

DRAFT



General, Recreation
and Special Fund
Operating Budget
Fiscal Year
2019/2020



March 4, 2019

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

Dear Commissioners:

I am presenting to you the Annual Operating Budget for the Park District of La Grange for the fiscal year 2019/2020. 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 2018 tax levy of 2.1% over the 2017 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 2019/2020 is \$6,185,609 which includes our debt service. The budget for all funds increased by \$221,851 over the prior year budget. Salaries & wages increased by \$60,150 or 3%. Staff reviewed pay rates for all positions in anticipation of changes to the minimum wage law in the State of Illinois. Detail explanations are included later in this document.

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

General Corporate Fund	\$1,041,975
Recreation Fund	\$1,994,138
BASE Program	\$726,268
Fitness Center	\$727,716
IMRF Fund	\$129,644
Paving & Lighting Fund	\$23,000
Liability Insurance Fund	\$111,492
Audit Fund	\$13,100
Special Recreation for the Handicapped	\$181,207
Social Security & Medicare Fund	\$112,548
Debt Service	\$1,124,521

Revenue sources were adjusted up or down based on current experience or changes in economy. The Fitness Center budget reflects a full year of operations and maintaining the same level of service to the members.

The total budget for the fiscal year 2019/2020 for the Park District as a whole projects revenues exceeding expenditures by \$230,773.

As stewards of the District, the Board of Commissioners has provided the vision, guidance, and support for the 2019/2020 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,



Dean Bissias
Executive Director



Parks & Recreation ... The Benefits Are Endless!™



INTRODUCTION



Introduction

Statement of Purpose

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

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

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



Commissioners and Administrative Staff

Commissioners

Robert Vear	President
Mary Ellen Penicook	Vice President
Lynn Lacey	2 nd Vice President
Karel Jacobs	Commissioner
Dan Collins	Commissioner

Board Appointed

Jim Rock	Attorney
Robert Metzger	Treasurer
Dean Bissias	Executive Director\Board Secretary

Finance

Leynette Kuniej	Superintendent off Finance
Terri Kuzel	Finance and Personnel Assistant

Recreation

Kevin Miller	Superintendent of Recreation
Diana Faught	Assistant Superintendent of Recreation
Kyle Madeja	Recreation Supervisor
Teresa Chapman	Marketing & Events Supervisor

Fitness

Jenny Clark	Superintendent of Fitness
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Facilities

Chris Finn	Superintendent of Facilities
Linda Muth	Secretary
Ginger Zeman	Secretary/Board Recording Secretary
Katie Walsh	Secretary
Josh Wiencek	Custodian Supervisor

Before and After School

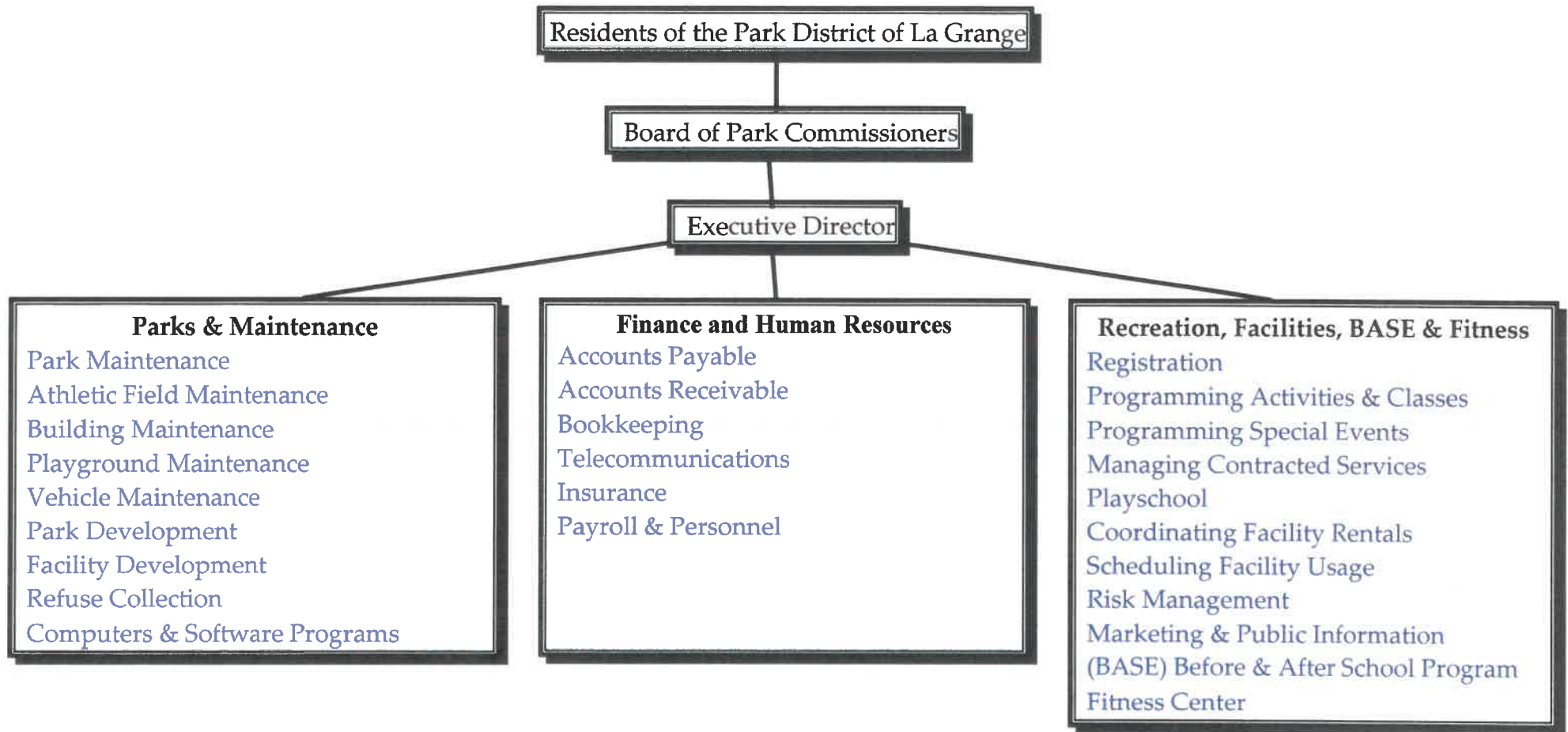
Leanna Hartung	Superintendent of BASE
Melissa Seaberg	Assistant Superintendent of BASE

Parks

Claudia Galla	Park Foreman
Ricky Cox	Park Laborer
Jose' Farias	Park Laborer
Ben Linville	Park Laborer



Organizational Chart by Function





BUDGET POLICY



Budget Policies and Financial Assumptions

Premise

The Park District of La Grange Annual Operating Budget for fiscal year 2019/2020 continues the Park District's long and proud history of quality services coupled with prudent financial spending.

Overview

The Illinois General Assembly passed the Property Tax limitation Act in 1995, which limits increases in property tax extensions, exclusive of debt service and new property growth, to the lesser of five (5) percent, or the percent increase in the National Consumer Price Index (CPI). Furthermore, in that same year the general assembly passed a limitation of the amount of non-referendum bonds that may be issued. The amount is limited to the 1994 tax extension for the Debt Service Fund. Recent legislation has allowed this limit to be increased each year by the CPI. The Park District's current limit is \$338,603. Additional non-referendum bonds will not be available until fiscal year 2024/2025.

For calendar year 2017, the consumer price index was 2.1%. Since this is less than 5%, this is the maximum percentage increase allowable under the tax cap rules for the 2018 Tax Levy. This is the tax levy that will be recognized as revenue for the fiscal 2019/2020 budget year.

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

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

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

Budget Team & Timeline– The following timeline provides an overview of the various steps and related responsible parties for researching and assembling the operational budget, the review

and the approval process. The budget team was broken down as follows; Administration Team – Dean Bissias, Leynette Kuniej, Kevin Miller, Leanna Hartung, Jenny Clark and Chris Finn and the Support Staff Budget Team – Diana Faught, Kyle Madeja, Teresa Chapman, Melissa Seaberg, Terri Kuzel, Claudia Galla, and the Finance Committee – Mary Ellen Penicook (Chairperson), Robert Metzger (Treasurer), and Dean Bissias

<u>Action</u>	<u>Party Responsible</u>	<u>Due Date</u>
Discuss This Timeline with Finance Chair	Executive Director	January 8
Budget Information Meeting <i>(Staff Meeting)</i>	Admin Staff /Support Staff	January 11
Discuss This Timeline with Finance Chair	Executive Director	January 14
Budget Line Item Research & Data Preparation <i>(Staff budget development work period)</i>	Admin Staff /Support Staff	January 11 thru February 8
Submit all Individual Budget Worksheets <i>(Due date to turn in budget worksheets to Department Head)</i>	Admin Staff /Support Staff	February 8
Dept. Heads submit all Budget Worksheets to Executive Director	Admin Staff /Support Staff	February 15 10:00 AM
Compile Operational Budgets <i>(Executive Director & Supt. of Finance to assemble overall Operations budget)</i>	Exe. Dir./Supt. of Finance	February 18-21
Staff Workshop on Operational Budgets <i>(Staff Workshop to adjust and discuss overall Operations budget)</i>	Admin Staff/Support Staff	February 20-22
Present to Finance Committee the Operational Budget	Finance Chair/ Admin Staff	February 25-28
Revision of Operational Budgets <i>(Work period to alter Operational budget worksheets)</i>	Admin Staff /Support Staff	February 28-March 1
Staff Initial MBO Meeting	Admin Staff /Support Staff	February 26
Present Operations Budget Ordinance to Board <i>(March Regular Board Meeting)</i>	Executive Director	March 4
Place Tentative Budget Ordinance on Display <i>(No less than 30 Days from adoption) (Scheduled for April 8)</i>	Executive Director	March 5 (35 Days)
Staff Final MBO Meeting	Admin Staff /Support Staff	March 7
Review Operations Budget with Board & MBO'S <i>(Board Workshop)</i>	Executive Director/ Admin Staff/Board	March 11 6:30pm
Adjustments to Draft Operations Budget Ordinance <i>(Work period to prepare Ordinance & Changes request by Board)</i>	Executive Director/ Admin Staff	March 26-April 4
Conduct Budget Ordinance Public Hearing <i>(Immediately Prior to Regular April Board Meeting)</i>	Board of Commissioners	April 8 (35 Days on Display)
Approve Budget Ordinance <i>(Regular April Board Meeting)</i>	Board of Commissioners	April 8
Capital Budget Presentation <i>(Regular April Board Meeting)</i>	Executive Director/ Admin Staff	April 8
Approval of Capital Budget <i>(Regular May Board Meeting)</i>	Board of Commissioners	May 13

Budget Goals and Assumptions

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

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

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

- A portion of the fund balances in the Paving & Lighting, Safety & Risk Management, 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 in excess of the budgeted amount.
- A portion of any excess fund balance in the Illinois Municipal Retirement Fund will be used to reduce the Net Pension Liability.

Budget Assumptions – The following are assumptions for the revenue estimates.

- The budget recognizes that a portion of the tax levy may be uncollectible (2.0%).
- The replacement tax, which is received by the Park District from the state, can be allocated as needed. For this fiscal year, it will be used in the Debt Service Fund to pay interest due on the Alternative Revenue Source Bonds.
- Interest income is estimated based on projected cash balances at an interest rate of 2% and assumes large cash disbursements mid-year for capital projects. All interest revenue is allocated to the General Fund.
- Activity Fees are generated from class and event registrations, which are based on the Recreation Department's program portfolio for the year. Programs are budgeted at 100% participation even though there is a historical program cancellation rate of 30%. Some changes to note are explained in detail in the budget narrative section of this report.

- Activity fees for the B.A.S.E. program were projected using the current fee structure and projected participant registration.
- Fitness Center membership is expected to continue to grow, however we do need to resolve the parking issue. Marketing and special offers are constantly updated to attract and retain members.
- Facility Rental revenue is projected to decrease slightly due to the demand for more programming space. It takes careful scheduling of rentals in the Recreation Center to balance the use of the facility for program needs and open gym time for the community.
- 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 based on scheduled activities for the upcoming event and past experience.

Budget Organization and Structure

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

The accounts of the Park District are organized on the basis of funds, each of which is considered a separate accounting entity.

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

A listing and definition of funds, activities and their relationships follows:

General Corporate Fund – The General Corporate Fund is the general operating fund of the Park District. It accounts for all other financial resources except those required to be accounted for in another fund. Funding is provided primarily from property taxes. Other revenue sources allocated to the General Fund include interest income, contractual services rendered, donations, sponsorships and other miscellaneous sources.

Recreation Fund – This fund is used to account for recreational activities provided to the community and maintenance of facilities used therein. Financing is provided from an annual property tax levy and from fees charged for programs and activities. The B.A.S.E. Program although shown in a separate column on the worksheets is a part of the Recreation Fund and reported as such in all financial documents. The Fitness Center is

also shown in a separate column on the worksheets and for internal reporting but will be included in the Recreation Fund for all other financial documents.

