

2023 BUDGET



Park District of Oak Park
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Oak Park, IL 60302

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www.pdop.org

PARK DISTRICT OF OAK PARK

2023 Budget

January 1, 2023 – December 31, 2023

BOARD OF PARK COMMISSIONERS

Kassie Porreca, President
Jake Worley-Hood, Vice President
David Wick, Treasurer
Chris Wollmuth, Secretary
Sandy Lentz, Commissioner

Principal Staff

Jan Arnold, Executive Director
Mitch Bowlin, Director of Finance
Chris Lindgren, Superintendent of Parks and Planning
Maureen McCarthy, Superintendent of Recreation
Bill Hamilton, Superintendent of Special Facilities
Paula Bickel, Director of Human Resources

Miriam Armstrong, Finance Manager and Budget Editor

Budget Cover: Arts and Crafts at Arbor Day 2022

Mission, Vision & Values

Our Mission

In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.

Our Vision

We strive for excellence in serving the well-being and recreational needs of our diverse community through a collaborative, innovative, and sustainable approach.

Our Values

Community Engagement: We will actively work to foster ongoing dialogue, relationships, collaborations, and partnerships with and within the community.

Responsible Leadership: We will maintain a high performing, engaged, and accountable organization.

Integrity: We will adhere to moral, honest, and ethical principles with a focus on accessibility, inclusion, and transparency.

Innovation: We will continuously try new methods and ideas, adapt services according to trends, and continually improve processes.

Sustainability: We will thrive through renewal, maintenance, and stewardship in all aspects of operation.

Inclusivity: We will actively and intentionally value multiple layers of human characteristics and view such differences as strengths, while striving for equity among all identities to be authentic, feel safe and be respected in our programs, parks, and facilities.



Budget Presentation Award

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Park District of Oak Park, Illinois, for its Annual Budget for the fiscal year beginning January 1, 2022. In addition to receiving the award, the 2022 budget received the following special recognition: Special Strategic Goals and Strategies. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Park District of Oak Park
Illinois**

For the Fiscal Year Beginning

January 01, 2022

Christopher P. Morrell
Executive Director

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History of the Park District of Oak Park

The Park District of Oak Park has had a long and proud history of acquiring and developing green space and offering recreation opportunities for the residents of Oak Park. Established in 1912, the five elected commissioners who made up the first Park Board purchased the land now known as Scoville Park for \$135,637. This park, designed by Jens Jensen, an internationally renowned landscape artist, remains the “Village Green” today having been placed on the National Register of Historic Places by the United States Department of the Interior on November 21, 2002. It is the site of the World War I monument unveiled on November 11, 1925 in the presence of General C.G. Dawes, Vice-President of the United States.

Most of the land now owned by the Park District of Oak Park was purchased during the first two decades of the Park District’s existence. The main use of this property was for passive recreational activities. A conservatory was erected in 1929 supplying flowers for the community flowerbeds as well as hosting seasonal flower shows, which are still held today. The Oak Park Conservatory was placed on the National Register of Historic Places by the United States Department of the Interior on March 8, 2005.

In 1918 a “Small Parks Commission” was appointed by the Village Board to ensure that Oak Park children had a place to “enjoy and practice organized outdoor sports.” They became the Oak Park Playground Board in 1920 and began to levy a tax in 1921 to “equip, conduct and maintain playgrounds.” This Board went on to purchase land for playgrounds and eventually built neighborhood centers, named after prominent children’s authors, where organized recreation programs were provided. At the National Recreation Congress in October 1926, Oak Park won national recognition for programs such as the “Boys’ Playground Band”, a “Shelter House Design Contest” won by Oak Parker John S. Van Bergen, “Murals Contest”, “Junior Art Museum”, “Library on Wheels”, as well as playground landscaping and beautification. Mr. Van Bergen designed many of the neighborhood recreation centers built by the Playground Commission.

In 1939, the Park District bought the property now known as Mills Park from the Herbert Mills Family. Historic Pleasant Home, designated a historic landmark in 1972, is located on this property. In 1947, the Henry W. Austin Family donated Austin Gardens to the Park District. Sometimes referred to as “the secret garden” this beautiful park has been home to Festival Theatre since 1975, the Midwest’s oldest professional theatre devoted to outdoor performances of the classics. Cheney House (now known as Cheney Mansion) was presented as gift to the Park District in 1975 although it remained the private residence of Elizabeth Cheney until her death in 1985. Cheney Mansion was designed by Charles E. White, Jr. in 1913 and boasts many handsome reception rooms, six bedrooms, seven bathrooms, and separate servants’ quarters. The two acres of beautifully landscaped grounds also include a coach house and greenhouse.

2023 Budget

For many years the Park District and Village Playground Commission operated side by side in serving the recreation needs of Oak Park residents when, in 1980, a new intergovernmental agreement merged the Recreation Department with the Park District. In 1990 the Park District became the sole provider of government-sponsored parks and recreation in Oak Park. At that time the Park District assumed the operation and maintenance of the Village-owned recreation centers.

The voters of Oak Park successfully passed a referendum in April 2005 providing much needed funding to “Renew Our Parks,” and provide clear stewardship of the parks and recreation service for the residents of the Village. In 2006, the Village transferred the titles of five of the seven recreation centers to the Park District and a 99-year use lease for the two remaining centers has been established due to underground water reservoirs located on these properties. Master plans have been completed for all of the parks, and major renovation projects have been completed or are in progress.

Profile of the Park District of Oak Park

Chartered

Established in 1912, the five elected commissioners who made up the first Park Board purchased the land now known as Scoville Park for \$135,637.

Governance - Park District Government

Non-Home Rule Authority.

Elected Board of five Commissioners, each who serves a four-year term. Commissioners serve without receiving any compensation.

Commissioners elect from among themselves a President, a Vice President, and a Treasurer.

Commissioners appoint an Executive Director and an Attorney/Secretary. The Executive Director serves as the chief executive officer for the Park District and carries out the policies of the Board.

Boundaries

The Park District is coterminous with the Village of Oak Park, which was incorporated in 1902 and is eight miles west of the Chicago “Loop” business district.

The Park District boundaries encompass approximately 4.5 square miles.

Population

Park District population is approximately 54,583 (2020).

Real Estate

Equalized assessed value of real estate for 2021 is \$ 1,870,149,740.

Tax Rate

Levy year 2021 \$0.566 per \$100 of assessed value.

Fiscal Year Budget

Proposed operating, debt service, and capital budget for FY2023 is \$28,796,323. The fiscal year begins on January 1 and concludes on December 31.

Bond Rating

Standard & Poor’s Rating Service rates the Series 2021 GO Debt Certificates as AA.

Park Resources

The District owns 26 facilities that occupy 84 acres of parkland within the Village of Oak Park. Facilities operated by the District include: an Administrative Center, tennis courts, basketball courts, soccer fields, baseball and softball diamonds, playgrounds, splash pads, bocce court, sand volleyball court, dog parks, sled hill, urban forest, turf fields, two outdoor pools, an indoor ice rink, three historic properties (the Oak Park Conservatory, Cheney Mansion, Pleasant Home), a gymnastics center and seven recreation centers.

Programs and Services

A full schedule of recreation programs is provided by the District, including classes and activities in aerobics, swimming, music, dance, visual arts and various sports. Recreational activities are available for all ages. The District is a member of the West Suburban Special Recreation Association, which provides recreation services to physically or mentally challenged persons. Approximately 3,000 programs are provided yearly. The Park District also holds the annual Frank Lloyd Wright 5k/10k.

Staffing

60 authorized full-time staff, and approximately 500 part-time/seasonal staff.

Affiliations

National Recreation and Park Association (NRPA), Illinois Association of Park Districts (IAPD), Illinois Park and Recreation Association (IPRA), and Park District Risk Management Agency (PDRMA).

Accreditations

The Distinguished Park and Recreation Accredited Agency from the Illinois Association of Park Districts (IAPD), the Illinois Park and Recreation Association (IPRA), Agency Accreditation from the Commission for Accreditation of Park and Recreation Agencies (CAPRA).

Local Area

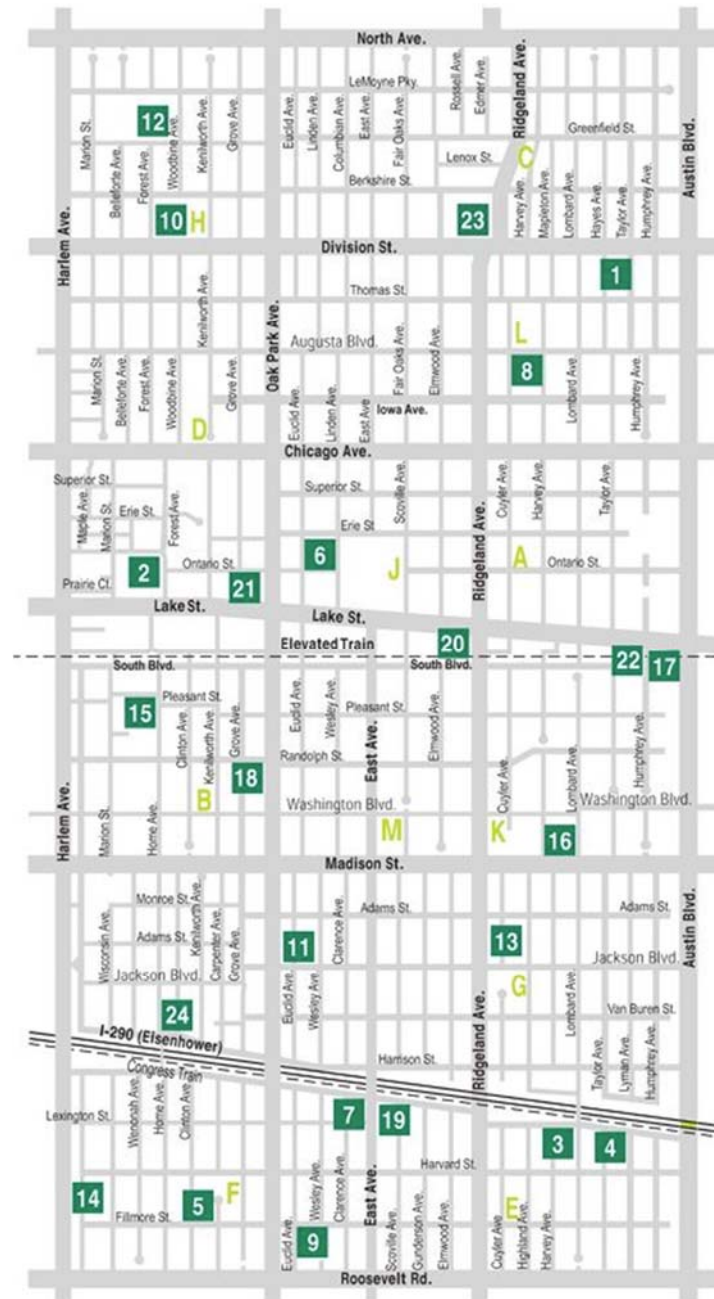
The Village provides general municipal services for District residents, including police and fire protection. The Village distributes filtered Lake Michigan water purchased from the City of Chicago. Sewage collection is handled through Village mains and goes through interceptors to the Metropolitan Water Reclamation District of Greater Chicago, which treats the sewage. Utility services are provided by Commonwealth Edison Company, NICOR (Northern Gas Company), and SBC.

Two modern hospitals are in the District and have approximately 556 beds. RUSH Oak Park Hospital has approximately 816 employees and 250 physicians on staff. West Suburban Hospital has approximately 1,000 employees, making them one of the largest employers in the Village, and approximately 290 physicians on staff.

An excellent transportation network links the District with Chicago and surrounding areas. The Eisenhower Expressway (Interstate 290) has two interchanges in the District, one at Austin and the other at Harlem. The Metra commuter rail system has a station in downtown Oak Park. The Chicago Transit Authority (CTA) has two rail rapid transit lines with seven stations that serve the District (four on the Green Line and three on the Blue Line.) Bus transit service and paratransit service is provided by the CTA and PACE (the suburban bus system).

School District Number 97 is coterminous with the District. Its facilities include eight kindergarten to fifth grade schools and two junior high schools (sixth through eighth). Enrollment is approximately 5,600 during the current school year.

High School District Number 200 (Oak Park & River Forest High School) serves the District. Among the facilities at the high school are a 6,000-seat football stadium and boys' fieldhouse and girls' gymnasium. The high school estimates that of recent graduating classes, approximately 80% go on to two and four-year colleges. Estimated enrollment for the current school year is approximately 3,400. There are also ten private schools within the District, including Fenwick High School, a nationally recognized secondary school with a recent enrollment of approximately 800. Nearby opportunities for higher education are provided by Triton College, a two-year public community college in River Grove, and by Concordia University and Dominican University, both located in nearby River Forest. Additional higher education opportunities are available in the Chicago metropolitan area.



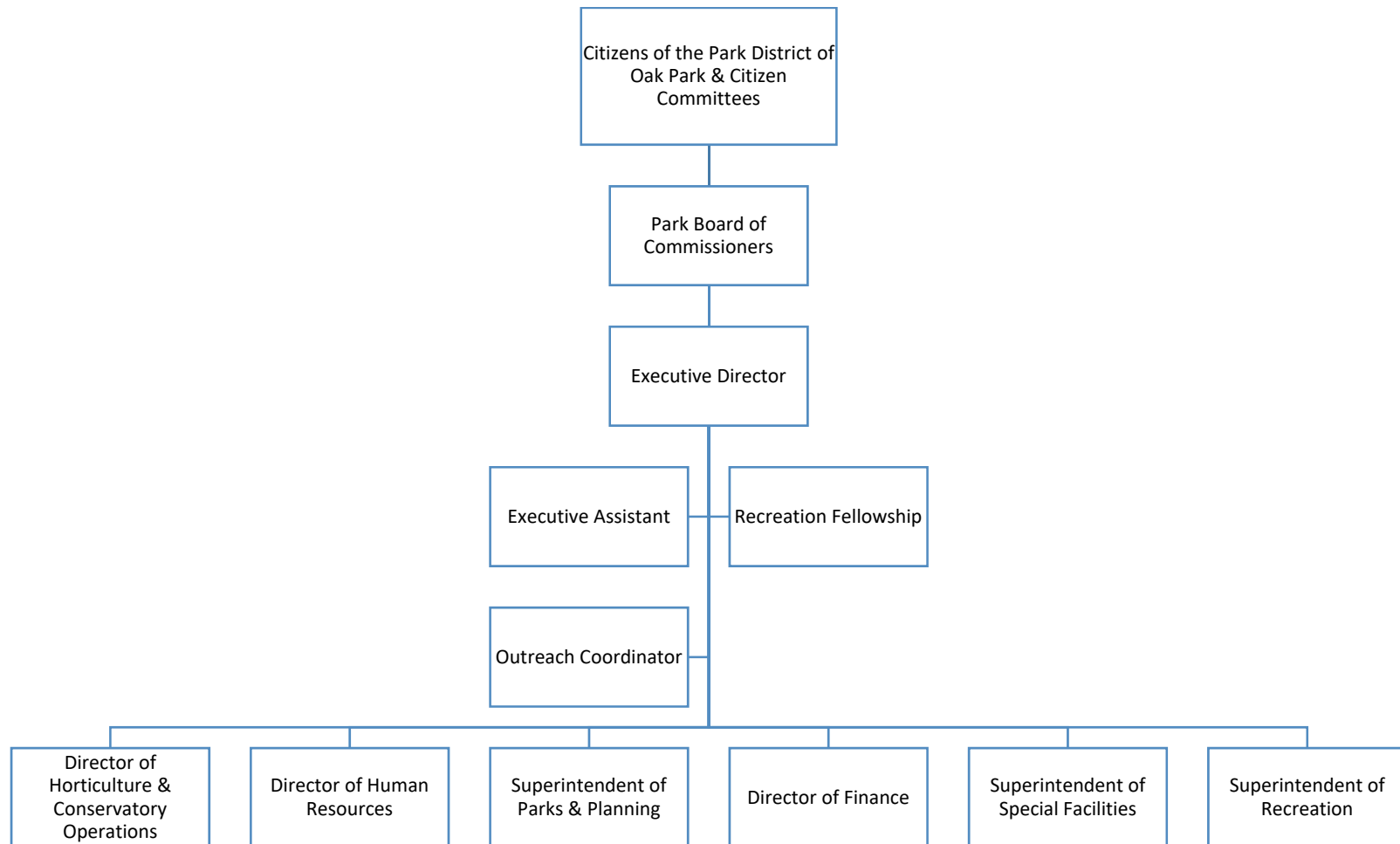
PARKS & FACILITIES

1. Andersen Center/Park (824 N. Hayes)
2. Austin Gardens (167 Forest Avenue)
3. Barrie Center (1011 S. Lombard)
4. Barrie Park (127 Garfield Street)
5. Carroll Center/Park (1125 S. Kenilworth)
6. Elizabeth F. Cheney Mansion (220 N. Euclid)
7. Oak Park Conservatory (615 Garfield Street)
8. Dole Center (255 Augusta)
9. Euclid Square Park (705 W. Fillmore)
10. Field Center/Park (935 Woodbine)
11. Fox Center/Park (624 S. Oak Park Avenue)
12. Lindberg Park (1151 N. Marion)
13. Longfellow Center/Park (610 S. Ridgeland Ave)
14. Maple Park (1105 S. Maple Ave)
15. Mills Park/Pleasant Home (217 S. Home)
16. Hedges Administration Center (218 Madison)
17. Gymnastics and Recreation Center (21 Lake Street)
18. Randolph Park (Grove & Randolph)
19. Rehm Pool and Park (515 Garfield)
20. Ridgeland Common Recreation Complex (RCRC) & Paul Hruby Ice Arena (415 Lake Street)
21. Scoville Park (800 W. Lake Street)
22. Stevenson Center/Park (49 Lake Street)
23. Taylor Park (400 W. Division)
24. Wenonah Park (Wenonah & Harrison)

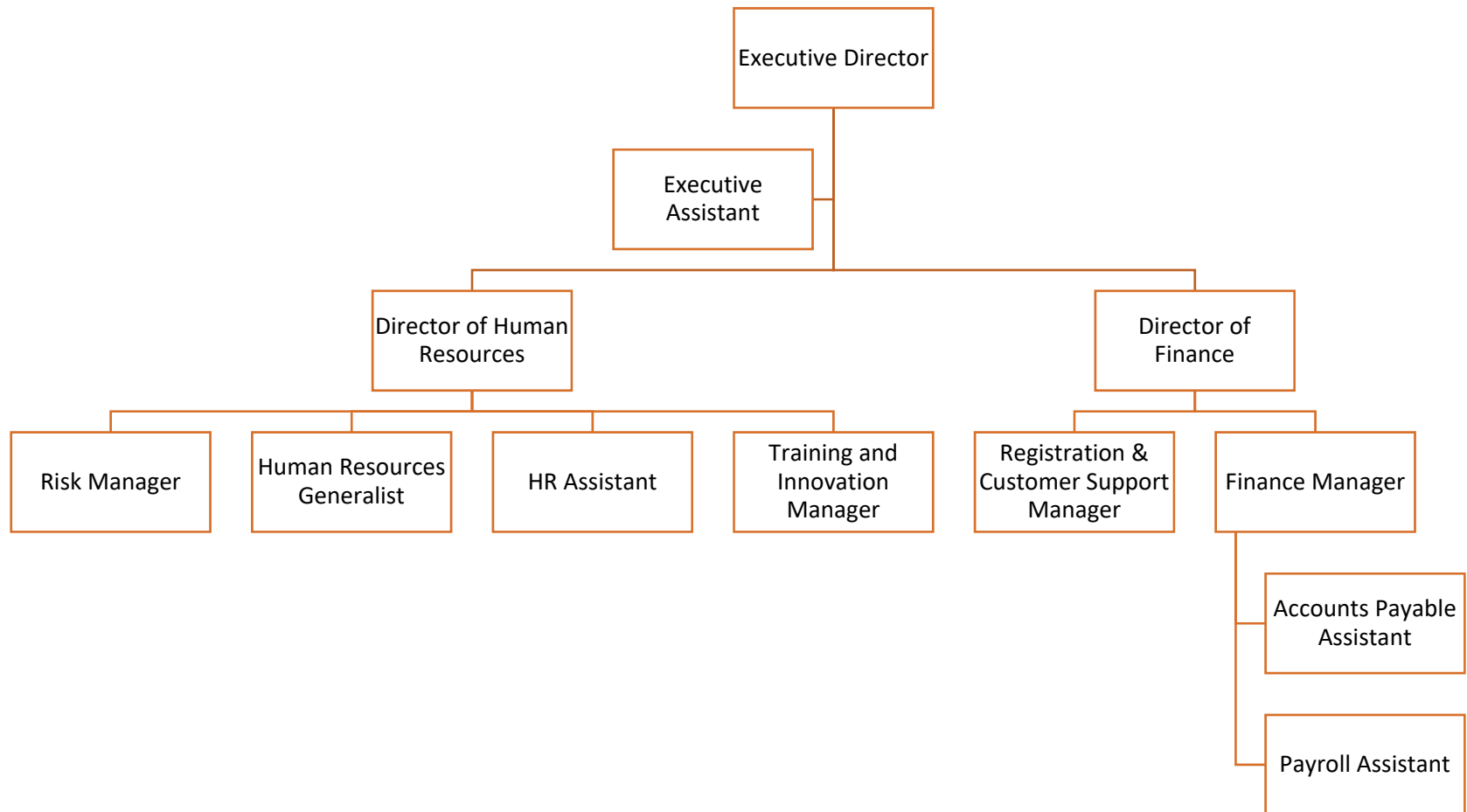
OTHER PROGRAM LOCATIONS

- A. Beye School (230 N. Cuyler)
- B. Gwendolyn Brooks Middle School (916 Washington Boulevard)
- C. Hatch School (1000 N. Ridgeland Avenue)
- D. Holmes School (508 N. Kenilworth Avenue)
- E. Irving School (1125 S. Cuyler Avenue)
- F. Lincoln School (1111 S. Grove Avenue)
- G. Longfellow School (715 Highland Avenue)
- H. Mann School (921 N. Kenilworth Avenue)
- J. Oak Park & River Forest High School (201 N. Scoville Avenue)
- K. Percy Julian Middle School (416 S. Ridgeland)
- L. Whittier School (715 N. Harvey Avenue)
- M. Fenwick High School (505 W. Washington Blvd)

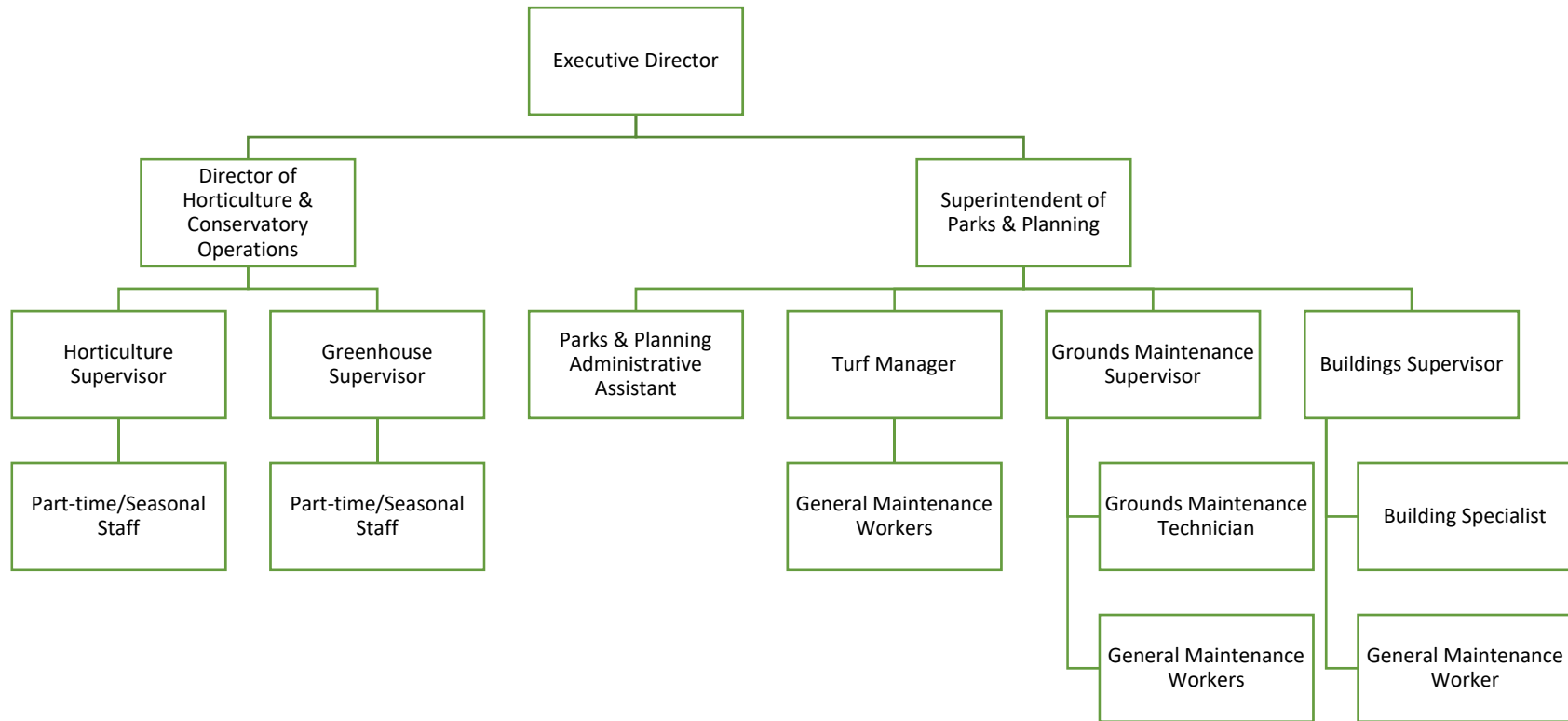
Park District of Oak Park – Organizational Chart



