

DRAFT



General, Recreation
and Special Fund
Operating Budget
Fiscal Year
2020/2021



March 9, 2020

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 2020/2021. 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 2019 tax levy of 2.3% over the 2018 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 2020/2021 is \$6,413,411 which includes our debt service. The budget for all funds increased by \$223,509 over the prior year budget. Salaries & wages increased by \$180,133 or 7.9%. Staff reviewed pay rates for all positions in anticipation of changes to the minimum wage law in the State of Illinois. Detail explanations are included later in this document.

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

General Corporate Fund	\$1,093,549
Recreation Fund	\$2,100,010
BASE Program	\$743,973
Fitness Center	\$765,962
IMRF Fund	\$126,183
Paving & Lighting Fund	\$23,000
Liability Insurance Fund	\$127,206
Audit Fund	\$15,260
Special Recreation for the Handicapped	\$173,386
Social Security & Medicare Fund	\$120,560
Debt Service	\$1,124,322

Revenue sources were adjusted up or down based on current experience or changes in economy.

The total budget for the fiscal year 2020/2021 for the Park District projects revenues exceeding expenditures by \$368,385.

As stewards of the District, the Board of Commissioners has provided the vision, guidance, and support for the 2020/2021 operating budget development by providing sound policies, good planning and fiscal management. It is the staff's responsibility to operate within these guidelines. However, it is the staff's goal to meet or exceed Commissioner and taxpayer expectations.

Sincerely,



Dean Bissias
Executive Director





INTRODUCTION



Introduction

Statement of Purpose

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

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



Commissioners and Administrative Staff

Commissioners

Robert Vear	President
Tim Obrien	Vice President
Karel Jacobs	2 nd Vice President
Brian Opyd	Commissioner
Dan Collins	Commissioner

Board Appointed

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

Finance

Leynette Kuniej	Superintendent off Finance
Terri Kuzel	Finance and Personnel Assistant

Recreation

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

Fitness

Jenny Clark	Superintendent of Fitness
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Facilities

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

Before and After School

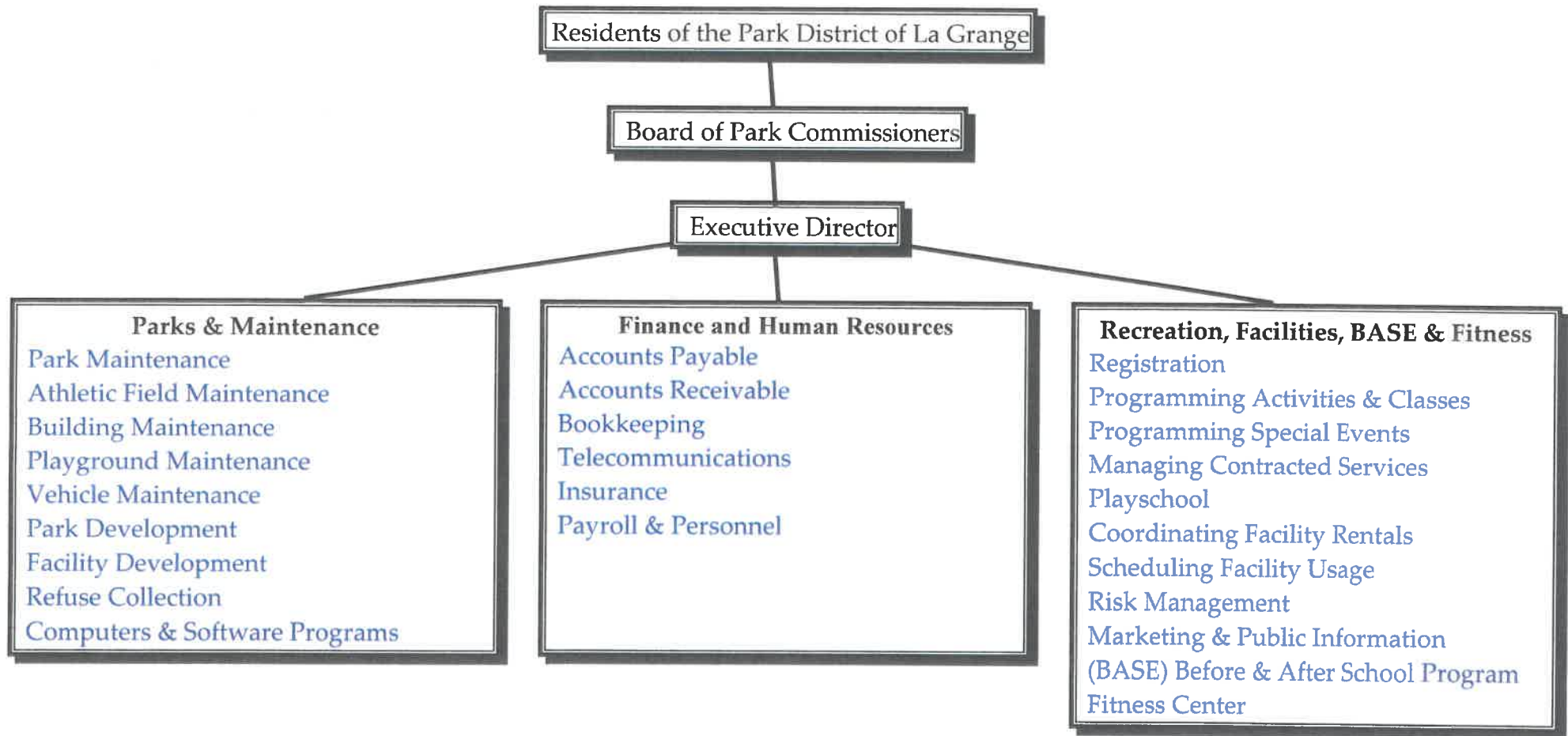
Leanna Hartung	Superintendent of BASE
Melissa Seaberg	Assistant Superintendent of BASE

Parks

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



Organizational Chart by Function





BUDGET POLICY



Budget Policies and Financial Assumptions

Premise

The Park District of La Grange Annual Operating Budget for fiscal year 2020/2021 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 \$345,037. Additional non-referendum bonds will not be available until fiscal year 2024/2025.

For calendar year 2019, the consumer price index was 2.3%. Since this is less than 5%, this is the maximum percentage increase allowable under the tax cap rules for the 2019 Tax Levy. This is the tax levy that will be recognized as revenue for the fiscal 2020/2021 budget year.

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

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

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

Budget Team & Timeline– The following timeline provides an overview of the various steps and related responsible parties for researching and assembling the operational budget, the review and the approval process. The budget team was broken down as follows; Administration Team – Dean Bissias, Leynette Kuniej, Kevin Miller, Leanna Hartung, Jenny Clark and Chris Finn and

the Support Staff Budget Team – Diana Faught, Kyle Madeja, Teresa Chapman, Melissa Seaberg, Terri Kuzel, Claudia Galla, and the Finance Committee – Robert Vear (Chairperson), Robert Metzger (Treasurer), and Dean Bissias

Action	Party Responsible	Due Date
Discuss This Timeline with Finance Chair	Executive Director	January 13
Budget Information Meeting <i>(Staff Meeting)</i>	Admin Staff /Support Staff	January 14
Budget Line Item Research & Data Preparation <i>(Staff budget development work period)</i>	Admin Staff /Support Staff	January 14 thru February 10
Submit all Individual Budget Worksheets <i>(Due date to turn in budget worksheets to Department Head)</i>	Admin Staff /Support Staff	February 10
Dept. Heads submit all Budget Worksheets to Executive Director	Admin Staff /Support Staff	February 18 10:00 AM
Compile Operational Budgets <i>(Executive Director & Supt. of Finance to assemble overall Operations budget)</i>	Exe. Dir./Supt. of Finance	February 18-21
Staff Workshop on Operational Budgets <i>(Staff Workshop to adjust and discuss overall Operations budget)</i>	Admin Staff/Support Staff	February 24-25
Present to Finance Committee the Operational Budget	Finance Chair/ Admin Staff	February 27-March 2
Revision of Operational Budgets <i>(Work period to alter Operational budget worksheets)</i>	Admin Staff /Support Staff	March 3-6
Staff Initial MBO Meeting	Admin Staff /Support Staff	February 25
Present Operations Budget Ordinance to Board <i>(March Regular Board Meeting)</i>	Executive Director	March 9
Place Tentative Budget Ordinance on Display <i>(No less than 30 Days from adoption) (Scheduled for April 8)</i>	Executive Director	March 10 (35 Days)
Staff Final MBO Meeting	Admin Staff /Support Staff	March 11
Review Operations Budget with Board & MBO'S <i>(Board Workshop)</i>	Executive Director/ Admin Staff/Board	March 16 6:30pm
Adjustments to Draft Operations Budget Ordinance <i>(Work period to prepare Ordinance & Changes request by Board)</i>	Executive Director/ Admin Staff	March 31- April 10
Conduct Budget Ordinance Public Hearing <i>(Immediately Prior to Regular April Board Meeting)</i>	Board of Commissioners	April 13 (35 Days on Display)
Approve Budget Ordinance <i>(Regular April Board Meeting)</i>	Board of Commissioners	April 13
Capital Budget Presentation <i>(Regular April Board Meeting)</i>	Executive Director/ Admin Staff	April 13
Approval of Capital Budget <i>(Regular May Board Meeting)</i>	Board of Commissioners	May 11

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

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

- The budget recognizes that a portion of the tax levy may be uncollectible (2.0%).
- The replacement tax, which is received by the Park District from the state, can be allocated as needed. For this fiscal year, it will be used in the Debt Service Fund to pay interest due on the Alternative Revenue Source Bonds.
- Interest income is estimated based on projected cash balances at an interest rate of 1.5% and assumes large cash disbursements mid-year for capital projects. 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. Programs are budgeted at 100% participation even though there is a historical program cancellation rate of 30%. Some changes to note are explained in detail in the budget narrative section of this report.
- Activity fees for the B.A.S.E. program were increased by 8% for the next school year.

- Fitness Center membership is expected to continue to grow, however we do need to resolve the parking issue. Marketing and special offers are constantly updated to attract and retain members.
- Facility Rental revenue is projected to decrease slightly due to the demand for more programming space. It takes careful scheduling of rentals in the Recreation Center to balance the use of the facility for program needs and open gym time for the community.
- Field rentals are based on a policy which requires a fee for the usage of fields by affiliates and other groups.
- Projected profit from the La Grange Endless Summer event is based on scheduled activities for the upcoming event and past experience.

Budget Organization and Structure

The Park District of La Grange budget includes the revenues, expenditures, and fund balances for specific funds as provided by taxes, activity user fees, rentals, 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.

