

MEMORANDUM M25-014



TO: PDLG Board of Commissioners
FROM: Jennifer Bechtold, CPRE, Executive Director
Jamie Hollock, Director of Finance & HR
RE: 2025-2026 General Operations Budget Proposal
DATE: March 10, 2025

Background:

Staff is presenting the 2025-2026 budget draft at the March 10, 2025, board meeting. Per Park District code, "the budget and appropriation ordinance shall be prepared in tentative form by some person or persons designated by the governing body, and in such tentative form shall be made conveniently available to public inspection for at least 30 days prior to final action thereon".

Implications:

Overview

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

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

Budget Process and Format – The budget timeline 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 Assumptions

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

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

- A portion of any excess fund balance in the Illinois Municipal Retirement Fund may be used to reduce the Net Pension Liability.

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

- The budget recognizes that a portion of the tax levy may be uncollectible (2.0%).
- The replacement tax, which is received by the Park District from the State, can be allocated as needed.
- Activity Fees are generated from class and event registrations, which are based on the Recreation Department's program portfolio for the year. Programs are budgeted based on enrollment history and projected participation.
- The Fitness Center budget reflects an effort to maintain our current members, attract new members.

Budget Organization and Fund Code Structure

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

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

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

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

- General Corporate Fund (01) – The General Corporate Fund is the general operating fund of the Park District. It accounts for all other financial resources except those required to be held in another fund. Funding is provided primarily from property taxes. Other revenue sources allocated to the General Fund include interest income, contractual services rendered, donations, sponsorships, and other miscellaneous sources.
- Recreation Fund (13) – This fund is used to account for recreational activities provided to the community and maintenance of facilities used therein. Financing is provided from an annual property tax levy and from fees charged for programs and activities. The B.A.S.E. Program, although shown in a separate column on the worksheets, is a part of the Recreation Fund and reported as such in all external financial documents. The Fitness Center is also shown in a separate column on the worksheets and for internal reporting but will be included in the Recreation Fund for all other financial documents.

- Illinois Municipal Retirement Fund (IMRF – 14) – The IMRF Fund is used to account for the District’s participation in the Illinois Municipal Retirement Fund. Financing is provided by an annual property tax levy, which is used to pay the Park District’s contribution to the fund on behalf of the Park District’s eligible employees.
- Paving & Lighting Fund (15) – The Paving & Lighting Fund is used to account for the construction and/or maintenance of Park District light systems and/or paved surfaces within the parks. Financing is derived from an annual property tax levy restricted to the development and maintenance of lights and paved surfaces.
- Liability Insurance Fund (16) – This fund is used to account for the operation of the District’s insurance and risk management activities through the Park District Risk Management Agency. Financing is provided from an annual property tax levy.
- Audit Fund (17) – This fund accounts for the expenditures related to the Park District’s annual financial audit which is mandated by state statute. Additionally, expenditures to participate in the GFOA award program are paid from this fund. Financing is provided from an annual property tax levy.
- Special Recreation for the Handicapped Fund (18) – This fund is used to account for revenues derived from a specific annual property tax levy and expenditures of these monies to provide special recreation programs and services for physically and mentally challenged members of the community. The primary use of these funds is for membership or direct support of the South East Association for Special Parks and Recreation (S.E.A.S.P.A.R.), inclusion of special needs participants in the general programs of the Park District, or the removal of architectural barriers to accessibility.
- Social Security Fund (19) - The Social Security & Medicare Fund is used to account for a specific annual property tax levy and expenditures of these monies for the payment of the employer’s portion of the federal Social Security and Medicare taxes.