Illinois Municipal Retirement Fund (IMRF) – The IMRF Fund is used to account for the District's participation in the Illinois Municipal Retirement Fund. Financing is provided by an annual property tax levy, which produces a sufficient amount to pay the Park District's contribution to the fund on behalf of the Park District's eligible employees.

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

Liability Insurance Fund – This fund is used to account for the operation of the District's insurance and risk management activities through the Park District Risk Management Agency. Financing is provided from an annual property tax levy.

Audit Fund – This fund accounts for the expenditures related to the Park District's annual financial audit which is mandated by state statute. Additionally, expenditures to participate in the GFOA award program are paid from this fund. Financing is provided from an annual property tax levy.

Special Recreation for the Handicapped Fund – This fund is used to account for revenues derived from a specific annual property tax levy and expenditures of these monies to provide special recreation programs and services for physically and mentally challenged members of the community. The primary use of these funds are for membership or direct support of the South East Association for Special Parks and Recreation (S.E.A.S.P.A.R.), inclusion of special needs participants in the general programs of the Park District, or the removal of architectural barriers to accessibility.

Social Security Fund - The Social Security & Medicare Fund is used to account for a specific annual property tax levy and expenditures of these monies for the payment of the employer's portion of the federal Social Security and Medicare taxes.

Personnel

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



BUDGET

Park District of La Grange Operation Budget Summary

Fiscal Year 2019/2020

REVENUE	Operating Funds					Special Revenue					Grand Totals
	1	13	12	11	14	15	16	17	18	19	All Funds
	General	Recreation	BASE	Fitness Center	IMRF	Paving & Lighting	Liability Insurance	Audit	Spec. Rec	FICA	
Tax Revenue											
Property Tax	\$883,691	\$515,000			\$176,645	\$25,235	\$105,987	\$17,665	\$244,275	\$121,128	\$2,089,625
IL Replacement Tax Transfer											-
Sub Total	883,691	515,000	-	-	176,645	25,235	105,987	17,665	244,275	121,128	2,089,625
Recreation Income											
Activity Fees		1,116,405		798,618							1,915,023
Registration Assessment*		-									-
Donations/Sponsorships		3,300									3,300
Sub Total	-	1,119,705	-	798,618	-	-	-	-	-	-	1,918,323
Rental Income											
Building & Park Rentals		13,300									13,300
Recreation Center Rentals		315,538									315,538
Sub Total	-	328,838	-	-	-	-	-	-	-	-	328,838
Park Income											
Field Rentals/ Affiliate Groups		27,850									27,850
Endless Summer	15,000										15,000
Contractual Services Rendered	5,000										5,000
Sub Total	20,000	27,850	-	-	-	-	-	-	-	-	47,850
Misc. Income											
Interest Revenue	61,500										61,500
Building Rentals (Contractual)	92,750										92,750
Vending (Soda\Water\Snacks)	3,000	3,500									6,500
Concessions		150		200							350
Misc. Income	1,500	1,000		-			1,500				4,000
Sub Total	158,750	4,650	-	200	-	-	1,500	-	-	-	165,100
Fitness Center											
Membership Fees											-
Sub Total	-	-	-	-	-	-	-	-	-	-	-
BASE Income											
School Year Tuition			675,750								675,750
Camps			66,375								66,375
Sub Total	-	-	742,125	-	-	-	-	-	-	-	742,125
Total Revenue	\$1,062,441	\$1,996,043	\$742,125	\$798,818	\$176,645	\$25,235	\$107,487	\$17,665	\$244,275	\$121,128	\$5,291,861

EXPENDITURES	Operating Funds				Special Revenue					19 FICA	Grand Totals All Funds
	1 General	13 Recreation	12 BASE	11 Fitness Center	14 IMRF	15 Paving & Lighting	16 Liability Insurance	17 Audit	18 Spec. Rec		
Salaries & Wages											
Administrative	241,715	478,513	92,519	76,807					23,000		912,554
Part Time Clerical	50,418	50,418									100,835
Maintenance	148,166	148,166									296,333
Seasonal Maintenance	19,000	19,000									38,000
Facility Custodial/ Rental Supervisors	-	100,349									100,349
Program Supervisors/Leaders		192,467	443,543	174,413							810,423
<i>Sub Total</i>	\$459,299	\$988,913	\$536,062	\$251,220	\$0	\$0	\$0	\$0	\$23,000	\$0	\$2,258,494
Expenditures											
Health & Life Insurance	158,339	158,339	23,123	48,909							388,710
Education & Training	19,178	19,178	3,000	5,950							47,305
Automobile Travel Reimbursement	-	2,570	2,000	500							5,070
Promotion & Publicity	20,262	20,262	2,300	20,990							63,813
Legal Fees	28,800	10,669	4,275								43,744
Consultant Fees	2,400	-	-	0							2,400
Background Checks	-	500	250	250							1,000
Bank Services & Charges	1,000	21,000	13,000	17,000							52,000
Dues & Subscriptions	7,838	7,838	300	250							16,225
Communication Services	19,567	19,567	4,700	3,780							47,614
Computers Software Contracts	18,947	18,947	8,000	2,000							47,893
Legal & Employment Notices	725	1,575	1,800	300							4,400
Printing/Design Services	12,188	34,113	-	150							46,450
Administration Expense Acct.	2,600	-	200	200							3,000
Employee/Public Relations	3,050	6,250	600	525					1,000		11,425
Office/Administrative Supplies	7,500	7,500	4,315	5,000							24,315
Computer Supplies/Equipment	1,050	1,050	-	0							2,100
Office/ Facility Furniture & Equipment	4,250	4,250	-	0							8,500
Postage & Delivery	8,240	8,240	-	1,500							17,980
Banquet Beverage Service	688	688	-								1,375
Unforeseen Expense	10,000	-	-	5,000							15,000
Main. Equipment Rentals	500	500	-	0							1,000
Maintenance Services	102,122	67,038	-	35,160					2,072		206,392
Vehicle/Equipment Parts & Repair	8,750	8,750	500						800		18,800
Maintenance Supplies	15,225	15,225	-	16,415							46,865
Maintenance Materials	16,735	9,635	-						5,400		31,770
Petroleum Products	7,675	7,675	-						900		16,250
Maintenance/BASE Tools/Equipment	2,275	2,275	-								4,550
Park Landscaping	6,100	6,100	-								12,200
<i>Sub Total</i>	\$486,001	\$459,731	\$68,363	\$163,879	\$0	\$0	\$0	\$0	\$10,172	\$0	\$1,188,146

EXPENDITURES	Operating Funds				Special Revenue					Grand Totals	
	1 General	13 Recreation	12 BASE	11 Fitness Center	14 IMRF	15 Paving & Lighting	16 Liability Insurance	17 Audit	18 Spec. Rec	19 FICA	All Funds
Expenditures Continued											
Utilities Electric	65,750	65,750	-	11,500							143,000
Utilities Natural Gas	18,885	18,885	-	3,430							41,200
Utilities Water	8,440	8,440	-	720							17,600
Park & Facility Repairs/Improvements	2,750	2,750	-	0							5,500
Vandalism Repairs	850	-	-	0							850
Community Support	-	2,000	-								2,000
Special Events	-	15,970	-								15,970
Contracted Instruction & Services	-	330,360	-	111,276							441,636
Athletic Officials	-	23,192	-								23,192
Transportation	-	4,000	8,700								12,700
Rec. Equipment & Facility Rental	-	-	1,812	142,000							143,812
Program & Facility Equipment	-	12,450	1,000	6,500							19,950
Program Supplies	-	61,698	41,460	4,480							107,638
Sub Total	\$96,675	\$545,495	\$52,972	\$279,906	\$0	\$0	\$0	\$0	\$0	\$0	\$975,048
Special Fund Expenses											
IMRF Contributions			27,863	13,492	129,644						170,998
FICA Contributions - 7.65%			41,009	19,218						112,548	172,775
Paving & Lighting						23,000					23,000
Risk Management Costs							13,020				13,020
Liability Insurance							69,194				69,194
Unemployment Compensation							14,274				14,274
South Suburban Risk Management Group							15,004		5,000		20,004
Audit Services								13,100			13,100
SEASPAR Contributions									115,035		115,035
Recreation Inclusion									28,000		28,000
Sub Total	\$0	\$0	\$68,871	\$32,710	\$129,644	\$23,000	\$111,492	\$13,100	\$148,035	\$112,548	\$639,400
Total Expenses	\$1,041,975	\$1,994,139	\$726,268	\$727,716	\$129,644	\$23,000	\$111,492	\$13,100	\$181,207	\$112,548	\$5,061,088
Total Revenue	\$1,062,441	\$1,996,043	\$742,125	\$798,818	\$176,645	\$25,235	\$107,487	\$17,665	\$244,275	\$121,128	\$5,291,861
Budgeted Net Gain/Loss	\$20,466	\$1,904	\$15,857	\$71,102	\$47,001	\$2,235	-\$4,005	\$4,565	\$63,068	\$8,580	\$230,773
											\$230,773

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

FUND BALANCE

Projected FYE 4/19 Balance											\$0
Money Transferred to Capital Fund											
Projected FYE 4/20 Balance	\$20,466	\$1,904	\$15,857	\$71,102	\$47,001	\$2,235	-\$4,005	\$4,565	\$63,068	\$8,580	\$230,773
Percent to annual expenditures	2%	1%									

\$230,773



BUDGET NARRATIVE



Line Item Budget Explanations

Operating Fund Revenues

Property Taxes

The property tax levy for the current year was increased by 2.1% for the Consumer Price Index which is the limit imposed by the tax cap. We projected new growth in our Equalized Assessed Valuation of five million dollars which is the usual amount we project for normal growth in the community.

Illinois Replacement Taxes

Receipts from Illinois replacement taxes generally average around \$40,000 but can fluctuate. These receipts are allocated to pay the interest expense on the alternative revenue bonds.

B.A.S.E. Program Fees

Fees for the program are projected to increase by \$54,050 due to increased participation in the program.

Recreation Activity Fees

We have increased the budget for recreation activity fees by \$72,938. Here are some of the changes we have made for the upcoming year.

In performing arts, the dance programs have been successful so several new offerings have been added. For special interest, STEM (Science, technology, engineering, math) programs have been added for each season. For our summer day camp, a Bonus Week was added for summer 2019.

Most of our athletic program offerings are on a contractual basis. The recreation staff has been working with the contractors to evaluate and adjust our fees to appropriate level and percentage split of profit with the contractors. The youth development league has continued to grow each season and we project this to continue. However, with that said we will need to explore gym space in the local schools.

The Bulls and Sox Academies are under new structure, so we are entering new territory with their programming. They will no longer be offering Combo Camps. The Bulls Academy is condensing much of its programming and we budgeted based off the knowledge we have to date. This equates to approximately an \$11,000 loss in gross revenue. The Sox Academy, housed in our building, offer a variety of fundamental, pitching and hitting clubs.

We did not budget for adult softball leagues for the 2019-2020 budget year. The east side of Gordon Park is being shut down in order to rest and repair the softball outfields. This accounts for approximately a \$9,000 decrease in gross revenue to athletics.



Line Item Budget Explanations

Fitness Center Revenue

Although we have eliminated the budget for childcare services, we are still anticipating an overall increase in Fitness Center revenue of \$11,583 from memberships.

Park Rentals

There is a decrease in Park rental income of \$2,850 from the prior budget year. The main reason is that the East side (softball fields/soccer area) of Gordon Park will be closed for all of 2019 to rest the fields and for field maintenance. This field is heavily used by soccer and baseball groups especially since it has lights. We will not have any field usage income for east side of Gordon Park or for the light usage for this budget year.

Recreation Center Rentals

This includes all rental activities in the Recreation Center as well as open gym fees and usage passes. The current year budget is decreased by \$7,175 mostly due to gym rentals from the White Sox for reasons stated above. Available space in the facility is at capacity so revenue from rentals is projected to remain relatively flat.

Interest Income

This was calculated based on current investments and an outflow of cash mid-year for the purchase and construction of a parking lot and a major roof project on the Recreation Center. The projected increase over the prior budget is \$43,500.

Contractual Building Rentals

This represents our agreements with the White Sox Academy, Community Extension Project Inc. and the Illinois Park and Recreation Association. Fees are increased annually by the CPI. The White Sox Academy may decide not to renew their lease with us due to a restructuring of their programs as mentioned above.



Line Item Budget Explanations

Operating Fund Expenditures

Salaries & Wages

Budgeted salaries & wages have increased by \$60,151 or 3% over the prior year budget. All part time staff pay rates were reviewed and budgeted to be in compliance with the minimum wage laws and to remain competitive to attract and retain qualified staff. Increases for part time staff in recreational programs, BASE, facility maintenance, and front desk customer service total roughly \$66 thousand dollars. Budgeted wages for all part time staff is assuming full participation in all programs offered however actual part time employee hours are on an as needed basis.