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

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

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

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

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

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

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

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

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

Personnel

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



BUDGET

Park District of La Grange Operation Budget Summary

Fiscal Year 2020/2021

REVENUE	Operating Funds				Special Revenue						Grand Totals
	1	13	12	11	14	15	16	17	18	19	
	General	Recreation	BASE	Fitness Center	IMRF	Paving & Lighting	Liability Insurance	Audit	Spec. Rec	FICA	All Funds
Tax Revenue											
Property Tax	\$911,400	\$534,982			\$181,692	\$25,235	\$105,987	\$20,188	\$244,275	\$121,128	\$2,144,887
IL Replacement Tax											-
Transfer											
Sub Total	911,400	534,982	-	-	181,692	25,235	105,987	20,188	244,275	121,128	2,144,887
Recreation Income											
Activity Fees		1,195,781		851,236							2,047,017
Registration Assessment		3,000									3,000
Donations/Sponsorships		4,400									4,400
Sub Total	-	1,203,181	-	851,236	-	-	-	-	-	-	2,054,417
Rental Income											
Building & Park Rentals		15,600									15,600
Recreation Center Rentals		308,188									308,188
Sub Total	-	323,788	-	-	-	-	-	-	-	-	323,788
Park Income											
Field Rentals/ Affiliate Groups		27,500									27,500
Endless Summer	7,500	7,500									15,000
Contractual Services Rendered	5,000										5,000
Sub Total	12,500	35,000	-	-	-	-	-	-	-	-	47,500
Misc. Income											
Interest Revenue	74,500										74,500
Building Rentals (Contractual)	94,649										94,649
Vending (Soda\Water\Snacks)	3,000	3,500									6,500
Concessions		50									50
Misc. Income	1,500	1,000		300			1,500				4,300
Sub Total	173,649	4,550	-	300	-	-	1,500	-	-	-	179,999
BASE Income											
School Year Tuition			704,040								704,040
Camps			67,625								67,625
Sub Total	-	-	771,665	-	-	-	-	-	-	-	771,665
Total Revenue	\$1,097,549	\$2,101,501	\$771,665	\$851,536	\$181,692	\$25,235	\$107,487	\$20,188	\$244,275	\$121,128	\$5,522,256

EXPENDITURES	Operating Funds				Special Revenue					Grand Totals	
	1 General	13 Recreation	12 BASE	11 Fitness Center	14 IMRF	15 Paving & Lighting	16 Liability Insurance	17 Audit	18 Spec. Rec	19 FICA	All Funds
Salaries & Wages											
Administrative	253,233	501,782	145,034	123,694					23,000		1,046,743
Part Time Clerical	53,098	53,098									106,196
Maintenance	160,174	160,174									320,347
Seasonal Maintenance	38,000	-									38,000
Facility Custodial/ Rental Supervisors	-	108,000									108,000
Program Supervisors/Leaders		225,388	398,757	218,340							842,485
Sub Total	\$504,505	\$1,048,441	\$543,791	\$342,034	\$0	\$0	\$0	\$0	\$23,000	\$0	\$2,461,771
Expenditures											
Health & Life Insurance	152,465	152,465	21,844	47,729							374,503
Education & Training	22,988	22,988	3,000	7,150							56,125
Automobile Travel Reimbursement	-	2,560	2,000	500							5,060
Promotion & Publicity	19,863	19,863	2,960	9,935							52,620
Legal Fees	27,731	10,669	4,275								42,675
Consultant Fees	3,000	-	-	0							3,000
Background Checks	-	350	350	300							1,000
Bank Services & Charges	1,000	21,900	13,600	18,900							55,400
Dues & Subscriptions	7,970	7,970	450	250							16,640
Communication Services	19,663	19,663	4,300	4,140							47,766
Computers Software Contracts	20,750	20,750	8,000	2,000							51,500
Legal & Employment Notices	300	1,150	1,200	300							2,950
Printing/Design Services	10,938	30,863	-	150							41,950
Administration Expense Acct.	2,600	-	200	200							3,000
Employee/Public Relations	3,050	6,750	600	320					1,000		11,720
Office/Administrative Supplies	7,825	7,825	4,315	4,700							24,665
Computer Supplies/Equipment	875	875	-	0							1,750
Office/ Facility Furniture & Equipment	4,250	4,250	-	0							8,500
Postage & Delivery	8,245	8,245	-	500							16,990
Banquet Beverage Service	688	688	-								1,375
Unforeseen Expense	10,000	-	-	5,000							15,000
Main. Equipment Rentals	500	500	-	0							1,000
Maintenance Services	109,998	75,663	-	13,200					2,072		200,932
Vehicle/Equipment Parts & Repair	8,750	8,750	600						800		18,900
Maintenance Supplies	15,900	15,900	-	18,015							49,815
Maintenance Materials	16,585	9,485	-						5,400		31,470
Petroleum Products	7,825	7,825	-						900		16,550
Maintenance/BASE Tools/Equipment	2,275	2,275	-								4,550
Park Landscaping	5,850	5,850	-								11,700
Sub Total	\$491,882	\$466,069	\$67,694	\$133,289	\$0	\$0	\$0	\$0	\$10,172	\$0	\$1,169,106

EXPENDITURES	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	
Expenditures Continued											
Utilities Electric	65,750	65,750	-	11,500							143,000
Utilities Natural Gas	18,985	18,985	-	3,430							41,400
Utilities Water	8,828	8,828	-	720							18,375
Park & Facility Repairs/Improvements	2,750	2,750	-	0							5,500
Vandalism Repairs	850	-	-	0							850
Community Support	-	2,000	-								2,000
Special Events	-	15,900	-								15,900
Contracted Instruction & Services	-	363,275	-	116,000							479,275
Athletic Officials	-	24,802	-								24,802
Transportation	-	4,250	9,500								13,750
Rec. Equipment & Facility Rental	-	-	1,812	98,873							100,685
Program & Facility Equipment	-	13,425	1,500	18,500							33,425
Program Supplies	-	65,535	41,460	2,450							109,445
Sub Total	\$97,163	\$585,500	\$54,272	\$251,473	\$0	\$0	\$0	\$0	\$0	\$0	\$988,407
Special Fund Expenses											
IMRF Contributions			36,616	13,000	126,183						175,799
FICA Contributions - 7.65%			41,600	26,166						120,560	188,325
Paving & Lighting						23,000					23,000
Risk Management Costs							18,020				18,020
Liability Insurance							79,908				79,908
Unemployment Compensation							14,274				14,274
Risk Manager							15,004		5,000		20,004
Audit Services								15,260			15,260
SEASPAR Contributions									109,714		109,714
Recreation Inclusion									25,500		25,500
Sub Total	\$0	\$0	\$78,216	\$39,166	\$126,183	\$23,000	\$127,206	\$15,260	\$140,214	\$120,560	\$669,805
Total Expenses	\$1,093,549	\$2,100,010	\$743,973	\$765,962	\$126,183	\$23,000	\$127,206	\$15,260	\$173,386	\$120,560	\$5,289,089
Total Revenue	\$1,097,549	\$2,101,501	\$771,665	\$851,536	\$181,692	\$25,235	\$107,487	\$20,188	\$244,275	\$121,128	\$5,522,256
Budgeted Net Gain/Loss	\$4,000	\$1,491	\$27,692	\$85,574	\$55,509	\$2,235	-\$19,719	\$4,928	\$70,889	\$568	\$233,167
											\$233,167



BUDGET NARRATIVE



Line Item Budget Explanations

Operating Fund Revenues

Property Taxes

The property tax levy for the current year was increased by 1.9% for the Consumer Price Index which is the limit imposed by the tax cap. We projected new growth in our Equalized Assessed Valuation of \$9.75 million dollars This includes our annual projection of \$5 million EAV village wide and 4.75 million EAV relating to the Pathway Senior Living facility.

Illinois Replacement Taxes

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

B.A.S.E. Program Fees

Fees for the program have been increased by \$5.00 per week per student for the upcoming school year. The projected increase to revenue \$29,540.

Recreation Activity Fees

We have increased the budget for recreation activity fees by \$79,376. The changes for the upcoming year include the addition of Sports Kids as a new youth athletic contractor for programs and camps and Ronnie Fields Basketball Camps and Clinics. Participation numbers were increased in the Youth Developmental League, Karate, All Star Sports and White Sox programs. Lastly, Fall Adult Softball and Girls Travel Basketball was budgeted for, which was previously left out of last year's budget.

Fitness Center Revenue

We are anticipating an overall increase in Fitness Center revenue of \$52,618 from memberships.

Recreation Center Rentals

This includes all rental activities in the Recreation Center as well as open gym fees and usage passes. The current year budget is decreased by \$7,350 in part due to usage pass holders moving to Fitness Center membership. Open gym usage also fluctuates as it is highly dependent on court availability and the weather. Available space in the facility is at capacity so revenue from rentals is projected to remain relatively flat.

Interest Income

This was calculated based on current investments. The prior year was projected with a major cash out flow for capital projects that did not occur. Those projects are projected to occur in this budget year instead.



Line Item Budget Explanations

Contractual Building Rentals

This represents our agreements with the White Sox Academy, Community Extension Project Inc. and the Illinois Park and Recreation Association. Fees are increased annually by the CPI.

Operating Fund Expenditures

Salaries & Wages

Budgeted salaries & wages have increased by \$180,133 or 7.9% over the prior year budget. All part time staff pay rates were reviewed and budgeted to be in compliance with the minimum wage laws and to remain competitive to attract and retain qualified staff. Some new programs were added in the athletics department. Budgeted wages for all part time staff are assuming full participation in all programs offered however actual part time employee hours are on an as needed basis. In the Fitness Center, a full-time night supervisor position was budgeted again this year. The position was not filled last year but will be filled this year.

Health & Life Insurance

For the last budget year, the District increased the deductible and added an HRA plan to the PPO coverage offered to the employees. We also added a budget for family coverage for the new full-time fitness center position that was never filled. This open position, unused HRA funds, and a change in plans elected by the staff (HMO vs PPO) created a saving in the current fiscal year. The new budget still includes the open position in the Fitness Center and current plan elections by the staff. The District may once again realize a savings from unused HRA funds somewhere between zero and \$29,000, the maximum exposure for 2020.

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 were increased by \$8,820 to provide training and accreditation for fitness center staff and for additional staff to attend the national conference.

Travel Reimbursement

This represents costs incurred by the staff while driving their own vehicles when conducting agency business. The budget was increased by \$10 for ipass usage for the Park District bus.

Promotion & Publicity

This line item is for advertising, apparel and supplies used to promote and market the District based on a detailed plan provided by the Marketing & Events Supervisor. A decrease of \$11,193 is for advertising the Fitness Center. More effective and less costly marketing methods are being employed to reach potential members.



Line Item Budget Explanations

Legal Services

This expenditure is for general legal services rendered in the normal course of the District's operations. Services rendered in connection with capital projects are being expended from the capital projects budget. The budget has been decreased by \$1,069 from the prior year.

Consultant

We have budgeted this item in the past for special projects. This budget was increased by \$600 over the prior year.

Background Checks

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

Bank Services & Charges

This service charge is almost entirely for merchant fees associated with credit card processing. We are budgeting an increase of \$3,400 over last year's budget. This includes the processing charges, monthly rental of chip readers, and general bank fees. The volume of credit card transactions by revenue cost center was carefully evaluated. It is expected that the volume of credit card transactions will continue to increase.

Dues & Subscriptions

This line item is for professional dues and subscriptions that the District incurs. This year's budget reflects an increase of \$415 to add a staff member to IAPD membership and some miscellaneous membership increases.

Communication Services

This line item includes all telephone and internet communication lines including fire & security lines, installment payments on the telephone system and the repair contract thereon. Website upgrades, TV service, and email blasts are also budgeted here. The current budget reflects an increase of \$2,152 for the telephone lines and a decrease of \$2,000 for web hosting which was moved to computer software contracts.

Computer Software Contracts

This line item is for payment of all software license agreements and onsite support. The budget increased by \$3,607. We did not budget the annual maintenance fee for the accounting software last year because of the projected change in software. However, we needed to pay the fee due to the delay in implementation. This year's budget reflects the maintenance agreement for new software. Also included is the software used by our marketing supervisor and for producing the electronic board packets. We saved money in offsite storage and other accounting software licenses.



Line Item Budget Explanations

Legal Notices & Recruitment Ads

This line item is for the publishing of all required legal notices and recruitment ads. The budget for publishing legal notices is minimal since the requirement for publishing has been significantly reduced. Recruitment ads account for most of this expense. All our departments are now using the internet for recruitment ads, so this budget was decreased by \$1,450.

Printing/Design Services

This line item is used to account for the design & printing of the brochure, flyer printing on the color copier, and administrative forms. The budget was decreased by \$4,500 from last year. The paper used to print the brochure was changed to a lighter weight paper. This accounts for most of the savings in this area.

