

MEMORANDUM M26-008



TO: PDLG Board of Commissioners
FROM: Jennifer Bechtold, CPRE, Executive Director
Jamie Hollock, Director of Finance & HR
RE: 2026-2027 General Operations Budget Proposal
DATE: March 9, 2026

Background:

Staff is presenting the 2026-2027 budget draft at the March 9, 2026, board meeting. Per Park District code, “the budget and appropriation ordinance shall be prepared in tentative form by some person or persons designated by the governing body, and in such tentative form shall be made conveniently available to public inspection for at least 30 days prior to final action thereon”.

Implications:

Overview

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

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

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

Budget Assumptions

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

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

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

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

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

Budget Organization and Fund Code Structure

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

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

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

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

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

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

Personnel

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

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**Park District of La Grange
Fund Balance Projections
Fiscal Year 2026 - 2027**

Fund No.	Fund Name	FY25 Ending Balance	2025 Projected Revenues	2025 Projected Expenses	FY26 Revenues Less Expenses	FY26 Ending Proj Balance	FY26-27 Budgeted Revenue	FY26-27 Budgeted Expenses	FY27 Revenues Less Expenses	FY27 Ending Proj Balance
Operating Fund										
01	General	1,640,957	827,717	938,638	(110,921)	1,530,036	1,551,689	1,763,114	(211,425)	1,318,612
04	Debt Service	151,830	613,186	1,540,608	(927,422)	(775,592)	1,553,237	1,554,203	(966)	(776,558)
11	Fitness Center	1,444,781	856,237	475,342	380,895	1,825,676	990,800	605,066	385,734	2,211,410
12	BASE	1,042,063	609,506	428,925	180,581	1,222,644	672,475	636,151	36,324	1,258,967
13	Recreation	1,161,428	1,633,874	1,676,518	(42,644)	1,118,784	2,465,099	2,355,694	109,405	1,228,189
14	IMRF	117,362	18,983	85,549	(66,566)	50,796	58,701	152,410	(93,709)	(42,913)
15	Paving & Lighting	60,951	9,491	12,616	(3,124)	57,826	29,351	30,000	(649)	57,177
16	Liability Insurance	159,139	20,581	146,350	(125,769)	33,370	61,701	121,223	(59,522)	(26,152)
17	Audit	13,950	3,797	24,366	(20,569)	(6,619)	11,740	19,820	(8,080)	(14,699)
18	Special Recreation	215,797	141,277	237,693	(96,416)	119,380	402,446	347,641	54,805	174,185
19	Social Security	207,295	41,763	104,337	(62,574)	144,721	129,153	125,000	4,153	148,874
		6,215,553	4,776,411	5,670,942	(894,531)	5,321,022	7,926,392	7,710,322	216,070	5,537,092
Capital Projects Fund										
36	Capital Projects	14,478,551	704,932	2,000,000	(1,295,068)	13,183,483	2,345,000	12,541,729	(10,196,729)	2,986,754
		14,478,551	704,932	2,000,000	(1,295,068)	13,183,483	2,345,000	12,541,729	(10,196,729)	2,986,754

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**Park District of La Grange
Capital Projects Plan Analysis
Fiscal Year 2026 - 2027**

	FY26-27 Proposed Budget
Operating Revenues:	
<u>Other Revenues:</u>	
Bond Proceeds	295,000
Transfers In	600,000
Other sources	<u>1,450,000</u>
Total Revenues:	<u>2,345,000</u>
Operating Expenses:	
<u>Capital Projects:</u>	
Contingency - capital	70,000
Roof Replacement (Partial - Rec Center)	400,000
RecTrac & PDLG Server Replacement	25,000
Athletic Field Light Replacement	500,000
Playground Repairs	65,000
District HVAC Replacements	250,000
Skidsteer/Bobcat	65,000
Field Striping Machine	50,000
Indoor Playground Surface Repair	40,000
OSLAD park renovation - Gilbert	1,200,000
OSLAD park renovation - Sedgwick	1,200,000
Website Update*	13,000
Phone System Replacement**	35,000
Referendum Bond Projects***	<u>8,628,729</u>
Total Capital Projects	<u>12,541,729</u>
Net Surplus (Deficit) from Operations	<u>(10,196,729)</u>