In the Fitness Center, a part time fitness coordinator position, the childcare care attendants and custodial staff positions were eliminated. A full time night supervisor position was added for a net decrease in wages of \$49,283. A cleaning service has been contracted to replace the custodians.

Health & Life Insurance

Our health plan renews every January 1st. The District increased the deductible and added an HRA plan to the coverage offered to the employees. A change in the staff demographics and a budget for family coverage for the new full time fitness center position have had an impact on the total cost of coverage by \$54,210. The budget also includes an allowance for a potential increase in 2020. However, the District may realize a savings from unused HRA funds somewhere between zero and \$33,000, the maximum exposure.

Education & Training

The District is focusing the education and training of professional staff to courses needed to maintain professional credentials. The education and training line item was increased by \$5,135 to provide training for fitness center and BASE staff.

Travel Reimbursement

This represents costs incurred by the staff while driving their own vehicles when conducting agency business. The budget was decreased by \$1,100 for facility and recreational staff members. Both departments have access to Park District vehicles for business purposes.

Promotion & Publicity

This line item is for advertising, apparel and supplies used to promote and market the District based on a detailed plan provided by the Marketing & Events Supervisor. A decrease of \$7,452 is mostly for advertising the Fitness Center.



Line Item Budget Explanations

Legal Services

This expenditure is for general legal services rendered in the normal course of the District's operations. Services rendered in connection with capital projects are being expended from the capital projects budget. The budget has been increased by \$1,069 from the prior year.

Consultant

We have budgeted this item in the past for special projects. This budget was decreased by \$1,200 from the prior year.

Background Checks

The budget was decreased by \$50 from the prior year. This amount is sufficient for current staffing turnovers.

Bank Services & Charges

This service charge is almost entirely for merchant fees associated with credit card processing. We are budgeting an increase of \$4,500 over last year's budget. This includes a change in merchant service providers, monthly rental of chip readers, and update services for member credit cards which expire. The volume of credit card transactions by revenue cost center was carefully evaluated.

Dues & Subscriptions

This line item is for professional dues and subscriptions that the District incurs. This year's budget reflects a decrease of \$200 for Sam's Club membership accounts.

Communication Services

This line item includes all telephone and internet communication lines including fire & security lines, installment payments on the telephone system and the repair contract thereon. Website upgrades, email & web hosting, and email blasts are also budgeted here. The current budget reflects an increase of \$1,344.

Computer Software Contracts

This line item is for payment of all software license agreements and onsite support. The budget decreased by \$135. We did not budget the annual maintenance fee for the accounting software since we are looking at replacing this software in the next fiscal year. What we saved here was needed to renew our server security suite & cloud controller software. We also added a subscription for software to enable the issuance of the electronic board packets.

Legal Notices & Recruitment Ads

This line item is for the publishing of all required legal notices and recruitment ads. The majority of this line item is for recruitment ads. The budget for publishing legal notices



Line Item Budget Explanations

was decreased by \$1,300 since the requirement for publishing has been significantly reduced.

Printing/Design Services

This line item is used to account for the design & printing on the brochure, flyer printing on the color copier, and administrative forms. The budget was decreased by \$600 from last year. The budget to print the brochure and flyers was increased and the budget for administrative forms was decreased.

Administration Expense Account

This line item represents costs for facilitating and performing routine business operations. The budget increased \$200 for the fitness superintendent.

Employee/Public Relations

This line item is used for employee, volunteer, and board recognition and appreciation. It was increased by \$250 for staff functions.

Office/Administrative Supplies

Office supplies were decreased by \$300. Supplies requested by the Fitness Center staff increased while those requested by the BASE staff decreased.

Computer Supplies/Repairs

This line item is for small hardware, repairs and normal computer supplies. The budget increased \$250.

Office/ Facility Equipment

This line item includes the cost to purchase additional tables, chairs, and decorations for the programming rooms and the social area of the Recreation Center. It also includes the cost to replace small electronic equip (clocks, shredder, calculator, etc.). This line item remains unchanged.

Postage & Delivery

The major cost in this line item is the distribution of the program guide and direct mailings. The decrease of \$5,500 represents a reduction in direct mailings. The recreation staff decided not to send out the summer camp postcards but to purchase more banners instead.

Banquet Beverage Service

This line item is for supplies used to maintain the beverage service in the Banquet Room and was reduced \$300. Banquet room renters are charged for their use of the beverage service.



Line Item Budget Explanations

Unforeseen Expense

This line item is for minor unforeseen situations that arise during the fiscal year. The budget remains unchanged.

Equipment Rentals

This line item is used to account for custodial and maintenance equipment that may be needed by the district. The budget remains unchanged.

Maintenance Services

This line item is for contractual services to maintain the District facilities and includes such services as HVAC servicing, security alarm monitoring, floor care (gym & carpets), portable toilets, tree removal & trimming, utility repairs, copier rental and much more. The budget for this line item was increased by \$32,932. The contract for custodial services in the Fitness Center accounts for \$24,960. The balance is for small increases in various other services.

Vehicle/Equipment Parts & Repair

This line item accommodates parts and repairs for the District's vehicles and equipment. This line was increased by \$500 to accommodate equipment repairs.

Maintenance Supplies

This line item covers the supplies necessary to maintain all the buildings and parks. It covers items such as cleaning & bathroom supplies, trash handling, light bulbs, and other departmental supplies. This line item was increased by \$593.

Maintenance Materials

This line item covers the material needed to maintain the parks and includes such items as ball field mix, seed, sod, soil, playground parts & surfacing, and salt. The budget for this line item was decreased by \$3,000 for wood chips which were newly installed at the Community Center playground.

Petroleum Products

This line item is for gasoline and diesel fuel which increased by \$200 for welding gas.

Maintenance Tools & Equipment

This line item accounts for small tools & equipment used for maintenance, landscaping, and janitorial duties. It has been decreased by \$2,000 for skid steer forks which were a one-time purchase last year.

Park Landscaping

This line item covers the replenishing trees, shrubs, and flowers where needed in the District as well as supplies needed to maintain them. This line item was increased by \$200 for additional herbicide and \$2,000 for flowers.



Line Item Budget Explanations

Utilities Electric

This line item accounts for electric service at all Park District locations with the bulk of the cost being at the Recreation Center. The Recreation Center budget was increased by \$25,000 due to both a rate increase and increased usage. The balance of \$2,900 was allocated among all the other parks.

Utilities Natural Gas

This line item accounts for natural gas service at all Park District locations with the bulk of the cost being at the Recreation Center. The budget decrease of \$6,600 was mostly for the Recreation Center.

Utilities Water

The water service budget was increased by \$1,700 for increased usage at the Recreation Center and decreased at some of the park locations for a net increase of \$950.

Park & Facility Repairs/Improvements

This line item is used to account for repairs & maintenance to various park buildings other than the Recreation Center and reflects a reclassification of \$1,000 to program equipment.

Vandalism Repairs

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

Community Support

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

Special Events

This line item combines all free community family events such as the Easter Egg Hunt, Halloween Party, Pet Parade, and Countryside Parade. Some of these costs are covered by sponsorships and donations received from local businesses and organizations. The revenue to support these events is reported separately. The budget was increased by \$5. A reallocation was made among some of the events.

Contracted Instruction & Services

This expense is for outside contractual instructors or organizations that teach our recreational programs. The budget for recreational programs increased by \$20,974 based on the program mix being offered. The budget for the Fitness Center increased by \$3,467. This is for the fitness classes that are free to the fitness center members. Athletic instruction increased by \$7,029 and performing arts instruction increased by \$12,678.



Line Item Budget Explanations

Athletic Officials

This represents the cost associated with scheduling and compensating league officials, referees and umpires. The decrease in this line item of \$6,920 represents the cancellation of the adult softball leagues for the 2019-2020 season to rest and repair the fields.

Transportation

Transportation (buses & train) costs for our day camp field trips, Teen Ski trip, Senior Trips, and the summer camp for the BASE students. This budget increased \$1,900 for all trips.

Recreation Equipment /Facility Rental

This budget is for fitness center equipment rental and facility usage by the BASE program. Maintenance contracts for the equipment were budgeted to increase \$5,122 and rent at St Frances Xavier increased \$900.

Program & Facility Equipment

This represents the cost to purchase equipment to facilitate programs, classes, events and other related recreational offerings. The total budget decrease is \$1,275. Of this amount \$3,250 is for additional fitness related supplies, \$5,525 is a decrease preschool equipment and a \$1,000 reclassification for BASE.

Program Supplies

Expenses in this line item are to purchase supplies and materials needed to facilitate programs, classes, events and other related recreational needs. The mix of programs being utilized by the community and planned to be offered by the District increased the budget for the Recreation department by \$8,043 for the youth development league. Supplies for the BASE Program were decreased by \$1,350. Supplies for the Fitness Center were increased by \$1,320. The net change to supplies is an increase of \$8,013.



Line Item Budget Explanations

Special Revenue Fund Expenses

IMRF Fund

Our contribution to the pension fund is calculated on the salaries of the eligible employees at a rate determined by the Pension Board. The employer contribution rate for 2019 is 9.28% a decrease over the prior year rate of 10.77%. All eligible employees contribute 4.50% of their salary. For budget purposes a maximum increase of 10% was projected for 2020 and a weighted rate of 9.62% was used in the calculations for a decrease of \$21,117. However we also budgeted an additional employer contribution of \$25,000 to reduce the unfunded pension liability.

Paving & Lighting Fund

The Paving & Lighting Fund is used to account for the construction and/or maintenance of Park District light systems and/or paved surfaces within the parks. The budget remains the same.

Liability Insurance Fund

The budget for this fund includes all liability insurance, unemployment insurance, risk management services and supplies. Liability insurance has increased by \$994 and safety supplies were decreased by \$1,605 which includes first aid supplies and safety inspections.

Audit Fund

The annual auditing service contract increases \$325 this year.

Special Recreation for the Handicapped Fund

This budget reflects the costs for our membership in the South East Association for Special Parks and Recreation which increased by \$14,378. The cost of providing inclusion services was decreased by \$2,000 due to a review of actual charges for usage. Playground surfacing was decreased by \$1,800 for a net change in the budget for this fund of a \$10,578 increase.

Social Security Fund

The budget for this fund mirrors our anticipated payroll based on current federal contribution rate of 7.65% for an increase of \$4,602.

Debt Service

This is the amount necessary to pay the outstanding obligations due during the year. This year, the payments on principal have increased \$18,000. Payments of interest have decreased by \$7,093 due to the reduction of debt outstanding. Payments for service fees have remained unchanged.



BUDGET HISTORY

History of Total Revenue

Revenue	Actual 2015/2016	Actual 2016/2017	Actual 2017/2018	Fiscal year 2018/2019			Fiscal year 2019/2020		
				Projection	Budgeted	Over/ (under)	New Budget	Over(Under) Prior Budget	Over(Under) Projection
Property Tax	\$ 2,749,381	\$ 2,801,708	\$ 2,786,498	\$ 2,898,405	\$ 2,897,380	\$ 1,025	\$ 2,956,844	\$ 59,464	\$ 58,439
IL Replacement Tax	37,924	45,316	42,153	37,018	40,000	(2,982)	36,000	(4,000)	(1,018)
BASE	632,686	683,888	680,387	705,553	688,075	17,478	742,125	54,050	36,572
Recreation Activity Fees	715,334	679,234	675,425	665,323	1,043,467	(378,144)	1,116,405	72,938	451,082
Fitness Center Revenue			332,131	741,597	787,035	(45,438)	798,618	11,583	57,021
Registration Assessment	11,299	10,324	9,994	3,748	-	3,748	-	-	(3,748)
Donations/Sponsorships	4,750	7,080	5,425	5,850	7,000	(1,150)	3,300	(3,700)	(2,550)
Building & Park Rentals	24,164	28,999	25,604	20,377	15,300	5,077	13,300	(2,000)	(7,077)
Field Rentals/ Affiliate Groups	16,430	13,634	14,585	26,192	28,700	(2,508)	27,850	(850)	1,658
Recreation Center Rentals	317,604	313,694	325,916	315,980	322,713	(6,733)	315,538	(7,175)	(442)
La Grange Endless Summer	18,143	12,382	3,063	17,960	10,000	7,960	15,000	5,000	(2,960)
Contractual Services Rendered	2,883	2,256	5,247	5,393	2,500	2,893	5,000	2,500	(393)
Interest Revenue	17,592	25,239	19,550	112,000	18,000	94,000	61,500	43,500	(50,500)
Building Rentals (Contractual)	84,914	72,064	81,048	91,178	90,001	1,177	92,750	2,749	1,572
Cooperative Agreement	9,747	0	0	-	-	-	-	-	-
Vending (Soda\Water\Snacks)	7,773	7,449	7,689	5,316	7,000	(1,684)	6,500	(500)	1,184
Concessions	170	117	0	-	-	-	350	350	350
Misc. Income	5,058	17,947	5,479	4,500	4,650	(150)	4,000	(650)	(500)
Bond Issuance *	320,000	320,000	327,000	330,000	327,000	3,000	330,000	3,000	-
Revenue Total	\$ 4,975,852	\$ 5,041,331	\$ 5,347,194	\$ 5,986,390	\$ 6,288,821	\$ (302,431)	\$ 6,525,080	\$ 236,259	\$ 538,690
Expense Total	\$ 4,582,753	\$ 4,492,028	\$ 5,047,463	\$ 5,614,247	\$ 5,963,758	\$ (349,511)	\$ 6,185,609	\$ 221,851	\$ 571,362
Net revenue over expenditures	\$ 393,099	\$ 549,303	\$ 299,731	\$ 372,143	\$ 325,063	\$ 47,080	\$ 339,471	\$ 14,408	\$ (32,672)

* Total of rollover bond issue - includes the amount allocated for capital projects.