Administration Expense Account

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

Employee/Public Relations

This line item is used for employee, volunteer, and board recognition and appreciation. It was increased by \$295 for staff functions.

Office/Administrative Supplies

Office supplies were increased by \$350. The budget for the water cooler service went up while the budget for some paper products decreased.

Computer Supplies/Repairs

This line item is for small hardware, repairs and normal computer supplies. The budget decreased \$350.

Office/ Facility Equipment

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

Postage & Delivery

The major cost in this line item is the distribution of the program guide and direct mailings. The decrease of \$990 represents a reduction in direct mailings from the fitness center budget.



Line Item Budget Explanations

Banquet Beverage Service

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

Unforeseen Expense

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

Equipment Rentals

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

Maintenance Services

This line item is for contractual services to maintain the District facilities and includes such services as HVAC servicing, security alarm monitoring, floor care (gym & carpets), portable toilets, tree removal & trimming, utility repairs, copier rental and much more. The budget was increased by \$19,500 for HVAC services, preventive maintenance on the gym equipment (baskets, curtains, scoreboards), professionally steam clean the track and miscellaneous building repairs.

Vehicle/Equipment Parts & Repair

This line item accommodates parts and repairs for the District's vehicles and equipment. This line was increased by \$100.

Maintenance Supplies

This line item covers the supplies necessary to maintain all the buildings and parks. It covers items such as cleaning & bathroom supplies, trash handling, light bulbs, and other departmental supplies. This line item was increased by \$2,950 for cleaning & bathroom supplies and plastic trash bags.

Maintenance Materials

This line item covers the material needed to maintain the parks and includes such items as ball field mix, seed, sod, soil, playground parts & surfacing, and salt. The budget for this line item was a net decreased by \$300 with the elimination of the ice rink and an increase in wood chips.

Petroleum Products

This line item is for gasoline and diesel fuel which increased by \$300 for welding gas.

Maintenance Tools & Equipment

This line item accounts for small tools & equipment used for maintenance, landscaping, and janitorial duties. The budget is unchanged.



Line Item Budget Explanations

Park Landscaping

This line item covers the replenishing trees, shrubs, and flowers where needed in the District as well as supplies needed to maintain them. This line item was decreased by \$500.

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 cost is projected to stay within the current budget.

Utilities Natural Gas

This line item accounts for natural gas service at all Park District locations with the bulk of the cost being at the Recreation Center. The budget was increased by \$200 for Gordon Park.

Utilities Water

The water service budget for all Park District locations was increased by \$775 for usage in Gordon Park.

Park & Facility Repairs/Improvements

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

Vandalism Repairs

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

Community Support

This line item accounts for costs associated with providing financial assistance to the residents. The budget remains unchanged.

Special Events

This line item combines all free community family events such as the Easter Egg Hunt, Halloween Party, Pet Parade, and Countryside Fireworks. Some of these costs are covered by sponsorships and donations received from local businesses and organizations. The revenue to support these events is reported separately. The budget was increased by \$70 for movies in the park.



Line Item Budget Explanations

Contracted Instruction & Services

This expense is for outside contractual instructors or organizations that teach our recreational programs. The budget for recreational programs increased by \$33,461 based on the program mix being offered. This includes the addition of some new contractual athletic and special interest programs and minimum wage increases passed through by other contractors. The admission cost of day camp field trips was moved from supplies to contractual services.

Athletic Officials

This represents the cost associated with scheduling and compensating league officials, referees and umpires. The increase in this line item of \$1,610 represents an increase in games for the Youth Developmental League and addition of Fall Adult Softball.

Transportation

Transportation (buses & train) costs for our day camp field trips, Senior Trips, and the summer camp for the BASE students. This budget increased \$1,050 for all trips.

Recreation Equipment /Facility Rental

This budget is for fitness center equipment rental and facility usage by the BASE program. The Fitness equipment lease is due to expire this year. With a balloon payment the equipment will become the Park District's property. By not replacing the equipment at this time the savings would be \$43,127.

Program & Facility Equipment

This represents the cost to purchase equipment to facilitate programs, classes, events and other related recreational offerings. The total budget increase of \$13,475 is almost all for the Fitness Center for belts & decks on treadmills and repairs & maintenance when the equipment goes out of warranty in September.

Program Supplies

Expenses in this line item are to purchase supplies and materials needed to facilitate programs, classes, events and other related recreational needs. Supplies for the athletic programs were increased by \$11,420 for the travel basketball. New in this budget is an allocation for a girl's travel team. Day camp supplies were reduced by \$8,738 when field trip admission fees were moved to contractual services. The net increase in program supplies is \$1,807.



Line Item Budget Explanations

Special Revenue Fund Expenses

IMRF Fund

Our contribution to the pension fund is calculated on the salaries of the eligible employees at a rate determined by the Pension Board. All eligible employees contribute 4.50% of their salary. The employer contribution rate for 2020 is 10.14%, an increase over the prior year rate of 9.28%. For budget purposes a maximum increase of 10% was projected for 2021 and a weighted rate of 10.51% was used in the calculations for this budget. This is almost a full percent over the prior year calculation. However, last year we also budgeted an additional employer contribution of \$25,000 to reduce the unfunded pension liability. We did not budget for an additional contribution this year. The net effect of these changes is an increase of \$4,801.

Paving & Lighting Fund

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

Liability Insurance Fund

The budget for this fund includes all liability insurance, unemployment insurance, risk management services and supplies. Liability insurance has increased by \$10,714 and safety supplies were increased by \$5,000 for first aid manikins and safety inspections.

Audit Fund

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

Special Recreation for the Handicapped Fund

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

Social Security Fund

The budget for this fund mirrors our anticipated payroll based on current federal contribution rate of 7.65% for an increase of \$13,779.

Debt Service

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



BUDGET HISTORY

History of Total Revenue

Revenue	Actual 2016/2017	Actual 2017/2018	Actual 2018/2019 **	Fiscal year 2019/2020			Fiscal year 2020/2021		
				Projection	Budgeted	Over/ (under)	New Budget	Over/(Under) Prior Budget	Over/(Under) Projection
Property Tax	\$ 2,801,708	\$ 2,786,498	\$ 2,898,078	\$ 2,948,000	\$ 2,956,844	\$ (8,844)	\$ 3,025,627	\$ 68,783	\$ 77,627
IL Replacement Tax	45,316	42,153	38,121	39,162	36,000	3,162	40,000	4,000	838
BASE	683,888	680,387	747,539	748,000	742,125	5,875	771,665	29,540	23,665
Recreation Activity Fees	679,234	675,425	670,869	718,000	1,116,405	(398,405)	1,195,781	79,376	477,781
Fitness Center Revenue		332,131	750,261	838,000	798,618	39,382	851,236	52,618	13,236
Registration Assessment	10,324	9,994	4,983	3,500	-	3,500	3,000	3,000	(500)
Donations/Sponsorships	7,080	5,425	6,450	700	3,300	(2,600)	4,400	1,100	3,700
Building & Park Rentals	28,999	25,604	21,217	15,800	13,300	2,500	15,600	2,300	(200)
Field Rentals/ Affiliate Groups	13,634	14,585	30,159	17,800	27,850	(10,050)	27,500	(350)	9,700
Recreation Center Rentals	313,694	325,916	323,071	310,000	315,538	(5,538)	308,188	(7,350)	(1,812)
La Grange Endless Summer	12,382	3,063	17,960	24,993	15,000	9,993	15,000	-	(9,993)
Contractual Services Rendered	2,256	5,247	5,393	2,467	5,000	(2,533)	5,000	-	2,533
Interest Revenue	25,239	19,550	115,835	123,000	61,500	61,500	74,500	13,000	(48,500)
Building Rentals (Contractual)	72,064	81,048	91,194	92,496	92,750	(254)	94,649	1,899	2,153
Cooperative Agreement	0	0	0				-	-	-
Vending (Soda\Water\Snacks)	7,449	7,689	5,464	4,000	6,500	(2,500)	6,500	-	2,500
Concessions	117	0	0		350	(350)	50	(300)	50
Misc. Income	17,947	5,479	8,761	6,870	4,000	2,870	4,300	300	(2,570)
Bond Issuance *	320,000	327,000	330,000	338,800	330,000	8,800	338,800	8,800	-
Revenue Total	\$ 5,041,331	\$ 5,347,194	\$ 6,065,355	\$ 6,231,588	\$ 6,525,080	\$ (293,492)	\$ 6,781,796	\$ 256,716	\$ 550,208
Expense Total	\$ 4,492,028	\$ 5,047,463	\$ 5,396,177	\$ 5,596,033	\$ 6,189,902	\$ 593,869	\$ 6,413,411	\$ (223,509)	\$ (817,378)
Net revenue over expenditures	\$ 549,303	\$ 299,731	\$ 669,178	\$ 635,555	\$ 335,178	\$ 300,377	\$ 368,385	\$ 33,207	\$ (267,170)

