

DRAFT



General, Recreation  
and Special Fund  
Operating Budget  
Fiscal Year  
2021/2022



March 8, 2021

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 2021/2022. 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 2020 tax levy of 2.3% over the 2019 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 2021/2022 is \$5,795,919 which includes our debt service. The budget for all funds decreased by \$698,219 over the prior year budget. Salaries & wages decreased by \$286,729 or 12%. Staff reviewed pay rates for all positions in anticipation of changes to the minimum wage law in the State of Illinois. Detail explanations are included later in this document.

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

General Corporate Fund	\$1,026,610
Recreation Fund	\$1,888,015
BASE Program	\$656,159
Fitness Center	\$523,944
IMRF Fund	\$123,402
Paving & Lighting Fund	\$23,000
Liability Insurance Fund	\$154,041
Audit Fund	\$15,560
Special Recreation for the Handicapped	\$169,744
Social Security & Medicare Fund	\$109,190
Debt Service	\$1,106,253

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

The total budget for the fiscal year 2021/2022 for the Park District projects revenues exceeding expenditures by \$315,927.

As stewards of the District, the Board of Commissioners has provided the vision, guidance, and support for the 2021/2022 operating budget development by providing sound policies, good planning, and fiscal management. It is the staff's responsibility to operate within these guidelines. However, it is the staff's goal to meet or exceed Commissioner and taxpayer expectations.

Sincerely,



Dean Bissias  
Executive Director



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



# INTRODUCTION



## Introduction

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### **Statement of Purpose**

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

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

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



## Commissioners and Administrative Staff

### **Commissioners**

Robert Vear	President
Timothy O'Brien	Vice President
Lynn Lacey	Commissioner
Karel Jacobs	Commissioner
Brian Oped	Commissioner

### **Board Appointed**

Derke Price	Attorney
Robert Metzger	Treasurer
Dean Bissias	Executive Director\Board Secretary

### **Finance**

Leynette Kuniej	Superintendent off Finance
Terri Kuzel	Finance and Personnel Assistant

### **Recreation**

Kevin Miller	Superintendent of Recreation
Teresa Chapman	Assistant Superintendent of Recreation
	Recreation Supervisor
	Marketing & Events Supervisor

### **Fitness**

Jenny Clark	Superintendent of Fitness
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### **Facilities**

Chris Finn	Superintendent of Facilities
Linda Muth	Secretary/Board Recording Secretary
Andrea Weismantel	Secretary/Rental Coordinator
Josh Wiencek	Custodian Supervisor

### **Before and After School**

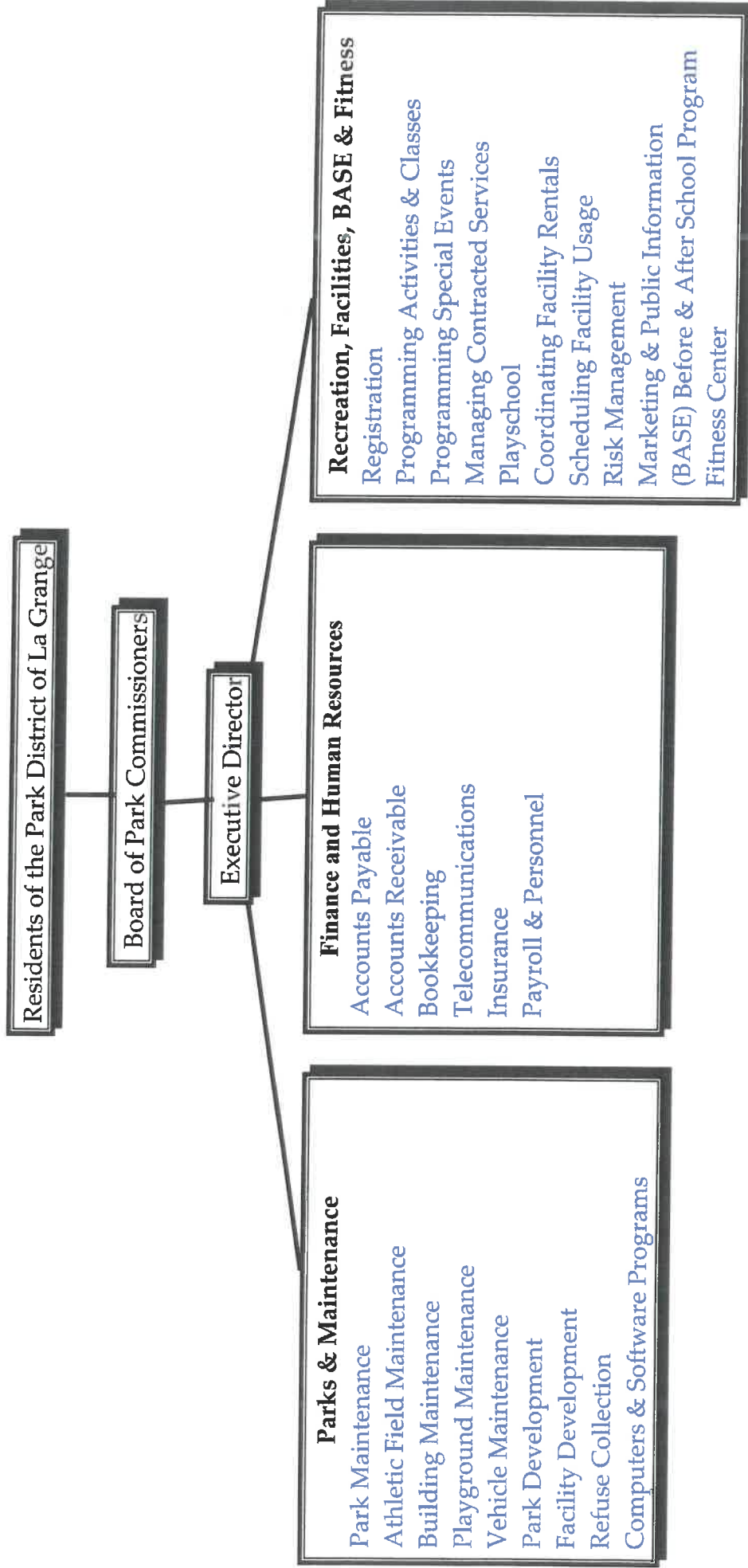
Leanna Hartung	Superintendent of BASE
Melissa Seaberg	Assistant Superintendent of BASE

### **Parks**

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



## Organizational Chart by Function





# **BUDGET POLICY**





## **Budget Policies and Financial Assumptions**

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### **Premise**

The Park District of La Grange Annual Operating Budget for fiscal year 2021/2022 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 \$352,973. Additional non-referendum bonds will not be available until fiscal year 2024/2025.

For calendar year 2019, the consumer price index was 2.3%. Since this is less than 5%, this is the maximum percentage increase allowable under the tax cap rules for the 2020 Tax Levy. This is the tax levy that will be recognized as revenue for the fiscal 2021/2022 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 – Teresa Chapman, Melissa Seaberg, Terri Kuzel, Claudia Galla, and the Finance Committee – Robert Vear (Chairperson), Robert Metzger (Treasurer), Leynette Kuniej and Dean Bissias

<u>Action</u>	<u>Party Responsible</u>	<u>Due Date</u>
<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 11</b>
<b>Discuss This Timeline with Finance Chair</b>	<b>Executive Director</b>	<b>January 14</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 11 thru February 8</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 8</b>
<b>Dept. Heads submit all Budget Worksheets to Executive Director</b>	<b>Admin Staff /Support Staff</b>	<b>February 15 10:00 AM</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 18-21</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 20-22</b>
<b>Present to Finance Committee the Operational Budget</b>	<b>Finance Chair/ Admin Staff</b>	<b>February 25-28</b>
<b>Revision of Operational Budgets</b> <i>(Work period to alter Operational budget worksheets)</i>	<b>Admin Staff /Support Staff</b>	<b>February 28- March 1</b>
<b>Staff Initial MBO Meeting</b>	<b>Admin Staff /Support Staff</b>	<b>February 26</b>
<b>Present Operations Budget Ordinance to Board</b> <i>(March Regular Board Meeting)</i>	<b>Executive Director</b>	<b>March 4</b>
<b>Place Tentative Budget Ordinance on Display</b> <i>(No less than 30 Days from adoption) (Scheduled for April 8)</i>	<b>Executive Director</b>	<b>March 5 (35 Days)</b>
<b>Staff Final MBO Meeting</b>	<b>Admin Staff /Support Staff</b>	<b>March 7</b>
<b>Review Operations Budget with Board &amp; MBO'S</b> <i>(Board Workshop)</i>	<b>Executive Director/ Admin Staff/Board</b>	<b>March 11 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>March 26- April 4</b>
<b>Conduct Budget Ordinance Public Hearing</b> <i>(Immediately Prior to Regular April Board Meeting)</i>	<b>Board of Commissioners</b>	<b>April 8 (35 Days on Display)</b>
<b>Approve Budget Ordinance</b> <i>(Regular April Board Meeting)</i>	<b>Board of Commissioners</b>	<b>April 8</b>
<b>Capital Budget Presentation</b> <i>(Regular April Board Meeting)</i>	<b>Executive Director/ Admin Staff</b>	<b>April 8</b>
<b>Approval of Capital Budget</b> <i>(Regular May Board Meeting)</i>	<b>Board of Commissioners</b>	<b>May 13</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 to assemble platforms for budgetary calculations. Below, the administrative budget team lists its budget creation goals as well as the assumptions utilized in the formation of this operational budget.

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

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

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

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

- The budget recognizes that a portion of the tax levy may be uncollectible (2.0%).
- The replacement tax, which is received by the Park District from the state, can be allocated as needed. For this fiscal year, it will be used in the Debt Service Fund to pay interest due on the Alternative Revenue Source Bonds.
- Activity Fees are generated from class and event registrations, which are based on the Recreation Department's program portfolio for the year. Programs are budgeted at 100% participation even though there is a historical program cancellation rate of 30%. Pandemic restrictions were carefully considered when planning class size and location. We are projecting lower enrollment for the summer programs then increasing enrollment in the fall as restrictions ease.
- Revenue projections for the B.A.S.E. program were decreased by 17% for the next school year. Facility capacity limitation was carefully considered.

- The Fitness Center lost about a third of its membership due to the pandemic. This budget reflects an effort to maintain our current members, attract new members and bring back many of the members we lost during the pandemic. A marketing plan to increase community awareness and highlight our amenities will also be implemented.
- Facility Rental revenue is projected to decrease about 30% due to the pandemic restrictions on occupancy.
- Field rentals are based on a policy which requires a fee for the usage of fields by affiliates and other groups. This revenue source has remained strong during the restrictions.
- Projected profit from the La Grange Endless Summer event is estimated based on experience.

