

**DRAFT**



**General, Recreation  
and Special Fund  
Operating Budget  
Fiscal Year  
2017/2018**



# **INTRODUCTION**

General, Recreation  
and Special Fund  
Operating Budget  
Fiscal Year 2017/2018



March 2, 2017

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 2017/2018. 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 2016 tax levy of 0.7% over the 2015 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 2017/2018 is \$5,615,254 which includes our debt service and a purposed budget for the new Fitness Center. The budget for the Fitness Center assumes a full year of operation. Since this will be our first year operating the Fitness Center, we do not want to rely on any potential net income from the Fitness Center to balance the budget as a whole. The overall increase in the operational budget expenditures for the Fitness Center is \$566,380. The budget for all other funds increased by \$11,803 or 0.2% over the prior year budget.

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

General Corporate Fund	\$906,344
Recreation Fund	\$1,856,858
BASE Program	\$653,257
Fitness Center	\$566,380
IMRF Fund	\$123,626
Paving & Lighting Fund	\$23,000
Liability Insurance Fund	\$108,993
Audit Fund	\$12,450
Special Recreation for the Handicapped	\$157,157
Social Security & Medicare Fund	\$99,955
Debt Service	\$1,107,233

Our projected revenue without the Fitness Center has increased from last year's budget figure by \$5,383. Revenue sources were adjusted up or down based on current experience or changes in economy. Again the Fitness Center budget reflect operations for a full year.

The total budget for the fiscal year 2017/2018 for the Park District as a whole projects revenues exceeding expenditures by \$389,042. Without the Fitness Center budget, revenues are budgeted to exceed expenditures by \$150,806.

As stewards of the District, the Board of Commissioners has provided the vision, guidance, and support for the 2017/2018 operating budget development by providing sound policies, good planning and fiscal management. It is the staff's responsibility to operate within these guidelines. However, it is the staff's goal to meet or exceed Commissioner and taxpayer expectations.

Sincerely,



Dean Bissias  
Executive Director





# **INTRODUCTION**



## Introduction

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### **Statement of Purpose**

Our mission is to provide quality recreation programs, facilities, and parks that enhance the health, happiness and quality of life of Park District residents and program participants  
And, that well organized recreational operational policies; procedures and systems supply and support this mission.

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



## Commissioners and Administrative Staff

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### Commissioners

Mary Ellen Penicook	President
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
Kevin Miller	Superintendent of Recreation
Chris Finn	Superintendent of Facilities
Leanna Hartung	Superintendent of BASE

### Recreation Staff

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

### Parks Department

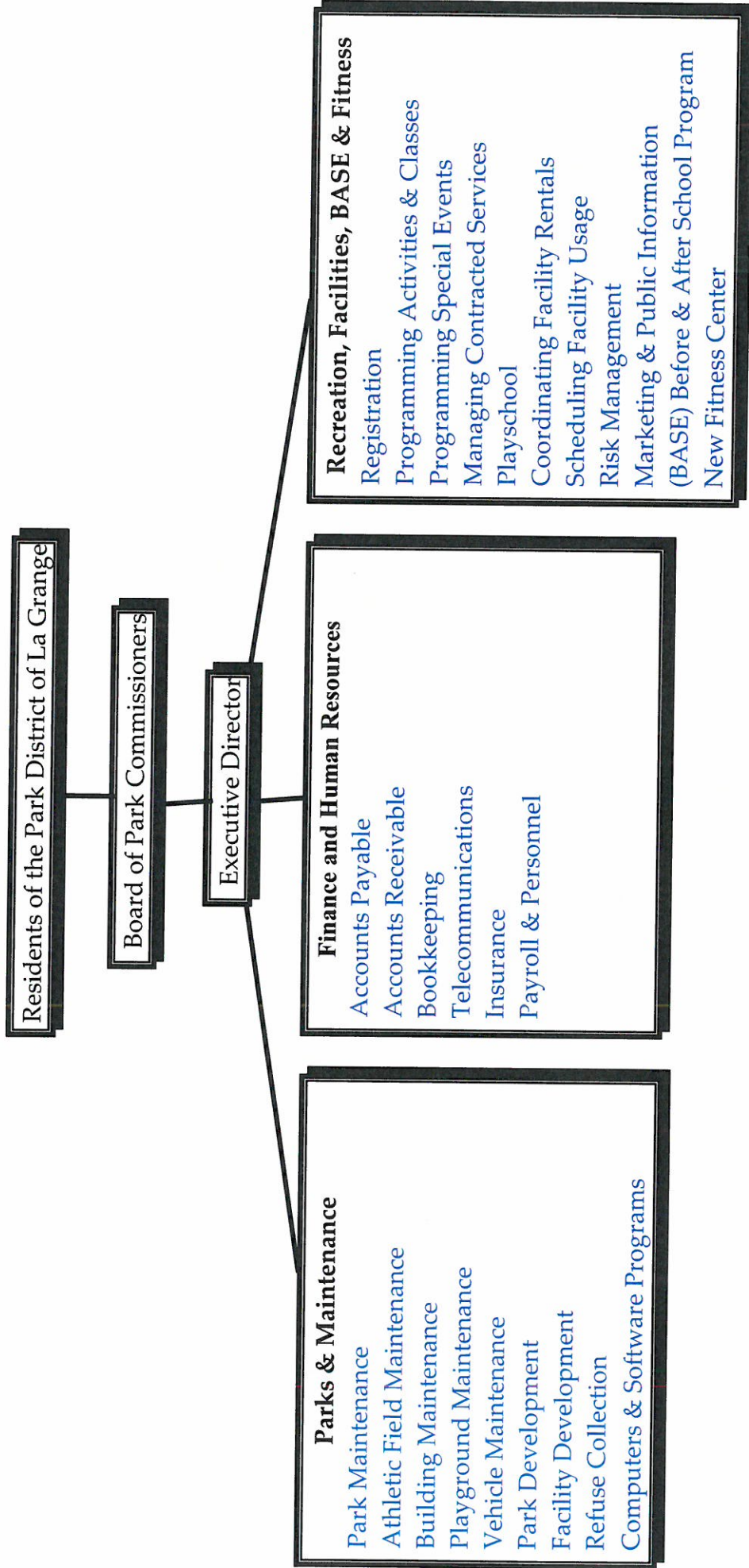
Claudia Galla	Park Foreman
Ricky Cox	Park Laborer
Jose' Farias	Park Laborer
Ben Linville	Park Laborer

### 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**

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### **Premise**

The Park District of La Grange Annual Operating Budget for fiscal year 2017/2018 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 \$322,560. Additional non-referendum bonds will not be available until fiscal year 2024/2025.

For calendar year 2015, the consumer price index was 0.7%. Since this is less than 5%, this is the maximum percentage increase allowable under the tax cap rules for the 2016 Tax Levy. This is the tax levy that will be recognized as revenue for the fiscal 2017/2018 budget year.

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

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

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

**Budget Team & Timeline**– The following timeline provides an overview of the various steps and related responsible parties for researching and assembling the operational budget, the review and the approval process. The budget team was broken down as follows; Administration Team – Dean Bissias, Leynette Kuniej, Kevin Miller, Leanna Hartung and Chris Finn and the Support Staff Budget Team – Diana Faught, Kyle Madeja, Teresa Chapman, Terri Kuzel, Claudia Galla, and the Finance Committee – Bob Ashby (Chairperson), Robert Metzger (Treasurer), and Dean Bissias

<u>Action</u>	<u>Party Responsible</u>	<u>Due Date</u>
<b>Discuss This Timeline with Finance Chair</b>	<b>Executive Director</b>	<b>January 9</b>
<b>Budget Information Meeting</b> <i>(Staff Meeting)</i>	<b>Admin Staff /Support Staff</b>	<b>January 10</b>
<b>Budget Line Item Research &amp; Data Preparation</b> <i>(Staff budget development work period)</i>	<b>Admin Staff /Support Staff</b>	<b>January 11 thru February 10</b>
<b>Submit all Individual Budget Worksheets</b> <i>(Due date to turn in budget worksheets to Department Head)</i>	<b>Admin Staff /Support Staff</b>	<b>February 10</b>
<b>Dept. Heads submit all Budget Worksheets to Executive Director</b>	<b>Admin Staff /Support Staff</b>	<b>February 17 9:00 AM</b>
<b>Compile Operational Budgets</b> <i>(Executive Director &amp; Supt. of Finance to assemble overall Operations budget)</i>	<b>Exe. Dir./Supt. of Finance</b>	<b>February 20-21</b>
<b>Staff Workshop on Operational Budgets</b> <i>(Staff Workshop to adjust and discuss overall Operations budget)</i>	<b>Admin Staff/Support Staff</b>	<b>February 21-22</b>
<b>Present to Finance Committee the Operational Budget</b>	<b>Finance Chair/ Admin Staff</b>	<b>February 24-28</b>
<b>Revision of Operational Budgets</b> <i>(Work period to alter Operational budget worksheets)</i>	<b>Admin Staff /Support Staff</b>	<b>March 1-3</b>
<b>Present Operations Budget Ordinance to Board</b> <i>(March Regular Board Meeting)</i>	<b>Executive Director</b>	<b>March 6</b>
<b>Place Tentative Budget Ordinance on Display</b> <i>(No less than 30 Days from adoption) (Scheduled for April 14)</i>	<b>Executive Director</b>	<b>March 7 (35 Days)</b>
<b>Review Operations Budget with Board &amp; MBO'S</b> <i>(Board Workshop)</i>	<b>Executive Director/ Admin Staff/Board</b>	<b>March 13, 20, 27</b>
<b>Adjustments to Draft Operations Budget Ordinance</b> <i>(Work period to prepare Ordinance &amp; Changes request by Board)</i>	<b>Executive Director/ Admin Staff</b>	<b>April 10</b>
<b>Conduct Budget Ordinance Public Hearing</b> <i>(Immediately Prior to Regular April Board Meeting)</i>	<b>Board of Commissioners</b>	<b>April 10 (35 Days on Display)</b>
<b>Approve Budget Ordinance</b> <i>(Regular April Board Meeting)</i>	<b>Board of Commissioners</b>	<b>April 10</b>
<b>Capital Budget Presentation</b> <i>(Regular April Board Meeting)</i>	<b>Executive Director/ Admin Staff</b>	<b>April 10</b>
<b>Approval of Capital Budget</b> <i>(Regular May Board Meeting)</i>	<b>Board of Commissioners</b>	<b>May 8</b>

Color Key

Admin Staff/Support Staff Workshops  
**Finance Committee/ Work Shops- Meetings**  
 Miscellaneous Meetings/ Due Dates

### **Budget Goals and Assumptions**

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

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

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

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

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

- The budget recognizes that a portion of the tax levy may be uncollectible (2.5%).
- The replacement tax, which is received by the Park District from the state, is allocated as needed to balance the budget 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 current fee structure and projected participant registration.
- Facility Rental revenue is projected to remain stable. It takes careful scheduling of rentals in the Recreation Center to balance the use of the facility for program needs and open gym time for the community.

