

DRAFT



General, Recreation  
and Special Fund  
Operating Budget  
Fiscal Year  
2018/2019



# **INTRODUCTION**

General, Recreation  
and Special Fund  
Operating Budget  
Fiscal Year 2018/2019



March 5, 2018

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 2018/2019. 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 2017 tax levy of 2.1% over the 2016 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 2018/2019 is \$5,942,756 which includes our debt service and the new Fitness Center. The budget for the Fitness Center was prepared with an expectation of averaging 2400 members at any one time during the fiscal year. We did budget for a full year of Fitness Center operations last year but there were a few expenditures that we missed. The overall increase in the expenditures budget for the Fitness Center is \$142,472. The budget for all other funds increased by \$182,931 over the prior year budget. Detail explanations are included later in this document.

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

General Corporate Fund	\$950,692
Recreation Fund	\$1,947,274
BASE Program	\$681,805
Fitness Center	\$708,852
IMRF Fund	\$115,889
Paving & Lighting Fund	\$23,000
Liability Insurance Fund	\$112,103
Audit Fund	\$12,775
Special Recreation for the Handicapped	\$170,629
Social Security & Medicare Fund	\$106,125
Debt Service	\$1,113,613

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 2018/2016 for the Park District as a whole projects revenues exceeding expenditures by \$235,536.

As stewards of the District, the Board of Commissioners has provided the vision, guidance, and support for the 2018/2019 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





# INTRODUCTION



## Introduction

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### **Statement of Purpose**

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

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

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



## Commissioners and Administrative Staff

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### Commissioners

Mary Ellen Penicook	President
Robert Vear	Vice President
Bob Ashby	Commissioner
Lynn Lacey	Commissioner
Karel Jacobs	Commissioner

### Board Appointed

Jim Rock	Attorney
Robert Metzger	Treasurer

### Administrative Staff

Dean Bissias	Executive Director \ Board Secretary
Leynette Kuniej	Superintendent off Finance
Kevin Miller	Superintendent of Recreation
Chris Finn	Superintendent of Facilities
Leanna Hartung	Superintendent of BASE
Jenny Clark	Superintendent of Fitness

### Recreation Staff

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

### Parks Department

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

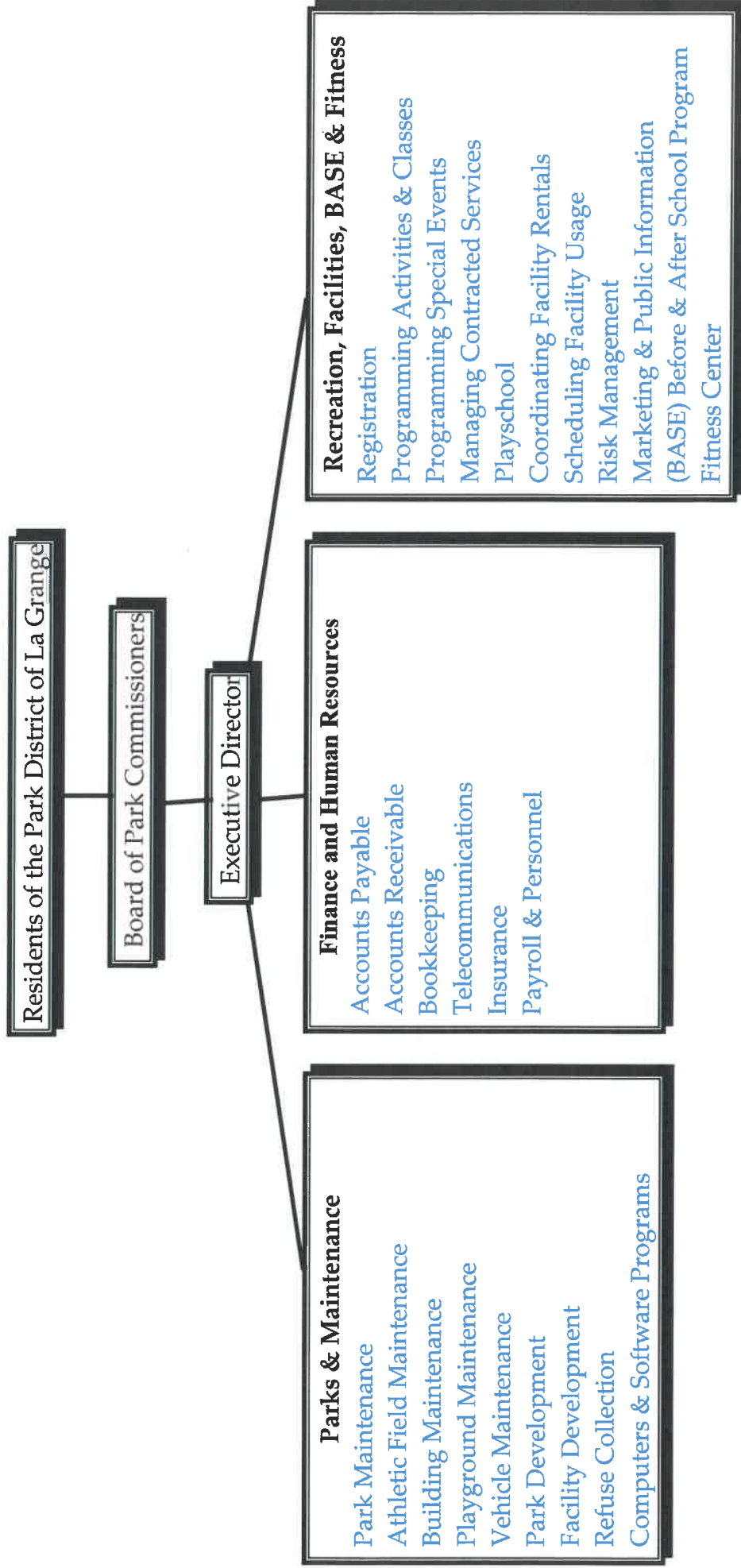
### Support Staff

Terri Kuzel	Finance and Personnel Assistant
Linda Muth	Secretary
Ginger Zeman	Secretary/Board Recording Secretary
Katie Walsh	Secretary
Melissa Seaberg	Assistant to the Superintendent BASE
Josh Wiencek	Custodian Supervisor





## Organizational Chart by Function







# **BUDGET POLICY**



## **Budget Policies and Financial Assumptions**

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### **Premise**

The Park District of La Grange Annual Operating Budget for fiscal year 2018/2019 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 \$331,639. Additional non-referendum bonds will not be available until fiscal year 2024/2025.

For calendar year 2016, 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 2017 Tax Levy. This is the tax levy that will be recognized as revenue for the fiscal 2018/2019 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, Terri Kuzel, Claudia Galla, and the Finance Committee – Bob Ashby (Chairperson), Robert Metzger (Treasurer), and Dean Bissias

Action	Party Responsible	Due Date
<b>Discuss This Timeline with Finance Chair</b>	<b>Executive Director</b>	<b>January 8</b>
<b>Budget Information Meeting</b> <i>(Staff Meeting)</i>	<b>Admin Staff /Support Staff</b>	<b>January 9</b>
<b>Budget Line Item Research &amp; Data Preparation</b> <i>(Staff budget development work period)</i>	<b>Admin Staff /Support Staff</b>	<b>January 10 thru February 9</b>
<b>Submit all Individual Budget Worksheets</b> <i>(Due date to turn in budget worksheets to Department Head)</i>	<b>Admin Staff /Support Staff</b>	<b>February 9</b>
<b>Dept. Heads submit all Budget Worksheets to Executive Director</b>	<b>Admin Staff /Support Staff</b>	<b>February 16</b>
<b>Compile Operational Budgets</b> <i>(Executive Director&amp; Supt. of Finance to assemble overall Operations budget)</i>	<b>Exe. Dir./Supt. of Finance</b>	<b>February 19-21</b>
<b>Staff Workshop on Operational Budgets</b> <i>(Staff Workshop to adjust and discuss overall Operations budget)</i>	<b>Admin Staff/Support Staff</b>	<b>February 21-22</b>
<b>Present to Finance Committee the Operational Budget</b>	<b>Finance Chair/ Admin Staff</b>	<b>March 2</b>
<b>Revision of Operational Budgets</b> <i>(Work period to alter Operational budget worksheets)</i>	<b>Admin Staff /Support Staff</b>	<b>March 2</b>
<b>Present Operations Budget Ordinance to Board</b> <i>(March Regular Board Meeting)</i>	<b>Executive Director</b>	<b>March 5</b>
<b>Place Tentative Budget Ordinance on Display</b> <i>(No less than 30 Days from adoption) (Scheduled for April 14)</i>	<b>Executive Director</b>	<b>March 6</b> <i>(35 Days)</i>
<b>Review Operations Budget with Board &amp; MBO'S</b> <i>(Board Workshop)</i>	<b>Executive Director/ Admin Staff/Board</b>	<b>March 19</b> <b>6:30pm</b>
<b>Adjustments to Draft Operations Budget Ordinance</b> <i>(Work period to prepare Ordinance &amp; Changes request by Board)</i>	<b>Executive Director/ Admin Staff</b>	<b>April 5-6</b>
<b>Conduct Budget Ordinance Public Hearing</b> <i>(Immediately Prior to Regular April Board Meeting)</i>	<b>Board of Commissioners</b>	<b>April 9</b> <i>(35 Days on Display)</i>
<b>Approve Budget Ordinance</b> <i>(Regular April Board Meeting)</i>	<b>Board of Commissioners</b>	<b>April 9</b>
<b>Capital Budget Presentation</b> <i>(Regular April Board Meeting)</i>	<b>Executive Director/ Admin Staff</b>	<b>April 9</b>
<b>Approval of Capital Budget</b> <i>(Regular May Board Meeting)</i>	<b>Board of Commissioners</b>	<b>May 14</b>