The Capital Reserves anticipated as of April 30, 2026 will be \$8,815,796.33

* This amount represents carryover allocations for District website update

** This amount represents carryover allocations for District phone replacement

*** This amount represents carryover allocations for 2025 Referendum Bond projects

Section	(All)		
Schedule YR	2026	In Progress	
		Completed	
Sum of Replmnt. Cost			
Category	Facility / Park	CP Description & PNI	Total
Aquatics	Gordon	Splash Pad Enhancements	\$55,000
Aquatics Total			\$55,000
Facility	Rec Center	New Electronic System for Basketball Hoops	\$12,000
		Gymnasium Basketball Refinish/Pickleball/Volleyball Reinstall	\$90,000
Facility Total			\$102,000
Fields	All Parks	Soccer Goals	\$30,000
Fields Total			\$30,000
IT Equipment	Community Center	Alarm System Community Center	\$15,000
	Rec Center	Website Upgrades\Re-Design	\$75,000
		Phone System Replacement	\$35,000
	All District	Security Cameras (Gilbert, Sedgwick and Community Center)	\$29,000
IT Equipment Total			\$154,000
Maintenance Equipment	Rec Center	11' Toro Mower	\$66,000
Maintenance Equipment Total			\$66,000
Playground	Gordon	Exercise station replacements	\$30,000
	Waiola	Waiola Park OSLAD Renovation Rollover	\$847,026
Playground Total			\$877,026
Vehicle	Rec Center	SUV Replacement	\$65,000
Vehicle Total			\$65,000
Planning	All District	Contingency for Capital	\$85,000
		2026 OSLAD Grant Application (Location TBD)	\$20,000
		HVAC Assessment & Replacement Strategy	\$13,000
Planning Total			\$118,000
HVAC	Rec Center	3 Large Units Above Gymnasium (3 total Large units)	\$300,000
HVAC Total			\$300,000
Bleachers	All Parks	Bleachers for Athletic Fields (4 per year)	\$15,000
Bleachers Total			\$15,000
Grand Total			\$1,782,026

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Section (All)
Schedule YR 2027

Sum of Replmnt. Cost Category	Facility / Park	CP Description & PNI	Total
Facility	Rec Center	Roof Replacement (Partial - Rec Center)	\$400,000
Facility Total			\$400,000
IT Equipment	Rec Center	RecTrac and PDLG Server Replacement	\$25,000
IT Equipment Total			\$25,000
Lighting	Gordon	Athletic Field Light Replacement (\$900K total - \$400K Referendum)	\$500,000
Lighting Total			\$500,000
Playground	All District	Playground Repairs	\$65,000
Playground Total			\$65,000
Planning	Gilbert	OSLAD Project	\$1,200,000
	Sedgwick	OSLAD Project	\$1,200,000
	All District	Capital Contingency	\$70,000
Planning Total			\$2,470,000
HVAC	Rec Center	District HVAC Replacments	\$250,000
HVAC Total			\$250,000
Equipment	Rec Center	Skidster\Bobcat (Case SR270B)	\$65,000
	All District	Field Striping Machine Machine	\$50,000
Equipment Total			\$115,000
PIP	Rec Center	Indor Playground Surface Repair	\$40,000
PIP Total			\$40,000
Grand Total			\$3,865,000

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Section	(All)
Schedule YR	2028

Sum of Replmnt. Cost			
Category	Facility / Park	CP Description & PNI	Total
Facility	Rec Center	Roof Replacement	\$800,000
		Rec Center Flooring	\$250,000
Facility Total			\$1,050,000
Playground	Elm	Replacement of Playground Equipment (2-5 1995 & 5-12 2013)	\$250,000
	All District	Playground Repairs	\$50,000
Playground Total			\$300,000
Vehicle	Rec Center	Small Dump Truck	\$80,000
		Pickup Replacement (2010 F250 4x4 Pickup Diesle)	\$68,000
Vehicle Total			\$148,000
Planning	All District	New Comprehensive Master plan	\$125,000
Planning Total			\$125,000
HVAC	Rec Center	District HVAC Plan	\$250,000
HVAC Total			\$250,000
Grand Total			\$1,873,000

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Section	(All)
Schedule YR	2029

Sum of Replmnt. Cost			
Category	Facility / Park	CP Description & PNI	Total
Facility	Fitness Center	Fitness Center Carpet Replacement	\$35,000
	Rec Center	Hanging Heaters Parking Garage - 3	\$10,000
Facility Total			\$45,000
Fitness Equipment	Fitness Center	Cardio Equipment	\$400,000
Fitness Equipment Total			\$400,000
Lighting	Gilbert	Pathway Replacement Lights	\$150,000
Lighting Total			\$150,000
Specialty	Fitness Center	New AV System 113/114	\$13,500
	Rec Center	New AV System Rm 108/109 & 110/111 & Banquet Room	\$45,000
Specialty Total			\$58,500
HVAC	Rec Center	District HVAC Plan	\$250,000
HVAC Total			\$250,000
Grand Total			\$903,500

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Section	(All)
Schedule YR	2030

Sum of Replmnt. Cost			
Category	Facility / Park	CP Description & PNI	Total
IT Equipment	Rec Center	Copier Replacement (two units)	\$20,000
IT Equipment Total			\$20,000
Playground	Denning	Playground Replacement (Pourin Play)	\$300,000
Playground Total			\$300,000
HVAC	Rec Center	District HVAC Plan	\$250,000
HVAC Total			\$250,000
Grand Total			\$570,000