History of Operating Expenses

Page	Operations	Actual 2015/2016	Actual 2016/2017	Actual 2017/2018	Fiscal year 2018/2019			Fiscal year 2019/2020		
					Projection	Budgeted	Over/ (under)	New Budget	Over(Under) Prior Budget	Over(Under) Projection
1	Health & Life Insurance	250,401	253,921	285,663	323,155	334,500	(11,345)	388,710	54,210	65,555
2	Education & Training	20,591	22,637	23,575	25,222	42,170	(16,948)	47,305	5,135	22,083
3	Travel Reimbursement	5,409	3,623	3,397	3,685	6,170	(2,485)	5,070	(1,100)	1,385
4	Promotion & Publicity	28,769	24,536	54,072	62,213	71,264	(9,051)	63,813	(7,451)	1,600
5	Legal Services	39,650	38,304	32,994	33,265	42,675	(9,410)	43,744	1,069	10,479
6	Consultant Fees	0	1,800	1,800	0	3,600	(3,600)	2,400	(1,200)	2,400
7	Background Checks	500	542	1,000	1,050	1,050	-	1,000	(50)	(50)
8	Merchant Fees	28,102	30,402	36,875	47,150	47,500	(350)	52,000	4,500	4,850
9	Dues & Subscriptions	11,408	11,311	11,920	12,033	16,425	(4,392)	16,225	(200)	4,192
10	Communication Service	30,592	35,104	68,803	40,774	46,270	(5,496)	47,614	1,344	6,840
11	Computers Software Contracts	32,413	37,788	36,246	53,137	48,028	5,109	47,893	(135)	(5,244)
12	Legal Notices & Employment Ads	5,354	3,352	4,005	4,735	5,700	(965)	4,400	(1,300)	(335)
13	Printing/Design Services	39,388	41,604	39,959	43,490	47,050	(3,560)	46,450	(600)	2,960
14	Administration Expense Account	2,048	2,219	1,119	2,695	2,800	(105)	3,000	200	305
15	Employee/Public Relations	4,990	2,761	5,365	10,195	11,175	(980)	11,425	250	1,230
16	Office/Administrative Supplies	13,042	12,895	19,512	21,848	24,615	(2,767)	24,315	(300)	2,467
17	Computer Supplies/Repairs	770	1,254	1,048	1,614	1,850	(236)	2,100	250	486
18	Office/Facilities Equipment	18,017	12,290	6,856	7,378	8,500	(1,122)	8,500	-	1,122
19	Postage & Delivery	17,480	14,428	14,732	21,085	23,480	(2,395)	17,980	(5,500)	(3,105)
20	Banquet Beverage Service	1,692	1,290	1,260	1,452	1,675	(223)	1,375	(300)	(77)
22	Unforeseen Expense	4,784	5,198	9,404	12,785	15,000	(2,215)	15,000	-	2,215
23	Main. Equipment Rentals	382	186	722	608	1,000	(392)	1,000	-	392
24	Maintenance Services	160,340	143,363	159,876	174,453	173,460	993	206,392	32,932	31,939
25	Vehicle/Equipment Parts & Repair	11,998	8,013	16,914	16,950	18,300	(1,350)	18,800	500	1,850
26	Maintenance Supplies	23,456	25,022	29,278	41,256	46,272	(5,016)	46,865	593	5,609
27	Maintenance Materials	17,272	15,996	26,419	31,016	34,770	(3,754)	31,770	(3,000)	754
28	Petroleum Products	10,056	13,339	13,572	15,871	16,050	(179)	16,250	200	379
29	Maintenance Tools/Equipment	1,032	3,660	2,866	5,228	6,550	(1,322)	4,550	(2,000)	(678)
30	Park Landscaping	7,674	8,136	9,078	10,067	10,000	67	12,200	2,200	2,133
31	Utilities Electric	93,372	97,855	118,321	131,201	115,100	16,101	143,000	27,900	11,799
32	Utilities Natural Gas	24,672	34,332	31,929	45,174	47,800	(2,626)	41,200	(6,600)	(3,974)
33	Utilities Water	12,026	11,582	12,527	16,510	16,650	(140)	17,600	950	1,090
34	Park & Facility Repairs/Improvement	1,510	370	132	6,436	6,500	(64)	5,500	(1,000)	(936)
35	Vandalism Repairs	11	0	0	0	850	(850)	850	-	850
36	Community Support	300	928	295	0	2,000	(2,000)	2,000	-	2,000
37	Special Events	15,316	15,580	15,928	15,707	15,965	(258)	15,970	5	263
38	Contracted Instruction & Services	254,584	236,374	285,850	339,120	420,662	(81,542)	441,636	20,974	102,516
39	Athletic Officials	21,514	22,107	17,652	20,725	30,112	(9,387)	23,192	(6,920)	2,467
40	Transportation	6,664	10,345	8,914	11,071	10,800	271	12,700	1,900	1,629
41	Recreation equip/ Facility Rental	12	12	90,516	137,760	137,790	(30)	143,812	6,022	6,052
42	Program & Facility Equipment	8,349	11,029	9,579	21,100	21,225	(125)	19,950	(1,275)	(1,150)
43	Program Supplies	89,266	91,316	79,496	88,016	99,625	(11,609)	107,638	8,013	19,622
Sub Totals		1,315,206	1,306,804	1,589,469	1,857,230	2,032,978	(175,748)	2,163,194	130,216	305,964
Special Funds Expenses		567,998	501,005	531,245	572,731	618,824	(46,093)	639,400	20,576	66,669
Debt Service		1,159,540	1,120,457	1,107,458	1,113,613	1,113,613	-	1,124,521	10,908	10,908
Salaries & Wages		1,540,009	1,563,762	1,819,291	2,070,673	2,198,343	(127,670)	2,258,494	60,151	187,821
Totals		\$4,582,753	\$4,492,028	\$5,047,463	\$5,614,247	\$5,963,758	\$ (349,511)	\$6,185,609	\$221,851	\$571,362



TAX LEVY

Submission Confirmation:

Submission Date:

12/11/2018 10:42:41 AM

Submitted by:

Dean Bissias

Username:

deanbissias@pdlg.org

For Agency:

LA GRANGE PARK DISTRICT

Documents Submitted:

Ordinance 18-10 Levying Taxes for 2018 Tax Levy year.pdf - Levy Ordinance

Ordinance 18-11 Direction to Cook County Clerk to reduce 2018 Tax Levy.pdf - PTELL

THE PARK DISTRICT OF LA GRANGE

ORDINANCE 18-10

**ORDINANCE LEVYING AND ASSESSING TAXES
OF THE PARK DISTRICT OF LA GRANGE, COOK
COUNTY, ILLINOIS, FOR THE 2018 TAX LEVY YEAR**

ADOPTED BY THE
BOARD OF COMMISSIONERS
OF THE
PARK DISTRICT OF LA GRANGE
THIS 10TH DAY OF DECEMBER 2018

Published in pamphlet form by authority of the Board of Commissioners of the Park District of La Grange, Cook County, Illinois, this 10th day of December 2018.

Ordinance 18-10

**ORDINANCE LEVYING AND ASSESSING TAXES
OF THE PARK DISTRICT OF LA GRANGE,
COOK COUNTY, ILLINOIS, FOR THE
2018 TAX LEVY YEAR**

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

Section 1. The sum of \$2,114,500 or so much thereof as may be authorized by law for the following purposes, be and is assessed and levied against all taxable property within the limits of said Park District of La Grange as the same is assessed and equalized for state and county purposes for the current year (2018). The said taxes, which are hereby levied, are exclusive of the amounts previously levied for the payment of bonded indebtedness and interest thereon. Said taxes are hereby levied for the 2018 tax levy year, and the specific amount hereby levied for each fund is set forth under the column entitled "Amount Levied" as follows:

	<u>Amount Levied</u>
General Corporate Fund	\$930,000
Recreational Program Fund	500,000
Social Security & Medicare Contributions Fund	120,000
Audit Fund	17,500
Liability Insurance Fund	105,000
Paving And Lighting Fund	25,000
Recreational Programs for the Handicapped Fund	242,000
Illinois Municipal Retirement Fund	175,000

Grand Total of Taxes Levied	\$2,114,500
	=====

Section 2: Pursuant to Section 4-4 of the Park District Code (70 ILCS 1205/4-4) neither the Budget and Appropriation Ordinance of the District for the current fiscal year beginning May 1, 2018 and ending April 30, 2019 nor any other Budget and Appropriation Ordinance is intended or required to be in support of the tax levy made in this ordinance.

Section 3: The unexpended balance of any item or items levied in and by this ordinance may be expended in making up any deficit of any item or items in the same general appropriation and levy made by this ordinance. The unexpended balance of the tax for

general corporate purposes from the preceding year may be accumulated and set aside for the purposes of building repairs and improvements in a capital improvement fund, provided that the balance of such fund does not exceed 1.5% of the aggregated assessed valuation of all taxable property within the District.

Section 4: That the secretary is hereby authorized and directed to file a certified copy of this ordinance with the County Clerk of Cook County within the time specified by law and said County Clerk shall extend the tax to produce the amounts levied herein upon the books of the Collector of the State and County taxes, all as provided by law.
70 ILCS 1205/5-1.

Section 5: This ordinance shall be in full force and effect from and after its passage and approval as required by law.

Section 6: This ordinance shall be published in pamphlet form in accordance with Park District Ordinance 91-7. 70 ILCS 1205/4-3.

PASSED THIS Tenth day of December 2018 pursuant to a roll call vote as follows:

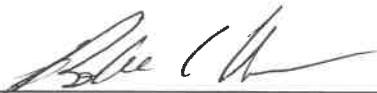
Commissioners

AYES: PENICOOK, JACOBS, LACEY, ASHBY, + VEAR.

NAYS: NONE

ABSENT: NONE

APPROVED THIS 10th day of December 2018.



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

ATTEST:



Constantine Bissias
Secretary

STATE OF ILLINOIS }
 } SS
COUNTY OF COOK }

**IN THE OFFICE OF THE COUNTY CLERK
COOK COUNTY, ILLINOIS**

**CERTIFICATION OF COMPLIANCE
WITH THE TRUTH IN TAXATION LAW
35 ILCS 200/18-55 THROUGH 18-100**

I, Robert Vear, being first duly sworn on oath, hereby certify that I am the duly elected President of the Park District of La Grange, Cook County, Illinois; and that the attached hereto is a true and correct copy of the Annual Tax Levy Ordinance for corporate purposes of the Park District of La Grange, Cook County, Illinois, for the fiscal year beginning May 1, 2018 and ending April 30, 2019, as it appears of record in the Minutes of the Park District of La Grange Board Meeting held December 10, 2018.

I further certify that said Ordinance was passed in compliance with the provisions of "The Truth in Taxation Law," 35 ILCS 200/18-55 through 18-100.

WITNESS my signature this 10th day of December 2018.



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

STATE OF ILLINOIS }
 } SS
COUNTY OF COOK }

SECRETARY'S CERTIFICATE


I, CONSTANTINE BISSIAS, 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, and the keeper of the records thereof, and I do hereby further certify that on December 10, 2018 the Corporate Authorities of such Park District passed and approved Ordinance 18-10, entitled:

**ORDINANCE LEVYING AND ASSESSING TAXES
OF THE PARK DISTRICT OF LA GRANGE, COOK
COUNTY, ILLINOIS, FOR THE 2018 TAX LEVY YEAR**

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

The pamphlet form of December 10, 2018 Ordinance 18-10 including the Ordinance and a cover sheet thereof was prepared, and a copy of such Ordinance was posted in the principle Park District building, commencing on November 20, 2018, 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.

IN WITNESS THEREOF, I have hereunto set my hand this tenth day of December 2018.