- Fitness Center revenue was based on a business plan that was previously provided to the Board and subsequently modified by the staff to reflect current economic conditions. The budget reflects a full year of operations since we do not have a firm opening date. Budget figures will be modified as operations progress.
- Field rentals are based on a policy which requires a fee for the usage of fields by affiliates and other groups.
- Projected profit from the La Grange Endless Summer event is based on 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. The new Fitness Center is also shown in a separate column on the worksheets and for internal reporting but will be included in the Recreation Fund for all other financial documents.

**Illinois Municipal Retirement Fund (IMRF)** – The IMRF Fund is used to account for the District's participation in the Illinois Municipal Retirement Fund. Financing is

provided by an annual property tax levy, which produces a sufficient amount to pay the Park District's contribution to the fund on behalf of the Park District's eligible employees.

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

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

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

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

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

### **Personnel**

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 Clerical, Program Supervisors/Leaders, Seasonal Maintenance, and Facility Custodial/ Rental Supervisors. Program Supervisors/Leaders are budgeted as a direct expense against the individual program categories. Participant registration dictates the level of staffing needed to operate the various programs.



# **BUDGET**

# Park District of La Grange Operation Budget Summary

## Fiscal Year 2017/2018

<b>REVENUE</b>	Operating Funds					Special Revenue				Grand Totals All Funds	
	1 General	13 Recreation	12 BASE	11 Fitness Center	14 IMRF	15 Paving & Lighting	16 Liability Insurance	17 Audit	18 Spec. Rec		19 FICA
<b>Tax Revenue</b>											
Property Tax	\$876,710	\$458,543	\$0	\$0	\$120,510	\$23,098	\$105,446	\$15,064	\$228,150	\$115,489	\$1,943,010
IL Replacement Tax	36,000										36,000
Transfer	(60,000)	60,000									
<b>Sub Total</b>	<b>852,710</b>	<b>518,543</b>	<b>-</b>	<b>-</b>	<b>120,510</b>	<b>23,098</b>	<b>105,446</b>	<b>15,064</b>	<b>228,150</b>	<b>115,489</b>	<b>1,979,010</b>
<b>Recreation Income</b>											
Activity Fees		986,472	660,705	804,617							2,451,794
Registration Assessment*		11,000									11,000
Donations/Sponsorships		6,200									6,200
<b>Sub Total</b>	<b>-</b>	<b>1,003,672</b>	<b>660,705</b>	<b>804,617</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,468,994</b>
<b>Rental Income</b>											
Building & Park Rentals		14,925									14,925
Recreation Center Rentals		289,000									289,000
<b>Sub Total</b>	<b>-</b>	<b>303,925</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>303,925</b>
<b>Park Income</b>											
Field Rentals/ Affiliate Groups		31,750									31,750
Endless Summer	10,000										10,000
Contractual Services Rendered	2,500										2,500
<b>Sub Total</b>	<b>12,500</b>	<b>31,750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44,250</b>
<b>Misc. Income</b>											
Interest Revenue	18,000										18,000
Building Rentals (Contractual)	71,884										71,884
Cooperative Agreement	3,500										3,500
Vending (Soda/Water/Snacks)	1,300										1,300
Concessions	1,200										1,200
Misc. Income	94,684	4,700					1,500				100,884
<b>Sub Total</b>	<b>94,684</b>	<b>4,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,884</b>
<b>Total Revenue</b>	<b>\$959,894</b>	<b>\$1,862,590</b>	<b>\$660,705</b>	<b>\$804,617</b>	<b>\$120,510</b>	<b>\$23,098</b>	<b>\$106,946</b>	<b>\$15,064</b>	<b>\$228,150</b>	<b>\$115,489</b>	<b>\$4,897,063</b>

# EXPENDITURES

## Salaries & Wages

	Operating Funds					Special Revenue					Grand Totals All Funds
	1 General	13 Recreation	12 BASE	11 Fitness Center	14 IMRF	15 Paving & Lighting	16 Liability Insurance	17 Audit	18 Spec. Rec	19 FICA	
Administrative	224,037	442,129	88,868						23,000		778,035
Part Time Clerical	40,635	40,635									81,269
Maintenance	136,474	136,474									272,949
Seasonal Maintenance	17,697	17,697									35,394
Facility Custodial/ Rental Supervisors	-	72,004									72,004
Program Supervisors/Leaders		155,823	404,094	237,300							797,217
<b>Sub Total</b>	<b>\$418,843</b>	<b>\$864,762</b>	<b>\$492,962</b>	<b>\$237,300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$23,000</b>	<b>\$0</b>	<b>\$2,036,867</b>

## Expenditures

Health & Life Insurance	136,700	136,700	7,315	7,315							288,030
Education & Training	16,815	16,815	2,025	0							35,655
Automobile Travel Reimbursement	-	4,170	1,500	0							5,670
Promotion & Publicity	-	32,018	1,375	25,000							58,393
Legal Fees	21,900	21,900	-	3,600							43,800
Consultant Fees	-	550	500	0							3,600
Background Checks	-	12,250	8,000	14,200							1,050
Bank Services & Charges	7,838	7,838	570	250							46,700
Dues & Subscriptions	17,570	17,570	4,960	2,500							16,495
Communication Services	16,974	16,974	6,000	5,000							42,600
Computers Software Contracts	1,050	1,050	1,800	1,800							44,948
Legal & Employment Notices	11,413	34,238	-	0							5,700
Printing/Design Services	2,000	600	200	0							45,650
Administration Expense Acct.	3,050	5,450	600	0					700		2,800
Employee/Public Relations	7,275	7,275	5,015	3,630							9,800
Office/Administrative Supplies	925	925	-	0							23,195
Computer Supplies/Equipment	4,250	4,250	-	0							1,850
Office/ Facility Furniture & Equipment	9,190	9,190	-	0							8,500
Postage & Delivery	838	838	-	0							18,380
Banquet Beverage Service	-	-	-	-							1,675
Concession Food & Supplies	-	-	-	-							-
Unforeseen Expense	5,000	5,000	-	-							10,000
Equipment Rentals	400	400	-	139,944							140,744
Maintenance Services	78,358	78,358	-	2,000					2,072		160,788
Vehicle/Equipment Parts & Repair	8,000	8,000	500	42,000					800		17,300
Maintenance Supplies	14,573	14,573	-	-							71,145
Maintenance Materials	13,759	13,759	-	-							33,890
Petroleum Products	7,575	7,575	-	-					6,372		16,050
Maintenance/BASE Tools/Equipment	2,025	2,025	-	-					900		4,050
Park Landscaping	4,750	4,750	-	-							9,500
<b>Sub Total</b>	<b>\$404,476</b>	<b>\$465,039</b>	<b>\$40,360</b>	<b>\$247,239</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,844</b>	<b>\$0</b>	<b>\$1,167,958</b>

# EXPENDITURES

## Expenditures Continued

	Operating Funds					Special Revenue				Grand Totals All Funds	
	1 General	13 Recreation	12 BASE	11 Fitness Center	14 IMRF	15 Paving & Lighting	16 Liability Insurance	17 Audit	18 Spec. Rec		19 FICA
Utilities Electric	52,125	52,125	-	10,000							114,250
Utilities Natural Gas	19,250	19,250	-	10,000							48,500
Utilities Water	8,050	8,050	-	6,200							22,300
Park & Facility Repairs/Improvements	2,750	2,750	1,000	0							6,500
Vandalism Repairs	850	-	-	0							850
Community Support	-	2,000	-								2,000
Special Events	-	14,055	-								14,055
Contracted Instruction & Services	-	321,984	-	28,800							350,784
Athletic Officials	-	30,963	-								30,963
Transportation	-	3,450	7,350								10,800
Facility Rental	-	-	12								12
Program & Facility Equipment	-	9,135	2,400	0							11,535
Program Supplies	-	63,295	41,810	0							105,105
<b>Sub Total</b>	<b>\$83,025</b>	<b>\$527,057</b>	<b>\$52,572</b>	<b>\$55,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$717,654</b>

## Special Fund Expenses

IMRF Contributions	29,651	8,688	123,626								161,965
FICA Contributions - 7.65%	37,712	18,153								99,955	155,820
Paving & Lighting			23,000								23,000
Risk Management Costs						13,625					13,625
Liability Insurance						66,090					66,090
Unemployment Compensation						14,274					14,274
South Suburban Risk Management Group						15,004		5,000			20,004
Audit Services							12,450				12,450
SEASPAR Contributions								102,313			102,313
Recreation Inclusion								16,000			16,000
<b>Sub Total</b>	<b>\$0</b>	<b>\$67,363</b>	<b>\$123,626</b>	<b>\$26,841</b>	<b>\$108,993</b>	<b>\$12,450</b>	<b>\$123,313</b>	<b>\$99,955</b>	<b>\$585,541</b>		

<b>Total Expenses</b>	<b>\$906,344</b>	<b>\$1,856,858</b>	<b>\$653,257</b>	<b>\$566,380</b>	<b>\$123,626</b>	<b>\$23,000</b>	<b>\$108,993</b>	<b>\$12,450</b>	<b>\$157,157</b>	<b>\$99,955</b>	<b>\$4,508,021</b>
<b>Total Revenue</b>	<b>\$959,894</b>	<b>\$1,862,590</b>	<b>\$660,705</b>	<b>\$804,617</b>	<b>\$120,510</b>	<b>\$23,098</b>	<b>\$106,946</b>	<b>\$15,064</b>	<b>\$228,150</b>	<b>\$115,489</b>	<b>\$4,897,063</b>
<b>Budgeted Net Gain/Loss</b>	<b>\$53,550</b>	<b>\$5,732</b>	<b>\$7,448</b>	<b>\$238,237</b>	<b>-\$3,116</b>	<b>\$98</b>	<b>-\$2,047</b>	<b>\$2,614</b>	<b>\$70,993</b>	<b>\$15,534</b>	<b>\$389,042</b>
<b>Zeroing Out Fitness Center Profit</b>											<b>-\$238,237</b>

This was for Dean's reference 663,786 619,044 498,899 0 87,106 75,735 75,690 4,430 443,864





# **BUDGET NARRATIVE**



## Line Item Budget Explanations (Expenses)

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### Operating Fund Expenses

#### **Salaries & Wages**

Salaries & wages have increased by \$270,455 over the prior year budget excluding what was budgeted for the Fitness Center last year. Of this increase \$237,300 is the amount budgeted for the Fitness Center for this year. The balance of \$33,155 is for part time, seasonal, and full time staff.