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Section	(All)
Schedule YR	2031

Sum of Replmnt. Cost			
Category	Facility / Park	CP Description & PNI	Total
Ashphalt	Denning	Parking Lot Replacement	\$150,000
Ashphalt Total			\$150,000
Facility	Gordon	Building HVAC	\$20,000
	Rec Center	Bathroom Upgrades	\$200,000
		Basketball Backboards and Rims (Includes Electronic Device for Height Adjustment)	\$180,000
		Gym Curtains/Dividers	\$200,000
Facility Total			\$600,000
Vehicle	Rec Center	2016 Ford Van/custodian	\$45,000
Vehicle Total			\$45,000
HVAC	Rec Center	District HVAC Plan	\$250,000
HVAC Total			\$250,000
Grand Total			\$1,045,000

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**Park District of La Grange
Analysis of Proposed Budget - All Funds Excluding Capital Projects Fund
Fiscal Year 2026 - 2027**

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Actuals Thru 02/28/26	FY25-26 Current Budget	FY26-27 Proposed Budget	Budget Variances	
						Budget Change \$\$	Budget Change %
Operating Revenues:							
<u>Tax Revenue:</u>							
Tax Revenue	3,452,139	3,597,082	1,216,626	4,209,864	4,214,577	4,713	0%
<u>Other Revenues:</u>							
Building Rentals	103,718	96,953	27,820	73,017	18,841	(54,176)	-74%
Park Usage	67,538	86,582	53,291	51,550	64,000	12,450	24%
Program Revenue	2,354,311	2,639,122	2,014,346	2,576,932	2,767,699	190,767	7%
Recreation Center	234,082	290,182	170,527	256,180	301,675	45,495	18%
Other Revenues	837,257	743,606	549,229	700,750	559,600	(141,150)	-20%
Total Revenues:	7,049,045	7,453,526	4,031,838	7,868,293	7,926,392	58,099	1%
Operating Expenses:							
<u>Other:</u>							
Debt Service	1,130,631	1,151,279	1,540,608	1,138,807	1,554,203	415,396	36%
Transfer Out	280,000	525,000	-	600,000	600,000	-	0%
Subtotal Other	1,410,631	1,676,279	1,540,608	1,738,807	2,154,203	415,396	24%
<u>Capital Projects:</u>							
Capital Projects	785	-	1,500	1,500	1,500	-	0%
<u>Risk Management:</u>							
Risk Management Costs	8,097	16,508	10,935	18,750	20,380	1,630	9%
<u>Contractual Services:</u>							
Bank/Merchant Fees	74,816	80,242	63,692	85,500	94,500	9,000	11%
Communication Services	33,451	34,563	30,162	37,180	43,170	5,990	16%
Contractual Programs	409,988	379,350	288,208	443,611	297,781	(145,830)	-33%
Contractual Services	209,326	236,403	283,622	273,595	290,685	17,090	6%
Dues & Subscriptions	4,980	10,906	7,990	15,480	18,500	3,020	20%
Equip/ Facility Lease	10,465	8,230	3,612	3,000	4,512	1,512	50%
Equipment Rentals	1,714	-	-	7,000	6,000	(1,000)	-14%
Equipment Repairs	11,689	7,588	9,579	17,500	19,250	1,750	10%
Legal/ Recruitment Notices	4,174	4,131	2,540	10,050	8,550	(1,500)	-15%
Maintenance Services	183,241	135,586	111,828	198,620	204,195	5,575	3%
Park Improvements & Repairs	23,730	26,880	10,550	43,430	36,850	(6,580)	-15%
Printing/ Design Services	11,989	8,397	2,116	13,325	13,225	(100)	-1%
Professional Fees	35,957	34,944	17,371	32,875	35,495	2,620	8%
Promotion & Publicity	15,858	20,474	11,018	49,050	55,075	6,025	12%
Software Contracts	67,061	80,864	72,464	112,365	117,975	5,610	5%
Transportation	4,017	13,639	12,434	15,435	20,875	5,440	35%
Utilities - Electric	127,177	142,009	117,139	168,000	162,575	(5,425)	-3%
Utilities - Natural Gas	52,353	39,120	20,381	51,000	43,800	(7,200)	-14%
Utilities - Water	22,049	22,860	13,313	26,930	26,480	(450)	-2%
Subtotal Contractual Services	1,304,035	1,286,186	1,078,019	1,603,946	1,499,493	(104,453)	-7%
<u>Supplies & Materials:</u>							
Administrative Expense Accts	3,051	1,702	1,143	2,680	2,880	200	7%
Banquet Beverage Service	-	-	-	-	-	-	0%
Beverage Cost	-	1,675	2,340	1,000	2,000	1,000	100%
Computer Supplies/ Equip	3,348	8,981	12,971	12,950	17,000	4,050	31%
Contingency	-	35,956	11,291	45,000	45,000	-	0%
Employee/ Public Relations	434	9,314	3,797	11,550	18,100	6,550	57%
Main. Tools & Equipment	5,943	3,498	2,231	6,150	6,150	-	0%
Maintenance Materials	27,789	24,282	11,748	35,850	41,550	5,700	16%
Maintenance Supplies	43,774	51,973	35,907	53,851	56,200	2,349	4%
Office Equipment	9,332	7,834	1,344	12,200	11,950	(250)	-2%
Office/ Admin Supplies	6,901	12,142	5,871	16,650	16,100	(550)	-3%
Park Landscaping	4,920	3,397	1,364	6,000	7,000	1,000	17%