CONSTANTINE BISSIAS,
SECRETARY
PARK DISTRICT OF LA GRANGE

THE PARK DISTRICT OF LA GRANGE

ORDINANCE 18-11

**AN ORDINANCE DIRECTING THE COOK COUNTY CLERK
TO REDUCE THE PARK DISTRICT OF LA GRANGE'S
REAL ESTATE TAX LEVY YEAR 2018
PARK DISTRICT OF LA GRANGE, COOK COUNTY, ILLINOIS**

PASSED AND APPROVED
BY THE
BOARD OF COMMISSIONERS
OF THE
PARK DISTRICT OF LA GRANGE

This 10th day of December, 2018

Published in pamphlet form by the authority of the Board of Commissioners of the Park District of La Grange, Cook County, Illinois this 10th day of December 2018.

Ordinance 18-11

**AN ORDINANCE DIRECTING THE COOK COUNTY CLERK
TO REDUCE THE PARK DISTRICT OF LA GRANGE'S
REAL ESTATE TAX LEVY YEAR 2018
PARK DISTRICT OF LA GRANGE, COOK COUNTY, ILLINOIS**

WHEREAS, there has been enacted, the Property Tax Extension Limitation Act 35 ILCS 200/18-185 *et seq.*, (the "Act"), which will affect the amount of taxes extended for the District by the Cook County Clerk, (the "Clerk"), and

WHEREAS, because of the fact that the amount of the Equalized Assessed Valuation ("EAV") for property located in the District for 2018 was not known at the time that the District passed its Tax Levy Ordinance for 2017, it could not be determined whether the application of the provisions of the Act would affect the District's levy, and

WHEREAS, it is possible that when the EAV for 2018 is established in 2019, the limiting rates set forth in the Act will require the Clerk to reduce the District's levy, and

WHEREAS, unless directed otherwise by the District, the Clerk has indicated that the District's levy will be reduced proportionately over all funds, if necessary, and

WHEREAS, the Clerk has requested direction from the District at the time of the filing of the Tax Levy Ordinance for 2018, as to which funds should be reduced, and by what amounts, if it becomes necessary, and

WHEREAS, the District prefers to give such direction.

NOW, THEREFORE, be it and it is hereby ordained by the Board of Park Commissioners of the Park District of La Grange, Cook County, Illinois, as follows:

Section 1 The Cook County Clerk is hereby directed to reduce the District's fund levies as follows, only if necessary due to the application of the Act:

<u>FUND</u>	<u>% OF REDUCTION</u>
General Corporate	100%

Section 2 That this ordinance shall be in full force and effect from and after its passage, approval, and publication in pamphlet form as provided by law.

ADOPTED: December 10, 2018.

Commissioners

AYES: PERICONE, LACEY, JACOBI, ASHBY + VEAR.

NAYS: NONE.

ABSENT: NONE

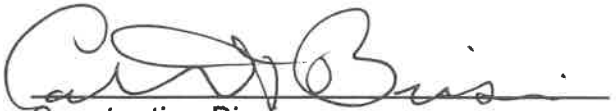
ABSTAIN: NONE



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

Passed on this 10 day of December, 2018.

ATTEST:



Constantine Bissias
Secretary, Board of Park Commissioners
PARK DISTRICT OF LA GRANGE
Cook County, Illinois



BUDGET ORDINANCE



2019/2020
Budget Ordinance
To Be Developed
Following March 11
MBO/Budget
Board Meeting



BUDGET DETAIL

2019/2020

Page	Operations	Other Fund Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Budgeted Totals
1	Health & Life Insurance	48,909	23,123	158,339	158,339	388,710
2	Education & Training	5,950	3,000	19,178	19,178	47,305
3	Travel Reimbursement	500	2,000	0	2,570	5,070
4	Promotion & Publicity	20,990	2,300	20,262	20,262	63,813
5	Legal Services	0	4,275	28,800	10,669	43,744
6	Consultant Fees	0	0	2,400	0	2,400
7	Background Checks	250	250	0	500	1,000
8	Bank Services & Charges	17,000	13,000	1,000	21,000	52,000
9	Dues & Subscriptions	250	300	7,838	7,838	16,225
10	Communication Service	3,780	4,700	19,567	19,567	47,614
11	Computers Software Contracts	2,000	8,000	18,947	18,947	47,893
12	Legal & Employment Notices	300	1,800	725	1,575	4,400
13	Printing/Design Services	150	0	12,188	34,113	46,450
14	Administration Expense Account	200	200	2,600	0	3,000
15	Employee/Public Relations	1,525	600	3,050	6,250	11,425
16	Office/Administrative Supplies	5,000	4,315	7,500	7,500	24,315
17	Computer Supplies/Repairs	0	0	1,050	1,050	2,100
18	Office Equipment	0	0	4,250	4,250	8,500
19	Postage & Delivery	1,500	0	8,240	8,240	17,980
20	Banquet Beverage Service		0	688	688	1,375
21	Concession Food & Supplies		0	0	0	0
22	Unforeseen Expense	5,000	0	10,000	0	15,000
23	Equipment Rentals	0	0	500	500	1,000
24	Maintenance Services	37,232	0	102,122	67,038	206,392
25	Vehicle/Equipment Parts & Repair	800	500	8,750	8,750	18,800
26	Maintenance Supplies	16,415	0	15,225	15,225	46,865
27	Maintenance Materials	5,400	0	16,735	9,635	31,770
28	Petroleum Products	900	0	7,675	7,675	16,250
29	Maintenance/BASE Tools/Equipment	0	0	2,275	2,275	4,550
30	Park Landscaping	0	0	6,100	6,100	12,200
31	Utilities Electric	11,500	0	65,750	65,750	143,000
32	Utilities Natural Gas	3,430	0	18,885	18,885	41,200
33	Utilities Water	720	0	8,440	8,440	17,600
34	Park & Facility Repairs/Improvements	0	0	2,750	2,750	5,500
35	Vandalism Repairs	0	0	850	0	850
36	Community Support	0	0	0	2,000	2,000
37	Special Events	0	0	0	15,970	15,970
38	Contracted Instruction & Services	111,276	0	0	330,360	441,636
39	Athletic Officials	0	0	0	23,192	23,192
40	Transportation	0	8,700	0	4,000	12,700
41	Facility Rental	142,000	1,812	0	0	143,812
42	Program & Facility Equipment	6,500	1,000	0	12,450	19,950
43	Program Supplies	4,480	41,460	0	61,698	107,638
	Sub Totals	\$453,957	\$121,335	582,676	\$1,005,226	\$2,163,194
38	Special Funds Expenses	639,400				639,400
	Debt Service	1,124,521				1,124,521
	Salaries & Wages	274,220	536,062	459,299	988,913	2,258,494
	Totals	\$2,492,098	\$657,397	\$1,041,975	\$1,994,139	\$6,185,609

Health & Life Insurance

General 01-5-00-5-53001
Recreation 13-5-00-5-53001
Other Funds
Budgeted
2019/2020

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Other Funds Budgeted 2019/2020
1 Health & Prescription Coverage					
A. Full Time Staff			158,339	158,339	316,678
B. BASE Full Coverage		23,123			23,123
C. Fitness Center Full Coverage	48,909				48,909
2 Life Insurance Premiums					
A. Full Time Staff					
3 Employee Assistance Program					
A. Full Time Staff					
4 Contingency					
A. Insurance Coverage for one employee to switch from single to plus spouse					
Total	\$48,909	\$23,123	\$158,339	\$158,339	\$388,710
				41%	G: \$158,339
				41%	R: \$158,339
				6%	Base \$23,123
				13%	OF: \$48,909
					Total \$388,710

Education & Training

General 01-5-00-5-54010
Recreation 13-5-00-5-54010
Other Funds
Budgeted
2019/2020

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2019/2020
1 Agency					
A. SPRA	0		150	150	300
B. Chamber & LGBA Events	0		100	100	200
C. Community Group	0		100	100	200
D. Agency Events	0		100	100	200
E. Other Activities	0		100	100	200
2 Elected Officials					
A. NRPA (1)	0		1,280	1,280	2,560
B. IPRA/IAPD (Chicago Conf.)	0		713	713	1,425
C. IAPD Legislative Conf.	0		0	0	0
D. IAPD & IPRA Workshops	0		250	250	500
3 Professionals					
A. NRPA (4)	0		6,350	6,350	12,700
B. IPRA/IAPD (Chicago Conf.)	2,000	0	3,203	3,203	8,405
C. National Accreditation Schools	3,100		2,950	2,950	9,000
D. Local Development Schools Fitness accreditation	850		763 250	763 250	2,375 500
E. IAPD Legislative Conf.	0		945	945	1,890
F. After School		3,000			3,000
G. Misc..Education & Professional Service Activities		0	150	150	300
4 Special Training					
A. Full Time (Seminars & Workshops)			125	125	250
B. Regular & Part Time (Seminars & Workshops)	0		450	450	900
C. Tuition Reimbursement	0		0	0	
D. Computer Training	0		1,200	1,200	2,400
Total	\$5,950	\$3,000	\$19,178	\$19,178	\$47,305
					<div>41% G: \$19,178</div> <div>41% R: \$19,178</div> <div>6% Base \$3,000</div> <div>13% OF: \$5,950</div> <hr/> <div>Total \$47,305</div>

Travel Reimbursement

Expenditures						General Recreation Other Funds Budgeted 2019/2020		13-5-00-5-55010
	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted				
1 Mileage Reimbursement								
Facilities staff - 2			0	800		800		
Recreation staff - 4			0	1,000		1,000		
Finance staff - 2			0	500		500		
BASE staff - 1		2,000				2,000		
Fitness Staff	500					500		
2 Parking & Tolls								
A. Staff Parking	0		0	150		150		
B. Tolls	0		0	120		120		
Total	\$500	\$2,000	\$0	\$2,570		\$5,070		
						0% 51% 39% 10%	G: R: Base OF: Total	\$0 \$2,570 \$2,000 \$500 \$5,070

Promotion & Publicity

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2019/2020	13-5-00-6-60010
1 Promotion						
A. Apparel	2,600	1,800	2,010	2,010	8,420	
B. Banners/Signs/Name Tags	2,400		2,950	2,950	8,300	
C. Supplies			500	500	1,000	
D. Promotional Items	6,650		1,250	1,250	9,150	
E. Rec Center Staff Apparel			800	800	1,600	
2 Publicity						
A. Advertising	8,340		7,209	7,209	22,758	
B. Public Education			250	250	500	
C. Community Events			2,853	2,853	5,705	
D. Unforeseen			250	250	500	
3 Marketing	1,000	500	2,190	2,190	5,880	
Total	\$20,990	\$2,300	\$20,262	\$20,262	\$63,813	
				32%	G:	\$20,262
				32%	R:	\$20,262
				4%	Base	\$2,300
				33%	OF:	\$20,990
					Total	\$63,813

Legal Services

Expenditures	General Recreation Other Funds Budgeted 2019/2020					01-5-00-6-61000 13-5-00-6-61000	
	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted			
1 Monthly Services	0	4,275	18,169	7,125		29,569	
2 Special Projects	0	0	6,919	2,306		9,225	
3 Unforeseen Projects	0	0	3,713	1,238		4,950	
Total	\$0	\$4,275	\$28,800	\$10,669		\$43,744	
					66%	G:	\$28,800
					24%	R:	\$10,669
					10%	Base	\$4,275
					0%	OF:	\$0
						Total	\$43,744

General 01-5-00-6-61010
 Recreation 13-5-00-6-61010
 Other Funds
 Budgeted
 2019/2020

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Other Funds Budgeted 2019/2020
1					
A. Marketing	0	0	0	0	
B. Special Projects		0	2,400		2,400
Total	\$0	\$0	\$2,400	\$0	\$2,400
				100%	G: \$2,400
				0%	R: \$0
				0%	Base \$0
				0%	OF: \$0
					Total \$2,400

Background Checks

13-5-00-6-61020

Expenditures	General Recreation Other Funds Budgeted 2019/2020				
	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Other Funds Budgeted 2019/2020
1 Background Checks	250	250		500	1,000
Total	\$250	\$250	\$0	\$500	\$1,000
					0% G: \$0 50% R: \$500 25% Base \$250 25% OF: \$250 Total \$1,000

Bank Charges

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General 01-5-00-6-65001 Recreation 13-5-00-6-65001 Other Funds Budgeted 2019/2020	
1 Fees						
Bank Charges			1,000		1,000	
2 Credit Card Rec Fd				21,000	21,000	
BASE		13,000			13,000	
Fitness Center	17,000				17,000	
Total	\$17,000	\$13,000	\$1,000	\$21,000	\$52,000	
					2% G:	\$1,000
					40% R:	\$21,000
					25% Base	\$13,000
					33% OF:	\$17,000
					Total	\$52,000

General	01-5-00-6-66010
Recreation	13-5-00-6-66010
Other Funds	
Budgeted	
2019/2020	