Personnel

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

DRAFT

**Park District of La Grange
Fund Balance Projections
Fiscal Year 2025 - 2026**

Fund No.	Fund Name	FY24 Ending Balance	2024 Projected Revenues	2024 Projected Expenses	FY25 Revenues Less Expenses	FY25 Ending Proj Balance	FY25-26 Budgeted Revenue	FY25-26 Budgeted Expenses	FY26 Revenues Less Expenses	FY26 Ending Proj Balance
Operating Fund										
01	General	1,188,657	1,632,753	1,050,788	581,965	1,770,622	1,782,546	1,730,902	51,644	1,822,266
04	Debt Service	111,995	1,188,770	1,143,152	45,617	157,612	1,585,291	1,138,807	446,484	604,096
11	Fitness Center	1,026,959	875,677	444,239	431,439	1,458,398	965,150	610,398	354,752	1,813,150
12	BASE	904,509	726,690	626,486	100,205	1,004,714	580,250	588,375	(8,125)	996,589
13	Recreation	603,406	1,909,684	1,784,304	125,380	728,786	2,255,694	2,327,791	(72,097)	656,689
14	IMRF	164,759	51,356	79,436	(28,080)	136,679	53,770	152,410	(98,640)	38,039
15	Paving & Lighting	35,160	25,317	-	25,317	60,477	27,434	30,000	(2,566)	57,911
16	Liability Insurance	210,815	56,259	118,915	(62,656)	148,159	57,867	89,363	(31,496)	116,663
17	Audit	19,894	10,123	21,680	(11,557)	8,337	10,974	17,300	(6,326)	2,011
18	Special Recreation	212,547	300,972	225,657	75,315	287,862	407,329	339,601	67,728	355,590
19	Social Security	200,787	112,075	111,696	379	201,166	120,708	131,410	(10,702)	190,464
		4,679,489	6,889,677	5,606,353	1,283,324	5,962,813	7,847,013	7,156,356	690,656	6,653,469
Capital Projects Fund										
36	Capital Projects	924,162	168,806	1,828,207	(1,659,401)	(735,238)	15,480,000	15,850,453	(370,453)	(1,105,692)
		924,162	168,806	1,828,207	(1,659,401)	(735,238)	15,480,000	15,850,453	(370,453)	(1,105,692)

Park District of La Grange
Capital Projects Plan Analysis
Fiscal Year 2025 - 2026

DRAFT

	FY25-26 Proposed Budget
Operating Revenues:	
<u>Other Revenues:</u>	
Bond Proceeds	14,030,000
Transfers In	600,000
Other sources	850,000
	<hr/>
Total Revenues:	15,480,000
	<hr/>
Operating Expenses:	
<u>Capital Projects:</u>	
Contingency - capital	50,000
Rec Center Floor Updates	90,000
Splash Pad Improvements	55,000
Electronic System for Basketball Hoops	12,000
Soccer Goals	30,000
Alarm System Community Center	15,000
Security Cameras	29,000
Website Update	75,000
Phone System Replacement	35,000
Replace Mower	66,000
Outdoor Exercise Equip Replacements	30,000
Vehicle Replacement	65,000
HVAC Assessment Strategy	13,000
Bleachers for Athletic Fields	15,000
OSLAD Grant Expense	20,000
OSLAD park renovation*	1,144,035
Referendum Bond Projects**	13,860,000
	<hr/>
Total Capital Projects	15,604,035
	<hr/>
Net Surplus (Deficit) from Operations	(124,035)
	<hr/>

The Capital Reserves anticipated as of April 30, 2025 will be \$536,838.34

* This amount represents carryover allocations for Waiola OSLAD

**This amount includes 2025 Referendum Bond

DRAFT

Park District of La Grange
Analysis of Proposed Budget - All Funds Excluding Capital Projects Fund
Fiscal Year 2025 - 2026