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

History of Operating Expenses

Page Operations	Actual			Fiscal year 2019/2020		Fiscal year 2020/2021			
	2016/2017	2017/2018	Actual 2018/2019	Projection	Budgeted	(Over)/ under	New Budget	(Over)/Under Prior Budget	(Over)/Under Projection
1 Health & Life Insurance	253,921	285,663	321,933	314,857	388,710	73,853	374,503	14,207	(59,646)
2 Education & Training	22,637	23,575	23,684	33,439	47,305	13,866	56,125	(8,820)	(22,686)
3 Travel Reimbursement	3,623	3,397	2,716	3,760	5,070	1,310	5,060	10	(1,300)
4 Promotion & Publicity	24,536	54,072	57,509	41,883	63,813	21,930	52,620	11,193	(10,737)
5 Legal Services	38,304	32,994	27,030	27,378	43,744	16,366	42,675	1,069	(15,297)
6 Consultant Fees	1,800	1,800		0	2,400	2,400	3,000	(600)	(3,000)
7 Background Checks	542	1,000	1,050	1,000	1,000	-	1,000	-	-
8 Merchant Fees	30,402	36,875	45,422	51,426	52,000	574	55,400	(3,400)	(3,974)
9 Dues & Subscriptions	11,311	11,920	11,972	14,084	16,225	2,141	16,640	(415)	(2,556)
10 Communication Service	35,104	68,803	39,715	45,770	47,614	1,844	47,766	(152)	(1,996)
11 Computers Software Contracts	37,788	36,246	45,712	44,653	47,893	3,240	51,500	(3,607)	(6,847)
12 Legal Notices & Employment Ads	3,352	4,005	2,192	2,664	4,400	1,736	2,950	1,450	(286)
13 Printing/Design Services	41,604	39,959	43,511	38,043	46,450	8,407	41,950	4,500	(3,907)
14 Administration Expense Account	2,219	1,119	1,390	2,271	3,000	729	3,000	-	(729)
15 Employee/Public Relations	2,761	5,365	5,864	5,784	11,425	5,641	11,720	(295)	(5,936)
16 Office/Administrative Supplies	12,895	19,512	20,336	16,353	24,315	7,962	24,665	(350)	(8,312)
17 Computer Supplies/Repairs	1,254	1,048	114	387	2,100	1,713	1,750	350	(1,363)
18 Office/Facilities Equipment	12,290	6,856	6,344	8,599	8,500	(99)	8,500	-	99
19 Postage & Delivery	14,428	14,732	12,670	13,862	17,980	4,118	16,990	990	(3,128)
20 Banquet Beverage Service	1,290	1,260	848	876	1,375	499	1,375	-	(499)
22 Unforeseen Expense	5,198	9,404	12,784	2,579	15,000	12,421	15,000	-	(12,421)
23 Main. Equipment Rentals	186	722	408	445	1,000	555	1,000	-	(555)
24 Maintenance Services	143,363	159,876	147,648	193,552	181,432	(12,120)	200,932	(19,500)	(7,380)
25 Vehicle/Equipment Parts & Repair	8,013	16,914	17,436	18,212	18,800	588	18,900	(100)	(688)
26 Maintenance Supplies	25,022	29,278	34,300	42,378	46,865	4,487	49,815	(2,950)	(7,437)
27 Maintenance Materials	15,996	26,419	25,539	31,063	31,770	707	31,470	300	(407)
28 Petroleum Products	13,339	13,572	12,092	14,595	16,250	1,655	16,550	(300)	(1,955)
29 Maintenance Tools/Equipment	3,660	2,866	3,608	3,711	4,550	839	4,550	-	(839)
30 Park Landscaping	8,136	9,078	7,728	8,644	12,200	3,556	11,700	500	(3,056)
31 Utilities Electric	97,855	118,321	131,934	121,869	143,000	21,131	143,000	-	(21,131)
32 Utilities Natural Gas	34,332	31,929	39,562	34,250	41,200	6,950	41,400	(200)	(7,150)
33 Utilities Water	11,582	12,527	16,128	17,836	17,600	(236)	18,375	(775)	(539)
34 Park & Facility Repairs/Improvement	370	132	768	0	5,500	5,500	5,500	-	(5,500)
35 Vandalism Repairs	0	0	0	0	850	850	850	-	(850)
36 Community Support	928	295	0	173	2,000	1,827	2,000	-	(1,827)
37 Special Events	15,580	15,928	13,545	12,698	15,970	3,272	15,900	70	(3,202)
38 Contracted Instruction & Services	236,374	285,850	327,352	351,347	445,814	94,467	479,275	(33,461)	(127,928)
39 Athletic Officials	22,107	17,652	16,866	16,132	23,192	7,060	24,802	(1,610)	(8,670)
40 Transportation	10,345	8,914	10,516	11,245	12,700	1,455	13,750	(1,050)	(2,505)
41 Recreation equip/ Facility Rental	12	90,516	141,745	145,646	143,812	(1,834)	100,685	43,127	44,961
42 Program & Facility Equipment	11,029	9,579	14,112	17,758	19,950	2,192	33,425	(13,475)	(15,667)
43 Program Supplies	91,316	79,496	79,716	82,704	107,638	24,934	109,445	(1,807)	(26,741)
Sub Totals	1,306,804	1,589,469	1,723,799	1,793,926	2,142,412	348,486	2,157,513	(15,101)	(363,587)
Special Funds Expenses	501,005	531,245	565,604	580,329	641,331	61,002	669,805	(28,474)	(89,476)
Debt Service	1,120,457	1,107,458	1,113,589	1,124,021	1,124,521	500	1,124,322	-	(301)
Salaries & Wages	1,563,762	1,819,291	1,993,185	2,097,757	2,281,638	183,881	2,461,771	(180,133)	(364,014)
Totals	\$4,492,028	\$5,047,463	\$5,396,177	\$5,596,033	\$6,189,902	\$593,869	\$6,413,411	(223,509)	(817,378)



TAX LEVY

Submission Confirmation:

Submission Date:

12/12/2019 9:24:13 AM

Submitted by:

Dean Bissias

Username:

deanbissias@pdlg.org

For Agency:

LA GRANGE PARK DISTRICT

Documents Submitted:

Ordinance 19-11 Tax Levy 2019.pdf - Levy Ordinance

Ordinance 19-12 .pdf - PTELL

THE PARK DISTRICT OF LA GRANGE

ORDINANCE 19-11

**ORDINANCE LEVYING AND ASSESSING TAXES
OF THE PARK DISTRICT OF LA GRANGE, COOK
COUNTY, ILLINOIS, FOR THE 2019 TAX LEVY YEAR**

ADOPTED BY THE
BOARD OF COMMISSIONERS
OF THE
PARK DISTRICT OF LA GRANGE
THIS 9TH DAY OF DECEMBER 2019

Published in pamphlet form by authority of the Board of Commissioners of the Park District of La Grange, Cook County, Illinois, this 9th day of December 2019.

Ordinance 19-11

ORDINANCE LEVYING AND ASSESSING TAXES
OF THE PARK DISTRICT OF LA GRANGE,
COOK COUNTY, ILLINOIS, FOR THE
2019 TAX LEVY YEAR

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

Section 1. The sum of \$2,182,000 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 (2019). 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 2019 tax levy year, and the specific amount hereby levied for each fund is set forth under the column entitled "Amount Levied" as follows:

Amount Levied

General Corporate Fund	\$960,000
Recreational Program Fund	530,000
Social Security & Medicare Contributions Fund	120,000
Audit Fund	20,000
Liability Insurance Fund	105,000
Paving and Lighting Fund	25,000
Recreational Programs for the Handicapped Fund	242,000
Illinois Municipal Retirement Fund	180,000

Grand Total of Taxes Levied	\$2,182,000
	=====

Section 2: Pursuant to Section 4-4 of the Park District Code (70 ILCS 1205/4-4) neither the Budget and Appropriation Ordinance of the District for the current fiscal year beginning May 1, 2019 and ending April 30, 2020 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 9th day of December 2019 pursuant to a roll call vote as follows:

Commissioners

AYES: Collins, O'Brien, OPYD, Jacobs + Vear.

NAYS: None

ABSENT: None

APPROVED THIS 9th day of December 2019.



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

ATTEST:



Constantine Bissias
Secretary

STATE OF ILLINOIS }
 }
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 December 9, 2019 the Corporate Authorities of such Park District passed and approved Ordinance 19-11, entitled:

**ORDINANCE LEVYING AND ASSESSING TAXES
OF THE PARK DISTRICT OF LA GRANGE, COOK
COUNTY, ILLINOIS, FOR THE 2019 TAX LEVY YEAR**

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

The pamphlet form of December 9, 2019 Ordinance 19-11 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 18, 2019, and continuing for at least ten days thereafter. Copies of such Ordinance were also available for public inspection upon request in the office of the Secretary.

IN WITNESS THEREOF, I have hereunto set my hand this ninth day of December 2019.



CONSTANTINE BISSIAS,
SECRETARY
PARK DISTRICT OF LA GRANGE

STATE OF ILLINOIS }
 } SS
COUNTY OF COOK }

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

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

I, Robert Vear, being first duly sworn 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, 2019 and ending April 30, 2020, as it appears of record in the Minutes of the Park District of La Grange Board Meeting held December 9, 2019.

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

WITNESS my signature this 9th day of December 2019.



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

THE PARK DISTRICT OF LA GRANGE

ORDINANCE 19-12

**AN ORDINANCE DIRECTING THE COOK COUNTY CLERK
TO REDUCE THE PARK DISTRICT OF LA GRANGE'S
REAL ESTATE TAX LEVY YEAR 2019
PARK DISTRICT OF LA GRANGE, COOK COUNTY, ILLINOIS**

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

This 9th day of December, 2019

Published in pamphlet form by the authority of the Board of Commissioners of the Park District of La Grange, Cook County, Illinois this 9th day of December 2019.

Ordinance 19-12

**AN ORDINANCE DIRECTING THE COOK COUNTY CLERK
TO REDUCE THE PARK DISTRICT OF LA GRANGE'S
REAL ESTATE TAX LEVY YEAR 2019
PARK DISTRICT OF LA GRANGE, COOK COUNTY, ILLINOIS**

WHEREAS, there has been enacted, the Property Tax Extension Limitation Act 35 ILCS 200/18-185 *et seq.*, (the "Act"), which will affect the amount of taxes extended for the District by the Cook County Clerk, (the "Clerk"), and

WHEREAS, because of the fact that the amount of the Equalized Assessed Valuation ("EAV") for property located in the District for 2019 was not known at the time that the District passed its Tax Levy Ordinance for 2019, 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 2019 is established in 2020, 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 2019, as to which funds should be reduced, and by what amounts, if it becomes necessary, and

WHEREAS, the District prefers to give such direction.

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

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

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

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


ADOPTED: December 9, 2019.

Commissioners.
AYES: Collins, O'Brien, OPTD, JACOBS + VEAR

NAYS: None

ABSENT: NONE


ABSTAIN: NONE



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

Passed on this 9 day of December, 2019.

ATTEST:



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

THE PARK DISTRICT OF LA GRANGE

ORDINANCE 19-13

AN ORDINANCE ABATING THE TAXES HERETOFORE LEVIED FOR THE YEAR 2019 TO PAY THE PRINCIPAL OF AND INTEREST ON \$2,530,000 GENERAL OBLIGATION PARK BONDS (ALTERNATE REVENUE SOURCE), SERIES 2012C, OF THE PARK DISTRICT OF LA GRANGE, COOK COUNTY, ILLINOIS.

ADOPTED BY THE
BOARD OF COMMISSIONERS
OF THE
PARK DISTRICT OF LA GRANGE
THIS 9TH DAY OF DECEMBER 2019

Published in pamphlet form by authority of the Board of Commissioners of the Park District of La Grange, Cook County, Illinois, this 9th day of December 2019.

ORDINANCE 19-13

AN ORDINANCE abating the taxes heretofore levied for the year 2019 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 14th day of November, 2012 (the "*Ordinance*"), did provide for the issue of \$2,530,000 General Obligation Park Bonds (Alternate Revenue Source), Series 2012C, of the District (the "*Bonds*"), dated December 18, 2012, and the levy of a direct annual tax sufficient to pay the principal of and interest on the Bonds; and

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

WHEREAS funds of the District on hand and lawfully available have been deposited into the Bond Fund (as defined in the Bond Ordinance) in an amount equal to the tax heretofore levied for the year 2019 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 2019 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 2019 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 2019 in accordance with the provisions hereof.

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

Adopted December 9, 2019



Robert Vear
President, Board of Park Commissioners

Attest:



Secretary, Board of Park Commissioners

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

CERTIFICATION OF ORDINANCE AND MINUTES

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

I do further certify that the foregoing constitutes a full, true and complete transcript of the minutes of the meeting of the Board held on the 9th day of December, 2019, insofar as the same relates to the adoption of Ordinance No 19-13 entitled:

AN ORDINANCE abating the taxes heretofore levied for the year 2019 to pay principal of and interest on \$2,530,000 General Obligation Park Bonds (Alternate Revenue Source), Series 2012C, of the Park District of La Grange, Cook County, Illinois.

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

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

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of the District, this 9th day of December 2019.


Secretary, Board of Park Commissioners



MINUTES of a regular public meeting of the Board of Park Commissioners of the Park District of La Grange, Cook County, Illinois, held at the Administrative Offices, 536 East Avenue, LaGrange, Illinois, in said Park District at 7:00 o'clock P.M., on the 9th day of December, 2019.

* * *

The meeting was called to order by the President, and upon the roll being called, VEAR the President, and the following Park Commissioners at said location answered present: Collins, O'Brien, DPYD, Jacobs + VEAR
The following Park Commissioners were absent: NONE.

The President announced that the next item of business before the Board of Park Commissioners was the consideration of an ordinance abating the taxes heretofore levied for the year 2019 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 Collins. presented and the Secretary read by title an ordinance as follows,

AN ORDINANCE abating the taxes heretofore levied for the year 2019 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 Collins moved and Park Commissioner O'Brien 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: Collins, O'Brien, Jacobs, OPTD, VEAR.

NAY: NONE

ABSENT: NONE.

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

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

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


Secretary, Board of Park Commissioners

THE PARK DISTRICT OF LA GRANGE

ORDINANCE 19-14

AN ORDINANCE ABATING THE TAXES HERETOFORE LEVIED FOR THE YEAR 2019 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.