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Other Funds Budgeted 2019/2020	
1 Agency						
A. NRPA	0		500	500	1,000	
B. NEIPC Dues	0		0	0		
C. Chamber Dues	0		250	250	500	
D. LGBA Dues	0		0	0		
E. Service Clubs	0		25	25	50	
F. GFOA/IGFOA	0		125	125	250	
G. IPRA	0		0	0		
H. Sam's Club	0	300	215	215	730	
I. Unforeseen	0		125	125	250	2,780
2 Professional						
A. IPRA Dues	0		1,800	1,800	3,600	
B. NRPA Dues	0		50	50	100	
C. MIPE	0		40	40	80	
D. SPRA	0		45	45	90	
E. SSPRA			60	60	120	
F. Countryside Rotary			450	450	900	
G. Certifications	0		338	338	675	
H. Fitness	250				250	
I. Unforeseen			125	125	250	6,065
3 Elected Officials						
A. IAPD Dues	0		3,100	3,100	6,200	
4 Subscriptions/Charts/Books						
A. Magazines	0		115	115	230	
B. Maps & Charts	0		175	175	350	
C. Publications	0		300	300	600	1,180
Total	\$250	\$300	\$7,838	\$7,838	\$16,225	

48%	G:	\$7,838
48%	R:	\$7,838
2%	Base	\$300
2%	OF:	\$250
	Total	\$16,225

Communication Services

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2019/2020	01-5-00-6-67010 13-5-00-6-67010
1 Phone Service						
Rec Ctr, Com Ctr, Sedgewick, Gilbert			6,720	6,720	13,440	
Internet Access for CC, Sed, Gilbert						
E911 locator service						
Gordon Park Wifi						
2 Mobile Phones						
Executive Director			960	960	1,920	
Supt. Of Finance			375	375	750	
Park Foreman			375	375	750	
Minute Packages & tablets			942	942	1,884	
Base Cell Phone (2)		1,300			1,300	
Supt of Facilities			600	600	1,200	
Custodial supervisor			210	210	420	
Supt. Of BASE		1,000			1,000	
BASE Asst.		420			420	
Supt. of Recreation			210	210	420	
BASE supervisor stipend		1,800			1,800	
Recreation Supervisors -3			630	630	1,260	
Fitness Supervisor	840				840	13,964
3 Internet\Homepage						
A. High Speed Internet Service			1,515	1,515	3,030	
Yelp		180			180	
B. Web Host			1,000	1,000	2,000	
C. Email Host\Backup Access			300	300	600	
D. Website Upgrades			750	750	1,500	
E. Email Blast			300	300	600	
F. Telephone equip lease & main contract			4,680	4,680	9,360	17,270
4 TV Service	2,940				2,940	
Total	\$3,780	\$4,700	\$19,567	\$19,567	\$47,614	
					41% 41% 10% 8%	G: R: Base OF:
						\$19,567 \$19,567 \$4,700 \$3,780
						Total \$47,614

Computer Software Contracts

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General 01-5-00-6-68010 Recreation 13-5-00-6-68010 Other Funds Budgeted 2019/2020	
1 Software Annual Contracts						
A. Accounting, Time Clock Plus	0		1,199	1,199	2,398	
B. Registration/Facility/League MainTrac	0		3,010	3,010	6,020	
C. Applitrack Microsoft Base	0	2,000	1,000	1,000	2,000	
D. Anti-Virus	0		325	325	650	
E. Annual Renewal	0		1,710	1,710	3,420	
						16,488
2 Onsite Support Noventech	2,000	6,000	9,000	9,000	26,000	
3 Offsite Data Storage			2,703	2,703	5,405	
Total	\$2,000	\$8,000	\$18,947	\$18,947	\$47,893	
					40% G:	\$18,947
					40% R:	\$18,947
					17% Base	\$8,000
					4% OF:	\$2,000
					Total	\$47,893

Legal Notices & Publications

General 01-5-00-6-69010
 Recreation 13-5-00-6-69010
 Other Funds
 Budgeted
 2019/2020

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Other Funds Budgeted 2019/2020	
1 Legal Notices			250	250	500	
2 Other Publications						
A. Employment Ads - Full Time			0	0		
B. Employment Ads - Part Time						
Custodians, Front Desk, Maintenance			475	475	950	
BASE		1,800			1,800	
Fitness Center	300				300	
Pre School				850	850	3,900
Total	\$300	\$1,800	\$725	\$1,575	\$4,400	
						16% G: \$725
						36% R: \$1,575
						41% Base \$1,800
						7% OF: \$300
						Total \$4,400

Printing/Design Services

Expenditures	General 01-5-00-6-69110		Recreation 13-5-00-6-69110		Other Funds	
	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Budgeted 2019/2020	
1 Program Guides						
A. Design (80 Pages x3)			2,025	6,075	8,100	
B. Print (80 Pages x3)			7,500	22,500	30,000	
2 Public Information/Education						
A. Flyer Print			1,438	4,313	5,750	43,850
3 Administrative Forms/Documents						
Business Cards			250	250	500	
Business Cards - FC	150				150	
Business envelopes						
Payroll/AP envelopes			350	350	700	
Checks			400	400	800	
Contingency			225	225	450	2,600
Total	\$150	\$0	\$12,188	\$34,113	\$46,450	
			26%	G:		\$12,188
			73%	R:		\$34,113
			0%	Base		\$0
			0%	OF:		\$150
				Total		\$46,450

Administration Expense Acct.

General
Recreation
Other Funds
Budgeted
2019/2020
13-5-00-7-71010

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2019/2020
1 Executive Director					
A. Executive Director	0		2,000	0	2,000
2 Department Heads					
A. Superintendent of Recreation	0		200		200
B. Superintendent of Finance	0		200		200
C. Superintendent of Facilities	0		200		200
D. Superintendent of Fitness	200		0	0	200
E. Superintendent of BASE	0	200	0		200
Total	\$200	\$200	\$2,600	\$0	\$3,000
					87% G: \$2,600
					0% R: \$0
					7% Base \$200
					7% OF: \$200
					Total \$3,000

Employee/Public Relations

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2019/2020		01-5-00-7-72010 13-5-00-7-72010	
1 Elected Officials								
A. Board Meeting Allowance			1,500	0		1,500		
B. Board Development			600	0		600		
C. Board Recognition			250	0		250		
D. Board Functions			700	0		700		
E. SEASPAR Events	1,000		0	0		1,000		4,050
2 Professionals								
A. Staff Meeting Allowance	225			500		725		
B. Staff Recognition	300			750		1,050		
C. Staff Functions				2,500		2,500		4,275
3 Public								
A. Public Meeting Allowance	0		0	200		200		
B. Volunteer Recognition	0		0	300		300		
4 Agency								
A. Public/Personnel Recognition	0		0	500		500		
B. Part Time Recognition	0		0	1,000		1,000		
C. BASE		600				600		
5 Contingency				500		500		
Total	\$1,525	\$600	\$3,050	\$6,250	\$0	\$11,425		
					27%	G:	\$3,050	
					55%	R:	\$6,250	
					5%	Base	\$600	
					13%	OF:	\$1,525	
						Total	\$11,425	

Office/Administrative Supplies

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2019/2020	01-5-00-7-73010 13-5-00-7-73010 Total
1 Paper						
A. White, Colored, Copy, Laser Ink Jet, Envelopes, & Labels	1,000	415	1,250	1,250	3,915	
B. Folders, Binders, Index Tabs			500	500	1,000	
C. File Folders & Report Covers			150	150	300	
2 Desk Supplies						
A. Pens, Pencils, Markers		500	150	150	800	
B. Calendars, Personal Organizers			150	150	300	
C. Print Cartridges	1,000	3,000	2,850	2,850	9,700	
D. Desk Supplies	3,000	400	1,100	1,100	5,600	
E. Card Printer Supplies			350	350	700	
3 General Supplies						
A. Water Service	0		425	425	850	
B. Cups/Napkins/ Paper towels/Kleenex	0		250	250	500	
C. Beverage Supplies	0		0	0		
4 Miscellaneous	0		325	325	650	
Total	\$5,000	\$4,315	\$7,500	\$7,500	\$24,315	
					31% 31% 18% 21%	G: R: Base OF: Total
						\$7,500 \$7,500 \$4,315 \$5,000 \$24,315

Computer Supplies/Repairs

Expenditures						01-5-00-7-74010 13-5-00-7-74010	
	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2019/2020		
1 Data Storage CD/Floppy	0		200	200	400		
2 Misc. Hardware Small	0		350	350	700		
3 Cleaning Supplies	0		75	75	150		
4 Service/Repair/Purchase	0	0	425	425	850		
Total	\$0	\$0	\$1,050	\$1,050	\$2,100		
						50% 50% 0% 0%	G: R: Base OF: Total \$1,050 \$1,050 \$0 \$0 \$2,100

Office & Facility Equipment

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2019/2020	01-5-00-7-75010 13-5-00-7-75010
1 Furnishings						
Furniture - social area & program rooms	0		2,000	2,000	4,000	
Storage Bins/Shelves/ dividers	0		250	250	500	
Recreation Center decorations	0		1,000	1,000	2,000	
Fun Jump	0		0	0		
2 Electronics						
A. Calculators	0		50	50	100	
B. Fax Machine	0		0	0		
C. Paper Shedder	0		250	250	500	
E. Laser Printer			400	400	800	
3 Miscellaneous	0		300	300	600	
Total	\$0	\$0	\$4,250	\$4,250	\$8,500	
					50% 50% 0% 0%	G: R: Base OF: Total
						\$4,250 \$4,250 \$0 \$0 \$8,500

Postage & Delivery

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General 01-5-00-7-76010 Recreation 13-5-00-7-76010 Other Funds Budgeted 2019/2020	
1 Postage						
A. Bulk Rate	0		115	115		230
B. Program Guide Postage	0		6,000	6,000		12,000
C. Direct Mail Postage	1,500					1,500
D. General Postage	0		50	50		100
E. Machine Postage	0		1,250	1,250		2,500
F. Machine Rental	0		500	500		1,000
2 Delivery						
A. Legal Document Delivery	0		325	325		650
Total	\$1,500	\$0	\$8,240	\$8,240	\$17,980	
						46% G: \$8,240
						46% R: \$8,240
						0% Base \$0
						8% OF: \$1,500
						Total \$17,980

Banquet Beverage Service

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2019/2020	01-5-00-7-76400 13-5-00-7-76400
1 Banquet Beverage Service	0		688	688	1,375	
Total	\$0	\$0	\$688	\$688	\$1,375	
					50% 50% 0% 0%	G: R: Base OF: Total
						\$688 \$688 \$0 \$0 \$1,375

Concession Food & Supplies

General Recreation
Other Funds
Budgeted
2019/2020

01-5-00-3-43100
13-7-10-4-49050

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2019/2020
1 Concession Food & Supplies					
2 Vending/ Snack Machine Products					
Total	\$0	\$0	\$0	\$0	\$0
				50%	G: \$0
				50%	R: \$0
				0%	Base \$0
				0%	OF: \$0
					Total \$0

Unforeseen Expense

Expenditures					General Recreation Other Funds Budgeted 2019/2020	01-5-00-7-76500 13-5-00-7-76500
	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted		
1 Unforeseen Expense	5,000		10,000	0	15,000	
Total	\$5,000	\$0	\$10,000	\$0	\$15,000	
					67%	G: \$10,000
					0%	R: \$0
					0%	Base \$0
					33%	OF: \$5,000
						Total \$15,000

Equipment Rentals

General 01-6-00-6-80010
Recreation
Other Funds
Budgeted
2019/2020

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	
1 Custodian Equipment					
A. Dry Chemical/Carpet Cleaner			0	0	
B. Misc. Rentals			250	250	
C. Power man lift			0	0	500
2 Maintenance Equipment					
A. Trencher			0	0	
B. Miscellaneous			250	250	500
Total	\$0	\$0	\$500	\$500	\$1,000
				50%	G: \$500
				50%	R: \$500
				0%	Base \$0
				0%	OF: \$0
				Total	\$1,000

Maintenance Services

General	01-6-00-6-81010
Recreation	13-6-00-6-81010
Other Funds	
Budgeted	
2019/2020	