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Actuals Thru 02/28/25	FY24-25 Current Budget	FY25-26 Proposed Budget	Budget Variances	
						Budget Change \$\$	Budget Change %
Operating Revenues:							
<u>Tax Revenue:</u>							
Tax Revenue	3,334,218	3,452,139	3,608,907	3,600,000	4,209,864	609,864	17%
<u>Other Revenues:</u>							
Building Rentals	51,656	103,718	72,810	119,093	73,017	(46,076)	-39%
Park Usage	63,641	67,538	58,679	107,100	51,550	(55,550)	-52%
Program Revenue	2,197,543	2,354,311	1,888,694	2,758,412	2,555,652	(202,760)	-7%
Recreation Center	267,654	234,082	203,412	375,369	245,830	(129,539)	-35%
Other Revenues	1,003,950	837,257	739,832	622,860	683,146	60,286	10%
Total Revenues:	6,918,662	7,049,045	6,572,334	7,582,834	7,819,059	236,225	3%
Operating Expenses:							
<u>Other:</u>							
Debt Service	1,119,810	1,130,631	1,143,152	151,189	1,138,807	987,618	653%
Transfer Out	-	280,000	525,000	-	600,000	600,000	0%
Subtotal Other	1,119,810	1,410,631	1,668,152	151,189	1,738,807	1,587,618	1050%
<u>Capital Projects:</u>							
Capital Projects	10,000	785	-	9,492	1,500	(7,992)	-84%
<u>Risk Management:</u>							
Risk Management Costs	8,939	8,097	11,180	16,045	18,750	2,705	17%
<u>Contractual Services:</u>							
Bank/Merchant Fees	63,810	74,816	56,622	65,600	85,500	19,900	30%
Communication Services	30,664	33,451	27,111	37,837	37,180	(657)	-2%
Contractual Programs	390,631	443,439	294,809	465,859	435,661	(30,198)	-6%
Contractual Services	207,736	209,326	226,254	225,794	173,595	(52,199)	-23%
Dues & Subscriptions	10,248	4,980	4,310	16,095	15,830	(265)	-2%
Equip/ Facility Lease	17,986	10,465	2,712	9,412	3,000	(6,412)	-68%
Equipment Rentals	1,092	1,714	-	6,500	7,000	500	8%
Equipment Repairs	15,760	11,689	5,509	17,500	17,500	-	0%
Legal/ Recruitment Notices	2,886	4,174	1,741	5,580	11,050	5,470	98%
Maintenance Services	172,081	183,241	136,559	212,925	206,470	(6,455)	-3%
Park Improvements & Repairs	10,801	23,730	15,696	44,350	43,430	(920)	-2%
Printing/ Design Services	12,831	11,989	13,596	21,775	13,325	(8,450)	-39%
Professional Fees	36,905	35,957	22,264	94,078	42,221	(51,857)	-55%
Promotion & Publicity	16,083	15,858	11,645	46,849	39,050	(7,799)	-17%
Software Contracts	51,279	67,061	66,342	111,965	112,365	400	0%
Transportation	3,478	4,017	13,639	15,200	15,435	235	2%
Utilities - Electric	100,218	127,177	111,831	128,986	154,725	25,739	20%
Utilities - Natural Gas	62,311	52,353	19,139	39,470	43,200	3,730	9%
Utilities - Water	18,946	22,049	18,509	24,025	26,930	2,905	12%
Subtotal Contractual Services	1,225,744	1,337,486	1,048,288	1,589,800	1,483,467	(106,333)	-7%
<u>Supplies & Materials:</u>							
Administrative Expense Accts	1,222	3,051	1,157	2,680	2,680	-	0%
Banquet Beverage Service	277	-	-	500	-	(500)	-100%
Beverage Cost	-	-	1,540	5,600	5,800	200	4%
Computer Supplies/ Equip	912	3,348	7,214	10,200	12,950	2,750	27%
Contingency	6,310	-	5,783	30,000	30,000	-	0%
Employee/ Public Relations	4,445	434	5,014	15,120	11,550	(3,570)	-24%
Main. Tools & Equipment	3,787	5,943	3,323	6,000	6,150	150	3%
Maintenance Materials	28,591	27,789	11,464	45,516	40,100	(5,416)	-12%
Maintenance Supplies	43,116	43,774	35,514	52,882	55,651	2,769	5%
Office Equipment	23,920	9,332	5,753	16,000	24,004	8,004	50%
Office/ Admin Supplies	11,673	6,901	9,309	16,050	16,650	600	4%
Park Landscaping	13,262	4,920	3,397	7,000	6,000	(1,000)	-14%

DRAFT

Park District of La Grange
Analysis of Proposed Budget - All Funds Excluding Capital Projects Fund
Fiscal Year 2025 - 2026