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

Our health plan renews every January 1<sup>st</sup> and our premium cost for 2017 did not change. This year's budget has two additional full time employees. One to fill the vacancy in the maintenance department and one for the Fitness Center. The current year projection is lower than budget due to the vacancy in the recreation department for more than half the year.

#### **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 \$1,530.

#### **Travel Reimbursement**

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

#### **Promotion & Publicity**

This line item is for advertising, apparel and supplies used to promote and market the District based on a detailed plan provided by the Marketing & Events Supervisor. An amount of \$25,000 has been allocated for the Fitness Center. Some advertising which had previously been reported in printing has been added to this line item and we were still able to reduce general marketing by \$2,512.

#### **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 has been decreased by \$4,800 from the prior year.

#### **Consultant**

We have budgeted this item in the past for special projects. This year we are budgeting for some assistance for the Fitness Center.

### **Background Checks**

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

### **Bank Services & Charges**

This service charge is almost entirely for merchant fees associated with credit card processing. In 2016, we realized a 5% increase in credit card sales dollars processed over the prior year. We are budgeting an increase of \$14,025 over last year's budget mainly to process credit card transactions for the Fitness Center.

### **Dues & Subscriptions**

This line item is for professional dues and subscriptions that the District incurs. This year's budget reflects a decrease of \$155 even though we added \$250 for the Fitness Center.

### **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. The current budget reflects an increase of \$5,236, mostly for our landlines & internet connections at the various other park buildings and \$2,500 for TV service in the Fitness Center.

### **Computer Software Contracts**

This line item is for payment of all software license agreements and onsite support. The budget was increased by \$14,326. Onsite support was increased by \$10,820 for the Fitness Center and BASE program support. Fees for the offsite storage of data – cloud management and our antivirus software renew every three years. The amount due this year for these services is \$4,000.

### **Legal Notices & Publications**

This line item is for the publishing of all required legal notices and recruitment ads. Since the publishing requirement has been changed this item has been reduced by \$1,075. Last year's budget for recruitment contained \$1800 for the Fitness Center which remains unchanged.

### **Printing/Design Services**

This line item is used to account for the design & printing on the brochure, flyer printing on the color copier, newspaper inserts, and administrative forms. The budget was decreased by \$575 from last year. The budget to print the brochure has been increased by \$3,600 for full color and a new graphic artist. The prior year budget for newspaper inserts and promotional printing of \$4,550 has been transferred to the marketing budget.

### **Administration Expense Account**

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

**Employee/Public Relations**

This line item is used for employee, volunteer, and board recognition. It was decreased by \$2,400 for staff functions to reflect actual use of this line item.

**Office/Administrative Supplies**

Office supplies were increased by \$5,145 mainly for use by the Fitness Center and partially for the BASE Program.

**Computer Supplies/Repairs**

This line item is for small hardware, repairs and normal computer supplies. Repairs was reduced by \$600.

**Office/ Facility Equipment**

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

**Postage & Delivery**

The major cost in this line item is the distribution of the program guide and direct mailings. Even with the recent increase in the postage rate, we felt comfortable with only a slight increase to this line item. We reduced the amount allocated to the in house postage meter and increased the amount allocated for the brochure mailing.

**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. Since the concession stand is mainly open during basketball tournaments, it has been included in the athletic program budget.

**Unforeseen Expense**

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

**Equipment Rentals**

This line item is used to account for custodial and maintenance equipment that may be needed by the district. The budget this year includes the cost of the fitness equipment to be leased for the Fitness Center.

### **Maintenance Services**

This line item is for contractual services to maintain the District facilities and includes such services as HVAC servicing, security alarm monitoring, floor care (gym & carpets), portable toilets, tree removal & trimming, utility repairs, copier rental and much more. The budget for this line item was increased by \$5,000 for potential HVAC service on the aging units. An additional \$2,000 was added for any unforeseen services in the Fitness Center. The budget for various other services were adjusted up or down according to pricing and need.

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

This line item accommodates parts and repairs for the District's vehicles and equipment. Since we have replaced some aging vehicles this line was reduced by \$1,500.

### **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 \$41,325 for supplies that will be needed in the Fitness Center. The supplies budget for other areas remains relatively unchanged.

### **Maintenance Materials**

This line item covers the material needed to maintain the parks and includes such items as ball field mix, seed, sod, soil, playground parts & surfacing, and salt. The budget for this line item was decreased by \$160. However, the budget for the amount of wood chips was increased by \$4,000 since we will be replacing at least one playground during the year. The budget for ball mix, sand, soil, and salt were all decreased some.

### **Petroleum Products**

This line item is for gasoline and diesel fuel which has been reduced by \$2,000 due to declining prices and usage.

### **Maintenance Tools & Equipment**

This line item accounts for small tools & equipment used for maintenance, landscaping, and janitorial duties. It has been reduced by \$500 for a tool box which was purchased this year.

### **Park Landscaping**

This line item covers the replenishing trees, shrubs, and flowers where needed in the District as well as supplies needed to maintain them. This line item remains the same.

### **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 increased by \$17,000 based on the current contract and potential additional usage by the Fitness Center. The current contract expires in August.

**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 reduced based on usage for the last two years. There was a major price increase however that was taken into consideration when budgeting.

**Utilities Water**

The water service budget was increased by \$6,200 to reflect potential usage by fitness members.

**Park & Facility Repairs/Improvements**

This line item is used to account for repairs & maintenance to various park buildings other than the Recreation Center. Included in this budget is \$1,000 to potentially replace appliances at the schools for the BASE Program.

**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.

**Community Support**

This line item accounts for costs associated with providing resident financial assistance and support to community organizations. The \$500 for community support has been reallocated to the promotion and marketing budget.

**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. A budget amount of \$2,000 for the Countryside St Patrick's Day parade and an open house were reallocated to the promotion & Marketing budget.

**Contracted Instruction & Services**

This expense is for outside contractual instructors or organizations that teach our recreational programs. An evaluation of the mix of programs being utilized by the community and planned to be offered by the District required an increase of \$5,302 recreational programs. The additional \$28,800 is for personal trainers in the Fitness Center.

**Athletic Officials**

This represents the cost associated with scheduling and compensating league officials, referees and umpires. The increase in this line item of \$36 represents a projection of the actual expenses based on the programs offered by the athletic department.

### **Transportation**

Transportation (buses & train) costs for our day camp field trips, Teen Ski trip, Senior Trips, and the summer camp for the BASE students. The increase of \$2,100 reflects projected usage for the BASE summer camp program.

### **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 & Facility Equipment**

This represents costs to purchase equipment to facilitate programs, classes, events and other related recreational offerings. The majority of the decrease in this line item represents a decrease in the BASE budget for computers of \$3,600. The balance is a decrease in athletic equipment.

### **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 increased the budget for the Recreation department. Supplies for the BASE Program were decreased by \$7,965. Last year's budget included the setup cost of a second location for St Francis School.

### **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 2017 is 12.01% a slight increase over the prior year rate of 11.25%. All eligible employees contribute 4.50% of their salary. With are full time positions no longer vacant and the addition of fitness staff who will become eligible for coverage next year. The budgeted increase is \$17,965.

#### **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 but emphasis will be placed on seal coating parking lots.

#### **Liability Insurance Fund**

The budget for this fund includes all liability insurance, unemployment insurance, risk management services and supplies. Liability insurance has increased by \$3,450 and risk management expenses have increased by \$1,445 which includes \$2,000 for the purchase of an AED for the Fitness Center.

**Audit Fund**

The annual auditing service contract remains unchanged.

**Special Recreation for the Handicapped Fund**

This budget reflects the costs for our membership in the South East Association for Special Parks and Recreation which decreased by \$5,164 due to the addition of another member district and a decrease in our EAV. The cost of providing inclusion services was increased by \$1,100. A portion of the costs for ADA portable toilets, playground surfacing, and some minor administrative support costs 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 a decrease of \$4,248.

**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 \$14,123.

**Debt Service**

This is the amount necessary to pay the outstanding obligations due during the year. This year, the payments on principal and interest have decreased due to savings realized when the bonds were refinanced for a net decrease to this budget of \$12,849.



# **BUDGET HISTORY**

## History of Total Revenue

Revenue	Actual			Fiscal year 2016/2017		Fiscal year 2017/2018				
	2013/2014	2014/2015	2015/2016	Actual	Projection	Budgeted	Over/(under)	New Budget	Prior Budget	Over(Under) Projection
Property Tax	\$ 2,688,857	\$ 2,717,002	\$ 2,749,381	\$ 2,797,877	\$ 2,802,000	\$ (4,123)	\$ 2,817,679	\$ 15,679	\$ 19,802	\$ 13,705
BASE	470,202	629,962	632,686	647,000	646,480	520	660,705	14,225	13,705	13,705
IL Replacement Tax	43,662	42,588	37,924	38,000	40,000	(2,000)	36,000	(4,000)	(2,000)	(2,000)
Recreation Activity Fees	713,651	702,514	715,334	720,000	991,156	(271,156)	986,472	(4,684)	266,472	266,472
Fitness Center Revenue							804,617	804,617	804,617	804,617
Registration Assessments	11,185	11,404	11,299	10,800	12,000	(1,200)	11,000	(1,000)	200	200
Donations/Sponsorships	6,300	5,600	4,750	3,750	4,750	(1,000)	6,200	1,450	2,450	2,450
Building & Park Rentals	18,455	26,434	24,164	23,169	19,550	3,619	14,925	(4,625)	(8,244)	(8,244)
Recreation Center Rentals	305,336	313,191	317,604	297,608	285,505	12,103	289,000	3,495	(8,608)	(8,608)
Field Rentals/ Affiliate Groups	0	0	16,430	10,945	31,500	(20,555)	31,750	250	20,805	20,805
La Grange Endless Summer	0	8,345	18,143	12,608	17,600	(4,992)	10,000	(7,600)	(2,608)	(2,608)
Contractual Services Rendered	3,628	4,430	2,883	2,550	4,000	(1,450)	2,500	(1,500)	(50)	(50)
Interest Revenue	21,895	19,024	17,592	22,082	22,000	82	18,000	(4,000)	(4,082)	(4,082)
Building Rentals (Contractual)	80,789	84,049	84,914	71,000	73,625	(2,625)	71,884	(1,741)	884	884
Cooperative Agreement	16,088	9,156	9,747	0	0	0	0	0	0	0
Vending (Soda\Water\Snacks)	8,966	8,651	7,773	7,500	7,500	0	7,000	(500)	(500)	(500)
Concessions	419	0	170	0	600	(600)	0	(600)	0	0
Misc. Income	2,926	21,586	5,058	16,120	3,300	12,820	4,000	700	700	(12,120)
Bond Issuance *	310,000	316,000	320,000	320,000	320,000	-	320,000	-	-	-
<b>Revenue Total</b>	<b>\$ 4,702,359</b>	<b>\$ 4,919,936</b>	<b>\$ 4,975,852</b>	<b>\$ 5,001,009</b>	<b>\$ 5,281,566</b>	<b>\$ (280,557)</b>	<b>\$ 6,091,732</b>	<b>\$ 810,166</b>	<b>\$ 1,090,723</b>	<b>\$ 1,090,723</b>
<b>Expense Total</b>	<b>\$ 4,223,338</b>	<b>\$ 4,440,529</b>	<b>\$ 4,582,753</b>	<b>\$ 4,585,153</b>	<b>\$ 5,037,071</b>	<b>\$ (451,918)</b>	<b>\$ 5,615,254</b>	<b>\$ 578,183</b>	<b>\$ 1,030,101</b>	<b>\$ 1,030,101</b>
<b>Net revenue over expenditures</b>	<b>\$ 479,021</b>	<b>\$ 479,407</b>	<b>\$ 393,099</b>	<b>\$ 415,856</b>	<b>\$ 244,495</b>	<b>\$ 171,361</b>	<b>\$ 476,478</b>	<b>\$ 231,983</b>	<b>\$ 60,622</b>	<b>\$ 60,622</b>