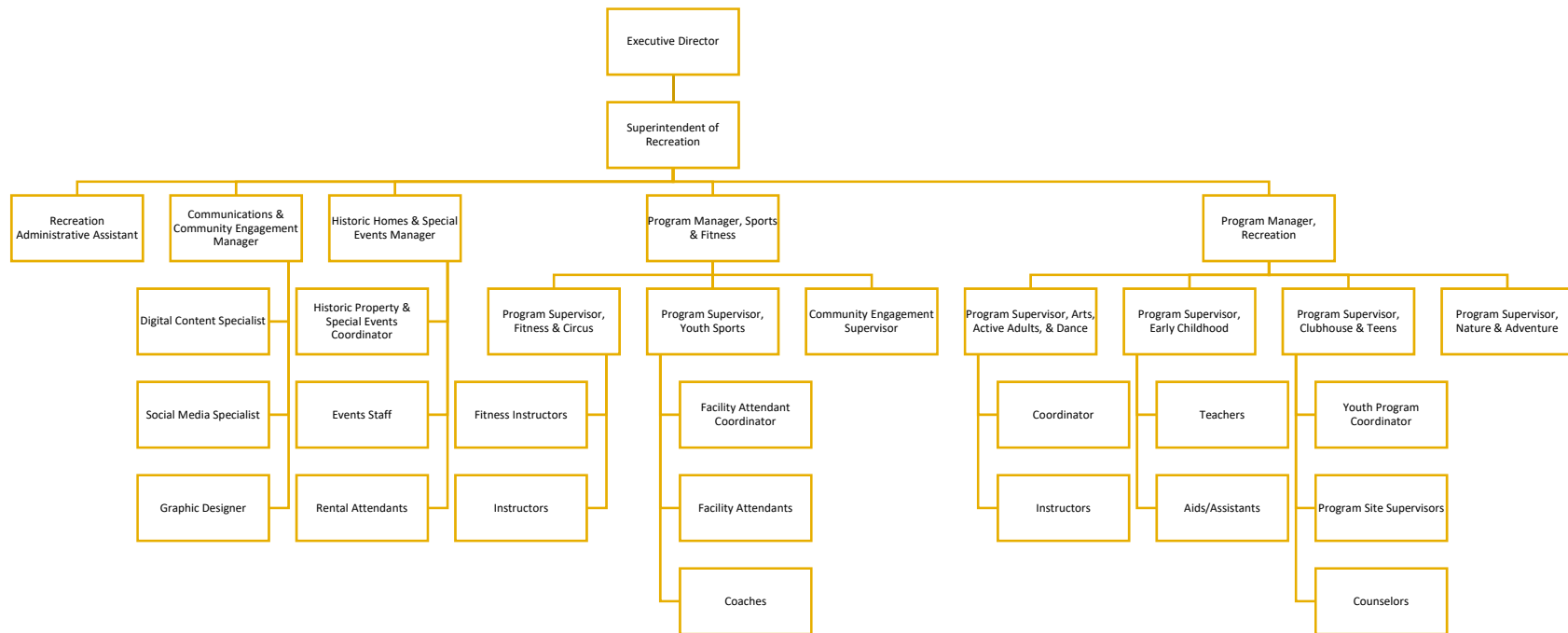
Park District of Oak Park – Organizational Chart / Administration



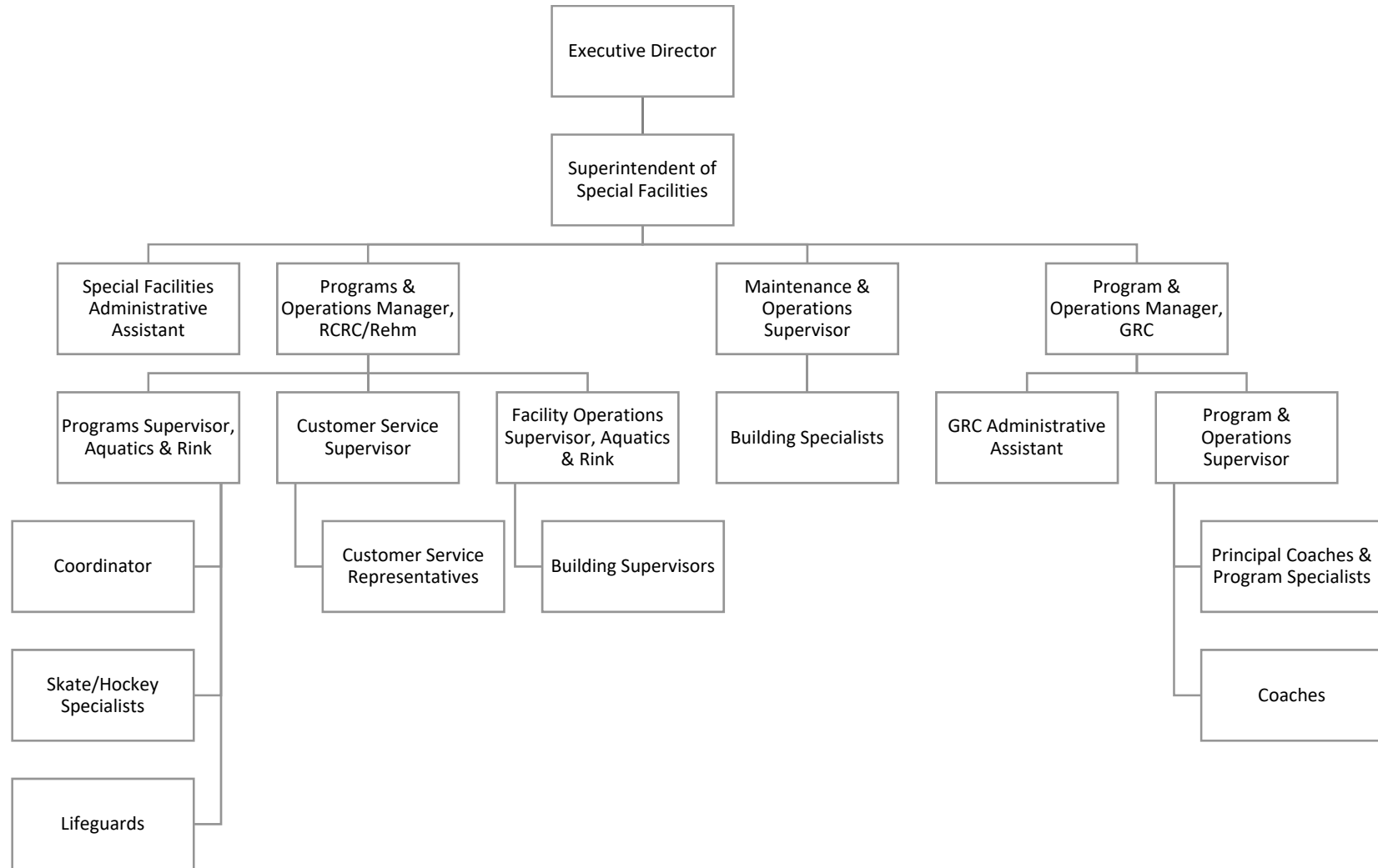
Park District of Oak Park – Organizational Chart / Parks & Conservatory



Park District of Oak Park – Organizational Chart / Recreation



Park District of Oak Park – Organizational Chart / Special Facilities



December 2022

Honorable Commissioners
Park District of Oak Park

We are pleased to submit to you a copy of the 2023 Budget. This document provides a detailed outline for the allocation of financial resources staff will use to implement the Board's strategic initiatives. This budget serves as a resource in partnership with the community to provide quality parks and recreation experiences for the community of Oak Park.

Strategic Plan

The District's adopted strategic plan, which runs from 2022-2024 is the driver of the organizations decision-making process. During the creation of this plan, the District took into account the District's 10-year comprehensive plan to ensure progress is made towards those goals. The budget process for the District serves to help formulate budget goals, displayed in each of the different budget areas, which drive the District's strategic initiatives and associated goals. The District's strategic initiatives are as follows:

Customer and Community Focused

Community input was influential in forming the Master Plans of all of the District's parks. These plans identified future park renewal, meeting the recreational needs of our community. Programs and services offered should be memorable experiences creating customer loyalty. Surveys are conducted during and after programs to receive customer input.

Financial Strength

Because of sound financial policies, the District is able to budget for growth in programs and services at a time when many other governments are cutting back on services. Strong fund balances have assisted the District in providing consistent and quality services in a difficult economy. One way the District strives to remain financially strong is by seeking out partnerships in the community, which allows the District to share the financial burden of projects as well as fulfill part of its overall mission. Standard and Poor's assigned the Park District a debt rating of AA. This rating reflects the solid financial operations with revenue raising flexibility and strong reserves.

Organizational Excellence

The District is committed to improving the use of technology to meet the needs of the customer as well as reach new participants. Innovative approaches to providing programs and services are ongoing. Staffing deployment is continually examined to provide the most effective and efficient service.

Quality Infrastructure Management

The District strives maintain existing infrastructure as well as add new amenities in a sustainable way. Through the installation of solar panels, rainwater harvesting for irrigation use, and other green/sustainable practices, the District ensures we use natural resources in a responsible way. The District's 2023-2027 Capital Improvement Plan charts the 5-year course for improvements to be made to the parks. The District also annually completes a Parks Report Card that analyzes both the capital and maintenance needs of the parks.

Staff Excellence

The District seeks to attract high-quality, motivated, creative employees when there is a staff vacancy. The District also strives to educate and develop current employees in order to have qualified internal candidates for succession planning. The 2023 budget includes funding for District staff to attend both local, state, regional, and national trainings.

The District believes it is extremely important to expand on our strategic initiatives and create strategic goals that the District must reach during the fiscal year. These goals are driven by a group of staff members and are intertwined in the District's budget goals. The 2023 strategic goals for the District include:

<u>Strategic Goal</u>	<u>Strategic Initiative</u>	<u>Budget Area of Responsibility</u>
Partner with community organizations to provide mentoring programming for youth at the CRC	Community and Customer Focused	Recreation Administration
Work with other government partners to determine how PDOP can expand its role in providing safe and welcoming space for all	Community and Customer Focused	Corporate Administration
Develop benchmarking system to assist in the financial decision making process	Financial Strength	Corporate Administration
Reexamine rental fee structures for fields, facilities, pavilions, etc.	Financial Strength	Corporate Administration
Research and analyze part-time pay with similar peer organizations as well as create a tier system for staff	Staff Excellence	Corporate Administration
Evaluate benefits for full-time staff based on industry and best practice standards for Board consideration	Staff Excellence	Corporate Administration
Develop an equity framework tool to incorporate into decision making	Organizational Excellence	Corporate Administration
Create a carbon neutral plan to establish benchmarks	Quality Infrastructure Management	Parks and Planning
Develop new safety audit to ensure we promote and sustain a safe organization	Quality Infrastructure Management	Liability

The District's budget goals, shown at the beginning of each budget area, are driven by the District's strategic goals and the District's strategic initiatives. During the budget process, staff must tie all of their budget goals back to these two items. Ultimately, these budget goals are given to different staff members in the form of their performance goals for the calendar year.

To ensure that staff are able to make real time decisions that positively affect the District's progress towards the strategic plan, staff created an online performance management process called MPower. This process shows in real-time how well the District is doing on key metrics. A snapshot of these performance measures can be found at the end of this budget message. The community has an opportunity to review the same data in real time on the District's website at www.pdop.org/performance.

Budget Process and Controls

The Board of Commissioners strategic initiatives and budget proposals were conceptually outlined at a retreat prior to staff developing the budget. The working draft of the budget is presented to the Board at two budget-working meetings. Taking the direction of the Board from these meetings, staff compiles the budget, which then is made available to the public as the draft Budget and Appropriation Ordinance. Statutorily the District must adopt a Budget and Appropriations Ordinance, but prior to adoption must make this available to the public at least thirty days prior to the Board's approval. Furthermore, a public hearing is required prior to the Board's approval. In practice this budget document is used by staff to implement the Board's policies and the District's mission, vision and values, while the Budget and Appropriations Ordinance is a legal document filed with the County Clerk.

All appropriated amounts lapse at the end of the fiscal year. The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is established at the fund level. Spending and management control is exercised at line item level. The objective of these budgetary controls is to ensure compliance with legal provisions, and managements control with carrying out the Board's strategic objectives, and the District's mission, vision and values.

The budgetary control process includes verification of appropriation amounts before expenditures are incurred (procurement policy) with a monthly review of all account totals. Variances between expenditures and appropriations are identified for appropriate corrective measures. The District maintains a procurement policy for the authorization of all expenditures (for more information on District's Financial Policies please see the Appendix). Ultimately, all expenditures are reviewed and approved by the Board of Commissioners. The Board can approve transfers between funds after the first six months of the fiscal year. The Board needs a two-thirds vote to make such a transfer. Transfers cannot exceed 10% in the aggregate of the total amount appropriated for the fund.

Basis of Budgeting

The Park District uses a detailed line item budget for accounting, expenditure control and financial reporting with a modified accrual basis of accounting. Revenues are recognized when they become available and measurable; expenditures generally are recognized

when liabilities are incurred. The modified accrual basis is identical to the basis of accounting used in the audited fund financial statements. The Park District compares year-end estimates, the prior year's budget and the proposed budget to ensure that baseline information used for comparison purposes is reasonable.

Budgetary History

The current budget process began with the approval of the 2005 referendum. The 2002 Infrastructure Committee Report and the 2004 Comprehensive Master Plan, updated in 2014, provided the impetus to make a change to the current tax structure. The referendum was developed to accomplish two goals. The first goal was to provide a funding source for repair and restoration of the Park District's facilities and parks that had deteriorated from years of deferred maintenance due to insufficient resources. The second goal was to align the funding and operation of all publicly owned recreation property and facilities under one governmental agency, rather than two, which had been the case (the village owned several facilities that were operated by the park district and which were located on park district land). The funding re-alignment provided the Park District with financial independence from the Village of Oak Park with the final annual Village payment to the Park District of \$1.7 Million being completed in 2007. Receipt of the referendum funds began in the fall of 2006 with the full impact of the increased property taxes for capital improvement being realized in 2010.

In 2006, the Park District took a major step in modernizing the structure of the organization by established a centralized recreation programming and customer service departments. This was done by reorganizing the Recreation and Special Facilities Departments and creating specialized positions that focused on program areas rather than facility location. The reorganization centralized the supervision of programs to provide one leader for each major program area. Prior to this reorganization, the District had as many as seven employees supervising the same program based on its location. The new structure was developed to reduce duplication and improve customer service.

In 2012, the Park District fine-tuned the 2006 reorganization by creating a Superintendent of Special Facilities position, eliminating an Assistant Superintendent of Recreation position, and aligning recreation programs into two areas, General Recreation and Sports and Fitness, each overseen by a Recreation Manager. With the construction of the Gymnastics and Recreation Center, as well as the rebuilding of Ridgeland Common, opportunities arouse to streamline the provision of services to the District's users.

In December 2018, the Board updated their strategic initiatives. The Board's updated strategic initiatives are: 1) customer and community focused, 2) financial strength, 3) quality infrastructure management, 4) organizational excellence, and 5) staff excellence. The District's mission, vision and values policy statement was initially developed in 2004. In 2018, these were updated in conjunction with developing a three-year strategic plan and the updated strategic initiatives.

2023 BUDGET HIGHLIGHTS**Overview**

Fiscal year 2023 will be a major step forward for the Park District of Oak Park. The District is scheduled to complete construction of the Community Recreation Center (CRC) in the spring, and subsequently open the facility for operations. Total revenues are decreasing in 2023 by 11% driven mainly by a decrease of \$6 million in intergovernmental revenue due to one time capital grants earned in 2022 for the CRC. Total expenses for the District are decreasing by 26% due to much of the construction expenses for the CRC occurring in 2022.

In 2023 the District is planning for revenue from fees and charges to increase by 48%, rental revenue to increase by 27%, and programming revenue to increase by 19%. Most of these increases are attributable to the opening of the CRC, however there is growth in all programming budgets due to a 5% price increase in 2023 as well as increased participation. Operating expenses are increasing accordingly with the growth. Wages are expected to increase by 25% due to a 4% increase in full time staff costs and additional part time employees required to staff the CRC. Contractual expenses are estimated to increase 10%, supplies are estimated to increase 25%, and benefits are estimated to increase 31% (mainly due to increased FICA cost with a larger payroll). Capital expenses are decreasing by 72% due to most of the CRC construction taking place in 2022.

Significant items included in the 2023 Budget are:

- Completing construction of the CRC
- First (partial) year of operations at the CRC
- Implementation of the second year of the District's 2022-2024 strategic plan
- Barrie Park Improvements
- Upgrades to the tennis courts at Taylor Park

Cost Savings and Management Efficiencies

The Park District strives to maintain the most efficient and effective use of resources provided by taxpayers and users of the District's facilities and services. Grants are sought after. Cooperative purchasing is practiced. Examples of management efficiencies that have resulted in over \$100,000 in annual savings are:

- Participating in the Park District Risk Management Association, a cost sharing insurance pool of over 160 park districts, for liability and health insurance.
- Purchasing natural gas and electricity through a broker for our larger facilities, a cost savings over NICOR and ComEd.
- Shifting from antiquated connectivity options to faster cheaper options.
- In-sourcing many recreation programs to provide a better level of service at a lower cost.
- Bringing landscape and park maintenance in house.
- Green initiatives, i.e. electronically saving required files and reports, improved utilities (lighting and boilers), solar power, cisterns, and leveraging software to improve efficiency (work orders, surveys, and electronic payroll).

Property Taxes

The District levies an annual property tax to support its parks, recreation, and facilities. Property taxes are 47.5% of District operating revenues. Annually the Board must approve a property tax levy ordinance and file it with the County no later than the last Tuesday in December. The December tax levy ordinance provides funds for the next year's operations (ordinance approved in November 2022 funds the 2023 Budget). The Property Tax Extension Lamination Law (PTELL) limits the dollar amount of the tax levy increase to an amount equal to the consumer price index (CPI) or 5%, whichever is less. The 2022 tax year levy PTELL limit is 5%. This will equal an approximate \$7.14 increase for each \$100,000 of assessed value.

The mechanics behind levying property taxes based on PTELL can be confusing because at the time the District is approving its levy, the equalized assessed value (EAV) of the District is not known. This requires the dollar amount of the property tax levy be estimated above the CPI amount to allow the District to be assured the minimum amount of the tax levy is extended and collected by the County. The County Clerk adjusts the dollar amount levied by the district once the EAV has been determined.

There are seven lines or levies comprising the total tax levy. Four of the seven levies have statutory rate limits, while three do not. The following table, continued on the next page, shows the tax levy lines, 2022 estimated rates (2021 numbers from the County were not yet final at time of printing) and dollar amounts per levy line.

Park District of Oak Park Proposed 2022 Tax Levy					
<u>PTELL capped levies</u>	2021 Extended <u>Levy</u>	<u>Rate</u>	<u>Max Rate</u>	2022 <u>Levy</u>	2022 Levy to <u>2021 Extension</u>
Corporate	\$5,054,462		0.3500	\$5,668,010	\$613,548
Recreation	\$4,719,430		0.3700	\$4,955,402	\$235,972
for CIP (bonds)	\$1,862,600			\$1,882,400	
for CIP	\$1,459,128			\$1,532,084	
IMRF	\$206,905		n/a	\$165,704	(\$41,201)
Audit	\$22,251		0.0050	\$23,364	\$1,113
Liability Insurance	\$294,413		n/a	\$309,134	\$14,721
Museum	\$360,893		0.0700	\$69,660	(\$291,234)
Total capped levies	\$10,658,355			\$11,191,273	\$532,918
				% Change	5.00%
<u>PTELL non-capped levies</u>					
Special Recreation	\$428,474		0.0400	\$449,897	\$21,424
Bonds & Interest	\$0		n/a	\$0	\$0
Total non-capped levies	\$428,474			\$449,897	\$21,424
Total Levy	\$11,086,828			\$11,641,170	\$554,342
				% Change	5.00%

Fund Balance

The District's Fund Balance Policy sets a targeted balance level of 25% for operating funds. The practices of the District when budgeting is to have the budgeted year's ending fund balance meet the policy. In other words, the 2023 ending fund balance for each fund must be at or above the Fund Balance Policy's percentage minimum. Furthermore, each fund's balance is projected three ensuing fiscal years as a "gut" check to see if the fiscal policies implemented with the current budget continue to keep the District fiscally sound.

If an operating fund (Corporate, Recreation, Special Facilities) has met the targeted goal for fund balance retention, any revenue generated in excess of annual expenses can be transferred to the Capital Project Fund as a means to accelerate park improvements, or to address unforeseen conditions when the CIP was developed.

District funds that require a minimum 25% fund balance to expenditures are the Corporate, Recreation, Audit, IMRF, Liability, Health Insurance, Historic Properties Fund, Special Recreation and Special Facilities. The Museum Fund is a hybrid operating and capital fund, and its fund balance minimum has been established as a 75% to expenditure ratio. The Capital Projects Fund does not have a minimum fund balance requirement, other than that each year when adopting the budget, the ending fund balance cannot be negative.

As of the end of 2021, the District had an operating fund balance of \$10,010,937. The 2022 year end fund balance is estimated to decrease to \$10,068,132 due to increases in daily admissions, memberships, and program participation.

Fund	Audited Fund Balance 12/31/2019	Audited Fund Balance 12/31/2020	Audited Fund Balance 12/31/2021	Recommended Fund Balance		Variance	Estimated Fund Balance 12/31/2022	Projected Fund Balance 12/31/2023
				%	Amount			
Corporate	2,051,692	2,648,140	3,227,511	25%	1,255,877	1,971,634	3,472,156	2,737,083
IMRF	333,321	420,433	234,706	25%	71,285	163,421	162,473	98,206
Liability	148,341	197,199	421,533	25%	84,903	336,630	415,074	334,426
Audit	16,627	18,712	19,906	25%	4,975	14,931	21,052	14,700
Recreation	4,203,244	3,927,058	3,995,279	25%	2,270,648	1,724,631	3,797,166	3,902,070
Museum	186,620	205,863	285,276	75%	29,801	255,476	279,024	242,494
Special Recreation	160,343	358,540	401,926	25%	90,703	311,223	415,830	294,169
Special Facilities	1,261,309	807,143	1,167,515	25%	564,406	603,110	1,210,994	1,322,405
Historic Properties	196,814	168,192	257,285	25%	49,225	208,060	294,363	282,382
Total Operating	8,558,311	8,751,280	10,010,937		4,421,822	5,589,115	10,068,132	9,227,935
Health Insurance	487,226	210,471	371,660	25%	219,622	152,038	716,408	737,981
Capital Projects	1,848,353	1,489,357	12,551,919	>0%	-	12,551,919	5,300,547	5,646,689
Total	10,893,890	10,451,108	22,934,516		4,641,444	18,293,072	16,085,087	15,612,605

Bonds & Interest

The District issued three \$9.995 million bond in 2011, 2012 and 2013. These bond issues were done to pay for rebuilding Ridgeland Common, the Gymnastics and Recreation Center, as well as to improve the Parks and Planning and Administrative facility. The District refunded the 2011 bonds during the 2019 budget year, and then the 2012 and 2013 bonds in the 2020 budget year. Total interest savings after refunding the bonds was approximately \$3 million. In November 2021 the District issued a \$6 million debt certificate to

help fund the 2022-2026 Capital Improvement Plan. This debt certificate extended the District's interest and principle payments by 2 years out to 2035.

Capital Maintenance

The proposed 2023 capital budget includes appropriations to complete improvements at various sites. Capital improvements continue to be processed and implemented throughout the District, as highlighted below:

- Completing construction at the CRC
- Master Plan Improvements at Barrie Park
- Master Plan Review at Rehm Pool
- Tennis court upgrades at Taylor Park

To see a more detailed listing of capital projects in the 2023 budget as well as their impact on the district's operating budget please go to the Capital Projects appendix towards the back of this document.

Staffing

During 2019, the District updated the Salary and Wage program to ensure the district is paying within the 50th percentile of like positions at comparable park districts. All of the district's positions fell within the 50th percentile showing the district is paying employee's market wages. For 2023, the district will review compensation for full-time and key part-time staff. During the budget process annually, the board will approve a wage increase pool that is to be divided based on the performance of staff. In 2023, the wage increase pool was set at 4%. A non-union employee will be eligible to receive an increase ranging between 0% and 5% based on overall performance. Union employees will be eligible for an increase ranging from 2.5% to 4.5% based on performance.

The following table shows a five-year summary of the number of budgeted full-time employees by service area. Full time positions are increased by 1 in 2023.

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Administraion	11	11	9	11	11
Communications	3	3	2	2	2
Conservatory	4	4	4	4	4
Parks and Planning	16	16	15	15	16
Historic Properites	1	1	1	2	2
Recreation	9	8	8	10	10
Customer Service	3	3	2	2	2
Special Facilities	<u>13</u>	<u>13</u>	<u>10</u>	<u>13</u>	<u>13</u>
Total	60	59	51	59	60

The programs and services offered by the District can require many people doing the same job at the same time or require people with specialized skills for short periods. To meet these needs the District relies on approximately 500 part-time staff throughout the year to provide the recreation programs and services offered.

Health Insurance

Beginning in 2012 the District utilized the PDRMA health insurance program, rather than the Village of Oak Park's plan. The 2022 budget is the ninth year for the Health Insurance Fund. This fund was established to provide additional fund balance stabilization. PDRMA premiums will be paid from this fund, and each service area will pay into the fund. These costs are budgeted at a 6% increase. Employees pay 15% of the total health insurance cost (medical, dental, and vision). Employees may also opt out of the District's health insurance program, and in doing so receive a FSA reimbursement dependent on the amount of contribution the employee makes as a match.

Pensions

All full-time and part-time employees, whose positions are deemed to be scheduled for more than 1,000 hours annually, are required to be members of the Illinois Municipal Retirement Fund (IMRF). The District is required to contribute a percentage of the employee's salary (see below), while the employee is required to contribute 4.5% of their salary.

<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
6.65%	7.59%	7.76%	6.20%	4.31%

The District levies a property tax for IMRF purposes. Additionally, the District must pay Social Security (6.2%) and Medicare (1.45%) for each employee. The total pension (IMRF and FICA) for 2023 is projected to be 10.31% of the total payroll. The District is continuing

2023 Budget

to take steps to mitigate the impact of wages and benefits on future budgets by reviewing job descriptions of all positions to limit the number of employees required to participate in IMRF. The below chart shows the average number of IMRF employees for each year.

<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
88	72	74	74	75

Long Range Budget Planning

Staff develop a Budget Plan that projects the District's financial condition for four years. Along with the District's 2023-2027 Capital Improvement Plan, the Budget Plan ensures that the District has the resources necessary to implement long-range goals and meet community needs as articulated in district's comprehensive master plan. Using this Plan, the Board can assess the long-term financial implications of current and proposed policies, programs, personnel, capital projects and debt, and adopt a budget that take into consideration not only current impacts but also future impacts of decisions made during the 2023 budget process.

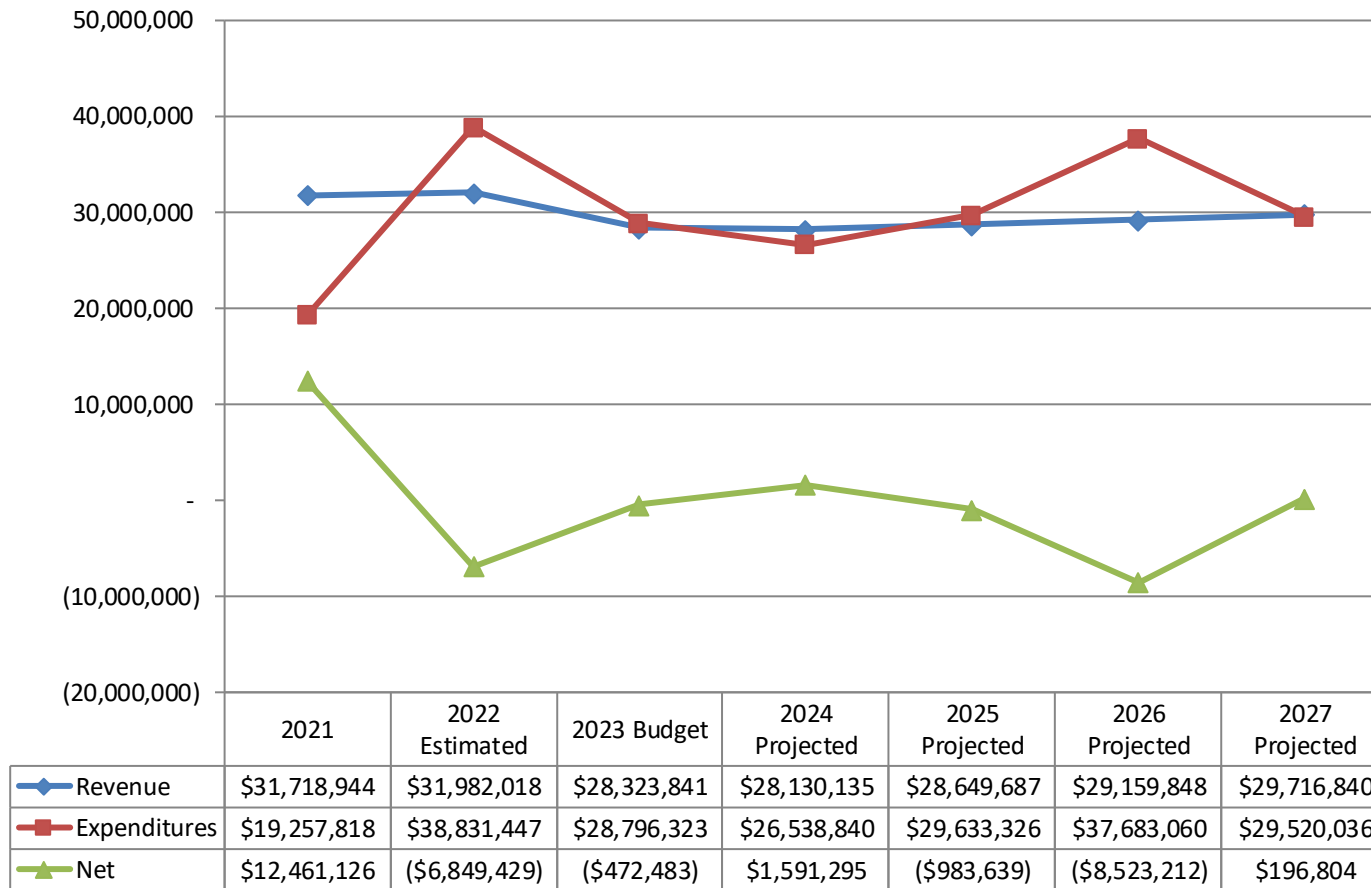
The methodology used in formulating the long-range plan starts with the District's fund balance policy. The budget plan must ensure that at the end of the 2027 estimate in each fund that they comply with the District's fund balance policy. The budget plans are shown at the beginning of each of the funds throughout this budget as well as in summary in the section below. The following factors were considered and are part of the District's budget plan.