	FY22-23	FY23-24	FY24-25	FY24-25	FY25-26	Budget Variances	
	Actuals	Actuals	Actuals Thru 02/28/25	Current Budget	Proposed Budget	Budget Change \$\$	Budget Change %
Petroleum Products	7,758	11,868	11,686	14,200	14,400	200	1%
Postage & Delivery	9,499	4,959	6,174	10,500	12,350	1,850	18%
Program Equipment	13,922	19,165	16,208	38,000	40,819	2,819	7%
Program Supplies	66,005	94,155	61,432	138,378	116,105	(22,273)	-16%
Special Events	7,454	2,614	12,787	20,616	10,150	(10,466)	-51%
Subtotal Supplies & Materials	242,154	238,253	197,755	429,242	405,359	(23,883)	-6%
<u>Wages & Benefits:</u>							
Administrative Salaries	948,892	802,820	739,374	1,178,431	1,189,333	10,902	1%
Custodians & Facility Supervisors	100,648	76,780	69,727	166,184	107,974	(58,210)	-35%
Education & Training	12,881	15,856	19,217	45,760	50,295	4,535	10%
Front Desk	181,513	167,216	143,395	212,743	239,738	26,995	13%
Health & Life Insurance	260,791	224,667	224,351	383,000	414,000	31,000	8%
Maintenance Salaries	272,029	279,327	269,629	340,882	361,628	20,746	6%
Pension	147,341	135,028	92,109	232,602	173,710	(58,892)	-25%
Program Wages	359,185	394,544	314,806	683,982	539,272	(144,710)	-21%
Seasonal Maintenance	22,250	16,980	27,709	45,000	45,000	-	0%
SS/ Medicare	145,800	128,593	109,231	152,515	170,910	18,395	12%
Travel Reimbursement	1,930	757	822	4,020	3,010	(1,010)	-25%
Subtotal Wages & Benefits	2,453,260	2,242,568	2,010,370	3,445,119	3,294,870	(150,249)	-4%
Total Expenses	5,059,907	5,237,820	4,935,746	5,640,887	6,942,753	1,301,866	23%
Net Surplus (Deficit) from Operations	1,858,755	1,811,225	1,636,588	1,941,947	876,306	(1,065,641)	-55%

DRAFT

Park District of La Grange
Analysis of Proposed Budget - Capital Projects Fund
Fiscal Year 2024 - 2025

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Actuals Thru 02/28/25	FY24-25 Current Budget	FY25-26 Proposed Budget	Budget Variances	
						Budget Change \$\$	Budget Change %
Capital Fund Revenues:							
<u>Other Revenues:</u>							
Bond Proceeds	143,506	167,256	168,806	152,956	14,030,000	13,877,044	9073%
Transfers In	-	280,000	-	525,000	600,000	75,000	14%
Other sources	57,383	52	-	-	850,000	850,000	0%
Total Revenues:	200,890	447,308	168,806	677,956	15,480,000	14,802,044	2183%
Capital Fund Expenses:							
<u>Capital Projects:</u>							
Capital Projects	794,829	1,925,655	693,299	2,415,000	15,850,453	13,435,453	556%
Total Capital Projects	794,829	1,925,655	693,299	2,415,000	15,850,453	13,435,453	556%
Net Surplus (Deficit) from Operations	(593,939)	(1,478,346)	(524,493)	(1,737,044)	(370,453)	1,366,591	-79%