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



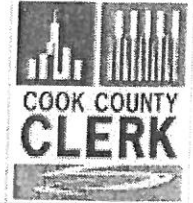


# **TAX LEVY**



OFFICE OF THE COUNTY CLERK

David D. Orr, Cook County Clerk



2016 STATEMENT OF FILING

AGENCY: 05-0540-000

FISCAL YEAR: 05/01-04/30

NAME: LaGrange Park District

in person  mail

BUDGET

BUDGET FILED: 7/8/2016  
BUDGET PASSED: 5/16/2016  
BUDGET ORDINANCE NUMBER: 16-02  
ESTIMATE OF REVENUE FILED: 7/8/2016  
BUDGET MISC DOCUMENTS:  
Certificate of Publication received 7/8/2016.

LEVY

LEVY FILED: 11/22/2016 ORD NUMBER: 16-10  
TRUTH IN TAXATION FILED: 11/22/2016  
PTELL FILED: 11/22/2016 ORD NUMBER: 16-11  
LEVY MISC DOCUMENTS:  
Ordinances 16-13 & 16-14 Abaiting Taxes received 11/22/2016.

FINANCIAL REPORT

COMPTRROLLER'S REPORT FILED:  
AUDITED FINANCIAL RPT FILED:  
TREASURER'S REPORT FILED:  
RECEIPTS DISBURSEMENTS FILED:  
FINANCIAL REPORT MISC DOCS:

Please, review the contact information below. If changes are needed, contact the Tax Extension Department via fax 312.603.6800 or email address [tax.extension@cookcountyil.gov](mailto:tax.extension@cookcountyil.gov).

NAME: Mr. Constantine Bissias Executive Director  
ADDRESS: 536 East Ave.

Lagrange Illinois 60525  
EMAIL ADDRESS: [deanbissias@pdlg.org](mailto:deanbissias@pdlg.org)  
PHONE: (708) 352-1762 FAX: (708) 352-8591

David D. Orr  
Clerk of Cook County, Illinois

*David D. Orr*  
(Tax Extension Department)

THE PARK DISTRICT OF LA GRANGE

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**ORDINANCE 16-10**

**ORDINANCE LEVYING AND ASSESSING TAXES  
OF THE PARK DISTRICT OF LA GRANGE, COOK  
COUNTY, ILLINOIS, FOR THE 2016 TAX LEVY YEAR**

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ADOPTED BY THE  
BOARD OF COMMISSIONERS  
OF THE  
PARK DISTRICT OF LA GRANGE  
THIS 14TH DAY OF NOVEMBER 2016

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Published in pamphlet form by authority of the Board of Commissioners of the Park District of La Grange, Cook County, Illinois, this 14th day of November 2016.

CLERK OF THE BOARD OF COMMISSIONERS  
NOV 22 2016  
DAVID G. ...

Ordinance 16-10

ORDINANCE LEVYING AND ASSESSING TAXES  
OF THE PARK DISTRICT OF LA GRANGE,  
COOK COUNTY, ILLINOIS, FOR THE  
2016 TAX LEVY YEAR

RECEIVED BY  
COOK COUNTY CLERK  
MAY 21 2016

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

Section 1. The sum of \$2,036,000 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 (2016). 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 2016 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	\$873,000
Recreational Program Fund	545,000
Social Security & Medicare Contributions Fund	115,000
Audit Fund	15,000
Liability Insurance Fund	105,000
Paving And Lighting Fund	23,000
Recreational Programs for the Handicapped Fund	240,000
Illinois Municipal Retirement Fund	120,000
	-----
<b>Grand Total of Taxes Levied</b>	<b>\$2,036,000</b>
	=====

Section 2: Pursuant to Section 4-4 of the Park District Code (70 ILCS 1205/4-4) neither the Budget and Appropriation Ordinance of the District for the current fiscal year beginning May 1, 2016 and ending April 30, 2017 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 Fourteenth day of November 2016 pursuant to a roll call vote as follows:

AYES: <sup>Commissioner C</sup> Kear, Walsh, Lacey, & Penicook

NAYS: None

ABSENT: <sup>Commissioner</sup> DSB

APPROVED THIS 14th day of November 2016.

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  
Secretary

NOV 14 2016  
PARK DISTRICT OF LA GRANGE

STATE OF ILLINOIS     }  
                                          } SS  
COUNTY OF COOK       }

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


RECEIVED BY  
COOK COUNTY CLERK'S OFFICE  
NOV 21 2016

**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, 2017 and ending April 30, 2018, as it appears of record in the Minutes of the Park District of La Grange Board Meeting held November 14, 2016.

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

WITNESS my signature this 14th day of November 2016.

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

STATE OF ILLINOIS     }  
                                          } 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 14, 2016 the Corporate Authorities of such Park District passed and approved Ordinance 16-xx, entitled:

**ORDINANCE LEVYING AND ASSESSING TAXES  
OF THE PARK DISTRICT OF LA GRANGE, COOK  
COUNTY, ILLINOIS, FOR THE 2016 TAX LEVY YEAR**

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

The pamphlet form of November 14, 2016 Ordinance 16-xx 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 2, 2016, and continuing for at least ten days thereafter. Copies of such Ordinance were also available for public inspection upon request in the office of the Secretary.

IN WITNESS THEREOF, I have hereunto set my hand this fourteenth day of November 2016.

  
\_\_\_\_\_  
CONSTANTINE BISSIAS,  
SECRETARY  
PARK DISTRICT OF LA GRANGE

RECEIVED BY  
COOK CO. CLERKS OFFICE

NOV 27 2016

DAVID R. ...

RECEIVED  
CO. CLERK

2016

NOV 14 2016

THE PARK DISTRICT OF LA GRANGE

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**ORDINANCE 16-11**

**AN ORDINANCE DIRECTING THE COOK COUNTY CLERK  
TO REDUCE THE PARK DISTRICT OF LA GRANGE'S  
REAL ESTATE TAX LEVY YEAR 2016  
PARK DISTRICT OF LA GRANGE, COOK COUNTY, ILLINOIS**

---

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

This 14<sup>th</sup> day of November, 2016

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Published in pamphlet form by the authority of the Board of Commissioners of the Park District of La Grange, Cook County, Illinois this 14th day of November 2016.

Ordinance 16-11

**AN ORDINANCE DIRECTING THE COOK COUNTY CLERK  
TO REDUCE THE PARK DISTRICT OF LA GRANGE'S  
REAL ESTATE TAX LEVY YEAR 2016  
PARK DISTRICT OF LA GRANGE, COOK COUNTY, ILLINOIS**

RECEIVED BY  
MAY 17 2016

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 2016 was not known at the time that the District passed its Tax Levy Ordinance for 2016, 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 2016 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 2016, 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%

COOK COUNTY CLERK  
NOV 14 2016  
BOARD OF PARK COMMISSIONERS

**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 14, 2016.

<sup>Commissioners</sup>  
AYES: WALSH, VEAR, Lacey + Penicook.

NAYS: None

<sup>Commissioner</sup>  
ABSENT: ASHBY

ABSTAIN: None

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

Passed on this 14 day of November, 2016.

ATTEST:

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

DAVID  
TAX EXTENSION

THE PARK DISTRICT OF LA GRANGE

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**ORDINANCE 16-13**

**AN ORDINANCE ABATING THE TAXES HERETOFORE LEVIED FOR THE YEAR 2016 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.**

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ADOPTED BY THE  
BOARD OF COMMISSIONERS  
OF THE  
PARK DISTRICT OF LA GRANGE  
THIS 14TH DAY OF NOVEMBER 2016

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Published in pamphlet form by authority of the Board of Commissioners of the Park District of La Grange, Cook County, Illinois, this 14th day of November 2016.

ORDINANCE 16-13

**AN ORDINANCE abating the taxes heretofore levied for the year 2016 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.**

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 14<sup>th</sup> 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 2016 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 2016 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 2016 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 2016 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 14, 2016



Mary Ellen Penicook  
President, Board of Park Commissioners

Attest:

  
Secretary, Board of Park Commissioners

RECEIVED BY  
COUNTY CLERK'S OFFICE

NOV 22 2016

DAVID  
TAYLOR



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 14th day of November, 2016.

RECEIVED BY  
CLERK'S OFFICE

2016

\* \* \*

The meeting was called to order by the President, and upon the roll being called, Pewicoolc the President, and the following Park Commissioners at said location answered present: WALSH, VEAN, LACEY, + Pewicoolc. The following Park Commissioners were absent: ASHBY

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 2016 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 2016 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.

Park Commissioner Walsh moved and Park Commissioner Vear 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

AYE: Walsh, Vear, Lacey, + Penicola

NAY: NONE

ABSENT: ASHBY

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

THE PARK DISTRICT OF LA GRANGE

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ORDINANCE 16-14

AN ORDINANCE ABATING THE TAXES HERETOFORE LEVIED FOR THE YEAR 2016 TO PAY THE PRINCIPAL OF AND INTEREST ON \$1,590,000 GENERAL OBLIGATION PARK BONDS (ALTERNATE REVENUE SOURCE), SERIES 2016, OF THE PARK DISTRICT OF LA GRANGE, COOK COUNTY, ILLINOIS.