### **Budget Organization and Structure**

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Personnel**

An essential component of any Park District budget is the cost for personnel. 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 2021/2022

REVENUE	Operating Funds				Special Revenue						Grand Totals
	1	13	12	11	14	15	16	17	18	19	All Funds
	General	Recreation	BASE	Fitness Center	IMRF	Paving & Lighting	Liability Insurance	Audit	Spec. Rec	FICA	
Tax Revenue											
Property Tax	\$918,260	\$605,640			\$181,692	\$25,235	\$105,987	\$20,188	\$211,974	\$121,128	\$2,190,104
IL Replacement Tax											-
Transfer											
Sub Total	918,260	605,640	-	-	181,692	25,235	105,987	20,188	211,974	121,128	2,190,104
Recreation Income											
Activity Fees		974,646		570,811							1,545,457
Registration Assessment		3,000									3,000
Donations/Sponsorships		4,400									4,400
Sub Total	-	982,046	-	570,811	-	-	-	-	-	-	1,552,857
Rental Income											
Building & Park Rentals		11,250									11,250
Recreation Center Rentals		225,680									225,680
Sub Total	-	236,930	-	-	-	-	-	-	-	-	236,930
Park Income											
Field Rentals/ Affiliate Groups		27,500									27,500
Endless Summer		8,000									8,000
Contractual Services Rendered	5,000										5,000
Sub Total	5,000	35,500	-	-	-	-	-	-	-	-	40,500
Misc. Income											
Interest Revenue	12,000										12,000
Building Rentals (Contractual)	94,708										94,708
Vending (Soda\Water\Snacks)	1,500	1,000									2,500
Concessions		150									150
Misc. Income	1,500	1,000					1,500				4,000
Sub Total	109,708	2,150	-	-	-	-	1,500	-	-	-	113,358
BASE Income											
School Year Tuition			599,800								599,800
Camps			64,320								64,320
Sub Total	-	-	664,120	-	-	-	-	-	-	-	664,120
Total Revenue	\$1,032,968	\$1,862,266	\$664,120	\$570,811	\$181,692	\$25,235	\$107,487	\$20,188	\$211,974	\$121,128	\$4,797,869

EXPENDITURES	Operating Funds				Special Revenue					19 FICA	Grand Totals All Funds
	1 General	13 Recreation	12 BASE	11 Fitness Center	14 IMRF	15 Paving & Lighting	16 Liability Insurance	17 Audit	18 Spec. Rec		
<b>Salaries &amp; Wages</b>											
Administrative	266,131	447,194	164,398	79,726					22,714		980,163
Part Time Clerical	37,475	37,475									74,949
Maintenance	155,905	155,905									311,810
Seasonal Maintenance	41,334	-									41,334
Facility Custodial/ Rental Supervisors	-	77,393									77,393
Program Supervisors/Leaders		185,792	315,029	188,573							689,394
<i>Sub Total</i>	<b>\$500,844</b>	<b>\$903,758</b>	<b>\$479,427</b>	<b>\$268,299</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22,714</b>	<b>\$0</b>	<b>\$2,175,042</b>
<b>Expenditures</b>											
Health & Life Insurance	119,000	168,000	24,000	24,000							335,000
Education & Training	21,438	21,438	3,200	2,200							48,275
Automobile Travel Reimbursement	-	2,560	2,000	0							4,560
Promotion & Publicity	14,886	14,886	2,020	9,500							41,293
Legal Fees	27,563	5,906	5,906								39,375
Consultant Fees	3,000	-	-	0							3,000
Background Checks	-	350	350	300							1,000
Bank Services & Charges	500	11,900	9,600	19,300							41,300
Dues & Subscriptions	7,895	7,895	300	250							16,340
Communication Services	19,290	19,290	4,300	4,020							46,900
Computers Software Contracts	20,900	20,900	8,000	2,000							51,800
Legal & Employment Notices	300	1,950	1,200	500							3,950
Printing/Design Services	7,188	19,563	-	150							26,900
Administration Expense Acct.	2,600	-	200	200							3,000
Employee/Public Relations	3,050	6,250	600	420					1,000		11,320
Office/Administrative Supplies	7,825	7,825	4,315	3,000							22,965
Computer Supplies/Equipment	875	875	-	0							1,750
Office/ Facility Furniture & Equipment	2,300	2,300	-	0							4,600
Postage & Delivery	5,670	5,670	-	250							11,590
Banquet Beverage Service	388	388	-								775
Unforeseen Expense	10,000	-	-	5,000							15,000
Main. Equipment Rentals	500	500	-	0							1,000
Maintenance Services	102,225	67,350	-	10,100					1,050		180,725
Vehicle/Equipment Parts & Repair	8,750	8,750	600						800		18,900
Maintenance Supplies	13,023	13,023	-	27,114							53,159
Maintenance Materials	15,985	9,335	-						5,400		30,720
Petroleum Products	7,825	7,825	-						900		16,550
Maintenance/BASE Tools/Equipment	1,775	1,775	-								3,550
Park Landscaping	5,850	5,850	-								11,700
<i>Sub Total</i>	<b>\$430,599</b>	<b>\$432,353</b>	<b>\$66,591</b>	<b>\$108,304</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,150</b>	<b>\$0</b>	<b>\$1,046,997</b>



EXPENDITURES	Operating Funds				Special Revenue					Grand Totals	
	1 General	13 Recreation	12 BASE	11 Fitness Center	14 IMRF	15 Paving & Lighting	16 Liability Insurance	17 Audit	18 Spec. Rec	19 FICA	All Funds
<b>Expenditures Continued</b>											
Utilities Electric	62,645	62,645	-	10,810							136,100
Utilities Natural Gas	19,757	19,757	-	3,602							43,115
Utilities Water	9,165	9,165	-	720							19,050
Park & Facility Repairs/Improvements	2,750	2,750	-	0							5,500
Vandalism Repairs	850	-	-	0							850
Community Support	-	2,000	-								2,000
Special Events	-	17,900	-								17,900
Contracted Instruction & Services	-	345,500	-	67,200							412,700
Athletic Officials	-	26,438	-								26,438
Transportation	-	600	-								600
Rec. Equipment & Facility Rental	-	-	1,812	15,324							17,136
Program & Facility Equipment	-	8,050	1,500	18,500							28,050
Program Supplies	-	57,100	40,600	2,050							99,750
<i>Sub Total</i>	<b>\$95,167</b>	<b>\$551,905</b>	<b>\$43,912</b>	<b>\$118,206</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$809,189</b>
<b>Special Fund Expenses</b>											
IMRF Contributions			29,553	8,610	123,402						161,566
FICA Contributions - 7.65%			36,676	20,525						109,190	166,391
Paving & Lighting						23,000					23,000
Risk Management Costs							17,250				17,250
Liability Insurance							71,787				71,787
Unemployment Compensation							50,000				50,000
Risk Manager							15,004		5,000		20,004
Audit Services								15,560			15,560
SEASPAR Contributions									107,380		107,380
Recreation Inclusion									25,500		25,500
											-
<i>Sub Total</i>	<b>\$0</b>	<b>\$0</b>	<b>\$66,229</b>	<b>\$29,135</b>	<b>\$123,402</b>	<b>\$23,000</b>	<b>\$154,041</b>	<b>\$15,560</b>	<b>\$137,880</b>	<b>\$109,190</b>	<b>\$658,438</b>
<b>Total Expenses</b>	<b>\$1,026,610</b>	<b>\$1,888,015</b>	<b>\$656,159</b>	<b>\$523,944</b>	<b>\$123,402</b>	<b>\$23,000</b>	<b>\$154,041</b>	<b>\$15,560</b>	<b>\$169,744</b>	<b>\$109,190</b>	<b>\$4,689,666</b>
<b>Total Revenue</b>	<b>\$1,032,968</b>	<b>\$1,862,266</b>	<b>\$664,120</b>	<b>\$570,811</b>	<b>\$181,692</b>	<b>\$25,235</b>	<b>\$107,487</b>	<b>\$20,188</b>	<b>\$211,974</b>	<b>\$121,128</b>	<b>\$4,797,869</b>
<b>Budgeted Net Gain/Loss</b>	<b>\$6,358</b>	<b>-\$25,749</b>	<b>\$7,961</b>	<b>\$46,867</b>	<b>\$58,290</b>	<b>\$2,235</b>	<b>-\$46,554</b>	<b>\$4,628</b>	<b>\$42,230</b>	<b>\$11,938</b>	<b>\$108,203</b>
											<b>\$108,203</b>

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

# **FUND BALANCE**

Projected FYE 4/21 Balance											
Money Transferred to Capital Fund											\$0
Projected FYE 4/22 Balance	\$6,358	-\$25,749	\$7,961	\$46,867	\$58,290	\$2,235	-\$46,554	\$4,628	\$42,230	\$11,938	\$108,203
Percent to annual expenditures	1%	-1%									

**\$108,203**



# **BUDGET NARRATIVE**



# Line Item Budget Explanations

## **Operating Fund Revenues**

### **Property Taxes**

The property tax levy for this budget year was increased by 2.3% for the Consumer Price Index which is the limit imposed by the tax cap. We projected new growth in our Equalized Assessed Valuation of \$10 million dollars This includes our annual projection of \$5 million EAV village wide and \$5 million EAV relating to the Mason Pointe residential development.

### **Illinois Replacement Taxes**

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

### **Program Revenue**

For fiscal year ending April 2021, all program revenues are projected to be down about \$1.5 million from the prior year results. Going forward we are budgeting for a slow summer opening with reduced class sizes and a return to more normal levels in the fall.

For facility rentals the two areas where the budget did not change was the user group income for the soccer & baseball fields and the gymnasium as we have been able to consistently rent those facilities. For other facilities, the budget was reduced about 30% due to the Covid restrictions. Once the indoor playground can be opened than rentals will pickup.

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

For the Before and After School Program, revenues are budgeted to be close to the levels experienced in fiscal year ended April 2020.

### **Interest Income**

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

### **Contractual Building Rentals**

This represents our agreements with the White Sox Academy, Community Extension Project Inc. and the Illinois Park and Recreation Association. Fees were held constant until January 2022 and will be increased by the CPI at that time.



# Line Item Budget Explanations

## **Operating Fund Expenditures**

### **Salaries & Wages**

Budgeted salaries & wages have decreased by \$286,729 or 12% over the prior year budget. Budgeted wages for all part time staff are assuming full participation in all programs offered however actual part time employee hours are on an as needed basis. Staffing for the summer camp program and open gym attendants has been reduced to coincide with expected program usage.

The Recreation department eliminated one full-time position and replaced it with two part time positions. The Fitness Center eliminated one full time position that was never filled.

### **Health & Life Insurance**

For the last budget year, the District budgeted for 19 full-time employees. One position was never filled, and two positions were open for part of the year. The open positions and unused HRA funds will bring us in under budget for the current year. The new budget is based on 17 full time employees.

### **Education & Training**

The education and training of professional staff during this past year has all been virtual. However, we recognize that staff needs courses to maintain professional credentials and network with other professionals. The education and training line item was budgeted to accommodate training for the staff and the board.

### **Travel Reimbursement**

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

### **Promotion & Publicity**

This line item is for advertising, apparel and supplies used to promote and market the District based on a detailed plan provided by the Marketing & Events Supervisor. A decrease of \$11,328 is for apparel, banners & signs, promotional items, and some advertising.

### **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 \$3,300 from the prior year.



# Line Item Budget Explanations

## **Consultant**

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

## **Background Checks**

The budget has not been changed as the amount is enough for current staffing turnovers.