**Color Key**

**Admin Staff/Support Staff Workshops**

**Finance Committee/ Work Shops- Meetings**

**Miscellaneous Meetings/ Due Dates**

**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 may be used for capital repair and replacement in the Paving & Lighting, Safety & Risk Management, and Special Recreation Funds.
- 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.

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

- The budget recognizes that a portion of the tax levy may be uncollectible (2.5%).
- The replacement tax, which is received by the Park District from the state, is allocated as needed to balance the budget. 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 the current year's cash balance at an interest rate of .55% on the average cash balance for the last twelve months. 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. Some changes to note are as follows. Due to continued demand for the Learning Ladders Preschool, we are planning to offer four additional classes for the 2018-2019 school year. In the athletics department the Girls Travel Basketball program has been discontinued due to lack of interest. Instead, we will focus on forming a 7<sup>th</sup>-8<sup>th</sup> grade division in the Youth Developmental League for the fall and winter seasons.

- Activity fees for the B.A.S.E. program were projected using the current fee structure and projected participant registration.
- Facility Rental revenue is projected to remain stable. 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. However, open gym revenue continues to grow. Additional revenue was budgeted for some rental use of the batting cages.
- 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, assessment fees, 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 2018/2019

REVENUE	Operating Funds				Special Revenue					Grand Totals
	1	13	12	11	14	15	16	17	18	19
	General	Recreation	BASE	Fitness Center	IMRF	Paving & Lighting	Liability Insurance	Audit	Spec. Rec	FICA
Tax Revenue										
Property Tax	\$903,825	\$498,713			\$130,553	\$23,098	\$105,446	\$15,064	\$243,029	\$120,510
IL Replacement Tax	(40,000)	40,000								
Transfer										
	863,825	538,713	-	-	130,553	23,098	105,446	15,064	243,029	120,510
Sub Total										
Recreation Income										
Activity Fees		1,043,467								
Registration Assessment*		-								
Donations/Sponsorships		7,000								
	-	1,050,467	-	-	-	-	-	-	-	-
Sub Total										
Rental Income										
Building & Park Rentals		15,300								
Recreation Center Rentals		322,713								
	-	338,013	-	-	-	-	-	-	-	-
Sub Total										
Park Income										
Field Rentals/ Affiliate Groups		28,700								
Endless Summer	10,000									
Contractual Services Rendered	2,500									
	12,500	28,700	-	-	-	-	-	-	-	-
Sub Total										
Misc. Income										
Interest Revenue	18,000									
Building Rentals (Contractual)	90,001									
Vending (Soda\Water\Snacks)	3,500	3,500								
Concessions										
Misc. Income	1,500	1,000		650			1,500			
	113,001	4,500	-	650	-	-	1,500	-	-	-
Sub Total										
Fitness Center										
Membership Fees				787,035						
	-	-	-	787,035	-	-	-	-	-	-
Sub Total										
BASE Income										
School Year Tuition			625,900							
Camps			62,175							
	-	-	688,075	-	-	-	-	-	-	-
Sub Total										
Total Revenue										
	\$989,326	\$1,960,393	\$688,075	\$787,685	\$130,553	\$23,098	\$106,946	\$15,064	\$243,029	\$120,510
			</							

EXPENDITURES										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		
<b>Salaries &amp; Wages</b>																					
Administrative										232,086	462,126	91,622	74,225					23,000		883,059	
Part Time Clerical										43,428	43,428									86,855	
Maintenance										141,021	141,021									282,042	
Seasonal Maintenance										19,000	19,000									38,000	
Facility Custodial/ Rental Supervisors										-	93,455									93,455	
Program Supervisors/Leaders										169,685	413,675	223,696								807,056	
<i>Sub Total/</i>										<b>\$435,535</b>	<b>\$928,714</b>	<b>\$505,297</b>	<b>\$297,921</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,000</b>	<b>\$0</b>	<b>\$2,190,468</b>	
<b>Expenditures</b>																					
Health & Life Insurance										146,709	146,709	10,113	19,332							322,862	
Education & Training										18,473	18,473	2,025	3,200							42,170	
Automobile Travel Reimbursement										-	4,170	1,500	500							6,170	
Promotion & Publicity										-	38,898	2,300	30,066							71,264	
Legal Fees										21,338	21,338	-								42,675	
Consultant Fees										1,800	1,800	-	0							3,600	
Background Checks										-	350	350	350							1,050	
Bank Services & Charges										11,500	11,500	10,500	14,000							47,500	
Dues & Subscriptions										7,838	7,838	500	250							16,425	
Communication Services										18,715	18,715	5,200	3,640							46,270	
Computers Software Contracts										17,514	17,514	8,000	5,000							48,028	
Legal & Employment Notices										1,800	1,800	1,800	300							5,700	
Printing/Design Services										11,663	34,988	-	400							47,050	
Administration Expense Acct.										2,000	600	200	0							2,800	
Employee/Public Relations										3,050	5,950	600	575					1,000		11,175	
Office/Administrative Supplies										7,450	7,450	5,015	4,700							24,615	
Computer Supplies/Equipment										925	925	-	0							1,850	
Office/ Facility Furniture & Equipment										4,250	4,250	-	0							8,500	
Postage & Delivery										9,990	9,990	-	3,500							23,480	
Banquet Beverage Service										838	838	-								1,675	
Concession Food & Supplies										-	-	-								-	
Unforeseen Expense										7,500	7,500	-								15,000	
Equipment Rentals										500	500	-	136,878							137,878	
Maintenance Services										81,094	81,094	-	9,200							173,460	
Vehicle/Equipment Parts & Repair										8,500	8,500	500						2,072		18,300	
Maintenance Supplies										14,938	14,938	-	16,397					800		46,272	
Maintenance Materials										13,785	13,785	-						7,200		34,770	
Petroleum Products										7,575	7,575	-						900		16,050	
Maintenance/BASE Tools/Equipment										3,275	3,275	-								6,550	
Park Landscaping										5,000	5,000	-								10,000	
<i>Sub Total/</i>										<b>\$428,017</b>	<b>\$496,260</b>	<b>\$48,603</b>	<b>\$248,288</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,972</b>	<b>\$0</b>	<b>\$1,233,139</b>	

# EXPENDITURES

## Expenditures Continued

Utilities Electric	53,590	53,590	-	7,920							115,100
Utilities Natural Gas	21,900	21,900	-	4,000							47,800
Utilities Water	8,050	8,050	-	550							16,650
Park & Facility Repairs/Improvements	2,750	2,750	1,000	0							6,500
Vandalism Repairs	850	-	-	0							850
Community Support	-	2,000	-								2,000
Special Events	-	15,965	-								15,965
Contracted Instruction & Services	-	312,853	-	107,809							420,662
Athletic Officials	-	30,112	-								30,112
Transportation	-	3,450	7,350								10,800
Equipment & Facility Rental	-	-	912	0							912
Program & Facility Equipment	-	17,975	-	3,250							21,225
Program Supplies	-	53,655	42,810	3,160							99,625
Sub Total	\$87,140	\$522,300	\$52,072	\$126,689	\$0	\$0	\$0	\$0	\$0	\$0	\$788,201

## Special Fund Expenses

IMRF Contributions			37,177	13,163	115,889						166,229
FICA Contributions - 7.65%			38,655	22,791						106,125	167,571
Paving & Lighting						23,000					23,000
Risk Management Costs							14,625				14,625
Liability Insurance							68,200				68,200
Unemployment Compensation							14,274				14,274
South Suburban Risk Management Group							15,004		5,000		20,004
Audit Services								12,775			12,775
SEASPAR Contributions									100,657		100,657
Recreation Inclusion									30,000		30,000
<b>Sub Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$75,832</b>	<b>\$35,954</b>	<b>\$115,889</b>	<b>\$23,000</b>	<b>\$112,103</b>	<b>\$12,775</b>	<b>\$135,657</b>	<b>\$106,125</b>	<b>\$617,335</b>

