	-	-	0%
Petroleum Products	-	-	-	900	900	-	0%
Postage & Delivery	7,485	6,077	6,556	9,740	9,490	(250)	-3%
Program Equipment	-	-	-	-	-	-	0%
Program Supplies	-	-	-	-	-	-	0%
Special Events	-	-	-	-	-	-	0%
Subtotal Supplies & Materials	26,873	34,188	46,180	78,000	100,370	22,370	29%
Wages & Benefits:							
Administrative Salaries	694,909	695,055	585,673	747,243	794,989	47,746	6%
Custodians & Facility Supervisors	-	-	-	-	-	-	0%
Education & Training	2,102	9,318	9,280	42,845	43,785	940	2%
Front Desk	30,232	56,905	53,538	76,528	87,748	11,220	15%
Health & Life Insurance	239,235	233,337	179,988	304,000	329,000	25,000	8%
Maintenance Salaries	-	-	-	-	-	-	0%
Pension	131,139	120,531	70,563	126,370	121,624	(4,746)	-4%
Program Wages	-	-	-	-	-	-	0%
Seasonal Maintenance	-	-	-	-	-	-	0%
SS/ Medicare	84,100	92,550	83,772	175,264	175,264	-	0%
Travel Reimbursement	718	1,553	907	3,060	2,660	(400)	-13%
Subtotal Wages & Benefits	1,182,435	1,209,248	983,722	1,475,310	1,555,070	79,760	5%
Total Expenses	3,918,319	5,042,319	2,489,113	3,189,355	3,559,078	369,723	12%
Net Surplus from Operations	2,135,793	(1,467,679)	1,344,714	410,908	356,990	(53,918)	-13%

Note: FY22-23 Actuals capture updated activity through Monday, March 6, 2023.

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OPERATING BUDGET

DIRECTOR'S NARRATIVE



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

RE: BASE Budget Line-Item Explanations
DATE: March 13, 2023

Section III (B¹): Income Statement by Department

Introduction

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

Highlights per Financial Statement Category

Tax Revenue

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

BASE is a revenue generating department based on PDLG programming.

Other Revenues

Staff is projecting a decrease in revenue of approximately \$120,000. This is due to enrollment projections being similar to the current 2022/2023 school year enrollments as opposed to budgeting at near max capacity, with Cossitt, Forest Road, Ogden and SFX having lower enrollment projections. Additionally, BASE Summer Camps have been moved to Recreation Summer Day Camps beginning in fiscal year 23/24.

Contractual Services

Due to moving BASE Summer Camps under Recreation, the money budgeted under Transportation has been allocated to Recreation Summer Day Camps which shows a decrease of \$8,700 in this fiscal year budget. Software contracts are up \$6,600 due to costs associated with cyber security requirements. SFX increased its rental cost by \$450 bringing the rental for SFX to \$2,250.

Supplies & Materials

Staff has budgeted an additional \$4,376 for the new ePact Software, devices required and data plans for the devices. Food expenses for the sites have increased by \$3,990 to account for the increases in grocery costs. Program supplies have increased \$1,100 due to rising costs of products.

Wages & Benefits

Education & Training

Staff budgeted an additional \$8,300 to attend the National After School Convention and American Camp Association Conference.

Staff has projected a decrease in wages of approximately \$24,000 based on the reduced staff needed for the projected decrease in enrollment at four of the BASE sites and the transfer of BASE Summer Camp wages to Recreation Summer Camps.



Park District of La Grange

Fiscal Year 2023-2024 Income Statement

Before & After School (BASE) Department Budget

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	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Actuals	FY22-23 Budget	FY23-24 Budget	Budget Delta Analysis	
						Variance (FY23 vs. FY24)	% Change (from FY23)
Operating Revenues:							
<u>Other Revenues:</u>							
	150,104	485,515	585,799	862,405	741,480	(120,925)	-14%
Total Revenues:	150,104	485,515	585,799	862,405	741,480	(120,925)	-14%
Operating Expenses:							
<u>Contractual Services:</u>							
Bank/Merchant Fees	2,582	10,711	13,663	16,100	16,000	(100)	-1%
Communication Services	2,027	2,177	1,576	3,000	2,120	(880)	-29%
Dues & Subscriptions	240	120	24	300	300	-	0%
Equip/ Facility Lease	(12)	-	1,800	1,812	2,262	450	25%
Equipment Rentals	-	-	-	-	-	-	0%
Equipment Repairs	-	-	507	1,500	1,500	-	0%
Legal/ Recruitment Notices	-	859	-	1,200	1,200	-	0%
Professional Fees	425	4,897	3,588	6,306	5,818	(488)	-8%
Promotion & Publicity	-	1,468	1,124	1,900	2,043	143	8%
Software Contracts	3,797	8,060	6,521	8,000	14,600	6,600	83%
Transportation	950	-	3,358	8,700	-	(8,700)	-100%
Subtotal Contractual Services	10,009	28,292	32,162	48,818	45,843	(2,975)	-6%
<u>Supplies & Materials:</u>							
Administrative Expense Accts	52	-	-	200	-	(200)	-100%
Employee/ Public Relations	180	94	384	600	800	200	33%
Office Equipment	-	-	-	-	9,376	9,376	0%
Program Equipment	-	-	-	2,000	2,500	500	25%
Program Supplies	5,736	22,227	27,098	54,050	54,305	255	0%
Special Events	-	-	-	-	-	-	0%
Subtotal Supplies & Materials	5,968	22,321	27,482	56,850	66,981	10,131	18%
<u>Wages & Benefits:</u>							
Administrative Salaries	135,714	139,666	144,283	179,024	181,474	2,450	1%
Custodians & Facility Supervisors	-	-	-	-	-	-	0%
Education & Training	-	-	149	3,875	11,511	7,636	197%
Front Desk	-	-	-	-	-	-	0%
Health & Life Insurance	23,696	25,736	26,733	28,000	30,000	2,000	7%
Maintenance Salaries	-	-	-	-	-	-	0%
Pension	18,968	-	18,656	-	15,280	15,280	0%
Program Wages	88,698	175,702	184,576	393,611	340,937	(52,674)	-13%
Seasonal Maintenance	-	-	-	-	-	-	0%
SS/ Medicare	16,919	23,912	25,405	-	38,829	38,829	0%
Travel Reimbursement	298	984	689	2,000	1,200	(800)	-40%
Subtotal Wages & Benefits	284,293	365,999	400,490	606,510	619,231	12,721	2%
Total Expenses	300,800	416,612	460,134	712,178	732,055	19,877	3%
Net Surplus from Operations	(150,696)	68,903	125,665	150,227	9,425	(140,802)	-94%

Note: FY22-23 Actuals capture updated activity through Monday, March 6, 2023.

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OPERATING BUDGET

DIRECTOR'S NARRATIVE



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

RE: Fitness Center Budget Line-Item Explanations
DATE: March 13, 2023

Section III (B²): Income Statement by Department

Introduction

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

Highlights per Financial Statement Category

Tax Revenue

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

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

Other Revenues

Revenues are based on current membership numbers with staff projecting an increase in Monthly Membership fees of approximately \$65,200 and Annual Memberships fees of approximately \$6,500. Additionally, personal training has been extremely successful in the 2022/2023 fiscal year and staff has projected an increase in revenue of approximately \$10,200. In total, staff is projecting an increase in revenue of approximately \$82,000 this fiscal year.