- Capital Requirements as shown in the District's 2023-2027 Capital Improvement Plan, also available on the District's website
- Program revenue increasing by 19% over the 2022 estimates
- Debt repayment requirements through 2035 averaging \$2 million per year.
- Impact of future minimum wage increases. The District will maintain its minimum wage at \$14/hour in 2023, and increase to \$15/hour in 2024.
- Wage increases above the minimum wage growth of approximately 4%, effective January 1, 2022.
- Benefits costs increase of 6% due to medical costs increase trends.
- Contractual and Miscellaneous expense growth of 5%
- Material and Supply cost growth of 7%

BUDGET SUMMARY

The 2023 Budget for the operating funds is increasing by 12.04% to \$22.35 million from the 2022 Budget. The increases are tied to opening of the CRC in Spring of 2023.

Total budget comparisons can be seen below. The budget deficits include capital expenditures to continue to follow the District's Capital Improvement Plans. All funds are projecting to remain in compliance with the District's Fund Balance Policy.



Fund	2022 Budget	2023 Budget	Percent Change
Corporate	\$ 5,926,870	\$ 7,047,033	18.90%
IMRF	275,500	225,000	-18.33%
Liability	353,860	384,008	8.52%
Audit	20,660	29,015	40.44%
Recreation	9,210,950	10,062,879	9.25%
Museum	351,980	104,100	-70.42%
Special Recreation	493,096	562,560	14.09%
Special Facilities	3,015,267	3,509,871	16.40%
Cheney Mansion	299,668	425,555	42.01%
Total Operating Funds	19,947,851	22,350,021	12.04%
Health Insurance	1,257,144	1,193,167	-5.09%
Capital Projects	18,513,500	5,253,136	-71.63%
Total Non-Operating	19,770,644	6,446,303	-67.39%
Grand Total	\$ 39,718,495	\$ 28,796,324	-27.50%

CONCLUSION

The pursuit of the Park District of Oak Park's mission continues as this budget forecasts the District's ability to provide quality and safe recreation programs, parks and facilities to our community during the 2023 Fiscal Year beginning January 1, 2023 and ending December 31, 2023.

Respectfully submitted,
Park District of Oak Park Staff

2023 Budget Timeline

May 5, 2022	Present 2023 Budget Guidelines to Park Board – Abstract Discussions on tax levy, wage increase, and fee increases
May 9 & 11, 2022	In person budget training for staff
May 19, 2022	Park Board Approval of 2023 Budget Guidelines
July 15, 2022	Budget goals and updated 2022 assessment due to Business Operations
July 20, 2022	All Budget Goals to Executive Director
July 21, 2022	2023-2027 CIP Presentation to the Park Board
July 22, 2022	Park Board Retreat
July 22, 2022	Business Operations to be done assembling draft narrative
August 18, 2022	Park Board approval of 2023-2027 CIP
July 25- August 5, 2022	Goal meetings with Executive Director
August 5, 2022	Business Operations to be done entering salary and benefits
August 5, 2022	Business Operations to be done entering utilities
August 5, 2022	Business Operations to be done with entering draft property tax levy – calculations to be reviewed by Board Treasurer and Executive Director
August 22, 2022	All Smart Fusion changes due to Business Operations (all other departments will be locked out of Smart Fusion)
August 26, 2022	Business Operations to be done with graphs and tables for the draft budget
August 26, 2022	Draft Budget distributed to Executive Director and Superintendents
August 29 – September 14, 2022	Draft Review meetings with Executive Director, Director of Finance, and Department Heads
September 18 – 20, 2022	IGFOA Conference

September 19- 22, 2022	NRPA Conference
September 23, 2022	First draft budget provided to the Board of Commissioners
September 29, 2022	Special budget working meeting with Committee of the Whole – Staff Presentations on Budget Detail
October 13, 2022	Special budget working meeting with Committee of the Whole – Staff Presentations on Budget Detail
October 14, 2022	Proposed Budget and Appropriation Ordinance available for 30 day Public Review
<u>October 26, 2022</u>	Publish notice of Public Hearing on Truth in Taxation IF REQUIRED
November 3, 2022	Truth in Taxation Public Hearing on Levy Ordinance (immediately prior to Committee of the Whole Meeting)
<u>November 19, 2022</u>	Publish notice of Public Hearing on Budget and Appropriation Ordinance
<i>November 17, 2022</i>	Public Hearing on Budget and Appropriation Ordinance (first action of Board Meeting)
November 17, 2022	Approval of the Tax Levy and Budget and Appropriation Ordinance (must have Quorum Present)
December 16, 2022	Draft Budget Letter completed by Business Operations
<i>December 27, 2022</i>	Last day to file Property Tax Levy Ordinance (Last Tuesday of December)
December 30, 2022	Final Budget Distributed to Staff
<i>March 31, 2023</i>	Last day to pass Budget and Appropriation Ordinance
<i>March 31, 2023</i>	Last day to submit Budget for GFOA Distinguished Budget Award
<i>April 1, 2023</i>	Last day to file abatement resolution for Public Act 102-0519 Levy Adjustment

Bold – Board Action Required

Italics – Public Hearings and Legal deadlines

Underlined – Published Notices

Individual Fund Descriptions

GENERAL FUND

The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Operating on the modified accrual basis of accounting.

SPECIAL REVENUE FUNDS

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than fiduciary funds or capital projects funds) that are legally restricted to expenditures for specified purposes.

- **Recreation Fund:** The Recreation Fund is used to account for the proceeds derived from, and the related costs incurred, in connection with the recreation programs offered by the District. Debt service payments are made from the Recreation Fund. Operating on the modified accrual basis of accounting.
- **Special Facilities Fund:** The Special Facilities Fund is used to account for revenues and expenditures related to the programs that are not directly tax supported including outdoor pools, indoor ice arena, gymnastics and recreation programming for adults, preschoolers and summer camps. Operating on the modified accrual basis of accounting.
- **Illinois Municipal Retirement Fund:** The Illinois Municipal Retirement Fund is used to account for the activities resulting from the District's participation in the Illinois Municipal Retirement Fund. Financing is provided by a specific annual property tax levy, which produces a sufficient amount to pay the District's contributions to the Fund on behalf of the District's employees. Transactions recorded are payments to IMRF, property taxes received, and interest earned. Operating on the modified accrual basis of accounting.
- **Liability Fund:** The Liability Fund is used to account for payment of liability insurance premiums, unemployment, and risk management. Financing is provided by a specific annual property tax levy. Operating on the modified accrual basis of accounting.

- **Audit Fund:** The Audit Fund is used to account for the revenues derived from a specific annual property tax levy and expenditures of these monies for the annual audit of the District and audits on awarded grants. Operating on the modified accrual basis of accounting.
- **Museum Fund:** The Museum Fund is used to account for revenues received for the purpose of the maintenance and operations of the museums located at Pleasant Home and the second floor of Cheney Mansion. Operating on the modified accrual basis of accounting.
- **Special Recreation Fund:** The Special Recreation Fund is used to account for the expenditures related to the District's membership in WSSRA, in order to provide recreational programs for disabled individuals. Operating on the modified accrual basis of accounting.
- **Cheney Mansion Fund:** The Cheney Mansion Fund is used to account for the operation of the Cheney Mansion. Operating on the modified accrual basis of accounting.

CAPITAL PROJECTS FUND

The Capital Projects Funds are used to account for all resources used for the acquisition of capital facilities by a governmental unit except those financed by Proprietary Funds.

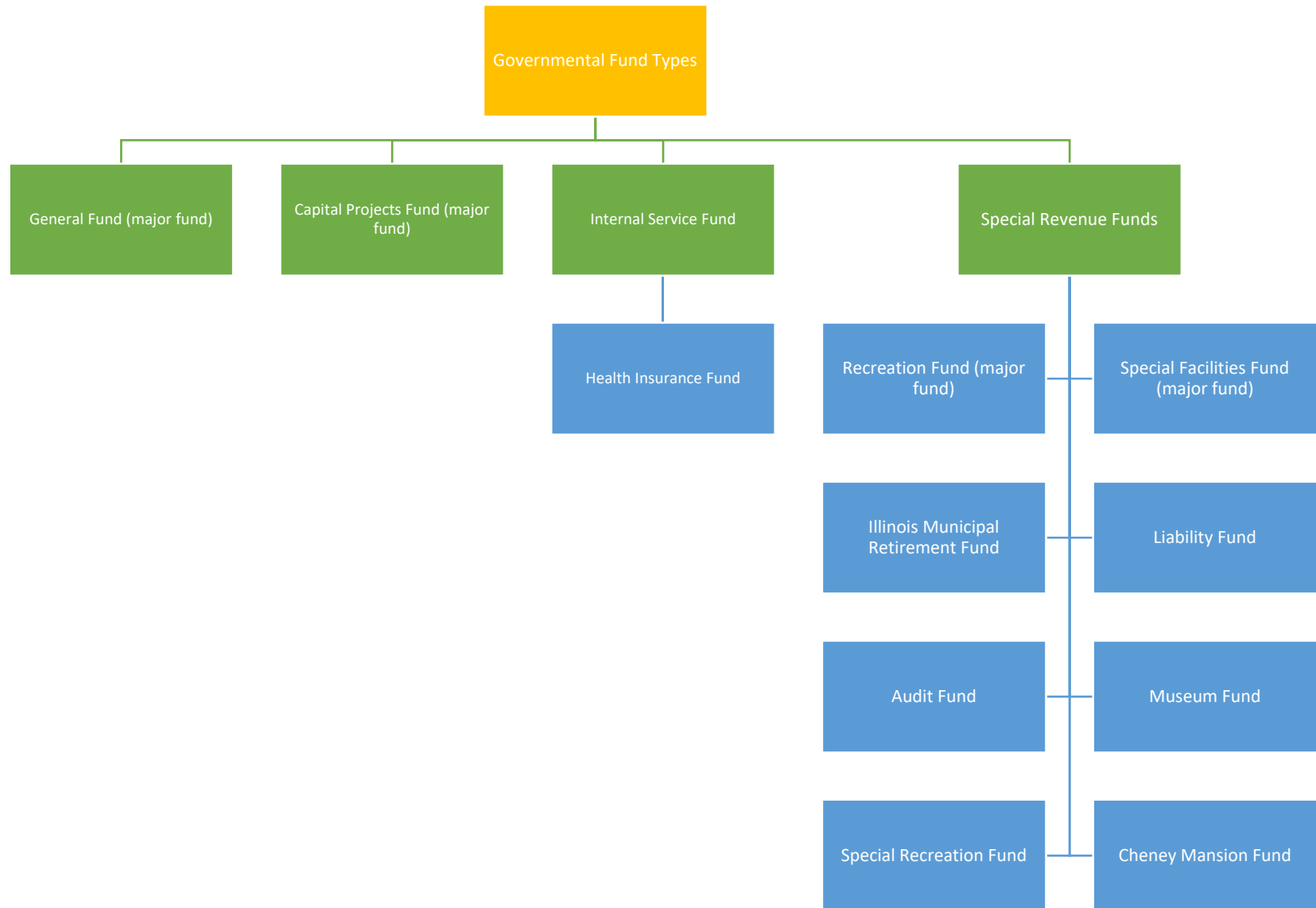
- **Capital Projects Fund:** The Capital Projects Fund is used to account for all resources used for the acquisition of capital assets by the District not specifically accounted for in other funds. Operating on the modified accrual basis of accounting.

INTERNAL SERVICE FUND

The Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies, or to other governmental units, on a cost-reimbursement basis.

- **Health Insurance Fund:** The Health Insurance Fund is used to account for all costs associated with insurance risks for health insurance provided by PDRMA. Operating on the full accrual basis of accounting.

Individual Funds Structure



Fund Balance Policy

Statement of Purpose

A Fund Balance Policy establishes a minimum level at which the projected end-of-year fund balance should be maintained. This policy is established to provide financial stability, cash flow for operations, and the assurance that the District will be able to respond to emergencies with fiscal strength.

Fund Balance Philosophy

It is the Park District's philosophy to support long-term financial strategies, where fiscal sustainability is its first priority, while also building funds for future growth. It is essential to maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. Fund balance levels are also a crucial consideration in long-term financial planning. Credit rating agencies carefully monitor levels of fund balance and unassigned fund balance in the Corporate Fund to evaluate the Park District's continued creditworthiness.

Scope

This policy provides for the minimum amount of fund balance the District should maintain. Should the fund balance exceed the target percentage by a significant amount, it is done with the intention to provide for needs caused by unforeseen events, and build the fund for planning for growth.

Fund balance is generally referred to as cash balance, however, is defined as the difference between assets and liabilities in a governmental fund, and current assets and current liabilities in enterprise type funds (i.e., internal service funds). A governmental fund is used to account for all or most of the Park District's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general capital assets (capital projects funds) and the servicing of general long-term debt (debt service funds). The Corporate Fund is used to account for all activities of the Park District not accounted for in some other fund.

The Park District is committed to holding fund balances stable and attaining a minimum balance of 25% for operating funds. Operating funds include: Corporate, IMRF, Liability, Audit, Health Insurance, Recreation, Special Recreation, Revenue Facilities, and Cheney

Mansion. The minimum fund balance for the Museum Fund shall be 75% as this fund acts as both an operating as well as a capital reserve fund. There is no fund balance requirement for the Capital Projects Fund other than current budgets shall not place this fund in a negative position. The Debt Service Fund shall have a minimum reserve equal to the semi-annual interest payment.

The fund balance will be composed of three primary categories: 1) Non-spendable Fund Balance, 2) Restricted Fund Balance and 3) Unrestricted Fund Balance. Their definitions are:

Non-spendable Fund Balance - the portion of a governmental fund's net assets that are not available to be spent, either short-term or long-term, in either form or through legal restrictions (e.g., inventories, prepaid items and endowments).

Restricted Fund Balance - the portion of a governmental fund's net assets that are subject to external enforceable legal restrictions (e.g., grantor, contributors and property tax levies).

Unrestricted Fund Balance is made up of three components:

Committed Fund Balance - the portion of a governmental fund's net assets with self-imposed constraints or limitations that have been placed at the highest level of decision-making.

Assigned Fund Balance - the portion of a governmental fund's net assets to denote an intended use of resources

Unassigned Fund Balance - available expendable financial resources in a governmental fund that are not the object of tentative management plan (i.e. assignments).

Flow Assumption

Funds receive their resources from a variety of revenue sources, including both restricted and unrestricted (committed, assigned and unassigned) revenue items. When restricted funds exist, those funds are used first, then unrestricted. For unrestricted funds, committed funds are used first, then assigned, then unassigned.

Protocol

The following protocol will be enforced if the overall fund balance is under 20% or over 30%. It is assumed that budgeting constraints will be enacted if the fund balance is within this range.

- A. If it is under 20%
 - a. If the overall fund balance is between 15 and 25%, a plan lasting no more than five years will address this issue with budgetary adjustments to revenues and expenditures.
 - b. If the overall fund balance is less than 15%, then fund transfers to capital projects will be reduced.
- B. If it is over 30%
 - a. If the overall fund balance is between 25 and 35%, a plan lasting no more than three years will decrease fund balance to 25% with budgetary adjustments to revenues and expenditures.
 - b. If the fund balance is over 35%, then fund transfers to capital projects may be increased and the capital improvement plan may be adjusted.

Investment Policy

Policy

It is the policy of the Park District of Oak Park to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the District and conforming to all state and local statutes and ordinances governing the investment of public funds.

Scope

This investment policy applies to all financial assets of the District. These funds are accounted for in the District's annual financial report and include the General Fund, Recreation Fund, Revenue Facilities Fund, Debt Service Fund, Capital Projects Fund, Nonmajor Governmental Funds, and any other funds that may be created from time to time. All transactions involving financial assets and related activity of the foregoing funds shall be administered in accordance with the provisions of this policy.

Deposits

When money deposited by the District becomes collected funds and is not needed for immediate disbursement, it will be invested within two working days at prevailing rates or better in accordance with 30 ILCS 225/1

Investment Earnings

In accordance with current Government Accounting Standards Board Statement standards, interest income will be reported as revenue in the fund that earned the interest. An operating transfer, approved by the Park Board, will be required to transfer interest earnings to any other Fund.

Valuation of Investments

All investments will be valued in accordance with the current GASB Statement standards

Objectives

1. *Safety of Control* - Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall

portfolio. To attain this objective, diversification is required so that potential losses on individual securities and/or financial institutions do not exceed the income generated from the remainder of the portfolio.

2. *Liquidity* - The District's investment portfolio shall remain sufficiently liquid to enable the District to meet all operating requirements, which may be reasonably anticipated in any District fund. Maturities of investments of all funds shall not exceed two years, unless the Board of Park Commissioners approves a temporary extension of maturities, maturities of investment of Capital Funds shall not exceed three years.
3. *Return on Investments* - The investments portfolio of the District shall be designed to attain a market average rate of return throughout the budgetary and economic cycles, taking into account the District's risk constraints, the cash flow characteristics of the portfolio and legal restrictions for return on investments.
4. *Maintaining the Public's Trust* - All participants in the investment process shall seek to act responsibility as custodians of the public and shall avoid any transactions that might impair public confidence in the District.
5. *Prudence* - Investments shall be made with judgment and care under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investments, considering the probable safety of their capital as well as the probable income to be derived. The standard of prudence to be used by investment officials shall be the "prudent person" and shall be applied in the context of managing an overall portfolio.
6. *Local Consideration* - The District shall make every attempt to invest in banking institutions operating in the Village of Oak Park, which actively promote and support local, civic and economic development.

Investment Instruments

The District may invest in any type of security allowed by Illinois law, notably 30 Illinois Compiled Statutes 235 (30 ICS 235). A summary of the allowable instruments follows:

1. Passbook savings account
2. Now, Super Now, and Money Market Accounts, including, but not limited to, The Illinois Park District Liquid Asset Fund + (IPDLAF+)

or Illinois Metropolitan Investment Fund (IMET)

3. Commercial Paper - issuer must be a U.S. Corporation with more than \$500 million in assets, rating must be within three highest classifications by two standard rating services, must mature within 180 days of purchase, and such purchase cannot exceed 10% of the corporations' outstanding obligations.
4. State Treasurer's Investment Pool (The Illinois Funds)
5. Money Market Mutual Funds - registered under the Investment Company Act of 1940, provided the Portfolio is limited to bonds, notes, certificates, treasury bills, or other securities, which are guaranteed by the federal government as to principal and interest.
6. Repurchase Agreement collateralized by full faith and credit U.S. Treasury securities.
7. Certificates of Deposit, Time Deposits, and CDARS
8. Constituting direct obligations of any bank as defined by the Illinois Banking Act and only those insured by the FDIC.
9. Legally issuable by savings and loan associations incorporated under the laws of the State of Illinois or any other state or under the laws of the United States and only in those savings and loan associations insured by SAIF
10. Bonds, notes, certificates of indebtedness, Treasury bills or other securities which are guaranteed by the full faith and credit of the United States of America as to principal and interest.
11. Obligations of U.S. government agencies which are guaranteed by the full faith and credit of the United States Government.
12. Short term discount obligations of the Federal National Mortgage Association

Diversification

It is the policy of the District to diversify its investment portfolio. Investments shall be diversified to eliminate the risk of loss resulting in over concentration in a specific maturity, issuer, or class of securities. Concentration in short term corporation obligations will not exceed 90% of the limit contained in Illinois law. Diversification strategies shall be determined and revised periodically by the Director of Finance.

Collateralization

1. It is the policy of the District to require that time deposits in excess of FDIC or SAIF insurable limits be secured by some form of collateral to protect public deposits in a single financial situation if it were to default due to poor management or economics factors.
2. Eligible collateral instruments and collateral ratios (market value divided by deposit) are as follows:
 - a) U.S. Government Securities 110%

b) Obligations of Federal Agencies	110%
c) Obligations of Federal instrumentalities	125%
d) Obligations of the State of Illinois	125%
e) General Obligations Bond of the District	110%
f) Bank Deposit Guaranty Bond	125%

The ratio of fair market value of collateral to the amount of funds secured shall be reviewed quarterly and additional collateral will be requested when the ratio declines below the level required.

3. Safekeeping of Collateral

- a. Third party safekeeping is required for all collateral. To accomplish this, the securities can be held at the following locations:
 - 1) A Federal Reserve Bank or its branch office
 - 2) At another custodial facility- generally in a trust department through book-entry at the Federal Reserve, unless physical securities are involved.
 - 3) By an escrow agent of the pledging institution.
- b. Safekeeping will be documented by an approved written agreement. This maybe in the form of a safekeeping agreement, trust agreement, escrow agreement or custody agreement.
- c. Substitution or exchange of securities held in safekeeping can be done without prior written notice of the District provided the market value of the replacement securities are equal to or greater than the market value of the securities being replaced. The District will be notified in writing of all substitutions.

Safekeeping of Securities

- 1. Third party safekeeping is required for all securities. To accomplish this, the securities can be held at the following locations:
 - a. A Federal Reserve Bank or its branch office.
 - b. At another custodial facility generally in a trust department through book-entry at the Federal Reserve, unless physical securities are involved.
 - c. By an escrow agent of the pledging institution.
 - d. A financial institution on the Illinois State Treasurer's approval list of safekeeping banks.

2. Safekeeping will be documented by an approved written agreement. This may be in the form of a safekeeping agreement, trust agreement, escrow agreement, or custody agreement.

Qualified Financial Institutions

1. Depositories - Demand Deposits
 - a. Any financial institution selected by the District shall provide normal banking services, including, but not limited to: checking accounts, wire transfers, purchases and sale of U.S. Treasury securities and safekeeping services.
 - b. The District will not maintain funds in any financial institution that is not a member of the FDIC or SAIF system. In addition, the District will not maintain funds in any institution not willing or capable of posting required collateral for funds in excess of FDIC or SAIF limits.
 - c. To qualify as a depository, a financial institution must furnish the Director of Finance or the Park Board Treasurer with copies of the latest two statements of conditions, which it is required to furnish to the Director of Financial Institutions or to the Comptroller of Currency as the case may be. While acting as a depository, a financial institution must continue to furnish such statement to the Executive Director/Accounting Supervisor or the Park Board Treasurer within 45 days of the end of each quarter.
 - d. Fees for banking services shall be mutually agreed to by an authorized representative of the depository bank and the Accounting Supervisor on an annual basis. Fees for services shall be substantiated by a monthly account analysis and shall be reimbursed by means of compensating balances.
 - e. All financial institutions acting as depository for the District must enter into a "Depository Agreement."
2. Banks and Savings and Loans- Certificates of Deposit

Any financial institution selected to be eligible for the District's certificate of deposit purchase program must meet the following requirements:

 - a. Shall provide wire transfer and safekeeping services
 - b. Shall be a member of the FDIC or SAIF system and shall be willing and capable of posting required collateral for funds in excess of FDIC and SAIF insurable limits.
 - c) To qualify as a depository, a financial institution must furnish the Accounting Supervisor or the Park Board Treasurer with

copies of the latest two statements of condition, which it is required to furnish to the Director of Financial Institutions or to the Comptroller of Currency as the case may be. While acting as a depository, a financial institution must continue to furnish such statements to the Accounting Supervisor or the Park Board Treasurer within 45 days of the end of each quarter.

3. Sixty-five percent Rule

The amount of funds deposited and/or invested in a financial institution shall not exceed 65% of the capital stock and surplus of such institution unless collateral security has been pledged, in which case the amount of such deposits and/or investments shall not exceed 75%.

Management of Program

1. The following individuals are authorized to purchase and sell investments, authorized wire transfers, authorized the release of pledged collateral, and to execute any documents required under this policy. Two signatures are required for all of investment transactions.
 - a. Finance Manager
 - b. Executive Director
 - c. Director of Finance
- I. These documents include:
 - a. Wire Transfer Agreement
 - b. Depository Agreement
 - c. Safekeeping Agreement
 - d. Custody Agreement
2. Management responsibility for the investment program is hereby delegated to the Director of Finance, who shall establish written procedures for the operation of the investment program, consistent with this investment policy. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in any investment transactions except as provided under the terms of this policy and the procedures established by the Director of Finance. The Director of Finance shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the

activities of subordinate or any other person involved in such transactions for the District.

3. The Wording of agreements necessary to fulfill the investment responsibilities is the responsibility of the Director of Finance who shall periodically review them for consistency with District policy and State law and who shall be assisted in this function by District legal counsel. These agreements include but are not limited to:
 - a. Wire Transfer Agreement
 - b. Depository Agreement
 - c. Safekeeping Agreement
 - d. Custody Agreement

Ethics and Conflicts of Interest

Officers and employees of the District who are involved in the investment process shall refrain from any personal business activity that could conflict with the execution of the investment program or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Park District Board of Park Commissioners any material financial interests in financial institutions that conduct business with the District, and they shall further disclose any large personal, financial or investment positions that could be related to the performance of the District's portfolio.

Employee and officers shall subordinate their personal investment transactions to those of the District particularly with regard to the timing of purchases and sales.

Indemnification

Investment officers and employees of the District acting in accordance with this investment policy and written procedures as have been or may be established and exercising due diligence shall be relieved of personal liability for an individual's security credit risk or market changes.

Reporting

The Director of Finance shall submit to the Park Board a comprehensive annual report on the investment program and activity. The report shall include a review of the fiscal year's overall performance as well as a projection of what may be anticipated in the next fiscal year. This report shall be reviewed as part of the external annual audit of the District's financial records.

Administrative Help

The District shall provide and pay for professional and administrative help, staff and equipment necessary to carry out the duties and responsibility contained in this investment policy and the procedures established for operations of the program.