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ADOPTED BY THE  
BOARD OF COMMISSIONERS  
OF THE  
PARK DISTRICT OF LA GRANGE  
THIS 14TH DAY OF NOVEMBER 2016

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Published in pamphlet form by authority of the Board of Commissioners of the Park District of La Grange, Cook County, Illinois, this 14th day of November 2016.

David Offel  
FACILITIES DIVISION

ORDINANCE 16-14

**AN ORDINANCE abating the taxes heretofore levied for the year 2016 to pay the principal of and interest on \$1,590,000 General Obligation Park Bonds (Alternate Revenue Source), Series 2016, of the Park District of La Grange, Cook County, Illinois.**

RECEIVED BY  
COOK COUNTY CLERK'S OFFICE  
2 - 2016

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 16-01 adopted on the 11<sup>th</sup> day of January, 2016 (the "Ordinance"), did provide for the issue of \$1,590,000 General Obligation Park Bonds (Alternate Revenue Source), Series 2016, of the District (the "Bonds"), dated March 10, 2016, 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 2016 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 2016 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 2016 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 2016 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 14, 2016



Mary Ellen Penicook

President, Board of Park Commissioners

Attest:

  
Secretary, Board of Park Commissioners

RECEIVED BY  
COOK CO. CLERK

CLERK  
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 14th day of November, 2016.

\* \* \*

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

location answered present: WALSH, VERR, BRACEY, + Penicool

The following Park Commissioners were absent: ASHBY

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 2016 to pay the principal of and interest on the District's outstanding General Obligation Bonds (Alternate Revenue Source), Series 2016. 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 2016 to pay the principal of and interest on \$1,590,000 General Obligation Park Bonds (Alternate Revenue Source), Series 2016, 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.

COOK COUNTY CLERK'S OFFICE

NOV 17 2016

Park Commissioner Walsh moved and Park Commissioner Vear 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

AYE: Walsh, Vear, Lacey, & Penikoff

NAY: NONE

ABSENT: ASABY

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.

Don Bism  
Secretary, Board of Park Commissioners

FILED BY  
PROV. CLERK'S OFFICE

27 2011



# **BUDGET ORDINANCE**



**2017/2018  
Budget Ordinance  
To Be Developed  
Following March 20  
MBO/Budget  
Board Meeting**



# **BUDGET DETAIL**

General Operations Budget Totals 2017/2018

Page Operations	Other Fund Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Budgeted Totals
1 Health & Life Insurance	7,315	7,315	136,700	136,700	288,030
2 Education & Training	0	2,025	16,815	16,815	35,655
3 Travel Reimbursement	0	1,500	0	4,170	5,670
4 Promotion & Publicity	25,000	1,375	0	32,018	58,393
5 Legal Services	0	0	21,900	21,900	43,800
6 Consultant Fees	3,600	0	0	0	3,600
7 Background Checks	0	500	0	550	1,050
8 Bank Services & Charges	14,200	8,000	12,250	12,250	46,700
9 Dues & Subscriptions	250	570	7,838	7,838	16,495
10 Communication Service	2,500	4,960	17,570	17,570	42,600
11 Computers Software Contracts	5,000	6,000	16,974	16,974	44,948
12 Legal & Employment Notices	1,800	1,800	1,050	1,050	5,700
13 Printing/Design Services	0	0	11,413	34,238	45,650
14 Administration Expense Account	0	200	2,000	600	2,800
15 Employee/Public Relations	700	600	3,050	5,450	9,800
16 Office/Administrative Supplies	3,630	5,015	7,275	7,275	23,195
17 Computer Supplies/Repairs	0	0	925	925	1,850
18 Office Equipment	0	0	4,250	4,250	8,500
19 Postage & Delivery	0	0	9,190	9,190	18,380
20 Banquet Beverage Service	0	0	838	838	1,675
21 Concession Food & Supplies	0	0	0	0	0
22 Unforeseen Expense	0	0	0	0	0
23 Equipment Rentals	139,944	0	5,000	5,000	10,000
24 Maintenance Services	4,072	0	400	400	140,744
25 Vehicle/Equipment Parts & Repair	800	500	78,358	78,358	160,788
26 Maintenance Supplies	42,000	0	8,000	8,000	17,300
27 Maintenance Materials	6,372	0	14,573	14,573	71,145
28 Petroleum Products	900	0	13,759	13,759	33,890
29 Maintenance/BASE Tools/Equipment	0	0	7,575	7,575	16,050
30 Park Landscaping	0	0	2,025	2,025	4,050
31 Utilities Electric	10,000	0	4,750	4,750	9,500
32 Utilities Natural Gas	10,000	0	52,125	52,125	114,250
33 Utilities Water	6,200	0	19,250	19,250	48,500
34 Park & Facility Repairs/Improvements	0	1,000	8,050	8,050	22,300
35 Vandalism Repairs	0	0	2,750	2,750	6,500
36 Community Support	0	0	850	0	850
37 Special Events	0	0	0	2,000	2,000
38 Contracted Instruction & Services	28,800	0	0	14,055	14,055
39 Athletic Officials	0	0	0	321,984	350,784
40 Transportation	0	0	0	30,963	30,963
41 Facility Rental	0	7,350	0	3,450	10,800
42 Program & Facility Equipment	0	12	0	0	12
Program Supplies	0	2,400	0	9,135	11,535
Sub Totals	\$313,083	\$92,932	487,501	\$992,096	\$1,885,612
Special Funds Expenses	585,541				585,541
Debt Service	1,107,233				1,107,233
Salaries & Wages	260,300	492,962	418,843	864,762	2,036,867
Totals	\$2,266,157	\$585,894	\$906,344	\$1,856,858	\$5,615,254

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 2017/2018
1 Health & Prescription Coverage					
A. Full Time Staff			132,875	132,875	265,750
B. BASE Full Coverage		7,315			7,315
C. Fitness Center Full Coverage	7,315				7,315
2 Life Insurance Premiums			336	336	672
A. Full Time Staff			317	317	634
3 Employee Assistance Program	0		3,172	3,172	6,344
A. Full Time Staff					
4 Contingency					
A. Insurance Coverage for one employee to switch from single to plus spouse	0				
<b>Total</b>	<b>\$7,315</b>	<b>\$7,315</b>	<b>\$136,700</b>	<b>\$136,700</b>	<b>\$288,030</b>

50%	G:	\$136,700
50%	R:	\$136,700
0%	Base	\$7,315
0%	OF:	\$7,315
	<b>Total</b>	<b>\$288,030</b>





Promotion & Publicity

General Recreation 13-5-00-6-60010  
Other Funds

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2017/2018
1 Promotion					
A. Apparel			0	2,500	2,500
Base / Fitness Center	5,000	1,375			
B. Banners/Signs/Name Tags	2,500		0	1,400	1,400
C. Supplies	0		0	200	200
D. Promotional Items	3,000		0	2,300	2,300
E. Membership renewal postcards	0		0	0	0
F. Rec Center Staff Apparel	0		0	1,470	1,470
Unforeseen	0		0	0	0
2 Publicity					
A. Advertising	10,000		0	14,043	14,043
B. Public Education	0		0	500	500
C. Community Events	0		0	5,025	5,025
D. Unforeseen	0		0	500	500
3 Marketing	4,500			4,080	4,080
4 Fitness Center					
A. Promotional Items					
<b>Total</b>	<b>\$25,000</b>	<b>\$1,375</b>	<b>\$0</b>	<b>\$32,018</b>	<b>\$32,018</b>

0%	G:	\$0
100%	R:	\$32,018
0%	Base	\$1,375
0%	OF:	\$25,000
	<b>Total</b>	<b>\$58,393</b>

Legal Services

General 01-5-00-6-61000  
 Recreation 13-5-00-6-61000  
 Other Funds

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Other Funds Budgeted 2017/2018	Total
1 Monthly Services	0	0	14,250	14,250	28,500	
2 Special Projects	0	0	5,175	5,175	10,350	
3 Unforeseen Projects	0	0	2,475	2,475	4,950	
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21,900</b>	<b>\$21,900</b>	<b>\$43,800</b>	

50% G: \$21,900  
 50% R: \$21,900  
 0% Base \$0  
 0% OF: \$0  
**Total \$43,800**

**Consulting Fees**

General 01-5-00-6-61010  
 Recreation 13-5-00-6-61010  
 Other Funds

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Budgeted	
					2017/2018	2017/2018
1 A. Marketing	0	0	0	0		
B. Special Projects	3,600	0	0	0		
<b>Total</b>	<b>\$3,600</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		

50%	G:	\$0
50%	R:	\$0
0%	Base	\$0
0%	OF:	\$3,600
	<b>Total</b>	<b>\$3,600</b>

**Background Checks**

Expenditures	General Recreation 13-5-00-6-61020		Other Funds		Total
	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	
1 Background Checks	0	500	0	550	1,050
<b>Total</b>	<b>\$0</b>	<b>\$500</b>	<b>\$0</b>	<b>\$550</b>	<b>\$1,050</b>

	0%	100%	0%	0%
G:				\$0
R:				\$550
Base				\$500
OF:				\$0
<b>Total</b>				<b>\$1,050</b>

**Bank Charges**

General 01-5-00-6-65001  
 Recreation 13-5-00-6-65001  
 Other Funds  
**Budgeted 2017/2018**

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Budgeted 2017/2018
1 Fees Bank Charges	0	0	750	750	1,500
Credit Card Registration	0	8,000	11,500	11,500	23,000
2 Fitness Center	14,200				
<b>Total</b>	<b>\$14,200</b>	<b>\$8,000</b>	<b>\$12,250</b>	<b>\$12,250</b>	<b>\$24,500</b>

50% G: \$12,250  
 50% R: \$12,250  
 0% Base \$8,000  
 0% OF: \$14,200  
**Total \$46,700**

Dues & Subscriptions

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

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Budgeted 2017/2018
1 Agency					
A. NRPA	0		500	500	1,000
B. NEIPC Dues	0		0	0	0
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		125	125	250
H. Sam's Club	0	500	250	250	500
I. Unforeseen	0		125	125	250
2 Professional					
A. IPRA Dues	0		1,650	1,650	3,300
B. NRPA Dues	0		50	50	100
C. MIPE	0		40	40	80
D. SPRA	0		250	250	500
E. SSPRA			45	45	90
F. Countryside Rotary			380	380	760
G. Certifications			308	308	615
H. National After School Association		70			
I. Unforeseen	250		125	125	250
3 Elected Officials					
A. IAPD Dues	0		3,000	3,000	6,000
4 Subscriptions/Charts/Books					
A. Magazines	0		115	115	230
B. Maps & Charts	0		175	175	350
C. Publications	0		300	300	600
<b>Total</b>	<b>\$250</b>	<b>\$570</b>	<b>\$7,838</b>	<b>\$7,838</b>	<b>\$15,675</b>