## **Bank Services & Charges**

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

## **Dues & Subscriptions**

This line item is for professional dues and subscriptions that the District incurs. This year's budget reflects a decrease of \$300 for IPRA membership due to lower FT staffing.

## **Communication Services**

This line item includes all telephone and internet communication lines including fire & security lines, installment payments on the telephone system and the repair contract thereon. Website upgrades, TV service, and email blasts are also budgeted here. The current budget reflects a decrease of \$866 for various contract changes.

## **Computer Software Contracts**

This line item is for payment of all software license agreements and onsite support. The budget increased by \$300. This year's budget includes the maintenance agreement for new software.

## **Legal Notices & Recruitment Ads**

This line item is for the publishing of all required legal notices and recruitment ads. The budget for publishing legal notices is minimal since the requirement for publishing has been significantly reduced. Recruitment ads account for most of this expense and was increased by \$1,000 due to the open positions which need to be filled.

## **Printing/Design Services**

This line item is used to account for the design & printing of the brochure, flyer printing on the color copier, and administrative forms. The budget was decreased by \$15,050 from last year. The brochure is now mostly digital.

## **Administration Expense Account**

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



## Line Item Budget Explanations

### **Employee/Public Relations**

This line item is used for employee, volunteer, and board recognition and appreciation. It was decreased by \$400 for staff functions.

### **Office/Administrative Supplies**

Office supplies were decreased by \$1,700. The budget for paper and desk supplies has been reduced.

### **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. With the facility closed for so long these items will not need to be replaced yet so the budget was reduced by \$3,900.

### **Postage & Delivery**

The major cost in this line item is for direct mailing postcards. The expense of mailing the brochure has been eliminated. General postage and delivery for administrative staff was reduced slightly.

### **Banquet Beverage Service**

This line item is for supplies used to maintain the beverage service in the Banquet Room and was reduced by \$600. 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 remains unchanged.

### **Equipment Rentals**

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

### **Maintenance Services**

This line item is for contractual services to maintain the District facilities and includes such services as HVAC servicing, security alarm monitoring, floor care (gym & carpets), portable toilets, tree removal & trimming, utility repairs, copier rental and much more. The budget was decreased by \$20,207 mainly for Recreation Center floor care. While the facility was shut down, the gym floor and the VCT floors were all stripped and





## Line Item Budget Explanations

waxed. Due to low traffic during the past year, we can skip a year for this maintenance. In addition, \$5,000 was added to the budget to make repairs on the gym curtains. All other changes were minor.

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

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

### **Maintenance Supplies**

This line item covers the supplies necessary to maintain all the buildings and parks. It covers items such as cleaning & bathroom supplies, trash handling, light bulbs, and other departmental supplies. This line item was increased by \$3,344 for cleaning & PPE supplies.

### **Maintenance Materials**

This line item covers the material needed to maintain the parks and includes such items as ball field mix, seed, sod, soil, playground parts & surfacing, and salt. The budget for this line item was a net decreased by \$750 with a decrease in wood chips and an increase for salt.

### **Petroleum Products**

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

### **Maintenance Tools & Equipment**

This line item accounts for small tools & equipment used for maintenance, landscaping, and janitorial duties. The budget for power tools was reduced by \$1,000.

### **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 remains unchanged.

### **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. With the change to more efficient lighting fixtures in the gym and the rate reduction in the new contract the budget was reduced by \$6,900.

### **Utilities Natural Gas**

This line item accounts for natural gas service at all Park District locations with the bulk of the cost being at the Recreation Center. The budget was increased by \$1,715 for a projected price increase in natural gas.





# Line Item Budget Explanations

## **Utilities Water**

The water service budget for all Park District locations was increased by \$675 for usage at some of the parks.

## **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 financial assistance to the residents. The budget remains unchanged.

## **Special Events**

This line item combines all free community family events such as the Easter Egg Hunt, Halloween Party, Pet Parade, and Countryside Fireworks. 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 for the Countryside Parade was moved from promotion & publicity to 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 \$66,575 based on the program mix being offered. About \$49,000 of this decrease is for fitness classes offered through the Fitness Center.

## **Athletic Officials**

This represents the cost associated with scheduling and compensating league officials, referees, and umpires. The increase in this line item of \$1,636 represents an increase in games for the Youth Developmental League.

## **Transportation**

Transportation (buses & train) costs for our day camp field trips, Senior Trips, and the summer camp for the BASE students. No trips are being planned for our summer camp programs. The only transportation cost budgeted is for the Holiday train.



## Line Item Budget Explanations

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

This budget is for fitness center equipment rental and facility usage by the BASE program. The Fitness equipment lease expired last year resulting in a savings of \$83,549.

### **Program & Facility Equipment**

This represents the cost to purchase equipment to facilitate programs, classes, events and other related recreational offerings. This budget includes \$18,500 for the Fitness Center for belts & decks on treadmills and repairs & maintenance on the equipment that we now own. Equipment for the fitness classes and open gym have been reduced since the stock on hand is sufficient.

### **Program Supplies**

Expenses in this line item are to purchase supplies and materials needed to facilitate programs, classes, events, and other related recreational needs. Supplies for the athletic programs were increased while supplies for all other programs were reduced.



# Line Item Budget Explanations

## **Special Revenue Fund Expenses**

### **IMRF Fund**

Our contribution to the pension fund is calculated on the salaries of the eligible employees at a rate determined by the Pension Board. All eligible employees contribute 4.50% of their salary. The employer contribution rate for 2021 is 10.42%, an increase over the prior year rate of 2.8%. For budget purposes a maximum increase of 10% was projected for 2022 and a weighted rate of 10.8% was used in the calculations for this budget. Last year we budgeted an additional employer contribution of \$25,000 to reduce the unfunded pension liability. We did not budget for an additional contribution this year. The net effect of these changes is a decrease of \$14,233 from the prior year budget.

### **Paving & Lighting Fund**

The Paving & Lighting Fund is used to account for the construction and/or maintenance of Park District light systems and/or paved surfaces within the parks. The budget 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 decreased by \$8,121. All other changes were minor.

### **Audit Fund**

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

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

This budget reflects the costs for our membership in the South East Association for Special Parks and Recreation which decreased by \$5,321. The cost of providing inclusion services was decreased by \$2,500 due to a review of actual charges for usage for a net change in the budget for this fund of a \$7,821 decrease.

### **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 \$13,779.

### **Debt Service**

This is the amount necessary to pay the outstanding obligations due during the year. This year, the payments on principal have increased \$23,800. Payments of interest have decreased by \$23,998 due to the reduction of debt outstanding. Payments for service fees have remained unchanged.



# **BUDGET HISTORY**

### History of Total Revenue

Revenue	Actual 2017/2018	Actual 2018/2019 (b)	Actual 2019/2020 (c)	Fiscal year 2020/2021 (d)			Fiscal year 2021/2022		
				Projection	Budgeted	Over/ (under)	New Budget	Over(Under) Prior Budget	Over(Under) Projection
Property Tax	\$ 2,786,498	\$ 2,898,078	\$ 2,958,377	\$ 3,027,414	\$ 3,025,627	\$ 1,787	\$ 3,109,081	\$ 83,454	\$ 81,667
IL Replacement Tax	42,153	38,121	50,188	32,202	40,000	(7,798)	40,000	-	7,798
BASE	680,387	747,539	625,071	137,150	771,665	(634,515)	664,120	(107,545)	526,970
Recreation Activity Fees	675,425	670,869	621,140	283,587	1,195,781	(912,194)	974,646	(221,135)	691,059
Fitness Center Revenue	332,131	750,261	775,863	427,228	851,236	(424,008)	570,811	(280,425)	143,583
Registration Assessment	9,994	4,983	3,350	2,332	3,000	(668)	3,000	-	668
Donations/Sponsorships	5,425	6,450	700	200	4,400	(4,200)	4,400	-	4,200
Building & Park Rentals	25,604	21,217	17,182	19,184	15,600	3,584	11,250	(4,350)	(7,934)
Field Rentals/ Affiliate Groups	14,585	30,159	16,729	19,840	27,500	(7,660)	27,500	-	7,660
Recreation Center Rentals	325,916	323,071	260,257	36,008	308,188	(272,180)	225,680	(82,508)	189,672
La Grange Endless Summer	3,063	17,960	24,993	-	15,000	(15,000)	8,000	(7,000)	8,000
Contractual Services Rendered	5,247	5,393	2,467	5,439	5,000	439	5,000	-	(439)
Interest Revenue	19,550	115,835	117,668	14,147	74,500	(60,353)	12,000	(62,500)	(2,147)
Building Rentals (Contractual)	81,048	91,194	90,487	93,609	94,649	(1,040)	94,708	59	1,099
Vending (Soda\Water\Snacks)	7,689	5,464	4,241	114	6,550	(6,436)	2,500	(4,050)	2,386
Misc. Income	5,479	8,761	15,215	2,892	4,300	(1,408)	4,150	(150)	1,258
Bond Issuance (a)	327,000	330,000	338,800	2,942,645	338,800	2,603,845	355,000	16,200	(2,587,645)
<b>Revenue Total</b>	<b>\$ 5,347,194</b>	<b>\$ 6,065,355</b>	<b>\$ 5,922,728</b>	<b>\$ 7,043,991</b>	<b>\$ 6,781,796</b>	<b>\$ 262,195</b>	<b>\$ 6,111,846</b>	<b>\$ (669,950)</b>	<b>\$ (932,145)</b>
<b>Expense Total</b>	<b>\$ 5,047,463</b>	<b>\$ 5,396,177</b>	<b>\$ 5,383,182</b>	<b>\$ 6,786,182</b>	<b>\$ 6,494,138</b>	<b>\$ (292,044)</b>	<b>\$ 5,795,919</b>	<b>\$ 698,219</b>	<b>\$ 990,263</b>
<b>Net revenue over expenditures</b>	<b>\$ 299,731</b>	<b>\$ 669,178</b>	<b>\$ 539,546</b>	<b>\$ 257,809</b>	<b>\$ 287,658</b>	<b>\$ (29,849)</b>	<b>\$ 315,927</b>	<b>\$ 28,269</b>	<b>\$ 58,118</b>