Amendment

This policy shall be reviewed from time to time, at least once annually, and revisions shall be presented to the Park Board for approval.

Conflict

All District Ordinances and parts of Ordinances and all Resolutions and Policy statements or parts thereof in conflict with this policy or any parts thereof are hereby repealed. In the event of any conflict between this policy and the Illinois Compiled Statutes or case decisions of the State of Illinois, the then Statutes and case law decisions shall control.

Captions and Headings

The captions and headings and used herein are for convenience of reference only and do not define or limit the contents.

Debt Management Policy

Statement of Purpose

Where inappropriate levels of debt can create financial difficulties, reasonable levels of debt provide a mechanism to reduce costs for the District by allowing critical projects to be completed on a timely basis rather than using current funds. Debt is issued to achieve desired goals in acquiring, developing, and improving the District's parks and facilities and in purchasing necessary capital items for conducting the operations of the District. All types of legal debt will be considered.

Debt Issuance

When the District finances capital projects by issuing bonds, it shall amortize the debt over a term not to exceed the average useful life of the project(s) financed. All debt issuance must be approved by the Board of Commissioners. The District shall try to confine long-term borrowing to capital improvements and projects that have useful lives of 10 or more years. Except in emergencies or other extraordinary circumstances, borrowing should be undertaken only to fund capital improvements within the Capital Improvement Plan. The District's goal is to keep the average maturity of General Obligation bonds at or below 10 years. However, longer maturities may be considered for projects with useful lives greater than 10 years. Capital improvements, equipment and facility projects shall be classified into "pay-as-you-go" and "debt financing" classifications. Pay-as-you-go capital items will be \$25,000 or less with short lives or replacement of existing equipment. Debt financing may be used for major, non-recurring items with a minimum of four years of useful life. Along with advice of Financial Advisors specializing in municipal government debt financing, the District will determine type of sale (negotiated or competitive) based upon issue size and market condition. This process will take consideration to the lowest total cost to the District considering interest rates as well as issuance costs. Financial Advisors will be selected on the basis of merit using a competitive RFP process. This process assures selection of the most qualified firm based on the scope of services and evaluation criteria outlined in the RFP.

Debt Service Levels

Under the Property Tax Extension Limitation Law (PTELL), the District's non-referendum debt service limit based on the 1994 debt service extension base (DSEB) is \$219,549. As required by the PTELL, it will be the policy of the District to require voter approval to increase this limit for any major acquisition or development. Beginning in 2009, the DSEB will increase by the Consumer Price Index on an annual basis. The

2020 DESB is \$264,816. The maximum amount of debt that can be issued is 2.875% of EAV. These limitations will be verified and adhered to when new debt issuances are considered.

<u>Legal Debt Limits</u>		
	2020 Equalized Assessed Valuation (EAV)	2,028,681,978.00
	Statutory Debt Limit @ 2.875% EAV	58,324,606.87
	Statutory Non-Ref Debt Limit @ 0.575%	11,664,921.37

Creation of Debt

No commissioner, committee, officer, or any other person employed or associated with the District shall be authorized to create any financial liability on behalf of the District except where said liability shall be approved in nature and amount by the Board and recorded in the minutes of said meeting and/or in accordance with the District's purchasing policy.

Market Review

The District will review its outstanding debt annually for the purpose of determining if the financial marketplace will afford the District the opportunity to refund an issue and lessen its debt service costs. In order to consider the possible refunding of an issue a net present value savings must be of some significance over the life of the respective issue. The Government Finance Officers Association recommends a savings (net of all issuance costs and any cash contribution to the refunding) of at least 3-5 percent.

Revenue Policy

Statement of Philosophy

The Park District uses multiple sources of revenue to supplement the revenue received in the form of taxes, because it is not financially feasible or healthy to rely solely on one source of revenue. Some of these sources may include fees and charges, intergovernmental, rentals, sponsorships and donations, and program revenues. The Park District will evaluate all new sources of revenue before acceptance to prevent compromising the mission of District. The Park District is always vigilant about finding new sources of revenue to improve the revenue mix of the District.

Revenue Sources Types

The following revenues sources are based on the Government Finance Officers classifications that are used in the District's annual financial audit as well as annual budget.

Taxes

The Park District receives Property Taxes from the property owners of Oak Park. The District levies taxes in accordance with the Property Tax Extension Limitation Law (PTELL). The District currently levies taxes for seven purposes including Corporate, IMRF, Liability, Auditing, Recreation, Museum, and Special Recreation.

Fees and Charges

The Park District of Oak Park charges fees for facility usage and sale of products including pool passes, ice rink usage, dog park usage, field usage, tours and program participation. The Park District will not charge fees to residents for entrance into parks, playgrounds, sled hills, or informal use of outdoor athletic facilities. Facility fees and charges are determined by the Facility Fees and Program Pricing Guidelines.

Intergovernmental Revenue

Intergovernmental Revenue accounts for funds received from other governmental entities in the form of personal property replacement taxes, grants, and other one-time reimbursements for expenses. The Personal Property Replacement Tax is a corporate income tax collected statewide and then distributed to various taxing Districts. The Park District also has a strong history of receiving grant from numerous government entities.

Rental Income

The Park District receives rental income for facility usage including special events, meetings, weddings, and movie shoots. The Cheney Mansion Coach House is leased for residential purposes.

Miscellaneous Revenue

Miscellaneous Revenue receives a variety of revenues including non-resident fees, vending machine revenue, procurement card rebates and interest income received on cash deposits.

Interest is received from all investments including:

- Cash Bank Accounts at Byline Bank
- Illinois Park District Liquid Asset Funds
- Illinois Metropolitan Investment Trust
- Brokered Certificate of Deposits through PMA

Sponsorship and Donations

The Park District pursues a variety of sponsorships and donations to help fund its recreation programs and other special events. This is done to reduce the burden on tax payers and participants for events such as the Frank Lloyd Wright Races, Summer Concert Series, and other holiday special events.

Other Financing Sources

The Park District uses this budget area to include debt service proceeds, capital transfers, operating transfers, and transfers for debt service payments.

Program Revenues

Program revenues are fees paid from residents and non-residents to take part in programs that Park District puts on yearly. Program revenues are received in the Corporate, Recreation, Revenue Facilities, and Cheney Mansion Funds with the majority in the Recreation and Revenue Facilities Funds. Program prices are determined by the Facility Fees and Program Pricing Guidelines.

Procurement Policy

The Board of Commissioners recognizes the need that materials, supplies, equipment and services of the quality and quantity required to operate the District be specified, described, and procured in a manner that provides for full and free competition among potential suppliers.

Formal competitive sealed bids consistent with this policy will be solicited on all procurements except:

1. Those that are clearly identified and justified in writing as "sole source" and that are approved by the Board in advance of purchase.
2. Those purchases of an emergency nature that requires immediate implementation in order to eliminate major problems and that are approved by the Executive Director and authorized by the Board.
3. Those purchases specifically excluded from the bidding process by Illinois State Statutes.
4. Those whose cost is less than \$20,000.00 and that are approved by the Executive Director.

Informal Quotations

Requests for informal quotations for purchases costing more than \$500.00 but less than \$20,000.00 need not be formally and publicly advertised. Items in this range shall have at least three quotes, whenever possible, that are solicited by either written or oral invitation.

Certain items (i.e. commodities) routinely purchased on a repetitive basis may be purchased from selected prequalified vendors. These items and vendors shall be reviewed annually, in January, by Department Heads with the Director of Finance and approved by the Executive Director.

Upon approval by the Executive Director or their designee, the award is made to the lowest and best quotation meeting the specifications, delivery date and other required terms and conditions of purchase.

Formal Bidding

Requests for formal bids for those procurements costing \$20,000.00 or more will be formally and publicly advertised. At least one notice will be published in the local newspaper not less than 14 days before the bids are "closed". Sealed bids will remain sealed until the formal "bid opening" is conducted by a designated District employee with at least one witness at the place, time and date specified in the advertisement. Upon recommendation of the Executive Director and approval of the Board, the award will be made to the lowest qualified bidder meeting

the specifications and other required terms and conditions of the procurement. The right is reserved to reject any bids if such action is deemed by the Board to be in the best interests of the District.

Local Purchasing

Park District personnel should seek to purchase goods and services from Oak Park vendors when they are of comparable quality to goods or services purchased from vendors not located in Oak Park. The District will promote purchasing from Oak Park vendors by allowing an additional 15% to be spent on goods and services under \$10,000, 10% on items \$10,000 to \$15,000 and over \$15,000 approval must be given by the Executive Director.

Environmentally Aware Purchasing

Park District personnel should seek to reduce the environmental damages associated with their purchases by increasing their acquisition of environmentally preferable products and services to the extent feasible, consistent with price, performance, availability, and safety considerations. These products should have a third party certification of environmentally preferred status such as the Green Seal or Energy Star when feasible. The District will promote buying the environmentally preferable products by allowing an additional 15% to be spent on items under \$10,000, 10% on items \$10,000 to \$15,000 and over \$15,000 approval must be given by the Executive Director.

Environmentally Preferable Products include:

- Products that reduce greenhouse gas emissions or are made with renewable energy
- Products that reduce the use of toxins hazardous to the environment and employee and public health
- Products that contain the highest possible percentage of postconsumer recycled content
- Products that reduce air and water pollution
- Products that reduce waste
- Suppliers who strive to improve their environmental performance and provide environmentally preferable products, and who can document the supply-chain impacts of their efforts
- Reusable products
- Products that serve several functions (e.g., copier/printers, multipurpose cleaners) and reduce the overall number of products purchased

Each procurement action will be fully documented consistent with District purchasing procedures. Any variance from the above policies must have prior approval of the Board.

Fixed Asset Policy

The purpose of this document is to explain the Government's process for capital asset accounting. The Government acquires and constructs capital assets in pursuit of its mission. In line with GAAP and best business practices, this document sets forth the requirements for accounting for these assets, as well as the definitions of different types of such assets. To account for assets with depreciating values and to amortize them over their useful lives, capital assets must be recorded and capitalized in accordance with U.S. GAAP. If their value is below the Government's capitalization threshold, assets are neither added to the capital asset accounts nor are they depreciated; rather they are fully expensed at the time of acquisition.

Safeguarding Of Park District Assets

The responsibility for control of the fixed asset will reside with the department where the fixed asset is located. The Superintendent of Business Operations shall ensure control is maintained by establishing a fixed asset inventory. The inventory will include the following for each asset:

- Asset description
- Asset serial number/ model number
- Asset type (i.e. Building, Machinery and Equipment)
- Acquisition date
- Vendor Name
- Cost and Purchase order number
- Assigned location
- Park District ID tag number
- Estimated useful life
- Department
- Cost Center
- Account number

This list will be maintained, updated, reviewed and audited by the Business Operations Department on a regular basis. Operating departments

shall report any acquisition, disposal, and transfer of fixed assets promptly to the Superintendent of Business Operations, or designee, to reflect changes in a timely fashion in the inventory records. Asset purchases, which fall under the capitalization threshold, will be included in the inventory if the item is over \$1000. However, the cost of the asset will be expensed and not capitalized, and thus not depreciated.

Capitalization

Capital fixed assets will be reported at historical cost, which shall include all costs incidental to the acquisition (i.e. freight, legal fees) and preparation (i.e. installation) for use of the asset. Where historical cost information is unavailable, the replacement value indexed back to the acquisition year or a realistic estimate will be used. Donated assets will be recorded at fair market value as of the date of the donation. Additions or improvements will be capitalized only if it extends the life of the asset and increases its service potential. The costs of normal maintenance to infrastructure such as crack filling and sidewalk patching will not be capitalized, but expensed. The cost of land is recorded as a fixed asset, but is not depreciable.

Capital asset depreciation is computed on a straight-line basis over the assets' estimated useful life with no allowance for salvage value. Depreciation expense is recorded based on the date of the acquisition. In the event that a capital fixed asset is retired before the end of its estimated useful life, any remaining cost of the asset should be expensed in the period of retirement. If an asset continues to be used in operations after the expiration of its estimated useful life, no more depreciation expense will be recorded on that asset.

Fixed asset useful lives, capitalization thresholds and inventory thresholds will be according to the attached schedule.

Definitions

Supplies – Items that have a useful life of one year or less, which need to be replenished periodically, and which have a value of less than \$1000 per individual unit. Supplies are not on the inventory listings and are expensed in the fiscal year they are purchased. Internal controls should be established for supplies in the individual departments to protect the Park District from loss due to theft or misuse.

Fixed Assets – Fixed assets shall include land, land improvements, easements, buildings, building improvements, vehicles, machinery and equipment, furniture and fixtures, works of art and historical treasures, infrastructure and all other tangible assets that have a useful life of more than one year and which have a value of \$1000 or more per individual unit. They are distinguished from Supplies by the longevity of usefulness and a monetary value.

Infrastructure – Long-lived capital assets that are normally stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include: roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems. [SGAS 34]

Capital Fixed Assets – Fixed assets that are reported on the financial balance sheet. All capital assets are fixed assets, but not all fixed assets are capital assets. A monetary criterion, capitalization threshold, is used to determine whether a given fixed asset should be capitalized and reported on the balance sheet. Ancillary costs should be included in the cost of the capital fixed asset.

Ancillary Costs – Costs relating to placing the capital fixed asset in service. Examples of the costs by category:

- Land – Legal and title fees; professional fees of engineers, attorneys, appraisers, financial advisors; surveying fees; appraisal and negotiation fees; damage payments; site preparation costs; and costs related to demolition of unwanted structures.
- Infrastructure – Professional fees of engineers, attorneys, appraisers, financial advisors, etc.; surveying fees; appraisal and negotiation fees; damage payments; site preparation costs; and cost related to demolition of unwanted structures.
- Buildings and Improvements- Professional fees of engineers, attorneys, appraisers, financial advisors, etc.; damage payments; costs of fixtures permanently attached to a building or structure; insurance premiums, interest and related costs incurred during construction; and any other costs necessary to place the building or structure into its intended location.
- Other Capital Fixed Assets – Transportation charges; installation costs; extended maintenance warranty contracts at time of purchase; any other normal or necessary costs required to place the asset in its intended location and condition for use.

Controlled Fixed Asset – Fixed assets that have a value of \$1000 or more per individual unit, but are under the capitalization threshold. Controlled fixed assets will be included on the fixed asset inventory listing, but will not be capitalized nor included on the balance sheet. They will be expensed in the fiscal year in which they have been placed into service.

Capitalization Threshold – The monetary criterion which determines whether a fixed asset should be capitalized and reported on the balance sheet and depreciation expense calculated and recorded in the schedule of expenses of the Park District's Comprehensive Annual Financial Report.

Depreciation Expense – The process of expensing the purchase price of a capital fixed asset over the useful life of the asset.

Straight-line Depreciation Method – This method assumes the asset provides constant benefits. If an asset has a useful life of ten years, then each year 1/10 of that asset's depreciable value is expensed based on the month it was placed into service.

Additions – Any acquisitions over \$1000 will be included in the fixed asset inventory listing. Any fixed assets above the capitalization threshold will be added as capital fixed assets and depreciated. Additions shall be substantiated by a purchase order and paid invoice.

Deletions – The responsibility for reporting the disposal or sale of assets rests with the Park District department which maintains control over the asset. The department should contact the Business Operations Department to coordinate the disposal of the fixed asset. Fixed assets can only be sold, donated, transferred to an outside agency, or otherwise disposed by Board Authorization. Any fixed asset that is disposed should be deleted from the fixed asset database.

Transfers – The department who is initiating the transfer shall notify the Finance Department of any assets transferred from one department to another.

Maintenance and Repair – The costs associated with general maintenance and repair that do not add value to an asset or materially extend the asset's useful life are expensed in the period incurred rather than being capitalized. Major repairs and/or rehabilitation, which materially extend the useful life of an asset, are capitalized and depreciated over the remaining life of the related asset.

Fixed Asset useful lives, capitalization thresholds and inventory thresholds are as follows on the next page:



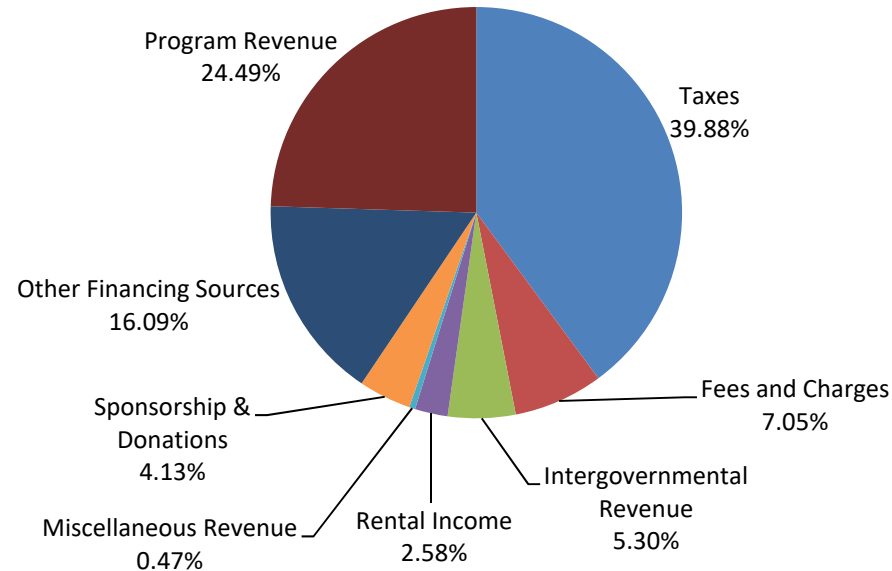
Fixed Asset	Useful Life	Capitalization Threshold	Inventory Threshold
Land	N/A	All	N/A
Land Improvements	20	\$25,000.00	\$1,000.00
Structural (i.e. Parking lots, fencing)	20	\$25,000.00	\$1,000.00
Groundwork (landscaping)	30	\$25,000.00	\$5,000.00
Buildings	45	\$50,000.00	\$1,000.00
Building Improvements			
HVAC Systems	20	\$50,000.00	\$1,000.00
Roofing	20	\$50,000.00	\$1,000.00
Electrical/ Plumbing	30	\$50,000.00	\$1,000.00
Carpet Replacement	10	\$50,000.00	\$1,000.00
Vehicles and Tractors	5 to 15	\$10,000.00	\$1,000.00
(dependent on the vehicle replacement schedule)			
Machinery & Equipment			
Computers and related equipment	5	\$10,000.00	\$1,000.00
Office Equipment	5	\$15,000.00	\$1,000.00
Telecommunications Equipment	5	\$15,000.00	\$1,000.00
Maintenance Equipment	7	\$15,000.00	\$1,000.00
Outdoor Recreation (Playground) Equipment	10	\$15,000.00	\$1,000.00
Kitchen Equipment (appliances)	10	\$5,000.00	\$1,000.00
Furniture & Fixtures	5	\$10,000.00	\$1,000.00
Art Works & Historical Artifacts	N/A	\$25,000.00	\$1,000.00

Revenue Sources Budget Year 2023

Revenue Type Comparison

The Park District receives most of its revenue from Taxes and Charges for Services. These two items directly support the mission of the Park District, which provides quality parks and recreation opportunities for the Oak Park Community.

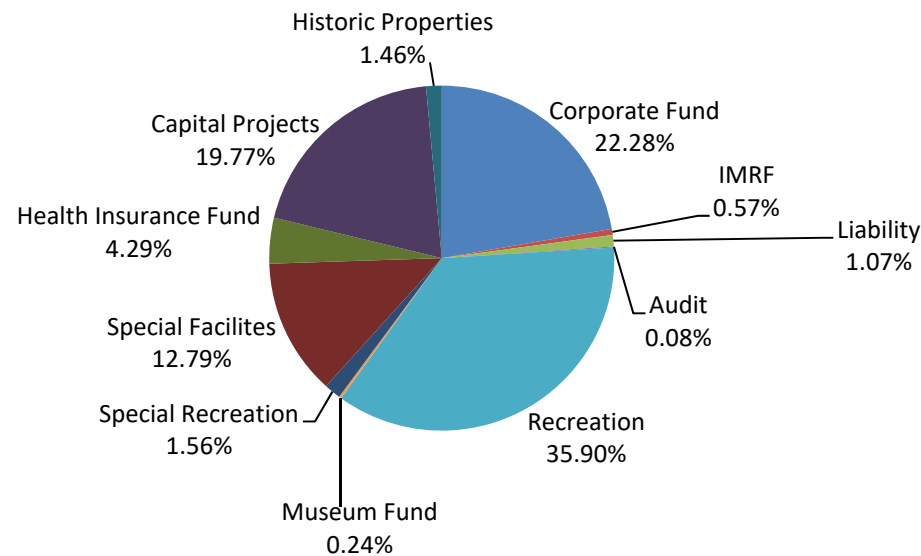
2023 Total Revenue Sources



Revenue Distribution Comparison

Capital Projects will receive 19.77% of all revenue due to transfers from other funds, as well as grants used to fund various infrastructure improvements. The General Fund, IMRF, Liability, and Audit Fund revenues are made up of Property Tax revenues used to support the general administration of the Park District. The Recreation Fund receives revenue from Property Tax and program revenues to support the programs within this fund. The Museum Fund and Special Recreation Fund are primarily funded through Property Taxes. The Special Facilities Fund revenues are derived solely from fees and program revenues, which completely support the programs and facility maintenance included in this fund. The Health Insurance Fund is financed through transfers made from other funds to help pay for health insurance premiums. The Cheney Mansion Fund receives a mix of rental income and program revenues.

2023 Total Revenue by Fund



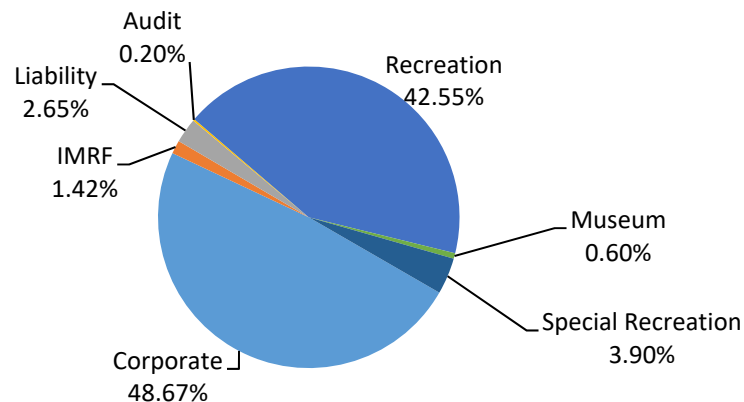
Taxes

Description

The District levies an annual property tax, which is limited by the Property Tax Extension Limitation Law (PTELL). PTELL limits the annual property tax change to the lesser of the consumer price index (CPI) or 5%. For the 2023 budget, the tax levy approved in November 2022 (2022 tax year levy) will fund 2023 operations. The CPI for the 2022 tax year is 7.0%, however, the District 2022 tax levy is 5.0%.

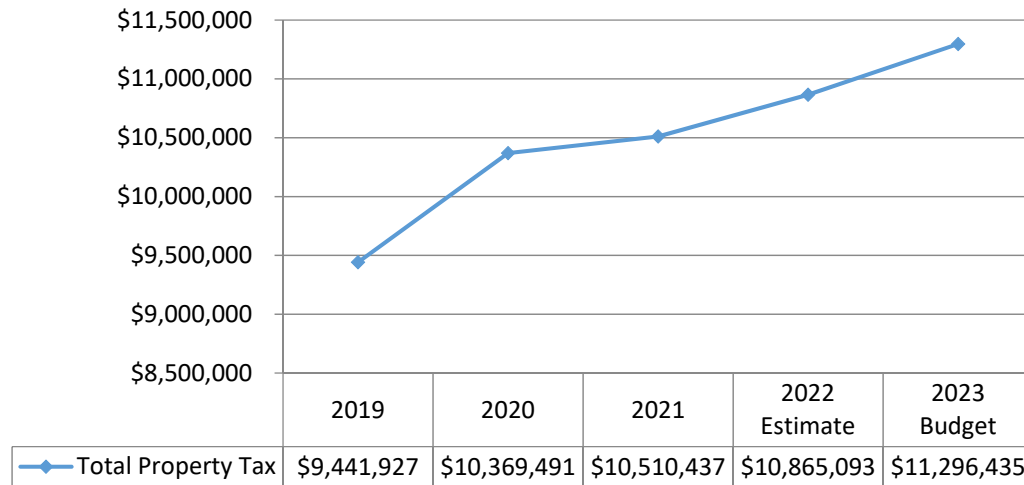
2023 Property Tax Distribution

2023 Budget



Historical Analysis

Total Property Tax



	2019	2020	2021	2022 Estimate	2023 Budget
Corporate	\$4,220,160	\$4,516,880	\$4,936,790	\$4,953,373	\$5,497,970
IMRF	\$363,159	\$371,348	\$99,413	\$202,767	\$160,733
Liability	\$370,985	\$380,060	\$520,946	\$288,525	\$299,860
Audit	\$20,349	\$20,834	\$21,094	\$21,806	\$22,663
Recreation	\$3,831,956	\$4,419,120	\$4,474,073	\$4,625,042	\$4,806,740
Museum	\$50,091	\$51,285	\$51,924	\$353,676	\$67,570
Special Recreation	\$585,228	\$609,963	\$406,197	\$419,904	\$440,899
Total Property Tax	\$9,441,927	\$10,369,491	\$10,510,437	\$10,865,093	\$11,296,435

Budget Assumptions

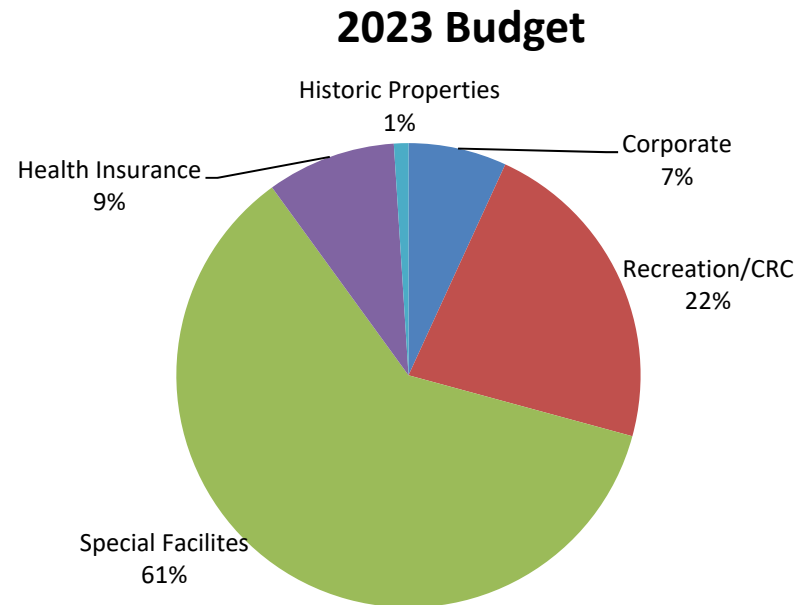
The amount of the property tax levy is set at the amount of funds needed to meet the current operating and capital obligations while also keeping each fund in line with fund balance targets.