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**Park District of La Grange
Analysis of Proposed Budget - All Funds Excluding Capital Projects Fund
Fiscal Year 2026 - 2027**

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Actuals Thru 02/28/26	FY25-26 Current Budget	FY26-27 Proposed Budget	Budget Variances	
						Budget Change \$\$	Budget Change %
Petroleum Products	11,868	13,403	10,931	14,400	16,400	2,000	14%
Postage & Delivery	4,959	8,489	3,264	12,350	12,350	-	0%
Program Equipment	19,165	21,654	14,364	40,819	38,160	(2,659)	-7%
Program Supplies	94,155	82,950	71,456	125,909	120,385	(5,524)	-4%
Special Events	2,614	13,113	3,186	10,150	12,650	2,500	25%
Subtotal Supplies & Materials	238,253	300,363	193,208	407,509	423,875	16,366	4%
<u>Wages & Benefits:</u>							
Administrative Salaries	802,820	980,506	764,514	1,289,233	1,235,426	(53,807)	-4%
Custodians & Facility Supervisors	76,780	92,981	60,778	107,974	108,050	76	0%
Education & Training	15,856	21,933	16,349	50,295	45,824	(4,471)	-9%
Front Desk	167,216	194,694	145,552	239,738	228,000	(11,738)	-5%
Health & Life Insurance	224,667	302,397	262,557	414,000	439,171	25,171	6%
Maintenance Salaries	279,327	334,718	232,787	361,628	361,952	324	0%
Pension	95,028	120,124	86,124	178,710	178,910	200	0%
Program Wages	394,544	396,278	346,875	558,573	612,535	53,962	10%
Seasonal Maintenance	16,980	27,709	31,769	45,000	45,000	-	0%
SS/ Medicare	128,593	153,415	119,820	170,910	177,000	6,090	4%
Travel Reimbursement	757	916	508	3,010	2,610	(400)	-13%
Subtotal Wages & Benefits	2,202,568	2,625,671	2,067,633	3,419,071	3,434,478	15,407	0%
Total Expenses	5,164,369	5,905,007	4,891,902	7,189,583	7,533,929	344,346	5%
Net Surplus (Deficit) from Operations	1,884,676	1,548,520	(860,065)	678,710	392,463	(286,247)	-42%

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Park District of La Grange
Analysis of Proposed Budget - Capital Projects Fund
Fiscal Year 2026 - 2027

	FY23-24	FY24-25	FY25-26	FY25-26	FY26-27	Budget Variances	
	Actuals	Actuals	Actuals	Current	Proposed	Budget	Budget
			Thru 02/28/26	Budget	Budget	Change \$\$	Change %
Capital Fund Revenues:							
<u>Other Revenues:</u>							
Bond Proceeds	167,256	14,164,482	184,156	14,030,000	295,000	(13,735,000)	-98%
Transfers In	280,000	525,000	-	600,000	600,000	-	0%
Other sources	52	-	-	-	1,450,000	1,450,000	0%
Total Revenues:	447,308	14,689,482	184,156	14,630,000	2,345,000	(12,285,000)	-84%
Capital Fund Expenses:							
<u>Capital Projects:</u>							
Capital Projects	1,925,655	1,683,644	6,417,882	15,924,335	12,565,765	(3,358,570)	-21%
Total Capital Projects	1,925,655	1,683,644	6,417,882	15,924,335	12,565,765	(3,358,570)	-21%
Net Surplus (Deficit) from Operations	(1,478,346)	13,005,838	(6,233,726)	(1,294,335)	(10,220,765)	(8,926,430)	690%