DRAFT

**Park District of La Grange
Departmental Budget - Admin
Fiscal Year 2025 - 2026**

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Actuals Thru 02/28/25	FY24-25 Current Budget	FY25-256 Proposed Budget	Budget Variances	
						Budget Change \$\$	Budget Change %
Operating Revenues:							
<u>Tax Revenue:</u>							
Tax Revenue	3,334,218	3,452,139	3,608,907	3,600,000	4,209,864	609,864	17%
<u>Other Revenues:</u>							
Building Rentals	51,656	103,718	72,810	119,093	73,017	(46,076)	-39%
Park Usage	63,641	67,538	58,679	107,100	51,550	(55,550)	-52%
Other Revenues	432,512	500,199	337,090	300,458	476,600	176,142	59%
Total Revenues:	3,882,027	4,123,594	4,077,486	4,126,651	4,811,031	684,380	17%
Operating Expenses:							
<u>Other:</u>							
Debt Service	1,119,810	1,130,631	1,143,152	151,189	1,138,807	987,618	653%
Transfer Out	-	280,000	525,000	-	600,000	600,000	0%
Subtotal Other	1,119,810	1,410,631	1,668,152	151,189	1,738,807	(587,618)	1050%
<u>Capital Projects:</u>							
Capital Projects	10,000	785	-	9,492	1,500	(7,992)	-84%
<u>Contractual Services:</u>							
Bank/Merchant Fees	29,704	33,293	22,431	24,500	35,500	11,000	45%
Communication Services	24,659	26,856	23,151	30,202	31,660	1,458	5%
Contractual Services	207,736	209,326	226,254	225,794	173,595	(52,199)	-23%
Dues & Subscriptions	10,223	4,889	4,228	15,870	15,740	(130)	-1%
Equipment Repairs	-	-	-	-	-	-	0%
Legal/ Recruitment Notices	2,706	4,174	1,741	5,080	8,550	3,470	68%
Park Improvements & Repairs	-	-	-	-	-	-	0%
Printing/ Design Services	12,831	11,989	6,527	21,525	13,025	(8,500)	-39%
Professional Fees	31,415	31,575	19,385	86,705	36,975	(49,730)	-57%
Promotion & Publicity	11,887	11,468	9,551	33,045	27,925	(5,120)	-15%
Software Contracts	41,034	52,943	55,569	96,015	94,365	(1,650)	-2%
Subtotal Contractual Services	372,195	386,513	368,836	538,736	437,335	(101,401)	-19%
<u>Supplies & Materials:</u>							
Administrative Expense Accts	1,164	3,051	1,157	2,680	2,680	-	0%
Banquet Beverage Service	277	-	-	500	-	(500)	-100%
Computer Supplies/ Equip	912	3,348	7,214	10,200	12,950	2,750	27%
Contingency	4,521	-	5,115	25,000	25,000	-	0%
Employee/ Public Relations	3,964	-	4,581	12,250	10,550	(1,700)	-14%
Office Equipment	23,920	9,332	5,753	16,000	12,200	(3,800)	-24%
Office/ Admin Supplies	11,447	5,920	8,475	13,550	14,150	600	4%
Petroleum Products	450	-	-	400	400	-	0%
Postage & Delivery	9,499	4,959	6,174	10,500	12,350	1,850	18%
Subtotal Supplies & Materials	56,153	26,610	38,469	91,080	90,280	(800)	-1%
<u>Wages & Benefits:</u>							
Administrative Salaries	695,169	555,936	562,913	878,610	1,036,733	158,123	18%
Education & Training	12,397	12,336	19,217	38,945	47,795	8,850	23%
Front Desk	64,092	46,010	46,157	83,456	89,738	6,282	8%
Health & Life Insurance	213,006	182,033	197,295	338,000	365,500	27,500	8%
Pension	113,216	65,145	59,577	133,408	152,410	19,002	14%
SS/ Medicare	97,436	78,950	83,772	131,410	131,410	-	0%
Travel Reimbursement	980	154	289	2,020	1,860	(160)	-8%
Subtotal Wages & Benefits	1,196,296	940,564	969,220	1,605,848	1,825,445	219,597	14%
Total Expenses	2,754,454	2,765,103	3,044,678	2,396,345	4,093,367	1,697,022	71%
Net Surplus (Deficit) from Operations	1,127,573	1,358,491	1,032,808	1,730,306	717,663	(1,012,643)	-59%

DRAFT

**Park District of La Grange
Departmental Budget - BASE
Fiscal Year 2025 - 2026**

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Actuals Thru 02/28/25	FY24-25 Current Budget	FY25-26 Proposed Budget	Budget Variances	
						Budget Change \$\$	Budget Change %
Operating Revenues:							
<u>Other Revenues:</u>							
Program Revenue	725,501	690,422	453,182	804,930	579,750	(225,180)	-28%
Other Revenues	938	510	1,000	-	500	500	0%
Total Revenues:	726,439	690,932	454,182	804,930	580,250	(224,680)	-28%
Operating Expenses:							
<u>Contractual Services:</u>							
Bank/Merchant Fees	16,858	20,330	13,714	16,100	20,000	3,900	24%
Communication Services	1,899	2,307	1,210	3,415	1,300	(2,115)	-62%
Contractual Programs	-	-	-	-	-	-	0%
Dues & Subscriptions	24	91	82	225	90	(135)	-60%
Equip/ Facility Lease	1,800	2,250	2,712	2,412	3,000	588	24%
Equipment Repairs	1,379	-	-	1,500	-	(1,500)	-100%
Legal/ Recruitment Notices	-	-	-	-	1,000	1,000	0%
Professional Fees	4,890	4,182	2,479	6,873	4,746	(2,126)	-31%
Promotion & Publicity	1,124	1,694	702	1,988	1,500	(488)	-25%
Software Contracts	8,332	10,673	8,754	12,000	14,000	2,000	17%
Subtotal Contractual Services	36,306	41,528	29,654	44,512	45,636	1,124	3%
<u>Supplies & Materials:</u>							
Administrative Expense Accts	58	-	-	-	-	-	0%
Employee/ Public Relations	481	434	264	800	500	(300)	-38%
Office Equipment	-	-	-	-	11,804	11,804	0%
Program Equipment	-	-	-	6,000	-	(6,000)	-100%
Program Supplies	33,628	40,834	18,900	64,703	47,585	(17,118)	-26%
Subtotal Supplies & Materials	34,167	41,268	19,164	71,503	59,889	(11,614)	-16%
<u>Wages & Benefits:</u>							
Administrative Salaries	170,686	167,129	129,313	195,417	105,000	(90,417)	-46%
Custodians & Facility Supervisors	228,809	231,828	153,789	367,732	293,400	(74,332)	-20%
Education & Training	149	2,684	-	5,815	1,500	(4,315)	-74%
Health & Life Insurance	30,914	28,650	18,914	31,500	34,000	2,500	8%
Pension	25,416	21,954	28,263	90,917	17,300	(73,617)	-81%
SS/ Medicare	30,359	30,845	11,925	-	31,000	31,000	0%
Travel Reimbursement	950	603	533	1,500	650	(850)	-57%
Subtotal Wages & Benefits	487,282	483,693	342,736	692,880	482,850	(210,030)	-30%
Total Expenses	557,756	566,488	391,554	808,895	588,375	(220,520)	-27%
Net Surplus (Deficit) from Operations	168,683	124,444	62,627	(3,965)	(8,125)	(4,160)	105%