Contractual Services

Based on actuals and end of year projections for fiscal year 2022/2023, staff have decreased budgeted amounts for Electric by approximately \$800 and Gas by \$1,350 for a total decrease of approximately \$2,170.

Supplies & Materials

Staff are projecting a decrease of \$1,700 in maintenance supplies based on current spending trends and stock. This includes budgeting \$1,000 less in PPE supplies and \$700 less in bathroom supplies.

Wages & Benefits

An increase of approximately \$32,300 was budgeted to account for staff wage increases. Approximately \$9,700 was for personal trainers based on the current hours worked in the 2022/2023 fiscal year.



Park District of La Grange

Fiscal Year 2023-2024 Income Statement

Fitness Center Department Budget

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	FY20-21	FY21-22	FY22-23	FY22-23	FY23-24	Budget Delta Analysis	
	Actuals	Actuals	Actuals	Budget	Budget	Variance (FY23 vs. FY24)	% Change (from FY23)
Operating Revenues:							
<u>Other Revenues:</u>							
Building Rentals	-	-	-	-	-	-	0%
Other Revenues	226	533	112	630	630	-	0%
Park Usage	-	-	-	-	-	-	0%
Program Revenue	434,168	537,520	548,734	574,381	661,878	87,497	15%
Recreation Center	-	-	-	-	-	-	0%
	434,394	538,053	548,846	575,011	662,508	87,497	15%
Total Revenues:	434,394	538,053	548,846	575,011	662,508	87,497	15%
Operating Expenses:							
<u>Risk Management:</u>							
Risk Management Costs	2,553	-	-	2,000	-	(2,000)	-100%
<u>Contractual Services:</u>							
Bank/Merchant Fees	8,677	13,098	14,106	14,400	15,700	1,300	9%
Communication Services	3,732	3,828	3,396	4,260	3,800	(460)	-11%
Contractual Programs	18,038	53,167	57,353	71,263	75,009	3,746	5%
Contractual Services	-	-	-	-	-	-	0%
Dues & Subscriptions	-	-	-	-	-	-	0%
Equip/ Facility Lease	95,719	12,299	12,119	15,324	10,485	(4,839)	-32%
Equipment Rentals	-	-	-	-	-	-	0%
Equipment Repairs	-	-	-	-	-	-	0%
Legal/ Recruitment Notices	-	265	180	500	500	-	0%
Maintenance Services	2,471	3,817	3,884	11,350	11,800	450	4%
Park Improvements & Repairs	-	-	63	90	100	10	11%
Printing/ Design Services	106	187	-	280	250	(30)	-11%
Professional Fees	150	300	500	400	350	(50)	-13%
Promotion & Publicity	664	574	1,996	11,456	9,744	(1,712)	-15%
Software Contracts	1,495	1,461	1,534	2,000	3,540	1,540	77%
Transportation	-	-	-	-	-	-	0%
Utilities - Electric	7,740	9,093	4,777	10,810	12,413	1,603	15%
Utilities - Natural Gas	1,628	1,672	1,420	3,850	1,884	(1,966)	-51%
Utilities - Water	316	558	501	720	758	38	5%
Subtotal Contractual Services	140,736	100,319	101,829	146,703	146,333	(370)	0%
<u>Supplies & Materials:</u>							
Administrative Expense Accts	-	-	-	200	-	(200)	-100%
Contingency	-	-	-	5,000	5,000	-	0%
Employee/ Public Relations	-	-	-	420	420	-	0%
Main. Tools & Equipment	-	-	-	-	-	-	0%
Maintenance Materials	-	-	-	-	-	-	0%
Maintenance Supplies	12,460	14,940	11,936	22,447	21,747	(700)	-3%
Office Equipment	-	-	-	-	-	-	0%
Office/ Admin Supplies	798	226	497	3,000	2,500	(500)	-17%
Postage & Delivery	58	-	-	500	500	-	0%
Program Equipment	4,029	8,911	7,497	14,500	15,500	1,000	7%
Program Supplies	380	495	1,655	2,050	2,050	-	0%
Special Events	-	-	-	-	-	-	0%
Subtotal Supplies & Materials	17,726	24,572	21,585	48,117	47,717	(400)	-1%
<u>Wages & Benefits:</u>							
Administrative Salaries	78,384	46,551	70,150	85,211	93,583	8,372	10%
Custodians & Facility Supervisors	11,579	13,078	10,159	17,472	19,604	2,132	12%
Education & Training	1,140	765	335	1,000	1,000	-	0%
Front Desk	86,935	116,936	96,570	135,002	147,838	12,836	10%
Health & Life Insurance	21,219	9,212	12,522	12,000	13,000	1,000	8%
Maintenance Salaries	-	-	-	-	-	-	0%



Park District of La Grange
Fiscal Year 2023-2024 Income Statement
Fitness Center Department Budget

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	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Actuals	FY22-23 Budget	FY23-24 Budget	Budget Delta Analysis	
						Variance (FY23 vs. FY24)	% Change (from FY23)
Pension	9,740	-	7,053	-	-	-	0%
Program Wages	14,600	10,685	17,997	12,468	22,200	9,732	78%
Seasonal Maintenance	-	-	-	-	-	-	0%
SS/ Medicare	14,459	14,284	15,129	-	17,812	17,812	0%
Travel Reimbursement	-	-	-	-	600	600	0%
Subtotal Wages & Benefits	238,055	211,512	229,914	263,153	315,637	52,484	20%
Total Expenses	399,070	336,403	353,328	459,973	509,687	49,714	11%
Net Surplus from Operations	35,324	201,650	195,518	115,038	152,821	37,783	33%

Note: FY22-23 Actuals capture updated activity through Monday, March 6, 2023.

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OPERATING BUDGET

DIRECTOR'S NARRATIVE



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

RE: Recreation Budget Line-Item Explanations
DATE: March 13, 2023

Section III (B³): Income Statement by Department

Introduction

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

Highlights per Financial Statement Category

Tax Revenue

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

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

Other Revenues

Athletics

In an effort to provide increased access to our basketball programming, we removed unsuccessful program offerings in the evenings to allow for additional registrations for YDL and Travel Basketball. Additionally, we have implemented a per participant fee agreement with our contractors which allows us to better control our cost recovery on programs which has led to a projected \$48,000 increase in revenue.

Specialty Fitness Classes

We are projecting approximately \$16,000 more in revenue this fiscal year based on current enrollment numbers in the 22/23 fiscal year.

Special Interest / Social

Revenue projections reflect approximately \$36,500 this fiscal year. This is due to several factors, which include forecasting enrollments with no pandemic related restrictions, growth in our STEM programming, and in-house program offerings.

Performing Arts

Projections are up approximately \$40,000 from fiscal year 22/23 due to expected growth in the Dance and Theater programs.

Summer Day Camps

Summer Day Camps now include BASE Summer Camps that were previously budgeted under BASE. We have added the Forest Road Summer School Camp, Camp Little Explorers, and combined two sites to form Camp Apollo. Additionally, summer camp is 8 weeks compared to 9 weeks last year and before and

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OPERATING BUDGET

DIRECTOR'S NARRATIVE



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

RE: Recreation Budget Line-Item Explanations
DATE: March 13, 2023

Section III (B³): Income Statement by Department

after care enrollments were projected based on 2022 actual numbers. All these factors have led to a decrease in projected revenue of \$7,750.