Park District of La Grange
 Departmental Budget - Admin
 Fiscal Year 2026 - 2027

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	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Actuals Thru 02/28/26	FY25-26 Current Budget	FY26-27 Proposed Budget	Budget Variances	
						Budget Change \$\$	Budget Change %
Operating Revenues:							
<u>Tax Revenue:</u>							
Tax Revenue	3,452,139	3,597,082	1,216,626	4,209,864	4,214,577	4,713	0%
<u>Other Revenues:</u>							
Building Rentals	103,718	96,953	27,820	73,017	18,841	(54,176)	-74%
Park Usage	67,538	86,582	53,291	51,550	64,000	12,450	24%
Other Revenues	500,199	508,802	320,251	478,100	338,000	(140,100)	-29%
Total Revenues:	4,123,594	4,289,418	1,617,987	4,812,531	4,635,418	(177,113)	-4%
Operating Expenses:							
<u>Other:</u>							
Debt Service	1,130,631	1,151,279	1,540,608	1,138,807	1,554,203	415,396	36%
Transfer Out	280,000	525,000	-	600,000	600,000	-	0%
Subtotal Other	1,410,631	1,676,279	1,540,608	1,738,807	2,154,203	(1,003,014)	24%
<u>Capital Projects:</u>							
Capital Projects	785	-	1,500	1,500	1,500	-	0%
<u>Contractual Services:</u>							
Bank/Merchant Fees	33,293	33,274	26,994	35,500	40,500	5,000	14%
Communication Services	26,856	29,421	26,110	31,660	37,320	5,660	18%
Contractual Services	209,326	236,403	283,622	273,595	290,685	17,090	6%
Dues & Subscriptions	4,889	10,824	7,908	15,390	18,410	3,020	20%
Equipment Repairs	-	-	-	-	-	-	0%
Legal/ Recruitment Notices	4,174	3,781	2,540	8,550	7,550	(1,000)	-12%
Park Improvements & Repairs	-	-	-	-	-	-	0%
Printing/ Design Services	11,989	8,126	2,116	13,025	13,025	-	0%
Professional Fees	31,575	30,325	14,208	27,629	29,771	2,142	8%
Promotion & Publicity	11,468	15,421	9,088	27,925	34,960	7,035	25%
Software Contracts	52,943	67,972	60,433	94,365	96,975	2,610	3%
Subtotal Contractual Services	386,513	435,547	433,019	527,639	569,196	41,557	8%
<u>Supplies & Materials:</u>							
Administrative Expense Accts	3,051	1,702	1,143	2,680	2,680	-	0%
Banquet Beverage Service	-	-	-	-	-	-	0%
Computer Supplies/ Equip	3,348	8,981	12,971	12,950	17,000	4,050	31%
Contingency	-	30,956	9,427	30,000	30,000	-	0%
Employee/ Public Relations	-	8,881	3,490	10,550	17,350	6,800	64%
Office Equipment	9,332	7,834	1,344	12,200	10,200	(2,000)	-16%
Office/ Admin Supplies	5,920	10,775	5,519	14,150	14,600	450	3%
Petroleum Products	-	-	-	400	400	-	0%
Postage & Delivery	4,959	8,489	3,264	12,350	12,350	-	0%
Subtotal Supplies & Materials	26,610	77,618	37,157	95,280	104,580	9,300	10%
<u>Wages & Benefits:</u>							
Administrative Salaries	555,936	755,981	627,083	1,036,733	1,017,426	(19,307)	-2%
Education & Training	12,336	21,933	16,349	47,795	43,324	(4,471)	-9%
Front Desk	46,010	62,688	50,614	89,738	80,000	(9,738)	-11%
Health & Life Insurance	182,033	268,153	242,418	365,500	388,470	22,970	6%
Pension	65,145	98,975	71,291	152,410	152,410	-	0%
SS/ Medicare	78,950	106,967	86,947	131,410	125,000	(6,410)	-5%
Travel Reimbursement	154	383	436	1,860	1,860	-	0%
Subtotal Wages & Benefits	940,564	1,315,079	1,095,139	1,825,445	1,808,490	(16,956)	-1%
Total Expenses	2,765,103	3,504,522	3,107,424	4,188,671	4,637,969	449,298	11%
Net Surplus (Deficit) from Operations	1,358,491	784,896	(1,489,437)	623,860	(2,551)	(626,410)	-100%

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Park District of La Grange
Departmental Budget - BASE
Fiscal Year 2026 - 2027