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

### History of Operating Expenses

Page	Operations	Actual 2017/2018	Actual 2018/2019	Actual 2019/2020	Fiscal year 2020/2021			Fiscal year 2021/2022		
					Projection	Budgeted	(Over)/ under	New Budget	(Over)/Under Prior Budget	(Over)/Under Projection
1	Health & Life Insurance	285,663	321,933	311,223	303,246	374,503	71,257	335,000	39,503	(31,754)
2	Education & Training	23,575	23,684	29,440	3,225	56,125	52,900	48,275	7,850	(45,050)
3	Travel Reimbursement	3,397	2,716	2,832	879	5,060	4,181	4,560	500	(3,681)
4	Promotion & Publicity	54,072	57,509	36,581	12,651	52,620	39,969	41,293	11,328	(28,642)
5	Legal Services	32,994	27,030	25,915	23,246	42,675	19,429	39,375	3,300	(16,129)
6	Consultant Fees	1,800				3,000	3,000	3,000	-	(3,000)
7	Background Checks	1,000	1,050	1,000	500	1,000	500	1,000	-	(500)
8	Merchant Fees	36,875	45,422	47,319	19,098	55,400	36,302	41,300	14,100	(22,202)
9	Dues & Subscriptions	11,920	11,972	12,237	12,376	16,640	4,264	16,340	300	(3,964)
10	Communication Service	68,803	39,715	47,485	45,824	47,766	1,942	46,900	866	(1,076)
11	Computers Software Contracts	36,246	45,712	45,612	45,617	51,500	5,883	51,800	(300)	(6,183)
12	Legal Notices & Employment Ads	4,005	2,192	2,166	1,054	2,950	1,896	3,950	(1,000)	(2,896)
13	Printing/Design Services	39,959	43,511	38,020	12,227	41,950	29,723	26,900	15,050	(14,673)
14	Administration Expense Account	1,119	1,390	1,500	941	3,000	2,059	3,000	-	(2,059)
15	Employee/Public Relations	5,365	5,864	4,488	884	11,720	10,836	11,320	400	(10,436)
16	Office/Administrative Supplies	19,512	20,336	13,234	7,826	24,665	16,839	22,965	1,700	(15,139)
17	Computer Supplies/Repairs	1,048	114	1,092	500	1,750	1,250	1,750	-	(1,250)
18	Office/Facilities Equipment	6,856	6,344	6,840	1,325	8,500	7,175	4,600	3,900	(3,275)
19	Postage & Delivery	14,732	12,670	12,115	6,171	16,990	10,819	11,590	5,400	(5,419)
20	Banquet Beverage Service	1,260	848	576	220	1,375	1,155	775	600	(555)
22	Unforeseen Expense	9,404	12,784	8,278	9,335	15,000	5,665	15,000	-	(5,665)
23	Main. Equipment Rentals	722	408	695	185	1,000	815	1,000	-	(815)
24	Maintenance Services	159,876	147,648	185,408	131,520	200,932	69,412	180,725	20,207	(49,205)
25	Vehicle/Equipment Parts & Repair	16,914	17,436	12,021	13,853	18,900	5,047	18,900	-	(5,047)
26	Maintenance Supplies	29,278	34,300	46,807	28,297	49,815	21,518	53,159	(3,344)	(24,862)
27	Maintenance Materials	26,419	25,539	18,402	9,773	31,470	21,697	30,720	750	(20,947)
28	Petroleum Products	13,572	12,092	15,872	1,577	16,550	14,973	16,550	-	(14,973)
29	Maintenance Tools/Equipment	2,866	3,608	1,156	1,160	4,550	3,390	3,550	1,000	(2,390)
30	Park Landscaping	9,078	7,728	11,024	6,233	11,700	5,467	11,700	-	(5,467)
31	Utilities Electric	118,321	131,934	110,389	99,400	143,000	43,600	136,100	6,900	(36,700)
32	Utilities Natural Gas	31,929	39,562	26,985	40,297	41,400	1,103	43,115	(1,715)	(2,818)
33	Utilities Water	12,527	16,128	17,127	15,035	18,375	3,340	19,050	(675)	(4,015)
34	Park & Facility Repairs/Improvement	132	768	562	554	5,500	4,946	5,500	-	(4,946)
35	Vandalism Repairs	0	0	0	0	850	850	850	-	(850)
36	Community Support	295	0	0	0	2,000	2,000	2,000	-	(2,000)
37	Special Events	15,928	13,545	12,382	2,930	15,900	12,970	17,900	(2,000)	(14,970)
38	Contracted Instruction & Services	285,850	327,352	304,699	88,674	479,275	390,601	412,700	66,575	(324,026)
39	Athletic Officials	17,652	16,866	10,914	0	24,802	24,802	26,438	(1,636)	(26,438)
40	Transportation	8,914	10,516	11,245	950	13,750	12,800	600	13,150	350
41	Recreation equip/ Facility Rental	90,516	141,745	149,450	93,223	100,685	7,462	17,136	83,549	76,087
42	Program & Facility Equipment	9,579	14,112	12,169	5,514	33,425	27,911	28,050	5,375	(22,536)
43	Program Supplies	79,496	79,716	79,699	16,640	109,445	92,805	99,750	9,695	(83,110)
Sub Totals		1,589,469	1,723,799	1,674,959	1,062,960	2,157,513	1,094,553	1,856,186	301,327	(793,226)
Special Funds Expenses		531,245	565,604	633,032	518,863	705,531	186,668	658,438	47,093	(139,575)
Debt Service		1,107,458	1,113,589	1,124,496	3,718,530	1,169,323	(2,549,207)	1,106,253	63,070	2,612,277
Salaries & Wages		1,819,291	1,993,185	1,950,695	1,485,829	2,461,771	975,942	2,175,042	286,729	(689,213)
Totals		\$5,047,463	\$5,396,177	\$5,383,182	\$6,786,182	\$6,494,138	\$ (292,044)	\$5,795,919	698,219	990,263



# **TAX LEVY**

## **Submission Confirmation:**

### **Submission Date:**

12/15/2020 11:07:43 AM

### **Submitted by:**

Dean Bissias

### **Username:**

deanbissias@pdlg.org

### **For Agency:**

LA GRANGE PARK DISTRICT

## **Documents Submitted:**

Ordinance 20-09 Tax Levy 2020.pdf - Levy Ordinance

Ordinance 20-10 Direction for 2020 Tax levy.pdf - PTELL



THE PARK DISTRICT OF LA GRANGE

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**ORDINANCE 20-09**

**ORDINANCE LEVYING AND ASSESSING TAXES  
OF THE PARK DISTRICT OF LA GRANGE, COOK  
COUNTY, ILLINOIS, FOR THE 2020 TAX LEVY YEAR**

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ADOPTED BY THE  
BOARD OF COMMISSIONERS  
OF THE  
PARK DISTRICT OF LA GRANGE  
THIS 14TH DAY OF DECEMBER 2020

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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 14th day of December 2020.

Ordinance 20-09

**ORDINANCE LEVYING AND ASSESSING TAXES  
OF THE PARK DISTRICT OF LA GRANGE,  
COOK COUNTY, ILLINOIS, FOR THE  
2020 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 \$2,228,500 or so much thereof as may be authorized by law for the following purposes, be and is assessed and levied against all taxable property within the limits of said Park District of La Grange as the same is assessed and equalized for state and county purposes for the current year (2020). 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 2020 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	\$968,500
Recreational Program Fund	600,000
Social Security & Medicare Contributions Fund	120,000
Audit Fund	20,000
Liability Insurance Fund	105,000
Paving and Lighting Fund	25,000
Recreational Programs for the Handicapped Fund	210,000
Illinois Municipal Retirement Fund	180,000
	-----
<b>Grand Total of Taxes Levied</b>	<b>\$2,228,500</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, 2020 and ending April 30, 2021 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 14th day of December 2020 pursuant to a roll call vote as follows:

AYES: Vear, O'Brien, Opyd, Jacobs, Lacey

NAYS: NONE

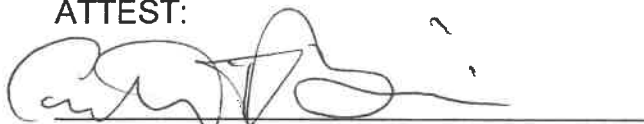
ABSENT: NONE

APPROVED THIS 14th day of December 2020.



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

ATTEST:



Constantine Bissias  
Secretary

STATE OF ILLINOIS       }  
                                      } SS  
COUNTY OF COOK       }

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

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

I, Robert Vear, being first duly sworn of 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, 2020 and ending April 30, 2021, as it appears of record in the Minutes of the Park District of La Grange Board Meeting held December 14, 2020.

**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 14th day of December 2020.



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Robert Vear  
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**

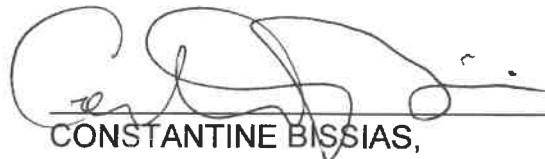
I, CONSTANTINE BISSIAS, certify that I am the duly qualified and acting secretary of the Board of Park Commissioners of the Park District of La Grange, Cook County, Illinois, and the keeper of the records thereof, and I do hereby further certify that on December 14, 2020 the Corporate Authorities of such Park District passed and approved Ordinance 20-09, entitled:

**ORDINANCE LEVYING AND ASSESSING TAXES  
OF THE PARK DISTRICT OF LA GRANGE, COOK  
COUNTY, ILLINOIS, FOR THE 2020 TAX LEVY YEAR**

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

The pamphlet form of December 14, 2020 Ordinance 20-09 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 9, 2020, 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 fourteenth day of December 2020.



CONSTANTINE BISSIAS,  
SECRETARY  
PARK DISTRICT OF LA GRANGE

THE PARK DISTRICT OF LA GRANGE

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**ORDINANCE 20-10**

**AN ORDINANCE DIRECTING THE COOK COUNTY CLERK  
TO REDUCE THE PARK DISTRICT OF LA GRANGE'S  
REAL ESTATE TAX LEVY YEAR 2020  
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 14<sup>th</sup> day of December 2020

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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 14th day of December 2020.

Ordinance 20-10

**AN ORDINANCE DIRECTING THE COOK COUNTY CLERK  
TO REDUCE THE PARK DISTRICT OF LA GRANGE'S  
REAL ESTATE TAX LEVY YEAR 2020  
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 2020 was not known at the time that the District passed its Tax Levy Ordinance for 2020, 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 2020 is established in 2021, 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 2020, as to which funds should be reduced, and by what amounts, if it becomes necessary, and

WHEREAS, the District prefers to give such direction.

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

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

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

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

ADOPTED: December 14, 2020.

AYES: Vear, O'Brien, Opyd, Jacobs, Lacey

NAYS: NONE

ABSENT: NONE

ABSTAIN: NONE

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

Passed on this 14 day of December, 2020.