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Other Funds Budgeted 2019/2020
1 Facility Contracts					
A. HVAC	2,500		15,587	15,588	33,675
B. Pest Control			600	600	1,200
C. Rug Service	500		2,000	2,000	4,500
D. Rec Center Floor Care	500		5,550	5,550	11,600
E. Security \ Alarms Service & Testing			6,250	6,250	12,500
F. Dry Chemical Carpet Cleaner	1,500		750	750	3,000
G. Ice Machine			600	600	1,200
H. Elevator			1,375	1,375	2,750
2 Park Contracts					
A. Dumpster Service			5,750	5,750	11,500
B. Pesticide/Fertilization			5,500	5,500	11,000
C. Portable Toilets	2,072		10,085	0	12,157
D. Hand Washing Stations					
E. Tree Care			10,000	0	10,000
F. Tree Removal			15,000	0	15,000
3 Maintenance & Office Contracts					
A. Uniforms			2,100	2,100	4,200
B. Copy Machine	2,000		2,250	2,250	6,500
C. Maint. Shop Services			300	300	600
D. Small Appliance Repair					
E. Communication Repairs			300	300	600
F. Blade Sharpening			50	50	100
G. Vehicle Washes			200	200	400
H. Phone system			0	0	
I. East Ave Facility Repairs			3,000	3,000	6,000
J. Rec Center Floor Equipment Service			1,250	1,250	2,500
K. Fun Jump Repairs & new fun jump			250	250	500
L. Fitness Center Repairs	1,500				1,500
4 Utility Needs					
A. Electrical Repairs	1,000		4,250	4,250	9,500
B. Lock/Key Services	200		875	875	1,950
C. Plumbing Service	500		3,750	3,750	8,000
D. Splashpad services			3,250	3,250	6,500
5 Fitness Center Custodian Service	24,960				24,960
6 Unforeseen			1,250	1,250	2,500
Total	\$37,232	\$0	\$102,122	\$67,038	\$206,392
				49%	G:
				32%	R:
				0%	Base
				18%	OF:
					Total

Vehicle/Equipment Parts & Repair

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2019/2020	01-6-00-6-82010 13-6--00-6-82010
1 Vehicle	0		4,375	4,375	8,750	
2 Equipment	0		4,375	4,375	8,750	
BASE Appliances		500			500	
3 Recreation Van/Bus 2007	400				400	
4 Recreation Van/Bus 2013	400				400	
Total	\$800	\$500	\$8,750	\$8,750	\$18,800	
				47%	G:	\$8,750
				47%	R:	\$8,750
				3%	Base	\$500
				4%	OF:	\$800
					Total	\$18,800

Maintenance Supplies

					General Recreation Other Funds	01-6-00-7-83010 13-6-00-7-83010
Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Budgeted 2019/2020	
1 Janitorial/Building Supplies						
A. Cleaning Supplies	8,067		2,850	2,850	13,767	
B. Bathroom Supplies	4,598		2,515	2,515	9,628	
C. Building Supplies	3,750		3,000	3,000	9,750	
D. Fitness Center Custodian Supplies						
2 Park Needs						
A. Trash Can Plastic Liners			30	30	60	
B. Plastic Trash Bags			1,600	1,600	3,200	
C. Paint (Equipment)			550	550	1,100	
D. Water Sealant			30	30	60	
E. Light Bulbs - Outdoor			200	200	400	
F. Bee Traps/Wasp Spray			100	100	200	
G. Athletic Field Paint			500	500	1,000	
H. Puddle Pillows			150	150	300	
I. Electrical Supplies for Rec Center			300	300	600	
j. Sport Nets (BB, VB, Tennis			400	400	800	
k. Splashpad Chemicals			1,000	1,000	2,000	
3 Maintenance Operations						
A. Degreaser			50	50	100	
B. Detergents			50	50	100	
C. Oil Dry Compound			50	50	100	
D. Straps/Plastic Ties			100	100	200	
E. Welding Supplies			200	200	400	
F. Electric Supplies			250	250	500	
G. HVAC Supplies			250	250	500	
H. Vehicle/Equipment Supplies			150	150	300	
I. Dept. Supplies			150	150	300	
4 Misc. Joint Purchase/T-Cards						
A. Joint Purchase- Coop misc supplies			250	250	500	
B. Rec Center Supplies			250	250	500	
5 Unforeseen			250	250	500	
Total	\$16,415	\$0	\$15,225	\$15,225	\$46,865	
						32% G: \$15,225
						32% R: \$15,225
						0% Base \$0
						35% OF: \$16,415
						Total \$46,865

Maintenance Materials

General 01-6-00-7-84010
Recreation 13-6-00-7-84010
Other Funds
Budgeted
2019/2020

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Other Funds Budgeted 2019/2020
1 Fields/Courts/Pathways					
A. Ball Mix	0		2,000	0	2,000
B. Calcined Clay	0		1,500	0	1,500
C. Clay Bricks	0		500	0	500
D. Sand/Stone/Screenings	0		2,500	0	2,500
E. Chalk	0		600	0	600
2 Turf Supplies					
A. Seed	0		1,250	1,250	2,500
B. Sod	0		50	50	100
C. Soil (Black Dirt)	0		250	250	500
D. Straw Matting			750	750	1,500
3 Park & Playground Supplies					
A. Concrete Bags/Bulk	0		35	35	70
B. Play Surface/Parts	5,400		2,550	2,550	10,500
C. Unanticipated Expenses	0		250	250	500
4 Repair Materials					
A. Electrical Parts	0		500	500	1,000
B. Misc. Hardware	0		750	750	1,500
C. Lumber	0		250	250	500
D. Metal Stock	0		250	250	500
E. Plumbing Parts	0		250	250	500
5 Winter Materials					
A. Salt [Village of La Grange]	0		1,500	1,500	3,000
B. Calcium Chloride	0		500	500	1,000
C. Ice Rink	0		500	500	1,000
Total	\$5,400	\$0	\$16,735	\$9,635	\$31,770

53%	G:	\$16,735
30%	R:	\$9,635
0%	Base	\$0
17%	OF:	\$5,400
	Total	\$31,770

Petroleum Products

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General 01-6-00-7-85010 Recreation 13-6-00-7-85010 Other Funds Budgeted 2019/2020	
1 Diesel Fuel						
A. Diesel Fuel	0		3,500	3,500	7,000	
2 Gasoline						
A. Gasoline	900		3,050	3,050	7,000	
3 Grease / Oil/Gases						
A. Welding	0		600	600	1200	
B. Grease/Oil	0		350	350	700	
C. Propane Gas	0		25	25	50	
4 Oil Changes/Contracted						
A. Contracted Service	0		150	150	300	
Total	\$900	\$0	\$7,675	\$7,675	\$16,250	
					47%	G: \$7,675
					47%	R: \$7,675
					0%	Base \$0
					6%	OF: \$900
					Total	\$16,250

Maintenance/BASE Tools/Equipment

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General 01-6-00-7-86010 Recreation 13-6-00-7-86010 Other Funds Budgeted 2019/2020
1 Athletic/Arborist/Landscape	0		500	500	1,000
2 Hand Tools	0		400	400	800
3 Janitorial Tools	0		250	250	500
4 Main. Power Equip./Tools/BASE Equipment	0		1,000	1,000	2,000
5 State Co-op Purchases	0		0	0	
6 Unforeseen	0		125	125	250
Total	\$0	\$0	\$2,275	\$2,275	\$4,550
					50% G: \$2,275 50% R: \$2,275 0% Base \$0 0% OF: \$0 <hr/> Total \$4,550

Park Landscaping

General Recreation
Other Funds
Budgeted
2019/2020

01-6-00-7-87010
 13-6-00-7-87010

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2019/2020
1 Flowers	0		2,000	2,000	4,000
2 Shrubs	0		1,000	1,000	2,000
3 Trees	0		2,000	2,000	4,000
4 Herbicide & Soil Amendment	0		600	600	1,200
5 Miscellaneous	0		500	500	1,000
Total	\$0	\$0	\$6,100	\$6,100	\$12,200
					50% 50% 0% 0%
					G: R: Base OF:
					\$6,100 \$6,100 \$0 \$0
					Total
					\$12,200

Electric

General 01-6-XX-6-88000
Recreation 13-6-XX-6-88000

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Other Funds Budgeted 2019/2020
1 Electric					
Denning	0		2,500	2,500	5,000
Gilbert	0		1,400	1,400	2,800
Sedgewick	0		4,200	4,200	8,400
Gordon	0		5,100	5,100	10,200
Waiola	0		550	550	1,100
Spring	0		250	250	500
Rec Center	11,500		51,750	51,750	115,000
Total	\$11,500	\$0	\$65,750	\$65,750	\$143,000
			46%	G:	\$65,750
			46%	R:	\$65,750
			0%	Base	\$0
			8%	OF:	\$11,500
				Total	\$143,000

Natural Gas

Expenditures						General 01-6-XX-6-88100 Recreation 13-6-XX-6-88100	
	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Recreation Budgeted	Other Funds Budgeted 2019/2020	
1 Natural Gas							
Denning	0		600	600		1,200	
Gilbert	0		550	550		1,100	
Sedgewick	0		950	950		1,900	
Community Center	0		1,100	1,100		2,200	
Gordon	0		250	250		500	
Rec Center	3,430		15,435	15,435		34,300	
Total	\$3,430	\$0	\$18,885	\$18,885		\$41,200	
				46%	G:	\$18,885	
				46%	R:	\$18,885	
				0%	Base	\$0	
				8%	OF:	\$3,430	
					Total	\$41,200	

Expenditures	General 01-6-XX-6-88200 Recreation 13-6-XX-6-88200		Other Funds		2019/2020
	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	
1 Water					
Denning	0		338	338	675
Gilbert	0		725	725	1,450
Sedgwick	0		1,800	1,800	3,600
Community Center	0		425	425	850
Gordon	0		1,325	1,325	2,650
Waiola	0		163	163	325
Elm Pk	0		225	225	450
Spring	0		200	200	400
Rotary	0		0	0	0
536 East Ave.	720		3,240	3,240	7,200
Total	\$720	\$0	\$8,440	\$8,440	\$17,600

48%	G:	\$8,440
48%	R:	\$8,440
0%	Base	\$0
4%	OF:	\$720
	Total	\$17,600

Park & Facility Repairs/Replacements

Expenditures	<div> <div>General 01-6-XX-6-89000</div> <div>Recreation 13-6-XX-6-89000</div> <div>Other Funds</div> </div>				
	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Budgeted 2019/2020
1 Repairs	0		1,500	1,500	3,000
2 Improvements BASE appliances	0		1,250	1,250	2,500
Total	\$0	\$0	\$2,750	\$2,750	\$5,500
					<div> <div>50% G: \$2,750</div> <div>50% R: \$2,750</div> <div>0% Base \$0</div> <div>0% OF: \$0</div> <div>Total \$5,500</div> </div>

Vandalism Repairs

General 01-6-00-6-89200
Recreation
Other Funds
Budgeted
2019/2020

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Other Funds Budgeted 2019/2020
1 Park	0		550	0	550
2 Facilities	0		250	0	250
3 Vehicles\Equipment	0		50	0	50
Total	\$0	\$0	\$850	\$0	\$850
					100% 0% 0% 0%
					G: R: Base OF:
					\$850 \$0 \$0 \$0
					Total \$850

Community Support

General Recreation
Other Funds
Budgeted
2019/2020
13-7-00-7-77100

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2019/2020
1 Resident Financial Assistance (Scholarships)	0		0	2,000	2,000
Total	\$0	\$0	\$0	\$2,000	\$2,000
					0% 100% 0% 0%
					G: R: Base OF:
					\$0 \$2,000 \$0 \$0
					Total \$2,000

Special Events

General Recreation
Other Funds
Budgeted
2019/2020
13-7-00-7-77402

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2019/2020
1 Easter Egg	0		0	1,900	1,900
2 Open House	0		0	0	
3 Halloween Party	0		0	4,250	4,250
4 Movie In The Park	0		0	2,320	2,320
5 Countryside Fireworks	0		0	0	
6 Pet Parade	0		0	4,000	4,000
7 Park Days	0		0	0	
8 Countryside Parade	0		0	3,500	3,500
Total	\$0	\$0	\$0	\$15,970	\$15,970
					0% G: 100% R: \$0 0% Base \$15,970 0% OF: \$0 Total \$15,970

Contracted Instruction & Services

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2019/2020	13-7-XX-6-62000
1 Athletics						
A. Summer	0		0	68,471	68,471	
B. Fall	0		0	62,666	62,666	
C. Winter/Spring	0		0	61,373	61,373	192,510
2 Fitness						
A. Summer	0		0	19,640	19,640	
B. Fall	0		0	19,115	19,115	
C. Winter/Spring	0		0	16,972	16,972	55,727
3 Special Interest & Social						
A. Summer	0		0	19,542	\$19,542	
B. Fall	0		0	6,020	\$6,020	
C. Winter/Spring	0		0	6,594	\$6,594	32,156
4 Special Events & Trips						
A. Summer	0		0	975	\$975	
B. Fall	0		0	1,985	\$1,985	
C. Winter/Spring	0		0	1,925	\$1,925	4,885
5 Performing Arts						
A. Summer	0		0	17,575	\$17,575	
B. Fall	0		0	12,995	\$12,995	
C. Winter/Spring	0		0	12,962	\$12,962	43,532
6 Day Camps						
A. Summer	0		0	1,550	\$1,550	
B. Fall	0		0	0	0	
C. Winter/Spring	0		0	0	0	1,550
7 Preschool						
A. Summer	0		0	0	0	
B. Fall	0		0	0	0	
C. Winter/Spring	0		0	0	0	
8 Fitness Center Classes	111,276				111,276	
Total	\$111,276	\$0	\$0	\$330,360	\$441,636	
					0% 75% 0% 25%	G: R: Base OF:
						\$0 \$330,360 \$0 \$111,276
						Total \$441,636