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Actuals Thru 02/28/25	FY25-26 Current Budget	FY26-27 Proposed Budget	Budget Variances	
						Budget Change \$\$	Budget Change %
Operating Revenues:							
<u>Other Revenues:</u>							
Program Revenue	690,422	628,600	457,130	579,750	671,975	92,225	16%
Other Revenues	510	1,000	-	500	500	-	0%
Total Revenues:	690,932	629,600	457,130	580,250	672,475	92,225	16%
Operating Expenses:							
<u>Contractual Services:</u>							
Bank/Merchant Fees	20,330	19,914	14,393	20,000	20,000	-	0%
Communication Services	2,307	1,420	762	1,300	1,630	330	25%
Contractual Programs	-	2,330	-	7,950	8,920	970	12%
Dues & Subscriptions	91	82	82	90	90	-	0%
Equip/ Facility Lease	2,250	2,712	3,612	3,000	4,512	1,512	50%
Equipment Repairs	-	-	-	-	1,750	1,750	0%
Legal/ Recruitment Notices	-	-	-	-	500	500	0%
Professional Fees	4,182	4,219	2,663	4,746	5,224	478	10%
Promotion & Publicity	1,694	702	1,609	1,500	2,165	665	44%
Software Contracts	10,673	10,469	9,982	14,000	17,000	3,000	21%
Subtotal Contractual Services	41,528	41,848	33,103	52,586	61,791	9,205	18%
<u>Supplies & Materials:</u>							
Administrative Expense Accts	-	-	-	-	-	-	0%
Employee/ Public Relations	434	264	250	500	500	-	0%
Office Equipment	-	-	-	-	1,750	1,750	0%
Program Equipment	-	525	-	-	1,500	1,500	0%
Program Supplies	40,834	29,899	23,708	57,389	44,092	(13,297)	-23%
Subtotal Supplies & Materials	41,268	30,688	23,959	57,889	47,842	(10,047)	-17%
<u>Wages & Benefits:</u>							
Administrative Salaries	167,129	160,243	72,329	105,000	108,000	3,000	3%
Custodians & Facility Supervisors	231,828	207,243	154,204	293,400	334,613	41,213	14%
Education & Training	2,684	-	-	1,500	1,500	-	0%
Health & Life Insurance	28,650	23,338	11,765	34,000	35,655	1,655	5%
Pension	21,954	16,098	8,709	17,300	17,500	200	1%
SS/ Medicare	30,845	28,154	17,314	31,000	29,000	(2,000)	-6%
Travel Reimbursement	603	533	72	650	500	(150)	-23%
Subtotal Wages & Benefits	483,693	435,609	264,392	482,850	526,768	43,918	9%
Total Expenses	566,488	508,145	321,454	593,325	636,401	43,076	7%
Net Surplus (Deficit) from Operations	124,444	121,455	135,675	(13,075)	36,074	49,149	-376%

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Park District of La Grange
Departmental Budget - Fitness
Fiscal Year 2026 - 2027

	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Actuals Thru 02/28/26	FY25-26 Current Budget	FY26-27 Proposed Budget	Budget Variances	
						Budget Change \$\$	Budget Change %
Operating Revenues:							
<u>Other Revenues:</u>							
Program Revenue	796,028	868,428	713,518	965,000	990,700	25,700	3%
Other Revenues	123	161	13	150	100	(50)	-33%
Total Revenues:	796,151	868,589	713,531	965,150	990,800	25,650	3%
Operating Expenses:							
<u>Contractual Services:</u>							
Bank/Merchant Fees	21,193	27,054	22,305	30,000	34,000	4,000	13%
Communication Services	4,288	3,722	3,290	4,220	4,220	-	0%
Contractual Programs	72,202	76,587	90,042	130,000	80,000	(50,000)	-38%
Equip/ Facility Lease	10,465	5,518	-	-	-	-	0%
Legal/ Recruitment Notices	-	350	-	1,500	500	(1,000)	-67%
Maintenance Services	5,240	1,832	2,844	10,250	10,250	-	0%
Park Improvements & Repairs	100	100	-	100	100	-	0%
Printing/ Design Services	-	271	-	300	200	(100)	-33%
Professional Fees	200	400	500	500	500	-	0%
Promotion & Publicity	2,696	4,351	321	9,625	7,950	(1,675)	-17%
Software Contracts	3,445	2,423	2,049	4,000	4,000	-	0%
Utilities - Electric	9,999	11,501	9,773	19,500	15,000	(4,500)	-23%
Utilities - Natural Gas	9,648	6,807	3,127	9,500	7,500	(2,000)	-21%
Utilities - Water	802	167	550	780	900	120	15%
Subtotal Contractual Services	140,278	141,083	134,802	220,275	165,120	(55,155)	-25%
<u>Supplies & Materials:</u>							
Contingency	-	5,000	1,864	15,000	15,000	-	0%
Administrative Expense Accts	-	-	-	-	200	200	0%
Employee/ Public Relations	-	169	57	500	250	(250)	-50%
Maintenance Supplies	14,445	17,981	15,612	23,023	22,100	(923)	-4%
Office/ Admin Supplies	981	1,367	352	2,500	1,500	(1,000)	-40%
Postage & Delivery	-	-	-	-	-	-	0%
Program Equipment	12,557	14,213	9,476	24,500	24,500	-	0%
Program Supplies	1,429	230	472	1,500	1,000	(500)	-33%
Subtotal Supplies & Materials	29,411	38,959	27,834	67,023	64,550	(2,473)	-4%
<u>Wages & Benefits:</u>							
Administrative Salaries	79,755	64,282	65,102	147,500	110,000	(37,500)	-25%
Custodians & Facility Supervisors	8,634	1,848	1,085	2,000	2,000	-	0%
Education & Training	836	-	-	1,000	1,000	-	0%
Front Desk	121,206	132,006	94,938	150,000	148,000	(2,000)	-1%
Health & Life Insurance	13,984	10,906	8,374	14,500	15,046	546	4%
Pension	7,929	5,051	6,124	9,000	9,000	-	0%
Program Wages	32,787	43,390	41,851	43,500	60,000	16,500	38%
SS/ Medicare	18,798	18,294	15,559	8,500	23,000	14,500	171%
Travel Reimbursement	-	-	-	500	250	(250)	-50%
Subtotal Wages & Benefits	283,929	275,776	233,033	376,500	368,296	(8,204)	-2%
Total Expenses	453,618	455,818	395,669	663,798	597,966	(65,832)	-10%
Net Surplus (Deficit) from Operations	342,533	412,771	317,862	301,353	392,834	91,482	30%