Preschool

We projected out running 8 preschool classes as opposed to the 13 classes we have done in prior years. It is our plan to build back up to 13, however, we have not had the demand post pandemic. This has led to a decrease in revenue of approximately \$35,500.

Facility Rentals

Staff are no longer budgeting for the soda gun and soda supplies for the banquet room. This service has been discontinued, which is a savings of approximately \$700. Vending Revenue is also no longer being budgeted with the new agreement with the vending contractor. Staff implemented a new fee structure for room rentals in the fall of 2022. With the new structure and current rental trends, staff are anticipating an increase in revenue for the banquet room at approximately \$22,000 and approximately \$13,000 for room(s) 105/106. Staff have discontinued offering the Bounce House as a rental in the 23/24 fiscal year as well as room 104. Based on the current programming by the Recreation Department of the gymnasium, staff are projecting a decrease in revenue for gym rentals by approximately \$3,300. Recreation Center Memberships are also projected to decrease by approximately \$7,634 based on current actuals for the 22/23 fiscal year. Based on these changes, staff is projecting an increase in revenue of approximately \$8,800.

Park Rentals

Staff are projecting an increase in revenue of \$5,200. Approximately \$3,000 of the increase is budgeted to the Community Center and \$2,000 to the Gordon Park pavilion based on 22/23 rental numbers.

Contractual Services

Athletics

We are projecting approximately \$33,000 more in contractual services due to increasing contractor costs and additional enrollments for Martial Arts, All Star Sports, Kids First, and Gymnastic programming based on the current 2022/2023 enrollments.

Athletic Officials

As part of our goal to accommodate additional participants into our basketball programs, we removed some adult league offerings during the week. Along with the removal of Travel Basketball Tournaments, we are projecting approximately \$9,000 savings in athletic officials this fiscal year.

Specialty Fitness Classes

We are projecting an increase of approximately \$12,000 in contractual services as we have a 75/25 percentage split in revenue.

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OPERATING BUDGET

DIRECTOR'S NARRATIVE



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

RE: Recreation Budget Line-Item Explanations
DATE: March 13, 2023

Section III (B³): Income Statement by Department

Special Interest / Social

With the forecasted increase in revenue, contractual services are up approximately \$18,700. We have 70/30 percentage splits with contractual companies offering programs in this area.

Performing Arts

We are projecting an increase of approximately \$22,700 in contractual services based on the increased enrollment and revenue splits with the various contractors.

Summer Day Camps

With moving BASE Camps under general recreation summer day camps, we are projecting an increase in contractual services of approximately \$8,700 for field trips and in-house entertainment. We have also factored in rising costs of the field trip venues. Projected costs are up approximately \$3,900 due to combining BASE & Summer Camps along with budgeting for buses to be utilized on swim days as opposed to camp staff or full-time rec staff driving the two 15-passenger vans.

Supplies & Materials

Athletics

With the increased projections for the basketball programs, supplies were increased approximately \$6,700 to account for additional uniforms, basketballs, cones, pinnies, etc. for the teams.

Summer Day Camps

We are forecasting a decrease in supplies needed for camp of approximately \$4,400 based on current inventory.

Preschool

Staff have budgeted an additional \$1,300 to purchase sensory walls for each preschool location and begin replacing chairs and tables. Staff are projecting a decrease in supply costs of \$2,300 from last year due to budgeting for 5 less classes.

Wages & Benefits

Athletics

We are projecting approximately \$3,000 less in personnel wages for athletics due to not hosting the La Grange Lions Boys and Girls Travel Basketball Tournaments.

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OPERATING BUDGET

DIRECTOR'S NARRATIVE



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

RE: Recreation Budget Line-Item Explanations
DATE: March 13, 2023

Section III (B³): Income Statement by Department

Facility & Park Rentals

Staff are projecting an increase in customer service desk wages of approximately \$10,000 due to increased operating hours on weekends (Fri-Sun) and summer hours. Manager On Duty wages were also increased approximately \$18,300 due to budgeting for a nightly MOD during the week from October through May when the Recreation Center is at its busiest. Custodian wages increased approximately \$13,600 due to increases in wages. In total, Recreation Center staff wages increased approximately \$32,800.

Summer Day Camps

Staff wages are projected at \$4,793 less this fiscal year. This is due to one less week of camp and less staff for before and after care based on lower enrollment projections.

Preschool

With the Recreation Department budgeting for five less classes this year, this has dropped the projected staff wages by approximately \$27,800.



Park District of La Grange

Fiscal Year 2023-2024 Income Statement

Recreation Department Budget

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	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Actuals	FY22-23 Budget	FY23-24 Budget	Budget Delta Analysis	
						Variance (FY23 vs. FY24)	% Change (from FY23)
Operating Revenues:							
<u>Other Revenues:</u>							
Building Rentals	-	-	-	-	-	-	0%
Other Revenues	4,046	24,069	1,169	6,700	5,975	(725)	-11%
Park Usage	-	-	-	-	-	-	0%
Program Revenue	272,589	614,556	761,126	855,673	982,171	126,498	15%
Recreation Center	55,275	267,029	232,231	248,751	245,382	(3,369)	-1%
	331,910	905,654	994,526	1,111,124	1,233,528	122,404	11%
Total Revenues:	331,910	905,654	994,526	1,111,124	1,233,528	122,404	11%
Operating Expenses:							
<u>Contractual Services:</u>							
Contractual Programs	101,220	252,444	237,422	315,545	404,448	88,903	28%
Promotion & Publicity	-	349	-	2,000	10,000	8,000	400%
Software Contracts	-	-	-	-	-	-	0%
Transportation	-	419	3,478	4,090	8,040	3,950	97%
Utilities - Electric	-	-	-	-	-	-	0%
Utilities - Natural Gas	-	-	-	-	-	-	0%
Utilities - Water	-	-	-	-	-	-	0%
Subtotal Contractual Services	101,220	253,212	240,900	321,635	422,488	100,853	31%
<u>Supplies & Materials:</u>							
Beverage Cost	-	-	-	-	5,600	5,600	0%
Program Equipment	368	2,474	3,011	8,575	10,425	1,850	22%
Program Supplies	6,415	30,248	27,234	53,900	58,966	5,066	9%
Special Events	1,546	6,255	4,824	8,385	9,100	715	9%
Subtotal Supplies & Materials	8,329	38,977	35,068	70,860	84,091	13,231	19%
<u>Wages & Benefits:</u>							
Administrative Salaries	-	-	-	-	-	-	0%
Custodians & Facility Supervisors	33,371	75,016	74,978	101,011	123,821	22,810	23%
Program Wages	52,623	98,208	93,713	194,405	169,938	(24,467)	-13%
Seasonal Maintenance	-	-	-	-	-	-	0%
SS/ Medicare	-	-	-	-	-	-	0%
Travel Reimbursement	-	-	-	-	-	-	0%
Subtotal Wages & Benefits	85,994	173,223	168,691	295,416	293,759	(1,657)	-1%
Total Expenses	195,543	465,412	444,659	687,911	800,338	112,427	16%
Net Surplus from Operations	136,367	440,242	549,867	423,213	433,190	9,977	2%

Note: FY22-23 Actuals capture updated activity through Monday, March 6, 2023.

