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ON DISPLAY AS REQUIRED BY LAW



**General, Recreation
and Special Fund
Operating Budget
Fiscal Year
2016/2017**



INTRODUCTION

General, Recreation
and Special Fund
Operating Budget
Fiscal Year 2016/2017



March 4, 2016

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 2016/2017. 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 2015 tax levy of 0.8% over the 2014 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 2016/2017 is \$5,282,712 which includes our debt service and a budget for the proposed Fitness Center. The budget for the Fitness Center includes an expense line labeled budget adjustment. The purpose of which is to eliminate the net impact of the Fitness Center on the total budget as a whole. Since this may be our first year operating the Fitness Center, we do not want to rely on any potential income from the Fitness Center to balance the budget as a whole. The overall increase in the operational budget expenditures for all other funds is \$58,815 over the prior year budget.

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

General Corporate Fund	\$946,014
Recreation Fund	\$1,868,309
BASE Program	\$633,519
IMRF Fund	\$113,500
Paving & Lighting Fund	\$23,000
Liability Insurance Fund	\$104,098
Audit Fund	\$12,450
Special Recreation for the Handicapped	\$161,405
Social Security & Medicare Fund	\$98,594
Fitness Center	\$201,741
Debt Service	\$1,120,082

Our projected revenue without the Fitness Center has increased from last year's budget figure by \$87,213. A portion of this increase \$31,500 is for revenue generated by the La Grange Endless Summerfest. Other revenue sources were adjusted up or down based on current experience or changes in economy. The Fitness Center budget reflect operations for a potential four months during the fiscal year.

The total budget for the fiscal year 2016/2017 for the Park District as a whole projects revenues exceeding expenditures by \$157,477.

As stewards of the District, the Board of Commissioners has provided the vision, guidance, and support for the 2016/2017 operating budget development by providing sound policies, good planning and fiscal management. It is the staff's responsibility to operate within these guidelines. However, it is the staff's goal to meet or exceed Commissioner and taxpayer expectations.

Sincerely,



Dean Bissias
Executive Director





INTRODUCTION



Introduction

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

Mary Ellen Penicook	President
Bob Ashby	Vice President
Chris Walsh	Commissioner
Lynn Lacey	Commissioner
Robert Vear	Commissioner

Board Appointed

Rob Bush	Attorney
Robert Metzger	Treasurer

Administrative Staff

Dean Bissias	Executive Director \ Board Secretary
Leynette Kuniej	Superintendent off Finance
Laura Gallagher	Superintendent of Recreation
Chris Finn	Superintendent of Facilities
Leanna Hartung	Superintendent of BASE

Recreation Staff

Diana Faught	Early Childhood Supervisor
Kevin Miller	Recreation Supervisor
Teresa Skrzynski	Community Programs & Marketing Supervisor

Parks Department

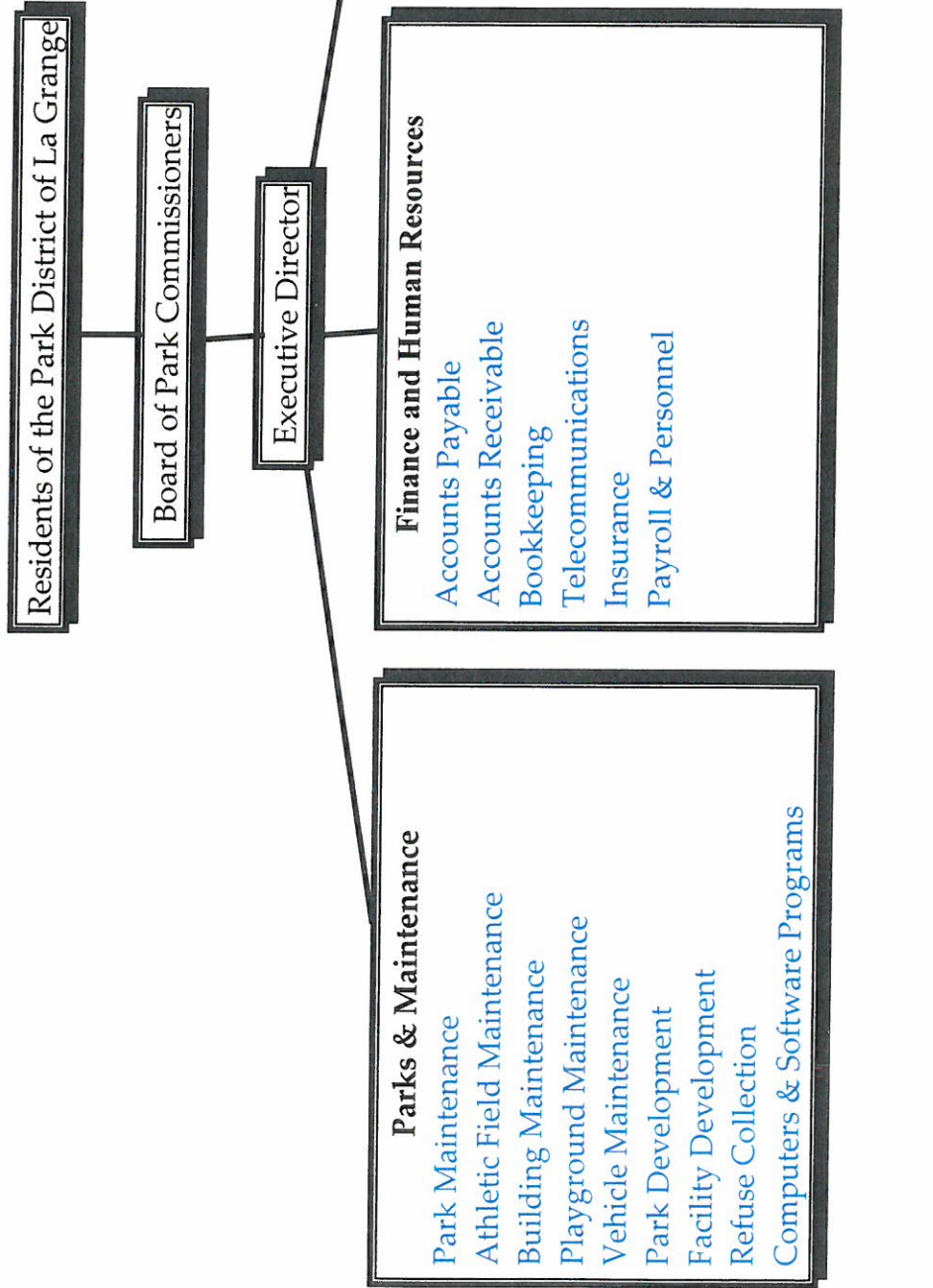
Claudia Galla	Park Foreman
Ricky Cox	Park Laborer
Jose' Farias	Park Laborer
(Open Position)	Park Laborer

Support Staff

Terri Antos	Finance and Personnel Assistant
Linda Muth	Secretary
Ginger Zeman	Secretary/Board Recording Secretary
Katie Walsh	Secretary
Josh Wiencek	Custodian Supervisor



Organizational Chart by Function





BUDGET POLICY



Budget Policies and Financial Assumptions

Premise

The Park District of La Grange Annual Operating Budget for fiscal year 2016/2017 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 \$320,000. Additional non-referendum bonds will not be available until fiscal year 2024/2025.

For calendar year 2014, the consumer price index was 0.8%. Since this is less than 5%, this is the maximum percentage increase allowable under the tax cap rules for the 2015 Tax Levy. This is the tax levy that will be recognized as revenue for the fiscal 2016/2017 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, Laura Gallagher, Leanna Hartung and Chris Finn and the Support Staff Budget Team – Diana Faught, Kevin Miller, Teresa Skrzynski, Terri Kuzel, Claudia Galla, and the Finance Committee – Bob Ashby (Chairperson), Robert Metzger (Treasurer), and Dean Bissias

<u>Action</u>	<u>Party Responsible</u>	<u>Due Date</u>
Discuss This Timeline with Finance Chair	Executive Director	January 11
Budget Information Meeting <i>(Staff Meeting)</i>	Admin Staff /Support Staff	January 12
Budget Line Item Research & Data Preparation <i>(Staff budget development work period)</i>	Admin Staff /Support Staff	January 13 thru February 17
Submit all Individual Budget Worksheets <i>(Due date to turn in budget worksheets to Department Head)</i>	Admin Staff /Support Staff	February 17
Dept. Heads submit all Budget Worksheets to Executive Director	Admin Staff /Support Staff	February 23
Compile Operational Budgets <i>(Executive Director& Supt. of Finance to assemble overall Operations budget)</i>	Exe. Dir./Supt. of Finance	February 23-25
Staff Workshop on Operational Budgets <i>(Staff Workshop to adjust and discuss overall Operations budget)</i>	Admin Staff/Support Staff	February 25-26
Present to Finance Committee the Operational Budget	Finance Chair/ Admin Staff	February 29-March 4
Revision of Operational Budgets <i>(Work period to alter Operational budget worksheets)</i>	Admin Staff /Support Staff	March 4
Present Operations Budget Ordinance to Board <i>(March Regular Board Meeting)</i>	Executive Director	March 7
Place Tentative Budget Ordinance on Display <i>(No less than 30 Days from adoption) (Scheduled for April 14)</i>	Executive Director	March 8 <i>(35 Days)</i>
Review Operations Budget with Board & MBO'S <i>(Board Workshop)</i>	Executive Director/ Admin Staff/Board	March 14, 21, 28 or April 4 at 6:30pm
Adjustments to Draft Operations Budget Ordinance <i>(Work period to prepare Ordinance & Changes request by Board)</i>	Executive Director/ Admin Staff	April 4-8
Conduct Budget Ordinance Public Hearing <i>(Immediately Prior to Regular April Board Meeting)</i>	Board of Commissioners	April 11 <i>(35 Days on Display)</i>
Approve Budget Ordinance <i>(Regular April Board Meeting)</i>	Board of Commissioners	April 11
Capital Budget Presentation <i>(Regular April Board Meeting)</i>	Executive Director/ Admin Staff	April 11
Approval of Capital Budget <i>(Regular May Board Meeting)</i>	Board of Commissioners	May 16

Color Key

Admin Staff/Support Staff Workshops

Finance Committee/ Work Shops- Meetings

Miscellaneous Meetings/ Due Dates

Budget Goals and Assumptions

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

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

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

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

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

- The budget recognizes that a portion of the tax levy may be uncollectible (2.5%).
- The replacement tax, which is received by the Park District from the state, is allocated as needed to balance the budget but usually reported in the General Fund.
- Interest income is estimated based on the current year’s cash balance at an interest rate of .55% on the average cash balance for the last twelve months. All interest revenue is allocated to the General Fund.
- Activity Fees are generated from class and event registrations, which are based on the Recreation Department’s program portfolio for the year. The Recreation Department is planning to continue the programming of traditional and popular recreational venues, mixed with some new and experimental programming.
- Activity fees for the B.A.S.E. program were projected using the new fee structure which will be instituted for the next school year. It also took into consideration that current year participation maximized the program capacity on certain days and at certain locations.

- Facility Rental revenue is projected to remain stable. It takes careful scheduling of rentals in the Recreation Center to balance the use of the facility for program needs and open gym time for the community.
- Field rentals is based on a new policy which requires a fee for the usage of fields by affiliates and other groups.
- Projected revenue and expenditures for the La Grange Endless Summer event is based on the prior year financial experience.

Budget Organization and Structure

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

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

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

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

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

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

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

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

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

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

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

Personnel

Any 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 Program Supervisors/Leaders, Seasonal Maintenance, and Facility Custodial/ Rental Supervisors. Program Supervisors/Leaders are budgeted as a direct expense against the individual program categories.