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Park District of La Grange
 Departmental Budget - Recreation
 Fiscal Year 2026 - 2027

	FY23-24	FY24-25	FY25-26	FY25-26	FY26-27	Budget Variances	
	Actuals	Actuals	Actuals Thru 02/28/26	Current Budget	Proposed Budget	Budget Change \$\$	Budget Change %
Operating Revenues:							
<u>Other Revenues:</u>							
Program Revenue	867,861	1,142,094	815,878	1,032,182	1,105,024	72,842	7%
Recreation Center	234,082	290,182	170,527	256,180	301,675	45,495	18%
Other Revenues	1,898	10,263	1,036	1,500	1,500	-	0%
Subtract 40000- Total Revenues:	1,103,840	1,442,538	987,442	1,289,862	1,408,199	118,337	9%
Operating Expenses:							
<u>Other:</u>							
Transfer Out	-	100,000	-	125,000	125,000	-	0%
Subtotal Other	-	100,000	-	125,000	125,000	(125,000)	0%
<u>Contractual Services:</u>							
Contractual Programs	337,786	300,433	198,166	305,661	208,861	(96,800)	-32%
Promotion & Publicity	322	-	-	10,000	10,000	-	0%
Transportation	4,017	13,639	12,434	15,435	20,875	5,440	35%
Subtotal Contractual Services	342,125	314,072	210,599	331,096	239,736	(91,360)	-28%
<u>Supplies & Materials:</u>							
Beverage Cost	-	1,675	2,340	1,000	2,000	1,000	100%
Program Equipment	6,608	6,916	4,888	16,319	12,160	(4,159)	-25%
Program Supplies	51,892	52,821	47,276	67,020	75,293	8,273	12%
Special Events	2,614	13,113	3,186	10,150	12,650	2,500	25%
Subtotal Supplies & Materials	61,114	74,524	57,690	94,489	102,103	7,614	8%
<u>Wages & Benefits:</u>							
Custodians & Facility Supervisors	68,146	91,133	59,693	105,974	106,050	76	0%
Program Wages	129,929	145,645	150,820	221,673	217,922	(3,751)	-2%
Subtotal Wages & Benefits	198,075	236,778	210,513	327,647	323,972	(3,675)	-1%
Total Expenses	601,315	725,375	478,802	878,232	790,811	(87,421)	-10%
Net Surplus (Deficit) from Operations	502,526	717,164	508,640	411,630	617,388	205,758	50%

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Park District of La Grange
Departmental Budget - Facilities and Maintenance
Fiscal Year 2026 - 2027