ATTEST:

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





# **BUDGET ORDINANCE**



2021/2022  
Budget Ordinance  
To Be Developed  
Following March 16  
MBO/Budget  
Board Meeting



# **BUDGET DETAIL**

2021/2022

Page	Operations	Other Fund Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Budgeted Totals
1	Health & Life Insurance	24,000	24,000	119,000	168,000	335,000
2	Education & Training	2,200	3,200	21,438	21,438	48,275
3	Travel Reimbursement	0	2,000	0	2,560	4,560
4	Promotion & Publicity	9,500	2,020	14,886	14,886	41,293
5	Legal Services	0	5,906	27,563	5,906	39,375
6	Consultant Fees	0	0	3,000	0	3,000
7	Background Checks	300	350	0	350	1,000
8	Bank Services & Charges	19,300	9,600	500	11,900	41,300
9	Dues & Subscriptions	250	300	7,895	7,895	16,340
10	Communication Service	4,020	4,300	19,290	19,290	46,900
11	Computers Software Contracts	2,000	8,000	20,900	20,900	51,800
12	Legal & Employment Notices	500	1,200	300	1,950	3,950
13	Printing/Design Services	150	0	7,188	19,563	26,900
14	Administration Expense Account	200	200	2,600	0	3,000
15	Employee/Public Relations	1,420	600	3,050	6,250	11,320
16	Office/Administrative Supplies	3,000	4,315	7,825	7,825	22,965
17	Computer Supplies/Repairs	0	0	875	875	1,750
18	Office Equipment	0	0	2,300	2,300	4,600
19	Postage & Delivery	250	0	5,670	5,670	11,590
20	Banquet Beverage Service	0	0	388	388	775
21	Concession Food & Supplies	0	0	0	0	0
22	Unforeseen Expense	5,000	0	10,000	0	15,000
23	Equipment Rentals	0	0	500	500	1,000
24	Maintenance Services	11,150	0	102,225	67,350	180,725
25	Vehicle/Equipment Parts & Repair	800	600	8,750	8,750	18,900
26	Maintenance Supplies	27,114	0	13,023	13,023	53,159
27	Maintenance Materials	5,400	0	15,985	9,335	30,720
28	Petroleum Products	900	0	7,825	7,825	16,550
29	Maintenance/BASE Tools/Equipment	0	0	1,775	1,775	3,550
30	Park Landscaping	0	0	5,850	5,850	11,700
31	Utilities Electric	10,810	0	62,645	62,645	136,100
32	Utilities Natural Gas	3,602	0	19,757	19,757	43,115
33	Utilities Water	720	0	9,165	9,165	19,050
34	Park & Facility Repairs/Improvements	0	0	2,750	2,750	5,500
35	Vandalism Repairs	0	0	850	0	850
36	Community Support	0	0	0	2,000	2,000
37	Special Events	0	0	0	17,900	17,900
38	Contracted Instruction & Services	67,200	0	0	345,500	412,700
39	Athletic Officials	0	0	0	26,438	26,438
40	Transportation	0	0	0	600	600
41	Facility Rental	15,324	1,812	0	0	17,136
42	Program & Facility Equipment	18,500	1,500	0	8,050	28,050
43	Program Supplies	2,050	40,600	0	57,100	99,750
Sub Totals		\$235,660	\$110,503	525,766	\$984,257	\$1,856,186
38	Special Funds Expenses	658,438				658,438
	Debt Service	1,106,253				1,106,253
	Salaries & Wages	291,013	479,427	500,844	903,758	2,175,042
Totals		\$2,291,364	\$589,930	\$1,026,610	\$1,888,015	\$5,795,919

**Health & Life Insurance**

**General** 01-5-00-5-53001  
**Recreation** 13-5-00-5-53001

<b>Expenditures</b>	<b>Other Funds Budgeted</b>	<b>BASE Budgeted</b>	<b>General Budgeted</b>	<b>Recreation Budgeted</b>	<b>Other Funds Budgeted 2021/2022</b>
1 Health & Prescription Coverage					
A. Full Time Staff			119,000	168,000	287,000
B. BASE Full Coverage		24,000			24,000
C. Fitness Center Full Coverage	24,000				24,000
 Contingency Insurance Coverage for one employee to switch from plus one to family					
<b>Total</b>	<b>\$24,000</b>	<b>\$24,000</b>	<b>\$119,000</b>	<b>\$168,000</b>	<b>\$335,000</b>
				36%	<b>G: \$119,000</b>
				50%	<b>R: \$168,000</b>
				7%	<b>Base \$24,000</b>
				7%	<b>OF: \$24,000</b>
					<b>Total \$335,000</b>

**Education & Training**

**General** 01-5-00-5-54010  
**Recreation** 13-5-00-5-54010  
**Other Funds**

<b>Expenditures</b>	<b>Other Funds Budgeted</b>	<b>BASE Budgeted</b>	<b>General Budgeted</b>	<b>Recreation Budgeted</b>	<b>Budgeted 2021/2022</b>
1 Agency					
A. SPRA	0		150	150	300
B. Chamber & LGBA Events	0		100	100	200
C. Community Group	0		100	100	200
D. Agency Events	0		100	100	200
E. Other Activities	0		100	100	200
2 Elected Officials					
A. NRPA (1)	0		1,280	1,280	2,560
B. IPRA/IAPD (Chicago Conf.)	0		713	713	1,425
C. IAPD Legislative Conf.	0		0	0	0
D. IAPD & IPRA Workshops	0		250	250	500
3 Professionals					
A. NRPA (5)	0		7,700	7,700	15,400
B. IPRA/IAPD (Chicago Conf.) (8)		0	4,728	4,728	9,455
C. National Accreditation Schools			2,950	2,950	5,900
D. Local Development Schools Fitness accreditation	2,200		763	763	1,525 2,200
E. IAPD Legislative Conf.	0		1,280	1,280	2,560
F. After School		3,200			3,200
G. Misc..Education & Professional Service Activities			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		500	500	1,000
<b>Total</b>	<b>\$2,200</b>	<b>\$3,200</b>	<b>\$21,438</b>	<b>\$21,438</b>	<b>\$48,275</b>

44%	<b>G:</b>	<b>\$21,438</b>
44%	<b>R:</b>	<b>\$21,438</b>
7%	<b>Base</b>	<b>\$3,200</b>
5%	<b>OF:</b>	<b>\$2,200</b>
	<b>Total</b>	<b>\$48,275</b>

**Travel Reimbursement**

Expenditures	Other Funds Budgeted	BASE Budgeted	General Recreation Other Funds Budgeted 2021/2022			13-5-00-5-55010
			General Budgeted	Recreation Budgeted		
1 Mileage Reimbursement						
Facilities staff - 2			0	800		800
Recreation staff - 4			0	1,000		1,000
Finance staff - 2			0	500		500
BASE staff - 1		2,000				2,000
Fitness Staff	0					
2 Parking & Tolls						
A. Staff Parking	0		0	100		100
B. Tolls	0		0	160		160
<b>Total</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$0</b>	<b>\$2,560</b>	<b>\$4,560</b>	
			0%	G:		\$0
			56%	R:		\$2,560
			44%	Base		\$2,000
			0%	OF:		\$0
				<b>Total</b>		<b>\$4,560</b>

Promotion & Publicity

General  
Recreation  
Other Funds  
Budgeted  
2021/2022  
13-5-00-6-60010

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2021/2022
1 Promotion					
A. Apparel	1,000	1,520	2,010	2,010	6,540
B. Banners/Signs/Name Tags	1,000	500	1,375	1,375	4,250
C. Supplies			500	500	1,000
D. Promotional Items	1,500		1,500	1,500	4,500
E. Rec Center Staff Apparel			425	425	850
2 Publicity					
A. Advertising	4,000		4,096	4,096	12,193
B. Public Education			250	250	500
C. Community Events			2,240	2,240	4,480
D. Unforeseen			250	250	500
3 Marketing	2,000		2,240	2,240	6,480
<b>Total</b>	<b>\$9,500</b>	<b>\$2,020</b>	<b>\$14,886</b>	<b>\$14,886</b>	<b>\$41,293</b>
					36% <b>G:</b> \$14,886 36% <b>R:</b> \$14,886 5% <b>Base</b> \$2,020 23% <b>OF:</b> \$9,500 <hr/> <b>Total</b> <b>\$41,293</b>



**Legal Services**

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 2021/2022
1 Monthly Services	0	3,780	17,640	3,780	25,200
2 Special Projects	0	1,384	6,458	1,384	9,225
3 Unforeseen Projects	0	743	3,465	743	4,950
<b>Total</b>	<b>\$0</b>	<b>\$5,906</b>	<b>\$27,563</b>	<b>\$5,906</b>	<b>\$39,375</b>
					70% G: \$27,563 15% R: \$5,906 15% Base \$5,906 0% OF: \$0
					<b>Total \$39,375</b>

**Consulting Fees**

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 2021/2022
1 A. Marketing	0	0	3,000		3,000
B. Special Projects		0	0		
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,000</b>	<b>\$0</b>	<b>\$3,000</b>
					100% G: \$3,000 0% R: \$0 0% Base \$0 0% OF: \$0
					<b>Total \$3,000</b>

### Background Checks

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2021/2022	
					13-5-00-6-61020	
1 Background Checks	300	350		350	1,000	
<b>Total</b>	<b>\$300</b>	<b>\$350</b>	<b>\$0</b>	<b>\$350</b>	<b>\$1,000</b>	
					0%	G: \$0
					35%	R: \$350
					35%	Base \$350
					30%	OF: \$300
					<b>Total</b>	<b>\$1,000</b>

### Bank Charges

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2021/2022	
					01-5-00-6-65001 13-5-00-6-65001	
1 Fees						
Bank Charges			500		500	
2 Credit Card Rec Fd				11,900	11,900	
BASE		9,600			9,600	
Fitness Center	19,300				19,300	
<b>Total</b>	<b>\$19,300</b>	<b>\$9,600</b>	<b>\$500</b>	<b>\$11,900</b>	<b>\$41,300</b>	
					1%	G: \$500
					29%	R: \$11,900
					23%	Base \$9,600
					47%	OF: \$19,300
					<b>Total</b>	<b>\$41,300</b>

# Dues & Subscriptions

General 01-5-00-6-66010  
Recreation 13-5-00-6-66010  
Other Funds

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Budgeted 2021/2022	
1 Agency						
A. NRPA	0		500	500	1,000	
B. NEIPC Dues	0		0	0		
C. Chamber Dues	0		250	250	500	
D. LGBA Dues	0		0	0		
E. Service Clubs	0		25	25	50	
F. GFOA/IGFOA	0		125	125	250	
G. IPRA	0		0	0		
H. Sam's Club	0	300	300	300	900	
I. Unforeseen	0		125	125	250	2,950
2 Professional						
A. IPRA Dues	0		1,500	1,500	3,000	
B. NRPA Dues	0		50	50	100	
C. MIPE	0		25	25	50	
D. SPRA	0		45	45	90	
E. SSPRA			60	60	120	
F. Countryside Rotary			650	650	1,300	
G. Certifications	0		325	325	650	
H. Fitness	250				250	
I. Unforeseen			125	125	250	5,810
3 Elected Officials						
A. IAPD Dues	0		3,200	3,200	6,400	
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>\$300</b>	<b>\$7,895</b>	<b>\$7,895</b>	<b>\$16,340</b>	

48%	G:	\$7,895
48%	R:	\$7,895
2%	Base	\$300
2%	OF:	\$250
	<b>Total</b>	<b>\$16,340</b>