BUDGET

EXPENDITURES

Salaries & Wages

	Operating Funds		BASE 12 BASE	Special Funds					Grand Totals		
	1 General	13 Recreation		14 IMRF	15 Paving & Lighting	16 Liability Insurance	17 Audit	18 Spec. Rec.		19 FICA/ Medicare	20 Debt Service
Administrative	215,161	440,663	85,863				23,000		21,667		786,355
Part Time Clerical	39,180	39,180									78,360
Maintenance	131,745	131,745									263,491
Seasonal Maintenance	16,500	16,500									33,000
Facility Custodial/ Rental Supervisors	-	74,855							40,834		115,689
Program Supervisors/Leaders		160,276	391,743						23,333		575,352
Sub Total	\$402,587	\$863,220	\$477,606	\$0	\$0	\$0	\$23,000	\$0	\$85,834	\$0	\$1,852,246

Expenditures

Legal Fees	24,300	24,300	-									48,600
Consultant Fees	1,800	1,800	-									3,600
Bank Services & Charges	16,338	16,338	-									32,675
Background Checks	-	550	500									1,050
Health & Life Insurance	132,398	132,398	7,349									272,144
Dues & Subscriptions	7,950	7,950	750									16,650
Education & Training	15,690	15,690	2,745									34,125
Office/Administrative Supplies	7,275	7,275	3,500								0	18,050
Postage & Delivery	9,138	9,138	-									18,275
Communication Services	16,562	16,562	4,240									37,364
Computers Software Contracts	14,221	14,221	2,180									30,622
Legal Notices & Publications	2,488	2,488	1,800									6,775
Printing/Design Services	11,056	33,169	-				2,000					46,225
Equipment Rentals	550	550	-						33,333			34,433
Maintenance Supplies	14,910	14,910	-						1,667			31,487
Maintenance Materials	14,901	14,901	-				4,248					34,050
Maintenance Services	76,715	76,715	-				2,380					155,810
Utilities Electric	48,625	48,625	-						9,334			106,584
Utilities Natural Gas	32,000	32,000	-									64,000
Utilities Water	8,050	8,050	-									16,100
Petroleum Products	8,575	8,575	-				900					18,050
Automobile Travel Reimbursement	-	4,170	1,500									5,670
Vandalism Repairs	850	-	-									850
Vehicle/Equipment Parts & Repair	9,000	9,000	-				800					19,723
Maintenance Tools/Equipment	2,275	2,275	-						923			4,550
Park & Facility Repairs/Improvements	2,750	2,750	500									7,667
Contracted Instruction & Services	-	316,682	-						1,667			316,682
Athletic Officials	-	30,927	-									30,927
Transportation	-	3,450	5,250									8,700
Sub Total	\$478,415	\$855,457	\$30,314	\$0	\$0	\$0	\$10,328	\$0	\$46,924	\$0	\$0	\$1,421,438

EXPENDITURES

Expenditures Continued

	Operating Funds		BASE	Special Funds					Grand Totals		
	1	13	12	14	15	16	17	18		19	20
	General	Recreation	BASE	IMRF	Paving & Lighting	Liability Insurance	Audit	Spec. Rec.	FICA Medicare	Fitness Center	Debt Service
Facility Rental	-	-	-	-	-	-	-	-	-	-	-
Program Supplies	-	62,535	12	-	-	-	-	-	-	-	-
Program & Facility Equipment	-	9,700	49,775	-	-	-	-	-	-	-	-
Promotion & Publicity	-	34,030	6,000	-	-	-	-	-	-	-	-
Park Landscaping	4,750	4,750	1,875	-	-	-	-	-	-	-	-
Computer Supplies/Equipment	1,225	1,225	-	-	-	-	-	-	-	-	-
Office/ Facility Furniture & Equipment	4,250	4,250	-	-	-	-	-	-	-	-	-
Administration Expense Acct.	2,000	600	200	-	-	-	-	-	-	-	-
Employee/Public Relations	3,050	7,750	700	-	-	-	-	700	-	-	-
Community Support	-	2,500	-	-	-	-	-	-	-	-	-
Special Events	43,900	16,055	-	-	-	-	-	-	-	-	-
Banquet Beverage Service	838	838	-	-	-	-	-	-	-	-	-
Concession Food & Supplies	-	400	-	-	-	-	-	-	-	-	-
Unforeseen Expense	5,000	5,000	-	-	-	-	-	-	-	-	-
Sub Total	\$65,013	\$149,633	\$58,562	\$0	\$0	\$0	\$0	\$700	\$0	\$1,667	\$0

Special Fund Expenses

IMRF Contributions	30,500	113,500									
Paving & Lighting					23,000						
Risk Management Costs						12,180					
Liability Insurance						62,640					
Unemployment Compensation						14,274					
South Suburban Risk Management Group						15,004					
Audit Services							12,450				
SEASPAR Contributions								5,000			
Recreation Inclusion								107,477			
FICA Contributions - 7.65%								14,900			
Fitness Budget Adjustment									98,594		
Debt Service Interest & fees										6,566	
Debt Service Principle											270,082
Sub Total	\$0	\$0	\$67,037	\$113,500	\$23,000	\$104,098	\$12,450	\$127,377	\$98,594	\$67,316	\$1,120,082

Total Expenses	\$946,014	\$1,868,309	\$633,519	\$113,500	\$23,000	\$104,098	\$12,450	\$161,405	\$98,594	\$201,741	\$1,120,082
Total Revenue	\$1,030,625	\$1,832,061	\$646,480	\$115,500	\$25,100	\$106,900	\$15,100	\$231,100	\$115,500	\$201,741	\$1,120,082
Budgeted Net Gain/Loss	\$84,611	-\$36,248	\$12,961	\$2,000	\$2,100	\$2,802	\$2,650	\$69,695	\$16,906	\$0	\$0
											\$157,477
											\$157,477

	Operating Funds		BASE	Special Funds						Grand Totals		
	1	13	12	14	15	16	17	18	19		??	4
	General	Recreation	BASE	IMRF	Paving & Lighting	Liability Insurance	Audit	Spec. Rec.	FICA Medicare	Fitness Center	Debt Service	All Funds

FUND BALANCE

Projected FYE 4/16 Balance												
Money Transferred to Capital Fund												\$0
Projected FYE 4/17 Balance	\$84,611		\$12,961	\$2,000	\$2,100	\$2,802	\$2,650	\$69,695	\$16,906	\$0	\$0	\$157,477
Percent to annual expenditures	9%		-1%									

\$157,477



BUDGET NARRATIVE



Line Item Budget Explanations (Expenses)

All comparisons disregard any amount that has been budgeted for the Fitness Center.

General & Recreation Fund Expenses

Salaries & Wages

Salaries & wages have increased by \$27,648 over the prior year budget. This increase is due to potential adjustments for full time staff and an increase in the minimum wage for part time and seasonal staff positions. As always, spending for part time and seasonal positions will be limited to what is necessary based on registration for our programs.

Legal Services

This expenditure is for general legal services rendered in the normal course of the District's operations. Services rendered in connection with litigation and capital projects are being expended from the capital projects budget. The budget remains unchanged from the prior year.

Consultant

Although this line item has not been used for several years, we are budgeting for some assistance to update the Park District Master Plan.

Bank Services & Charges

This service charge is almost entirely for merchant fees associated with credit card processing. Approximately 62% of our sales dollars are currently processed by credit card which is an 18% increase over the volume of sales dollars processed in the prior year. We are budgeting an increase of \$6,300 over last year's budget due to a projected increase in the volume of credit card transactions and increasing fees.

Background Checks

The budget remains unchanged from the prior year. There is also a balance remaining on account with the state police.

Health & Life Insurance

Our health plan renews every January 1st. The 2016 premium increased by 4.1% with no plan changes. However, the staff mix and their choice of HMO vs PPO has changed resulting in a savings of \$3,438 for the District. The 2017 premium is budgeted with a potential increase of an additional 10%. The requested budget also allows for any changes in employee coverage that may be necessary.

Dues & Subscriptions

This line item is for professional dues and subscriptions that the District incurs. This year's budget reflects increases of \$880 for SPRA, NRPA and chamber dues.

Education & Training

The District is focusing the education and training of professional staff to courses needed to maintain professional credentials. The education and training line item was increased by \$1,975 to send an additional staff member to the NRPA conference next year. Additional funds were also allocated for seminars and worksheets and for professional service activities.

Office/Administrative Supplies

Office supplies were decreased by \$1,565 for ink cartridge and paper based on usage for the past year.

Postage & Delivery

Although the major cost in this line item is the distribution of the program guide and direct mailings, the increase in this line item of \$705 is for the slight increase in the postage rate.

Communication Services

This line item includes all telephone and internet communication lines including fire & security lines and the repair contract thereon. Website upgrades, email & web hosting, and email blasts are also budgeted here. Last year we were having problems connecting the BASE program staff to our system so we budgeted an extra \$3,500 in case we needed it to solve the connection problem. The current budget reflects a net decrease of \$1,260; the unused amount and an increase in web hosting fees.

Computer Software Contracts

This line item is for payment of all software license agreements and onsite support. The budget was decreased by \$1,449. More was budgeted for the annual licensing fees on the accounting and recreation software and less was budgeted for onsite support and offsite storage of data.

Legal Notices & Publications

This line item is for the publishing of all required legal notices and recruitment ads. The budget remains unchanged from the prior year.

Printing/Design Services

This line item is used to account for the design & printing on the brochure, flyer printing on the color copier, newspaper inserts, and administrative forms. The budget was decreased by \$1,550 from last year for public education printing which has not been utilized.

Equipment Rentals

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

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 has been increased this year by \$2,375 for plastic trash bags, bathroom and building 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 decreased by \$2,990 for the amount of wood chips projected to be needed for the parks especially since both Denning & Gordon playgrounds have the new surface material.

Maintenance Services

This line item is for contractual services to maintain the District facilities and includes such services as HVAC servicing, security alarm monitoring, floor care (gym & carpets), portable toilets, tree removal & trimming, utility repairs, copier rental and much more. The budget for this line item was increased to allow for two applications of fertilizer instead of one and to include additional park land in the service. The budget for security monitoring was reduced when we purchased & installed our own security cameras. Other contractual commitments were also adjusted for a net increase to this budget of \$2,400.

Utilities Electric

This line item accounts for electric service at all Park District locations with the bulk of the cost being at the Recreation Center. The budget was decreased by \$11,825 based on the current contract and usage. This contract expires in August and has been renewed at a lower rate than we are currently paying.

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. This budget was kept the same based on usage. The contract which expired last August had locked us in to higher rates than what was available on the open market, therefore we did not renew the contract.

Utilities Water

The water service budget was increased by \$2,000 due to a rate increase by the Village.

Petroleum Products

This line item is for gasoline and diesel fuel was reduced by \$1,900 due to declining prices.

Travel Reimbursement

This represents costs incurred by the staff while driving their own vehicles when conducting agency business. The budget remains the same.

Vandalism Repairs

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

Vehicle/Equipment Parts & Repair

This line item accommodates parts and repairs for the District's vehicles and equipment. The budget was increased by \$1,100 due to rising prices for parts.

Maintenance Tools/Equipment

This line item accounts for small tools & equipment used for maintenance, landscaping, and janitorial duties. No change is budgeted for in this line item.

Park & Facility Repairs/Improvements

This line item is used to account for repairs & maintenance to various park buildings other than the Recreation Center. Last year an extra \$2,000 was budgeted for BASE to potentially replace appliances at the schools. This amount has been reduced by \$1,500 for this year.

Contracted Instruction & Services

This expense is for outside contractual instructors or organizations that teach our recreational programs. The increase in this line item of \$5,831 is due to an evaluation of the mix of programs being utilized by the community and planned to be offered by the District.

Athletic Officials

This represents the cost associated with scheduling and compensating league officials, referees and umpires. The increase in this line item of \$3,220 represents a projection of the actual expenses based on the programs offered by the athletic department. The youth league is expected to grow. We added a summer league and the boys tournament has doubled in participation.

Transportation

Transportation (buses & train) costs for our day camp field trips, Teen Ski trip, Senior Trips, and the summer camp for the BASE students. The increase of \$2,200 reflects projected usage based on the programs being offered.

Facility Rental

Currently in this line item we are budgeting \$12 to the School District for use by the BASE program. This may change as the contract is up for renewal in January 2017. The District has not needed to rent any other facilities in the past few years.

Program Supplies

Expenses in this line item are to purchase supplies and materials needed to facilitate programs, classes, events and other related recreational needs. The mix of programs being utilized by the community and planned to be offered by the District slightly reduced the budgeted amount for supplies.

Program & Facility Equipment

This represents costs to purchase equipment to facilitate programs, classes, events and other related recreational offerings. The prior budget included the setup cost of new programs which was not needed for this budget.

Promotion & Publicity

This line item is for advertising and supplies used to promote and market the District. An increase of \$6,573 has been budgeted for marketing and advertising. Plans are to vigorously promote the District and its programs.