Athletic Officials

General
Recreation
Other Funds
Budgeted
2019/2020
13-7-01-6-63000

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2019/2020
1 Athletics					
A. Summer	0		0	1,200	1,200
B. Fall	0		0	9,119	9,119
C. Winter/Spring	0		0	12,873	12,873
Total	\$0	\$0	\$0	\$23,192	\$23,192
				0%	G: \$0
				100%	R: \$23,192
				0%	Base \$0
				0%	OF: \$0
					Total \$23,192

Transportation

Expenditures						General Recreation Other Funds Budgeted 2019/2020		13-7-XX-6-63000	
	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted					
1 Athletics				0					
2 Fitness/Aquatics*				0					
3 Special Interest & Social				0					
4 Special Events & Trips				500		500			
5 Performing Arts				0					
7 Day Camps				3,500		3,500			
8 Preschool				0					
9 BASE		8,700				8,700			
Total	\$0	\$8,700	\$0	\$4,000		\$12,700			
					0%	G:	\$0		
					31%	R:	\$4,000		
					69%	Base	\$8,700		
					0%	OF:	\$0		
						Total	\$12,700		

Equipment Facility Rental

13-7-XX-6-64000

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2019/2020
1 Fitness Center Equipment Lease	142,000				142,000
2 BASE		1,812			1,812
Total	\$142,000	\$1,812	\$0	\$0	\$143,812
				0%	G: \$0
				0%	R: \$0
				1%	Base \$1,812
				99%	OF: \$142,000
					Total \$143,812

Program & Facility Equipment

General Recreation
Other Funds
Budgeted
2019/2020
13-7-00-7-78000

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	
1 Athletics	0			800	800
2 Fitness/Aquatics*	0			3,650	3,650
3 Special Interest & Social	0			0	
4 Special Events & Trips	0			700	700
5 Performing Arts	0			0	
7 Day Camps	0			2,150	2,150
8 Preschool	0			2,150	2,150
					9,450
9 Facility - open gym basketballs, wristbands	0			3,000	3,000
10 BASE		1,000			1,000
11 Fitness Center	6,500				6,500
Total	\$6,500	\$1,000	\$0	\$12,450	\$19,950

0%	G:	\$0
62%	R:	\$12,450
5%	Base	\$1,000
33%	FC	\$6,500
	Total	\$19,950

Program Supplies

Expenditures					General Recreation Other Funds Budgeted 2019/2020	13-7-XX-7-79000
	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted		
1 Athletics						
A. Summer	0		0	1,130	1,130	
B. Fall	0		0	8,075	8,075	
C. Winter/Spring	0		0	5,690	5,690	14,895
2 Fitness/Aquatics						
A. Summer	0		0	600	600	
B. Fall	0		0	400	400	
C. Winter/Spring	0		0	250	250	1,250
3 Special Interest & Social						
A. Summer	0		0	1,930	1,930	
B. Fall	0		0	1,950	1,950	
C. Winter/Spring	0		0	1,860	1,860	5,740
4 Special Events & Trips						
A. Summer	0		0	3,520	3,520	
B. Fall	0		0	7,845	7,845	
C. Winter/Spring	0		0	7,380	7,380	18,745
5 Performing Arts						
A. Summer	0		0	0		
B. Fall	0		0	0		
C. Winter/Spring	0		0	0		0
7 Day Camps						
A. Summer	0		0	16,168	16,168	
B. Fall	0		0	0		
C. Winter/Spring	0		0	0		16,168
8 Preschool						
A. Summer	0		0	0		
B. Fall	0		0	4,900	4,900	
C. Winter/Spring	0		0	0		4,900
9 BASE Supplies	0	8,650			8,650	8,650
10 BASE Food	0	32,810			32,810	32,810
11 Fitness Membership supplies	4,480				4,480	4,480
Total	\$4,480	\$41,460	\$0	\$61,698	\$107,638	\$107,638
				0%	G:	\$0
				57%	R:	\$61,698
				39%	Base	\$41,460
				4%	OF:	\$4,480
					Total	\$107,638

Safe & Risk Management

16-6-00-5-533XX

Expenditures	Actual 2015/2016	Actual 2016/2017	Actual 2017/2018	Projected 2018/2019	Budgeted 2018/2019	Budgeted 2019/2020
1 Supplies						
A. Safety & risk mgmt						
E. First Aid	381	450	1,002	1,415	1,500	1,500
H. Incentives	105	75			250	250
I. Misc Supplies SSRMG	230	730	3,144	2,659	2,650	750
2 Equipment						
A. Fire Extinguisher						
B. Vehicle/PPE	257					
C. Buildings						
D. Signs						
E. AED						
3 Services						
A. Staff Physicals/ Flu shots	100	205	100	109	200	200
B. Safety inspections	5,178	3,803	8,134	8,159	8,325	9,000
4 Education/Licenses						
A. PDRMA Trainings	200	661	670	833	800	800
B. Safety In-Services	696	314	151	500	500	500
D. Licenses	320	55	20	350	400	20
Subtotal	7,467	6,293	13,221	14,025	14,625	13,020
Elm Playground						
5 Liability Insurance	57,894	62,640	66,090	68,200	68,200	69,194
6 Unemployment Compensation	1,010	1,005	6,925	7,143	14,274	14,274
7 South Suburban Risk Mgmt	15,296	15,042	15,042	15,042	15,004	15,004
Total	\$81,667	\$84,980	\$101,278	\$104,410	\$112,103	\$111,492

Paving & Lighting Fund

15-6-00-9-901XX

Expenditures	Actual 2015/2016	Actual 2016/2017	Actual 2017/2018	Projected 2018/2019	Budgeted 2018/2019	Budgeted 2019/2020
1 Supplies						
A. Light Bulbs (Athletic Fields)	2,000	4,587		8,605	2,000	2,000
B. Pathway/Building Security				1,000	1,000	1,000
2 Service						
A. Repair Ballast/Wiring, Bulb				1,000	1,000	1,000
3 Projects						
A. Pathway Replacement (Capital Budget)		3,617			2,000	2,000
B. Sealcoating / Paving Projects	50,036		6,785	6,760	15,000	15,000
C. Lighting Projects						
4 Unforeseen For Paving/Lighting		4,553	1,942	6,600	2,000	2,000
Total	\$52,036	\$12,757	\$8,727	\$23,965	\$23,000	\$23,000

Handicapped Recreation Fund

18-5-00-6-xxxxx

Expenditures	Actual 2015/2016	Actual 2016/2017	Actual 2017/2018	Projected 2018/2019	Budgeted 2018/2019	Budgeted 2019/2020
1 Seaspar Contributions	104,425	107,477	102,313	100,657	100,657	115,035
2 Recreation Inclusion	11,408	16,221	20,680	16,941	30,000	28,000
South Suburban Risk Mgmt	5,000	5,014	5,014	5,014	5,000	5,000
Allocated Salaries & Wages	23,000	17,870	22,999	23,200	23,000	23,000
3						
program guide - seaspar						
repairs - rec van	713		800		800	800
Port a lets	2,072	2,205	2,131	1,776	2,072	2,072
Playground surfacing	3,306	4,248	6,372	7,200	7,200	5,400
Seaspar events	630	950	1,001	600	1,000	1,000
petro products - rec van					900	900
5 Ada Compliance projects	57,148	8,617	0			
Total	\$207,702	\$162,602	\$161,310	\$155,388	\$170,629	\$181,207

SPECIAL FUNDS

Expenditures	Actual 2015/2016	Actual 2016/2017	Actual 2017/2018	Fiscal year 2018/19			Fiscal year 2019/20		
				Projection	Budgeted	Over/ (under)	New Budget	Over(Under) Prior Budget	Over(Under) Projection
IMRF Contributions	104,065	105,465	113,530	119,774	115,889	3,885	129,643	13,754	9,869
IMRF for BASE	15,775	21,615	23,738	23,888	38,063	(14,175)	27,863	(10,200)	3,975
IMRF for Fitness			6,367	10,192	13,163	(2,971)	13,492	329	3,300
Paving & Lighting	52,036	12,757	8,727	23,965	23,000	965	23,000	-	(965)
Liability Fund	81,667	84,980	101,278	104,410	112,103	(7,693)	111,492	(611)	7,082
Audit Services	12,095	12,420	12,420	12,745	12,775	(30)	13,100	325	355
Handicapped Recreation	207,702	162,602	161,310	155,388	170,629	(15,241)	181,207	10,578	25,819
FICA Contributions	89,101	90,181	93,593	101,527	106,125	(4,598)	112,548	6,423	11,021
FICA for BASE	28,557	28,855	31,802	34,168	39,258	(5,090)	41,009	1,751	6,841
FICA for Fitness			11,784	19,450	22,791	(3,341)	19,218	(3,573)	(232)
Total	\$590,998	\$518,875	\$564,549	\$605,507	\$653,796	(48,289)	\$672,572	\$ 18,776	\$ 67,065



DEFINITION OF TERMS

Definition of Terms

In order to assist readers of this budget document, the following glossary of terms is provided.

Accounting Procedures

All processes, which discover, record, classify, and summarize financial information to produce financial reports and to provide internal control.

Accounting System

The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, or organizational components.

Accrual Basis

A basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flow.

Activity

The smallest unit of budgetary accountability and control for a specific function within the Park District

Appropriation

An authorization granted by the Board of Commissioners to make expenditures and to incur obligations for purposes specified in the Budget and Appropriations Ordinances.

Assessed Valuation

A valuation set upon real estate or other property by the County Assessor and the State as a basis for levying taxes.

Audit

A methodical examination of the financial statements. The object of which is to obtain a reasonable assurance about whether the financial statements are free of material misstatement. It concludes in a written report of its findings.

Audit Report

The report prepared by an independent auditor covering the audit or examination made. The report should include: (a) an identification of the financial statements examined; (b) an explanation of management's responsibility for the financial statements; (c) an explanation of the auditor's responsibility; (d) the auditors opinion on the financial

statements; (e) an explanation of required supplementary information provided in financial statements and procedures applied to this information; and (f) other information relating to supplementary schedules and the statistical section.

Budget Deficit

For any given year, an excess of budget outlays over budget receipts. The amount of the deficit is the difference between outlays and receipts.

Budget Detail

A more thorough breakdown and accounting of line item expenditures providing additional levels of expense information.

Budget Surplus

For any given year, an excess of budget receipts over outlays. The amount of the surplus is the difference between receipts and outlays.

Capital Budget

A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted separately from the operating budget. The capital budget should be based on a capital improvement program (CIP).

Capital Improvement Program

A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

Capital Projects Fund

A fund or funds created to account for financial resources to be used for the acquisition or construction of major capital facilities, amenities or items.

Contingency

An appropriation of funds to cover unforeseen events that occur during the fiscal year.

Debt Service

Payment of interest and principal on an obligation resulting from the issuance of bonds or other long-term debt.

Deficit

The excess of expenditures over revenues during an accounting period.

Depreciation

Expiration in the service life of fixed assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence.

Expenditures

Decreases in financial resources. Expenditures are the use of assets for operations, debt service, and capital outlays.

Fiscal Year

A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

Fund

An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of a fund are accounted for with separate sets of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund Balance

The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit.

General Corporate Fund

The fund used to account for all financial resources except those required to be accounted for in another fund.

General Obligation Bonds

When a government pledges its full faith and credit to the repayment of the bonds it issues, than those bonds are general obligation (GO) bonds. Sometimes the term also used to refer to bonds, which are to be repaid from taxes and other general revenues.

Line Items

Individual budgeting categories that differentiate expenditure classifications from one another.

Maintenance

The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

Modified Accrual Basis

The accrual basis of accounting adapted to the governmental fund type. Under it, revenues are recognized when they become both "measurable" and "available" to finance current expenditures. Expenditures are recognized when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

Operating Budget

The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of the Park District are controlled. Law requires the use of annual operating budgets.

Operating Funds

Operating funds refer to all the funds of the organization except the capital project and debt service funds.

Ordinance

A formal legislative enactment by the governing board of the Park District.

Restricted Fund Balance

The excess of an entity's assets over its liabilities usually in a special revenue fund where expenditures are legally restricted to a specific purposes.

Special Revenue Funds

These funds are used to account for proceeds from specific revenue sources (other than capital projects) that are legally restricted to expenditures for specified purposes. Funds included in this fund category are Recreation, Illinois Municipal Retirement, Liability Insurance, Audit, Paving & Lighting, FICA/Medicare, and Special Recreation for the Handicapped.

Tax Levy

The total amounts to be raised by property taxes for purposes specified in the Tax Levy Ordinance.

Tax Rate

The amount of tax levied for each \$100 of assessed valuation.

TIF District

A Tax Increment Finance District is an area established by local legislation to provide a favorable tax to break to encourage business development in a specific location.



MISCELLANEOUS