**Communication Services**

**General** 01-5-00-6-67010  
**Recreation** 13-5-00-6-67010  
**Other Funds**  
**Budgeted**  
**2021/2022**

<b>Expenditures</b>	<b>Other Funds Budgeted</b>	<b>BASE Budgeted</b>	<b>General Budgeted</b>	<b>Recreation Budgeted</b>	
1 Phone Service					
Rec Ctr, Com Ctr, Sedgewick, Gilbert			7,350	7,350	14,700
Internet Access for CC, Sed, Gilbert					
E911 locator service					
Gordon Park Wifi					
2 Mobile Phones					
Executive Director			960	960	1,920
Supt. Of Finance			225	225	450
Park Foreman			225	225	450
Minute Packages & tablets			825	825	1,650
Base Cell Phone (2)		900			900
Supt of Facilities			600	600	1,200
Custodial supervisor			210	210	420
Supt. of Recreation			210	210	420
Recreation Supervisors -3			630	630	1,260
Fitness Supervisor	420				420
Supt. Of BASE		1,000			1,000
BASE Asst.		420			420
BASE supervisor stipend		1,800			1,800
					12,310
3 Internet\Homepage					
A. High Speed Internet Service			1,925	1,925	3,850
Yelp		180			180
B. Web Host			0	0	
C. Email Host\Backup Access			300	300	600
D. Website Upgrades			750	750	1,500
E. Email Blast			400	400	800
F. Telephone equip lease & main contract			4,680	4,680	9,360
					16,290
4 TV Service	3,600				3,600
<b>Total</b>	<b>\$4,020</b>	<b>\$4,300</b>	<b>\$19,290</b>	<b>\$19,290</b>	<b>\$46,900</b>
				41%	<b>G: \$19,290</b>
				41%	<b>R: \$19,290</b>
				9%	<b>Base \$4,300</b>
				9%	<b>OF: \$4,020</b>
					<b>Total \$46,900</b>

**Computer Software Contracts**

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General 01-5-00-6-68010 Recreation 13-5-00-6-68010 Other Funds Budgeted 2021/2022
1 Software Annual Contracts					
A. Accounting, Time Clock Plus, Applitrack	0		5,400	5,400	10,800
B. Registration/Facility/League MainTrac	0		3,000	3,000	6,000
Microsoft Base		2,000			2,000
Security & Anti-Virus	0		2,000	2,000	4,000
					22,800
2 Onsite Support					
Noventech	2,000	6,000	9,000	9,000	26,000
3 Offsite Data Storage			1,500	1,500	3,000
<b>Total</b>	<b>\$2,000</b>	<b>\$8,000</b>	<b>\$20,900</b>	<b>\$20,900</b>	<b>\$51,800</b>
				40%	G: \$20,900
				40%	R: \$20,900
				15%	Base \$8,000
				4%	OF: \$2,000
					<b>Total \$51,800</b>

**Legal Notices & Publications**

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General	01-5-00-6-69010
					Recreation Other Funds Budgeted 2021/2022	13-5-00-6-69010
1 Legal Notices			300	300	600	
2 Other Publications						
A. Employment Ads - Full Time				800	800	
B. Employment Ads - Part Time						
Custodians, Front Desk, Maintenance			0	0		
BASE		1,200			1,200	
Fitness Center	500				500	
Pre School				850	850	2,550
<b>Total</b>	<b>\$500</b>	<b>\$1,200</b>	<b>\$300</b>	<b>\$1,950</b>	<b>\$3,950</b>	
					8% 49% 30% 13%	G: \$300 R: \$1,950 Base \$1,200 OF: \$500
					<b>Total</b>	<b>\$3,950</b>

**Printing/Design Services**

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General	01-5-00-6-69110
					Recreation Other Funds Budgeted 2021/2022	13-5-00-6-69110
1 Program Guides						
A. Design (80 Pages x3)			2,250	6,750	9,000	
B. Print (80 Pages x3)			2,500	7,500	10,000	
2 Public Information/Education						
A. Flyer Print			1,438	4,313	5,750	24,750
3 Administrative Forms/Documents business cards	150		1,000	1,000	2,000 150	
<b>Total</b>	<b>\$150</b>	<b>\$0</b>	<b>\$7,188</b>	<b>\$19,563</b>	<b>\$26,900</b>	
					27% 73% 0% 1%	G: \$7,188 R: \$19,563 Base \$0 OF: \$150
					<b>Total</b>	<b>\$26,900</b>

**Administration Expense Acct.**

**General**  
**Recreation**      **13-5-00-7-71010**  
**Other Funds**  
**Budgeted**  
**2021/2022**

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

**Employee/Public Relations**

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2021/2022	
					01-5-00-7-72010 13-5-00-7-72010	
1 Elected Officials						
A. Board Meeting Allowance			1,500	0	1,500	
B. Board Development			600	0	600	
C. Board Recognition			250	0	250	
D. Board Functions			700	0	700	
E. SEASPAR Events	1,000		0	0	1,000	4,050
2 Professionals						
A. Staff Meeting Allowance				500	500	
B. Staff Recognition				750	750	
C. Staff Functions				2,000	2,000	3,250
3 Public						
A. Public Meeting Allowance	0		0	200	200	
B. Volunteer Recognition	0		0	300	300	
4 Agency						
A. Public/Personnel Recognition	0		0	500	500	
B. Part Time Recognition	0		0	1,000	1,000	
C. BASE		600			600	
d. Fitness Center	420				420	
5 Contingency				1,000	1,000	
<b>Total</b>	<b>\$1,420</b>	<b>\$600</b>	<b>\$3,050</b>	<b>\$6,250</b>	<b>\$0</b>	<b>\$11,320</b>
					27%	<b>G:</b>
					55%	<b>R:</b>
					5%	<b>Base</b>
					13%	<b>OF:</b>
						<b>Total</b>
						<b>\$3,050</b>
						<b>\$6,250</b>
						<b>\$600</b>
						<b>\$1,420</b>
						<b>\$11,320</b>



## Office/Administrative Supplies

General 01-5-00-7-73010  
 Recreation 13-5-00-7-73010  
 Other Funds  
 Budgeted  
 2021/2022

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Total
1 Paper					
A. White, Colored, Copy, Laser Ink Jet, Envelopes, & Labels	1,000	415	1,250	1,250	3,915
B. Folders, Binders, Index Tabs			500	500	1,000
C. File Folders & Report Covers			0	0	
2 Desk Supplies					
A. Pens, Pencils, Markers		500	150	150	800
B. Calendars, Personal Organizers			150	150	300
C. Print Cartridges	500	3,000	2,850	2,850	9,200
D. Desk Supplies	1,500	400	1,100	1,100	4,100
E. Card Printer Supplies			400	400	800
3 General Supplies					
A. Water Service	0		850	850	1,700
B. Cups/Napkins/ Paper towels/Kleenex	0		250	250	500
4 Miscellaneous	0		325	325	650
<b>Total</b>	<b>\$3,000</b>	<b>\$4,315</b>	<b>\$7,825</b>	<b>\$7,825</b>	<b>\$22,965</b>
				34%	G: \$7,825
				34%	R: \$7,825
				19%	Base \$4,315
				13%	OF: \$3,000
					<b>Total \$22,965</b>

**Computer Supplies/Repairs**

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2021/2022	01-5-00-7-74010 13-5-00-7-74010
1 Data Storage CD/Floppy	0		100	100	200	
2 Misc. Hardware Small	0		225	225	450	
3 Cleaning Supplies	0		50	50	100	
4 Service/Repair/Purchase	0	0	500	500	1,000	
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$875</b>	<b>\$875</b>	<b>\$1,750</b>	
					50% 50% 0% 0%	G: R: Base OF: Total \$875 \$875 \$0 \$0 \$1,750

**Office & Facility Equipment**

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2021/2022	01-5-00-7-75010 13-5-00-7-75010
1 Furnishings						
Furniture - social area & program rooms	0		1,000	1,000	2,000	
Storage Bins/Shelves/ dividers	0		0	0	0	
Recreation Center decorations	0		500	500	1,000	
Fun Jump	0		0	0		
2 Electronics						
C. Paper Shedder	0		400	400	800	
E. Laser Printer			400	400	800	
3 Miscellaneous	0		0	0	0	
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,300</b>	<b>\$2,300</b>	<b>\$4,600</b>	
					50% 50% 0% 0%	G: R: Base OF: Total \$2,300 \$2,300 \$0 \$0 \$4,600

**Postage & Delivery**

**General** 01-5-00-7-76010  
**Recreation** 13-5-00-7-76010  
**Other Funds**  
**Budgeted**  
**2021/2022**

<b>Expenditures</b>	<b>Other Funds Budgeted</b>	<b>BASE Budgeted</b>	<b>General Budgeted</b>	<b>Recreation Budgeted</b>	
1 Postage					
A. Bulk Rate	0		120	120	240
B. Program Guide Postage	0		3,500	3,500	7,000
C. Direct Mail Postage	0				
D. General Postage	0		50	50	100
E. Machine Postage	250		1,250	1,250	2,750
F. Machine Rental	0		500	500	1,000
2 Delivery					
A. Legal Document Delivery	0		250	250	500
<b>Total</b>	<b>\$250</b>	<b>\$0</b>	<b>\$5,670</b>	<b>\$5,670</b>	<b>\$11,590</b>

49%	<b>G:</b>	<b>\$5,670</b>
49%	<b>R:</b>	<b>\$5,670</b>
0%	<b>Base</b>	<b>\$0</b>
2%	<b>OF:</b>	<b>\$250</b>
	<b>Total</b>	<b>\$11,590</b>

### Banquet Beverage Service

General Recreation  
Other Funds  
Budgeted  
2021/2022

01-5-00-7-76400  
13-5-00-7-76400

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted		
1 Banquet Beverage Service	0		388	388	775	
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$388</b>	<b>\$388</b>	<b>\$775</b>	
				50%	G:	\$388
				50%	R:	\$388
				0%	Base	\$0
				0%	OF:	\$0
					<b>Total</b>	<b>\$775</b>

### Concession Food & Supplies

General Recreation  
Other Funds  
Budgeted  
2021/2022

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

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

# Unforeseen Expense

General 01-5-00-7-76500  
 Recreation 13-5-00-7-76500  
 Other Funds  
 Budgeted  
 2021/2022

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	
1 Unforeseen Expense	5,000		10,000		15,000
<b>Total</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$15,000</b>
				67%	G: \$10,000
				0%	R: \$0
				0%	Base \$0
				33%	OF: \$5,000
					<b>Total \$15,000</b>

**Equipment Rentals**

**General 01-6-00-6-80010**

<b>Expenditures</b>	<b>Other Funds Budgeted</b>	<b>BASE Budgeted</b>	<b>General Budgeted</b>	<b>Recreation Budgeted</b>	<b>Recreation Other Funds Budgeted 2021/2022</b>
1 Custodian Equipment					
A. Dry Chemical\Carpet Cleaner			0	0	
B. Misc. Rentals			250	250	500
C. Power man lift			0	0	
2 Maintenance Equipment					
A. Trencher			0	0	
B. Miscellaneous			250	250	500
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500</b>	<b>\$500</b>	<b>\$1,000</b>
					<b>50% G: \$500</b> <b>50% R: \$500</b> <b>0% Base \$0</b> <b>0% OF: \$0</b> <hr/> <b>Total \$1,000</b>