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 the same.

Computer Supplies/Repairs

This line item is for small hardware, repairs and normal computer supplies and remains the same.

Office/ Facility Equipment

This line item includes the cost to purchase additional tables, chairs, and decorations for the programming rooms and the social area of the Recreation Center. It also includes the cost to replace small electronic equip (clocks, shredder, calculator, etc.). This line item has been reduced by \$4,200 which had been allocated to purchase a new fun jump in the prior year.

Administration Expense Account

This line item represents costs for facilitating and performing routine business operations. The budget was increased by \$200.

Employee/Public Relations

This line item is used for employee, volunteer, and board recognition. It was increased by \$100.

Community Support

This line item accounts for costs associated with providing resident financial assistance and support to community organizations remains unchanged.

Special Events

This line item combines all free community family events such as the Easter Egg Hunt, Family Fest, Halloween Party, and Pet Parade, etc. Most of these costs are covered

by sponsorships and donations received from local businesses and organizations. The revenue to support these events is reported separately. An increase of \$15,960 is mostly due to the La Grange Endless Summerfest, but also includes the Countryside St Patrick's Day parade and an open house.

Banquet Beverage Service

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

Concession Food & Supplies

This line item represents the direct costs of food products to be sold in the concession stand and the budget remains the same. The concession stand is only open during special events and basketball tournaments.

Unforeseen Expense

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

Special Revenue Fund Expenses

IMRF Fund

Our contribution to the pension fund is calculated on the salaries of the eligible employees at a rate determined by the Pension Board. The employer contribution rate for 2015 is 11.25% a slight increase over the prior year rate of 11.08%. All eligible employees contribute 4.50% of their salary. Additional employees will become eligible for coverage next year.

Paving & Lighting Fund

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

Liability Insurance Fund

The budget for this fund includes all liability insurance, unemployment insurance, risk management services and supplies. Liability insurance has increased by \$4,746 and risk management expenses have decreased resulting in a net increase to this budget of \$4,366.

Audit Fund

The annual auditing service contract increased by \$325.

Special Recreation for the Handicapped Fund

This budget reflects the costs for our membership in the South East Association for Special Parks and Recreation (up \$3,052), any inclusion service providing costs (the same), and some minor administrative support costs. A portion of the costs for ADA portable toilets (up \$308) and playground surfacing (down \$1,494) will also be paid from this fund.

Also allocated to the fund are a portion on the Executive Director's and Superintendent of Recreation salary for participation on the SEASPAR Board and a portion of the Risk Manager's salary for monitoring ADA safety. The total change in the budget for this fund is an increase of \$2,416.

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 \$2,117.

Debt Service

This is the amount necessary to pay the outstanding obligations due during the year. This year, the payments on principal are up \$49,000 and the payments for interest have decreased due to the interest savings realized when the bonds were refinanced for a net increase to this budget of \$2,517.



BUDGET HISTORY

2015/2016

History of Total Revenue

Revenue	Actual		Actual		Actual		Projection		Budgeted		Over/(under)		New Budget		Over/(Under)		Over/(Under)		
	2012/2013	2013/2014	2013/2014	2014/2015	2014/2015	2014/2015	2014/2015	2015/16	2015/16	2015/16	2015/16	2015/16	2015/16	2015/16	2015/16	2015/16	2015/16	2015/16	2015/16
Property Tax	\$ 2,681,814	\$ 2,688,857	\$ 2,717,002	\$ 2,728,420	\$ 2,735,220	\$ (6,800)	\$ 2,802,000	\$ 66,780	\$ 73,580	\$ 646,480	\$ 3,000	\$ (10,946)							
BASE	442,758	470,202	42,588	629,962	657,426	13,946	643,480												
IL Replacement Tax	38,153	43,662	770,355	770,355	40,000		40,000												
Activity Fees	687,950	770,111	11,404	11,404	746,000	(189,500)	935,500												
Registration Assessment	11,062	11,185	5,600	5,600	12,000		12,000												
Donations/Sponsorships	22,580	6,300	26,434	26,434	4,350	400	3,950												
Building & Park Rentals	22,014	18,455	245,350	245,350	17,750	2,250	19,550												
Recreation Center Rentals	233,810	248,876			284,625	(9,625)	285,505												
Field Rentals/Affiliate Groups					45,000	(32,609)	31,500												
La Grange Endless Summer					18,143	(11,857)	61,500												
Contractual Services Rendered	3,791	3,628	4,430	4,430	30,000	(2,500)	4,000												
Interest Revenue	15,582	21,895	19,024	19,024	4,000	(2,700)	22,000												
Building Rentals (Contractual)	81,416	80,789	84,049	84,049	20,000	(614)	73,625												
Cooperative Agreement	9,337	16,088	9,156	9,156	85,273	(2,600)	0												
Vending (Soda\Water\Snacks)	7,707	8,966	8,651	8,651	11,200	(1,000)	7,500												
Concessions	719	0	0	0	7,500	(600)	600												
Misc. Income	8,680	3,829	29,931	29,931	600	(200)	3,300												
Bond Issuance *	294,729	244,663	130,000	130,000	3,300	(145,837)	232,982												
Revenue Total	\$ 4,562,102	\$ 4,637,506	\$ 4,733,936	\$ 4,761,389	\$ 5,151,235	\$ (389,846)	\$ 5,238,448	\$ 87,213	\$ 477,059										
Expense Total	\$ 4,134,299	\$ 4,223,822	\$ 4,440,529	\$ 4,552,571	\$ 5,017,026	\$ (464,455)	\$ 5,080,971	\$ 63,945	\$ 528,400										
Net revenue over expenditures	\$ 427,803	\$ 413,684	\$ 293,407	\$ 208,818	\$ 134,209	\$ 74,609	\$ 157,477	\$ 23,268	\$ (51,341)										

* does not include the amount issued for capital projects.

History of Operating Expenses

Fiscal year 2016/17

Page Operations	Fiscal year 2015/16				Fiscal year 2016/17				
	Actual	Actual	Actual	Projection	Budgeted	Over/(under)	New Budget	Over/(Under) Prior Budget	Over/(Under) Projection
	2012/2013	2013/2014	2014/2015	2015/16	2016/17	2015/16	2016/17	2015/16	2016/17
1 Legal Services	54,586	45,466	42,122	44,624	48,600	(3,976)	48,500	-	3,976
1 Consultant Fees	60	0	0	0	3,600	(3,600)	3,600	-	3,600
2 Bank Services & Charges	18,290	20,258	23,868	27,800	26,375	1,425	32,675	6,300	4,875
2 Background Checks	320	935	1,000	1,000	1,050	(50)	1,050	-	50
3 Health & Life Insurance	208,634	226,101	241,667	250,640	275,582	(24,942)	272,144	(3,438)	21,504
4 Dues & Subscriptions	10,150	11,066	10,726	11,236	15,770	(4,534)	16,650	880	5,414
4 Education & Training	18,383	18,998	17,804	21,334	32,150	(10,816)	34,125	1,975	12,791
6 Office/Administrative Supplies	12,168	13,186	13,186	13,700	19,615	(5,915)	18,050	(1,565)	4,350
7 Postage & Delivery	11,458	15,944	15,124	16,232	17,570	(1,338)	18,275	705	2,403
8 Communication Service	33,141	30,596	28,840	30,310	38,624	(8,314)	37,364	(1,260)	7,054
9 Computers Software Contracts	19,830	20,664	26,741	31,754	32,071	(317)	30,622	(1,449)	(1,132)
10 Legal Notices & Publications	5,692	4,298	4,120	3,878	6,775	(2,897)	6,775	-	2,897
11 Printing/Design Services	38,251	38,423	39,291	40,982	47,775	(6,793)	46,225	(1,550)	5,243
12 Equipment Rentals	251	1,048	170	382	1,100	(718)	1,100	-	718
13 Maintenance Supplies	21,972	20,218	24,632	25,684	27,445	(1,761)	29,820	2,375	4,136
14 Maintenance Materials	27,180	22,954	17,638	23,414	37,040	(13,626)	34,050	(2,990)	10,636
15 Maintenance Services	131,336	120,452	161,336	152,488	153,410	(922)	155,810	2,400	3,322
16 Utilities Electric	82,944	88,460	97,368	97,778	109,075	(11,297)	97,250	(11,825)	(528)
16 Utilities Natural Gas	33,394	48,364	54,578	47,182	64,000	(16,818)	64,000	-	16,818
17 Utilities Water	7,722	14,262	10,908	13,316	14,100	(784)	16,100	2,000	2,784
18 Petroleum Products	19,710	17,810	13,124	10,280	19,950	(9,670)	18,050	(1,900)	7,770
19 Travel Reimbursement	3,706	3,786	5,130	5,225	5,670	(445)	5,670	-	445
20 Vandalism Repairs	473	0	74	0	850	(850)	850	-	850
21 Vehicle/Equipment Parts & Repair	15,510	18,120	18,431	12,952	17,700	(4,748)	18,800	1,100	5,848
21 Maintenance Tools/Equipment	1,670	1,938	3,210	2,832	4,550	(1,718)	4,550	-	1,718
22 Park & Facility Repairs/Improvement	6,542	1,694	5,030	4,804	7,500	(2,696)	6,000	(1,500)	1,196
23 Contracted Instruction & Services	263,619	263,254	236,536	246,855	310,851	(63,996)	316,682	5,831	69,827
24 Athletic Officials	19,350	21,106	19,387	20,264	27,707	(7,443)	30,927	3,220	10,663
24 Transportation	2,433	2,018	3,547	5,964	6,500	(536)	8,700	2,200	2,736
25 Facility Rental	12	12	12	12	12	-	12	-	-
26 Program Supplies	56,321	69,723	91,862	95,837	112,651	(16,814)	112,310	(341)	16,473
27 Program & Facility Equipment	6,583	8,019	16,058	16,279	17,625	(1,346)	15,700	(1,925)	(579)
28 Promotion & Publicity	18,717	14,813	21,813	26,927	29,332	(2,405)	35,905	6,573	8,978
29 Park Landscaping	8,122	8,376	7,806	8,102	9,500	(1,398)	9,500	-	1,398
30 Computer Supplies/Repairs	1,544	1,954	2,038	1,804	2,450	(646)	2,450	-	646
30 Office/Facilities Equipment	2,464	17,658	5,854	11,344	12,700	(1,356)	8,500	(4,200)	(2,844)
31 Administration Expense Account	1,994	2,042	1,579	1,590	2,600	(1,010)	2,800	200	1,210
32 Employee/Public Relations	8,756	8,681	3,739	5,705	12,100	(6,395)	12,200	100	6,495
33 Community Support	1,865	1,058	1,113	1,284	2,500	(1,216)	2,500	-	1,216
33 Special Events	28,324	12,830	16,717	17,068	43,995	(26,927)	59,955	15,960	42,887
34 Banquet Beverage Service	1,426	1,432	1,664	1,554	1,675	(121)	1,675	-	121
34 Concession Food & Supplies	554	484	0	247	400	(153)	400	-	153
34 Unforeseen Expense	1,862	2,484	4,682	5,494	10,000	(4,506)	10,000	-	4,506
Sub Totals	1,207,319	1,240,419	1,310,525	1,356,157	1,630,545	(274,388)	1,648,421	17,876	292,264
38 Special Funds Expenses	515,482	507,532	470,041	562,800	530,151	32,649	546,056	15,905	(16,744)
Debt Service	1,139,340	1,112,867	1,126,831	1,117,139	1,117,565	(426)	1,120,082	2,517	2,943
Salaries & Wages	1,272,158	1,363,004	1,533,132	1,516,475	1,738,764	(222,289)	1,766,412	27,648	249,937
Totals	\$4,134,299	\$4,223,822	\$4,440,529	\$4,552,571	\$5,017,026	\$(464,455)	\$5,080,971	\$63,945	\$528,400



TAX LEVY

THE PARK DISTRICT OF LA GRANGE

ORDINANCE 15-07

**ORDINANCE LEVYING AND ASSESSING TAXES
OF THE PARK DISTRICT OF LA GRANGE, COOK
COUNTY, ILLINOIS, FOR THE 2015 TAX LEVY YEAR**

ADOPTED BY THE
BOARD OF COMMISSIONERS
OF THE
PARK DISTRICT OF LA GRANGE
THIS 9TH DAY OF NOVEMBER 2015

Published in pamphlet form by authority of the Board of Commissioners of the Park District of La Grange, Cook County, Illinois, this 9th day of November 2015.