DRAFT

**Park District of La Grange
Departmental Budget - Fitness
Fiscal Year 2025 - 2026**

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Actuals Thru 02/28/25	FY24-25 Current Budget	FY25-26 Proposed Budget	Budget Variances	
						Budget Change \$\$	Budget Change %
Operating Revenues:							
<u>Other Revenues:</u>							
Program Revenue	675,331	796,028	656,610	833,011	965,000	131,989	16%
Other Revenues	142	123	148	150	150	-	0%
Total Revenues:	675,473	796,151	656,758	833,161	965,150	131,989	16%
Operating Expenses:							
<u>Contractual Services:</u>							
Bank/Merchant Fees	17,248	21,193	20,477	25,000	30,000	5,000	20%
Communication Services	4,106	4,288	2,750	4,220	4,220	-	0%
Contractual Programs	68,172	72,202	66,383	76,587	130,000	53,413	70%
Equip/ Facility Lease	16,186	10,465	-	7,000	-	(7,000)	-100%
Legal/ Recruitment Notices	180	-	-	500	1,500	1,000	200%
Maintenance Services	5,297	5,240	1,184	11,250	12,350	1,100	10%
Park Improvements & Repairs	63	100	100	100	100	-	0%
Printing/ Design Services	-	-	271	250	300	50	20%
Professional Fees	600	200	400	500	500	-	0%
Promotion & Publicity	3,072	2,696	1,392	11,816	9,625	(2,191)	-19%
Software Contracts	1,913	3,445	2,019	3,950	4,000	50	1%
Utilities - Electric	7,263	9,999	8,973	12,000	16,500	4,500	38%
Utilities - Natural Gas	5,480	9,648	3,277	3,500	7,500	4,000	114%
Utilities - Water	501	802	-	1,000	780	(220)	-22%
Subtotal Contractual Services	130,081	140,278	107,224	157,673	217,375	59,702	38%
<u>Supplies & Materials:</u>							
Contingency	1,789	-	668	5,000	5,000	-	0%
Employee/ Public Relations	-	-	169	500	500	-	0%
Maintenance Supplies	18,818	14,445	11,263	19,657	20,023	366	2%
Office/ Admin Supplies	226	981	834	2,500	2,500	-	0%
Postage & Delivery	-	-	-	-	-	-	0%
Program Equipment	10,306	12,557	9,855	14,000	24,500	10,500	75%
Program Supplies	1,655	1,429	230	1,640	1,500	(140)	-9%
Subtotal Supplies & Materials	32,794	29,411	23,019	43,297	54,023	10,726	25%
<u>Wages & Benefits:</u>							
Administrative Salaries	83,037	79,755	47,148	104,404	110,000	5,596	5%
Custodians & Facility Supervisors	12,487	8,634	1,405	7,500	2,000	(5,500)	-73%
Education & Training	335	836	-	1,000	1,000	-	0%
Front Desk	117,421	121,206	97,238	129,287	150,000	20,713	16%
Health & Life Insurance	16,871	13,984	8,142	13,500	14,500	1,000	7%
Pension	8,709	7,929	4,269	8,277	9,000	723	9%
Program Wages	23,256	32,787	31,200	41,988	43,500	1,513	4%
SS/ Medicare	18,005	18,798	13,534	21,105	8,500	(12,605)	-60%
Travel Reimbursement	-	-	-	500	500	-	0%
Subtotal Wages & Benefits	280,120	283,929	202,936	327,561	339,000	11,439	3%
Total Expenses	442,996	453,618	333,179	528,531	610,398	81,867	15%
Net Surplus (Deficit) from Operations	232,477	342,533	323,579	304,631	354,753	50,122	16%