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OPERATING BUDGET

DIRECTOR'S NARRATIVE



TO: Board / Administrative Committee Members
FROM: Blake Ertmanis: Director of Parks, Planning, & Maintenance
RE: Facilities & Maintenance Budget Line-Item Explanations
DATE: March 13, 2023

Section III (C): Income Statement by Department

Introduction

The Parks and Maintenance Department is responsible for the upkeep and maintenance of all Park District owned grounds and facilities.

Highlights per Financial Statement Category

Capital Projects

There are two projects totaling \$35,000 that will be dedicated to sealcoating pavement and miscellaneous repairs. The \$30,000 for sealcoating and paving is allocated for the sealcoating of the 47th, 48th, & 49th Street parking lots at Sedgwick Park. The \$5,000 allocated for miscellaneous repairs will be used for any emergency repairs throughout the District.

Contractual Services

Equipment Rentals

The amount allocated to this line item doubled from last year. Staff will need to rent more equipment than in years past to complete various large projects throughout the Park District that we will be completing in-house versus contracting out.

Maintenance Services

This account is responsible for any contracted work that is performed in the parks or contracted repairs or maintenance at the facilities throughout the District. Added to the account for the upcoming fiscal year is \$5,000 for the installation and maintenance of a new native area at Denning Park. The basin of swale on the southwest corner of the park will be converted to a native area in the summer of 2023.

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

Park Improvements & Repairs

Expenses within this category encompass projects for improving various property areas within the District. \$18,840 is dedicated for enhancements to the Denning property. \$38,000 of expenses were reclassified as operating from the capital improvement plan. Expenses include:

- Emergency repairs
- Picnic Tables/Benches/Garbage Cans/Bleachers
- Park Regulation
- Basketball & Volleyball Backboard Replacements

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OPERATING BUDGET

DIRECTOR'S NARRATIVE



TO: Board / Administrative Committee Members
FROM: Blake Ertmanis: Director of Parks, Planning, & Maintenance
RE: Facilities & Maintenance Budget Line-Item Explanations
DATE: March 13, 2023

Section III (C): Income Statement by Department

Utilities

This account funds all utilities at the District's facilities. The utilities include natural gas, water, electricity, and the fire alarm system for each facility.

Supplies & Materials

Maintenance Tools & Equipment

This account is dedicated primarily to tools and equipment for construction/building, landscaping, and janitorial projects. The 58% increase is due to managerial efforts in supplying staff with proper tools for work.

Maintenance Supplies

This account is responsible for any supplies purchased by the Parks Department throughout the fiscal year. The amount of funds allocated to this account has increased from the previous fiscal year. Reasons for the increase consist of items that were previously budgeted under capital being moved to maintenance supplies, including seed and park fixtures. There was also an increase in this line item to allow staff to purchase tools and equipment required by the department to enable them to complete more projects in-house throughout the District.

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

Wages & Benefits

Our department will incur a 38% increase in seasonal maintenance staffing and will utilize seasonal workers for routine jobs such as lawn mowing to enable full-time staff to focus on larger projects to improve District property and gain additional skill development.



Park District of La Grange

Fiscal Year 2023-2024 Income Statement

Facilities & Maintenance Department Budget

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	FY20-21 Actuals	FY21-22 Actuals	FY22-23 Actuals	FY22-23 Budget	FY23-24 Budget	Budget Delta Analysis	
						Variance (FY23 vs. FY24)	% Change (from FY23)
Operating Expenses:							
<u>Capital Projects:</u>							
Capital Projects	2,323	18,904	8,490	13,500	35,000	21,500	159%
<u>Risk Management:</u>							
Risk Management Costs	10,056	8,737	8,323	15,680	14,410	(1,270)	-8%
<u>Contractual Services:</u>							
Equipment Rentals	634	-	1,092	1,500	3,000	1,500	100%
Equipment Repairs	16,033	9,880	12,391	17,500	17,500	-	0%
Legal/ Recruitment Notices	-	-	-	-	-	-	0%
Maintenance Services	137,658	188,119	135,396	191,876	184,060	(7,816)	-4%
Park Improvements & Repairs	272	164	8,071	18,760	56,840	38,080	203%
Utilities - Electric	90,871	105,249	62,720	125,290	114,219	(11,071)	-9%
Utilities - Natural Gas	30,342	33,729	30,382	43,250	38,078	(5,172)	-12%
Utilities - Water	12,602	21,531	17,994	20,880	24,479	3,599	17%
Subtotal Contractual Services	288,410	358,672	268,046	419,056	438,176	19,120	5%
<u>Supplies & Materials:</u>							
Main. Tools & Equipment	1,158	1,478	2,395	3,800	6,000	2,200	58%
Maintenance Materials	17,734	23,232	26,971	39,265	41,882	2,617	7%
Maintenance Supplies	10,774	19,293	20,461	25,575	28,050	2,475	10%
Office Equipment	-	-	-	-	-	-	0%
Office/ Admin Supplies	-	-	-	-	-	-	0%
Park Landscaping	6,672	7,960	3,967	17,000	16,200	(800)	-5%
Paving & Lighting	9,638	6,040	-	20,000	-	(20,000)	-100%
Petroleum Products	1,626	697	7,308	13,100	11,300	(1,800)	-14%
Postage & Delivery	-	-	-	-	-	-	0%
Program Equipment	-	-	-	-	-	-	0%
Program Supplies	-	-	-	-	-	-	0%
Special Events	-	-	-	-	-	-	0%
Subtotal Supplies & Materials	47,601	58,700	61,102	118,740	103,432	(15,308)	-13%
<u>Wages & Benefits:</u>							
Maintenance Salaries	285,505	275,508	233,219	312,664	299,278	(13,386)	-4%
Pension	-	-	-	-	-	-	0%
Program Wages	-	-	-	-	-	-	0%
Seasonal Maintenance	5,496	17,457	22,250	36,400	50,400	14,000	38%
SS/ Medicare	-	-	-	-	-	-	0%
Travel Reimbursement	-	-	-	-	-	-	0%
Subtotal Wages & Benefits	291,001	292,965	255,469	349,064	349,678	614	0%
Total Expenses	639,391	737,978	601,430	916,040	940,696	24,656	3%
Net Surplus from Operations	639,391	737,978	601,430	916,040	940,696	24,656	3%

Note: FY22-23 Actuals capture updated activity through Monday, March 6, 2023.

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CAPITAL BUDGET

DIRECTOR'S NARRATIVE



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

RE: Explanations regarding the PDLG Capital Plan
DATE: March 13, 2023

Section IV: Capital Replacement Improvement Plan (CRIP)

Capital Budget Planning

The 2022-2032 Comprehensive Master Plan (CMP) includes a listing of capital assets identified as needing replacement or repair over the next ten years. Previous years, the District completed a one-year capital improvement plan utilizing a Management by Objectives strategy (MBO). This strategy allowed staff and commissioners to submit projects for review based on a point system to select which projects would be completed. This process did not take into account the current infrastructure and asset needs based on useful life. The MBO process has left a significant amount of deferred maintenance and failing infrastructure.

This year, we have created a Capital Improvement Plan (CIP) for the next five years. The CIP will include any projects or purchases that exceed \$10,000. Any project or purchase under \$10,000 will be placed in the operating budget. The CIP is a fluid plan, and will need adjusting each year, as we are limited by our capital budget. The capital budget is determined by our operating revenues from the prior year, the amount secured from our annual rollover bonds, as well as funding from non-major funds such as the Special Rec Fund and the Paving & Lighting Fund. This year, we are projecting to have \$1,042,601.00 for capital projects in addition to \$2,250,00.00 for the 610 East Ave Parking Lot project (refer to page 38, Fiscal Year 2023-2024 Capital Budget Cashflow Analysis draft).