Fees and Charges

Description

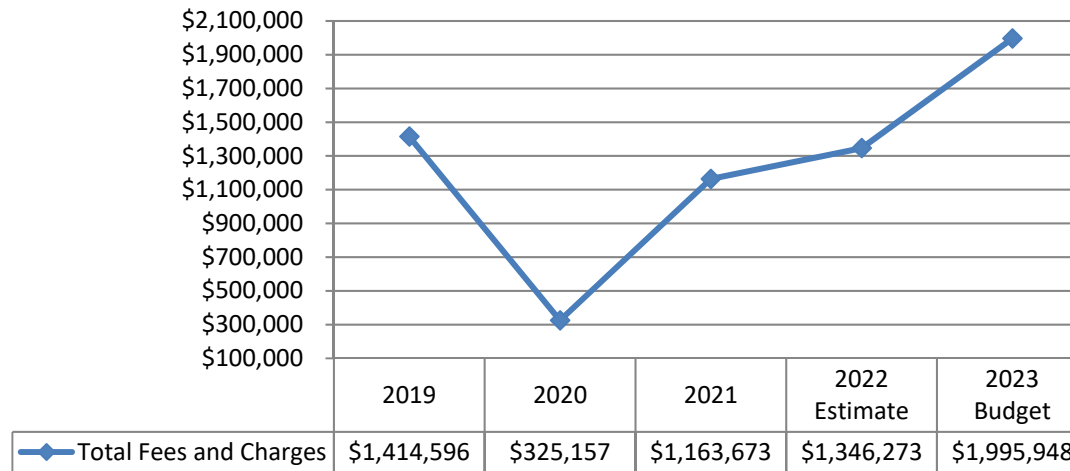
The Park District of Oak Park charges fees for facility usage and sale of products. These fees are charged for pool passes, ice rink usage, dog park usage, field usage, tours and program participation. Employee contributions for health insurance premiums are also accounted for under fees and charges.

2023 Fees and Charge Distribution



Historical Analysis

Total Fees and Charges



	2019	2020	2021	2022 Estimate	2023 Budget
Corporate	\$124,590	\$74,121	\$153,289	\$123,600	\$136,750
Recreation/CRC	\$0	\$0	\$0	\$0	\$446,600
Special Facilities	\$1,138,076	\$105,246	\$873,998	\$1,064,673	\$1,213,041
Health Insurance	\$138,030	\$137,940	\$129,485	\$139,000	\$179,457
Historic Properties	\$13,900	\$7,850	\$6,900	\$19,000	\$20,100
Total Fees and Charges	\$1,414,596	\$325,157	\$1,163,673	\$1,346,273	\$1,995,948

Budget Assumptions

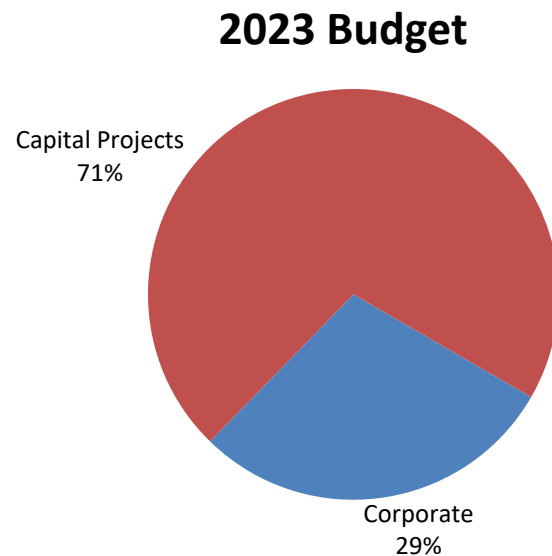
Fees and charges are being raised by 10% for pool passes and daily admissions. For other fees, revenues have been adjusted to reflect market conditions and to cover program expenses, which are anticipated to be approximately 5%.

Intergovernmental Revenue

Description

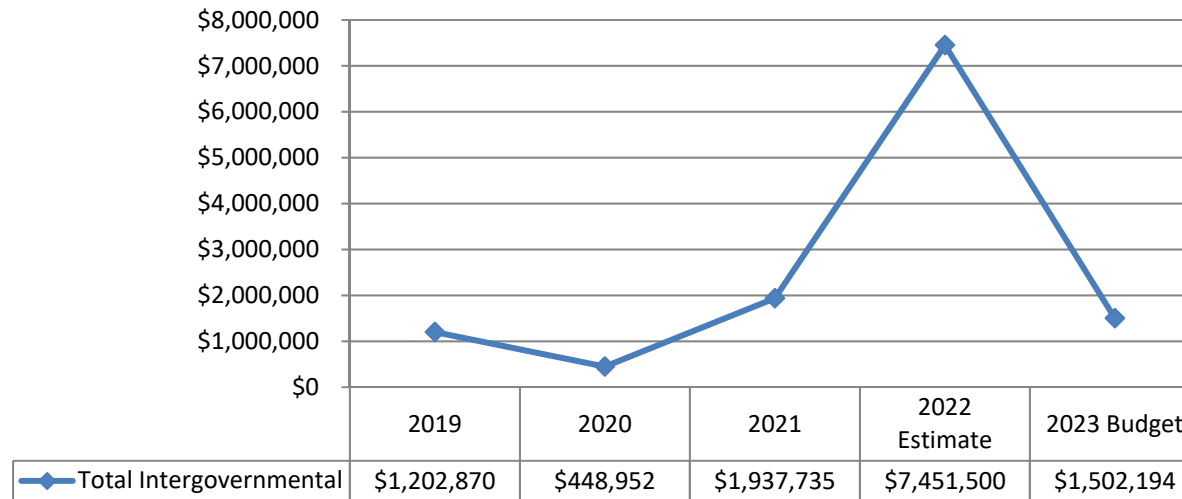
Intergovernmental Revenue accounts for funds received from other governmental entities in the form of personal property replacement taxes, grants, and other one-time reimbursements for expenses. The Personal Property Replacement Tax is a corporate income tax collected statewide and then distributed to various taxing districts. It is based on a formula using the amount of corporate property tax that was lost when the replacement tax was created. All Personal Property Replacement Tax revenue is allocated to the general fund. The Park District also has a strong history of receiving grants from numerous government entities.

2023 Intergovernmental Distribution



Historical Analysis

Total Intergovernmental



	2019	2020	2021	2022 Estimate	2023 Budget
Corporate	\$214,901	\$275,612	\$314,615	\$555,000	\$435,000
Capital Projects	\$987,969	\$173,340	\$1,623,120	\$6,896,500	\$1,067,194
Total					
Intergovernmental	\$1,202,870	\$448,952	\$1,937,735	\$7,451,500	\$1,502,194

Budget Assumptions

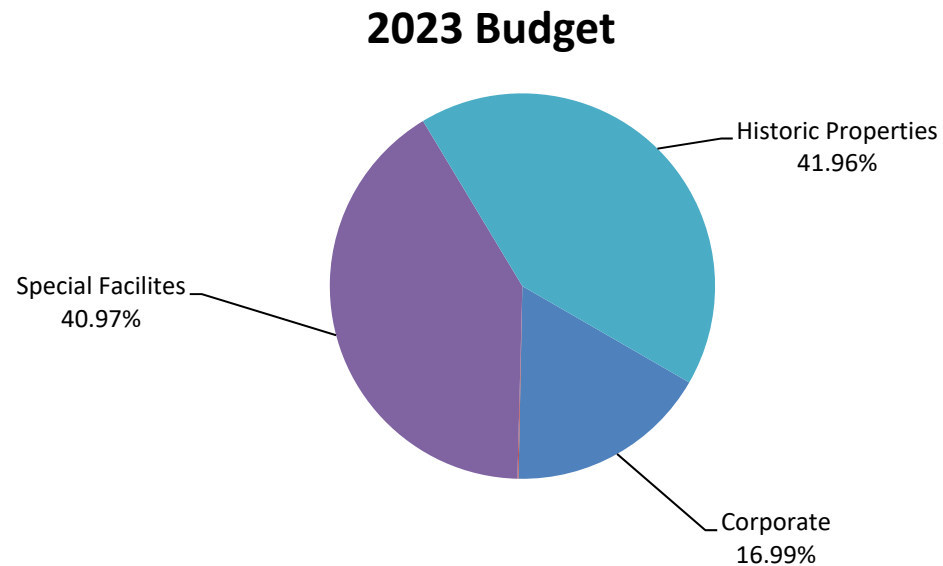
OSLAD and Clean Energy Grants were awarded for fiscal year 2019. The District received a TIF rebate in 2019 but did not budget for TIF rebates from the Village of Oak Park in the Capital Projects Fund in 2020 or 2021. The large amount of grants in 2022 were awarded for the CRC through the Illinois Department of Commerce and Economic Opportunity, ARPA funds from the Village of Oak Park as well as a Museum grant for Pleasant Home through IDNR. 2023 revenues include an Illinois Clean Energy grant for the CRC. All years also include the District's PPRT receipts, which have been higher than past years due to inflation, but the District is expecting an approximate 20% decrease in those receipts in 2023.

Rental Income

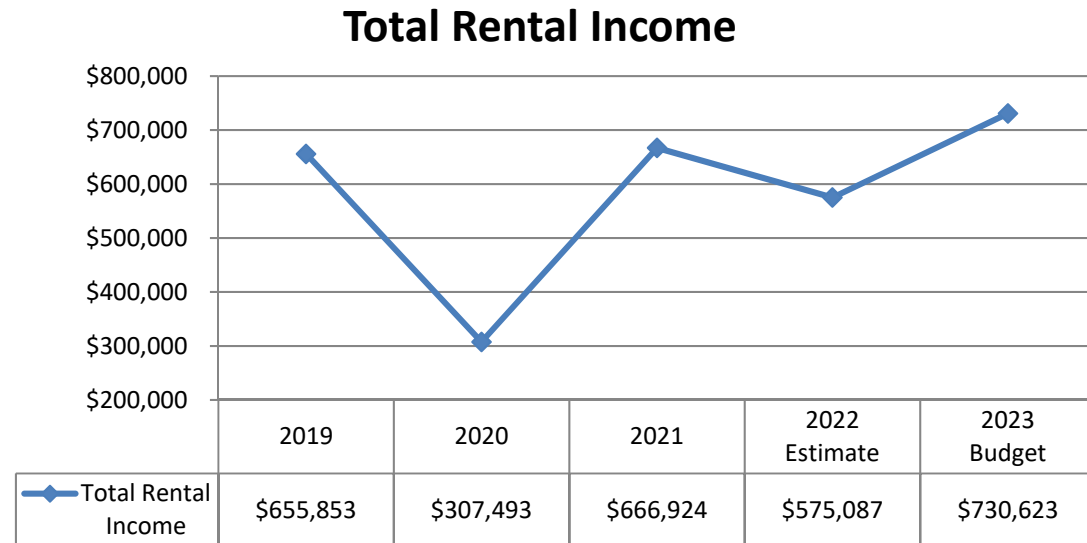
Description

The Park District receives rental income for facility usage including special events, meetings, weddings, and movie shoots. The Cheney Mansion Coach House is leased for residential purposes.

2023 Rental Income Distribution



Historical Analysis



	2019	2020	2021	2022 Estimate	2023 Budget
Corporate	\$153,570	\$54,241	\$83,174	\$78,889	\$124,139
Recreation	\$0	\$0	\$0	\$0	\$600
Museum	\$0	\$1,400	\$49,830	\$0	\$0
Special Facilities	\$310,666	\$162,990	\$295,011	\$238,726	\$299,333
Historic Properties	\$191,616	\$88,863	\$238,910	\$257,472	\$306,550
Total Rental Income	\$655,853	\$307,493	\$666,924	\$575,087	\$730,623

Budget Assumptions

The rental rates charged are to be competitive to the market and must include the wages of the onsite Rental Attendant. The number of rentals is based upon current rate structure and historical usage.

Miscellaneous Revenue

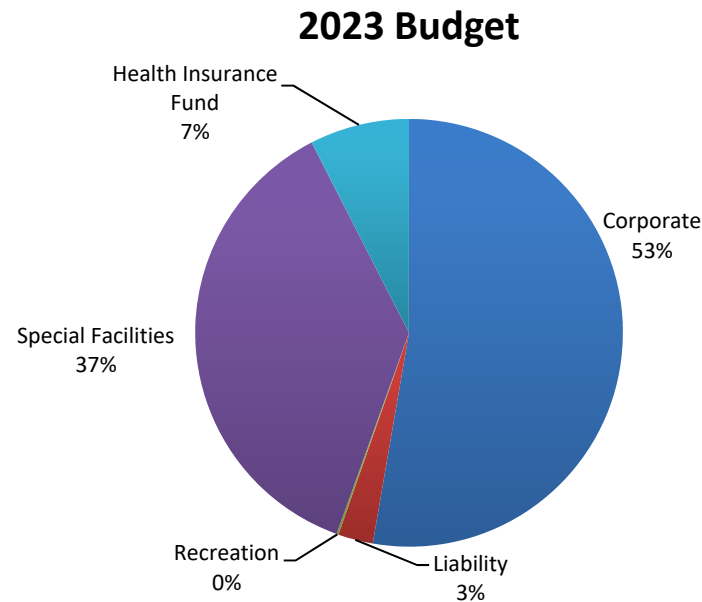
Description

Miscellaneous Revenue receives a variety of revenues including non-resident fees, vending machine revenue, procurement card rebates and interest income received on cash deposits.

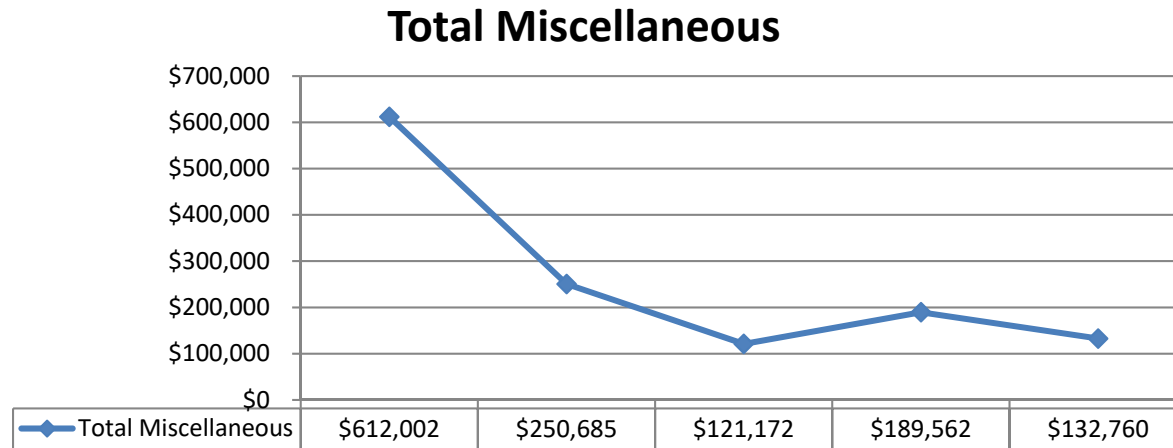
Interest received from investments include:

- Cash Bank Accounts at Byline Bank
- Illinois Park District Liquid Asset Funds
- Illinois Metropolitan Investment Trust
- Brokered Certificate of Deposits, a money market account and investment shares through PMA

2023 Miscellaneous Revenue Distribution



Historical Analysis



	2019	2020	2021	2022 Estimate	2023 Budget
Corporate	\$354,952	\$195,098	\$40,884	\$125,000	\$70,000
Liability	\$2,608	\$28,756	\$42,999	\$3,500	\$3,500
Recreation	\$58,125	\$6,794	\$0	\$195	\$200
Special Facilities	\$88,991	\$13,330	\$13,623	\$50,867	\$49,060
Health Insurance Fund	\$0	\$1,000	\$21,605	\$10,000	\$10,000
Capital Projects	\$107,326	\$5,707	\$0	\$0	\$0
Cheney Mansion	\$0	\$0	\$2,060	\$0	\$0
Total Miscellaneous	\$612,002	\$250,685	\$121,172	\$189,562	\$132,760

Budget Assumptions

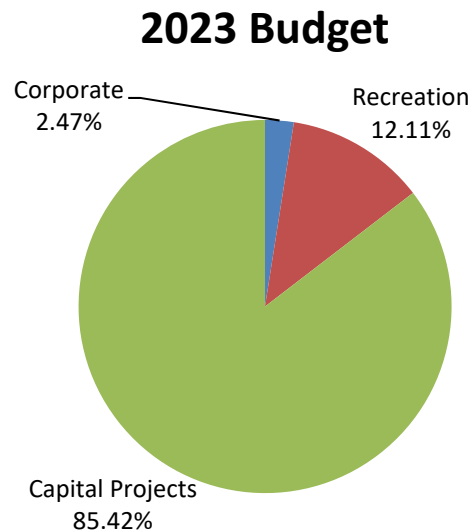
The Park District budgets conservatively for Miscellaneous Fees. No significant variances are expected in 2023.

Sponsorship and Donations

Description

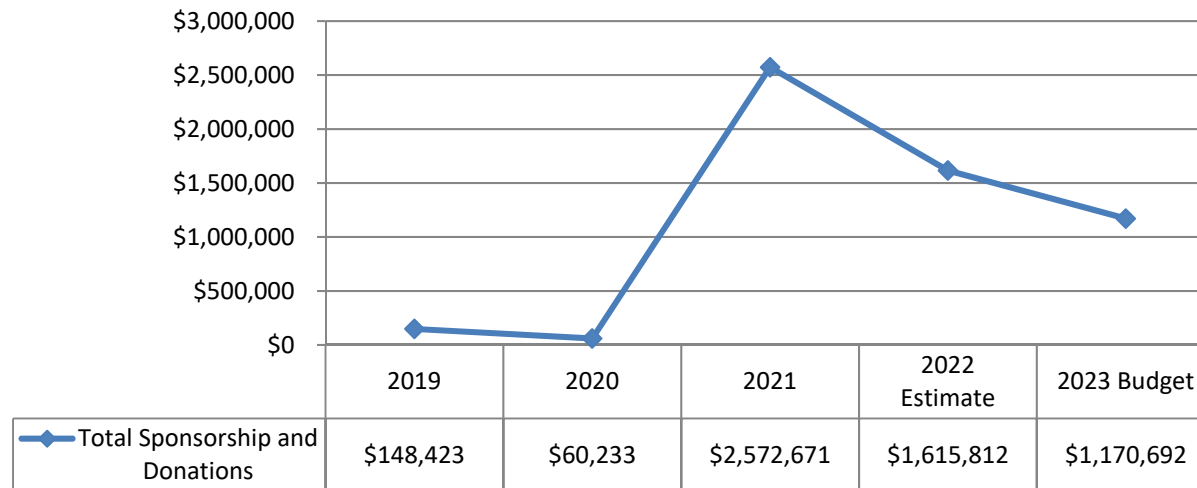
The Park District pursues a variety of sponsorships and donations to help fund its recreation programs and other special events. This is done to reduce the burden on taxpayers and participants for events such as the Frank Lloyd Wright Races, Summer Concert Series, and other holiday special events.

2023 Sponsorship and Donation Distribution



Historical Analysis

Total Sponsorship and Donations



	2019	2020	2021	2022 Estimate	2023 Budget
Corporate	\$14,585	\$14,289	\$24,701	\$22,200	\$28,900
Recreation	\$112,853	\$45,943	\$26,803	\$93,612	\$141,792
Capital Projects	\$20,985	\$0	\$2,521,167	\$1,500,000	\$1,000,000
Historic Properties	\$0	\$0	\$0	\$0	\$0
Total Sponsorship and Donations	\$148,423	\$60,233	\$2,572,671	\$1,615,812	\$1,170,692

Budget Assumptions

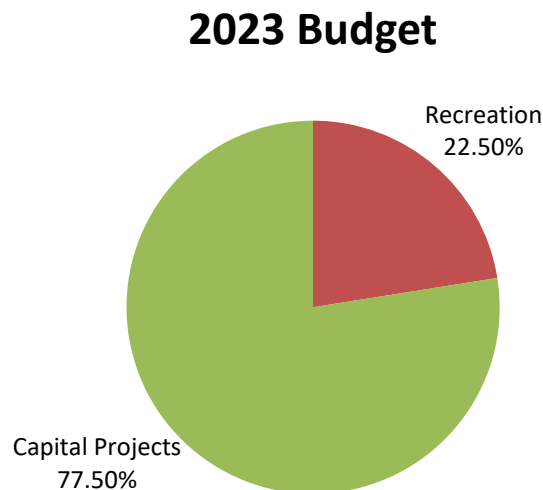
The District is budgeting conservatively for sponsorships and donations in the Corporate and Recreation funds. The significant donations in Capital Projects in 2021-2023 come from the Parks Foundation, and are restricted to the construction of the Community Recreation Center.

Other Financing Sources

Description

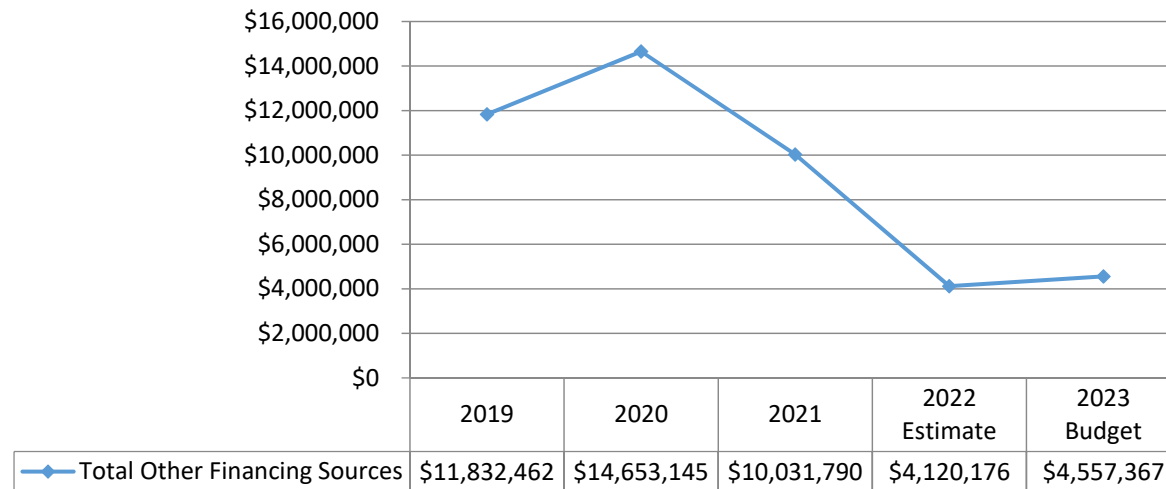
The Park District uses this budget area to include debt service proceeds, capital transfers, operating transfers, transfers for debt service payments, and transfers to the Health Insurance Fund. The district sold \$10 million in bonds in 2011, 2012 and 2013 of which all were refunded in 2019 and 2020. In 2013, the district began transferring money from the Recreation Fund to the Capital Projects Fund and less from the Corporate Fund due to the District coming close to the Corporate Fund rate limit. Historically, the district has transferred money from the Corporate Fund, Recreation Fund, and Special Facilities Fund to the Capital Projects Fund to help numerous projects. In 2013, the District started transferring to the Health Insurance Fund to create the fund and work towards a 25% fund balance.

2023 Other Financing Sources Distribution



Historical Analysis

Total Other Financing Sources



	2019	2020	2021	2022 Estimate	2023 Budget
Special Recreation	\$29,000	\$4,833	\$0	\$0	\$0
Health Insurance	\$847,157	\$523,262	\$888,588	\$1,052,048	\$1,025,283
Capital Projects	\$10,956,305	\$14,125,050	\$9,143,202	\$3,068,128	\$3,532,084
Historic Properties	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources	\$11,832,462	\$14,653,145	\$10,031,790	\$4,120,176	\$4,557,367

Budget Assumptions

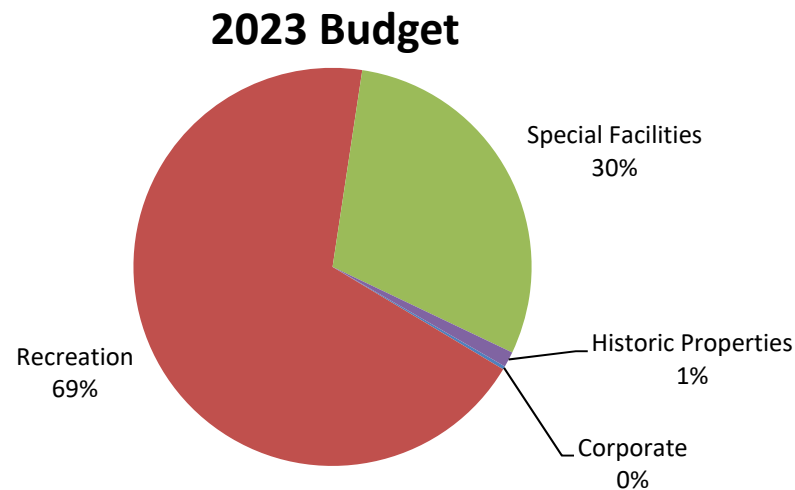
The large increase in 2019 and 2020 was for the refunding of the 2011, 2012 and 2013 bonds. The revenue since 2021 has returned to expected levels.

Program Revenues

Description

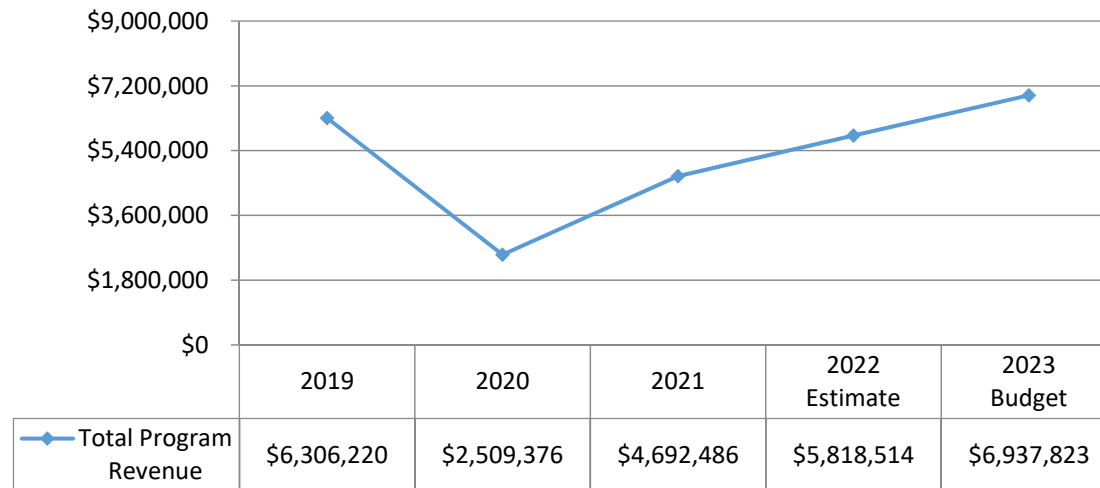
Program revenues are fees paid by residents and non-residents to take part in programs that park district offers. Program revenues are received in the Corporate, Recreation, Special Facilities, and Cheney Mansion funds. Most of the revenue is received in the Recreation and Special Facilities funds. Programs are expected to minimally cover their costs but may also help cover overhead and capital costs for the district.