## Total Expenses

Total Expenses	\$950,692	\$1,947,274	\$681,805	\$708,852	\$115,889	\$23,000	\$112,103	\$12,775	\$170,629	\$106,125	\$4,829,143
Total Revenue	\$989,326	\$1,960,393	\$688,075	\$787,685	\$130,553	\$23,098	\$106,946	\$15,064	\$243,029	\$120,510	\$5,064,679
<b>Budgeted Net Gain/Loss</b>	<b>\$38,634</b>	<b>\$13,119</b>	<b>\$6,270</b>	<b>\$78,833</b>	<b>\$14,664</b>	<b>\$98</b>	<b>-\$5,157</b>	<b>\$2,289</b>	<b>\$72,400</b>	<b>\$14,385</b>	<b>\$235,536</b>
											<b>\$235,536</b>

		Operating Funds				Special Revenue				and 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	

**FUND BALANCE**

Projected FYE 4/18 Balance											
Money Transferred to Capital Fund											\$0
Projected FYE 4/19 Balance											
Percent to annual expenditures	4%	1%									
	\$38,634	\$13,119	\$6,270	\$78,833	\$14,664	\$98	-\$5,157	\$2,289	\$72,400	\$14,385	\$235,536

\$235,536



# **BUDGET NARRATIVE**



## Line Item Budget Explanations

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### **Operating Fund Revenues**

#### **Property Taxes**

The property tax levy for the current year was increased in excess of the tax cap in anticipation of projected new growth in our Equalized Assessed Valuation for the Uptown La Grange and 40S Ashland Condominiums.

#### **B.A.S.E. Program Fees**

Fees for the program are projected to remain the same, however we do anticipate increased registration.

#### **Illinois Replacement Taxes**

Receipts from Illinois replacement taxes generally average around \$40,000.

#### **Recreation Activity Fees**

The increase in this budget of \$56,995 over the prior year budget is for the programming changes previously mentioned; additional preschool classes, an additional division for the Youth Developmental League and cancelling the Girls Travel Basketball. Some program fees will also be increased slightly.

Since a portion of the programs offered do not actually run due to low or no participation, the actual revenue realized from recreation programs is always much lower than the initial budget. At the same time the corresponding expenditures are also under budget proportionately.

#### **Fitness Center Revenue**

This will be our first full year of operations. The budget for the center has been prepared by a supervisor with a wealth of experience in managing a fitness operation. Multiple marketing and promotion ideas are being considered to maintain and increase membership.

#### **Registration Assessment**

After careful consideration, staff has decided to eliminate this fee. A slight increase in some program fees will offset the lost revenue from this fee.

#### **Recreation Center Rentals**

This revenue source includes all rental activities in the Recreation Center as well as open gym fees and usage passes. The prior year budget did not reflect actual revenue received from these sources. The current year budget is more in line with historical and anticipated receipts.

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### **Contractual Building Rentals**

This revenue source represents are agreements with the White Sox Academy, Community Extension Project Inc. and the Illinois Park and Recreation Association. The agreement with IPRA was updated to include addition square footage. This accounts for the increase in the budget.

### **Operating Fund Expenditures**

#### **Salaries & Wages**

Budgeted salaries & wages have increased by \$153,601 over the prior year budget. This increase takes into consideration the promotion of the fitness supervisor to a superintendent and the addition of a part time fitness coordinator position. Personal trainers who were not included in last year's budget as employees are included this year. In the facilities department, a new part time position has been added for a Manager on Duty to supervise activities taking place in the Recreation Center in the evenings and some weekends. In the recreation department, additional preschool teachers are needed for the four new classes that were added. Overall, the District has increased the minimum wage that is offered to part time employees in order to attract and retain qualified staff. Budgeted wages for all part time staff is assuming full participation in programs offered however actual part time employee hours are on an as needed basis.

#### **Health & Life Insurance**

Our health plan renews every January 1<sup>st</sup>. The District did not make any changes in the coverage offered to the employees. An increase in the premium cost for 2018 and a change in the staff demographics have had an 8.3% impact on the total cost of coverage. An allowance for a potential increase in 2019 has also been budgeted.

#### **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 \$4,415 to provide training for the new fitness center staff and onsite training for the new RecTrac software.

#### **Travel Reimbursement**

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

#### **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. An increase of \$12,871 includes more banners, promotional items, advertising, and support of community events.



**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 decreased by \$1,125 from the prior year.

**Consultant**

We have budgeted this item in the past for special projects. This budget is unchanged from the prior year.

**Background Checks**

The budget remains unchanged 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. In 2017, we realized a 20% increase in credit card sales dollars processed over the prior year. We are budgeting a slight increase of \$800 over last year's budget. The current projection is under budget by \$7,045 because the Fitness Center was budgeted for a full year but has been in operation for only eight months. The volume of credit card transactions in all departments has been 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 \$70 by BASE for the National After School Association.

**Communication Services**

This line item includes all telephone and internet communication lines including fire & security lines and the purchase of the new system and repair contract thereon. Website upgrades, email & web hosting, and email blasts are also budgeted here. The current budget reflects an increase of \$3,670, mostly for the maintenance contract on the new telephone system and a potential increase for TV service in the Fitness Center.

**Computer Software Contracts**

This line item is for payment of all software license agreements and onsite support. The budget was increased by \$3,080. Of this amount \$2,000 is for the Microsoft license for the BASE computers. The additional amount is for a potential increase in the accounting and recreation registration software.

**Legal Notices & Publications**

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 and remains unchanged.

**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 increased by \$1,400 from last year. The budget to print the brochure has been increased by \$900 for the graphic artist. The balance of the increase is for administrative forms i.e. business cards, letterhead, envelopes, W2's etc.

**Administration Expense Account**

This line item represents costs for facilitating and performing routine business operations. The budget remains unchanged.

**Employee/Public Relations**

This line item is used for employee, volunteer, and board recognition. It was increased by \$1,375 for part time recognition and additional SEASPAR functions.

**Office/Administrative Supplies**

Office supplies were increased by \$1,420 mainly for supplies needed by the Fitness Center staff.

**Computer Supplies/Repairs**

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

**Office/ Facility Equipment**

This line item includes the cost to purchase additional tables, chairs, and decorations for the programming rooms and the social area of the Recreation Center. 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 increase of \$5,100 represents an increase in the postage rate, more mailings, and a direct mailing postcard for the fitness center.

**Banquet Beverage Service**

This line item is for supplies used to maintain the beverage service in the Banquet Room and remains unchanged. Banquet room renters are charged for their use of the beverage service.

**Unforeseen Expense**

This line item is for minor unforeseen situations that arise during the fiscal year. The budget has been increased by \$5,000.

**Equipment Rentals**

This line item is used to account for custodial and maintenance equipment that may be needed by the district and for the cost of the fitness equipment lease. The budget decrease of \$2,866 represents the actual lease agreement for the fitness equipment and includes the fee for two maintenance visits during the year.

**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 \$5,500 for HVAC service on the aging units and the new units for the fitness center. An additional \$4,700 for other maintenance for the Fitness Center. The balance of \$2,472 is for services in the parks.

**Vehicle/Equipment Parts & Repair**

This line item accommodates parts and repairs for the District's vehicles and equipment. This line was increased by \$1,000 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 last year for supplies to maintain the Fitness Center, however this was much more than was actually needed. The decrease of \$22,873 is for the Fitness Center. Other departments are relatively unchanged.

**Maintenance Materials**

This line item covers the material needed to maintain the parks and includes such items as ball field mix, seed, sod, soil, playground parts & surfacing, and salt. The budget for this line item was increased by \$880 for wood chips, soil, and sand/ stone/ screenings and a decrease to the ice rink materials.

**Petroleum Products**

This line item is for gasoline and diesel fuel which remains unchanged.

**Maintenance Tools & Equipment**

This line item accounts for small tools & equipment used for maintenance, landscaping, and janitorial duties. It has been increased by \$2,500 for skid steer forks and landscape tools.

**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 \$500 for additional flowers.

**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 not changed however the budget was increased by \$850 for the lights at the 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 Recreation Center budget was not changed however the budget for Gordon and Sedgewick Parks was reduced by \$700.

**Utilities Water**

The water service budget was increased by \$6,200 last year to reflect potential usage by fitness members, however we have not realized an increase to water usage in the building. Therefore we reduced the Recreation Center water budget by \$6,200 and increased the budget for water in some of the parks for a net change of \$5,650.

**Park & Facility Repairs/Improvements**

This line item is used to account for repairs & maintenance to various park buildings other than the Recreation Center and remains unchanged.