The Capital Budget total revenue for 2023-2024 is \$3,292,601.00 with total expenses of \$3,240,000.00 leaving a balance of \$52,601.00. The paving projects at Sedgwick (\$30,000) will be coded to Fund 15, Paving & Lighting, and the Gator (\$11,000) will be purchased with surplus funds instead of Fund 36, Capital Funds. Considering these items, the balance remaining in Fund 36, Capital Budget is \$93,601.00.

Please refer to pages 39-43 for the five-year CIP plan and cost estimates. The chart below depicts the schedule year that corresponds to the fiscal year. The capital projects presented in the fiscal year 2023/2024 draft are the projects recommended by staff to be considered for approval. All future years will need to be adjusted based on District needs and funds available. Staff's goal is to have \$500,000 annually for capital projects, depending on revenue generated from excess operating revenues and our annual bond rollover.

Schedule Year	Fiscal Year
2024	2023/2024
2025	2024/2025
2026	2025/2026
2027	2026/2027
2028	2027/2028

The last page of the Capital Budget section provides a tentative schedule of playground equipment replacement. Again, this schedule will be based on available funding.



Fiscal Year 2023/2024 Capital Budget Cash Flow Analysis

Account	Name	Type	Fund	Current Budget	Activity	Budget Remaining	Projected
36-5-00-91106	PICNIC TABLES, BENCHES, ETC	Expense	36	8,000.00	-	8,000.00	8,000.00
36-5-00-91107	BB & VB STDS & BACKBDS	Expense	36	5,000.00	-	5,000.00	5,000.00
36-5-00-91108	REG & INFO SIGNS	Expense	36	4,500.00	28.81	4,471.19	4,471.00
36-5-00-91908	COMPUTER REPLACEMENT	Expense	36	5,000.00	1,706.91	3,293.09	5,000.00
36-5-00-91910	COPY MACHINES	Expense	36	14,375.00	14,276.95	98.05	14,276.95
36-5-00-91911	MICROSOFT EMAIL MIGRATION	Expense	36	14,124.00	2,160.00	11,964.00	14,124.00
36-5-00-94580	DRINKING FOUNTAINS	Expense	36	20,000.00	-	20,000.00	15,000.00
36-5-00-96100	APPRAISALS/ SITE DOCUMENTS	Expense	36	25,000.00	2,000.00	23,000.00	25,000.00
36-5-00-96101	UPDATE PDLG MASTER PLAN	Expense	36	17,000.00	14,255.44	2,744.56	14,255.44
36-5-00-96110	GENERAL SOCCER FIELD REHAB	Expense	36	10,000.00	10,000.00	-	10,000.00
36-5-00-96112	PARK FIELD MAINTENANCE	Expense	36	30,000.00	68,910.00	(38,910.00)	30,000.00
36-5-00-96113	BALL FIELD GROMMING MACHINE	Expense	36	16,188.00	16,188.00	-	16,188.00
36-5-00-96115	SPLASH PAD PUMP	Expense	36	7,680.00	7,680.00	-	7,680.00
36-5-00-96118	REPLACE/ REPAIR FENCING	Expense	36	15,000.00	1,000.00	14,000.00	14,000.00
36-5-00-96121	DISTRICT 105 TENNIS COURTS	Expense	36	85,000.00	85,000.00	-	85,000.00
36-5-00-99000	RESERVED FOR UNFORSEEN EXPENSE	Expense	36	15,000.00	8,622.00	6,378.00	15,000.00
36-5-10-92830	DENNING REPLACE CARPETING	Expense	36	3,700.00	-	3,700.00	3,700.00
36-5-10-94515	Building Repairs - Denning	Expense	36	12,075.00	2,641.00	9,434.00	2,641.00
36-5-11-94505	GILBERT INTERIOR RENOVATION	Expense	36	30,000.00	-	30,000.00	30,000.00
36-5-11-94515	Building Repairs - Gilbert	Expense	36	11,393.00	2,641.00	8,752.00	2,641.00
36-5-12-94515	Building Repairs - Sedgwick	Expense	36	2,153.00	2,153.00	-	2,153.00
36-5-13-94515	Building Repairs - Com Center	Expense	36	17,875.00	4,095.00	13,780.00	4,095.00
36-5-20-92825	REPLACE RTU'S AT REC CENTER	Expense	36	60,000.00	-	60,000.00	40,000.00
36-5-20-92900	EMERGENCY ROOF REPAIRS	Expense	36	15,000.00	-	15,000.00	0.01
36-5-20-94515	Building Repairs - RC	Expense	36	16,381.00	4,960.00	11,421.00	15,000.00
36-5-20-94518	BANQUET ROOM UPGRADES	Expense	36	10,000.00	-	10,000.00	10,000.00
36-5-20-94560	FUEL TANK REMOVAL	Expense	36	15,000.00	11,277.52	3,722.48	15,000.00
36-5-20-94570	FUEL TANK INSTALLATION	Expense	36	31,524.00	31,523.50	0.50	31,523.50
36-5-20-94600	PARKING LOT DEVELOPMENT	Expense	36	2,000,000.00	43,784.60	1,956,215.40	100,000.00
				2,516,968.00	334,903.73	2,182,064.27	539,748.90

Original Budget Totals

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Total for Fund 36	152,956	Bond Proceeds (4/30/2024)
	2,414,490	Current Cash (Claim on Cash 36-10010 - as of 2/22/23)
	(204,845)	Projected remaining spend FY22/23
	2,362,601	Total for Cash in capital

CASH AVAILABLE

Analysis for Parking Lot Project	2,362,601	Cash
	(2,250,000)	Minimum Project Cost
	650,000	Transfer from General Fund
	250,000	Transfer from Special Rec (Ordinance)
	30,000	Transfer from Paving & Lighting (Ordinance)
	1,042,601	Available for All Other Projects in Fund 36

Funds Available for Future Projects

DR	EXPENSE	XFER OUT	Fund 01
CR	REVENUE	XFER IN	Fund 36



Capital Replacement Improvement Plan Summary

Section (All)
Schedule YR 2024

DRAFT

Sum of Replmnt. Cost Category	Facility / Park	CP Description & PNI	Total
Amenity	All Parks	Drinking Fountain Replacement	\$10,000
Amenity Total			\$10,000
Facility	Rec Center	Vestibules, Room 101 & Front Entrance (Green Tile) New Flooring	\$25,000
Facility Total			\$25,000
Fencing	Sedgwick	Replacement of Babe Ruth Prep Field Fence	\$130,000
Fencing Total			\$130,000
IT Equipment	Rec Center	Time & Attendance Software & Onboarding	\$15,000
IT Equipment Total			\$15,000
Maintenance Equipment	Rec Center	Aera-vator with Seed Hopper	\$10,000
		Utility Tractor	\$47,000
		Utility Carts (Replace with Gator) (Use Surplus Sales)	\$11,000
Maintenance Equipment Total			\$68,000
New Infrastructure	Rec Center	Parking Lot Development	\$2,250,000
New Infrastructure Total			\$2,250,000
Paving	Sedgwick	48th Street Lot Sealcoat/Crackfill/Stripping	
		49th Street Lot Sealcoat/Crackfill/Stripping	
		47th Street Lot Sealcoat/Crackfill/Stripping (\$30k for all 3, P&L Fund)	\$30,000
Paving Total			\$30,000
Playground	Waiola	OSLAD Park Renovation (\$250k from special rec & 500k Match OSLAD)	\$500,000
	All Parks	Playground Replacement Parks	\$20,000
Playground Total			\$520,000
Vehicle	Rec Center	2005 Ford Explorer Replacement (Replacement based on availability)	\$42,000
Vehicle Total			\$42,000
Planning	All Parks	Park & Facility Site & Grant Documents	\$50,000
	All District	Feasibility Funding for CMP Future Planning	\$100,000
Planning Total			\$150,000
Grand Total			\$3,240,000