RECEIVED BY
COOK CO. CLERK'S OFFICE
DEC 10 2015
DAVID ORR
TAX EXTENSION DIVISION

Ordinance 15-07

**ORDINANCE LEVYING AND ASSESSING TAXES
OF THE PARK DISTRICT OF LA GRANGE,
COOK COUNTY, ILLINOIS, FOR THE
2015 TAX LEVY YEAR**

RECEIVED BY
COOK CO. CLERKS OFFICE

DEC 10 2015

FUND OFF.

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

Section 1. The sum of \$1,967,000 or so much thereof as may be authorized by law for the following purposes, be and is assessed and levied against all taxable property within the limits of said Park District of La Grange as the same is assessed and equalized for state and county purposes for the current year (2015). 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 2015 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	\$790,000
Recreational Program Fund	565,000
Social Security & Medicare Contributions Fund	115,000
Audit Fund	15,000
Liability Insurance Fund	105,000
Paving And Lighting Fund	25,000
Recreational Programs for the Handicapped Fund	237,000
Illinois Municipal Retirement Fund	115,000

Grand Total of Taxes Levied	\$1,967,000
	=====

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, 2015 and ending April 30, 2016 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 Ninth day of November 2015 pursuant to a roll call vote as follows:

AYES: Commissioners: WALSH, ASABY, Veen, Lincey, Penicook -

NAYS: None

ABSENT: None.

APPROVED THIS 9th day of November 2015.

Mary Ellen Penicook

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

ATTEST:

Constantine Bissias

Constantine Bissias
Secretary

RECEIVED
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DEC 10 2015

DAVID ORR
TAX EXTENSION DIVISION

STATE OF ILLINOIS }
 }
 } SS
COUNTY OF COOK }

SECRETARY'S CERTIFICATE


I, CONSTANTINE BISSIAS, certify that I am the duly qualified and acting secretary of the Board of Park Commissioners of the Park District of La Grange, Cook County, Illinois, and the keeper of the records thereof, and I do hereby further certify that on November 9, 2015 the Corporate Authorities of such Park District passed and approved Ordinance 15-07, entitled:

**ORDINANCE LEVYING AND ASSESSING TAXES
OF THE PARK DISTRICT OF LA GRANGE, COOK
COUNTY, ILLINOIS, FOR THE 2015 TAX LEVY YEAR**

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

The pamphlet form of November 9, 2015 Ordinance 15-07 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 4, 2015, 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 ninth day of November 2015.



CONSTANTINE BISSIAS,
SECRETARY
PARK DISTRICT OF LA GRANGE

RECEIVED BY
COOK CO. CLERKS OFFICE
DEC 10 2015
DAVID ORR
TAX EXTENSION DIVISION

STATE OF ILLINOIS }
 } SS
COUNTY OF COOK }

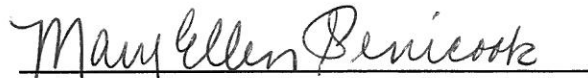
**IN THE OFFICE OF THE COUNTY CLERK
COOK COUNTY, ILLINOIS**

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

I, Mary Ellen Penicook, being first duly sworn on oath, hereby certify that I am the duly elected President of the Park District of La Grange, Cook County, Illinois; and that the attached hereto is a true and correct copy of the Annual Tax Levy Ordinance for corporate purposes of the Park District of La Grange, Cook County, Illinois, for the fiscal year beginning May 1, 2016 and ending April 30, 2017, as it appears of record in the Minutes of the Park District of La Grange Board Meeting held November 9, 2015.

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 9th day of November 2015.



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

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DEC 10 2015
DAVID ORR
TAX EXTENSION DIVISION

THE PARK DISTRICT OF LA GRANGE

ORDINANCE 15-08

**AN ORDINANCE DIRECTING THE COOK COUNTY CLERK
TO REDUCE THE PARK DISTRICT OF LA GRANGE'S
REAL ESTATE TAX LEVY YEAR 2015
PARK DISTRICT OF LA GRANGE, COOK COUNTY, ILLINOIS**

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

This 9th day of November, 2015

Published in pamphlet form by the authority of the Board of Commissioners of the Park District of La Grange, Cook County, Illinois this 9th day of November 2015.

RECEIVED BY
COOK CO. CLERKS OFFICE

DEC 10 2015

DAVID ORR
CLERK

Ordinance 15-08

**AN ORDINANCE DIRECTING THE COOK COUNTY CLERK
TO REDUCE THE PARK DISTRICT OF LA GRANGE'S
REAL ESTATE TAX LEVY YEAR 2015
PARK DISTRICT OF LA GRANGE, COOK COUNTY, ILLINOIS**

RECEIVED BY
COOK CO. CLERKS OFFICE

DEC 10 2015

DAVID CHASE
TAX COLLECTOR

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 2015 was not known at the time that the District passed its Tax Levy Ordinance for 2015, 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 2015 is established in 2016, 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 2015, as to which funds should be reduced, and by what amounts, if it becomes necessary, and

WHEREAS, the District prefers to give such direction.

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

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

<u>FUND</u>	<u>% OF REDUCTION</u>
Recreation	100%

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

ADOPTED: November 9, 2015.

Commissioner
AYES: WALSH, ASHBY, VENN, LACEY, + PENICOOK.

NAYS: NONE

ABSENT: NONE

ABSTAIN: NONE

Mary Ellen Penicook

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

Passed on this 9 day of NOVEMBER, 2015.

ATTEST:

Constantine Bissias

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

RECEIVED BY
COOK CO. CLERKS OFFICE

DEC 10 2015

DAVID ORR
PARK DISTRICT DIVISION

THE PARK DISTRICT OF LA GRANGE

ORDINANCE 15-10

AN ORDINANCE ABATING THE TAXES HERETOFORE LEVIED FOR THE YEAR 2015 TO PAY DEBT SERVICE ON GENERAL OBLIGATION PARK BONDS (ALTERNATE REVENUE SOURCE), SERIES 2006, OF THE PARK DISTRICT OF LA GRANGE, COOK COUNTY, ILLINOIS.

ADOPTED BY THE
BOARD OF COMMISSIONERS
OF THE
PARK DISTRICT OF LA GRANGE
THIS 9TH DAY OF NOVEMBER 2015

Published in pamphlet form by authority of the Board of Commissioners of the Park District of La Grange, Cook County, Illinois, this 9th day of November 2015.

RECEIVED BY
COOK CO. CLERKS OFFICE

NOV 10 2015

DAVID ORR
TAX EXTENSION DIV.

RECEIVED BY
COOK CO. CLERKS OFFICE

DEC 10 2015

COOK COUNTY CLERK

ORDINANCE NO. 15-10

AN ORDINANCE abating the taxes heretofore levied for the year 2015 to pay debt service on General Obligation Bonds (Alternate Revenue Source), Series 2006, of the Park District of La Grange, Cook County, Illinois.

* * *

WHEREAS, the Board by ordinance adopted on the 16th day of February, 2006 (the "2006 Ordinance"), did provide for the issue of \$2,855,000 General Obligation Park Bonds (Alternate Revenue Source), Series 2006 (the "2006 Bonds"); and

WHEREAS, the 2006 Ordinance, as amended by the Direction to Abate Taxes dated February 28, 2006, and filed with the Cook County Clerk on March 7, 2006 (the "Ordinance") provides for the levy of a direct annual tax sufficient to pay debt service on the bonds issued under the Ordinance (the "Pledged Taxes"); and

WHEREAS, a duly certified copy of the Ordinance was filed in the office of the County Clerk of Cook County, Illinois (the "County Clerk"); and

WHEREAS, the District has or will have Pledged Revenues (as defined in the Ordinance) available for the purpose of paying debt service on the 2006 Bonds (the "Bonds") heretofore imposed by the 2015 levy; and

WHEREAS, the Pledged Revenues are hereby directed to be deposited into the "Alternate Bond and Interest Fund" (the "Bond Fund") established pursuant to the Ordinance for the purpose of paying debt service on the Bonds; and

WHEREAS, it is necessary and in the best interests of the District that the taxes heretofore levied for the year 2015 to pay debt service on the Bonds be abated:

NOW, THEREFORE, Be It Ordained by the Board of Park Commissioners of Park District of La Grange, Cook County, as follows:

Section 1. Abatement of Tax. The tax heretofore levied for the year 2015 in the Ordinance shall be abated by that amount representing funds available or to be available in the Bond Fund, and the amounts of the taxes levied in the Ordinance for the year 2015 to pay debt service on the Bonds, the amount of the taxes to be abated for said year, and the remainder of the taxes levied which are to be extended for said year to pay debt service on the Bonds are as follows:

FOR THE 2006 BONDS:

YEAR	AMOUNT LEVIED IN THE ORDINANCE	AMOUNT TO BE ABATED	REMAINDER OF TAX TO BE EXTENDED
2015	\$207,885.00	\$207,885.00	\$-0-

Section 2. Filing of Ordinance. Forthwith upon the adoption of this ordinance, the Secretary of the Board shall file a certified copy hereof with the County Clerk and it shall be the duty of the County Clerk to abate said taxes levied for the year 2015 in accordance with the provisions hereof and as shown hereinabove in Section 1 hereof.

Section 3. Effective Date. This ordinance shall be in full force and effect forthwith upon its adoption.

Adopted November 9, 2015.

REC'D
COOK CO. CLERK'S OFFICE

DEC 10 2015

DAVID
TAX F

Mary Ellen Penicook

Mary Ellen Penicook
President, Board of Park
Commissioners

Attest:

Carol A. Quinn
Secretary, Board of Park Commissioners

REC'D
COOK CO. CLERK'S OFFICE

DEC 10 2007

DAVID
TAX

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

CERTIFICATION OF ORDINANCE AND MINUTES

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Park Commissioners (the "Board") of the Park District of La Grange, Cook County, Illinois (the "District"), and as such official I am the keeper of the records and files of the District and the Board.

I do further certify that the foregoing constitutes a full, true and complete transcript of the minutes of the meeting of the Board held on the 9th day of November, 2015, insofar as the same relates to the adoption of Ordinance No 15-10 entitled:

AN ORDINANCE abating the taxes heretofore levied for the year 2015 to pay debt service on General Obligation Park Bonds (Alternate Revenue Source), Series 2006, of the Park District of La Grange, Cook County, Illinois.

A true, correct and complete copy of which said ordinance as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

I do further certify that the deliberations of the Board on the adoption of said ordinance were conducted openly, that the vote on the adoption of said ordinance was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that an agenda for said meeting was posted at the location where said meeting was held and at the principal office of the Board at least 48 hours in advance of the holding of said meeting, that said agenda contained a separate specific item concerning the proposed adoption of said ordinance, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the Park District Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board in the passage of said ordinance.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of the District, this 9th day of November 2015.



[Handwritten Signature]
Secretary, Board of Park Commissioners

RECEIVED BY
COOK CO. CLERKS OFFICE
NOV 10 2015
DAVID OR
DAY EXTENSIO

MINUTES of a regular public meeting of the Board of Park Commissioners of the Park District of La Grange, Cook County, Illinois, held at the Administrative Offices, 536 East Avenue, LaGrange, Illinois, in said Park District at 7:00 o'clock P.M., on the 9th day of November, 2015.

* * *

The meeting was called to order by the President, and upon the roll being called, Penicook the President, and the following Park Commissioners at said location answered present: ASTRAY, WALSH, KEARNEY, LACEY + Penicook.
The following Park Commissioners were absent: NONE.

The President announced that the next item of business before the Board of Park Commissioners was the consideration of an ordinance abating the taxes heretofore levied for the year 2015 to pay debt service on the District's outstanding General Obligation Bonds (Alternate Revenue Source), Series 2006. After a full and complete discussion thereof, Park Commissioner WALSH. presented and the Secretary read by title an ordinance as follows,

AN ORDINANCE abating the taxes heretofore levied for the year 2015 to pay debt service on General Obligation Park Bonds (Alternate Revenue Source), Series 2006, of the Park District of La Grange, Cook County, Illinois.

copies of which were available to all in attendance at the meeting who requested a copy of said ordinance.