**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 and support to community organizations. The budget remains unchanged.

**Special Events**

This line item combines all free community family events such as the Easter Egg Hunt, Family Fest, Halloween Party, and Pet Parade, etc. 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 \$1,910, a little for each of the special events.

**Contracted Instruction & Services**

This expense is for outside contractual instructors or organizations that teach our recreational programs. The budget for recreational programs decreased by \$9,131 based on the program mix being offered. The budget for the Fitness Center increased by \$79,009. This is for the fitness classes that are free to the fitness center members. The net change is an increase of \$69,878.

**Athletic Officials**

This represents the cost associated with scheduling and compensating league officials, referees and umpires. The decrease in this line item of \$851 represents a projection of the actual cost based on the programs offered by the athletic department.

### **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 remains unchanged.

### **Facility Rental**

This budget is for facility usage by the BASE program; \$12 to the School District and \$900 to St. Frances Xavier.

### **Program & Facility Equipment**

This represents the cost to purchase equipment to facilitate programs, classes, events and other related recreational offerings. The total budget increase is \$9,690. Of this amount \$3,240 is for fitness related supplies, \$4,850 is to setup additional preschool classes, and the balance is for the rest of the recreational programs.

### **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 decreased the budget for the Recreation department by \$9,640. Supplies for the BASE Program were increased by \$1,000. Supplies for the Fitness Center were not budgeted last year but are at \$3,160 for this year. The net change to supplies is a decrease of \$5,480.

### **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 2018 is 10.77% a decrease over the prior year rate of 12.01%. All eligible employees contribute 4.50% of their salary. For budget purposes a maximum increase of 10% was projected for 2019 and a weighted rate of 11.25% was used in the calculations for a total increase of \$4,264.

#### **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 \$2,110 and safety supplies have increased by \$1,000 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 decreased by \$1,656. The cost of providing inclusion services was increased by \$14,000 due to increased usage for our program participants. The balance of the increase is for playground surfacing. The net change in the budget for this fund is an increase of \$13,472.

**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 \$11,751.

**Debt Service**

This is the amount necessary to pay the outstanding obligations due during the year. This year, the payments on principal have increased \$17,000. Payments of interest have decreased by \$10,870 due to savings realized when the bonds were refinanced. Payments for service fees have increased \$250 for a net increase to this budget of \$6,380.



# **BUDGET HISTORY**



## History of Total Revenue

Revenue	Actual 2014/2015	Actual 2015/2016	Actual 2016/2017	Fiscal year 2017/2018			Fiscal year 2018/2019		
				Projection	Budgeted	Over/(under)	New Budget	Prior Budget	Over/(Under) Projection
Property Tax	\$ 2,717,002	\$ 2,749,381	\$ 2,801,708	\$ 2,755,298	\$ 2,817,679	\$ (62,381)	\$ 2,897,380	\$ 79,701	\$ 142,082
BASE	629,962	632,686	683,888	695,567	660,705	34,862	688,075	27,370	(7,492)
IL Replacement Tax	42,588	37,924	45,316	45,000	36,000	9,000	40,000	4,000	(5,000)
Recreation Activity Fees	702,514	715,334	679,234	720,662	986,472	(265,810)	1,043,467	56,995	322,805
Fitness Center Revenue				324,845	804,617	(479,772)	787,035	(17,582)	462,190
Registration Assessment	11,404	11,299	10,324	9,782	11,000	(1,218)	0	(11,000)	(9,782)
Donations/Sponsorships	5,600	4,750	7,080	5,975	6,200	(225)	7,000	800	1,025
Building & Park Rentals	26,434	24,164	28,999	23,608	14,925	8,683	15,300	375	(8,308)
Recreation Center Rentals	313,191	317,604	313,694	325,000	289,000	36,000	322,713	33,713	(2,287)
Field Rentals/ Affiliate Groups	0	16,430	13,634	14,150	31,750	(17,600)	28,700	(3,050)	14,550
La Grange Endless Summer	8,345	18,143	12,382	2,705	10,000	(7,295)	10,000	-	7,295
Contractual Services Rendered	4,430	2,883	2,256	12,552	2,500	10,052	2,500	-	(10,052)
Interest Revenue	19,024	17,592	25,239	17,150	18,000	(850)	18,000	-	850
Building Rentals (Contractual)	84,049	84,914	72,064	80,369	71,884	8,485	90,001	18,117	9,632
Cooperative Agreement	9,156	9,747	0	0	0	-	0	-	-
Vending (Soda/Water/Snacks)	8,651	7,773	7,449	7,000	7,000	-	7,000	-	-
Concessions	0	170	117	0	0	-	0	-	-
Misc. Income	21,586	5,058	17,947	3,283	4,000	(717)	4,650	650	1,367
Bond Issuance *	316,000	320,000	320,000	327,000	320,000	7,000	327,000	7,000	-
<b>Revenue Total</b>	<b>\$ 4,919,936</b>	<b>\$ 4,975,852</b>	<b>\$ 5,041,331</b>	<b>\$ 5,369,946</b>	<b>\$ 6,091,732</b>	<b>\$ (721,786)</b>	<b>\$ 6,288,821</b>	<b>\$ 197,089</b>	<b>\$ 918,875</b>
<b>Expense Total</b>	<b>\$ 4,440,529</b>	<b>\$ 4,582,753</b>	<b>\$ 4,492,028</b>	<b>\$ 5,083,564</b>	<b>\$ 5,617,353</b>	<b>\$ (533,789)</b>	<b>\$ 5,942,756</b>	<b>\$ 325,403</b>	<b>\$ 859,192</b>
<b>Net revenue over expenditures</b>	<b>\$ 479,407</b>	<b>\$ 393,099</b>	<b>\$ 549,303</b>	<b>\$ 286,382</b>	<b>\$ 474,379</b>	<b>\$ (187,997)</b>	<b>\$ 346,065</b>	<b>\$ (128,314)</b>	<b>\$ 59,683</b>