DRAFT

Park District of La Grange
 Departmental Budget - Recreation
 Fiscal Year 2025 - 2026

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Actuals Thru 02/28/25	FY24-25 Current Budget	FY25-6 Proposed Budget	Budget Variances	
						Budget Change \$\$	Budget Change %
Operating Revenues:							
<u>Other Revenues:</u>							
Program Revenue	796,711	867,861	778,902	1,120,471	1,010,902	(109,569)	-10%
Recreation Center	267,654	234,082	203,412	375,369	245,830	(129,539)	-35%
Other Revenues	1,169	1,898	9,638	14,550	10,250	(4,300)	-30%
Total Revenues:	1,065,534	1,103,840	991,952	1,510,390	1,266,982	(243,408)	-16%
Operating Expenses:							
<u>Other:</u>							
Transfer Out	-	-	-	100,000	125,000	25,000	25%
Subtotal Other	-	-	-	100,000	125,000	(125,000)	25%
<u>Contractual Services:</u>							
Contractual Programs	322,458	337,786	228,426	389,272	305,661	(83,611)	-21%
Promotion & Publicity	-	322	-	10,000	10,000	-	0%
Transportation	3,478	4,017	13,639	15,200	15,435	235	2%
Subtotal Contractual Services	325,936	342,125	242,066	414,472	331,096	(83,376)	-20%
<u>Supplies & Materials:</u>							
Beverage Cost	-	-	1,540	5,600	5,800	200	4%
Program Equipment	3,616	6,608	6,353	18,000	16,319	(1,681)	-9%
Program Supplies	30,722	51,892	42,302	72,035	67,020	(5,015)	-7%
Special Events	7,454	2,614	12,787	20,616	10,150	(10,466)	-51%
Subtotal Supplies & Materials	41,791	61,114	62,982	116,251	99,289	(16,962)	-15%
<u>Wages & Benefits:</u>							
Custodians & Facility Supervisors	88,161	68,146	68,322	158,684	105,974	(52,710)	-33%
Program Wages	107,120	129,929	129,817	274,262	202,373	(71,889)	-26%
Subtotal Wages & Benefits	195,281	198,075	198,139	432,946	308,347	(124,599)	-29%
Total Expenses	563,008	601,315	503,186	1,063,669	863,732	(199,937)	-19%
Net Surplus (Deficit) from Operations	502,526	502,526	488,766	446,721	403,250	(43,471)	-10%

DRAFT

**Park District of La Grange
Departmental Budget - Facilities and Maintenance
Fiscal Year 2025 - 2026**

	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Actuals Thru 02/28/25	FY24-25 Current Budget	FY25-26 Proposed Budget	Budget Variances	
						Budget Change \$\$	Budget Change %
Operating Expenses:							
<u>Risk Management:</u>							
Risk Management Costs	8,939	8,097	11,180	16,045	18,750	2,705	17%
<u>Contractual Services:</u>							
Equipment Rentals	1,092	1,714	-	6,500	7,000	500	8%
Equipment Repairs	14,381	11,689	5,509	17,500	17,500	-	0%
Maintenance Services	166,784	178,001	135,375	201,675	194,120	(7,555)	-4%
Park Improvements & Repairs	10,738	23,630	15,596	44,250	43,330	(920)	-2%
Utilities - Electric	92,955	117,178	102,858	116,986	138,225	21,239	18%
Utilities - Natural Gas	56,831	42,705	15,862	35,970	35,700	(270)	-1%
Utilities - Water	18,445	21,247	18,509	23,025	26,150	3,125	14%
Subtotal Contractual Services	361,225	396,163	293,709	445,906	462,025	16,119	4%
<u>Supplies & Materials:</u>							
Main. Tools & Equipment	3,787	5,943	3,323	6,000	6,150	150	3%
Maintenance Materials	28,591	27,789	11,464	45,516	40,100	(5,416)	-12%
Maintenance Supplies	24,298	29,329	24,251	33,225	35,628	2,403	7%
Park Landscaping	13,262	4,920	3,397	7,000	6,000	(1,000)	-14%
Petroleum Products	7,308	11,868	11,686	13,800	14,000	200	1%
Subtotal Supplies & Materials	77,246	79,849	54,121	105,541	101,878	(3,664)	-3%
<u>Wages & Benefits:</u>							
Maintenance Salaries	272,029	279,327	269,629	340,882	361,628	20,746	6%
Seasonal Maintenance	22,250	16,980	27,709	45,000	45,000	-	0%
Subtotal Wages & Benefits	294,279	296,307	297,338	385,882	406,628	20,746	5%
Total Expenses	741,689	780,416	656,348	953,374	989,281	35,907	4%
Net Surplus (Deficit) from Operations	(741,689)	(780,416)	(656,348)	(953,374)	(989,281)	(35,907)	4%