**Maintenance Services**

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General	01-6-00-6-81010
					Recreation Other Funds Budgeted 2021/2022	13-6-00-6-81010
1 Facility Contracts						
A. HVAC	2,500		16,250	16,250	35,000	
B. Pest Control			600	600	1,200	
C. Rug Service	500		1,875	1,875	4,250	
D. Rec Center Floor Care	500		1,300	1,300	3,100	
E. Security \ Alarms Service & Testing			7,000	7,000	14,000	
F. Dry Chemical Carpet Cleaner	1,000		1,350	1,350	3,700	
G. Ice Machine			650	650	1,300	
H. Elevator			1,500	1,500	3,000	65,550
2 Park Contracts					-	
A. Dumpster Service			5,750	5,750	11,500	
B. Pesticide/Fertilization			5,500	5,500	11,000	
C. Portable Toilets	1,050		9,875		10,925	
E. Tree Care			10,000		10,000	
F. Tree Removal			15,000		15,000	58,425
3 Maintenance & Office Contracts					-	
A. Uniforms			2,250	2,250	4,500	
B. Copy Machine	1,000		2,250	2,250	5,500	
C. Maint. Shop Services			325	325	650	
D. Small Appliance Repair				0	-	
E. Communication Repairs			200	200	400	
F. Blade Sharpening			50	50	100	
G. Vehicle Washes				0	-	
H. Phone system				0	-	
I. East Ave Facility Repairs			6,250	6,250	12,500	
J. Rec Center Floor Equipment Service			1,375	1,375	2,750	
K. Fun Jump Repairs & new fun jump					-	26,400
L. Fitness Center Repairs	3,000				3,000	
4 Utility Needs					-	
A. Electrical Repairs	1,000		4,250	4,250	9,500	
B. Lock/Key Services	100		875	875	1,850	
C. Plumbing Service	500		3,750	3,750	8,000	
D. Splashpad services			2,500	2,500	5,000	24,350
5 Fitness Center Custodian Service					-	
6 Unforeseen			1,500	1,500	3,000	
<b>Total</b>	<b>\$11,150</b>	<b>\$0</b>	<b>\$102,225</b>	<b>\$67,350</b>	<b>\$180,725</b>	
					57%	<b>G: \$102,225</b>
					37%	<b>R: \$67,350</b>
					0%	<b>Base \$0</b>
					6%	<b>OF: \$11,150</b>
						<b>Total \$180,725</b>

# Vehicle/Equipment Parts & Repair

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General 01-6-00-6-82010 Recreation 13-6-00-6-82010 Other Funds Budgeted 2021/2022
1 Vehicle	0		4,375	4,375	8,750
2 Equipment	0		4,375	4,375	8,750
BASE Appliances		600			600
3 Recreation Van/Bus 2007	400				400
4 Recreation Van/Bus 2013	400				400
<b>Total</b>	<b>\$800</b>	<b>\$600</b>	<b>\$8,750</b>	<b>\$8,750</b>	<b>\$18,900</b>
					46% <b>G:</b> \$8,750
					46% <b>R:</b> \$8,750
					3% <b>Base</b> \$600
					4% <b>OF:</b> \$800
					<b>Total</b> <b>\$18,900</b>



General	01-6-00-7-83010
Recreation	13-6-00-7-83010
Other Funds	
Budgeted	
2021/2022	

2021-2022 Detailed Budget\_ #6Total Sheets

**Maintenance Materials**

**General** 01-6-00-7-84010  
**Recreation** 13-6-00-7-84010  
 Other Funds

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Budgeted 2021/2022
1 Fields/Courts/Pathways					
A. Ball Mix	0		2,000	0	2,000
B. Calcined Clay	0		1,500	0	1,500
C. Clay Bricks	0		500	0	500
D. Sand/Stone/Screenings	0		1,950	0	1,950
E. Chalk	0		700	0	700
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			0	0	0
3 Park & Playground Supplies					
A. Concrete Bags/Bulk	0		35	35	70
B. Play Surface/Parts	5,400		2,550	2,550	10,500
C. Unanticipated Expenses	0		250	250	500
4 Repair Materials					
A. Electrical Parts	0		500	500	1,000
B. Misc. Hardware	0		750	750	1,500
C. Lumber	0		250	250	500
D. Metal Stock	0		250	250	500
E. Plumbing Parts	0		250	250	500
5 Winter Materials					
A. Salt [Village of La Grange]	0		1,750	1,750	3,500
B. Calcium Chloride	0		500	500	1,000
C. Ice Rink	0		0	0	0
<b>Total</b>	<b>\$5,400</b>	<b>\$0</b>	<b>\$15,985</b>	<b>\$9,335</b>	<b>\$30,720</b>

52%	<b>G:</b>	<b>\$15,985</b>
30%	<b>R:</b>	<b>\$9,335</b>
0%	<b>Base</b>	<b>\$0</b>
18%	<b>OF:</b>	<b>\$5,400</b>
	<b>Total</b>	<b>\$30,720</b>

**Petroleum Products**

General 01-6-00-7-85010  
Recreation 13-6-00-7-85010  
Other Funds

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Budgeted 2021/2022
1 Diesel Fuel					
A. Diesel Fuel	0		3,500	3,500	7,000
2 Gasoline					
A. Gasoline	900		3,050	3,050	7,000
3 Grease / Oil/Gases					
A. Welding	0		750	750	1500
B. Grease/Oil	0		350	350	700
C. Propane Gas	0		25	25	50
4 Oil Changes/Contracted					
A. Contracted Service	0		150	150	300
<b>Total</b>	<b>\$900</b>	<b>\$0</b>	<b>\$7,825</b>	<b>\$7,825</b>	<b>\$16,550</b>

47%	G:	\$7,825
47%	R:	\$7,825
0%	Base	\$0
5%	OF:	\$900
	<b>Total</b>	<b>\$16,550</b>

**Maintenance/BASE Tools/Equipment**

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General 01-6-00-7-86010 Recreation 13-6-00-7-86010 Other Funds Budgeted 2021/2022
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		500	500	1,000
5 State Co-op Purchases	0		0	0	
6 Unforeseen	0		125	125	250
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,775</b>	<b>\$1,775</b>	<b>\$3,550</b>
					<div>50% G: \$1,775</div> <div>50% R: \$1,775</div> <div>0% Base \$0</div> <div>0% OF: \$0</div> <hr/> <div>Total \$3,550</div>

**Park Landscaping**

**General**      **01-6-00-7-87010**  
**Recreation**      **13-6-00-7-87010**  
**Other Funds**  
**Budgeted**  
**2021/2022**

<b>Expenditures</b>	<b>Other Funds Budgeted</b>	<b>BASE Budgeted</b>	<b>General Budgeted</b>	<b>Recreation Budgeted</b>	
1 Flowers	0		1,250	1,250	2,500
2 Shrubs	0		1,000	1,000	2,000
3 Trees	0		2,000	2,000	4,000
4 Herbicide & Soil Amendment	0		850	850	1,700
5 Miscellaneous	0		750	750	1,500
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,850</b>	<b>\$5,850</b>	<b>\$11,700</b>
					<b>50%      G:      \$5,850</b> <b>50%      R:      \$5,850</b> <b>0%      Base      \$0</b> <b>0%      OF:      \$0</b>
					<b>Total      \$11,700</b>

**Electric**

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

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Other Funds Budgeted 2021/2022
1 Electric					
Denning	0		2,500	2,500	5,000
Gilbert	0		1,400	1,400	2,800
Sedgewick	0		4,200	4,200	8,400
Gordon	0		5,100	5,100	10,200
Waiola	0		550	550	1,100
Spring	0		250	250	500
Rec Center	10,810		48,645	48,645	108,100
<b>Total</b>	<b>\$10,810</b>	<b>\$0</b>	<b>\$62,645</b>	<b>\$62,645</b>	<b>\$136,100</b>
				46%	G: \$62,645
				46%	R: \$62,645
				0%	Base \$0
				8%	OF: \$10,810
					<b>Total \$136,100</b>

**Natural Gas**

General 01-6-XX-6-88100  
Recreation 13-6-XX-6-88100

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Other Funds Budgeted 2021/2022
1 Natural Gas					
Denning	0		600	600	1,200
Gilbert	0		550	550	1,100
Sedgewick	0		950	950	1,900
Community Center	0		1,100	1,100	2,200
Gordon	0		350	350	700
Rec Center	3,602		16,207	16,207	36,015
<b>Total</b>	<b>\$3,602</b>	<b>\$0</b>	<b>\$19,757</b>	<b>\$19,757</b>	<b>\$43,115</b>
				46%	G: \$19,757
				46%	R: \$19,757
				0%	Base \$0
				8%	OF: \$3,602
					<b>Total \$43,115</b>

Water

General 01-6-XX-6-88200  
Recreation 13-6-XX-6-88200  
Other Funds  
Budgeted  
2021/2022

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Budgeted 2021/2022
1 Water					
Denning	0		375	375	750
Gilbert	0		725	725	1,450
Sedgwick	0		2,075	2,075	4,150
Community Center	0		350	350	700
Gordon	0		1,800	1,800	3,600
Waiola	0		200	200	400
Elm Pk	0		200	200	400
Spring	0		200	200	400
Rotary	0		0	0	0
536 East Ave.	720		3,240	3,240	7,200
<b>Total</b>	<b>\$720</b>	<b>\$0</b>	<b>\$9,165</b>	<b>\$9,165</b>	<b>\$19,050</b>

48%	G:	\$9,165
48%	R:	\$9,165
0%	Base	\$0
4%	OF:	\$720
	<b>Total</b>	<b>\$19,050</b>

**Park & Facility Repairs/Replacements**

General 01-6-XX-6-89000  
Recreation 13-6-XX-6-89000  
Other Funds  
Budgeted  
2021/2022

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Budgeted 2021/2022
1 Repairs	0		1,500	1,500	3,000
2 Improvements BASE appliances	0		1,250	1,250	2,500
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,750</b>	<b>\$2,750</b>	<b>\$5,500</b>
					50% G: \$2,750 50% R: \$2,750 0% Base \$0 0% OF: \$0 <b>Total \$5,500</b>

**Vandalism Repairs**

General 01-6-00-6-89200  
Recreation  
Other Funds  
Budgeted  
2021/2022

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Budgeted 2021/2022
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 \$850</b>



**Community Support**

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2021/2022	13-7-00-7-77100
1 Resident Financial Assistance (Scholarships)	0		0	2,000	2,000	
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$2,000</b>	
					0% 100% 0% 0%	G: R: Base OF:
					<b>Total</b>	\$0 \$2,000 \$0 \$0 <b>\$2,000</b>

**Special Events**

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2021/2022	13-7-00-7-77402
Easter Egg			0	2,400	2,400	
Halloween Party			0	4,250	4,250	
Movie In The Park			0	2,250	2,250	
Countryside Fireworks				3,500	3,500	
Pet Parade			0	4,000	4,000	
Countryside Parade			0	1,500	1,500	
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,900</b>	<b>\$17,900</b>	
					0% 100% 0% 0%	G: R: Base OF:
					<b>Total</b>	\$0 \$17,900 \$0 \$0 <b>\$17,900</b>