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

## History of Operating Expenses

Page	Operations	Actual			Fiscal year 2017/2018			Fiscal year 2018/2019		
		2014/2015	2015/2016	2016/2017	Projection	Budgeted	Over/ (under)	New Budget	Over(Under) Prior Budget	Over(Under) Projection
1	Health & Life Insurance	241,667	250,401	253,921	286,929	288,030	(1,101)	322,862	34,832	35,933
2	Education & Training	17,804	20,591	22,637	26,711	37,755	(11,044)	42,170	4,415	15,459
3	Travel Reimbursement	5,130	5,409	3,623	4,436	5,670	(1,234)	6,170	500	1,734
4	Promotion & Publicity	21,813	28,769	24,536	58,364	58,393	(29)	71,264	12,871	12,900
5	Legal Services	42,122	39,650	38,304	35,248	43,800	(8,552)	42,675	(1,125)	7,427
6	Consultant Fees	0	0	1,800	1,800	3,600	(1,800)	3,600	-	1,800
7	Background Checks	1,000	500	542	1,000	1,050	(50)	1,050	-	50
8	Bank Services & Charges	23,868	28,102	30,402	39,655	46,700	(7,045)	47,500	800	7,845
9	Dues & Subscriptions	10,726	11,408	11,311	12,869	16,495	(3,626)	16,425	(70)	3,556
10	Communication Service	28,840	30,592	35,104	42,086	42,600	(514)	46,270	3,670	4,184
11	Computers Software Contracts	26,741	32,413	37,788	39,977	44,948	(4,971)	48,028	3,080	8,051
12	Legal Notices & Publications	4,120	5,354	3,352	4,449	5,700	(1,251)	5,700	-	1,251
13	Printing/Design Services	39,291	39,388	41,604	46,208	45,650	558	47,050	1,400	842
14	Administration Expense Account	1,579	2,048	2,219	2,450	2,800	(350)	2,800	-	350
15	Employee/Public Relations	3,739	4,990	2,761	6,377	9,800	(3,423)	11,175	1,375	4,798
16	Office/Administrative Supplies	13,186	13,042	12,895	20,854	23,195	(2,341)	24,615	1,420	3,761
17	Computer Supplies/Repairs	2,038	770	1,254	1,360	1,850	(490)	1,850	-	490
18	Office/Facilities Equipment	5,854	18,017	12,290	8,136	8,500	(364)	8,500	-	364
19	Postage & Delivery	15,124	17,480	14,428	15,142	18,380	(3,238)	23,480	5,100	8,338
20	Banquet Beverage Service	1,664	1,692	1,290	1,206	1,675	(469)	1,675	-	469
22	Unforeseen Expense	4,682	4,784	5,198	2,900	10,000	(7,100)	15,000	5,000	12,100
23	Equipment Rentals	170	382	186	87,702	140,744	(53,042)	137,878	(2,866)	50,176
24	Maintenance Services	161,336	160,340	143,363	161,590	160,788	802	173,460	12,672	11,870
25	Vehicle/Equipment Parts & Repair	18,431	11,998	8,013	16,649	17,300	(651)	18,300	1,000	1,651
26	Maintenance Supplies	24,632	23,456	25,022	41,508	71,145	(29,637)	46,272	(24,873)	4,764
27	Maintenance Materials	17,638	17,272	15,996	33,196	33,890	(694)	34,770	880	1,574
28	Petroleum Products	13,124	10,056	13,339	14,198	16,050	(1,852)	16,050	-	1,852
29	Maintenance Tools/Equipment	3,210	1,032	3,660	3,894	4,050	(156)	6,550	2,500	2,656
30	Park Landscaping	7,806	7,674	8,136	9,190	9,500	(310)	10,000	500	810
31	Utilities Electric	97,368	93,372	97,855	112,449	114,250	(1,801)	115,100	850	2,651
32	Utilities Natural Gas	54,578	24,672	34,332	39,869	48,500	(8,631)	47,800	(700)	7,931
33	Utilities Water	10,908	12,026	11,582	21,500	22,300	(800)	16,650	(5,650)	(4,850)
34	Park & Facility Repairs/Improvement	5,030	1,510	370	30	6,500	(6,470)	6,500	-	6,470
35	Vandalism Repairs	74	11	0	0	850	(850)	850	-	850
36	Community Support	1,113	300	928	620	2,000	(1,380)	2,000	-	1,380
37	Special Events	16,717	15,316	15,580	15,790	14,055	1,735	15,965	1,910	175
38	Contracted Instruction & Services	236,536	254,584	236,374	298,749	350,784	(52,035)	420,662	69,878	121,913
39	Athletic Officials	19,387	21,514	22,107	24,547	30,963	(6,416)	30,112	(851)	5,565
40	Transportation	3,547	6,664	10,345	10,914	10,800	114	10,800	-	(114)
41	Facility Rental	12	12	12	912	12	900	912	900	-
42	Program & Facility Equipment	16,058	8,349	11,029	10,863	11,535	(672)	21,225	9,690	10,362
43	Program Supplies	91,862	89,266	91,316	90,501	105,105	(14,604)	99,625	(5,480)	9,124
Sub Totals		1,310,525	1,315,206	1,306,804	1,652,828	1,887,712	(234,884)	2,021,340	133,628	368,512
Special Funds Expenses		470,041	567,998	501,005	528,511	585,541	(57,030)	617,335	31,794	88,824
Debt Service		1,126,831	1,159,540	1,120,457	1,106,983	1,107,233	(250)	1,113,613	6,380	6,630
Salaries & Wages		1,533,132	1,540,009	1,563,762	1,795,242	2,036,867	(241,625)	2,190,468	153,601	395,226
Salaries & Wages		\$4,440,529	\$4,582,753	\$4,492,028	\$5,083,564	\$5,617,353	\$ (533,789)	\$5,942,756	\$325,403	\$859,192



# **TAX LEVY**

## **Submission Confirmation:**

### **Submission Date:**

12/20/2017 12:40:34 PM

### **Submitted by:**

Dean Bissias

### **Username:**

deanbissias@pdlg.org

### **For Agency:**

LA GRANGE PARK DISTRICT

## **Documents Submitted:**

Park District of La Grange Tax Levy Ordinance 17-08 .pdf - Levy Ordinance

Park District of La Grange Tax Direction Ordin 17-09.pdf - PTELL

THE PARK DISTRICT OF LA GRANGE

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**ORDINANCE 17-08**

**ORDINANCE LEVYING AND ASSESSING TAXES  
OF THE PARK DISTRICT OF LA GRANGE, COOK  
COUNTY, ILLINOIS, FOR THE 2017 TAX LEVY YEAR**

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ADOPTED BY THE  
BOARD OF COMMISSIONERS  
OF THE  
PARK DISTRICT OF LA GRANGE  
THIS 18TH DAY OF DECEMBER 2017

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Published in pamphlet form by authority of the Board of Commissioners of the Park District of La Grange, Cook County, Illinois, this 18th day of December 2017.

Ordinance 17-08

**ORDINANCE LEVYING AND ASSESSING TAXES  
OF THE PARK DISTRICT OF LA GRANGE,  
COOK COUNTY, ILLINOIS, FOR THE  
2017 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 \$2,085,000 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 (2017). 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 2017 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	\$900,000
Recreational Program Fund	550,000
Social Security & Medicare Contributions Fund	120,000
Audit Fund	15,000
Liability Insurance Fund	105,000
Paving And Lighting Fund	23,000
Recreational Programs for the Handicapped Fund	242,000
Illinois Municipal Retirement Fund	130,000
	-----
<b>Grand Total of Taxes Levied</b>	<b>\$2,085,000</b>
	=====

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, 2017 and ending April 30, 2018 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 EIGHTEENTH day of December 2017 pursuant to a roll call vote as follows:

*Commissioner*  
AYES: ASHBY, UMAN, JACOBS, Penicook

NAYS: NONE.


*commissioner*  
ABSENT: hacey

APPROVED THIS 18th day of December 2017.

  
Mary Ellen Penicook

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, Mary Ellen Penicook, 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 18, 2017.

**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 18th day of December 2017.



Mary Ellen Penicook  
President of the Board of  
Park Commissioners of the  
PARK DISTRICT OF LA GRANGE  
La Grange, Cook County, Illinois

STATE OF ILLINOIS       }  
                                      }  
COUNTY OF COOK       } SS  
                                      }

**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 18, 2017 the Corporate Authorities of such Park District passed and approved Ordinance 17-08, entitled:

**ORDINANCE LEVYING AND ASSESSING TAXES  
OF THE PARK DISTRICT OF LA GRANGE, COOK  
COUNTY, ILLINOIS, FOR THE 2017 TAX LEVY YEAR**

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

The pamphlet form of December 18, 2017 Ordinance 17-08 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 27, 2017, 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 Eighteenth day of December 2017.



CONSTANTINE BISSIAS,  
SECRETARY  
PARK DISTRICT OF LA GRANGE

THE PARK DISTRICT OF LA GRANGE

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**ORDINANCE 17-09**

**AN ORDINANCE DIRECTING THE COOK COUNTY CLERK  
TO REDUCE THE PARK DISTRICT OF LA GRANGE'S  
REAL ESTATE TAX LEVY YEAR 2017  
PARK DISTRICT OF LA GRANGE, COOK COUNTY, ILLINOIS**

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

This 18<sup>th</sup> day of December, 2017

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Published in pamphlet form by the authority of the Board of Commissioners of the Park District of La Grange, Cook County, Illinois this 18th day of December 2017.

Ordinance 17-09

**AN ORDINANCE DIRECTING THE COOK COUNTY CLERK  
TO REDUCE THE PARK DISTRICT OF LA GRANGE'S  
REAL ESTATE TAX LEVY YEAR 2017  
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 2017 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 2017 is established in 2018, 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 2017, 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>
Recreation	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 18, 2017.

Commissioner:  
AYES: ASHBY, VEAR, JACOBS, + Penicook

NAYS: NONE

ABSENT: LA CAY

ABSTAIN: NONE

  
\_\_\_\_\_  
Mary Ellen Penicook  
President, Board of Park Commissioners  
PARK DISTRICT OF LA GRANGE  
Cook County, Illinois

Passed on this 18 day of December, 2017.

ATTEST:

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



# **BUDGET ORDINANCE**



2018/2019  
Budget Ordinance  
To Be Developed  
Following March 19  
MBO/Budget  
Board Meeting