ADOPTED BY THE
BOARD OF COMMISSIONERS
OF THE
PARK DISTRICT OF LA GRANGE
THIS 9TH DAY OF DECEMBER 2019

Published in pamphlet form by authority of the Board of Commissioners of the Park District of La Grange, Cook County, Illinois, this 9th day of December 2019.

ORDINANCE 19-14

AN ORDINANCE abating the taxes heretofore levied for the year 2019 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.

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 11th 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 2019 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 2019 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 2019 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 2019 in accordance with the provisions hereof.

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

Adopted December 9, 2019



Robert Vear
President, Board of Park Commissioners

Attest:


Secretary, Board of Park Commissioners

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

CERTIFICATION OF ORDINANCE AND MINUTES

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

I do further certify that the foregoing constitutes a full, true and complete transcript of the minutes of the meeting of the Board held on the 9th day of December, 2019, insofar as the same relates to the adoption of Ordinance No 19-14 entitled:

AN ORDINANCE abating the taxes heretofore levied for the year 2019 to pay 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.

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

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

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of the District, this 9th day of December 2019.


Secretary, Board of Park Commissioners



MINUTES of a regular public meeting of the Board of Park Commissioners of the Park District of La Grange, Cook County, Illinois, held at the Administrative Offices, 536 East Avenue, LaGrange, Illinois, in said Park District at 7:00 o'clock P.M., on the 9th day of December, 2019.

* * *

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

location answered present: Collins, O'Brien, OPKO, JACOBS & VEAR

The following Park Commissioners were absent: Collins

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 2019 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 Collins presented and the Secretary read by title an ordinance as follows,

AN ORDINANCE abating the taxes heretofore levied for the year 2019 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.

Park Commissioner Collins moved and Park Commissioner O'Brien 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: Collins, O'Brien, O'P'D, Jacobs, & Vear

NAY: NONE

ABSENT: NONE

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

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

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


Secretary, Board of Park Commissioners



BUDGET ORDINANCE



2020/2021
Budget Ordinance
To Be Developed
Following March 16
MBO/Budget
Board Meeting

2020/2021

Page	Operations	Other Fund Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Budgeted Totals
1	Health & Life Insurance	47,729	21,844	152,465	152,465	374,503
2	Education & Training	7,150	3,000	22,988	22,988	56,125
3	Travel Reimbursement	500	2,000	0	2,560	5,060
4	Promotion & Publicity	9,935	2,960	19,863	19,863	52,620
5	Legal Services	0	4,275	27,731	10,669	42,675
6	Consultant Fees	0	0	3,000	0	3,000
7	Background Checks	300	350	0	350	1,000
8	Bank Services & Charges	18,900	13,600	1,000	21,900	55,400
9	Dues & Subscriptions	250	450	7,970	7,970	16,640
10	Communication Service	4,140	4,300	19,663	19,663	47,766
11	Computers Software Contracts	2,000	8,000	20,750	20,750	51,500
12	Legal & Employment Notices	300	1,200	300	1,150	2,950
13	Printing/Design Services	150	0	10,938	30,863	41,950
14	Administration Expense Account	200	200	2,600	0	3,000
15	Employee/Public Relations	1,320	600	3,050	6,750	11,720
16	Office/Administrative Supplies	4,700	4,315	7,825	7,825	24,665
17	Computer Supplies/Repairs	0	0	875	875	1,750
18	Office Equipment	0	0	4,250	4,250	8,500
19	Postage & Delivery	500	0	8,245	8,245	16,990
20	Banquet Beverage Service	0	0	688	688	1,375
21	Concession Food & Supplies	0	0	0	0	0
22	Unforeseen Expense	5,000	0	10,000	0	15,000
23	Equipment Rentals	0	0	500	500	1,000
24	Maintenance Services	15,272	0	109,998	75,663	200,932
25	Vehicle/Equipment Parts & Repair	800	600	8,750	8,750	18,900
26	Maintenance Supplies	18,015	0	15,900	15,900	49,815
27	Maintenance Materials	5,400	0	16,585	9,485	31,470
28	Petroleum Products	900	0	7,825	7,825	16,550
29	Maintenance/BASE Tools/Equipment	0	0	2,275	2,275	4,550
30	Park Landscaping	0	0	5,850	5,850	11,700
31	Utilities Electric	11,500	0	65,750	65,750	143,000
32	Utilities Natural Gas	3,430	0	18,985	18,985	41,400
33	Utilities Water	720	0	8,828	8,828	18,375
34	Park & Facility Repairs/Improvements	0	0	2,750	2,750	5,500
35	Vandalism Repairs	0	0	850	0	850
36	Community Support	0	0	0	2,000	2,000
37	Special Events	0	0	0	15,900	15,900
38	Contracted Instruction & Services	116,000	0	0	363,275	479,275
39	Athletic Officials	0	0	0	24,802	24,802
40	Transportation	0	9,500	0	4,250	13,750
41	Facility Rental	98,873	1,812	0	0	100,685
42	Program & Facility Equipment	18,500	1,500	0	13,425	33,425
43	Program Supplies	2,450	41,460	0	65,535	109,445
Sub Totals		\$394,934	\$121,966	589,044	\$1,051,569	\$2,157,513
38	Special Funds Expenses	669,805				669,805
	Debt Service	1,124,322				1,124,322
	Salaries & Wages	365,034	543,791	504,505	1,048,441	2,461,771
Totals		\$2,554,095	\$665,757	\$1,093,549	\$2,100,010	\$6,413,411

Health & Life Insurance

General 01-5-00-5-53001
 Recreation 13-5-00-5-53001
 Other Funds
 Budgeted
 2020/2021

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	
1 Health & Prescription Coverage					
A. Full Time Staff			152,465	152,465	304,930
B. BASE Full Coverage		21,844			21,844
C. Fitness Center Full Coverage	21,021				21,021
New Hire - PPO - Family	26,708				26,708
Contingency					
Insurance Coverage for one employee to switch from plus one to family					
Total	\$47,729	\$21,844	\$152,465	\$152,465	\$374,503
				41%	G: \$152,465
				41%	R: \$152,465
				6%	Base \$21,844
				13%	OF: \$47,729
					Total \$374,503

Education & Training

						General 01-5-00-5-54010 Recreation 13-5-00-5-54010	
Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Other Funds Budgeted 2020/2021		
1 Agency							
A. SPRA	0		150	150	300		
B. Chamber & LGBA Events	0		100	100	200		
C. Community Group	0		100	100	200		
D. Agency Events	0		100	100	200		
E. Other Activities	0		100	100	200		
2 Elected Officials							
A. NRPA (1)	0		1,280	1,280	2,560		
B. IPRA/IAPD (Chicago Conf.)	0		713	713	1,425		
C. IAPD Legislative Conf.	0		0	0	0		
D. IAPD & IPRA Workshops	0		250	250	500		
3 Professionals							
A. NRPA (6)	0		8,550	8,550	17,100		
B. IPRA/IAPD (Chicago Conf.)		0	4,728	4,728	9,455		
C. National Accreditation Schools			2,950	2,950	5,900		
D. Local Development Schools Fitness accreditation	7,150		763	763	1,525		
E. IAPD Legislative Conf.	0		1,280	1,280	2,560		
F. After School		3,000			3,000		
G. Misc..Education & Professional Service Activities			150	150	300		
4 Special Training							
A. Full Time (Seminars & Workshops)			125	125	250		
B. Regular & Part Time (Seminars & Workshops)	0		450	450	900		
C. Tuition Reimbursement	0		0	0			
D. Computer Training	0		1,200	1,200	2,400		
Total	\$7,150	\$3,000	\$22,988	\$22,988	\$56,125		
						41%	G: \$22,988
						41%	R: \$22,988
						5%	Base \$3,000
						13%	OF: \$7,150
							Total \$56,125

Travel Reimbursement

General
Recreation 13-5-00-5-55010
Other Funds

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Other Funds Budgeted 2020/2021
1 Mileage Reimbursement					
Facilities staff - 2			0	800	800
Recreation staff - 4			0	1,000	1,000
Finance staff - 2			0	500	500
BASE staff - 1		2,000			2,000
Fitness Staff	500				500
2 Parking & Tolls					
A. Staff Parking	0		0	100	100
B. Tolls	0		0	160	160
Total	\$500	\$2,000	\$0	\$2,560	\$5,060

0%	G:	\$0
51%	R:	\$2,560
40%	Base	\$2,000
10%	OF:	\$500
	Total	\$5,060

Promotion & Publicity

General
Recreation
Other Funds
Budgeted
2020/2021
13-5-00-6-60010

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2020/2021
1 Promotion					
A. Apparel	2,000	2,460	2,010	2,010	8,480
B. Banners/Signs/Name Tags	1,100	500	2,550	2,550	6,700
C. Supplies	2,500		500	500	3,500
D. Promotional Items	3,585		1,250	1,250	6,085
E. Rec Center Staff Apparel			800	800	1,600
2 Publicity					
A. Advertising			7,209	7,209	14,418
B. Public Education			250	250	500
C. Community Events			2,853	2,853	5,705
D. Unforeseen			250	250	500
3 Marketing	750		2,191	2,191	5,132
Total	\$9,935	\$2,960	\$19,863	\$19,863	\$52,620
				38%	G: \$19,863
				38%	R: \$19,863
				6%	Base \$2,960
				19%	OF: \$9,935
					Total \$52,620

Legal Services

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General 01-5-00-6-61000 Recreation 13-5-00-6-61000 Other Funds Budgeted 2020/2021
1 Monthly Services	0	4,275	17,100	7,125	28,500
2 Special Projects	0	0	6,919	2,306	9,225
3 Unforeseen Projects	0	0	3,713	1,238	4,950
Total	\$0	\$4,275	\$27,731	\$10,669	\$42,675
					65% G: \$27,731 25% R: \$10,669 10% Base \$4,275 0% OF: \$0
					Total \$42,675

Continuing Fees

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

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Other Funds Budgeted 2020/2021
1					
A. Marketing	0	0	0	0	
B. Special Projects		0	3,000		3,000
Total	\$0	\$0	\$3,000	\$0	\$3,000
				100%	G: \$3,000
				0%	R: \$0
				0%	Base: \$0
				0%	OF: \$0
					Total \$3,000

Background Checks

Expenditures						General Recreation Other Funds Budgeted 2020/2021		13-5-00-6-61020
	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted				
1 Background Checks	300	350		350		1,000		
Total	\$300	\$350	\$0	\$350		\$1,000		
					0%	G:	\$0	
					35%	R:	\$350	
					35%	Base	\$350	
					30%	OF:	\$300	
						Total	\$1,000	

Bank Charges

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General 01-5-00-6-65001 Recreation 13-5-00-6-65001 Other Funds Budgeted 2020/2021	
1 Fees						
Bank Charges			1,000		1,000	
2 Credit Card Rec Fd						
BASE		13,600		21,900	21,900	
Fitness Center	18,900				13,600	
					18,900	
Total	\$18,900	\$13,600	\$1,000	\$21,900	\$55,400	
					2%	G: \$1,000
					40%	R: \$21,900
					25%	Base \$13,600
					34%	OF: \$18,900
						Total \$55,400