Capital Replacement Improvement Plan Summary

Section (All)
Schedule YR 2025

DRAFT

Sum of Replmnt. Cost Category	Facility / Park	CP Description & PNI	Total
Basketball	Denning	Basketball Court Resurfacing	\$10,000
	Waiola	Replacement of Basketball Court	\$35,000
Basketball Total			\$45,000
Facility	Community Center	Interior Doors	\$3,500
	Rec Center	Maintenance Break Room Updates (new)	\$12,000
Facility Total			\$15,500
Fencing	Rotary	Fencing Replacement	\$20,000
	Sedgwick	Replacement of Babe Ruth Sr. Field Fence	\$160,000
Fencing Total			\$180,000
Maintenance Equipment	Rec Center	10' Gray Trailer	\$4,000
		Utility Cart (Broken) Do not replace	\$0
		Skidster\Bobcat (Case SR270B)	\$80,000
		Concession Trailer (Not Replacing)	
Maintenance Equipment Total			\$84,000
Paving	Rotary	Pathway Replacement	\$15,000
	Sedgwick	East Avenue Lot Replacement	\$100,000
Paving Total			\$115,000
Playground	Rotary	Replacement of Playground Equipment	\$200,000
Playground Total			\$200,000
Shelter	Rotary	Shelter Replacement	\$75,000
Shelter Total			\$75,000
Vehicle	Rec Center	2007 Chevy Bus - purchased used (Replace with Transit Van)	\$58,300
Vehicle Total			\$58,300
Grand Total			\$772,800



Capital Replacement Improvement Plan Summary

Section (All)
Schedule YR 2026

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Sum of Replmnt. Cost Category	Facility / Park	CP Description & PNI	Total
Basketball	Gilbert	Basketball Court Replacement (Relocate?)	\$25,000
Basketball Total			\$25,000
Courts	Community Center	Replacement of Basketball Courts	\$125,000
	Gilbert	Tennis Court Replacement	\$250,000
Courts Total			\$375,000
Facility	Gilbert	Building Updgrades	\$150,000
	Rec Center	Office Desk Replacement (Admin and New Space)	\$18,000
		Basketball Backboards and Rims	\$180,000
		Gymnasium Curtain - Small	\$14,000
		Gymnasium Curtain - Large	\$20,000
Facility Total			\$382,000
Fencing	Gilbert	Tball Backstops	\$14,000
Fencing Total			\$14,000
Maintenance Equipment	Rec Center	11' Toro Mower	\$66,000
		24' Grey Trailer (Equipment Trailer)	\$18,000
Maintenance Equipment Total			\$84,000
Paving	Rec Center	Sealcoat & Restripe Parking Lot	\$15,000
	Sedgwick	Installation of Asphalt Coating on Pathway (new)	\$225,000
Paving Total			\$240,000
Playground	Gilbert	Replacement of Playground Equipment	\$250,000
Playground Total			\$250,000
Shelter	Gilbert	Shelter	\$50,000
Shelter Total			\$50,000
Specialty	Rec Center	Elevator Replacement (unknown date)	\$150,000
Specialty Total			\$150,000
Vehicle	Rec Center	Large Dump Truck (Not Replacing)	\$0
		Small Dump Truck	\$80,000
Vehicle Total			\$80,000
Grand Total			\$1,650,000



Capital Replacement Improvement Plan Summary

Section (All)
Schedule YR 2027

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Sum of Replmnt. Cost			
Category	Facility / Park	CP Description & PNI	Total
Aquatics	Gordon	Splash Pad Apparatus Replacement (5 Pieces)	\$40,000
Aquatics Total			\$40,000
Ashphalt	Denning	Parking Lot Sealcoating & Stripping	\$5,000
Ashphalt Total			\$5,000
Basketball	Elm	Basketball Court Resurfacing	\$15,000
		Replace/Reconfigure Basketball Court	\$50,000
	Sedgwick	Basketball Courts Resurfacing\Replacement	\$125,000
Basketball Total			\$190,000
Facility	Denning	Building Upgrades (Bathroom, Windows, Doors, HVAC)	\$300,000
	Fitness Center	Fitness Center Carpet Replacement	\$35,000
		LVT Floor Replacement	\$20,000
		Maintenance Replacement of HVAC Units	\$150,000
Facility Total			\$505,000
Fencing	Community Center	Replace Basketball Fencing (date unknown)	\$20,000
Fencing Total			\$20,000
Fitness Equipment	Fitness Center	Cardio Equipment	\$300,000
Fitness Equipment Total			\$300,000
IT Equipment	Rec Center	Copier Replacement	\$20,000
		RecTrac and PDLG Server Replacement	\$15,000
IT Equipment Total			\$35,000
Lighting	Community Center	Replacement of Outside Building Lights (packs)	\$6,000
	Gordon	Athletic Field Light Replacement	\$300,000
Lighting Total			\$306,000
Maintenance Equipment	Rec Center	Scissor Lift	\$28,000
Maintenance Equipment Total			\$28,000
Paving	Gilbert	Parking Sealcoat and Stripe	\$2,500
Paving Total			\$2,500
Playground	Spring	Replacement of Playground Equipment	\$250,000
Playground Total			\$250,000
Specialty	Fitnes Center	New AV System 113/114	\$13,500
Specialty Total			\$13,500
Vehicle	Rec Center	2010 Ford F250 4x4 Pickup (Will be Diesel)	\$68,000
		2014 Ford Bus E450 (13 Passenger ADA Bus)	\$38,000
Vehicle Total			\$106,000
Grand Total			\$1,801,000



Capital Replacement Improvement Plan Summary

Section (All)
Schedule YR 2028

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Sum of Replmnt. Cost			
Category	Facility / Park	CP Description & PNI	Total
Courts	Stone	Replacement of Basketball Court	\$45,000
Courts Total			\$45,000
Facility	Community Center Rec Center	Kitchen Remodel (Date unknown)	\$20,000
		Bathroom Upgrades	\$30,000
		Hanging Heaters Parking Garage - 3	\$10,000
		VCT Floor Replacement	\$200,000
	Sedgwick	Building Upgrades	\$100,000
Facility Total			\$360,000
IT Equipment	Rec Center	Website Upgrades\Re-Design	\$35,000
IT Equipment Total			\$35,000
Lighting	Sedgwick	Replacement of Sr. Ballfield Lights	\$175,000
Lighting Total			\$175,000
Playground	Stone	Replacement of Playground Equipment	\$175,000
Playground Total			\$175,000
Shelter	Spring	Replace Shelter	\$75,000
Shelter Total			\$75,000
Specialty	Elm	Sledhill Removal	\$15,000
Specialty Total			\$15,000
Vehicle	Rec Center	2019 Ford F250 Crew Cab Pickup	\$64,000
Vehicle Total			\$64,000
Grand Total			\$944,000