Park District of La Grange
Revenue Analysis By Fund
Fiscal Year 2025 - 2026

DRAFT

Fund No.	Fund Name	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Actuals Thru 02/20/24	FY24-25 Current Budget	FY25-26 Proposed Budget	Budget Variances	
							Budget Change \$\$	Budget Change %
01	General	1,250,589	1,551,054	1,632,753	1,632,889	1,782,546	149,657	9%
04	Debt Service	1,122,808	1,198,981	1,188,770	1,181,908	1,585,291	403,383	34%
11	Fitness Center	675,473	796,151	656,758	833,161	965,150	131,989	16%
12	BASE	726,439	690,932	454,182	804,930	580,250	(224,680)	-28%
13	Recreation	2,290,313	2,047,771	1,909,684	2,494,825	2,255,694	(239,131)	-10%
14	IMRF	50,464	66,305	51,356	50,000	53,770	3,770	8%
15	Paving & Lighting	25,558	26,233	25,317	25,000	27,434	2,434	10%
16	Liability Insurance	129,894	149,779	56,259	51,500	57,867	6,367	12%
17	Audit	10,188	10,333	10,123	10,000	10,974	974	10%
18	Special Recreation	214,387	273,966	300,972	296,769	407,329	110,560	37%
19	Social Security	102,125	114,551	112,075	110,000	120,708	10,708	10%
36	Capital Projects	200,889	447,308	168,806	1,277,956	15,480,000	14,202,044	1111%
		<u>6,799,127</u>	<u>7,373,363</u>	<u>6,567,055</u>	<u>8,768,938</u>	<u>23,327,013</u>	<u>14,558,075</u>	<u>166%</u>

DRAFT

**Park District of La Grange
Expense Analysis By Fund
Fiscal Year 2025 - 2026**

Fund No.	Fund Name	FY22-23 Actuals	FY23-24 Actuals	FY24-25 Actuals Thru 02/28/25	FY24-25 Current Budget	FY25-26 Proposed Budget	Budget Variances	
							Budget Change \$\$	Budget Change %
01	General	890,515	979,422	788,091	1,658,200	1,730,902	72,703	4%
04	Debt Service	1,119,810	1,130,631	1,143,152	1,151,189	1,138,807	(12,382)	-1%
11	Fitness Center	442,996	453,618	333,179	528,531	610,398	81,867	15%
12	BASE	557,756	566,488	391,554	808,895	588,375	(220,520)	-27%
13	Recreation	1,589,004	1,636,683	1,338,228	2,427,121	2,327,791	(99,330)	-4%
14	IMRF	82,920	75,127	59,577	133,408	152,410	19,002	14%
15	Paving & Lighting	28,490	49,530	-	30,000	30,000	-	0%
16	Liability Insurance	83,765	99,015	89,186	94,775	89,363	(5,412)	-6%
17	Audit	13,760	14,260	16,260	16,800	17,300	500	3%
18	Special Recreation	158,808	401,903	169,243	305,477	339,601	34,124	11%
19	Social Security	97,436	92,068	83,772	131,410	131,410	-	0%
36	Capital Projects	794,829	1,925,655	693,299	2,415,000	15,850,453	13,435,453	556%
		5,860,089	7,424,400	5,105,541	9,700,803	23,006,809	13,306,006	137%