Dues & Subscriptions

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General	01-5-00-6-66010
					Recreation Other Funds Budgeted 2020/2021	13-5-00-6-66010
1 Agency						
A. NRPA	0		500	500	1,000	
B. NEIPC Dues	0		0	0		
C. Chamber Dues	0		250	250	500	
D. LGBA Dues	0		0	0		
E. Service Clubs	0		25	25	50	
F. GFOA/IGFOA	0		125	125	250	
G. IPRA	0		0	0		
H. Sam's Club	0	450	225	225	900	
I. Unforeseen	0		125	125	250	2,950
2 Professional						
A. IPRA Dues	0		1,800	1,800	3,600	
B. NRPA Dues	0		50	50	100	
C. MIPE	0		50	50	100	
D. SPRA	0		45	45	90	
E. SSPRA	0		60	60	120	
F. Countryside Rotary	0		475	475	950	
G. Certifications	0		325	325	650	
H. Fitness					0	
I. Unforeseen	250		125	125	500	6,110
3 Elected Officials						
A. IAPD Dues	0		3,200	3,200	6,400	
4 Subscriptions/Charts/Books						
A. Magazines	0		115	115	230	
B. Maps & Charts	0		175	175	350	
C. Publications	0		300	300	600	1,180
Total	\$250	\$450	\$7,970	\$7,970	\$16,640	
					48%	G: \$7,970
					48%	R: \$7,970
					3%	Base \$450
					2%	OF: \$250
					Total	\$16,640

Communication Services

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General	01-5-00-6-67010
					Recreation Other Funds Budgeted 2020/2021	13-5-00-6-67010
1 Phone Service						
Rec Ctr, Com Ctr, Sedgewick, Gilbert			7,848	7,848	15,696	2,256
Internet Access for CC, Sed, Gilbert						
E911 locator service						
Gordon Park Wifi						
2 Mobile Phones						
Executive Director			960	960	1,920	
Supt. Of Finance			575	575	1,150	
Park Foreman			225	225	450	
Minute Packages & tablets			825	825	1,650	
Base Cell Phone (2)		900			900	
Supt of Facilities			600	600	1,200	
Custodial supervisor			210	210	420	
Supt. Of BASE		1,000			1,000	
BASE Asst.		420			420	
Supt. of Recreation			210	210	420	
BASE supervisor stipend		1,800			1,800	
Recreation Supervisors -3			630	630	1,260	
Fitness Supervisor	840				840	13,430
						-534
3 Internet\Homepage						
A. High Speed Internet Service			1,513	1,513	3,025	
Yelp		180			180	
B. Web Host			0	0		
C. Email Host\Backup Access			300	300	600	
D. Website Upgrades			750	750	1,500	
E. Email Blast			338	338	675	
F. Telephone equip lease & main contract			4,680	4,680	9,360	15,340
4 TV Service	3,300				3,300	
Total	\$4,140	\$4,300	\$19,663	\$19,663	\$47,766	
					41%	G: \$19,663
					41%	R: \$19,663
					9%	Base \$4,300
					9%	OF: \$4,140
					Total	\$47,766

Computer Software Contracts

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General 01-5-00-6-68010 Recreation 13-5-00-6-68010 Other Funds Budgeted 2020/2021	
1 Software Annual Contracts						
A. Accounting, Time Clock Plus, Applitrack	0		5,250	5,250	10,500	
B. Registration/Facility/League MainTrac	0		3,000	3,000	6,000	
Microsoft Base Security & Anti-Virus	0	2,000	2,000	2,000	2,000 4,000	
						22,500
2 Onsite Support Noventech	2,000	6,000	9,000	9,000	26,000	
3 Offsite Data Storage			1,500	1,500	3,000	
Total	\$2,000	\$8,000	\$20,750	\$20,750	\$51,500	
						40% G: \$20,750
						40% R: \$20,750
						16% Base \$8,000
						4% OF: \$2,000
						Total \$51,500

Legal Notices & Publications

General 01-5-00-6-69010
 Recreation 13-5-00-6-69010
 Other Funds
 Budgeted
 2020/2021

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	
1 Legal Notices			300	300	600
2 Other Publications					
A. Employment Ads - Full Time			0	0	
B. Employment Ads - Part Time					
Custodians, Front Desk, Maintenance			0	0	
BASE		1,200			1,200
Fitness Center	300				300
Pre School				850	850
Total	\$300	\$1,200	\$300	\$1,150	\$2,950

10%	G:	\$300
39%	R:	\$1,150
41%	Base	\$1,200
10%	OF:	\$300
	Total	\$2,950

Printing/Design Services

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General 01-5-00-6-69110 Recreation 13-5-00-6-69110 Other Funds Budgeted 2020/2021	
1 Program Guides						
A. Design (80 Pages x3)			2,025	6,075	8,100	
B. Print (80 Pages x3)			6,500	19,500	26,000	
2 Public Information/Education						
A. Flyer Print			1,438	4,313	5,750	39,850
3 Administrative Forms/Documents						
Business Cards			0	0		
Business Cards - FC	150				150	
Business envelopes						
Payroll/AP envelopes			350	350	700	
Checks			400	400	800	
Contingency			225	225	450	2,100
Total	\$150	\$0	\$10,938	\$30,863	\$41,950	
					26%	G: \$10,938
					74%	R: \$30,863
					0%	Base \$0
					0%	OF: \$150
						Total \$41,950

Administration Expense Acct.

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2020/2021	
					13-5-00-7-71010	
1 Executive Director						
A. Executive Director	0		2,000	0	2,000	
2 Department Heads						
A. Superintendent of Recreation	0		200		200	
B. Superintendent of Finance	0		200		200	
C. Superintendent of Facilities	0		200		200	
D. Superintendent of Fitness	200		0	0	200	
E. Superintendent of BASE	0	200	0		200	
Total	\$200	\$200	\$2,600	\$0	\$3,000	
					87%	G: \$2,600
					0%	R: \$0
					7%	Base \$200
					7%	OF: \$200
						Total \$3,000

Employee/Public Relations

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2020/2021		01-5-00-7-72010 13-5-00-7-72010
1 Elected Officials							
A. Board Meeting Allowance			1,500	0	1,500		
B. Board Development			600	0	600		
C. Board Recognition			250	0	250		
D. Board Functions			700	0	700		
E. SEASPAR Events	1,000		0	0	1,000		4,050
2 Professionals							
A. Staff Meeting Allowance				500	500		
B. Staff Recognition				750	750		
C. Staff Functions				2,500	2,500		3,750
3 Public							
A. Public Meeting Allowance	0		0	200	200		
B. Volunteer Recognition	0		0	300	300		
4 Agency							
A. Public/Personnel Recognition	0		0	500	500		
B. Part Time Recognition	0		0	1,000	1,000		
C. BASE		600			600		
d. Fitness Center	320				320		
5 Contingency				1,000	1,000		
Total	\$1,320	\$600	\$3,050	\$6,750	\$0	\$11,720	
				26%	G:	\$3,050	
				58%	R:	\$6,750	
				5%	Base	\$600	
				11%	OF:	\$1,320	
					Total	\$11,720	

Office/Administrative Supplies

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2020/2021	01-5-00-7-73010 13-5-00-7-73010 Total
1 Paper						
A. White, Colored, Copy, Laser Ink Jet, Envelopes, & Labels	1,200	415	1,250	1,250	4,115	
B. Folders, Binders, Index Tabs			500	500	1,000	
C. File Folders & Report Covers			0	0		
2 Desk Supplies						
A. Pens, Pencils, Markers		500	150	150	800	
B. Calendars, Personal Organizers			150	150	300	
C. Print Cartridges	500	3,000	2,850	2,850	9,200	
D. Desk Supplies	3,000	400	1,100	1,100	5,600	
E. Card Printer Supplies			400	400	800	
3 General Supplies						
A. Water Service	0		850	850	1,700	
B. Cups/Napkins/ Paper towels/Kleenex	0		250	250	500	
4 Miscellaneous	0		325	325	650	
Total	\$4,700	\$4,315	\$7,825	\$7,825	\$24,665	
					32%	G: \$7,825
					32%	R: \$7,825
					17%	Base \$4,315
					19%	OF: \$4,700
					Total	\$24,665

Computer Supplies/Repairs

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2020/2021	01-5-00-7-74010 13-5-00-7-74010
1 Data Storage CD/Floppy	0		100	100	200	
2 Misc. Hardware Small	0		225	225	450	
3 Cleaning Supplies	0		50	50	100	
4 Service/Repair/Purchase	0	0	500	500	1,000	
Total	\$0	\$0	\$875	\$875	\$1,750	
					50% 50% 0% 0%	G: R: Base OF: Total
						\$875 \$875 \$0 \$0 \$1,750

General	01-5-00-7-75010
Recreation	13-5-00-7-75010

3/5/2020

Postage & Delivery

General 01-5-00-7-76010
 Recreation 13-5-00-7-76010
 Other Funds
 Budgeted
 2020/2021

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	
1 Postage					
A. Bulk Rate	0		120	120	240
B. Program Guide Postage	0		6,000	6,000	12,000
C. Direct Mail Postage	500				500
D. General Postage	0		50	50	100
E. Machine Postage	0		1,250	1,250	2,500
F. Machine Rental	0		500	500	1,000
2 Delivery					
A. Legal Document Delivery	0		325	325	650
Total	\$500	\$0	\$8,245	\$8,245	\$16,990
				49%	G: \$8,245
				49%	R: \$8,245
				0%	Base \$0
				3%	OF: \$500
					Total \$16,990

Banquet Beverage Service

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2020/2021	01-5-00-7-76400 13-5-00-7-76400
1 Banquet Beverage Service	0		688	688	1,375	
Total	\$0	\$0	\$688	\$688	\$1,375	
					50% 50% 0% 0%	G: R: Base OF:
						\$688 \$688 \$0 \$0
					Total	\$1,375

Concession Food & Supplies

General Recreation Other Funds
01-5-00-3-43100
13-7-10-4-49050
Budgeted 2020/2021

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Budgeted 2020/2021
1 Concession Food & Supplies					
2 Vending/ Snack Machine Products					
Total	\$0	\$0	\$0	\$0	\$0
				50%	G: \$0
				50%	R: \$0
				0%	Base \$0
				0%	OF: \$0
					Total \$0

Unforeseen Expense

General
Recreation
Other Funds
Budgeted
2020/2021

01-5-00-7-76500
13-5-00-7-76500

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	
1 Unforeseen Expense	5,000		10,000		15,000
Total	\$5,000	\$0	\$10,000	\$0	\$15,000

67%	G:	\$10,000
0%	R:	\$0
0%	Base	\$0
33%	OF:	\$5,000
	Total	\$15,000

Equipment Rentals

General 01-6-00-6-80010
Recreation
Other Funds
Budgeted
2020/2021

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Budgeted 2020/2021
1 Custodian Equipment					
A. Dry Chemical/Carpet Cleaner			250	250	500
B. Misc. Rentals			0	0	
C. Power man lift			0	0	
2 Maintenance Equipment					
A. Trencher			250	250	500
B. Miscellaneous			0	0	
Total	\$0	\$0	\$500	\$500	\$1,000
					50% G: \$500 50% R: \$500 0% Base \$0 0% OF: \$0 <hr/> Total \$1,000