# **BUDGET DETAIL**



# 2018/2019

Page Operations	Other Fund Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Budgeted Totals
1 Health & Life Insurance	19,332	10,113	146,709	146,709	322,862
2 Education & Training	3,200	2,025	18,473	18,473	42,170
3 Travel Reimbursement	500	1,500	0	0	6,170
4 Promotion & Publicity	30,066	2,300	0	38,898	71,264
5 Legal Services	0	0	21,338	21,338	42,675
6 Consultant Fees	0	0	1,800	1,800	3,600
7 Background Checks	350	350	0	350	1,050
8 Bank Services & Charges	14,000	10,500	11,500	11,500	47,500
9 Dues & Subscriptions	250	500	7,838	7,838	16,425
10 Communication Service	3,640	5,200	18,715	18,715	46,270
11 Computers Software Contracts	5,000	8,000	17,514	17,514	48,028
12 Legal & Employment Notices	300	1,800	1,800	1,800	5,700
13 Printing/Design Services	400	0	11,663	34,988	47,050
14 Administration Expense Account	0	200	2,000	600	2,800
15 Employee/Public Relations	1,575	600	3,050	5,950	11,175
16 Office/Administrative Supplies	4,700	5,015	7,450	7,450	24,615
17 Computer Supplies/Repairs	0	0	925	925	1,850
18 Office Equipment	0	0	4,250	4,250	8,500
19 Postage & Delivery	3,500	0	9,990	9,990	23,480
20 Banquet Beverage Service	0	0	838	838	1,675
21 Concession Food & Supplies	0	0	0	0	0
22 Unforeseen Expense	0	0	7,500	7,500	15,000
23 Equipment Rentals	136,878	0	500	500	137,878
24 Maintenance Services	11,272	0	81,094	81,094	173,460
25 Vehicle/Equipment Parts & Repair	800	500	8,500	8,500	18,300
26 Maintenance Supplies	16,397	0	14,938	14,938	46,272
27 Maintenance Materials	7,200	0	13,785	13,785	34,770
28 Petroleum Products	900	0	7,575	7,575	16,050
29 Maintenance/BASE Tools/Equipment	0	0	3,275	3,275	6,550
30 Park Landscaping	0	0	5,000	5,000	10,000
31 Utilities Electric	7,920	0	53,590	53,590	115,100
32 Utilities Natural Gas	4,000	0	21,900	21,900	47,800
33 Utilities Water	550	0	8,050	8,050	16,650
34 Park & Facility Repairs/Improvements	0	1,000	2,750	2,750	6,500
35 Vandalism Repairs	0	0	850	0	850
36 Community Support	0	0	0	2,000	2,000
37 Special Events	0	0	0	15,965	15,965
38 Contracted Instruction & Services	107,809	0	0	312,853	420,662
39 Athletic Officials	0	0	0	30,112	30,112
40 Transportation	0	7,350	0	3,450	10,800
41 Facility Rental	0	912	0	0	912
42 Program & Facility Equipment	3,250	0	0	17,975	21,225
43 Program Supplies	3,160	42,810	0	53,655	99,625
<b>Sub Totals</b>	<b>\$386,949</b>	<b>\$100,675</b>	<b>515,157</b>	<b>\$1,018,560</b>	<b>\$2,021,340</b>
38 Special Funds Expenses	617,335				617,335
Debt Service	1,113,613				1,113,613
Salaries & Wages	320,921	505,297	435,535	928,714	2,190,468
<b>Totals</b>	<b>\$2,438,818</b>	<b>\$605,972</b>	<b>\$950,692</b>	<b>\$1,947,274</b>	<b>\$5,942,756</b>



Educational Training

Expenditures		Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General 01-5-00-5-54010 Recreation 13-5-00-5-54010 Other Funds Budgeted 2018/2019
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		975	975	1,950
B. IPRA/IPD (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 (3)		0		3,900	3,900	7,800
B. IPRA/IPD (Chicago Conf.)		1,000	0	3,703	3,703	8,405
C. National Accreditation Schools		0		2,950	2,950	5,900
D. Local Development Schools Fitness accreditation		2,200		763	763	1,525
E. IAPD Legislative Conf.		0		945	945	1,890
F. National After School Convention			2,025			2,025
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	0
D. Computer Training		0		3,000	3,000	6,000
<b>Total</b>		<b>\$3,200</b>	<b>\$2,025</b>	<b>\$18,473</b>	<b>\$18,473</b>	<b>\$42,170</b>
						<b>G: \$18,473</b>
						<b>R: \$18,473</b>
						<b>Base \$2,025</b>
						<b>OF: \$3,200</b>
						<b>Total \$42,170</b>



Expenditures	Promotion		Publicity		General Recreation Other Funds	
	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Budgeted 2018/2019	13-5-00-6-60010
1 Promotion						
A. Apparel	3,500	1,800		2,500	7,800	
F. Rec Center Staff Apparel				1,520	1,520	
B. Banners/Signs/Name Tags	3,900	500		3,300	7,700	
C. Supplies				200	200	
D. Promotional Items	5,700			2,500	8,200	
2 Publicity						
A. Advertising	14,466			17,518	31,984	
B. Public Education				500	500	
C. Community Events				6,180	6,180	
D. Unforeseen				500	500	
3 Marketing	2,500			4,180	6,680	
<b>Total</b>	<b>\$30,066</b>	<b>\$2,300</b>	<b>\$0</b>	<b>\$38,898</b>	<b>\$71,264</b>	
						<b>G: \$0</b> <b>R: \$38,898</b> <b>Base \$2,300</b> <b>OF: \$30,066</b> <b>Total \$71,264</b>

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General 01-5-00-6-61000 Recreation 13-5-00-6-61000 Other Funds Budgeted 2018/2019	
1 Monthly Services	0	0	14,250	14,250	28,500	
2 Special Projects	0	0	4,613	4,613	9,225	
3 Unforeseen Projects	0	0	2,475	2,475	4,950	
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21,338</b>	<b>\$21,338</b>	<b>\$42,675</b>	
Consulting Fees						
<div> <div>50%</div> <div>G: \$21,338</div> <div>50%</div> <div>R: \$21,338</div> <div>0%</div> <div>Base \$0</div> <div>0%</div> <div>OF: \$0</div> <div>Total \$42,675</div> </div>						

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General 01-5-00-6-61010 Recreation 13-5-00-6-61010 Other Funds Budgeted 2018/2019	
1 A. Marketing	0	0	0	0		
B. Special Projects		0	1,800	1,800	3,600	
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,800</b>	<b>\$1,800</b>	<b>\$3,600</b>	
<div> <div>50%</div> <div>G: \$1,800</div> <div>50%</div> <div>R: \$1,800</div> <div>0%</div> <div>Base \$0</div> <div>0%</div> <div>OF: \$0</div> <div>Total \$3,600</div> </div>						

## Background... Checks

[illegible]

### Bank Charges

[illegible]

Dues & Contributions

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General 01-5-00-6-66010 Recreation 13-5-00-6-66010	
					Other Funds Budgeted 2018/2019	
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	0	
H. Sam's Club	0	500	250	250	1,000	
I. Unforeseen	0		250	250	500	3,300
2 Professional						
A. IPRA Dues	0		1,650	1,650	3,300	
B. NRPA Dues	0		50	50	100	
C. MIPE	0		40	40	80	
D. SPRA	0		250	250	500	
E. SSPRA			45	45	90	
F. Countryside Rotary			380	380	760	
G. Certifications	0		308	308	615	
H. Fitness	250				250	
I. Unforeseen			125	125	250	5,945
3 Elected Officials						
A. IAPD Dues	0		3,000	3,000	6,000	
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
<b>Total</b>	<b>\$250</b>	<b>\$500</b>	<b>\$7,838</b>	<b>\$7,838</b>	<b>\$16,425</b>	
					<b>G: \$7,838</b>	<b>R: \$7,838</b>
					<b>Base \$500</b>	<b>OF: \$250</b>
					<b>Total \$16,425</b>	





Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Budgeted 2018/2019
1 Software Annual Contracts					
A. Accounting, Time Clock Plus	0		4,054	4,054	8,108
B. Registration/Facility/League MainTrac	0		3,535	3,535	7,070
C. Applitrack	0		510	510	1,020
D. Anti-Virus	0		750	750	1,500
E. Annual Renewal (Three years)	0		0	0	
F. Verisign (Three Years)	0		0	0	17,698
2 Onsite Support	5,000	6,000	6,000	6,000	23,000
Microsoft License		2,000			2,000
3 Offsite Data Storage			2,665	2,665	5,330
<b>Total</b>	<b>\$5,000</b>	<b>\$8,000</b>	<b>\$17,514</b>	<b>\$17,514</b>	<b>\$48,028</b>
			50%	50%	G: \$17,514
			50%	50%	R: \$17,514
			0%	0%	Base \$6,000
			0%	0%	OF: \$5,000
					<b>Total \$48,028</b>

Expenditures	Legal Notice		Publications		General 01-5-00-6-69010 Recreation 13-5-00-6-69010		Other Funds Budgeted 2018/2019	
	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Budgeted	Recreation Budgeted	Other Funds Budgeted 2018/2019	Other Funds Budgeted 2018/2019
1 Legal Publications			900	900			1,800	
2 Other Publications								
A. Employment Ads - Full Time			0	0				
B. Employment Ads - Part Time								
Custodians, Front Desk, Maintenance			900	900			1,800	
BASE		1,800					1,800	
Fitness Center	300						300	
<b>Total</b>	<b>\$300</b>	<b>\$1,800</b>	<b>\$1,800</b>	<b>\$1,800</b>			<b>\$5,700</b>	
					50%	50%	G: \$1,800	\$1,800
					0%	0%	R: \$1,800	\$1,800
					0%	0%	Base \$1,800	\$1,800
							OF: \$300	\$300
							<b>Total</b>	<b>\$5,700</b>