RECEIVED BY
COOK CO. CLERKS OFFICE
DEC 10
DAVID ORR
TAX EXTENSION DIVISION

Park Commissioner Walsh moved and Park Commissioner Asady seconded the motion that said ordinance as presented and read by title by the Secretary be adopted.

After a full discussion thereof, the President directed that the roll be called for a vote upon the motion to adopt said ordinance.

Upon the roll being called, the following Park Commissioners voted
Commissioners
AYE: WALSH, ASADY, VEAR, LACEY, + Penicouk
NAY: NONE
ABSENT: NONE

Whereupon the President declared the motion carried and said ordinance adopted, approved and signed the same in open meeting and directed the Secretary to record the same in the records of the Board of Park Commissioners of the Park District of La Grange, Cook County, Illinois, which was done.

Other business not pertinent to the adoption of said ordinance was duly transacted at the meeting.

Upon motion duly made, seconded and carried, the meeting was adjourned.


Secretary, Board of Park Commissioner

RECEIVED BY
COOK CO. CLERKS OFFICE
MAY 1 1994
DAVID ORR
CIVIL EXTENSION DIVISION

THE PARK DISTRICT OF LA GRANGE

ORDINANCE 15-11

AN ORDINANCE ABATING THE TAXES HERETOFORE LEVIED FOR THE YEAR 2015 TO PAY THE PRINCIPAL OF AND INTEREST ON \$2,530,000 GENERAL OBLIGATION PARK BONDS (ALTERNATE REVENUE SOURCE), SERIES 2012C, OF THE PARK DISTRICT OF LA GRANGE, COOK COUNTY, ILLINOIS.

ADOPTED BY THE
BOARD OF COMMISSIONERS
OF THE
PARK DISTRICT OF LA GRANGE
THIS 9TH DAY OF NOVEMBER 2015

Published in pamphlet form by authority of the Board of Commissioners of the Park District of La Grange, Cook County, Illinois, this 9th day of November 2015.

RECEIVED
COOK CO. CLERK'S OFFICE
NOV 11 2015
DAVID ORR
TAX EXTENSION DIVISION

ORDINANCE 15-11

AN ORDINANCE abating the taxes heretofore levied for the year 2015 to pay the principal of and interest on \$2,530,000 General Obligation Park Bonds (Alternate Revenue Source), Series 2012C, of the Park District of La Grange, Cook County, Illinois.

COOK COUNTY CLERK

DAVID ORR
EXTENSION DIVISION

WHEREAS, the President and Board of Park Commissioners (the "Board") or the Park District of La Grange, Cook County, Illinois (the "District") by Ordinance Number 12-06 adopted on the 14th day of November, 2012 (the "Ordinance"), did provide for the issue of \$2,530,000 General Obligation Park Bonds (Alternate Revenue Source), Series 2012C, of the District (the "Bonds"), dated December 18, 2012, and the levy of a direct annual tax sufficient to pay the principal of and interest on the Bonds; and

WHEREAS it has been determined by the Board that the Pledged Revenues (as defined in the Ordinance) will provide an amount not less than 1.25 times debt service of all the bonds in the next succeeding bond year (December 15); and

WHEREAS funds of the District on hand and lawfully available have been deposited into the Bond Fund (as defined in the Bond Ordinance) in an amount equal to the tax heretofore levied for the year 2015 to pay the Bonds; and

WHEREAS, it is necessary and in the best interest of the District that the tax heretofore levied for the year 2015 to pay the principal of and interest on the Bonds be abated;

NOW, THEREFORE, Be It Ordained by the President and Board of Park Commissioners of Park District of La Grange, Cook County, Illinois as follows:


Section 1. Abatement of Tax. The tax heretofore levied for the year 2015 in the Ordinance is hereby abated in its entirety.

Section 2. Filing of Ordinance. Forthwith upon the adoption of this ordinance, the Secretary of the Board shall file a certified copy hereof with the County Clerk of the

County of Cook, Illinois and it shall be the duty of said County Clerk to abate said taxes levied for the year 2015 in accordance with the provisions hereof.

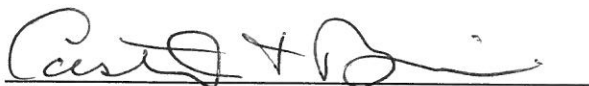
Section 3. Effective Date. This ordinance shall be in full force and effect forthwith upon its adoption.

Adopted November 9, 2015



Mary Ellen Penicook
President, Board of Park Commissioners

Attest:



Secretary, Board of Park Commissioners

RECEIVED BY
COOK CO. CLERKS OFFICE

DAVID ORR
TAX EXTENSION DIVISION

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

CERTIFICATION OF ORDINANCE AND MINUTES

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Park Commissioners (the "Board") of the Park District of La Grange, Cook County, Illinois (the "District"), and as such official I am the keeper of the records and files of the District and the Board.

I do further certify that the foregoing constitutes a full, true and complete transcript of the minutes of the meeting of the Board held on the 9th day of November, 2015, insofar as the same relates to the adoption of Ordinance No 15-11 entitled:

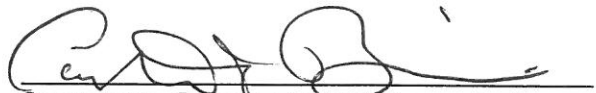
AN ORDINANCE abating the taxes heretofore levied for the year 2015 to pay principal of and interest on \$2,530,000 General Obligation Park Bonds (Alternate Revenue Source), Series 2012C, of the Park District of La Grange, Cook County, Illinois.

A true, correct and complete copy of which said ordinance as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

I do further certify that the deliberations of the Board on the adoption of said ordinance were conducted openly, that the vote on the adoption of said ordinance was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that an agenda for said meeting was posted at the location where said meeting was held and at the principal office of the Board at least 48 hours in advance of the holding of said meeting, that said agenda contained a separate specific item concerning the proposed adoption of said ordinance, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the Park District Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board in the passage of said ordinance.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of the District, this 9th day of November 2015.




Secretary, Board of Park Commissioners

RECEIVED BY
COOK CO. CLERKS OFFICE

DAVID ORR
ADMINISTRATIVE DIVISION

MINUTES of a regular public meeting of the Board of Park Commissioners of the Park District of La Grange, Cook County, Illinois, held at the Administrative Offices, 536 East Avenue, LaGrange, Illinois, in said Park District at 7:00 o'clock P.M., on the 9th day of November, 2015.

* * *

The meeting was called to order by the President, and upon the roll being called, Penicook the President, and the following Park Commissioners at said

location answered present: WALSH, ASHBY, VERA, LACEY, & Penicook.

The following Park Commissioners were absent: NONE

The President announced that the next item of business before the Board of Park Commissioners was the consideration of an ordinance abating the taxes heretofore levied for the year 2015 to pay the principal of and interest on the District's outstanding General Obligation Bonds (Alternate Revenue Source), Series 2012C.

After a full and complete discussion thereof, Park Commissioner WALSH

presented and the Secretary read by title an ordinance as follows,

AN ORDINANCE abating the taxes heretofore levied for the year 2015 to pay the principal of and interest on \$2,530,000 General Obligation Park Bonds (Alternate Revenue Source), Series 2012C, of the Park District of La Grange, Cook County, Illinois.

copies of which were available to all in attendance at the meeting who requested a copy of said ordinance.

RECEIVED BY
COOK CO. CLERKS OFFICE

NOV 11 2015
DAVID ORR
TAX EXTENSION DIVISION

Park Commissioner WALSH moved and Park Commissioner ASADY seconded the motion that said ordinance as presented and read by title by the Secretary be adopted.

After a full discussion thereof, the President directed that the roll be called for a vote upon the motion to adopt said ordinance.

Upon the roll being called, the following Park Commissioners voted

Commissioner
AYE: WALSH, ASADY, VERR, LACEY, + PENNICOOK

NAY: NONE

ABSENT: NONE

Whereupon the President declared the motion carried and said ordinance adopted, approved and signed the same in open meeting and directed the Secretary to record the same in the records of the Board of Park Commissioners of the Park District of La Grange, Cook County, Illinois, which was done.

Other business not pertinent to the adoption of said ordinance was duly transacted at the meeting.

Upon motion duly made, seconded and carried, the meeting was adjourned.


Secretary, Board of Park Commissioners

RECEIVED BY
COOK CO. CLERKS OFFICE

DEC 19 2011

DAVID ORR
PENSION DIVISION



BUDGET ORDINANCE



**2016/2017
Budget Ordinance
To Be Developed
Following March 14
MBO/Budget
Board Meeting**



BUDGET DETAIL

2016/2017

Page Operations	Other Fund Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Budgeted Totals
1 Legal Services	0	0	24,300	24,300	48,600
1 Consultant Fees	0	0	1,800	1,800	3,600
2 Bank Services & Charges	0	0	16,338	16,338	32,675
2 Background Checks	0	500	0	550	1,050
3 Health & Life Insurance	0	7,349	132,398	132,398	272,144
4 Dues & Subscriptions	0	750	7,950	7,950	16,650
5 Education & Training	0	2,745	15,690	15,690	34,125
6 Office/Administrative Supplies	0	3,500	7,275	7,275	18,050
7 Postage & Delivery	0	0	9,138	9,138	18,275
8 Communication Service	0	4,240	16,562	16,562	37,364
9 Computers Software Contracts	0	2,180	14,221	14,221	30,622
10 Legal Notices & Publications	0	1,800	2,488	2,488	6,775
11 Printing/Design Services	2,000	0	11,056	33,169	46,225
12 Equipment Rentals	0	0	550	550	1,100
13 Maintenance Supplies	0	0	14,910	14,910	29,820
14 Maintenance Materials	4,248	0	14,901	14,901	34,050
15 Maintenance Services	2,380	0	76,715	76,715	155,810
16 Utilities Electric	0	0	48,625	48,625	97,250
16 Utilities Natural Gas	0	0	32,000	32,000	64,000
17 Utilities Water	0	0	8,050	8,050	16,100
18 Petroleum Products	900	0	8,575	8,575	18,050
19 Travel Reimbursement	0	1,500	4,170	4,170	5,670
20 Vandalism Repairs	0	0	850	0	850
21 Vehicle/Equipment Parts & Repair	800	0	9,000	9,000	18,800
21 Maintenance Tools/Equipment	0	0	2,275	2,275	4,550
22 Park & Facility Repairs/Improvements	0	500	2,750	6,000	6,000
23 Contracted Instruction & Services	0	0	0	316,682	316,682
24 Athletic Officials	0	0	0	30,927	30,927
24 Transportation	0	5,250	0	3,450	8,700
25 Facility Rental	0	12	0	0	12
26 Program Supplies	0	49,775	0	62,535	112,310
27 Program & Facility Equipment	0	6,000	0	9,700	15,700
28 Promotion & Publicity	0	1,875	0	34,030	35,905
29 Park Landscaping	0	0	4,750	4,750	9,500
30 Computer Supplies/Repairs	0	0	1,225	1,225	2,450
30 Office Equipment	0	0	4,250	4,250	8,500
31 Administration Expense Account	0	200	2,000	600	2,800
32 Employee/Public Relations	700	700	3,050	7,750	12,200
33 Community Support	0	0	0	2,500	2,500
33 Special Events	0	0	43,900	16,055	59,955
34 Banquet Beverage Service	0	0	838	838	1,675
34 Concession Food & Supplies	0	0	0	400	400
34 Unforeseen Expense	0	0	5,000	5,000	10,000
Sub Totals	\$11,028	\$88,876	543,428	\$1,005,089	\$1,648,421
38 Special Funds Expenses	479,019	67,037			546,056
Debt Service	1,120,082				1,120,082
Salaries & Wages	23,000	477,606	402,587	863,220	1,766,412
Totals	\$1,633,129	\$633,519	\$946,014	\$1,868,309	\$5,080,971

General 01-5-00-6-61000
 Recreation 13-5-00-6-61000
 Other Funds
 Budgeted 2016/2017

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Total	
1 Monthly Services	0	0	16,650	16,650	33,300	
2 Special Projects	0	0	5,175	5,175	10,350	
3 Unforeseen Projects	0	0	2,475	2,475	4,950	
Total	\$0	\$0	\$24,300	\$24,300	\$48,600	
						50% G: \$24,300
						50% R: \$24,300
						0% Base \$0
						0% OF: \$0
						Total \$48,600

Consulting Fees

General 01-5-00-6-61010
 Recreation 13-5-00-6-61010
 Other Funds
 Budgeted 2016/2017