Capital Replacement Improvement Plan Detail (Playground Only)

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\$ 2,731,000.00

Year scheduled to be replaced	Facility / Park	Category	Capital Project Description & Project Number Identification	Last Year Replaced	Life Cycle	Life Extension/Deduction	Replmnt. Cost	QTY	Total	(C)-Cap (O)-Ops (A)-ADA
	All Parks	Playground	Playground Replacement Parks	2022	1	1	\$ 20,000.00			
2024	Waiola	Playground	OSLAD Park Renovation (\$250k from special rec & 500k Match OSLAD)	1996	20	8	\$ 500,000.00	1	\$ 500,000.00	-
2025	Rotary	Playground	Replacement of Playground Equipment	2006	20	-1	\$ 200,000.00	1	\$ 200,000.00	-
2026	Gilbert	Playground	Replacement of Playground Equipment	1997	20	9	\$ 250,000.00	1	\$ 250,000.00	-
2027	Spring	Playground	Replacement of Playground Equipment	1995	20	12	\$ 250,000.00	1	\$ 250,000.00	-
2028	Stone	Playground	Replacement of Playground Equipment	1995	20	13	\$ 175,000.00	1	\$ 175,000.00	-
2031	Denning	Playground	Playground Replacement (Pourin Play)	2011	20	-	\$ 275,000.00	1	\$ 275,000.00	-
2033	Elm	Playground	Replacement of Playground Equipment	2013	20	-	\$ 150,000.00	1	\$ 150,000.00	-
2034	Gordon	Playground	Playground Replacement (Pourin Play)	2014	20	-	\$ 350,000.00	1	\$ 350,000.00	-
2034	Sedgwick	Playground	Replacement of Playground Equipment	2014	20	-	\$ 200,000.00	1	\$ 200,000.00	-
2036	Rec Center	Playground	Playground Flooring Replacement	2006	30	-	\$ 36,000.00	-	-	-
2037	Meadowbrook	Playground	Replacement of Playground Equipment	2017	20	-	\$ 125,000.00	1	\$ 125,000.00	-
2038	Community Center	Playground	Replacement of Playground Equipment	2018	20	-	\$ 150,000.00	1	\$ 150,000.00	-
2046	Rec Center	Playground	Playground Replacement	2006	40	-	\$ 50,000.00	-	-	-

PARK DISTRICT OF LA GRANGE

ORDINANCE 23-01

**COMBINED ANNUAL BUDGET AND
APPROPRIATION ORDINANCE OF THE
PARK DISTRICT OF LA GRANGE, COOK
COUNTY, ILLINOIS, FOR THE FISCAL
YEAR BEGINNING MAY 1, 2023 AND
ENDING APRIL 30, 2024**

ADOPTED BY THE
BOARD OF COMMISSIONERS
OF THE
PARK DISTRICT OF LA GRANGE
THIS 17th DAY OF APRIL 2023

Published in pamphlet form by authority of the Board of Commissioners of the Park District of La Grange, Cook County, Illinois, this 17th day of April 2023.

ORDINANCE 23-01

**COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE OF THE
PARK DISTRICT OF LA GRANGE, COOK COUNTY, ILLINOIS,
FOR THE FISCAL YEAR BEGINNING MAY 1, 2023 AND ENDING APRIL 30, 2024**

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, 2023 to April 30, 2024.
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 17th day of April 2023, pursuant to proper Notice by Publication in the Suburban Life/Citizen newspaper published in the said PARK DISTRICT OF LA GRANGE community, on March 13, 2023, 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 Fifteen Thousand, Seven Hundred Forty Eight Dollars (\$1,415,748) for General Corporate Fund; the sum of Three Million, Seven Hundred Fifteen Thousand, Seven Hundred Forty Nine Dollars (\$3,715,749) for the Recreational Program Fund; The sum of One Hundred Thirty Three Thousand, Seven Hundred Eighty Six Dollars (\$133,786) for the Illinois Municipal Retirement Fund; the sum of One Hundred Ninety Two Thousand, Seven Hundred Ninety Dollars (\$192,790) for the Social Security Contributions Fund; the sum of Seventeen Thousand, Nine Hundred Thirty Dollars (\$17,930) for the Audit Fund; the sum of Eighty Six Thousand, Thirteen Dollars (\$86,013) for the Liability Insurance Fund; the sum of Four Hundred Eighty Five Thousand, Nine Dollars (\$485,009) for the Handicapped Recreation Fund; the sum of Eighty One Thousand Two Hundred Fifty Dollars (\$81,250) for the Lighting and Paving Fund; the sum of One Million One Hundred Thirty Thousand, Five Hundred Thirty Two Dollars (\$1,130,532) for Debt Service Repayment; the sum of Two Million Two Hundred Fifty Thousand Dollars (\$2,250,000) 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 \$4,400,000; the estimated cash to be received from tax revenue is \$3,400,000; and, the estimated cash to be received from all other sources, \$3,200,000. Expenditures in all funds during the fiscal year are estimated to be \$8,800,000. Approximate cash balance estimated to be on hand at the end of the fiscal year will be \$2,200,000.
The estimated expenditures are as follows:

GENERAL CORPORATE FUND

	To Be <u>Budgeted</u>	To Be <u>Appropriated</u>
1 Wages & Salaries		
Administrative Staff	366,329	402,962
Maintenance Staff	200,039	220,043
	<u>566,368</u>	<u>623,005</u>
2 Employee Benefits		
Health & Life Insurance	129,000	141,900
Continuing Education & Training	21,893	25,176
Employee & Public Relations Expense	7,570	8,706
3 Professional Services		
Legal Fees	53,988	62,086
Consultant	5,876	6,758
4 Office Operations		
Bank Charges	250	288
Communication Services	14,162	16,286
Computer System Supplies & Services	39,945	45,937
Dues & Subscriptions	8,755	10,068
Legal Notices	1,625	1,869
Postage & Delivery	4,745	5,457
Supplies, Equipment, Printing	25,238	29,024
Unforeseen	25,000	28,750
5 Building & Grounds		
Contracted Maintenance	106,325	132,906
Maintenance Materials & Vehicle Repair Parts	29,650	37,063
Maintenance Supplies, Tools, & Fuel	22,675	28,344
Equipment Rentals	1,500	1,875
Electricity, Gas Heat, & Water	88,388	110,485
Landscaping, Repairs & Improvements	65,945	82,431
6 Promotion & Publicity	15,075	17,336
7 Capital Improvements	-	-
Total Estimated Expenditures and Total		
Appropriation for General Corporate Expenditures	<u>1,233,972</u>	<u>1,415,748</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