Administrative Expense Account

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation 13-5-00-7-71010 Other Funds Budgeted 2018/2019	
					Budgeted	2018/2019
1 Executive Director						
A. Executive Director	0		2,000	0		2,000
2 Department Heads						
A. Superintendent of Recreation	0		0	200		200
B. Superintendent of Finance	0		0	200		200
C. Superintendent of Facilities	0		0	200		200
D. Superintendent of BASE	0	200				200
<b>Total</b>	<b>\$0</b>	<b>\$200</b>	<b>\$2,000</b>	<b>\$600</b>		<b>\$2,800</b>
					0%	G: \$2,000
					100%	R: \$600
					0%	Base \$200
					0%	OF: \$0
						<b>Total \$2,800</b>

Employee/Public Relations

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation 13-5-00-7-72010 Other Funds Budgeted 2018/2019	
					Budgeted	2018/2019
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
2 Professionals						
A. Staff Meeting Allowance	575		0	500		1,075
B. Staff Recognition	0		0	750		750
C. Staff Functions			0	1,200		1,200
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	0	600				600
5 Employee Wellness Incentive/Thank You	0		0	1,000		1,000
6 Contingency				500		500
<b>Total</b>	<b>\$1,575</b>	<b>\$600</b>	<b>\$3,050</b>	<b>\$5,950</b>	<b>\$0</b>	<b>\$11,175</b>
					0%	G: \$3,050
					100%	R: \$5,950
					0%	Base \$600
					0%	OF: \$1,575
						<b>Total \$11,175</b>



Expenditures	Computer		ies/Repairs		General Recreation Other Funds Budgeted 2018/2019		01-5-00-7-74010 13-5-00-7-74010	
	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Budgeted	Budgeted		
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	300	300	600			
Total	\$0	\$0	\$925	\$925	\$1,850			

Office & Facility Equipment									
Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	01-5-00-7-75010 13-5-00-7-75010 General Recreation Other Funds Budgeted 2018/2019				
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			0		
2									
Electronics									
A. Calculators	0		50	50			100		
B. Fax Machine	0		0	0			0		
C. Paper Shredder	0		250	250			500		
E. Laser Printer			400	400			800		
							0		
3									
Miscellaneous	0		300	300			600		
Total	\$0	\$0	\$4,250	\$4,250			\$8,500		





Banquet Beverage Service					01-5-00-7-76400 General Recreation 13-5-00-7-76400 Other Funds Budgeted 2018/2019	
Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted		
1 Banquet Beverage Service	0		838	838	1,675	
<b>Total</b>	\$0	\$0	\$838	\$838	\$1,675	
					50% G: \$838	
					50% R: \$838	
					0% Base \$0	
					0% OF: \$0	
					<b>Total</b>	\$1,675

Concession Food & Supplies					01-5-00-3-43100 General Recreation 13-7-10-4-49050 Other Funds Budgeted 2018/2019	
Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted		
1 Concession Food & Supplies				0		
2 Vending/ Snack Machine Products			0			
<b>Total</b>	\$0	\$0	\$0	\$0	\$0	
					50% G: \$0	
					50% R: \$0	
					0% Base \$0	
					0% OF: \$0	
					<b>Total</b>	\$0

Unforeseen Expense					01-5-00-7-76500 General Recreation 13-5-00-7-76500 Other Funds Budgeted 2018/2019	
Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted		
1 Unforeseen Expense	0		7,500	7,500	15,000	
<b>Total</b>	\$0	\$0	\$7,500	\$7,500	\$15,000	
					50% G: \$7,500	
					50% R: \$7,500	
					0% Base \$0	
					0% OF: \$0	
					<b>Total</b>	\$15,000

		Equip		Rentals		General		01-6-00-6-80010	
Expenditures		Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Recreation Other Funds Budgeted 2018/2019			
1	Custodian Equipment								
	A. Dry Chemical/Carpet Cleaner			0	0				
	B. Misc. Rentals			300	300				600
	C. Power man lift			0	0				
2	Maintenance Equipment								
	A. Trencher			0	0				
	B. Miscellaneous			200	200				400
3	Fitness Center Equipment Lease	136,878							136,878
Total		\$136,878	\$0	\$500	\$500				\$137,878
						100%	G:	\$500	
						0%	R:	\$500	
						0%	Base	\$0	
						0%	OF:	\$136,878	
							Total	\$137,878	



Expenditures	Vehicle/Equip				Parts & Repair		General		01-6-00-6-82010	
							Recreation		13-6-00-6-82010	
	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted			Other Funds Budgeted		2018/2019	
1 Vehicle	0		4,250	4,250					8,500	
2 Equipment BASE Appliances	0		4,250	4,250					8,500	
3 Recreation Van/Bus 2007	400	500							500	
4 Recreation Van/Bus 2013	400								400	
<b>Total</b>	<b>\$800</b>	<b>\$500</b>	<b>\$8,500</b>	<b>\$8,500</b>					<b>\$18,300</b>	
					50%	G:			\$8,500	
					50%	R:			\$8,500	
					0%	Base			\$500	
					0%	OF:			\$800	
						<b>Total</b>			<b>\$18,300</b>	



		Maint.	Materials			General	01-6-00-7-84010
						Recreation	13-6-00-7-84010
						Other Funds	
						Budgeted	Budgeted
						2018/2019	
Expenditures	Other Funds	BASE	General	Recreation			
	Budgeted	Budgeted	Budgeted	Budgeted			
1 Fields/Courts/Pathways							
A. Ball Mix	0		1,000	1,000		2,000	
B. Calcined Clay	0		750	750		1,500	
C. Clay Bricks	0		250	250		500	
D. Sand/Stone/Screenings	0		1,250	1,250		2,500	
E. Chalk	0		300	300		600	
2 Turf Supplies							
A. Seed	0		1,250	1,250		2,500	
B. Sod	0		250	250		500	
C. Soil (Black Dirt)	0		750	750		1,500	
D. Straw Matting			50	50		100	
3 Park & Playground Supplies							
A. Concrete Bags/Bulk	0		35	35		70	
B. Play Surface/Parts	7,200		3,150	3,150		13,500	
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	
<b>Total</b>	<b>\$7,200</b>	<b>\$0</b>	<b>\$13,785</b>	<b>\$13,785</b>		<b>\$34,770</b>	
					50%	G: \$13,785	
					50%	R: \$13,785	
					0%	Base \$0	
					0%	OF: \$7,200	
						<b>Total</b>	<b>\$34,770</b>



Maintenance/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 2018/2019	
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		2,000	2,000	4,000	
5 State Co-op Purchases	0		0	0		
6 Unforeseen	0		125	125	250	
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,275</b>	<b>\$3,275</b>	<b>\$6,550</b>	
						50% G: \$3,275 50% R: \$3,275 0% Base \$0 0% OF: \$0 Total \$6,550

Park Landscaping

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General 01-6-00-7-87010 Recreation 13-6-00-7-87010 Other Funds Budgeted 2018/2019	
1 Flowers	0		1,000	1,000	2,000	
2 Shrubs	0		1,000	1,000	2,000	
3 Trees	0		2,000	2,000	4,000	
4 Herbicide & Soil Amendment	0		500	500	1,000	
5 Miscellaneous	0		500	500	1,000	
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$10,000</b>	
						50% G: \$5,000 50% R: \$5,000 0% Base \$0 0% OF: \$0 Total \$10,000



[illegible]

## Natural Gas

[illegible]

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Other Funds Budgeted 2018/2019
1 Water					
Denning	0		500	500	1,000
Gilbert	0		800	800	1,600
Sedawick	0		2,000	2,000	4,000
Community Center	0		300	300	600
Gordon	0		1,250	1,250	2,500
Walola	0		250	250	500
Elm Pk	0		250	250	500
Spring	0		225	225	450
Rotary	0		0	0	
536 East Ave.	550		2,475	2,475	5,500
<b>Total</b>	\$550	\$0	\$8,050	\$8,050	\$16,650
			50%	50%	G: \$8,050
			0%	0%	R: \$8,050
					Base \$0
					OF: \$550
					<b>Total \$16,650</b>

Park & Facility Funds/Replacements

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General 01-6-XX-6-89000 Recreation 13-6-XX-6-89000 Other Funds Budgeted 2018/2019		
1 Repairs	0		1,500	1,500	3,000		
2 Improvements BASE appliances	0	1,000	1,250	1,250	2,500	1,000	
<b>Total</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$2,750</b>	<b>\$2,750</b>	<b>\$6,500</b>		
					50% G: \$2,750		
					50% R: \$2,750		
					0% Base \$1,000		
					0% OF: \$0		
					<b>Total</b>	<b>\$6,500</b>	