Maintenance Services

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2020/2021	01-6-00-6-81010 13-6-00-6-81010
1 Facility Contracts						
A. HVAC	2,500		15,750	15,750	34,000	
B. Pest Control			600	600	1,200	
C. Rug Service	500		1,875	1,875	4,250	
D. Rec Center Floor Care	2,500		11,113	11,113	24,725	
E. Security \ Alarms Service & Testing			6,750	6,750	13,500	
F. Dry Chemical Carpet Cleaner	1,500		875	875	3,250	
G. Ice Machine			600	600	1,200	
H. Elevator			1,375	1,375	2,750	84,875
2 Park Contracts						
A. Dumpster Service			5,750	5,750	11,500	
B. Pesticide/Fertilization			5,500	5,500	11,000	
C. Portable Toilets	2,072		10,085		12,157	
E. Tree Care			10,000		10,000	
F. Tree Removal			15,000		15,000	59,657
3 Maintenance & Office Contracts						
A. Uniforms			2,350	2,350	4,700	
B. Copy Machine	1,500		2,250	2,250	6,000	
C. Maint. Shop Services			325	325	650	
D. Small Appliance Repair				0	-	
E. Communication Repairs			300	300	600	
F. Blade Sharpening			50	50	100	
G. Vehicle Washes			200	200	400	
H. Phone system				0	-	
I. East Ave Facility Repairs			3,750	3,750	7,500	
J. Rec Center Floor Equipment Service			1,375	1,375	2,750	
K. Fun Jump Repairs & new fun jump				750	750	23,450
L. Fitness Center Repairs	3,000				3,000	
4 Utility Needs						
A. Electrical Repairs	1,000		4,250	4,250	9,500	
B. Lock/Key Services	200		875	875	1,950	
C. Plumbing Service	500		3,750	3,750	8,000	
D. Splashpad services			3,750	3,750	7,500	26,950
5 Fitness Center Custodian Service						
6 Unforeseen			1,500	1,500	3,000	
Total	\$15,272	\$0	\$109,998	\$75,663	\$200,932	
					55% 38% 0% 8%	G: R: Base OF:
						\$109,998 \$75,663 \$0 \$15,272
						Total \$200,932

General	01-6-00-6-82010
Recreation	13-6--00-6-82010
Other Funds	
Budgeted	
2020/2021	

46%	G:	\$8,750
46%	R:	\$8,750
3%	Base	\$600
4%	OF:	\$800
	Total	\$18,900

Maintenance Supplies

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General 01-6-00-7-83010 Recreation 13-6-00-7-83010 Other Funds	
					Budgeted 2020/2021	
1 Janitorial/Building Supplies						
A. Cleaning Supplies	9,567		2,850	2,850	15,267	
B. Bathroom Supplies	5,698		2,515	2,515	10,728	
C. Building Supplies	2,750		3,000	3,000	8,750	
D. Fitness Center Custodian Supplies						
2 Park Needs						
A. Trash Can Plastic Liners			30	30	60	
B. Plastic Trash Bags			2,275	2,275	4,550	
C. Paint (Equipment)			650	650	1,300	
D. Water Sealant			30	30	60	
E. Light Bulbs - Outdoor			200	200	400	
F. Bee Traps/Wasp Spray			100	100	200	
G. Athletic Field Paint			500	500	1,000	
H. Holiday Tree Ornaments			150	150	300	
I. Electrical Supplies for Rec Center			300	300	600	
j. Sport Nets (BB, VB, Tennis			500	500	1,000	
k. Splashpad Chemicals			750	750	1,500	
3 Maintenance Operations						
A. Degreaser			50	50	100	
B. Detergents			50	50	100	
C. Oil Dry Compound			50	50	100	
D. Straps/Plastic Ties			100	100	200	
E. Welding Supplies			200	200	400	
F. Electric Supplies			300	300	600	
G. HVAC Supplies			250	250	500	
H. Vehicle/Equipment Supplies			150	150	300	
I. Dept. Supplies			150	150	300	
4 Misc. Joint Purchase/T-Cards						
A. Joint Purchase- Coop misc supplies			0	0		
B. Rec Center Supplies			500	500	1,000	
5 Unforeseen			250	250	500	
Total	\$18,015	\$0	\$15,900	\$15,900	\$49,815	
						32% G: \$15,900
						32% R: \$15,900
						0% Base \$0
						36% OF: \$18,015
						Total \$49,815

Maintenance Materials

General 01-6-00-7-84010
Recreation 13-6-00-7-84010

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Other Funds Budgeted 2020/2021
1 Fields/Courts/Pathways					
A. Ball Mix	0		2,000	0	2,000
B. Calcined Clay	0		1,500	0	1,500
C. Clay Bricks	0		500	0	500
D. Sand/Stone/Screenings	0		2,500	0	2,500
E. Chalk	0		600	0	600
2 Turf Supplies					
A. Seed	0		1,250	1,250	2,500
B. Sod	0		250	250	500
C. Soil (Black Dirt)	0		750	750	1,500
D. Straw Matting			50	50	100
3 Park & Playground Supplies					
A. Concrete Bags/Bulk	0		35	35	70
B. Play Surface/Parts	5,400		2,900	2,900	11,200
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		0	0	
Total	\$5,400	\$0	\$16,585	\$9,485	\$31,470
			-150	-\$150.00	
				53%	G: \$16,585
				30%	R: \$9,485
				0%	Base \$0
				17%	OF: \$5,400
					Total \$31,470

Petroleum Products

General 01-6-00-7-85010
Recreation 13-6-00-7-85010
Other Funds
Budgeted
2020/2021

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

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

Maintenance/BASE Tools/Equipment

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General 01-6-00-7-86010 Recreation 13-6-00-7-86010 Other Funds Budgeted 2020/2021	
1 Athletic/Arborist/Landscape	0		500	500	1,000	
2 Hand Tools	0		400	400	800	
3 Janitorial Tools	0		250	250	500	
4 Main. Power Equip./Tools/BASE Equipment	0		1,000	1,000	2,000	
5 State Co-op Purchases	0		0	0		
6 Unforeseen	0		125	125	250	
Total	\$0	\$0	\$2,275	\$2,275	\$4,550	
					50% G: \$2,275 50% R: \$2,275 0% Base \$0 0% OF: \$0	
					Total	\$4,550

Park Landscaping

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2020/2021	01-6-00-7-87010 13-6-00-7-87010
1 Flowers	0		1,250	1,250	2,500	
2 Shrubs	0		1,000	1,000	2,000	
3 Trees	0		2,000	2,000	4,000	
4 Herbicide & Soil Amendment	0		850	850	1,700	
5 Miscellaneous	0		750	750	1,500	
Total	\$0	\$0	\$5,850	\$5,850	\$11,700	
					50% 50% 0% 0%	G: R: Base OF: Total
						\$5,850 \$5,850 \$0 \$0 \$11,700

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 2020/2021
1 Electric					
Denning	0		2,500	2,500	5,000
Gilbert	0		1,400	1,400	2,800
Sedgewick	0		4,200	4,200	8,400
Gordon	0		5,100	5,100	10,200
Waiola	0		550	550	1,100
Spring	0		250	250	500
Rec Center	11,500		51,750	51,750	115,000
Total	\$11,500	\$0	\$65,750	\$65,750	\$143,000
			46%	G:	\$65,750
			46%	R:	\$65,750
			0%	Base	\$0
			8%	OF:	\$11,500
				Total	\$143,000

Natural Gas

General 01-6-XX-6-88100
Recreation 13-6-XX-6-88100
Other Funds
Budgeted
2020/2021

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Recreation Budgeted	Budgeted 2020/2021
1 Natural Gas						
Denning	0		600	600		1,200
Gilbert	0		550	550		1,100
Sedgewick	0		950	950		1,900
Community Center	0		1,100	1,100		2,200
Gordon	0		350	350		700
Rec Center	3,430		15,435	15,435		34,300
Total	\$3,430	\$0	\$18,985	\$18,985		\$41,400
					46%	G: \$18,985
					46%	R: \$18,985
					0%	Base \$0
					8%	OF: \$3,430
						Total \$41,400

Water

General 01-6-XX-6-88200
 Recreation 13-6-XX-6-88200
 Other Funds
 Budgeted
 2020/2021

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Budgeted 2020/2021
1 Water					
Denning	0		338	338	675
Gilbert	0		725	725	1,450
Sedgwick	0		1,825	1,825	3,650
Community Center	0		350	350	700
Gordon	0		1,800	1,800	3,600
Waiola	0		200	200	400
Elm Pk	0		175	175	350
Spring	0		175	175	350
Rotary	0		0	0	0
536 East Ave.	720		3,240	3,240	7,200
Total	\$720	\$0	\$8,828	\$8,828	\$18,375

48% G: \$8,828
 48% R: \$8,828
 0% Base \$0
 4% OF: \$720
 Total \$18,375

Park & Facility Repairs/Replacements

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General 01-6-XX-6-89000 Recreation 13-6-XX-6-89000 Other Funds Budgeted 2020/2021	
1 Repairs	0		1,500	1,500	3,000	
2 Improvements BASE appliances	0		1,250	1,250	2,500	
Total	\$0	\$0	\$2,750	\$2,750	\$5,500	
					50% 50% 0% 0%	G: R: Base OF: Total
						\$2,750 \$2,750 \$0 \$0 \$5,500

Vandalism Repairs

General 01-6-00-6-89200
Recreation
Other Funds
Budgeted
2020/2021

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

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

Community Support

General
Recreation
Other Funds
Budgeted
2020/2021
13-7-00-7-77100

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	Other Funds Budgeted 2020/2021	
1 Resident Financial Assistance (Scholarships)	0		0	2,000	2,000	
Total	\$0	\$0	\$0	\$2,000	\$2,000	
				0%	G:	\$0
				100%	R:	\$2,000
				0%	Base	\$0
				0%	OF:	\$0
				Total		\$2,000

Special Events

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2020/2021	13-7-00-7-77402
1 Easter Egg	0		0	1,900	1,900	
2	0		0	0		
3 Halloween Party	0		0	4,250	4,250	
4 Movie In The Park	0		0	2,250	2,250	
5 Countryside Fireworks	0		0	3,500	3,500	
6 Pet Parade	0		0	4,000	4,000	
7 Park Days	0		0	0		
8 Countryside Parade	0		0	0		
Total	\$0	\$0	\$0	\$15,900	\$15,900	
					0%	G: \$0
					100%	R: \$15,900
					0%	Base \$0
					0%	OF: \$0
						Total \$15,900

Contracted Instruction & Services

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2020/2021	13-7-XX-6-62000
1 Athletics						
A. Summer	0		0	77,968	77,968	
B. Fall	0		0	68,628	68,628	
C. Winter/Spring	0		0	64,571	64,571	211,167
2 Fitness						
A. Summer	0		0	17,716	17,716	
B. Fall	0		0	17,968	17,968	
C. Winter/Spring	0		0	17,968	17,968	53,652
3 Special Interest & Social						
A. Summer	0		0	24,850	\$24,850	
B. Fall	0		0	6,035	\$6,035	
C. Winter/Spring	0		0	6,594	\$6,594	37,479
4 Special Events & Trips						
A. Summer	0		0	1,285	\$1,285	
B. Fall	0		0	2,495	\$2,495	
C. Winter/Spring	0		0	1,730	\$1,730	5,510
5 Performing Arts						
A. Summer	0		0	14,394	\$14,394	
B. Fall	0		0	16,250	\$16,250	
C. Winter/Spring	0		0	14,254	\$14,254	44,898
6 Day Camps						
A. Summer	0		0	10,569	\$10,569	
B. Fall	0		0	0		
C. Winter/Spring	0		0	0		10,569
7 Preschool						
A. Summer	0		0	0		
B. Fall	0		0	0		
C. Winter/Spring	0		0	0		
8 Fitness Center Classes	116,000				116,000	
Total	\$116,000	\$0	\$0	\$363,275	\$479,275	
					0%	G: \$0
					76%	R: \$363,275
					0%	Base \$0
					24%	OF: \$116,000
						Total \$479,275

Athletic Officials

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2020/2021	
					13-7-01-6-63000	
1 Athletics						
A. Summer	0		0	1,200	1,200	
B. Fall	0		0	10,669	10,669	
C. Winter/Spring	0		0	12,933	12,933	
Total	\$0	\$0	\$0	\$24,802	\$24,802	
					0%	G: \$0
					100%	R: \$24,802
					0%	Base \$0
					0%	OF: \$0
					Total	\$24,802