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Total	
1 A. Marketing	0	0	1,800	1,800	3,600	
B. Special Projects	0	0	0	0	0	
Total	\$0	\$0	\$1,800	\$1,800	\$3,600	
						50% G: \$1,800
						50% R: \$1,800
						0% Base \$0
						0% OF: \$0
						Total \$3,600

Health & Life Insurance

General 01-5-00-5-53001
 Recreation 13-5-00-5-53001
 Other Funds

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Budgeted 2016/2017
1 Health & Prescription Coverage					
A. Full Time Staff			128,068	128,068	263,484
B. BASE HMO Full Coverage		7,349			
2 Life Insurance Premiums					
A. Full Time Staff			264	264	528
B. BASE		0			
3 Dental Premiums					
A. Full Time Staff	0		0	-	
B. BASE		0			
4 Vision					
A. Full Time Staff	0		577	577	1,154
B. BASE		0			
5 Employee Assistance Program					
A. Full Time Staff	0		317	317	634
B. BASE		0			
6 Contingency switch from single to plus spouse					
	0		3,172	3,172	6,344
Total	\$0	\$7,349	\$132,398	\$132,398	\$272,144

50% G: \$132,398
 50% R: \$132,398
 0% Base \$7,349
 0% OF: \$0
Total \$272,144

Dues & Subscriptions

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

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Other Funds Budgeted 2016/2017
1 Agency					
A. NRPA	0		500	500	1,000
B. NEIPC Dues	0		450	450	900
C. Chamber Dues	0		250	250	500
D. LGBA Dues	0		0	0	0
E. Service Clubs	0		25	25	50
F. GFOA/IGFOA	0		125	125	250
G. IPRA	0		250	250	500
H. Sam's Club	0	750	125	125	1,000
I. Unforeseen	0		125	125	250
2 Professional					
A. IPRA Dues	0		1,400	1,400	2,800
B. NRPA Dues	0		50	50	100
C. MIPE	0		40	40	80
D. SPRA	0		250	250	500
E. SSPRA	0		45	45	90
F. Countryside Rotary	0		380	380	760
G. Certifications	0		220	220	440
H. National After School Association	0				
I. Unforeseen	0		125	125	250
3 Elected Officials					
A. IAPD Dues	0		3,000	3,000	6,000
4 Subscriptions/Charts/Books					
A. Magazines	0		165	165	330
B. Maps & Charts	0		175	175	350
C. Publications	0		250	250	500
Total	\$0	\$750	\$7,950	\$7,950	\$16,650

50% G: \$7,950
50% R: \$7,950
0% Base \$750
0% OF: \$0
Total \$16,650

Education Training

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

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Recreation Budgeted 2016/2017
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		250	250	500
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 (3)	0		3,818	3,818	7,635
B. IPRA/IAPD (Chicago Conf.)	0	0	4,028	4,028	8,055
C. National Accreditation Schools	0		2,850	2,850	5,700
D. Local Development Schools	0		763	763	1,525
E. IAPD Legislative Conf.	0		895	895	1,790
F. National After School Convention		2,745			2,745
G. Misc..Education & Professional Service Activities	0		750	750	1,500
D. Computer Training					1,650
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		250	250	500
Total	\$0	\$2,745	\$15,690	\$15,690	\$34,125

50% G: \$15,690
 50% R: \$15,690
 0% Base \$2,745
 0% OF: \$0
Total \$34,125

Office/Administrative Supplies

General 01-5-00-7-73010
 Recreation 13-5-00-7-73010
 Other Funds

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Other Funds Budgeted 2016/2017
1 Paper					
A. White, Colored, Copy, Laser Ink Jet, Envelopes, & Labels	0	415	1,250	1,250	2,915
B. Folders, Binders, Index Tabs	0		425	425	850
C. File Folders & Report Covers	0		150	150	300
2 Desk Supplies					
A. Pens, Pencils, Markers	0		175	175	350
B. Calendars, Personal Organizers	0		175	175	350
C. Print Cartridges	0	2,500	2,750	2,750	8,000
D. Desk Supplies	0		1,000	1,000	2,585
E. Card Printer Supplies	0	585	450	450	900
3 General Supplies					
A. Water Service	0		425	425	850
B. Cups/Napkins/ Paper towels/Kleenex	0		150	150	300
C. Beverage Supplies	0		0	0	
4 Miscellaneous	0		325	325	650
Total	\$0	\$3,500	\$7,275	\$7,275	\$18,050

50%	G:	\$7,275
50%	R:	\$7,275
0%	Base	\$3,500
0%	OF:	\$0
Total		\$18,050

Postage & Delivery

General 01-5-00-7-76010
 Recreation 13-5-00-7-76010

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	2016/2017	
					Other Funds Budgeted	Recreation Budgeted
1 Postage						
A. Bulk Rate	0	113	113	225		225
B. Program Guide Postage	0	5,400	5,400	10,800		10,800
C. Direct Mail Postage	0	1,500	1,500	3,000		3,000
D. General Postage	0	50	50	100		100
E. Machine Postage	0	1,250	1,250	2,500		2,500
F. Machine Rental	0	500	500	1,000		1,000
2 Delivery						
A. Legal Document Delivery	0	325	325	650		650
Total	\$0	\$0	\$9,138	\$9,138		\$18,275

	50%	50%	0%	Total
G:	\$9,138			\$9,138
R:	\$9,138			\$9,138
Base	\$0			\$0
OF:	\$0			\$0
Total	\$18,275			\$18,275

Communications Services

General 01-5-00-6-67010
 Recreation 13-5-00-6-67010

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Other Funds Budgeted 2016/2017	
					Recreation	Other Funds
1 Phone Service						
Local Service			3,600	3,600		
Community Center			600	600		7,200
Sedgewick			600	600		1,200
Gilbert			600	600		1,200
Internet Access for CC, Sed, Gilbert			1,260	1,260		2,520
E911 locator service			240	240		480
						13,800
2 Gordon Park Wifi			540	540		1,080
3 Mobile Phones						
Executive Director			960	960		1,920
Supt. Of Finance			450	450		900
Park Foreman			450	450		900
Base Cell Phone		1,440				1,440
Supt of Facilities			600	600		1,200
Custodial supervisor			210	210		420
Supt. Of BASE		1,000				1,000
Supt. of Recreation			210	210		420
BASE supervisor stipend		1,800				1,800
Recreation Supervisors -3			630	630		1,260
						11,260
4 Internet/Homepage						
A. High Speed Internet Service			1,470	1,470		2,940
B. Web Host			1,000	1,000		2,000
C. Email Host\Backup Access			312	312		624
Hot spots for BASE						
D. Website Upgrades			750	750		1,500
E. Email Blast			255	255		510
F. Internet main contract			1,800	1,800		3,600
5 Miscellaneous			25	25		50
Total	\$0	\$4,240	\$16,562	\$16,562		\$37,364
					50%	G: \$16,562
					50%	R: \$16,562
					0%	Base \$4,240
					0%	OF: \$0
						Total \$37,364

Computer Soft. Contracts

General 01-5-00-6-68010
 Recreation 13-5-00-6-68010

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Other Funds Budgeted	
					2016/2017	2016/2017
1 Software Annual Contracts						
A. Accounting	0		3,866	3,866	7,732	
B. Registration/Facility/League MainTrac	0		3,873	3,873	7,745	
C. NRPA Links	0		0	0		
D. Anti-Virus Drivers	0		68	68	135	
E. Annual Renewal (Three years)	0		0	0		
F. Verisign (Three Years)	0		0	0		15,612
2 Onsite Support	0	2,180	5,000	5,000	12,180	
3 Offsite Data Storage			1,415	1,415	2,830	
Total	\$0	\$2,180	\$14,221	\$14,221	\$30,622	

50% G: \$14,221
 50% R: \$14,221
 0% Base \$2,180
 0% OF: \$0
Total \$30,622

Legal Notices Publications

General 01-5-00-6-69010
 Recreation 13-5-00-6-69010
 Other Funds
 Budgeted
 2016/2017

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Other Funds Budgeted 2016/2017
1 Legal Publications					
A. Budget Hearing	0		163	163	325
B. Prevailing Wage	0		75	75	150
C. Treasurer's Report	0		100	100	200
D. Truth in Taxation	0		100	100	200
E. Bid Notices	0		400	400	800
F. Unforeseen	0		150	150	300
F. Unforeseen					1,975
2 Other Publications					
A. Employment Ads (full time)	0	1,800	300	300	600
B. Employment Ads (regular, part time, seasonal,)	0		1,200	1,200	2,400
C. Employment Ads (BASE)		1,800			1,800
Total	\$0	\$1,800	\$2,488	\$2,488	\$6,775

50% G: \$2,488
 50% R: \$2,488
 0% Base \$1,800
 0% OF: \$0
Total \$6,775

Equipment Rentals

General 01-6-00-6-30010

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Recreation Other Funds	
					Budgeted 2016/2017	Budgeted 2016/2017
1 Custodian Equipment						
A. Dry Chemical/Carpet Cleaner	0		250	250	500	
B. Misc. Rentals	0		100	100	200	
C. Power man lift	0		0	0		
2 Maintenance Equipment						
A. Trencher	0		100	100	200	
B. Miscellaneous	0		100	100	200	
Total	\$0	\$0	\$550	\$550	\$1,100	

100% G: \$550
 0% R: \$550
 0% Base \$0
 0% OF: \$0
Total \$1,100

Maintenance Supplies

General 01-6-00-7-83010
 Recreation 13-6-00-7-83010

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Other Funds Budgeted 2016/2017	
					Recreation	Other Funds
1 Janitorial/Building Supplies						
A. Cleaning Supplies	0		3,200	3,200	6,400	
B. Bathroom Supplies	0		2,250	2,250	4,500	
C. Building Supplies	0		3,400	3,400	6,800	
2 Park Needs						
A. Trash Can Plastic Liners	0		30	30	60	
B. Plastic Trash Bags	0		1,250	1,250	2,500	
C. Paint (Equipment)	0		550	550	1,100	
D. Water Sealant	0		30	30	60	
E. Light Bulbs - Outdoor	0		300	300	600	
F. Bee Traps/Wasp Spray	0		100	100	200	
G. Athletic Field Paint	0		0	0	0	
H. Puddle Pillows	0		0	0	0	
I. Electrical Supplies for Rec Center	0		500	500	1,000	
j. Sport Nets (BB, VB, Tennis	0		250	250	500	
k. Splashpad Chemicals	0		500	500	1,000	
3 Maintenance Operations						
A. Degreaser	0		100	100	200	
B. Detergents	0		100	100	200	
C. Oil Dry Compound	0		50	50	100	
D. Straps/Plastic Ties	0		100	100	200	
E. Welding Supplies	0		350	350	700	
F. Electric Supplies	0		350	350	700	
G. HVAC Supplies	0		250	250	500	
H. Vehicle/Equipment Supplies	0		200	200	400	
I. Dept. Supplies	0		150	150	300	
4 Misc. Joint Purchase/T-Cards						
A. Joint Purchase- Coop misc supplies	0		150	150	300	
B. Rec Center Supplies	0		500	500	1,000	
5 Unforeseen	0		250	250	500	
Total	\$0	\$0	\$14,910	\$14,910	\$29,820	
						G: \$14,910
						R: \$14,910
						Base \$0
						OF: \$0
						Total \$29,820

50%
50%
0%
0%

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 2016/2017
1 Fields/Courts/Pathways					
A. Ball Mix	0		1,500	1,500	3,000
B. Calcined Clay	0		750	750	1,500
C. Clay Bricks	0		250	250	500
D. Sand/Stone/Screenings	0		1,250	1,250	2,500
E. Chalk	0		250	250	500
2 Turf Supplies					
A. Seed	0		1,250	1,250	2,500
B. Sod	0		250	250	500
C. Soil (Black Dirt)	0		750	750	1,500
D. Straw Matting			50	50	100
3 Park & Playground Supplies					
A. Concrete Bags/Bulk	0		35	35	70
B. Play Surface/Parts	4,248		2,166	2,166	8,580
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		400	400	800
5 Winter Materials					
A. Salt [Village of La Grange]	0		2,000	2,000	4,000
B. Calcium Chloride	0		500	500	1,000
C. Ice Rink	0		1,500	1,500	3,000
Total	\$4,248	\$0	\$14,901	\$14,901	\$34,050