50%	G:	\$7,838
50%	R:	\$7,838
0%	Base	\$570
0%	OF:	\$250
<b>Total</b>		<b>\$16,495</b>

Communication Services

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

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Other Funds Budgeted 2017/2018
1 Phone Service					
Rec Ctr, Com Ctr, Sedgewick, Gilbert			7,920	7,920	15,840
Internet Access for CC, Sed, Gilbert					
E911 locator service					
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		1,980			-
Supt of Facilities			600	600	1,200
Custodial supervisor			210	210	420
Supt. Of BASE		1,000	0	0	
Supt. of Recreation			210	210	420
BASE supervisor stipend		1,800	0	0	-
Recreation Supervisors -3			630	630	1,260
4 Internet/Homepage					
A. High Speed Internet / TV Service	2,500		1,470	1,470	2,940
B. Web Host			1,000	1,000	2,000
C. Email Host\Backup Access		180	300	300	600
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
<b>Total</b>	<b>\$2,500</b>	<b>\$4,960</b>	<b>\$17,570</b>	<b>\$17,570</b>	<b>\$37,640</b>

50% G: \$17,570  
 50% R: \$17,570  
 0% Base \$4,960  
 0% OF: \$2,500

Total \$42,600



Legal Notices & Publications

General 01-5-00-6-69010  
 Recreation 13-5-00-6-69010  
 Other Funds

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Other Funds Budgeted 2017/2018
1 Legal Publications					
A. Budget Hearing	0		450	450	900
B. Prevailing Wage					
C. Treasurer's Report					
D. Truth in Taxation					
E. Bid Notices					
F. Unforeseen					
2 Other Publications					
A. Employment Ads - Full Time	600		0	0	600
B. Employment Ads - Part Time					
Custodians, Front Desk, Maintenance			600	600	1,200
BASE		1,800			1,800
Fitness Center	1,200				1,200
<b>Total</b>	<b>\$1,800</b>	<b>\$1,800</b>	<b>\$1,050</b>	<b>\$1,050</b>	<b>\$5,700</b>

50%	G:	\$1,050
50%	R:	\$1,050
0%	Base	\$1,800
0%	OF:	\$1,800
<b>Total</b>		<b>\$5,700</b>



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 2017/2018
1 Executive Director					
A. Executive Director	0		2,000	0	2,000
2 Department Heads					
A. Superintendent of Recreation	0		0	200	200
B. Superintendent of Finance	0		0	200	200
C. Superintendent of Facilities	0		0	200	200
D. Superintendent of BASE	0	200			200
<b>Total</b>	\$0	\$200	\$2,000	\$600	\$2,800

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



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	Budgeted 2017/2018
1 Paper					
A. White, Colored, Copy, Laser Ink Jet, Envelopes, & Labels		415	1,250	1,250	2,500
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		500	150	150	300
B. Calendars, Personal Organizers	0		150	150	300
C. Print Cartridges	0	3,500	2,850	2,850	5,700
D. Desk Supplies		600	1,000	1,000	2,000
E. Card Printer Supplies			350	350	700
3 General Supplies					
A. Water Service	0		425	425	850
B. Cups/Napkins/ Paper towels/Kleenex	0		200	200	400
C. Beverage Supplies	0		0	0	
4 Fitness Center Supplies (Membership)	3,630				
5 Miscellaneous	0		325	325	650
<b>Total</b>	<b>\$3,630</b>	<b>\$5,015</b>	<b>\$7,275</b>	<b>\$7,275</b>	<b>\$14,550</b>

50% G: \$7,275  
 50% R: \$7,275  
 0% Base \$5,015  
 0% OF: \$3,630  
**Total \$23,195**

Computer Supplies/Repairs

Expenditures	Other Funds Budgeted		BASE Budgeted	General Budgeted		Recreation Budgeted	Other Funds Budgeted 2017/2018	
							General Recreation 01-5-00-7-74010 13-5-00-7-74010	
1 Data Storage CD/Floppy	0	200	0	200	200	400		
2 Misc. Hardware Small	0	350	0	350	350	700		
3 Cleaning Supplies	0	75	0	75	75	150		
4 Service/Repair/Purchase	0	300	0	300	300	600		
<b>Total</b>	<b>\$0</b>	<b>\$925</b>	<b>\$0</b>	<b>\$925</b>	<b>\$925</b>	<b>\$1,850</b>		

50% G: \$925  
 50% R: \$925  
 0% Base \$0  
 0% OF: \$0  
**Total \$1,850**





**Banquet Beverage Service**

Expenditures	Other Funds Budgeted		BASE Budgeted		General Budgeted		Recreation Budgeted		General Recreation Other Funds Budgeted 2017/2018	
1 Banquet Beverage Service	0		838		838		838		1,675	
<b>Total</b>	\$0		\$838		\$838		\$838		\$1,675	
					50%		G: \$838			
					50%		R: \$838			
					0%		Base \$0			
					0%		OF: \$0			
							<b>Total</b>		\$1,675	

**Concession Food & Supplies**

Expenditures	Other Funds Budgeted		BASE Budgeted		General Budgeted		Recreation Budgeted		General Recreation Other Funds Budgeted 2017/2018	
1 Concession Food & Supplies							0			
2 Vending/ Snack Machine Products							0			
<b>Total</b>	\$0		\$0		\$0		\$0		\$0	
					50%		G: \$0			
					50%		R: \$0			
					0%		Base \$0			
					0%		OF: \$0			
							<b>Total</b>		\$0	

Unforeseen Expense

General 01-5-00-7-76500  
 Recreation 13-5-00-7-76500  
 Other Funds

**Expenditures**

	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Budgeted 2017/2018
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1 Unforeseen Expense	0	5,000	5,000	10,000	
<b>Total</b>	\$0	\$5,000	\$5,000	\$10,000	

50%	G:	\$5,000
50%	R:	\$5,000
0%	Base	\$0
0%	OF:	\$0
	<b>Total</b>	<b>\$10,000</b>



Maintenance Services

General 01-6-00-6-81010  
 Recreation 13-6-00-6-81010  
 Other Funds

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Budgeted 2017/2018
1 Facility Contracts					
A. HVAC	0		13,000	13,000	26,000
B. Pest Control	0		500	500	1,000
C. Rug Service	0		2,500	2,500	5,000
D. Rec Center Floor Care	0		5,350	5,350	10,700
E. Security \ Alarms Service & Testing	0		4,700	4,700	9,400
F. Dry Chemical Carpet Cleaner	0		900	900	1,800
G. Ice Machine	0		600	600	1,200
H. Elevator	0		1,050	1,050	57,200
2 Park Contracts					
A. Dumpster Service	0		5,750	5,750	11,500
B. Pesticide/Fertilization	0		5,500	5,500	11,000
C. Portable Toilets	2,072		3,383	3,383	8,838
D. Hand Washing Stations	0		550	550	1,100
E. Tree Care	0		5,000	5,000	10,000
F. Tree Removal	0		7,500	7,500	15,000
3 Maintenance & Office Contracts					
A. Uniforms	0		1,850	1,850	3,700
B. Copy Machine	0		2,250	2,250	4,500
C. Maint. Shop Services	0		250	250	500
D. Small Appliance Repair	0		0	0	0
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	0		3,000	3,000	6,000
J. Rec Center Floor Equipment Service	0		800	800	1,600
K. Fun Jump Repairs & new fun jump	1,000		250	250	18,400
L. Fitness Center Repairs	1,000				
M. Fitness Building Repair	1,000				
4 Utility Needs					
A. Electrical Repairs	0		4,250	4,250	8,500
B. Lock/Key Services	0		875	875	1,750
C. Plumbing Service	0		3,750	3,750	7,500
D. Splashpad services	0		2,750	2,750	5,500
5 Unforeseen					
			1,250	1,250	2,500
<b>Total</b>	<b>\$4,072</b>	<b>\$0</b>	<b>\$78,358</b>	<b>\$78,358</b>	<b>\$158,788</b>

G: \$78,358  
 R: \$78,358  
 Base \$0  
 OF: \$4,072  
**Total \$160,788**

Vehicle/Equipment Parts & Repair

General 01-6-00-6-82010  
 Recreation 13-6--00-6-82010  
 Other Funds

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Budgeted 2017/2018
1 Vehicle	0		4,000	4,000	8,000
2 Equipment	0	500	4,000	4,000	8,000
3 Recreation Van/Bus 2007	400				400
4 Recreation Van/Bus 2013	400				400
<b>Total</b>	<b>\$800</b>	<b>\$500</b>	<b>\$8,000</b>	<b>\$8,000</b>	<b>\$16,800</b>

50% G: \$8,000  
 50% R: \$8,000  
 0% Base \$500  
 0% OF: \$800  
**Total \$17,300**

Maintenance Supplies

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

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Other Funds Budgeted 2017/2018
1 Janitorial/Building Supplies					
A. Cleaning Supplies	0		2,638	2,638	5,275
B. Bathroom Supplies	0		2,500	2,500	5,000
C. Building Supplies	0		2,925	2,925	5,850
D. Fitness Center Custodian Supplies	42,000				
2 Park Needs					
A. Trash Can Plastic Liners	0		30	30	60
B. Plastic Trash Bags	0		1,350	1,350	2,700
C. Paint (Equipment)	0		550	550	1,100
D. Water Sealant	0		30	30	60
E. Light Bulbs - Outdoor	0		200	200	400
F. Bee Traps/Wasp Spray	0		100	100	200
G. Athletic Field Paint	0		450	450	900
H. Puddle Pillows	0		0	0	
I. Electrical Supplies for Rec Center	0		500	500	1,000
j. Sport Nets (BB, VB, Tennis)	0		400	400	800
k. Splashpad Chemicals	0		1,000	1,000	2,000
3 Maintenance Operations					
A. Degreaser	0		50	50	100
B. Detergents	0		50	50	100
C. Oil Dry Compound	0		50	50	100
D. Straps/Plastic Ties	0		100	100	200
E. Welding Supplies	0		200	200	400
F. Electric Supplies	0		150	150	300
G. HVAC Supplies	0		250	250	500
H. Vehicle/Equipment Supplies	0		150	150	300
I. Dept. Supplies	0		150	150	300
4 Misc. Joint Purchase/T-Cards					
A. Joint Purchase- Coop misc supplies	0		0	0	0
B. Rec Center Supplies	0		500	500	1,000
5 Unforeseen	0		250	250	500
<b>Total</b>	<b>\$42,000</b>	<b>\$0</b>	<b>\$14,573</b>	<b>\$14,573</b>	<b>\$29,145</b>