DRAFT

	<u>To Be Budgeted</u>	<u>To Be Appropriated</u>
1 Wages & Salaries		
Administrative Salaries	724,742	797,216
Custodians & Facility Supervisors	143,425	157,768
Front Desk	191,712	210,883
Maintenance Salaries	149,639	164,603
Program Wages	533,075	586,383
	<u>1,742,593</u>	<u>1,916,852</u>
2 Employee Benefits		
Health & Life Insurance	243,000	267,300
Continuing Education & Training	34,404	39,564
Pension (Part-Time Staff)	15,280	17,572
SS/ Medicare Costs (Part-Time Staff)	56,641	65,137
Travel Reimbursement	4,460	5,129
	<u>353,784</u>	<u>394,702</u>
3 Professional Services		
Legal & Professional Fees	17,961	20,655
4 Office Operations		
Merchant Fees	56,850	65,378
Communication Services	20,082	23,094
Computer System Supplies & Services	49,585	57,023
Dues & Subscriptions	9,055	10,413
Postage & Delivery	5,245	6,032
Supplies, Equipment, Printing	48,048	55,255
Unforeseen	5,000	5,750
	<u>193,865</u>	<u>222,945</u>
5 Building & Grounds		
Contracted Maintenance	88,625	110,781
Transportation & Vehicle Repair Parts	8,040	10,050
Maintenance Materials, Supplies, Tools, & Fuel	58,522	73,153
Equipment Rentals	1,500	1,875
Electricity, Gas Heat, & Water	103,443	129,304
Landscaping, Repairs & Improvements	27,445	34,306
	<u>287,575</u>	<u>359,469</u>
6 Program Expense		
Contractual Services & Programs	485,307	558,103
Fitness Equipment & Facility Rentals	12,747	14,659
Program Supplies & Equipment	143,746	165,308
Promotion & Publicity	45,732	52,592
Special Events	9,100	10,465
	<u>696,632</u>	<u>801,127</u>
7 Capital Improvements	-	-
Total Estimated Expenditures and Total Appropriation for Recreation Program Expenditures	<u>3,292,410</u>	<u>3,715,749</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 FUNDS

	<u>To Be Budgeted</u>	<u>To Be Appropriated</u>
ILLINOIS MUNICIPAL RETIREMENT FUND		
IMRF Contributions	121,624	133,786
The foregoing appropriation is to be paid from the Illinois Municipal Retirement Tax for Illinois municipal retirement purposes. 40 ILC S 5/7-171		

SOCIAL SECURITY CONTRIBUTIONS FUND

Social Security Contributions	175,264	192,790
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 ILC S 5/21-110		

AUDIT FUND

Audit Services & CAFR Fee	16,300	17,930
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 / Unemployment Insurance	68,000	68,000
Safety & Risk Management Expense	14,410	18,013
	<u>82,410</u>	<u>86,013</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 / Contractual Services	121,000	121,000
Salaries, Professional Fees & Maintenance Services	23,759	28,511
Public Relations	1,000	1,200
Misc operational expenses	8,582	10,298
Capital Expenditures & Transfer from Operating	270,000	324,000
	<u>424,341</u>	<u>485,009</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	-	-
Lighting Project	-	-
Capital Expenditures & Transfer from Operating	65,000	81,250
	<u>65,000</u>	<u>81,250</u>
Total Estimated Expenditures and Total Appropriation for Recreation Program Expenditures	<u>884,939</u>	<u>996,779</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

	To Be <u>Budgeted</u>	To Be <u>Appropriated</u>
DEBT SERVICE FUND		
Principal Repayment	\$ 1,002,700	\$ 1,002,700
Interest Expense	\$ 119,582	\$ 119,582
Custodial/ Issuance Fees	\$ 8,250	\$ 8,250
	<u>\$ 1,130,532</u>	<u>\$ 1,130,532</u>

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

SUMMARY

	To Be <u>Budgeted</u>	To Be <u>Appropriated</u>
Total Estimated Expenditure and Total Appropriations for General Corporate Fund	\$ 1,233,972	\$ 1,415,748
Total Estimated Expenditure and Total Appropriations for Recreational Program Fund	\$ 3,292,410	\$ 3,715,749
Total Estimated Expenditure and Total Appropriations for Illinois Municipal Retirement Fund	\$ 121,624	\$ 133,786
Total Estimated Expenditure and Total Appropriations for Social Security Fund	\$ 175,264	\$ 192,790
Total Estimated Expenditure and Total Appropriations for Audit Fund	\$ 16,300	\$ 17,930
Total Estimated Expenditure and Total Appropriations for Liability Insurance Fund	\$ 82,410	\$ 86,013
Total Estimated Expenditure and Total Appropriations for Handicapped Recreation Fund	\$ 424,341	\$ 485,009
Total Estimated Expenditure and Total Appropriations for Paving & Lighting Fund	\$ 65,000	\$ 81,250
Total Estimated Expenditure and Total Appropriations for Debt Service	\$ 1,130,532	\$ 1,130,532
Total Estimated Expenditure and Total Appropriations for Land Purchase, New Construction or Renovation	\$ 2,250,000	\$ 2,250,000
Grand Total Estimated Expenditures and Total Appropriations	<u>\$ 8,791,853</u>	<u>\$ 9,508,808</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 17th day of April, 2023.

APPROVED THIS 17th day of April, 2023.

AYES:

NAYS:

ABSENT:

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

Secretary to the Board of Commissioners
PARK DISTRICT OF LA GRANGE

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

Following are the anticipated revenues of the Park District of La Grange for its fiscal year beginning May 1, 2023 and ending April 30, 2024:

<u>SOURCE</u>	<u>AMOUNT</u>
General Real Estate Taxes	\$3,219,799
Illinois Replacement Taxes	170,508
Recreation Center	245,382
Program Revenue	2,385,529
Park Usage	19,500
Other Revenues	404,698
Building Rentals	108,168

Total	\$6,553,584
	=====

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.

Cassandra G. Todd MBA, CTE
Treasurer
PARK DISTRICT OF LA GRANGE

(SEAL)

STATE OF ILLINOIS}
 } SS
COUNTY OF COOK}

SECRETARY'S CERTIFICATE

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

COMBINED ANNUAL BUDGET AND
APPROPRIATION ORDINANCE OF THE
PARK DISTRICT OF LA GRANGE, COOK
COUNTY, ILLINOIS, FOR THE FISCAL
YEAR BEGINNING MAY 1, 2023 AND
ENDING APRIL 30, 2024

adopted at a regular meeting of the said Board of Park Commissioners held pursuant to proper notice on the 17th day of April 2023.

IN WITNESS THEREOF, I have hereunto set my hand and the seal of the Park District of La Grange this 17th day of April 2023.

Secretary to the Board of Commissioners
PARK DISTRICT OF LA GRANGE

STATE OF ILLINOIS}
 } SS
COUNTY OF COOK}

CERTIFICATION OF PUBLICATION

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

In accordance with the Park District Code, I further certify that on April 17, 2023, the Corporate Authorities of such Park District passed and approved ORDINANCE 23-01, entitled:

COMBINED ANNUAL BUDGET AND APPROPRIATION
ORDINANCE OF THE PARK DISTRICT OF LA GRANGE,
COOK COUNTY, ILLINOIS, FOR THE FISCAL YEAR BEGINNING
MAY 1, 2023 AND ENDING APRIL 30, 2024

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

The pamphlet form of ORDINANCE 23-01 included the Ordinance and a cover sheet thereof. A copy of such Ordinance was posted in the principal Park District building, commencing on March 13, 2023, and continuing for at least ten days thereafter. Copies of such Ordinance were also available for public inspection upon request in the office of the Secretary.

Dated at La Grange, Illinois, this 17th day of April 2023.

Secretary to the Board of Commissioners
PARK DISTRICT OF LA GRANGE

(SEAL)