50% G: \$14,901
 50% R: \$14,901
 0% Base \$0
 0% OF: \$4,248
Total \$34,050

Maintenance Services

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General		
					Recreation	Other Funds	
						01-6-00-6-81010	13-6-00-6-81010
					Budgeted	Budgeted	Budgeted
1 Facility Contracts							
A. HVAC	0		10,500	10,500		21,000	
B. Pest Control	0		500	500		1,000	
C. Rug Service	0		2,500	2,500		5,000	
D. Rec Center Floor Care			6,550	6,550		13,100	
E. Security \ Alarms Service & Testing	0		4,250	4,250		8,500	
F. Dry Chemical Carpet Cleaner	0		900	900		1,800	
G. Ice Machine	0		600	600		1,200	53,700
H. Elevator	0		1,050	1,050		2,100	
2 Park Contracts							
A. Dumpster Service	0		6,250	6,250		12,500	
B. Pesticide/Fertilization	0		5,500	5,500		11,000	
C. Portable Toilets	2,380		4,515	4,515		11,410	
D. Hand Washing Stations			550	550		1,100	
E. Tree Care	0		5,000	5,000		10,000	
F. Tree Removal			7,500	7,500		15,000	61,010
3 Maintenance & Office Contracts							
A. Uniforms	0		1,750	1,750		3,500	
B. Copy Machine	0		2,250	2,250		4,500	
C. Maint. Shop Services	0		250	250		500	
D. Small Appliance Repair	0		100	100		200	
E. Communication Repairs	0		300	300		600	
F. Blade Sharpening	0		50	50		100	
G. Vehicle Washes	0		200	200		400	
H. Phone system	0		250	250		500	
I. East Ave Facility Repairs			4,100	4,100		8,200	
J. Rec Center Floor Equipment Service			800	800		1,600	
K. Fun Jump Repairs & new fun jump			375	375		750	20,850
L. Appliances							
4 Utility Needs							
A. Electrical Repairs	0		3,500	3,500		7,000	
B. Lock/Key Services	0		625	625		1,250	
C. Plumbing Service	0		3,000	3,000		6,000	
D. Splashpad services	0		2,250	2,250		4,500	18,750
5 Unforeseen	0		750	750		1,500	
Total	\$2,380	\$0	\$76,715	\$76,715		\$155,810	

50%	G:	\$76,715
50%	R:	\$76,715
0%	Base	\$0
0%	OF:	\$2,380
	Total	\$155,810

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

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Budgeted 2016/2017
1 Electric					
Denning	0		2,150	2,150	4,300
Gilbert	0		1,450	1,450	2,900
Sedgewick	0		3,850	3,850	7,700
Gordon	0		4,050	4,050	8,100
Waiola	0		425	425	850
Spring	0		200	200	400
Rec Center			36,500	36,500	73,000
Total	\$0	\$0	\$48,625	\$48,625	\$97,250

50% G: \$48,625
 50% R: \$48,625
 0% Base \$0
 0% OF: \$0
Total \$97,250

Natural Gas

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

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Budgeted 2016/2017
1 Natural Gas					
Denning	0		1,000	1,000	2,000
Gilbert	0		800	800	1,600
Sedgewick	0		1,300	1,300	2,600
Community Center	0		1,500	1,500	3,000
Gordon	0		400	400	800
Rec Center			27,000	27,000	54,000
Total	\$0	\$0	\$32,000	\$32,000	\$64,000

50% G: \$32,000
 50% R: \$32,000
 0% Base \$0
 0% OF: \$0
Total \$64,000

General 01-6-XX-6-88200
 Recreation 13-6-XX-6-88200

Expenditures	Other Funds	BASE	General	Recreation	Other Funds
	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted
1 Water					
Denning	0		500	500	1,000
Gilbert	0		750	750	1,500
Sedgwick	0		1,950	1,950	3,900
Community Center	0		250	250	500
Gordon	0		1,000	1,000	2,000
Waiola	0		200	200	400
Elm Pk	0		200	200	400
Spring	0		200	200	400
Rotary	0		0	0	0
536 East Ave.	0		2,750	2,750	5,500
2 Contingency	0		250	250	500
Total	\$0	\$0	\$8,050	\$8,050	\$16,100

50% G: \$8,050
 50% R: \$8,050
 0% Base \$0
 0% OF: \$0
Total \$16,100

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 2016/2017
1 Diesel Fuel					
A. Diesel Fuel	0		4,000	4,000	8,000
2 Gasoline					
A. Gasoline	900		3,550	3,550	8,000
3 Grease / Oil/Gases					
A. Welding	0		500	500	1000
B. Grease/Oil	0		350	350	700
C. Propane Gas	0		25	25	50
4 Oil Changes/Contracted					
A. Contracted Service	0		150	150	300
Total	\$900	\$0	\$8,575	\$8,575	\$18,050

50% G: \$8,575
 50% R: \$8,575
 0% Base \$0
 0% OF: \$900
Total \$18,050

Travel Reimbursement

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General 13-5-00-5-55010	
					Recreation Budgeted	Other Funds Budgeted 2016/2017
1 Mileage Reimbursement						
Facilities staff - 2	0		0	1,400	1,400	
Recreation staff - 4	0		0	2,000	2,000	
Finance staff - 2	0		0	500	500	
BASE staff - 1	0	1,500			1,500	
2 Parking & Tolls						
A. Staff Parking	0		0	150	150	
B. Tolls	0		0	120	120	
Total	\$0	\$1,500	\$0	\$4,170	\$5,670	

0% G: \$0
 100% R: \$4,170
 0% Base \$1,500
 0% OF: \$0
Total \$5,670

Expenditures	Other Funds	BASE	General	Recreation	Other Funds
	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted
1 Park	0		550	0	550
2 Facilities	0		250	0	250
3 Vehicles/Equipment	0		50	0	50
Total	\$0	\$0	\$850	\$0	\$850

100%	G:	\$850
0%	R:	\$0
0%	Base	\$0
0%	OF:	\$0
Total		\$850

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 2016/2017	Budgeted 2016/2017
1 Vehicle	0		4,500	4,500	9,000	
2 Equipment	0		4,500	4,500	9,000	
3 Recreation Van/Bus 2007	400				400	
4 Recreation Van/Bus 2013	400				400	
Total	\$800	\$0	\$9,000	\$9,000	\$18,800	
						50% G: \$9,000
						50% R: \$9,000
						0% Base \$0
						0% OF: \$800
						Total \$18,800

Maintenance Tools/Equipment

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General 01-6-00-7-86010 Recreation 13-6-00-7-86010 Other Funds	
					Budgeted 2016/2017	Budgeted 2016/2017
1 Athletic/Arborist/Landscape	0		250	250	500	
2 Hand Tools	0		400	400	800	
3 Janitorial Tools	0		250	250	500	
4 Main. Power Equip./Tools	0		1,000	1,000	2,000	
5 State Co-op Purchases	0		250	250	500	
6 Unforeseen	0		125	125	250	
Total	\$0	\$0	\$2,275	\$2,275	\$4,550	
						50% G: \$2,275
						50% R: \$2,275
						0% Base \$0
						0% OF: \$0
						Total \$4,550

Park & Facility Rep. Replacements

General 01-6-XX-6-89000
 Recreation 13-6-XX-6-89000
 Other Funds

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Recreation Budgeted 2016/2017
1 Repairs BASE	0		1,500	1,500	3,000
2 Improvements BASE appliances	0	500	1,250	1,250	2,500 500
Total	\$0	\$500	\$2,750	\$2,750	\$6,000

50% G: \$2,750
 50% R: \$2,750
 0% Base \$500
 0% OF: \$0
Total \$6,000

Contracted Instruction & Services

Expenditures	General			Recreation		Other Funds	
	BASE Budgeted	General Budgeted	Recreation Budgeted	Other Funds Budgeted 2016/2017	13-7-XX-6-62000	Other Funds Budgeted 2016/2017	
1 Athletics							
A. Summer	0	0	73,114	73,114			
B. Fall	0	0	75,200	75,200			
C. Winter/Spring	0	0	54,317	54,317		202,631	
2 Fitness/Aquatics							
A. Summer	0	0	11,836	11,836			
B. Fall	0	0	13,272	13,272			
C. Winter/Spring	0	0	17,344	17,344		42,452	
3 Special Interest & Social							
A. Summer	0	0	19,189	19,189			
B. Fall	0	0	11,221	11,221			
C. Winter/Spring	0	0	11,221	11,221		41,631	
4 Special Events & Trips							
A. Summer	0	0	0	0			
B. Fall	0	0	960	960			
C. Winter/Spring	0	0	400	400		1,360	
5 Performing Arts							
A. Summer	0	0	12,317	12,317			
B. Fall	0	0	7,329	7,329			
C. Winter/Spring	0	0	7,962	7,962		27,608	
6 Arts & Crafts							
A. Summer	0	0	0	0			
B. Fall	0	0	0	0			
C. Winter/Spring	0	0	0	0		0	
7 Day Camps							
A. Summer	0	0	0	0			
B. Fall	0	0	0	0			
C. Winter/Spring	0	0	1,000	1,000		1,000	
8 Preschool							
A. Summer	0	0	0	0			
B. Fall	0	0	0	0			
C. Winter/Spring	0	0	0	0		0	
Total	\$0	\$0	\$316,682	\$316,682	\$316,682	\$316,682	\$316,682

0%	G:	\$0
100%	R:	\$316,682
0%	Base	\$0
0%	OF:	\$0
	Total	\$316,682

Expenditures	General Recreation 13-7-01-6-63000			General Recreation 13-7-XX-6-63000		
	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Other Funds Budgeted	Base Budgeted
1 Athletics						
A. Summer	0		0	4,655		4,655
B. Fall	0		0	10,521		10,521
C. Winter/Spring	0		0	15,751		15,751
Total	\$0	\$0	\$0	\$30,927	\$0	\$30,927

0% G: \$0
 100% R: \$30,927
 0% Base \$0
 0% OF: \$0
 Total \$30,927

Transportation

Expenditures	General Recreation 13-7-XX-6-63000			General Recreation 13-7-XX-6-63000		
	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Other Funds Budgeted	Base Budgeted
1 Athletics						
2 Fitness/Aquatics*	0		0	0		0
3 Special Interest & Social	0		0	0		0
4 Special Events & Trips	0		0	0		0
5 Performing Arts	0		0	450		450
6 Arts & Crafts	0		0	0		0
7 Day Camps	0		0	0		0
8 Preschool	0		0	3,000		3,000
9 BASE		5,250	0	0		5,250
Total	\$0	\$5,250	\$0	\$3,450	\$0	\$8,700

0% G: \$0
 100% R: \$3,450
 0% Base \$5,250
 0% OF: \$0
 Total \$8,700

Facility Total

Expenditures	Other Funds		BASE		General		Recreation		General Recreation	
	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	13-7-XX-6-64000	Other Funds
										Budgeted 2016/2017
1 Athletics	0				0					0
2 Fitness/Aquatics*	0				0					0
3 Special Interest & Social	0				0					0
4 Special Events & Trips	0				0					0
5 Performing Arts	0				0					0
6 Arts & Crafts	0				0					0
7 Day Camps	0				0					0
8 Preschool	0				0					0
9 BASE			12		0					12
Total	\$0	\$0	\$12	\$0	\$0	\$0	\$0	\$0	\$12	\$12

0% G: \$0
 100% R: \$0
 0% Base \$12
 0% OF: \$0
Total \$12

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2016/2017
1 Athletics					
A. Summer	0		0	4,345	4,345
B. Fall	0		0	13,680	13,680
C. Winter/Spring	0		0	7,055	7,055
2 Fitness/Aquatics					25,080
A. Summer	0		0	650	650
B. Fall	0		0	700	700
C. Winter/Spring	0		0	350	350
3 Special Interest & Social					1,700
A. Summer	0		0	2,900	2,900
B. Fall	0		0	2,380	2,380
C. Winter/Spring	0		0	3,065	3,065
4 Special Events & Trips					8,345
A. Summer	0		0	4,350	4,350
B. Fall	0		0	4,245	4,245
C. Winter/Spring	0		0	4,935	4,935
5 Performing Arts					13,530
A. Summer	0		0	0	0
B. Fall	0		0	0	0
C. Winter/Spring	0		0	0	0
6 Arts & Crafts					0
A. Summer	0		0	450	450
B. Fall	0		0	100	100
C. Winter/Spring	0		0	550	550
7 Day Camps					1,100
A. Summer	0	3,650	0	9,400	13,050
B. Fall	0		0	0	0
C. Winter/Spring	0		0	0	0
8 Preschool					13,050
A. Summer	0		0	0	0
B. Fall	0		0	0	0
C. Winter/Spring	0		0	3,380	3,380
BASE Supplies		8,000			8,000
BASE Food		38,125			38,125
Total	\$0	\$49,775	\$0	\$62,535	\$112,310