**Contracted Instruction & Services**

**General**  
**Recreation** 13-7-XX-6-62000  
**Other Funds**  
**Budgeted**  
**2021/2022**

<b>Expenditures</b>	<b>Other Funds Budgeted</b>	<b>BASE Budgeted</b>	<b>General Budgeted</b>	<b>Recreation Budgeted</b>		
1 Athletics						
A. Summer	0		0	54,600	54,600	
B. Fall	0		0	75,671	75,671	
C. Winter/Spring	0		0	62,611	62,611	192,882
2 Fitness						
A. Summer	0		0	15,193	15,193	
B. Fall	0		0	13,155	13,155	
C. Winter/Spring	0		0	22,161	22,161	50,509
3 Special Interest & Social						
A. Summer	0		0	23,320	\$23,320	
B. Fall	0		0	4,475	\$4,475	
C. Winter/Spring	0		0	5,229	\$5,229	33,024
4 Special Events & Trips						
A. Summer	0		0	500	\$500	
B. Fall	0		0	2,245	\$2,245	
C. Winter/Spring	0		0	1,730	\$1,730	4,475
5 Performing Arts						
A. Summer	0		0	16,812	\$16,812	
B. Fall	0		0	19,216	\$19,216	
C. Winter/Spring	0		0	16,108	\$16,108	52,136
6 Day Camps						
A. Summer	0		0	12,474	\$12,474	
B. Fall	0		0	0		
C. Winter/Spring	0		0	0		12,474
7 Preschool						
A. Summer	0		0	0		
B. Fall	0		0	0		
C. Winter/Spring	0		0	0		
8 Fitness Center Classes	67,200				67,200	
<b>Total</b>	<b>\$67,200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$345,500</b>	<b>\$412,700</b>	

0%	<b>G:</b>	<b>\$0</b>
84%	<b>R:</b>	<b>\$345,500</b>
0%	<b>Base</b>	<b>\$0</b>
16%	<b>OF:</b>	<b>\$67,200</b>
	<b>Total</b>	<b>\$412,700</b>

# Athletic Officials

General  
Recreation 13-7-01-6-63000  
Other Funds

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Budgeted 2021/2022
1 Athletics					
A. Summer	0		0	0	
B. Fall	0		0	8,700	8,700
C. Winter/Spring	0		0	17,738	17,738
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$26,438</b>	<b>\$26,438</b>
					0% G: \$0 100% R: \$26,438 0% Base \$0 0% OF: \$0 <b>Total \$26,438</b>

# Transportation

General  
Recreation 13-7-XX-6-63000  
Other Funds

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Budgeted 2021/2022
1 Athletics				0	
2 Fitness/Aquatics*				0	
3 Special Interest & Social				0	
4 Special Events & Trips				600	600
5 Performing Arts				0	
7 Day Camps				0	
8 Preschool				0	
9 BASE		0			
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$600</b>	<b>\$600</b>
					0% G: \$0 100% R: \$600 0% Base \$0 0% OF: \$0 <b>Total \$600</b>

### Equipment & Facility Rental

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2021/2022	13-7-XX-6-64000
1 Fitness Center Equipment Lease	15,324				15,324	
2 BASE		1,812			1,812	
<b>Total</b>	<b>\$15,324</b>	<b>\$1,812</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,136</b>	
					0%	G: \$0
					0%	R: \$0
					11%	Base \$1,812
					89%	OF: \$15,324
					<b>Total</b>	<b>\$17,136</b>

### Program & Facility Equipment

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2021/2022	13-7-00-7-78000
1 Athletics	0			575	575	
2 Fitness/Aquatics*	0			500	500	
3 Special Interest & Social	0			0		
4 Special Events & Trips	0			0	0	
5 Performing Arts	0			0		
7 Day Camps	0			1,675	1,675	
8 Preschool	0			4,300	4,300	7,050
9 Facility - open gym basketballs, wristbands	0			1,000	1,000	
10 BASE		1,500			1,500	
11 Fitness Center equip main & repair	18,500				18,500	
<b>Total</b>	<b>\$18,500</b>	<b>\$1,500</b>	<b>\$0</b>	<b>\$8,050</b>	<b>\$28,050</b>	
					0%	G: \$0
					29%	R: \$8,050
					5%	Base \$1,500
					66%	FC \$18,500
					<b>Total</b>	<b>\$28,050</b>

**Program Supplies**

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2021/2022	
					13-7-XX-7-79000	
1 Athletics						
A. Summer	0		0	750	750	
B. Fall	0		0	26,650	26,650	
C. Winter/Spring	0		0	6,200	6,200	33,600
2 Fitness						
A. Summer	0		0	0		
B. Fall	0		0	0		
C. Winter/Spring	0		0	0		0
3 Special Interest & Social						
A. Summer	0		0	1,930	1,930	
B. Fall	0		0	1,600	1,600	
C. Winter/Spring	0		0	1,780	1,780	5,310
4 Special Events & Trips						
A. Summer	0		0	1,565	1,565	
B. Fall	0		0	5,250	5,250	
C. Winter/Spring	0		0	3,835	3,835	10,650
5 Performing Arts						
A. Summer	0		0	0		
B. Fall	0		0	0		
C. Winter/Spring	0		0	65	65	65
7 Day Camps						
A. Summer	0		0	2,575	2,575	
B. Fall	0		0	0		
C. Winter/Spring	0		0	0		2,575
8 Preschool						
A. Summer	0		0	0		
B. Fall	0		0	4,900	4,900	
C. Winter/Spring	0		0	0		4,900
9 BASE Supplies	0	40,600			40,600	40,600
10 BASE Food	0	0				0
11 Fitness Membership supplies	2,050				2,050	2,050
<b>Total</b>	<b>\$2,050</b>	<b>\$40,600</b>	<b>\$0</b>	<b>\$57,100</b>	<b>\$99,750</b>	<b>\$99,750</b>
					0%	G: \$0
					57%	R: \$57,100
					41%	Base \$40,600
					2%	OF: \$2,050
					<b>Total</b>	<b>\$99,750</b>

## Safety & Risk Management

16-6-00-5-533XX

Expenditures	Actual 2016/2017	Actual 2017/2018	Actual 2018/2019	Actual 2019/2020	Projected 2020/2021	Budgeted 2020/2021	Budgeted 2021/2022
1 Supplies							
First Aid	450	1,002	415	1,554		3,500	1,000
Incentives	75			107		250	250
Misc Supplies SSRMG	730	3,144	2,503	1,134	813	750	650
2 Equipment							
Fire Extinguisher							
Vehicle/PPE							
Familytest Fencing						500	500
3 Services							
A. Staff Physicals/ Flu shots	205	100	109	50		200	200
B. Safety inspections	3,803	8,134	5,985	6,053	6,097	10,500	10,200
4 Education/Licenses							
A. PDRMA Trainings	661	670	833	375		800	800
B. Safety In-Services	314	151	130	77		500	300
D. Licenses	55	20	410		250	1,020	3,350
Subtotal	6,293	13,221	10,385	9,350	7,160	18,020	17,250
Elm Playground							
5 Liability Insurance	62,640	66,090	68,200	69,194	79,908	79,908	71,787
6 Unemployment Compensation	1,005	6,925	7,143	0	0	50,000	50,000
7 Risk Manager	15,042	15,042	15,042	13,789	12,533	15,004	15,004
<b>Total</b>	<b>\$84,980</b>	<b>\$101,278</b>	<b>\$100,770</b>	<b>\$92,333</b>	<b>\$99,601</b>	<b>\$162,932</b>	<b>\$154,041</b>

## Paving & Lighting Fund

15-6-00-9-901XX

Expenditures	Actual 2016/2017	Actual 2017/2018	Actual 2018/2019	Actual 2019/2020	Projected 2020/2021	Budgeted 2020/2021	Budgeted 2021/2022
1 Supplies							
A. Light Bulbs (Athletic Fields)	4,587		8,605	5,155	1,270	2,000	2,000
B. Pathway/Building Security						1,000	1,000
2 Service							
A. Repair Ballast/Wiring, Bulb						1,000	
3 Projects							
A. Pathway Replacement (Capital Budget)	3,617			99,862		15,000	
B. Sealcoating / Paving Projects		6,785	6,760			2,000	
C. Lighting Projects					8,368		
4 Unforeseen For Paving/Lighting	4,553	1,942	6,600		2,323	2,000	20,000
<b>Total</b>	<b>\$12,757</b>	<b>\$8,727</b>	<b>\$21,965</b>	<b>\$105,017</b>	<b>\$11,961</b>	<b>\$23,000</b>	<b>\$23,000</b>

# Handicapped Recreation Fund

18-5-00-6-xxxxx

Expenditures	Actual 2016/2017	Actual 2017/2018	Actual 2018/2019	Actual 2019/2020	Projected 2020/2021	Budgeted 2020/2021	Budgeted 2021/2022
1 Seaspar Contributions	107,477	102,313	100,657	115,035	109,714	109,714	107,380
2 Recreation Inclusion	16,221	20,680	16,949	22,050	6,670	25,500	25,500
Risk Manager	5,014	5,014	5,014	4,596	4,179	5,000	5,000
Allocated Salaries & Wages	17,870	22,999	23,000	21,318	22,942	23,000	23,000
3							
program guide - seaspar							
repairs - rec van		800				800	800
Port a lets	2,205	2,131	1,776	2,253	1,306	2,072	1,050
Playground surfacing	4,248	6,372	7,200	5,400	5,534	5,400	5,400
Seaspar events	950	1,001	600	600		1,000	1,000
petro products - rec van						900	900
5 Ada Compliance projects	8,617	0					
<b>Total</b>	<b>\$162,602</b>	<b>\$161,310</b>	<b>\$155,196</b>	<b>\$171,252</b>	<b>\$150,345</b>	<b>\$173,386</b>	<b>\$170,030</b>



SPECIAL FUNDS

Expenditures	Actual 2016/2017	Actual 2017/2018	Actual 2018/2019	Actual 2019/2020	Fiscal year 2020/2021			Fiscal year 2021/2022		
					Projection	Budgeted	(Over)/ under	(Over)Under New Budget	(Over)Under Prior Budget	(Over)Under Projection
IMRF Contributions	105,465	113,530	120,836	98,931	127,454	126,183	(1,271)	123,402	2,781	4,052
IMRF for BASE	21,615	23,738	24,064	18,561	18,126	36,616	18,490	29,553	7,063	(11,427)
IMRF for Fitness		6,367	10,346	8,743	9,704	13,000	3,296	8,610	4,390	1,094
									14,233	-
Paving & Lighting	12,757	8,727	21,965	105,017	11,961	23,000	11,039	23,000	-	(11,039)
										-
Liability Fund	84,980	101,278	100,770	92,333	99,601	162,932	63,331	154,041	8,891	(54,440)
										-
Audit Services	12,420	12,420	12,745	13,260	13,160	15,260	2,100	15,560	(300)	(2,400)
										-
Handicapped Recreation	162,602	161,310	155,196	171,252	150,345	173,386	23,041	170,030	3,356	(19,685)
										-
FICA Contributions	90,181	93,593	100,176	105,082	81,309	120,560	39,251	109,190	11,370	(27,881)
FICA for BASE	28,855	31,802	32,888	30,506	15,860	41,600	25,740	36,676	4,924	(20,816)
FICA for Fitness		11,784	19,194	18,918	14,285	26,166	11,881	20,525	5,641	(6,240)
<b>Total</b>	<b>\$518,875</b>	<b>\$564,549</b>	<b>\$598,180</b>	<b>\$662,603</b>	<b>\$541,805</b>	<b>\$738,703</b>	<b>196,898</b>	<b>\$690,588</b>	<b>\$ 62,349</b>	<b>\$ (148,783)</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