50% G: \$14,573  
 50% R: \$14,573  
 0% Base \$0  
 0% OF: \$42,000  
**Total \$71,145**

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 2017/2018	
					Other Funds	Recreation
1 Fields/Courts/Pathways						
A. Ball Mix	0		1,000	1,000		2,000
B. Calcined Clay	0		750	750		1,500
C. Clay Bricks	0		250	250		500
D. Sand/Stone/Screenings	0		750	750		1,500
E. Chalk	0		300	300		600
2 Turf Supplies						
A. Seed	0		1,250	1,250		2,500
B. Sod	0		250	250		500
C. Soil (Black Dirt)	0		500	500		1,000
D. Straw Matting	0		50	50		100
3 Park & Playground Supplies						
A. Concrete Bags/Bulk	0		35	35		70
B. Play Surface/Parts	6,372		2,874	2,874		5,748
C. Unanticipated Expenses	0		250	250		500
4 Repair Materials						
A. Electrical Parts	0		500	500		1,000
B. Misc. Hardware	0		750	750		1,500
C. Lumber	0		250	250		500
D. Metal Stock	0		250	250		500
E. Plumbing Parts	0		250	250		500
5 Winter Materials						
A. Salt [Village of La Grange]	0		1,500	1,500		3,000
B. Calcium Chloride	0		500	500		1,000
C. Ice Rink	0		1,500	1,500		3,000
<b>Total</b>	<b>\$6,372</b>	<b>\$0</b>	<b>\$13,759</b>	<b>\$13,759</b>	<b>\$27,518</b>	

50%	G:	\$13,759
50%	R:	\$13,759
0%	Base	\$0
0%	OF:	\$6,372
<b>Total</b>		<b>\$33,890</b>

Petroleum Products

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

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Budgeted 2017/2018
1 Diesel Fuel					
A. Diesel Fuel	0		3,500	3,500	7,000
2 Gasoline					
A. Gasoline	900		3,050	3,050	7,000
3 Grease / Oil/Gases					
A. Welding	0		500	500	1,000
B. Grease/Oil	0		350	350	700
C. Propane Gas	0		25	25	50
4 Oil Changes/Contracted					
A. Contracted Service	0		150	150	300
<b>Total</b>	<b>\$900</b>	<b>\$0</b>	<b>\$7,575</b>	<b>\$7,575</b>	<b>\$16,050</b>

50% G: \$7,575  
 50% R: \$7,575  
 0% Base \$0  
 0% OF: \$900  
**Total \$16,050**

Maintenance Tools/Equipment

General 01-6-00-7-86010  
 Recreation 13-6-00-7-86010  
 Other Funds  
 Budgeted 2017/2018

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Budgeted 2017/2018
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/ Equipment	0		1,000	1,000	2,000
5 State Co-op Purchases	0		0	0	0
6 Unforeseen	0		125	125	250
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,025</b>	<b>\$2,025</b>	<b>\$4,050</b>

50% G: \$2,025  
 50% R: \$2,025  
 0% Base \$0  
 0% OF: \$0  
**Total \$4,050**

Park Landscaping

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

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Budgeted 2017/2018
1 Flowers	0		850	850	1,700
2 Shrubs	0		1,000	1,000	2,000
3 Trees	0		2,000	2,000	4,000
4 Herbicide & Soil Amendment	0		500	500	1,000
5 Miscellaneous	0		400	400	800
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,750</b>	<b>\$4,750</b>	<b>\$9,500</b>

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

Electric

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

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Other Funds Budgeted 2017/2018
1 Electric					
Denning	0	2,150	2,150	2,150	4,300
Gilbert	0	1,450	1,450	1,450	2,900
Sedgewick	0	3,850	3,850	3,850	7,700
Gordon	0	4,050	4,050	4,050	8,100
Waiola	0	425	425	425	850
Spring	0	200	200	200	400
Rec.Center	10,000	40,000	40,000	40,000	80,000
<b>Total</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$52,125</b>	<b>\$52,125</b>	<b>\$104,250</b>

50%	G:	\$52,125
50%	R:	\$52,125
0%	Base	\$0
0%	OF:	\$10,000
	<b>Total</b>	<b>\$114,250</b>

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	Recreation Budgeted	Budgeted 2017/2018
1 Natural Gas						
Denning	0	750	750	750		1,500
Gilbert	0	750	750	750		1,500
Sedgewick	0	1,250	1,250	1,250		2,500
Community Center	0	500	500	500		1,000
Gordon	0	1,000	1,000	1,000		2,000
Rec Center	10,000		15,000	15,000		30,000
<b>Total</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$19,250</b>	<b>\$19,250</b>	<b>\$38,500</b>	

50% G: \$19,250  
 50% R: \$19,250  
 0% Base \$0  
 0% OF: \$10,000  
**Total \$48,500**

Water

General 01-6-XX-6-88200  
 Recreation 13-6-XX-6-88200  
 Other Funds  
 Budgeted 2017/2018

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Budgeted 2017/2018
1 Water					
Denning	0	500	500	500	1,000
Gilbert	0	750	750	750	1,500
Sedgwick	0	1,950	1,950	1,950	3,900
Community Center	0	250	250	250	500
Gordon	0	1,000	1,000	1,000	2,000
Waiola	0	200	200	200	400
Elim Pk	0	200	200	200	400
Spring	0	200	200	200	400
Rotary	0	0	0	0	0
536 East Ave.	6,200	2,750	2,750	2,750	5,500
2 Contingency	0	250	250	250	500
<b>Total</b>	<b>\$6,200</b>	<b>\$0</b>	<b>\$8,050</b>	<b>\$8,050</b>	<b>\$16,100</b>

50%	G:	\$8,050
50%	R:	\$8,050
0%	Base	\$0
0%	OF:	\$6,200
<b>Total</b>		<b>\$22,300</b>

**Park & Facility Repairs/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	Budgeted 2017/2018
1 Repairs BASE	0		1,500	1,500	3,000
2 Improvements BASE appliances	0	1,000	1,250	1,250	2,500 1,000
<b>Total</b>	\$0	\$1,000	\$2,750	\$2,750	\$6,500

50%	G:	\$2,750
50%	R:	\$2,750
0%	Base	\$1,000
0%	OF:	\$0
<b>Total</b>		<b>\$6,500</b>

Vandalism Repairs

General 01-6-00-6-89200

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Recreation Other Funds	
					Budgeted 2017/2018	Budgeted 2017/2018
1 Park	0	550	550	0	0	550
2 Facilities	0	250	250	0	0	250
3 Vehicles\Equipment	0	50	50	0	0	50
<b>Total</b>	\$0	\$0	\$850	\$0	\$0	\$850

100%	G:	\$850
0%	R:	\$0
0%	Base	\$0
0%	OF:	\$0
<b>Total</b>		<b>\$850</b>

Community Support

Expenditures	General Recreation 13-7-00-7-77100 Other Funds			Recreation Budgeted	General Budgeted	BASE Budgeted	Other Funds Budgeted	2017/2018 Budgeted	2,000
	Budgeted	Budgeted	Budgeted						
1 Resident Financial Assistance (Scholarships)	0	0	0	2,000	0	0	0	2,000	
2 Community Center Events	0	0	0	0	0	0	0	0	
3 Organizational Contributions	0	0	0	0	0	0	0	0	
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,000</b>	

0%	G:	\$0
100%	R:	\$2,000
0%	Base	\$0
0%	OF:	\$0
	<b>Total</b>	<b>\$2,000</b>

Special Events

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation 13-7-00-7-77402 Other Funds Budgeted 2017/2018	
					Budgeted	Budgeted
1 Easter Egg	0	0	0	1,700	1,700	
2 Open House	0	0	0	0		
3 Halloween Party	0	0	0	3,300	3,300	
4 Movie In The Park	0	0	0	1,470	1,470	
5 Countryside Fireworks	0	0	0	3,400	3,400	
6 Pet Parade	0	0	0	4,000	4,000	
7 Park Days	0	0	0	185	185	
8 Countryside Parade	0	0	0	0		
9 LG Endless Summer	0	0	0	0		
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,055</b>	<b>\$14,055</b>	

0%	G:	\$0
100%	R:	\$14,055
0%	Base	\$0
0%	OF:	\$0
	<b>Total</b>	<b>\$14,055</b>

Contracted Instruction & Services

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General	
					Recreation Other Funds Budgeted 2017/2018	13-7-XX-6-62000
1 Athletics						
A. Summer	0	0	0	74,653	74,653	
B. Fall	0	0	0	76,688	76,688	
C. Winter/Spring	0	0	0	56,266	56,266	207,607
2 Fitness/Aquatics						
A. Summer	0	0	0	18,738	18,738	
B. Fall	0	0	0	18,128	18,128	
C. Winter/Spring	0	0	0	6,154	6,154	43,020
3 Special Interest & Social						
A. Summer	0	0	0	20,403	\$20,403	
B. Fall	0	0	0	9,210	\$9,210	
C. Winter/Spring	0	0	0	9,576	\$9,576	39,189
4 Special Events & Trips						
A. Summer	0	0	0	0	\$0	
B. Fall	0	0	0	2,910	\$2,910	
C. Winter/Spring	0	0	0	650	\$650	3,560
5 Performing Arts						
A. Summer	0	0	0	12,317	\$12,317	
B. Fall	0	0	0	7,329	\$7,329	
C. Winter/Spring	0	0	0	7,962	\$7,962	27,608
6 Arts & Crafts						
A. Summer	0	0	0	0	0	
B. Fall	0	0	0	0	0	
C. Winter/Spring	0	0	0	0	0	0
7 Day Camps						
A. Summer	0	0	0	1,000	\$1,000	
B. Fall	0	0	0	0	0	
C. Winter/Spring	0	0	0	0	0	1,000
8 Preschool						
A. Summer	0	0	0	0	0	
B. Fall	0	0	0	0	0	
C. Winter/Spring	0	0	0	0	0	0
9 Fitness Center Personal Trainers	28,800					
<b>Total</b>	<b>\$28,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$321,984</b>	<b>\$321,984</b>	<b>\$321,984</b>

0%	G:	\$0
100%	R:	\$321,984
0%	Base	\$0
0%	OF:	\$28,800
	<b>Total</b>	<b>\$350,784</b>