2023 Program Revenue Distribution



Historical Analysis

Total Program Revenue



	2019	2020	2021	2022 Estimate	2023 Budget
Corporate	\$21,661	\$5,200	\$19,126	\$14,500	\$19,200
Recreation	\$4,047,026	\$1,589,837	\$3,188,628	\$4,165,630	\$4,771,851
Museum	\$0	\$0	\$17,393	\$0	\$0
Special Facilities	\$2,196,456	\$897,152	\$1,429,212	\$1,565,584	\$2,059,848
Historic Properties	\$41,077	\$17,186	\$38,126	\$72,800	\$86,924
Total Program Revenue	\$6,306,220	\$2,509,376	\$4,692,486	\$5,818,514	\$6,937,823

Budget Assumptions

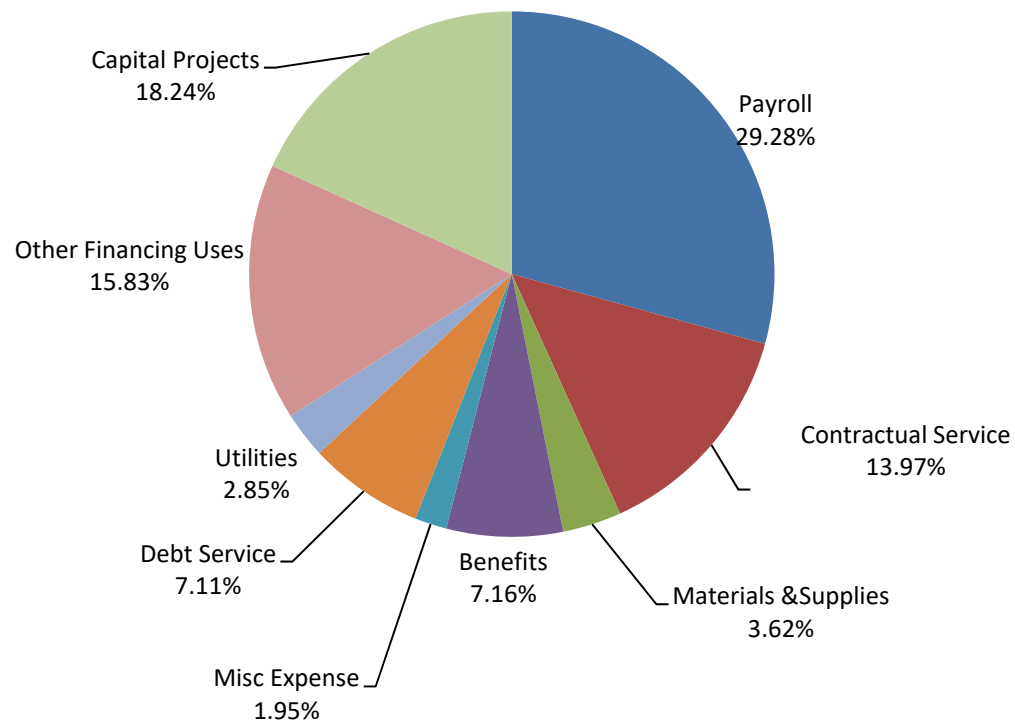
The 2023 budget assumes a 19.2% increase in program revenues to cover direct and indirect costs as program offerings continue to expand since a recent low in 2020 due to the Covid-19 pandemic. Additional revenues are expected in 2023 as the new Community Recreation Center opens and becomes established. Steady increases are expected at the Gymnastics and Recreation Center, the Ridgeland Common Recreation Complex and in General Recreation.

Expenses

Expense Type Comparison

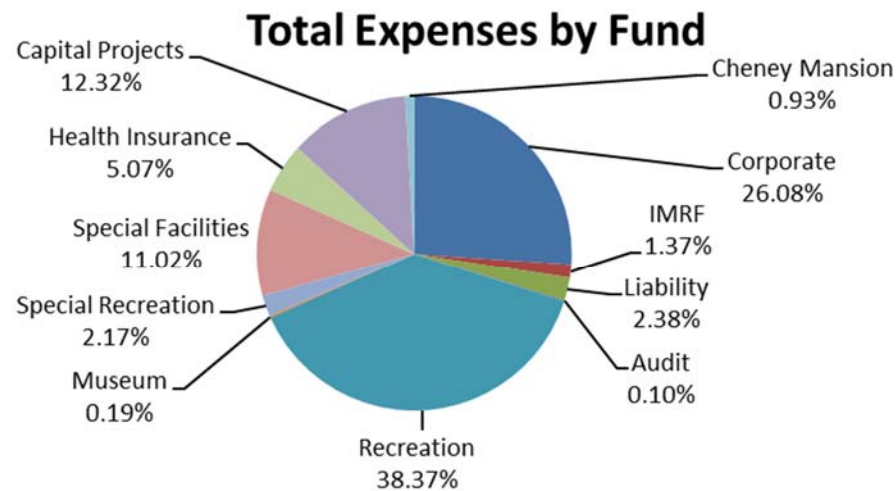
The Park District spends the majority of its revenues on capital improvements and wages. These two items directly support the mission of the Park District, which provides quality parks and recreation opportunities for the Oak Park Community.

Total Expense Use



Expense Distribution Comparison

The Capital Projects Fund is responsible for 18.24% of all District expenses. This is an increase from the previous year primarily due to the construction costs of the Community Recreation Center. The Recreation Fund comprises the largest portion of expenses because this is where the District makes its principal and interest payments on debt issued in previous years.

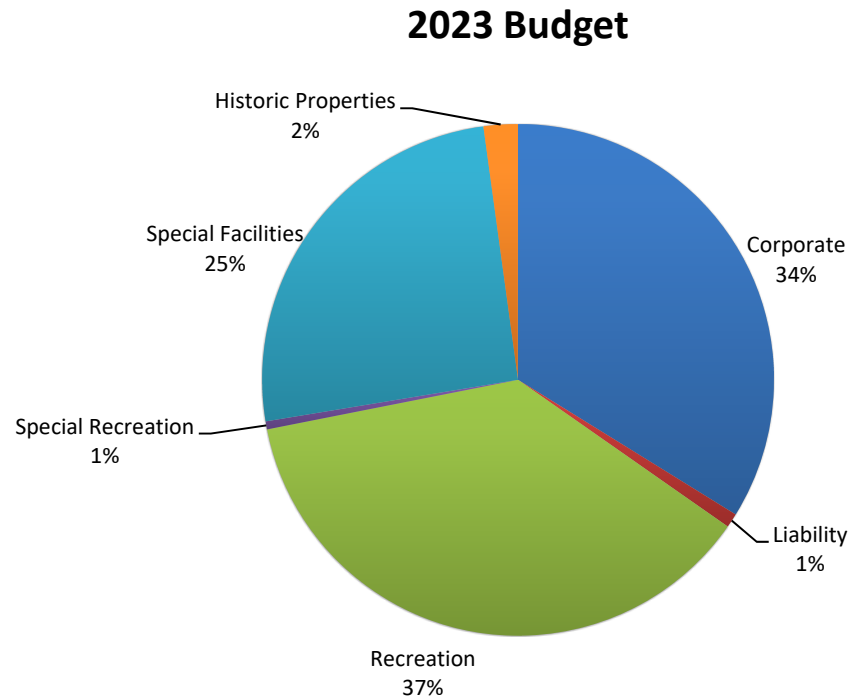


Payroll

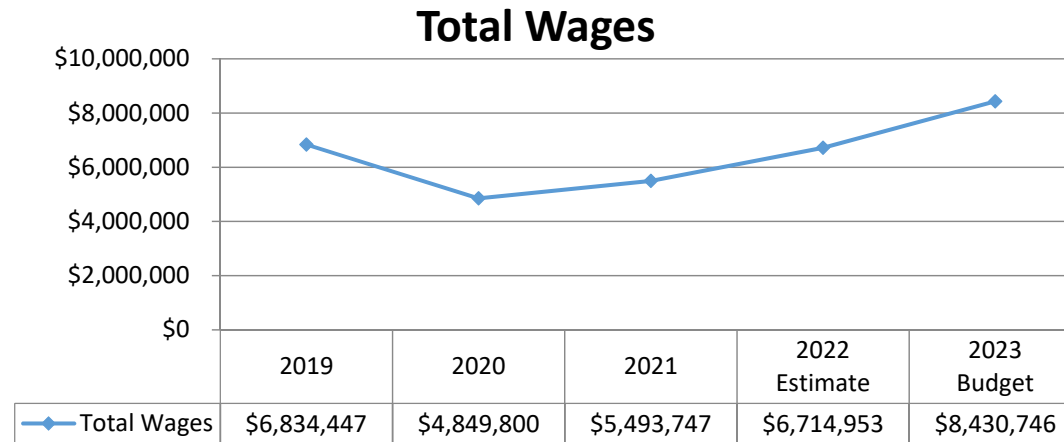
Description

Payroll includes wages paid to all full-time and part-time employees. The programs and services offered by the District can require many people doing the same job at the same time or require fewer people with specialized skills for a short period. To meet these needs, the District relies on approximately 500 part time staff throughout the year to provide the recreation programs and services offered.

2023 Payroll Distribution



Historical Analysis



	2019	2020	2021	2022 Estimate	2023 Budget
Corporate	\$2,387,019	\$2,015,339	\$2,056,066	\$2,400,792	\$2,851,928
Liability	\$63,209	\$63,042	\$66,431	\$50,000	\$75,600
Recreation	\$2,348,011	\$1,599,325	\$1,694,272	\$2,258,398	\$3,133,978
Special Recreation	\$0	\$0	\$0	\$8,000	\$42,560
Museum	\$0	\$1,156	\$7,034	\$0	\$0
Special Facilities	\$1,928,014	\$1,090,436	\$1,564,915	\$1,822,800	\$2,143,784
Historic Properties	\$108,194	\$80,502	\$105,029	\$174,963	\$182,896
Total Wages	\$6,834,447	\$4,849,800	\$5,493,747	\$6,714,953	\$8,430,746

Budget Assumptions

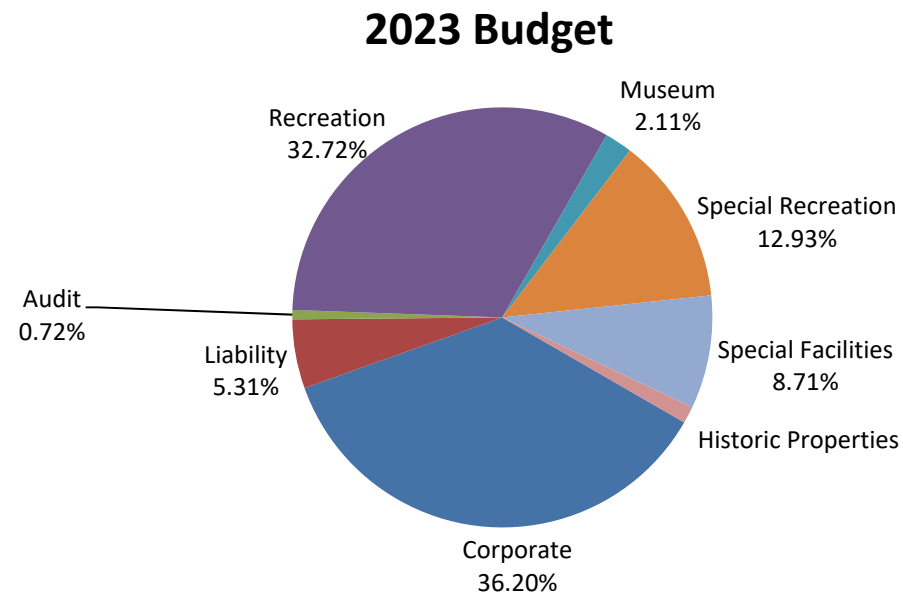
Full time wages are estimated to increase up to 4% based on the District's salary and wage structure. This increase is dependent on staff achieving a satisfactory or higher rating on annual performance reviews. The temporary dip in 2020 was due to the impact of the Covid-19 pandemic. The consistent increases over 2021 to 2023 are related to filling positions vacated during the pandemic, as well as the gradual increase towards a \$15 per hour minimum wage for year-round part-time staff by 2024.

Contractual Services

Description

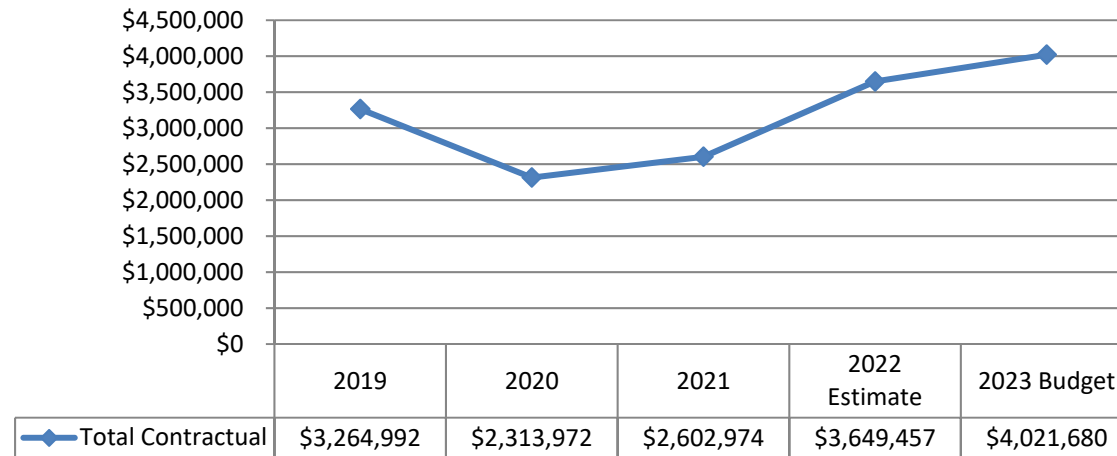
The contractual service expenses include payment for all services provided to the District.

2023 Contractual Services Distribution



Historical Analysis

Total Contractual



	2019	2020	2021	2022 Estimate	2023 Budget
Corporate	\$1,008,738	\$942,487	\$975,941	\$1,181,475	\$1,455,956
Liability	\$255,051	\$243,859	\$199,625	\$198,484	\$213,500
Audit	\$17,350	\$18,750	\$19,900	\$20,660	\$29,015
Recreation	\$978,652	\$413,820	\$802,675	\$1,176,026	\$1,315,941
Museum	\$17,882	\$20,968	\$12,652	\$341,153	\$85,000
Special Recreation	\$564,833	\$416,600	\$362,811	\$398,000	\$520,000
Special Facilities	\$368,650	\$235,214	\$192,575	\$280,860	\$350,313
Historic Properties	\$53,835	\$22,273	\$36,795	\$52,800	\$51,955
Total Contractual	\$3,264,992	\$2,313,972	\$2,602,974	\$3,649,457	\$4,021,680

Budget Assumptions

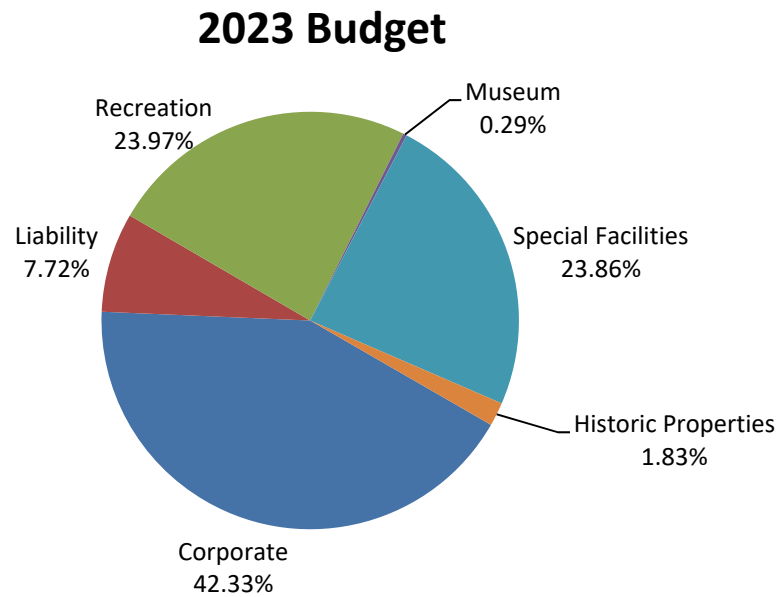
Contractual services expenses are expected to continue to increase throughout 2023 due to inflation.

Materials and Supplies

Description

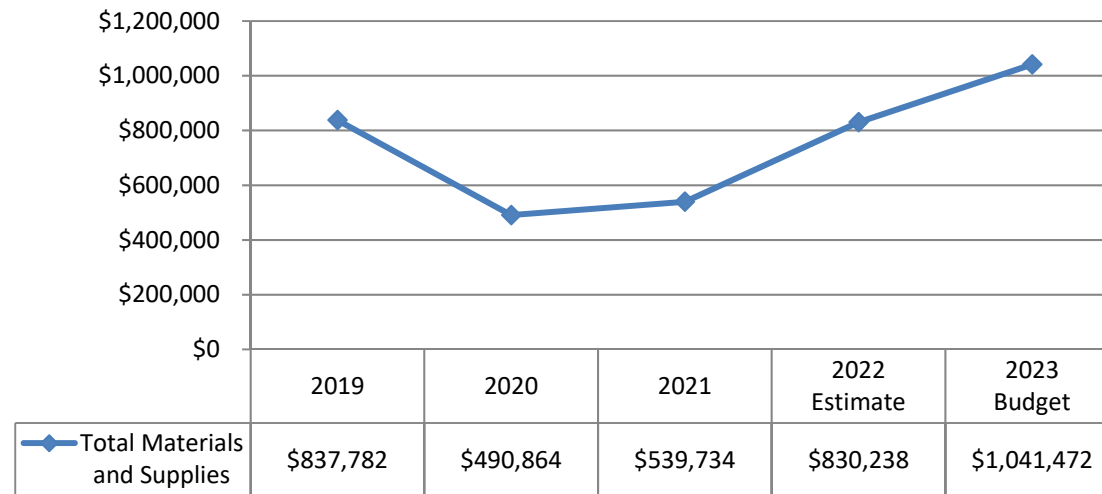
Materials and Supplies Expense include all items with an expected life of less than three years.

2023 Materials and Supplies Distribution



Historical Analysis

Total Materials and Supplies



	2019	2020	2021	2022 Estimate	2023 Budget
Corporate	\$312,072	\$241,202	\$257,567	\$356,400	\$440,880
Liability	\$14,700	\$48,852	\$34,142	\$48,000	\$80,408
Recreation	\$185,092	\$81,372	\$86,926	\$202,543	\$249,625
Museum	\$55	\$659	\$8,019	\$3,000	\$3,000
Special Facilities	\$315,239	\$112,804	\$143,164	\$201,620	\$248,484
Historic Properties	\$10,624	\$5,976	\$9,917	\$18,675	\$19,075
Total Materials and Supplies	\$837,782	\$490,864	\$539,734	\$830,238	\$1,041,472

Budget Assumptions

The 2023 budgeted amounts assume a minimum increase of 8.2% (the current year-on-year consumer price index) and program participation expectations. This budget area also includes building supplies, which have increased in price significantly, for any needed repairs during 2023.

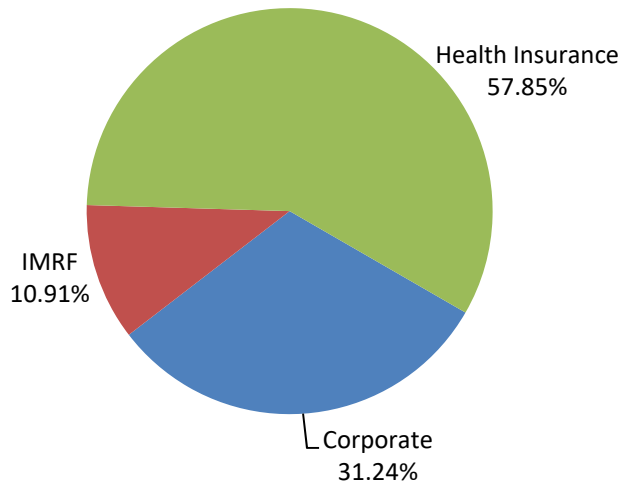
Benefits

Description

This expense covers the employer portion of all benefits including employee insurance, IMRF, and FICA.

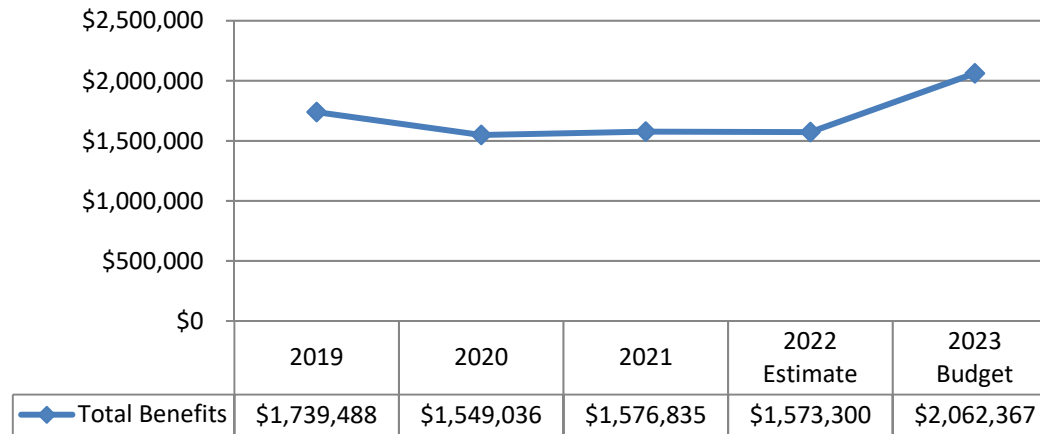
2023 Benefits Distribution

2023 Budget



Historical Analysis

Total Benefits



	2019	2020	2021	2022 Estimate	2023 Budget
Corporate	\$503,485	\$327,626	\$418,893	\$455,000	\$644,200
IMRF	\$295,414	\$284,237	\$285,139	\$275,000	\$225,000
Health Insurance	\$940,589	\$937,174	\$872,803	\$843,300	\$1,193,167
Total Benefits	\$1,739,488	\$1,549,036	\$1,576,835	\$1,573,300	\$2,062,367

Budget Assumptions

Health insurance rates are projected to increase by approximately 6% in 2023. The District budgets for all positions to be filled to ensure funds are available when needed. FICA and IMRF pension costs are budgeted to increase with salary increases.

Miscellaneous Expense

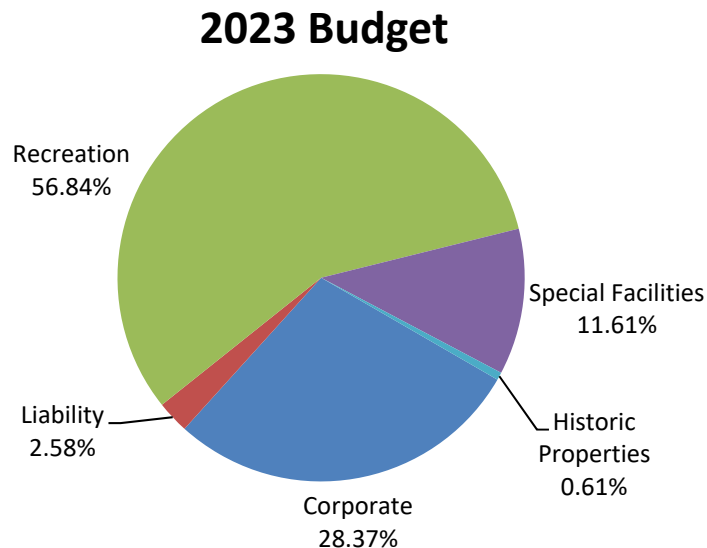
Description

The miscellaneous expense category includes many of the Park District's additional employee benefits such as:

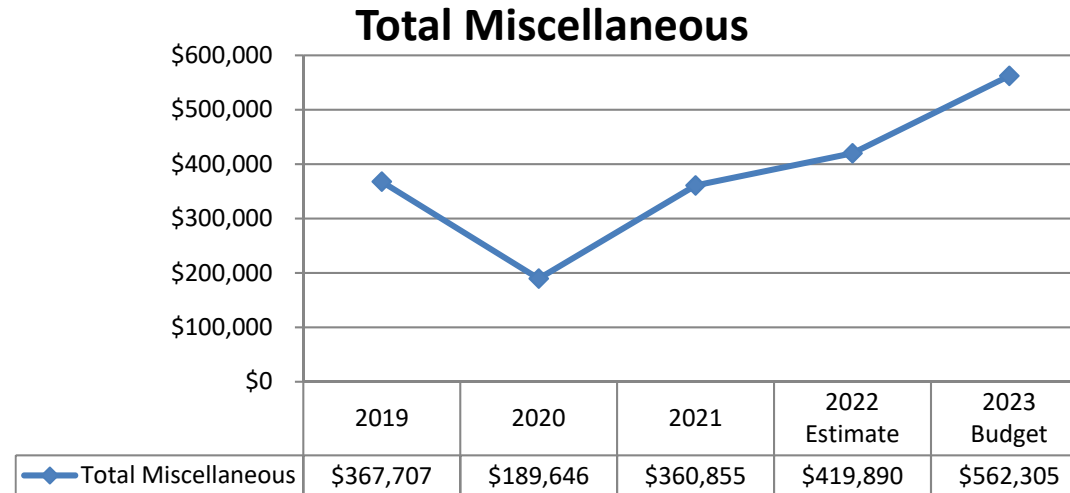
- Professional membership dues and subscriptions
- Conference and training
- Continuing education
- Employee recognition

This category also includes the scholarship expense for both the Child Care Tiered Pricing and the District's general scholarship program.

2023 Miscellaneous Expense Distribution



Historical Analysis



	2019	2020	2021	2022 Estimate	2023 Budget
Corporate	\$106,577	\$61,915	\$56,877	\$122,900	\$159,541
Liability	\$5,547	\$9,730	\$39,413	\$2,000	\$14,500
Recreation	\$159,058	\$71,169	\$224,463	\$247,532	\$319,590
Special Facilities	\$83,829	\$42,717	\$34,089	\$33,593	\$65,261
Health Insurance Fund	\$10,219	\$1,782	\$5,686	\$13,000	\$0
Historic Properties	\$2,477	\$2,334	\$327	\$865	\$3,414
Total Miscellaneous	\$367,707	\$189,646	\$360,855	\$419,890	\$562,305

Budget Assumptions

The 2023 budget includes a commitment to send employees to conferences and various trainings.

Debt Service Expense

Description

The Park District pays the principal and interest as scheduled on debt and capital leases. 2021 debt expense includes payment of refunding bonds issued in 2019 and 2020. Those bonds refunded the 2011, 2012, and 2013 bonds which funded projects at Ridgeland Common, Gymnastics and Recreation Center, and 218 Madison Street.