Transportation

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2020/2021	
					13-7-XX-6-63000	
1 Athletics				0		
2 Fitness/Aquatics*				0		
3 Special Interest & Social				0		
4 Special Events & Trips				500	500	
5 Performing Arts				0		
7 Day Camps				3,750	3,750	
8 Preschool				0		
9 BASE		9,500			9,500	
Total	\$0	\$9,500	\$0	\$4,250	\$13,750	
					0%	G: \$0
					31%	R: \$4,250
					69%	Base \$9,500
					0%	OF: \$0
					Total	\$13,750

Equipment & Facility Rental

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2020/2021	
					13-7-XX-6-64000	
1 Fitness Center Equipment Lease	98,873				98,873	
2 BASE		1,812			1,812	
Total	\$98,873	\$1,812	\$0	\$0	\$100,685	
					0%	G: \$0
					0%	R: \$0
					2%	Base \$1,812
					98%	OF: \$98,873
						Total \$100,685

Program & Facility Equipment

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2020/2021	
					13-7-00-7-78000	
1 Athletics	0			800	800	
2 Fitness/Aquatics*	0			2,500	2,500	
3 Special Interest & Social	0			0	0	
4 Special Events & Trips	0			875	875	
5 Performing Arts	0			0	0	
7 Day Camps	0			1,700	1,700	
8 Preschool	0			4,300	4,300	10,175
9 Facility - open gym basketballs, wristbands	0			3,250	3,250	
10 BASE		1,500			1,500	
11 Fitness Center	18,500				18,500	
Total	\$18,500	\$1,500	\$0	\$13,425	\$33,425	
				0%	G:	\$0
				40%	R:	\$13,425
				4%	Base	\$1,500
				55%	FC	\$18,500
					Total	\$33,425

Program Supplies

Expenditures	Other Funds Budgeted	BASE Budgeted	General Budgeted	Recreation Budgeted	General Recreation Other Funds Budgeted 2020/2021	13-7-XX-7-79000
1 Athletics						
A. Summer	0		0	1,930	1,930	
B. Fall	0		0	18,685	18,685	
C. Winter/Spring	0		0	5,700	5,700	26,315
2 Fitness/Aquatics						
A. Summer	0		0	750	750	
B. Fall	0		0	250	250	
C. Winter/Spring	0		0	250	250	1,250
3 Special Interest & Social						
A. Summer	0		0	2,380	2,380	
B. Fall	0		0	2,585	2,585	
C. Winter/Spring	0		0	2,365	2,365	7,330
4 Special Events & Trips						
A. Summer	0		0	3,665	3,665	
B. Fall	0		0	8,035	8,035	
C. Winter/Spring	0		0	6,610	6,610	18,310
5 Performing Arts						
A. Summer	0		0	0		
B. Fall	0		0	0		
C. Winter/Spring	0		0	0		0
7 Day Camps						
A. Summer	0		0	7,430	7,430	
B. Fall	0		0	0		
C. Winter/Spring	0		0	0		7,430
8 Preschool						
A. Summer	0		0	0		
B. Fall	0		0	4,900	4,900	
C. Winter/Spring	0		0	0		4,900
9 BASE Supplies	0	8,650			8,650	8,650
10 BASE Food	0	32,810			32,810	32,810
11 Fitness Membership supplies	2,450				2,450	2,450
Total	\$2,450	\$41,460	\$0	\$65,535 \$3,837.00	\$109,445	\$109,445
					0% G: \$0	
					60% R: \$65,535	
					38% Base \$41,460	
					2% OF: \$2,450	
					Total	\$109,445

Safe & Risk Management

16-6-00-5-533XX

Expenditures	Actual 2015/2016	Actual 2016/2017	Actual 2017/2018	Actual 2018/2019	Projected 2019/2020	Budgeted 2019/2020	Budgeted 2020/2021
1 Supplies							
First Aid	381	450	1,002	415	1,501	1,500	3,500
Incentives	105	75			107	250	250
Misc Supplies SSRMG	230	730	3,144	2,503	1,134	750	750
2 Equipment							
Fire Extinguisher							
Vehicle/PPE	257						
Familyfest Fencing							500
3 Services							
A. Staff Physicals/ Flu shots	100	205	100	109	50	200	200
B. Safety inspections	5,178	3,803	8,134	5,985	8,532	9,000	10,500
4 Education/Licenses							
A. PDRMA Trainings	200	661	670	833	775	800	800
B. Safety In-Services	696	314	151	130	77	500	500
D. Licenses	320	55	20	410		20	1,020
Subtotal	7,467	6,293	13,221	10,385	12,176	13,020	18,020
Elm Playground							
5 Liability Insurance	57,894	62,640	66,090	68,200	69,194	69,194	79,908
6 Unemployment Compensation	1,010	1,005	6,925	7,143	0	14,274	14,274
7 Risk Manager	15,296	15,042	15,042	15,042	15,004	15,004	15,004
Total	\$81,667	\$84,980	\$101,278	\$100,770	\$96,374	\$111,492	\$127,206

Paving & Lighting Fund

15-6-00-9-901XX

Expenditures	Actual 2015/2016	Actual 2016/2017	Actual 2017/2018	Actual 2018/2019	Projected 2019/2020	Budgeted 2019/2020	Budgeted 2020/2021
1 Supplies							
A. Light Bulbs (Athletic Fields)	2,000	4,587		8,605		2,000	2,000
B. Pathway/Building Security					3,643	1,000	1,000
2 Service							
A. Repair Ballast/Wiring, Bulb						1,000	1,000
3 Projects							
A. Pathway Replacement (Capital Budget)		3,617				15,000	15,000
B. Sealcoating / Paving Projects	50,036		6,785	6,760		2,000	2,000
C. Lighting Projects							
4 Unforeseen For Paving/Lighting		4,553	1,942	6,600		2,000	2,000
Total	\$52,036	\$12,757	\$8,727	\$21,965	\$3,643	\$23,000	\$23,000

Handicapped Recreation Fund

18-5-00-6-xxxxx

Expenditures	Actual 2015/2016	Actual 2016/2017	Actual 2017/2018	Actual 2018/2019	Projected 2019/2020	Budgeted 2019/2020	Budgeted 2020/2021
1 Seaspar Contributions	104,425	107,477	102,313	100,657	115,035	115,035	109,714
2 Recreation Inclusion	11,408	16,221	20,680	16,949	22,050	28,000	25,500
Risk Manager	5,000	5,014	5,014	5,014	5,014	5,000	5,000
Allocated Salaries & Wages	23,000	17,870	22,999	23,000	23,000	23,000	23,000
3							
program guide - seaspar							
repairs - rec van	713		800			800	800
Port a lets	2,072	2,205	2,131	1,776	2,253	2,072	2,072
Playground surfacing	3,306	4,248	6,372	7,200	5,400	5,400	5,400
Seaspar events	630	950	1,001	600	600	1,000	1,000
petro products - rec van					900	900	900
5 Ada Compliance projects	57,148	8,617	0				
Total	\$207,702	\$162,602	\$161,310	\$155,196	\$174,252	\$181,207	\$173,386

SPECIAL FUNDS

Expenditures	Actual 2015/2016	Actual 2016/2017	Actual 2017/2018	Actual 2018/2019	Fiscal year 2019/2020			Fiscal year 2020/2021		
					Projection	Budgeted	(Over)/ under	New Budget	(Over)Under Prior Budget	(Over)Under Projection
IMRF Contributions	104,065	105,465	113,530	120,836	127,900	129,643	1,743	126,183	3,460	1,717
IMRF for BASE	15,775	21,615	23,738	24,064	19,500	27,863	8,363	36,616	(8,753)	(17,116)
IMRF for Fitness			6,367	10,346	9,300	13,492	4,192	13,000	492	(3,700)
Paving & Lighting	52,036	12,757	8,727	21,965	3,643	23,000	19,357	23,000	-	(19,357)
Liability Fund	81,667	84,980	101,278	100,770	96,374	111,492	15,118	127,206	(15,714)	(30,832)
Audit Services	12,095	12,420	12,420	12,745	13,260	13,260	-	15,260	(2,000)	(2,000)
Handicapped Recreation	207,702	162,602	161,310	155,196	174,252	181,207	6,955	173,386	7,821	866
FICA Contributions	89,101	90,181	93,593	100,176	105,900	112,548	6,648	120,560	(8,012)	(14,660)
FICA for BASE	28,557	28,855	31,802	32,888	33,200	41,009	7,809	41,600	(591)	(8,400)
FICA for Fitness			11,784	19,194	20,000	20,989	989	26,166	(5,177)	(6,166)
Total	\$590,998	\$518,875	\$564,549	\$598,180	\$603,329	\$674,503	71,174	\$702,977	\$ (28,474)	\$ (99,648)



BUDGET DETAIL



DEFINITION OF TERMS

Definition of Terms

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

Accounting Procedures

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

Accounting System

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

Accrual Basis

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

Activity

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

Appropriation

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

Assessed Valuation

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

Audit

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

Audit Report

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

statements; (e) an explanation of required supplementary information provided in financial statements and procedures applied to this information; and (f) other information relating to supplementary schedules and the statistical section.

Budget Deficit

For any given year, an excess of budget outlays over budget receipts. The amount of the deficit is the difference between outlays and receipts.

Budget Detail

A more thorough breakdown and accounting of line item expenditures providing additional levels of expense information.

Budget Surplus

For any given year, an excess of budget receipts over outlays. The amount of the surplus is the difference between receipts and outlays.

Capital Budget

A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted separately from the operating budget. The capital budget should be based on a capital improvement program (CIP).

Capital Improvement Program

A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

Capital Projects Fund

A fund or funds created to account for financial resources to be used for the acquisition or construction of major capital facilities, amenities or items.

Contingency

An appropriation of funds to cover unforeseen events that occur during the fiscal year.

Debt Service

Payment of interest and principal on an obligation resulting from the issuance of bonds or other long-term debt.

Deficit

The excess of expenditures over revenues during an accounting period.

Depreciation

Expiration in the service life of fixed assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence.

Expenditures

Decreases in financial resources. Expenditures are the use of assets for operations, debt service, and capital outlays.

Fiscal Year

A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

Fund

An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of a fund are accounted for with separate sets of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund Balance

The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit.

General Corporate Fund

The fund used to account for all financial resources except those required to be accounted for in another fund.

General Obligation Bonds

When a government pledges its full faith and credit to the repayment of the bonds it issues, than those bonds are general obligation (GO) bonds. Sometimes the term also used to refer to bonds, which are to be repaid from taxes and other general revenues.

Line Items

Individual budgeting categories that differentiate expenditure classifications from one another.

Maintenance

The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

Modified Accrual Basis

The accrual basis of accounting adapted to the governmental fund type. Under it, revenues are recognized when they become both "measurable" and "available" to finance current expenditures. Expenditures are recognized when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

Operating Budget

The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of the Park District are controlled. Law requires the use of annual operating budgets.

Operating Funds

Operating funds refer to all the funds of the organization except the capital project and debt service funds.

Ordinance

A formal legislative enactment by the governing board of the Park District.

Restricted Fund Balance

The excess of an entity's assets over its liabilities usually in a special revenue fund where expenditures are legally restricted to a specific purposes.

Special Revenue Funds

These funds are used to account for proceeds from specific revenue sources (other than capital projects) that are legally restricted to expenditures for specified purposes. Funds included in this fund category are Recreation, Illinois Municipal Retirement, Liability Insurance, Audit, Paving & Lighting, FICA/Medicare, and Special Recreation for the Handicapped.

Tax Levy

The total amounts to be raised by property taxes for purposes specified in the Tax Levy Ordinance.

Tax Rate

The amount of tax levied for each \$100 of assessed valuation.

TIF District

A Tax Increment Finance District is an area established by local legislation to provide a favorable tax to break to encourage business development in a specific location.



MISCELLANEOUS