G:	\$0
R:	\$62,535
Base	\$49,775
OF:	\$0
Total	\$112,310

0%
100%
0%
0%

Program & Facility Equipment

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation 13-7-00-7-78000	
					Other Funds Budgeted	2016/2017
1 Athletics	0	0	0	1,725	1,725	
2 Fitness/Aquatics*	0	0	0	2,250	2,250	
3 Special Interest & Social	0	0	0	200	200	
4 Special Events & Trips	0	0	0	550	550	
5 Performing Arts	0	0	0	0	0	
6 Arts & Crafts	0	0	0	0	0	
7 Day Camps	0	0	0	1,000	1,000	
8 Preschool	0	0	0	850	850	
9 Facility - open gym basketballs, wristbands	0	0	0	3,125	3,125	
10 BASE		6,000			6,000	
Total	\$0	\$6,000	\$0	\$9,700	\$15,700	

0%	G:	\$0
100%	R:	\$9,700
0%	Base	\$6,000
0%	OF:	\$0
	Total	\$15,700

Park Landscaping

General Recreation 01-6-00-7-87010
 13-6-00-7-87010

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Other Funds Budgeted 2016/2017
1 Flowers					
A. Annual & Perennial	0		850	850	1,700
2 Shrubs					
A. Shrubs	0		1,000	1,000	2,000
3 Trees					
A. Trees	0		2,000	2,000	4,000
4 Herbicide & Soil Amendment					
A. Herbicide & Soil Amendment	0		500	500	1,000
5 Miscellaneous					
Miscellaneous	0		400	400	800
Total	\$0	\$0	\$4,750	\$4,750	\$9,500

50%	G:	\$4,750
50%	R:	\$4,750
0%	Base	\$0
0%	OF:	\$0
Total		\$9,500

Computer Supplies/Repairs

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds	
					Budgeted 2016/2017	Budgeted 2016/2017
1 Data Storage CD/Floppy	0		200	200	400	
2 Misc. Hardware Small	0		350	350	700	
3 Cleaning Supplies	0		75	75	150	
4 Service/Repair/Purchase	0	0	600	600	1,200	
Total	\$0	\$0	\$1,225	\$1,225	\$2,450	
						G: \$1,225 R: \$1,225 Base \$0 OF: \$0

Office & Facility Equipment

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds	
					Budgeted 2016/2017	Budgeted 2016/2017
1 Furnishings						
Furniture - social area & program rooms	0		2,000	2,000	4,000	
Storage Bins/Shelves/ dividers	0		250	250	500	
Recreation Center decorations	0		1,000	1,000	2,000	
Fun Jump	0		0	0	0	
2 Electronics						
A. Calculators	0		50	50	100	
B. Fax Machine	0		0	0	0	
C. Paper Shedder	0		250	250	500	
E. Laser Printer	0		400	400	800	
3 Miscellaneous	0		300	300	600	
Total	\$0	\$0	\$4,250	\$4,250	\$8,500	
						G: \$4,250 R: \$4,250 Base \$0 OF: \$0

Administration Expense Acct.

General Recreation 13-5-00-7-71010
Other Funds

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2016/2017
1 Executive Director					
A. Executive Director	0		2,000	0	2,000
2 Department Heads					
A. Superintendent of Recreation	0		0	200	200
B. Superintendent of Finance	0		0	200	200
C. Superintendent of Facilities	0		0	200	200
D. Superintendent of BASE	0	200			200
Total	\$0	\$200	\$2,000	\$600	\$2,800

0%	G:	\$2,000
100%	R:	\$600
0%	Base	\$200
0%	OF:	\$0
	Total	\$2,800

Employee/Public Relations

General Recreation 13-5-00-7-72010
Other Funds

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Other Funds Budgeted 2016/2017
1 Elected Officials					
A. Board Meeting Allowance	0		1,500	0	1,500
B. Board Development	0		600	0	600
C. Board Recognition	0		250	0	250
D. Board Functions	0		700	0	700
E. SEASPAR Events	700		0	0	700
2 Professionals					
A. Staff Meeting Allowance	0		0	500	500
B. Staff Recognition	0		0	750	750
C. Staff Functions	0		0	3,000	3,000
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		700			
5 Employee Wellness Incentive/Thank You	0		0	1,000	1,000
6 Contingency				500	500
Total	\$700	\$700	\$3,050	\$7,750	\$12,200

G:	\$3,050
R:	\$7,750
Base	\$700
OF:	\$700
Total	\$12,200

0%
100%
0%
0%

Community Support

Expenditures	General Recreation 13-7-00-7-77100			Total
	Other Funds Budgeted	BASE Budgeted	General Budgeted	
1 Resident Financial Assistance (Scholarships)	0	0	2,000	2,000
2 Community Center Events	0	0	0	0
3 Organizational Contributions	0	0	500	500
Total	\$0	\$0	\$2,500	\$2,500

0% G: \$0
100% R: \$2,500
0% Base \$0
0% OF: \$0
Total \$2,500

Special Events

Expenditures	General Recreation 13-7-00-7-77402			Total
	Other Funds Budgeted	BASE Budgeted	General Budgeted	
1 Easter Egg	0	0	1,700	1,700
2 Open House	0	0	1,500	1,500
3 Halloween Party	0	0	3,300	3,300
4 Movie In The Park	0	0	1,470	1,470
5 Countryside Fireworks	0	0	3,400	3,400
6 Pet Parade	0	0	4,000	4,000
7 Park Days	0	0	185	185
8 Countryside Parade	0	0	500	500
9 LG Endless Summer	0	0	0	0
Total	\$0	\$0	\$16,055	\$16,055

0% G: \$43,900
100% R: \$16,055
0% Base \$0
0% OF: \$0
Total \$59,955

Banquet Beverage Service

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation	
					01-5-00-7-76400	13-5-00-7-76400
						Other Funds Budgeted 2016/2017
1 Banquet Beverage Service	0		838	838		1,675
Total	\$0	\$0	\$838	\$838		\$1,675
					50%	G: \$838
					50%	R: \$838
					0%	Base \$0
					0%	OF: \$0
						Total \$1,675

Concession Food & Supplies

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation	
					01-5-00-3-43100	13-7-10-4-49050
						Other Funds Budgeted 2016/2017
1 Concession Food & Supplies	0		0	400		400
2 Vending/ Snack Machine Products	0		0	0		0
Total	\$0	\$0	\$0	\$400		\$400
					50%	G: \$0
					50%	R: \$400
					0%	Base \$0
					0%	OF: \$0
						Total \$400

Unforeseen Expense

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation	
					01-5-00-7-76500	13-5-00-7-76500
						Other Funds Budgeted 2016/2017
1 Unforeseen Expense	0		5,000	5,000		10,000
Total	\$0	\$0	\$5,000	\$5,000		\$10,000
					50%	G: \$5,000
					50%	R: \$5,000
					0%	Base \$0
					0%	OF: \$0
						Total \$10,000

Safety & Risk Management

16-6-00-5-533XX

Expenditures	Actual 2011/2012	Actual 2012/2013	Actual 2013/2014	Actual 2014/2015	Projected 2015/2016	Budgeted 2015/2016	Budgeted 2016/2017
1 Supplies							
A. Safety & risk mgmt	650	87					
E. First Aid	588	945	1,218	3,075		1,200	1,700
H. Incentives	55	179	55	28		250	250
I. Misc Supplies SSRMG				83		650	650
2 Equipment							
A. Fire Extinguisher	271	514					
B. Vehicle/PPE			358	460		500	
C. Buildings						150	
D. Signs							
E. AED							
3 Services							
A. Staff Physicals/ Flu shots				250		205	205
B. Safety inspections	4,517	4,174	5,228	5,818		7,575	7,675
4 Education/Licenses							
A. PDRMA Trainings	1,190	1,698	255	469		1,250	1,250
B. Safety In-Services	615	393	460	518		400	400
D. Licenses	20	40	40	20		380	50
Subtotal	7,906	8,030	7,614	10,721	0	12,560	12,180
Elm Playground							
73							
5 Liability Insurance	54,254	51,398	47,939	52,038		57,894	62,640
6 Unemployment Compensation	0	0	2,860	1,674		14,274	14,274
7 South Suburban Risk Mgmt	16,686	16,783	16,756	18,212		15,004	15,004
Total	\$78,846	\$76,284	\$75,169	\$82,645	\$0	\$99,732	\$104,098

Paving & Lighting Fund

15-6-00-9-901XX

Expenditures	Actual 2011/2012	Actual 2012/2013	Actual 2013/2014	Actual 2014/2015	Projected 2015/2016	Budgeted 2015/2016	Budgeted 2016/2017
1 Supplies							
A. Light Bulbs (Athletic Fields)	9,469			2,248		2,000	2,000
B. Pathway/Building Security	1,628					1,000	1,000
2 Service							
A. Repair Ballast/Wiring, Bulb			2,397			1,000	1,000
3 Projects							
A. Pathway Replacement (Capital Budget)							
B. Sealcoating / Paving Projects	13,685	37,838	1,150			15,000	15,000
C. Lighting Projects	13,003					2,000	2,000
4 Unforeseen For Paving/Lighting	741	719	18,875			2,000	2,000
Total	\$38,526	\$38,557	\$22,422	\$2,248	\$0	\$23,000	\$23,000

Handicapped Recreation Fund

18-5-00-6-xxxxxx

Expenditures	Actual 2011/2012	Actual 2012/2013	Actual 2013/2014	Actual 2014/2015	Projected 2015/2016	Budgeted 2015/2016	Budgeted 2016/2017
1 Seaspar Contributions	118,772	123,268	110,171	110,475		104,425	107,477
2 Recreation Inclusion South Suburban Risk Mgmt	9,788 5,023	9,960 5,300	14,108 4,425	10,350		14,900 5,000	14,900 5,000
Allocated Salaries & Wages	9,300	22,696	23,952	22,977		23,000	23,000
3 program guide - seaspar repairs - rec van Port a lets Playground surfacing Seaspar events petro products - rec van	567 3,150 4,950 660 450		2,000 400 3,101 8,208 780 450			2,000 700 2,072 5,742 700 450	2,000 800 2,380 4,248 700 900
5 Ada Compliance projects	1,713						
Total	\$154,373	\$171,030	\$167,595	\$158,935	\$0	\$158,989	\$161,405

SPECIAL FUNDS

Expenditures	Fiscal year 2015/16				Fiscal year 2016/17				
	Actual 2011/2012	Actual 2012/2013	Actual 2013/2014	Actual 2014/2015	Projection Budgeted	Over/(under)	New Budget	Over(Under) Prior Budget	Over(Under) Projection
IMRF Contributions	85,085	96,757	105,159	103,457	105,877	(105,877)	113,500	7,623	113,500
IMRF for BASE	8,449	22,583	21,449	17,422	32,079	(32,079)	30,500	(1,579)	30,500
Paving & Lighting	38,526	38,557	22,422	2,248	23,000	(23,000)	23,000	-	23,000
Liability Fund	78,846	76,283	75,169	82,645	99,732	(99,732)	104,098	4,366	104,098
Audit Services	11,120	11,445	11,770	11,770	12,125	(12,125)	12,450	325	12,450
Handicapped Recreation	154,373	171,030	167,595	207,547	158,989	(158,989)	161,405	2,416	161,405
FICA Contributions	73,727	80,259	82,192	88,729	96,563	(96,563)	98,594	2,031	98,594
FICA for BASE	7,024	18,568	21,776	27,812	36,451	(36,451)	36,537	86	36,537
Total	\$457,150	\$515,482	\$507,532	\$541,630	\$0	(564,816)	\$580,084	\$ 15,268	\$ 580,084



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 auditor's 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