Debt Service Schedule

\$7,800,000 G.O. Refunding Park Bonds (ARS), Series 2019

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
10/31/2019	-	-	-	-	-
12/15/2019	-	-	37,675.00	37,675.00	37,675.00
6/15/2020	-	-	150,700.00	150,700.00	-
12/15/2020	-	-	150,700.00	150,700.00	301,400.00
6/15/2021	-	-	150,700.00	150,700.00	-
12/15/2021	-	-	150,700.00	150,700.00	301,400.00
6/15/2022	-	-	150,700.00	150,700.00	-
12/15/2022	-	-	150,700.00	150,700.00	301,400.00
6/15/2023	-	-	150,700.00	150,700.00	-
12/15/2023	-	-	150,700.00	150,700.00	301,400.00
6/15/2024	-	-	150,700.00	150,700.00	-
12/15/2024	-	-	150,700.00	150,700.00	301,400.00
6/15/2025	-	-	150,700.00	150,700.00	-
12/15/2025	-	-	150,700.00	150,700.00	301,400.00
6/15/2026	-	-	150,700.00	150,700.00	-
12/15/2026	-	-	150,700.00	150,700.00	301,400.00
6/15/2027	-	-	150,700.00	150,700.00	-
12/15/2027	-	-	150,700.00	150,700.00	301,400.00
6/15/2028	-	-	150,700.00	150,700.00	-
12/15/2028	660,000.00	5.000%	150,700.00	810,700.00	961,400.00
6/15/2029	-	-	134,200.00	134,200.00	-
12/15/2029	1,720,000.00	3.000%	134,200.00	1,854,200.00	1,988,400.00
6/15/2030	-	-	108,400.00	108,400.00	-
12/15/2030	1,785,000.00	4.000%	108,400.00	1,893,400.00	2,001,800.00
6/15/2031	-	-	72,700.00	72,700.00	-
12/15/2031	1,870,000.00	4.000%	72,700.00	1,942,700.00	2,015,400.00
6/15/2032	-	-	35,300.00	35,300.00	-
12/15/2032	1,230,000.00	4.000%	35,300.00	1,265,300.00	1,300,600.00
6/15/2033	-	-	10,700.00	10,700.00	-
12/15/2033	535,000.00	4.000%	10,700.00	545,700.00	556,400.00
Total	\$7,800,000.00	-	\$3,472,875.00	\$11,272,875.00	-

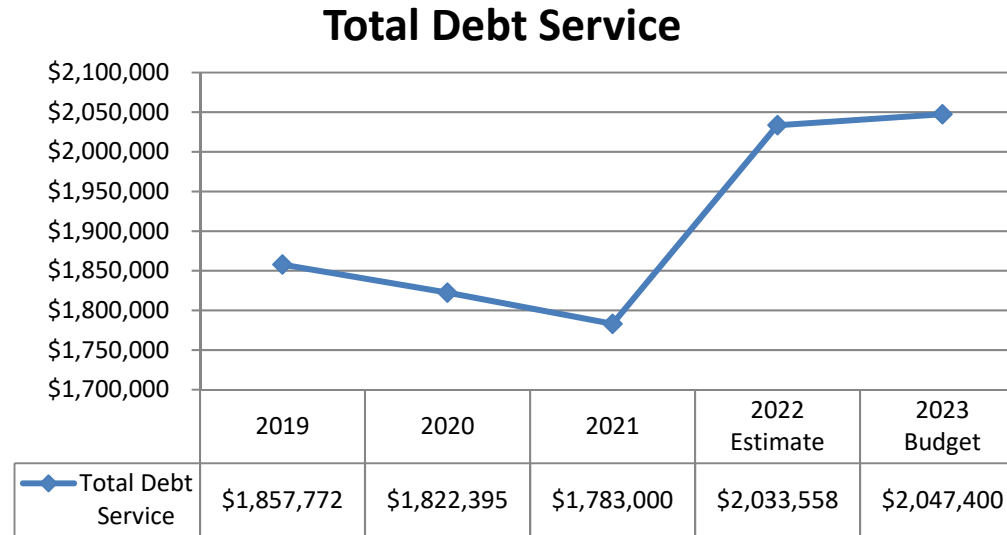
Debt Service Schedule
\$9,860,000 G.O. Refunding Park Bonds (ARS), Series 2020

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/3/2020	-	-	-	-	-
12/15/2020	-	-	55,020.00	55,020.00	55,020.00
6/15/2021	-	-	235,800.00	235,800.00	-
12/15/2021	1,010,000.00	4.000%	235,800.00	1,245,800.00	1,481,600.00
6/15/2022	-	-	215,600.00	215,600.00	-
12/15/2022	1,130,000.00	4.000%	215,600.00	1,345,600.00	1,561,200.00
6/15/2023	-	-	193,000.00	193,000.00	-
12/15/2023	1,195,000.00	5.000%	193,000.00	1,388,000.00	1,581,000.00
6/15/2024	-	-	163,125.00	163,125.00	-
12/15/2024	1,270,000.00	5.000%	163,125.00	1,433,125.00	1,596,250.00
6/15/2025	-	-	131,375.00	131,375.00	-
12/15/2025	1,350,000.00	5.000%	131,375.00	1,481,375.00	1,612,750.00
6/15/2026	-	-	97,625.00	97,625.00	-
12/15/2026	1,425,000.00	5.000%	97,625.00	1,522,625.00	1,620,250.00
6/15/2027	-	-	62,000.00	62,000.00	-
12/15/2027	1,520,000.00	5.000%	62,000.00	1,582,000.00	1,644,000.00
6/15/2028	-	-	24,000.00	24,000.00	-
12/15/2028	960,000.00	5.000%	24,000.00	984,000.00	1,008,000.00
Total	\$9,860,000.00	-	\$2,300,070.00	\$12,160,070.00	-

Debt Service Schedule
\$5,500,000 General Obligation Debt Certificates (Limited Tax), Series 2021

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
12/2/2021	-	-	-	-	-
6/15/2022	-	-	88,458.33	88,458.33	-
12/15/2022	-	-	82,500.00	82,500.00	170,958.33
6/15/2023	-	-	82,500.00	82,500.00	-
12/15/2023	-	-	82,500.00	82,500.00	165,000.00
6/15/2024	-	-	82,500.00	82,500.00	-
12/15/2024	-	-	82,500.00	82,500.00	165,000.00
6/15/2025	-	-	82,500.00	82,500.00	-
12/15/2025	-	-	82,500.00	82,500.00	165,000.00
6/15/2026	-	-	82,500.00	82,500.00	-
12/15/2026	-	-	82,500.00	82,500.00	165,000.00
6/15/2027	-	-	82,500.00	82,500.00	-
12/15/2027	-	-	82,500.00	82,500.00	165,000.00
6/15/2028	-	-	82,500.00	82,500.00	-
12/15/2028	-	-	82,500.00	82,500.00	165,000.00
6/15/2029	-	-	82,500.00	82,500.00	-
12/15/2029	-	-	82,500.00	82,500.00	165,000.00
6/15/2030	-	-	82,500.00	82,500.00	-
12/15/2030	-	-	82,500.00	82,500.00	165,000.00
6/15/2031	-	-	82,500.00	82,500.00	-
12/15/2031	-	-	82,500.00	82,500.00	165,000.00
6/15/2032	-	-	82,500.00	82,500.00	-
12/15/2032	705,000.00	3.000%	82,500.00	787,500.00	870,000.00
6/15/2033	-	-	71,925.00	71,925.00	-
12/15/2033	1,475,000.00	3.000%	71,925.00	1,546,925.00	1,618,850.00
6/15/2034	-	-	49,800.00	49,800.00	-
12/15/2034	2,075,000.00	3.000%	49,800.00	2,124,800.00	2,174,600.00
6/15/2035	-	-	18,675.00	18,675.00	-
12/15/2035	1,245,000.00	3.000%	18,675.00	1,263,675.00	1,282,350.00
Total	\$5,500,000.00	-	2,101,758.33	7,601,758.33	-

Historical Analysis



	2019	2020	2021	2022 Estimate	2023 Budget
Recreation	\$1,857,772	\$1,822,395	\$1,783,000	\$2,033,558	\$2,047,400
Total Debt Service	\$1,857,772	\$1,822,395	\$1,783,000	\$2,033,558	\$2,047,400

Budget Assumptions

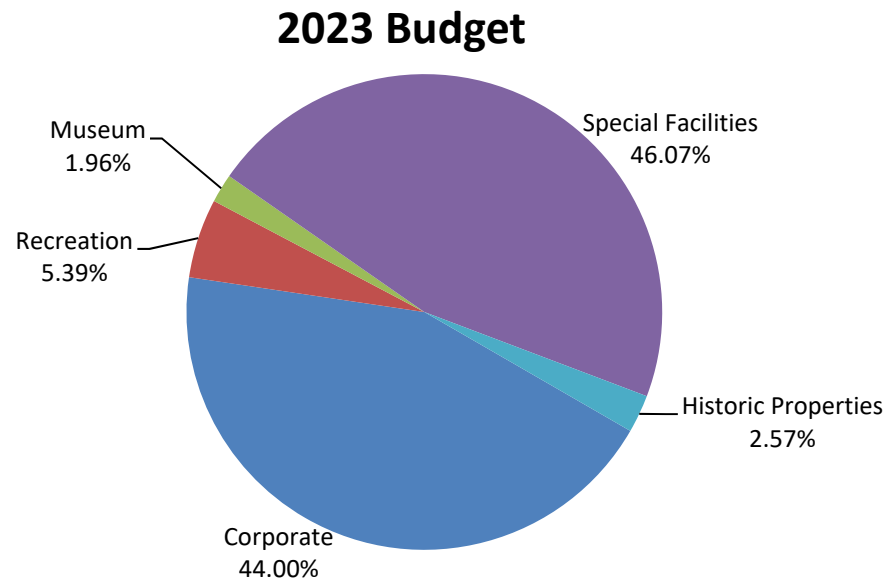
This budget includes the principal and interest payments on the refunding bonds issued in 2019 and 2020. In November 2021, the District issued a \$5.5 million debt certificate to help fund the 2022-2026 Capital Improvement Plan. This debt certificate extended the District's interest and principle payments by two years out to 2035. Debt is staggered in such a way that the principal and interest payments are relatively consistent through 2035.

Utilities

Description

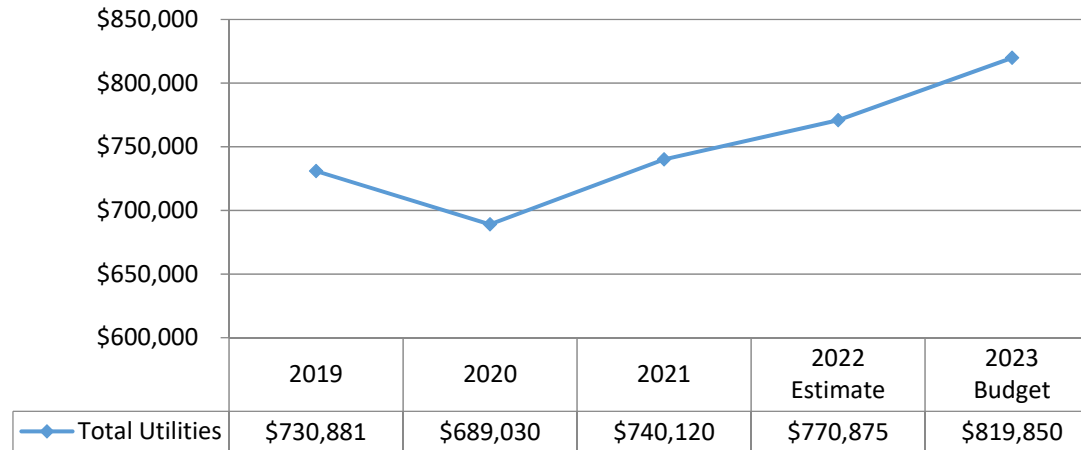
The Park District pays for electricity, heating gas, water and telephone for all of its facilities as well as a limited amount of security monitoring.

2023 Utilities Distribution



Historical Analysis

Total Utilities



	2019	2020	2021	2022 Estimate	2023 Budget
Corporate	\$346,348	\$374,592	\$348,410	\$344,450	\$360,750
Recreation	\$32,702	\$83,057	\$40,000	\$29,000	\$44,200
Museum	\$12,609	\$10,659	\$12,650	\$15,775	\$16,100
Special Facilities	\$319,496	\$203,974	\$317,570	\$361,500	\$377,700
Historic Properties	\$19,726	\$16,748	\$21,490	\$20,150	\$21,100
Total Utilities	\$730,881	\$689,030	\$740,120	\$770,875	\$819,850

Budget Assumptions

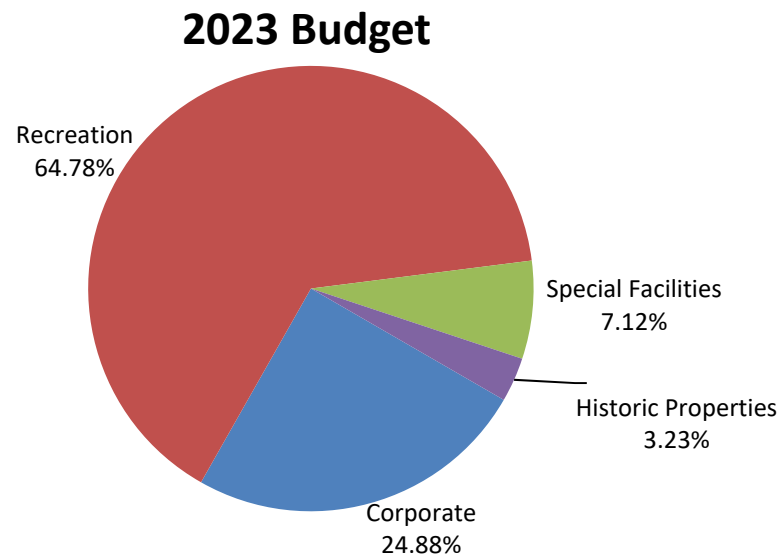
The Park District locks in many of our utility rates in an attempt to control rising energy costs. However, energy costs have increased substantially this year due to inflation, and therefore it is expected that energy expenditure will increase during 2023. Despite this, because the District has expanded its renewable energy options significantly, energy costs have not increased as much as they would have without renewable energy, and the District expects to see a decrease in coming years.

Other Financing Uses

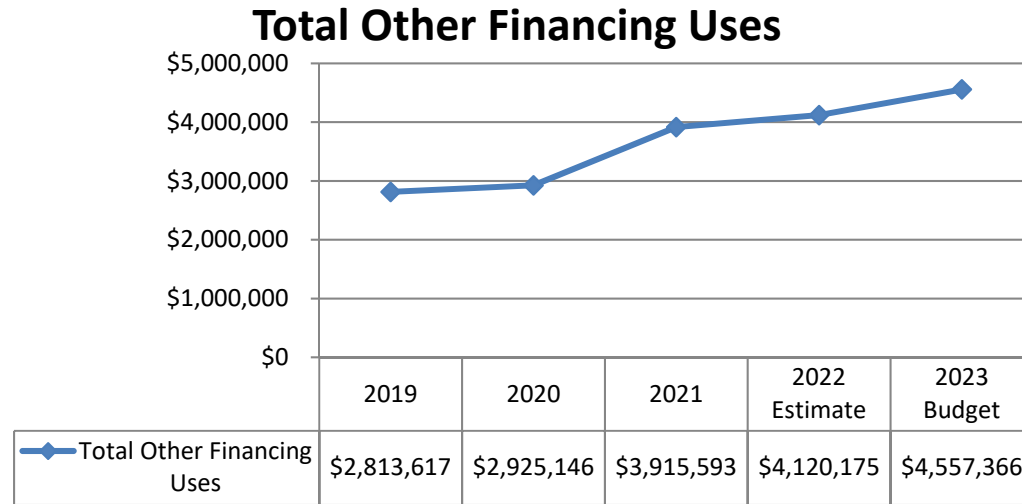
Description

The Park District transfers money from three major funds (Corporate, Recreation, and Special Facilities) to three other funds (Capital Projects, Cheney Mansion, and the Health Insurance Fund). The transfers help to pay for major capital improvements, operating for community programs at Cheney Mansion, and health insurance expenses for eligible employees. The District did not budget for transfers from the Special Facilities fund for 2021 in order to stay within fund balance policy.

2023 Other Financing Uses Distribution



Historical Analysis



	2019	2020	2021	2022 Estimate	2023 Budget
Corporate	\$422,530	\$615,269	\$888,594	\$766,900	\$1,133,778
Recreation	\$1,695,756	\$2,295,190	\$3,002,997	\$3,132,536	\$2,952,145
Special Facilities	\$670,152	\$0	\$0	\$175,998	\$324,328
Historic Properties	\$25,179	\$14,688	\$24,003	\$44,741	\$147,115
Total Other Financing Uses	\$2,813,617	\$2,925,146	\$3,915,593	\$4,120,175	\$4,557,366

Budget Assumptions

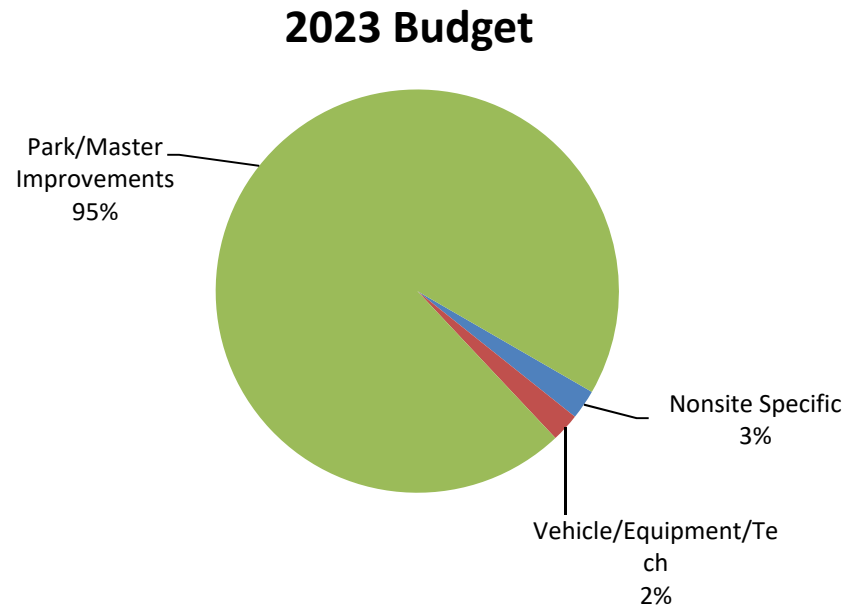
The increase in 2023 is due to transfers from the Recreation Fund to the Capital Projects Fund.

Capital Improvements

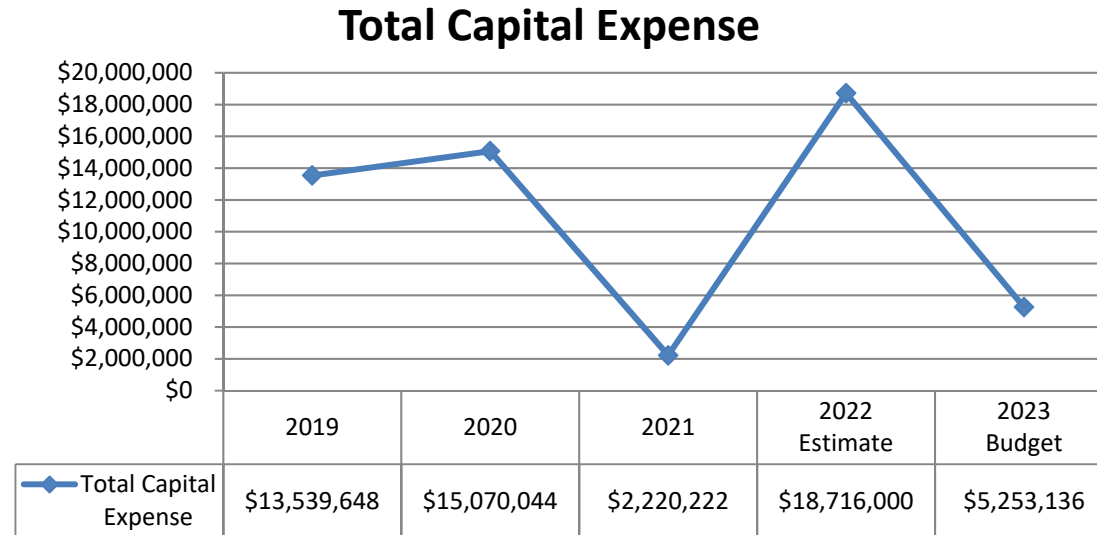
Description

The capital project expense includes park and building improvements, site planning, technology improvements and vehicle replacement.

2023 Capital Improvements Distribution



Historical Analysis



	2019	2020	2021	2022 Estimate	2023 Budget
Debt Service	\$9,159,569	\$11,848,655	\$0	\$0	\$0
Property Acquisition	\$852,145	\$101,950	\$12,380	\$0	\$0
Field Turf Replacement	\$0	\$0	\$0	\$0	\$0
Non-site Specific	\$280,599	\$59,138	\$221,934	\$80,000	\$125,000
Vehicle/Equipment/Tech	\$47,631	\$76,367	\$35,251	\$51,000	\$120,000
Park/Master Improvements	\$3,199,705	\$2,983,933	\$1,843,871	\$18,585,000	\$5,008,136
2021 Bond Expense	\$0	\$0	\$106,786	\$0	\$0
Total Capital Expense	\$13,539,648	\$15,070,044	\$2,220,222	\$18,716,000	\$5,253,136

Budget Assumptions

This budget assumes that all projects in the 2023-2025 capital improvement plans will progress on schedule. The large increases in 2019 and 2020 were due to refunding of the 2011, 2012, and 2013 bonds. The increase in 2022 is due to the construction of the Community Recreation Center.

PARK DISTRICT of OAK PARK
REVENUE / EXPENSE COMPARISON - ALL FUND TYPES

DESCRIPTION	BUDGET 2021			BUDGET 2022			BUDGET 2023		
	REVENUE	EXPENSE	NET	REVENUE	EXPENSE	NET	REVENUE	EXPENSE	NET
CORPORATE									
ADMINISTRATION	\$5,220,979	\$2,701,133	\$2,519,847	\$5,183,373	\$2,954,160	\$2,229,213	\$5,902,970	\$3,522,268	\$2,380,703
CONSERVATORY	93,350	322,700	(229,350)	115,900	413,188	(297,288)	166,950	467,082	(300,132)
PARKS & PLANNING	136,429	2,385,193	(2,248,763)	188,409	2,559,522	(2,371,113)	242,039	3,057,683	(2,815,644)
TOTAL CORPORATE	5,450,758	5,409,025	41,733	5,487,682	5,926,870	(439,188)	6,311,959	7,047,033	(735,073)
IMRF	100,000	285,000	(185,000)	202,767	275,500	(72,733)	160,733	225,000	(64,267)
LIABILITY	527,526	493,028	34,498	292,345	353,860	(61,515)	303,360	384,008	(80,648)
AUDIT	21,218	21,350	(132)	21,806	20,660	1,146	22,663	29,015	(6,352)
RECREATION									
ADMINISTRATION	4,533,660	5,759,004	(1,225,344)	4,660,169	6,213,817	(1,553,648)	4,845,932	6,195,648	(1,349,716)
COMMUNICATIONS	23,770	403,359	(379,589)	24,120	515,668	(491,548)	52,800	446,891	(394,091)
CUSTOMER SERVICE	0	255,893	(255,893)	0	264,638	(264,638)	0	333,191	(333,191)
SPORTS AND FITNESS	802,360	474,316	328,044	1,219,573	730,427	489,146	1,983,244	1,276,135	707,109
GENERAL RECREATION	1,989,984	1,065,603	924,381	2,639,357	1,486,399	1,152,958	3,285,807	1,811,015	1,474,792
TOTAL RECREATION	7,349,774	7,958,174	(608,400)	8,543,219	9,210,950	(667,731)	10,167,783	10,062,879	104,904
MUSEUM	87,830	40,060	47,770	353,676	351,980	1,696	67,570	104,100	(36,530)
SPECIAL RECREATION	396,185	449,072	(52,887)	419,904	493,096	(73,192)	440,899	562,560	(121,661)
SPECIAL FACILITIES									
ADMIN	0	276,634	(276,634)	13,600	387,247	(373,647)	12,400	670,227	(657,827)
POOLS	663,058	306,707	356,351	986,507	483,839	502,668	1,181,591	577,572	604,019
ICE ARENA	829,391	362,773	466,618	1,000,246	399,674	600,572	1,337,430	452,433	884,997
GYMNASTICS	677,882	520,871	157,011	928,688	744,035	184,653	1,086,460	754,216	332,244
MAINTENANCE	2,700	818,792	(816,092)	3,150	1,000,472	(997,322)	3,400	1,055,423	(1,052,023)
CONCESSIONS	12,500	0	12,500	0	0	0	0	0	0
TOTAL SPECIAL FACILITIES	2,185,531	2,285,777	(100,246)	2,932,191	3,015,267	(83,076)	3,621,281	3,509,871	111,411
HEALTH INSURANCE	1,043,068	1,051,467	(8,400)	1,246,645	1,257,144	(10,500)	1,214,740	1,193,167	21,573
CAPITAL PROJECTS	3,038,182	2,555,000	483,182	6,189,628	12,263,500	(6,073,872)	5,599,278	5,253,136	346,142
CHENEY MANSION/PLEASANT HOUSE	203,540	192,771	10,769	365,564	299,668	65,897	413,574	425,555	(11,981)
TOTAL	\$20,403,612	\$20,740,724	(\$337,112)	\$26,055,427	\$33,468,495	(\$7,413,068)	\$28,323,841	\$28,796,323	(\$472,483)

PARK DISTRICT OF OAK PARK
REVENUE AND EXPENSE COMPARISON - BY SOURCE

REVENUE COMPARISON SOURCE	BUDGETED 2021	BUDGETED 2022	BUDGETED 2023	VARIANCE 2022-2023	% CHANGE 2022-2023
Property Taxes	\$ 10,560,163	\$ 10,865,093	\$ 11,296,435	\$ 431,342	3.97%
Fees and Charges	936,908	1,310,203	1,995,948	685,745	52.34%
Intergovernmental Revenue	210,000	901,500	1,502,194	600,694	66.63%
Rentals	450,492	631,334	\$730,623	99,288	15.73%
Miscellaneous	130,405	65,795	\$132,760	66,965	101.78%
Donations and Sponsorship	88,670	2,578,312	\$1,170,692	(1,407,620)	-54.59%
Other Financing Sources	3,926,770	4,120,176	\$4,557,367	437,191	10.61%
Program Revenue	4,100,204	5,583,013	\$6,937,822	1,354,809	24.27%
TOTAL	\$ 20,403,612	\$ 26,055,427	\$ 28,323,841	\$ 2,268,414	8.71%

EXPENSE COMPARISON FUNCTION	BUDGETED 2021	BUDGETED 2022	BUDGETED 2023	VARIANCE 2022-2023	% CHANGE 2022-2023
Wages	\$ 5,844,562	\$ 7,050,607	\$ 8,430,747	\$ 1,380,140	19.57%
Contractual Services	2,768,011	3,760,879	\$4,021,680	260,802	6.93%
Materials & Supplies	669,644	832,632	\$1,041,472	208,840	25.08%
Benefits	1,773,468	2,059,644	\$2,062,367	2,723	0.13%
Miscellaneous	531,578	568,003	\$562,305	(5,698)	-1.00%
Debt Service	1,942,750	2,062,600	\$2,047,400	(15,200)	-0.74%
Utilities	740,120	750,455	\$819,850	69,395	9.25%
Other Financing Uses	3,915,593	4,120,175	\$4,557,366	437,191	10.61%
Capital Projects	2,555,000	12,263,500	\$5,253,136	(7,010,364)	-57.16%
TOTAL	\$ 25,075,868	\$ 33,468,495	\$ 28,796,323	\$ (4,672,171)	-13.96%