	FY23-24	FY24-25	FY25-26	FY25-26	FY26-27	Budget Variances	
	Actuals	Actuals	Actuals	Current	Proposed	Budget	Budget
			Thru 02/28/26	Budget	Budget	Change \$\$	Change %
Operating Expenses:							
<u>Risk Management:</u>							
Risk Management Costs	8,097	16,508	11,367	18,750	20,380	1,630	9%
<u>Contractual Services:</u>							
Equipment Rentals	1,714	-	-	7,000	6,000	(1,000)	-14%
Equipment Repairs	11,689	7,588	9,579	17,500	17,500	-	0%
Maintenance Services	178,001	133,754	108,984	188,370	193,945	5,575	3%
Park Improvements & Repairs	23,630	26,780	10,550	43,330	36,750	(6,580)	-15%
Utilities - Electric	117,178	130,508	107,366	148,500	147,575	(925)	-1%
Utilities - Natural Gas	42,705	32,313	17,254	41,500	36,300	(5,200)	-13%
Utilities - Water	21,247	22,693	12,763	26,150	25,580	(570)	-2%
Subtotal Contractual Services	396,163	353,637	266,497	472,350	463,650	(8,700)	-2%
<u>Supplies & Materials:</u>							
Main. Tools & Equipment	5,943	3,498	2,231	6,150	6,150	-	0%
Maintenance Materials	27,789	24,282	11,748	35,850	41,550	5,700	16%
Maintenance Supplies	29,329	33,992	20,295	30,828	34,100	3,273	11%
Park Landscaping	4,920	3,397	1,364	6,000	7,000	1,000	17%
Petroleum Products	11,868	13,403	10,931	14,000	16,000	2,000	14%
Subtotal Supplies & Materials	79,849	78,571	46,570	92,828	104,800	11,973	13%
<u>Wages & Benefits:</u>							
Maintenance Salaries	279,327	334,718	232,787	361,628	361,952	324	0%
Seasonal Maintenance	16,980	27,709	31,769	45,000	45,000	-	0%
Subtotal Wages & Benefits	296,307	362,427	264,556	406,628	406,952	324	0%
Total Expenses	780,416	811,144	588,990	990,556	995,782	5,227	1%
Net Surplus (Deficit) from Operations	(780,416)	(811,144)	(588,990)	(990,556)	(995,782)	(5,227)	1%

Park District of La Grange
 Revenue Analysis By Fund
 Fiscal Year 2026 - 2027

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Fund No.	Fund Name	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Actuals Thru 02/28/2026	FY25-26 Current Budget	FY26-27 Proposed Budget	Budget Variances	
							Budget Change \$\$	Budget Change %
01	General	1,551,054	1,800,350	689,764	1,782,546	1,551,689	(230,857)	-13%
04	Debt Service	1,198,981	1,191,114	613,186	1,585,291	1,553,237	(32,054)	-2%
11	Fitness Center	796,151	868,589	713,531	965,150	990,800	25,650	3%
12	BASE	690,932	629,600	457,130	580,250	672,475	92,225	16%
13	Recreation	2,047,771	2,401,761	1,361,562	2,276,974	2,465,099	188,125	8%
14	IMRF	66,305	51,579	15,819	53,770	58,701	4,931	9%
15	Paving & Lighting	26,233	25,791	7,910	27,434	29,351	1,917	7%
16	Liability Insurance	149,779	54,806	17,151	57,867	61,701	3,834	7%
17	Audit	10,333	10,316	3,164	10,974	11,740	766	7%
18	Special Recreation	273,966	306,146	117,730	407,329	402,446	(4,883)	-1%
19	Social Security	114,551	113,475	34,802	120,708	129,153	8,445	7%
36	Capital Projects	447,308	15,238,033	704,932	15,480,000	2,345,000	(13,135,000)	-85%
		7,373,363	22,691,559	4,736,680	23,348,293	10,271,392	(13,076,901)	-56%

Park District of La Grange
Expense Analysis By Fund
Fiscal Year 2026 - 2027

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Fund No.	Fund Name	FY23-24 Actuals	FY24-25 Actuals	FY25-26 Actuals Thru 02/28/2026	FY25-26 Current Budget	FY26-27 Proposed Budget	Budget Variances	
							Budget Change \$\$	Budget Change %
01	General	979,422	1,348,050	782,198	1,747,939	1,763,114	15,174	1%
04	Debt Service	1,130,631	1,151,279	1,540,608	1,138,807	1,554,203	415,396	36%
11	Fitness Center	453,618	450,767	396,118	664,398	605,066	(59,332)	-9%
12	BASE	566,488	492,046	321,694	594,325	636,151	41,826	7%
13	Recreation	1,636,683	1,843,739	1,397,099	2,359,129	2,355,694	(3,435)	0%
14	IMRF	75,127	98,975	71,291	152,410	152,410	-	0%
15	Paving & Lighting	49,530	-	10,513	30,000	30,000	-	0%
16	Liability Insurance	99,015	106,482	121,958	108,113	121,223	13,110	12%
17	Audit	14,260	16,260	20,305	17,300	19,820	2,520	15%
18	Special Recreation	401,903	302,897	198,078	339,601	347,641	8,040	2%
19	Social Security	92,068	106,967	86,947	131,410	125,000	(6,410)	-5%
36	Capital Projects	1,925,655	1,683,644	6,417,882	15,924,335	12,541,729	(3,382,606)	-21%
		<u>7,424,400</u>	<u>7,601,105</u>	<u>11,364,691</u>	<u>23,207,766</u>	<u>20,252,051</u>	<u>(2,955,715)</u>	<u>-13%</u>