Athletic Officials

Expenditures	General Recreation 13-7-01-6-63000 Other Funds			Recreation Budgeted	General Budgeted	BASE Budgeted	Other Funds Budgeted	Recreation Budgeted	Other Funds Budgeted 2017/2018
	Budgeted	Budgeted	Budgeted						
1 Athletics									
A. Summer	0	0	0	5,267			0	5,267	5,267
B. Fall	0	0	0	10,646			0	10,646	10,646
C. Winter/Spring	0	0	0	15,050			0	15,050	15,050
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,963</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,963</b>	<b>\$30,963</b>

0%	G:	\$0
100%	R:	\$30,963
0%	Base	\$0
0%	OF:	\$0
	<b>Total</b>	<b>\$30,963</b>

Transportation

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation 13-7-XX-6-63000	
					Other Funds Budgeted	2017/2018
1 Athletics	0		0	0		
2 Fitness/Aquatics*	0		0	0		
3 Special Interest & Social	0		0	0		
4 Special Events & Trips	0		0	450	450	
5 Performing Arts	0		0	0		
6 Arts & Crafts	0		0	0		
7 Day Camps	0	7,350	0	3,000	3,000	
8 Preschool	0		0	0		
9 BASE	0		0	0		
<b>Total</b>	<b>\$0</b>	<b>\$7,350</b>	<b>\$0</b>	<b>\$3,450</b>	<b>\$3,450</b>	

G:	\$0
R:	\$3,450
Base	\$7,350
OF:	\$0
<b>Total</b>	<b>\$10,800</b>

0%  
100%  
0%  
0%

Facility Rental

General Recreation 13-7-XX-6-64000  
Other Funds

Expenditures	Other Funds	BASE	General	Recreation	Total
	Budgeted	Budgeted	Budgeted	Budgeted	
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	0	12
<b>Total</b>	<b>\$0</b>	<b>\$12</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12</b>

0%	G:	\$0
100%	R:	\$0
0%	Base	\$12
0%	OF:	\$0
	<b>Total</b>	<b>\$12</b>

**Program & Facility Equipment**

Expenditures	General Recreation 13-7-00-7-78000			Other Funds		BASE Budgeted	General Budgeted	Recreation Budgeted	Other Funds Budgeted 2017/2018
	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted				
1 Athletics	0	0	1,310	0	1,310				
2 Fitness/Aquatics*	0	0	2,500	0	2,500				
3 Special Interest & Social	0	0	50	0	50				
4 Special Events & Trips	0	0	300	0	300				
5 Performing Arts	0	0	0	0	0				
6 Arts & Crafts	0	0	0	0	0				
7 Day Camps	0	0	1,000	0	1,000				
8 Preschool	0	0	850	0	850				
9 Facility - open gym basketballs, wristbands	0	0	3,125	0	3,125				
10 BASE						2,400			
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,135</b>	<b>\$0</b>	<b>\$9,135</b>	<b>\$2,400</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,535</b>

0%	G:	\$0
100%	R:	\$9,135
0%	Base	\$2,400
0%	OF:	\$0
<b>Total</b>		<b>\$11,535</b>

Program Supplies

General Recreation 13-7-XX-7-79000  
Other Funds

Expenditures  
Budgeted 2017/2018

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2017/2018
1 Athletics					
A. Summer	0	0	0	4,070	4,070
B. Fall	0	0	0	13,230	13,230
C. Winter/Spring	0	0	0	5,600	5,600
2 Fitness/Aquatics					22,900
A. Summer	0	0	0	350	350
B. Fall	0	0	0	700	700
C. Winter/Spring	0	0	0	600	600
3 Special Interest & Social					1,650
A. Summer	0	0	0	2,435	2,435
B. Fall	0	0	0	3,175	3,175
C. Winter/Spring	0	0	0	2,385	2,385
4 Special Events & Trips					7,995
A. Summer	0	0	0	3,885	3,885
B. Fall	0	0	0	7,560	7,560
C. Winter/Spring	0	0	0	5,650	5,650
5 Performing Arts					17,095
A. Summer	0	0	0	0	0
B. Fall	0	0	0	0	0
C. Winter/Spring	0	0	0	0	0
6 Arts & Crafts					1,100
A. Summer	0	0	0	450	450
B. Fall	0	0	0	100	100
C. Winter/Spring	0	0	0	550	550
7 Day Camps					12,985
A. Summer	0	3,810	0	9,175	12,985
B. Fall	0	0	0	0	0
C. Winter/Spring	0	0	0	0	0
8 Preschool					12,985
A. Summer	0	0	0	0	0
B. Fall	0	0	0	3,380	3,380
C. Winter/Spring	0	0	0	0	0
BASE Supplies	0	6,000	0	6,000	6,000
BASE Food	0	32,000	0	32,000	32,000
<b>Total</b>	<b>\$0</b>	<b>\$41,810</b>	<b>\$0</b>	<b>\$63,295</b>	<b>\$105,105</b>

	0%	100%	0%	0%
G:	\$0	\$0	\$0	\$0
R:	\$63,295	\$63,295	\$41,810	\$41,810
Base	\$0	\$0	\$0	\$0
OF:	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$105,105</b>	<b>\$105,105</b>	<b>\$105,105</b>	<b>\$105,105</b>

SPECIAL FUNDS

Expenditures	Actual	Actual	Actual	Actual	Fiscal year 2016/17		Fiscal year 2017/18			
	2013/2014	2014/2015	2015/2016	2015/2016	Projection	Budgeted	Over/(under)	New Budget	Prior Budget	Over(Under) Projection
IMRF Contributions	105,159	103,457	104,065	104,065	105,400	113,500	(8,100)	123,626	10,126	18,226
IMRF for BASE	21,449	17,422	15,775	15,775	21,883	30,500	(8,617)	29,651	(849)	7,768
IMRF for Fitness								8,688	8,688	8,688
Paving & Lighting	22,422	2,248	52,036	52,036	10,732	23,000	(12,268)	23,000	-	12,268
Liability Fund	75,169	82,645	81,667	81,667	91,420	104,098	(12,678)	108,993	4,895	17,573
Audit Services	11,770	11,770	12,095	12,095	12,420	12,450	(30)	12,450	-	30
Handicapped Recreation	167,595	158,935	207,702	207,702	167,261	161,405	5,856	157,157	(4,248)	(10,104)
FICA Contributions	82,192	88,729	89,101	89,101	91,615	98,594	(6,979)	99,955	1,362	8,340
FICA for BASE	21,776	27,812	28,557	28,557	31,362	36,537	(5,175)	37,712	1,175	6,350
FICA for Fitness								18,153	18,153	18,153
<b>Total</b>	<b>\$507,532</b>	<b>\$493,018</b>	<b>\$590,998</b>	<b>\$590,998</b>	<b>\$532,093</b>	<b>\$580,084</b>	<b>(47,991)</b>	<b>\$619,385</b>	<b>\$39,302</b>	<b>\$87,292</b>

## Paving & Lighting Fund

15-6-00-9-901XX

Expenditures	Actual 2013/2014	Actual 2014/2015	Actual 2015/2016	Projected 2016/2017	Budgeted 2016/2017	Budgeted 2017/2018
1 Supplies						
A. Light Bulbs (Athletic Fields)		2,248	2,000	4,587	2,000	2,000
B. Pathway/Building Security					1,000	1,000
2 Service						
A. Repair Ballast/Wiring, Bulb	2,397			2,528	1,000	1,000
3 Projects						
A. Pathway Replacement (Capital Budget)				3,617	15,000	2,000
B. Sealcoating / Paving Projects	1,150		50,036		2,000	15,000
C. Lighting Projects						
4 Unforeseen For Paving/Lighting	18,875				2,000	2,000
<b>Total</b>	<b>\$22,422</b>	<b>\$2,248</b>	<b>\$52,036</b>	<b>\$10,732</b>	<b>\$23,000</b>	<b>\$23,000</b>

## Safety & Risk Management

16-6-00-5-533XX

Expenditures	Actual 2013/2014	Actual 2014/2015	Actual 2015/2016	Projected 2016/2017	Budgeted 2016/2017	Budgeted 2017/2018
1 Supplies						
A. Safety & risk mgmt						
E. First Aid	1,218	3,075	381	1,700	1,700	1,250
H. Incentives	55	28	105	75	250	250
I. Misc Supplies SSRMG		83	230	650	650	2,650
2 Equipment						
A. Fire Extinguisher						
B. Vehicle/PPE	358	460	257			
C. Buildings						
D. Signs						
E. AED						
3 Services						
A. Staff Physicals/ Flu shots		250	100	205	205	200
B. Safety inspections	5,228	5,818	5,178	5,500	7,675	7,975
4 Education/Licenses						
A. PDRMA Trainings	255	469	200	387	1,250	750
B. Safety In-Services	460	518	696	413	400	500
D. Licenses	40	20	320	50	50	50
Subtotal	7,614	10,721	7,467	8,980	12,180	13,625
Elm Playground						
5 Liability Insurance	47,939	52,038	57,894	62,640	62,640	66,090
6 Unemployment Compensation	2,860	1,674	1,010	4,758	14,274	14,274
7 South Suburban Risk Mgmt	16,756	18,212	15,296	15,042	15,004	15,004
<b>Total</b>	<b>\$75,169</b>	<b>\$82,645</b>	<b>\$81,667</b>	<b>\$91,420</b>	<b>\$104,098</b>	<b>\$108,993</b>

## Handicapped Recreation Fund

18-5-00-6-xxxxx

Expenditures	Actual 2013/2014	Actual 2014/2015	Actual 2015/2016	Projected 2016/2017	Budgeted 2016/2017	Budgeted 2017/2018
1 SEASPAR Contributions	110,171	110,475	104,425	107,477	107,477	102,313
2 Recreation Inclusion South Suburban Risk Mgmt	14,108 4,425	10,350	11,408 5,000	15,255 5,014	14,900 5,000	16,000 5,000
Allocated Salaries & Wages	23,952	22,977	23,000	23,000	23,000	23,000
3 program guide - SEASPAR repairs - rec van Port a lets Playground surfacing SEASPAR events petro products - rec van	2,000 400 3,101 8,208 780 450	6,743 7,590 800	713 2,072 3,306 630	2,000 2,380 4,248 950	2,000 800 2,380 4,248 700 900	800 2,072 6,372 700 900
5 Ada Compliance projects			57,148	6,937	6,937	
<b>Total</b>	<b>\$167,595</b>	<b>\$158,935</b>	<b>\$207,702</b>	<b>\$167,261</b>	<b>\$168,342</b>	<b>\$157,157</b>



# **DEFINITION OF TERMS**

## **Definition of Terms**

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

### **Accounting Procedures**

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

### **Accounting System**

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

### **Accrual Basis**

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

### **Activity**

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

### **Appropriation**

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

### **Assessed Valuation**

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

### **Audit**

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

### **Audit Report**

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