Vandalism Repairs

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General 01-6-00-6-89200 Recreation Other Funds Budgeted 2018/2019		
1 Park	0		550	0	550		
2 Facilities	0		250	0	250		
3 Vehicles/Equipment	0		50	0	50		
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$850</b>	<b>\$0</b>	<b>\$850</b>		
					100% G: \$850		
					0% R: \$0		
					0% Base \$0		
					0% OF: \$0		
					<b>Total</b>	<b>\$850</b>	

Commr Support

General Recreation 13-7-00-7-77100  
Other Funds  
Budgeted 2018/2019

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

Special Events

General Recreation 13-7-00-7-77402  
Other Funds  
Budgeted 2018/2019

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	
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1 Easter Egg	0	0	0	1,900	1,900
2 Open House	0	0	0	0	0
3 Halloween Party	0	0	0	4,350	4,350
4 Movie In The Park	0	0	0	2,090	2,090
5 Countryside Fireworks	0	0	0	3,500	3,500
6 Pet Parade	0	0	0	4,000	4,000
7 Park Days	0	0	0	125	125
8 Countryside Parade	0	0	0	0	0

<b>Total</b>	\$0	\$0	\$0	\$15,965	\$15,965
				0%	G: \$0
				100%	R: \$15,965
				0%	Base \$0
				0%	OF: \$0
					<b>Total \$15,965</b>



[illegible]

Transportation					
Expenditures	Other Funds	BASE	General	Recreation	General
	Budgeted	Budgeted	Budgeted	Budgeted	13-7-XX-6-63000
					Recreation Other Funds <b>Budgeted</b> 2018/2019
1 Athletics	0		0	0	
2 Fitness/Aquatics*	0		0	0	
3 Special Interest & Social	0		0	0	
4 Special Events & Trips	0		0	450	450
5 Performing Arts	0		0	0	
7 Day Camps	0		0	3,000	3,000
8 Preschool	0	7,350	0	0	7,350
9 BASE					
Total	\$0	\$7,350	\$0	\$3,450	\$10,800
					G: \$0 R: \$3,450 Base \$7,350 OF: \$0
					Total \$10,800

Expenditures	Equipment	Utility Rental	General Recreation	Other Funds	13-7-XX-6-64000
	BASE Budgeted	General Budgeted	Recreation Budgeted	Budgeted	2018/2019
BASE	912				912
<b>Total</b>	\$0	\$0	\$0	\$912	\$912
				G: 0%	\$0
				R: 100%	\$0
				Base 0%	\$912
				OF: 0%	\$0
				<b>Total</b>	<b>\$912</b>

Program & Facility Equipment					
Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Budgeted
1 Athletics				3,225	3,225
2 Fitness/Aquatics*	0			4,300	4,300
3 Special Interest & Social	0			0	0
4 Special Events & Trips	0			300	300
5 Performing Arts	0			0	0
7 Day Camps	0			1,200	1,200
8 Preschool	0			5,700	5,700
9 Facility - open gym basketballs, wristbands	0			3,250	3,250
10 BASE		0			
11 Fitness Center	3,250				3,250
Total	\$3,250	\$0	\$0	\$17,975	\$21,225
				G: 0%	G: \$0
				R: 100%	R: \$17,975
				Base 0%	Base \$0
				OF: 0%	OF: \$3,250
				Total	\$21,225





SPECIAL FUNDS

Expenditures	Actual 2013/2014	Actual 2014/2015	Actual 2015/2016	Actual 2016/2017	Fiscal year 2017/18			Fiscal year 2018/19		
					Projection	Budgeted	Over/(under)	New Budget	Prior Budget	Over(Under) Projection
IMRF Contributions	105,159	103,457	104,065	105,465	112,239	123,626	(11,387)	115,889	(7,737)	3,650
IMRF for BASE	21,449	17,422	15,775	21,615	23,893	29,651	(5,758)	37,177	7,526	13,284
IMRF for Fitness					6,232	8,688	(2,456)	13,163	4,475	6,931
Paving & Lighting	22,422	2,248	52,036	12,757	8,727	23,000	(14,273)	23,000	-	14,273
Liability Fund	75,169	82,645	81,667	84,980	95,365	108,993	(13,629)	112,103	3,110	16,739
Audit Services	11,770	11,770	12,095	12,420	12,420	12,450	(30)	12,775	325	355
Handicapped Recreation	167,595	158,935	207,702	162,602	164,743	157,157	7,586	170,629	13,472	5,886
FICA Contributions	82,192	88,729	89,101	90,181	94,896	99,955	(5,059)	106,125	6,170	11,229
FICA for BASE	21,776	27,812	28,557	28,855	30,399	37,712	(7,313)	38,655	943	8,256
FICA for Fitness					11,334	18,153	(6,819)	22,791	4,638	11,457
Total	\$507,532	\$493,018	\$590,998	\$518,875	\$560,248	\$619,385	(59,137)	\$652,307	\$ 32,922	\$ 92,059

## Paving & Lighting Fund

15-6-00-9-901XX

Expenditures	Actual 2013/2014	Actual 2014/2015	Actual 2015/2016	Actual 2016/2017	Projected 2017/2018	Budgeted 2017/2018	Budgeted 2018/2019
1 Supplies							
A. Light Bulbs (Athletic Fields)			2,000	4,587		2,000	2,000
B. Pathway/Building Security		2,248				1,000	1,000
2 Service							
A. Repair Ballast/Wiring, Bulb	2,397					1,000	1,000
3 Projects							
A. Pathway Replacement (Capital Budget)				3,617		2,000	2,000
B. Sealcoating / Paving Projects	1,150		50,036		6,785	15,000	15,000
C. Lighting Projects							
4 Unforeseen For Paving/Lighting	18,875			4,553	1,942	2,000	2,000
<b>Total</b>	<b>\$22,422</b>	<b>\$2,248</b>	<b>\$52,036</b>	<b>\$12,757</b>	<b>\$8,727</b>	<b>\$23,000</b>	<b>\$23,000</b>

# Safety & Risk Management

16-6-00-5-533XX

Expenditures	Actual 2013/2014	Actual 2014/2015	Actual 2015/2016	Actual 2016/2017	Projected 2017/2018	Budgeted 2017/2018	Budgeted 2018/2019
1 Supplies							
A. Safety & risk mgmt							
E. First Aid	1,218	3,075	381	450	570	1,250	1,500
H. Incentives	55	28	105	75		250	250
I. Misc Supplies SSRMG		83	230	730	1,842	2,650	2,650
2 Equipment							
A. Fire Extinguisher							
B. Vehicle/PPE	358	460	257				
C. Buildings							
D. Signs							
E. AED							
3 Services							
A. Staff Physicals/ Flu shots		250	100	205	100	200	200
B. Safety inspections	5,228	5,818	5,178	3,803	7,129	7,975	8,325
4 Education/Licenses							
A. PDRMA Trainings	255	469	200	661	520	750	800
B. Safety In-Services	460	518	696	314	131	500	500
D. Licenses	40	20	320	55	20	50	400
Subtotal	7,614	10,721	7,467	6,293	10,312	13,625	14,625
Elm Playground							
5 Liability Insurance	47,939	52,038	57,894	62,640	66,090	66,090	68,200
6 Unemployment Compensation	2,860	1,674	1,010	1,005	3,920	14,274	14,274
7 South Suburban Risk Mgmt	16,756	18,212	15,296	15,042	15,043	15,004	15,004
<b>Total</b>	<b>\$75,169</b>	<b>\$82,645</b>	<b>\$81,667</b>	<b>\$84,980</b>	<b>\$95,365</b>	<b>\$108,993</b>	<b>\$112,103</b>

# Handicapped Recreation Fund

18-5-00-6-xxxxxx

Expenditures	Actual 2013/2014	Actual 2014/2015	Actual 2015/2016	Actual 2016/2017	Projected 2017/2018	Budgeted 2017/2018	Budgeted 2018/2019
1 Seaspur Contributions	110,171	110,475	104,425	107,477	102,313	102,313	100,657
2 Recreation Inclusion South Suburban Risk Mgmt	14,108 4,425	10,350	11,408 5,000	16,221 5,014	25,680 5,013	16,000 5,000	30,000 5,000
Allocated Salaries & Wages	23,952	22,977	23,000	17,870	22,529	23,000	23,000
3 program guide - seaspur repairs - rec van Port a lets Playground surfacing Seaspur events petro products - rec van	2,000 400 3,101 8,208 780 450		713 2,072 3,306 630			800 2,072 6,372 1,001 700 900	800 2,072 7,200 1,000 900
5 Ada Compliance projects			57,148	8,617			
<b>Total</b>	<b>\$167,595</b>	<b>\$158,935</b>	<b>\$207,702</b>	<b>\$162,602</b>	<b>\$164,743</b>	<b>\$157,157</b>	<b>\$170,629</b>



# **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