NET Fund Balance Change	\$ (4,672,256)	\$ (7,413,068)	\$ (472,483)	\$ 6,940,585	-93.63%
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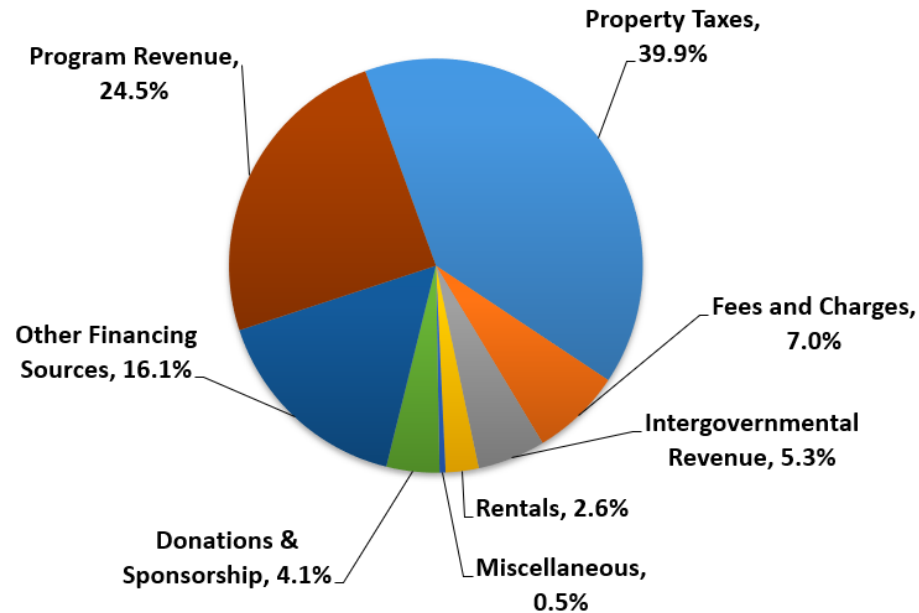
PARK DISTRICT OF OAK PARK
REVENUE COMPARISON - ALL FUND TYPES

DESCRIPTION	2021 BUDGET	2022 BUDGET	2023 BUDGET	VARIANCE 2022-2023	% TOTAL BUDGET
CORPORATE					
ADMINISTRATION	\$5,220,979	\$5,183,373	\$5,902,970	13.88%	20.84%
CONSERVATORY	\$93,350	\$115,900	\$166,950	44.05%	0.59%
PARKS & PLANNING	\$136,429	\$188,409	\$242,039	28.46%	0.85%
TOTAL CORPORATE	\$5,450,758	\$5,487,682	\$6,311,959	15.02%	22.28%
IMRF	\$100,000	\$202,767	\$160,733	-20.73%	0.57%
LIABILITY INSURANCE	\$527,526	\$292,345	\$303,360	3.77%	1.07%
AUDIT	\$21,218	\$21,806	\$22,663	3.93%	0.08%
RECREATION					
ADMINISTRATION	\$4,533,660	\$4,660,169	\$4,845,932	3.99%	17.11%
COMMUNICATIONS	\$23,770	\$24,120	\$52,800	118.91%	0.19%
CUSTOMER SERVICE	\$0	\$0	\$0	0.00%	0.00%
SPORTS AND FITNESS	\$802,360	\$1,219,573	\$1,983,244	62.62%	7.00%
GENERAL RECREATION	\$1,989,984	\$2,639,357	\$3,285,807	24.49%	11.60%
TOTAL RECREATION	\$7,349,774	\$8,543,219	\$10,167,783	19.02%	35.90%
MUSEUM	\$87,830	\$353,676	\$67,570	-80.89%	0.24%
SPECIAL RECREATION	\$396,185	\$419,904	\$440,899	5.00%	1.56%
SPECIAL FACILITIES					
ADMIN	\$0	\$13,600	\$12,400	0.00%	0.04%
POOLS	\$663,058	\$986,507	\$1,181,591	19.78%	4.17%
ICE ARENA	\$829,391	\$1,000,246	\$1,337,430	33.71%	4.72%
GYMNASTICS	\$677,882	\$928,688	\$1,086,460	16.99%	3.84%
MAINTENANCE	\$2,700	\$3,150	\$3,400	-	0.01%
CONCESSIONS	\$12,500	\$0	\$0	0.00%	0.00%
TOTAL SPECIAL FACILITIES	\$2,185,531	\$2,932,191	\$3,621,281	23.50%	12.79%
HEALTH INSURANCE FUND	\$1,043,068	\$1,246,645	\$1,214,740	-2.56%	4.29%
CAPITAL PROJECTS	\$3,038,182	\$6,189,628	\$5,599,278	-9.54%	19.77%
CHENEY MANSION	\$203,540	\$365,564	\$413,574	13.13%	1.46%
TOTAL	<u>\$20,403,612</u>	<u>\$26,055,427</u>	<u>\$28,323,841</u>	<u>8.71%</u>	<u>100.00%</u>

**PARK DISTRICT OF OAK PARK
REVENUE - BY SOURCE**

FISCAL YEARS 2021, 2022, 2023

SOURCE	BUDGETED 2021	PERCENT OF TOTAL	BUDGETED 2022	PERCENT OF TOTAL	BUDGETED 2023	PERCENT OF TOTAL
Property Taxes	10,560,163	51.8%	10,865,093	41.7%	11,296,435	39.9%
Fees and Charges	936,908	4.6%	1,310,203	5.0%	1,995,948	7.0%
Intergovernmental Revenue	210,000	1.0%	901,500	3.5%	1,502,194	5.3%
Rentals	450,492	2.2%	631,334	2.4%	730,623	2.6%
Miscellaneous	130,405	0.6%	65,795	0.3%	132,760	0.5%
Donations & Sponsorship	88,670	0.4%	2,578,312	9.9%	1,170,692	4.1%
Other Financing Sources	3,926,770	19.2%	4,120,176	15.8%	4,557,367	16.1%
Program Revenue	4,100,204	20.1%	5,583,013	21.4%	6,937,822	24.5%
TOTAL	20,403,612		26,055,427		28,323,841	

BUDGETED 2023 REVENUE BY SOURCE


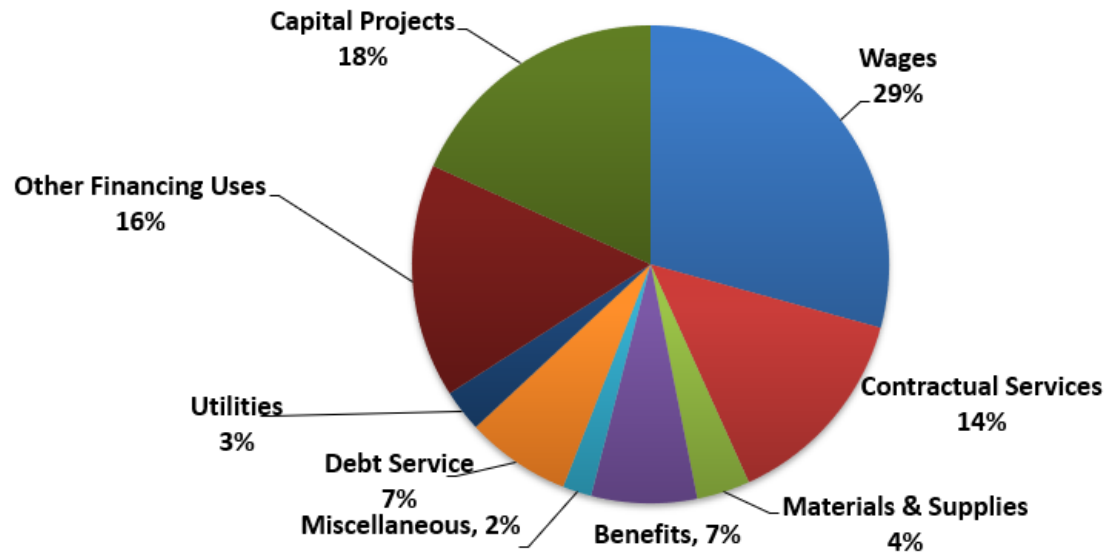
**PARK DISTRICT OF OAK PARK
EXPENDITURE COMPARISON - ALL FUND TYPES**

DESCRIPTION	2021 BUDGET	2022 BUDGET	2023 BUDGET	VARIANCE 2022-2023	% TOTAL BUDGET
CORPORATE					
ADMINISTRATION	\$2,701,133	\$2,954,160	\$3,522,268	19.23%	12.23%
CONSERVATORY	\$322,700	\$413,188	\$467,082	13.04%	1.62%
BUILDINGS & GROUNDS	\$2,385,193	\$2,559,522	\$3,057,683	19.46%	10.62%
TOTAL CORPORATE	\$5,409,025	\$5,926,870	\$7,047,033	18.90%	24.47%
IMRF	\$285,000	\$275,500	\$225,000	-18.33%	0.78%
LIABILITY INSURANCE	\$493,028	\$353,860	\$384,008	8.52%	1.33%
AUDIT	\$21,350	\$20,660	\$29,015	40.44%	0.10%
RECREATION					
ADMINISTRATION	\$5,759,004	\$6,213,817	\$6,195,648	-0.29%	21.52%
COMMUNICATIONS	\$403,359	\$515,668	\$446,891	-13.34%	1.55%
CUSTOMER SERVICE	\$255,893	\$264,638	\$333,191	25.90%	1.16%
SPORTS AND FITNESS	\$474,316	\$730,427	\$1,276,135	74.71%	4.43%
GENERAL RECREATION	\$1,065,603	\$1,486,399	\$1,811,015	21.84%	6.29%
TOTAL RECREATION	\$7,958,174	\$9,210,950	\$10,062,879	9.25%	34.95%
MUSEUM	\$40,060	\$351,980	\$104,100	-70.42%	0.36%
SPECIAL RECREATION	\$449,072	\$493,096	\$562,560	14.09%	1.95%
SPECIAL FACILITIES					
ADMIN	\$276,634	\$387,247	\$670,227	73.07%	2.33%
POOLS	\$306,707	\$483,839	\$577,572	19.37%	2.01%
ICE ARENA	\$362,773	\$399,674	\$452,433	13.20%	1.57%
GYMNASTICS	\$520,871	\$744,035	\$754,216	1.37%	2.62%
MAINTENANCE	\$818,792	\$1,000,472	\$1,055,423	5.49%	3.67%
CONCESSIONS	\$0	\$0	\$0	0.00%	0.00%
TOTAL SPECIAL FACILITIES	\$2,285,777	\$3,015,267	\$3,509,871	16.40%	12.19%
HEALTH INSURANCE	\$1,051,467	\$1,257,144	\$1,193,167	-5.09%	4.14%
CAPITAL PROJECTS	\$2,555,000	\$12,263,500	\$5,253,136	-57.16%	18.24%
CHENEY MANSION	\$192,771	\$299,668	\$425,555	42.01%	1.48%
TOTAL	<u>\$20,740,724</u>	<u>\$33,468,495</u>	<u>\$28,796,323</u>	<u>-13.96%</u>	<u>100.00%</u>

**PARK DISTRICT OF OAK PARK
EXPENDITURES - BY USE**

FISCAL YEARS 2021, 2022, 2023

SOURCE	BUDGETED 2021	PERCENT OF TOTAL	BUDGETED 2022	PERCENT OF TOTAL	BUDGETED 2023	PERCENT OF TOTAL
Wages	5,844,562	28.18%	7,050,607	21.07%	8,430,747	29.28%
Contractual Services	2,768,011	13.35%	3,760,879	11.24%	4,021,680	13.97%
Materials & Supplies	669,644	3.23%	832,632	2.49%	1,041,472	3.62%
Benefits	1,773,468	8.55%	2,059,644	6.15%	2,062,367	7.16%
Miscellaneous	531,578	2.56%	568,003	1.70%	562,305	1.95%
Debt Service	1,942,750	9.37%	2,062,600	6.16%	2,047,400	7.11%
Utilities	740,120	3.57%	750,455	2.24%	819,850	2.85%
Other Financing Uses	3,915,593	18.88%	4,120,175	12.31%	4,557,366	15.83%
Capital Projects	2,555,000	12.32%	12,263,500	36.64%	5,253,136	18.24%
TOTAL	20,740,725		33,468,495		28,796,323	

BUDGETED 2023 EXPENSE BY USE


Corporate Fund

Description

The Corporate Fund is a governmental fund, operating on the modified accrual basis of accounting.

The Corporate Fund is the main operating fund for governmental units. This is a taxing fund, which includes Administration, Conservatory, Parks and Planning, and other financial transactions, which are not directly attributable to any other fund.

Budgeted revenues for the Corporate Fund in 2023 are \$6.31 million. Taxes represent the majority of Corporate Fund revenues. The remainder of revenue for the Corporate Fund comes from investment income, conservatory programs, building rental fees, and other miscellaneous income.

Budgeted expenditures for the Corporate Fund in 2023 are \$7.05 million.

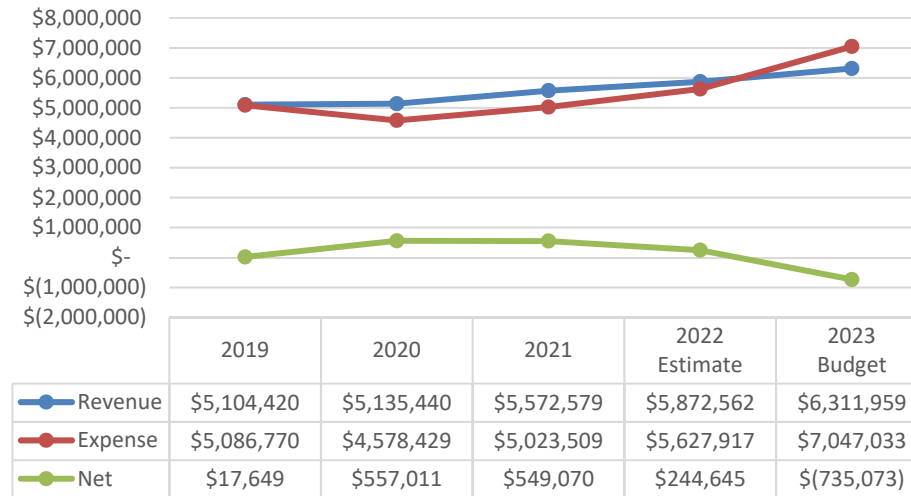
Personnel

Full time staff levels have remained stable from an agency wide perspective, but were reduced for 2021 due to operational impacts of Covid-19.

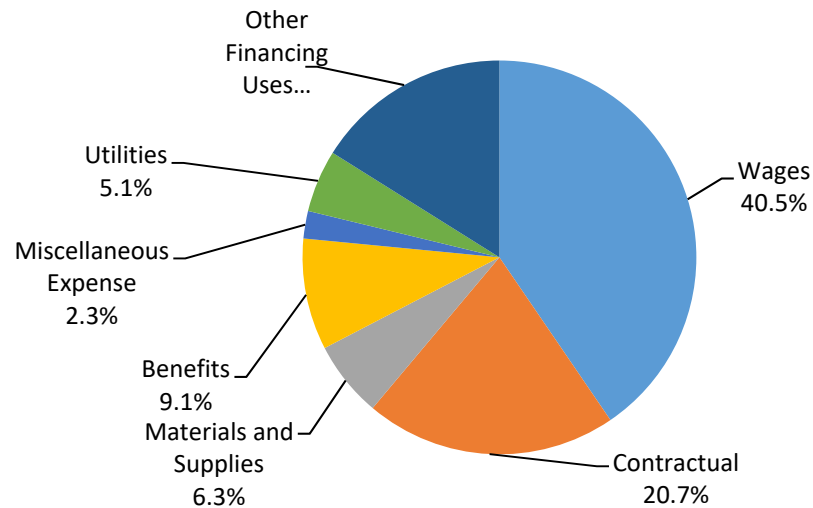
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Administration	11	11	9	11	11
Conservatory	4	4	4	4	4
Parks and Planning	<u>16</u>	<u>16</u>	<u>15</u>	<u>15</u>	<u>16</u>
Total	31	31	28	30	31

Historical Analysis

2023 Budget Corporate Fund cont.



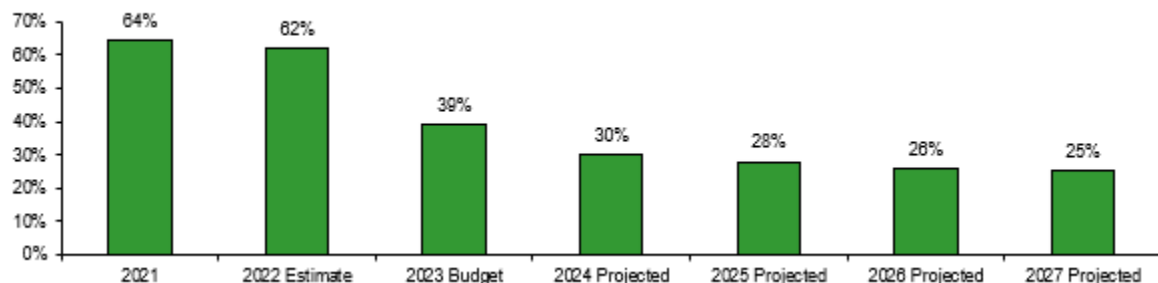
2023 Expense Distribution



Budget Detail

Corporate Fund cont.

	2021	2022 Estimate	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected
Tax Receipts	\$4,936,790	\$4,953,373	\$5,497,970	\$5,855,338	\$6,530,998	\$6,726,928	\$7,079,736
Fees and Charges	\$153,289	\$123,600	\$136,750	\$140,853	\$145,078	\$149,430	\$148,458
Intergovernmental Revenue	\$314,615	\$555,000	\$435,000	\$448,050	\$461,492	\$475,336	\$489,596
Rent	\$83,174	\$78,889	\$124,139	\$127,863	\$131,699	\$135,650	\$139,720
Miscellaneous Revenue	\$40,883	\$125,000	\$70,000	\$72,100	\$74,263	\$76,491	\$78,786
Sponsorship & Donations	\$24,701	\$22,200	\$28,900	\$29,767	\$30,660	\$31,580	\$32,527
Program Revenue	\$19,126	\$14,500	\$19,200	\$19,776	\$20,369	\$20,980	\$21,610
Total Revenue	\$5,572,579	\$5,872,562	\$6,311,959	\$6,693,747	\$7,394,559	\$7,616,396	\$7,990,433
Wages	\$2,056,066	\$2,400,792	\$2,851,928	\$2,937,486	\$3,025,610	\$3,116,379	\$3,254,870
Contractual	\$975,941	\$1,181,475	\$1,455,956	\$1,499,635	\$1,544,624	\$1,590,962	\$1,616,871
Materials and Supplies	\$257,567	\$356,400	\$440,880	\$454,106	\$467,730	\$481,761	\$496,214
Benefits	\$418,893	\$455,000	\$644,200	\$663,526	\$683,432	\$703,935	\$768,053
Miscellaneous Expense	\$56,877	\$122,900	\$159,541	\$164,327	\$169,257	\$174,334	\$179,564
Utilities	\$369,571	\$344,450	\$360,750	\$371,573	\$382,720	\$394,201	\$406,027
Other Financing Uses	\$888,594	\$766,900	\$1,133,778	\$1,167,791	\$1,202,825	\$1,238,910	\$1,276,077
Total Expenses	\$5,023,509	\$5,627,917	\$7,047,033	\$7,258,443	\$7,476,197	\$7,700,483	\$7,997,677
Net	\$549,070	\$244,645	(\$735,073)	(\$564,696)	(\$81,637)	(\$84,086)	(\$7,244)
Fund Balance	\$3,227,511	\$3,472,156	\$2,737,083	\$2,172,387	\$2,090,749	\$2,006,663	\$1,999,419
	64%	62%	39%	30%	28%	26%	25%
\$ Amount Above Policy	\$1,971,634	\$2,065,177	\$975,325	\$357,776	\$221,700	\$81,542	(\$0)

Fund Balance


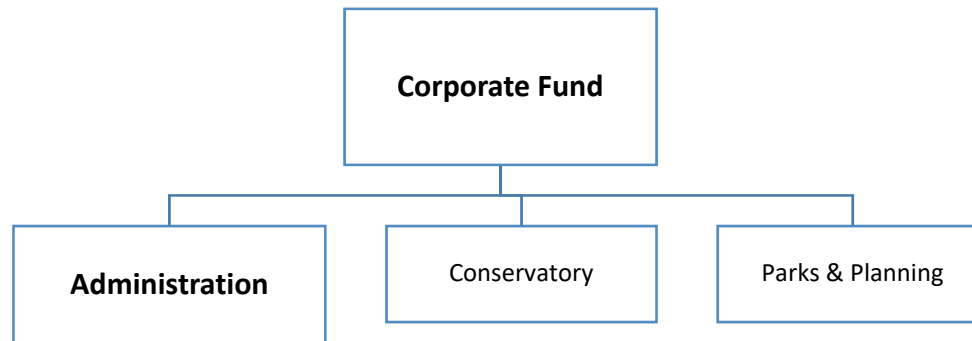
ADMINISTRATION

Statement of Service

The Administration department contributes to successful organizational outcomes by providing reliable information, services, and resources in an accurate and timely manner, and responsible stewardship of public resources.

Description

The Administration Fund includes the Executive Director's Office, Business Operations, and Human Resources. The Administration Fund is responsible for directing the daily operations, strategic planning, budget implementation and preparation, annual financial audit, grant administration, and employee relations.



Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.

Administration**2022 RESULTS***Accomplished:*

- ✓ In person customer service was offered at Rehm pool for the first two weeks of pool season.
- ✓ Staff has had regular dialogs with BIPOC groups to continue DEI conversations within the District.
- ✓ The bench marking group met in the spring, adding two new members, and again in the fall to discuss inflation, merit pools, work order systems, and potential tax levy amounts.
- ✓ The District applied for the NRPA Gold Medal.
- ✓ The District has established two new partnerships to create a broader search for full-time and part-time staff to intentionally reach more diverse applicants.
- ✓ The District has begun advertising bids on DemandStar, and has added two additional MBE/WBE business to the vendor list.



Administration**2023 GOALS*****Community & Customer Focused***

1. Provide a safe and welcoming space for all using technology available through Amilia at the CRC by April 2023.

Financial Strength

1. Review rental fee structures and implement increases by March 1, 2023.
2. Investigate CCDF (Child Care Development Fund) funding for 2023 camps and 2023-2024 afterschool by January 15, 2023.

Organizational Excellence

1. Complete a compensation and benefits study by September 1, 2023 for full time and part time staff.
2. Evaluate the possible efficiencies and improvements within PDOP tech systems via Microsoft Office 365 in our data visualization platforms.

Staff Excellence

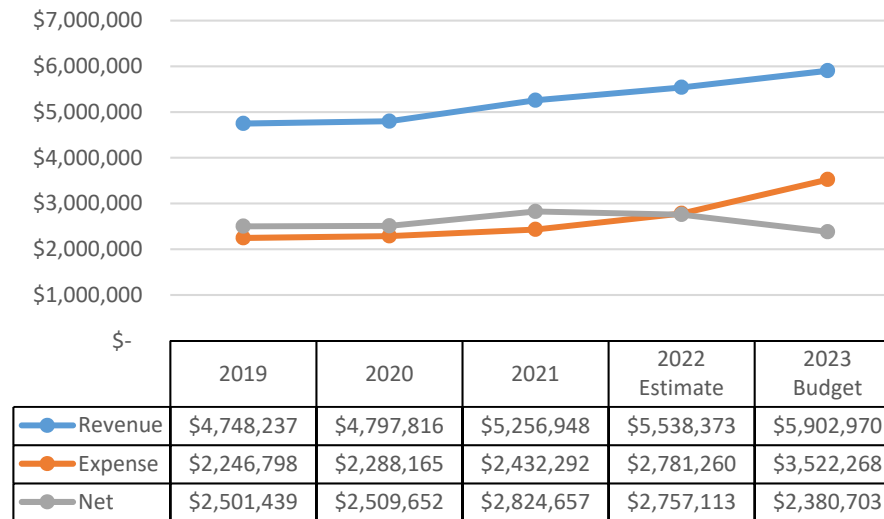
1. Develop and implement a training series for PDOP standards on supervising staff by June 1, 2023.



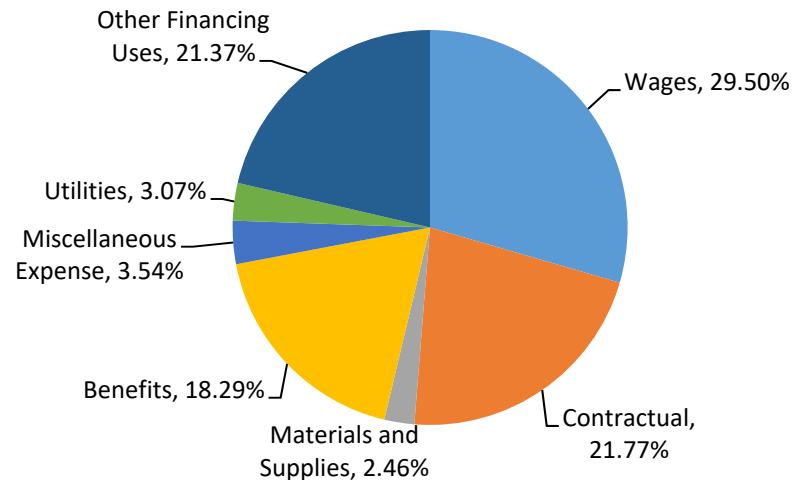
John L Hedges Administrative Center

Administration

Historical Analysis



2023 Expense Distribution



Administration
Budget Detail

	2019	2020	2021	2022 Estimate	2023 Budget
Tax Receipts	\$4,220,160	\$4,516,880	\$4,936,790	\$4,953,373	\$5,497,970
Intergovernmental Revenue	\$182,549	\$163,152	\$286,415	\$475,000	\$350,000
Miscellaneous Revenue	\$345,528	\$117,784	\$33,743	\$110,000	\$55,000
Sponsorship & Donations	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$4,748,237	\$4,797,816	\$5,256,948	\$5,538,373	\$5,902,970
Wages	\$913,064	\$799,324	\$754,576	\$973,514	\$1,039,131
Contractual	\$422,589	\$504,155	\$490,138	\$625,600	\$766,882
Materials and Supplies	\$41,640	\$19,504	\$32,292	\$78,100	\$86,600
Benefits	\$503,485	\$327,626	\$418,893	\$455,000	\$644,200
Miscellaneous Expense	\$83,503	\$49,688	\$44,965	\$93,900	\$124,668
Utilities	\$113,462	\$116,123	\$116,117	\$105,000	\$108,000
Other Financing Uses	\$169,056	\$471,746	\$575,311	\$450,146	\$752,787
Total Expenses	\$2,246,798	\$2,288,165	\$2,432,292	\$2,781,260	\$3,522,268
Net	\$2,501,439	\$2,509,652	\$2,824,657	\$2,757,113	\$2,380,703

**Other Financing Uses: Employee Health Insurance Transfer, Capital Projects Contribution*

Account				2022	2023		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Revenue							
10-00-41-14100				4,953,373.00			5,497,970.00
Property Tax - Current Year							
10-00-43-14110				475,000.00			350,000.00
Personal Property Replacement Tax							
Personal Property Replacement Tax	137,000						
10-00-45-14300				80,000.00			45,000.00
Investment Income							
Investment Income	235,000						
Planning on Fund Balance Spend down for CRC construction (all investment income goes to the corporate fund)							
10-00-45-14505				30,000.00			10,000.00
Miscellaneous Revenue							
Misc Income	10,000						
Expenditure							
10-00-51-00111				863,514.00			899,331.00
Wages - Full Time							
10-00-51-00122				32,000.00			59,800.00
Wages - Part Time							
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)	
Hr Assistant	25.00	6.00	3.00	52.00	1	23,400.00	
Community Outreach	25.00	7.00	4.00	52.00	1	36,400.00	

Account					2022	2023		
					Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
10-00-51-00199					78,000.00			80,000.00
Payroll Expense								
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)					
Performance Incentives/Adjustments	1.00	50,000.00	50,000.00					
Fellowship (May - December)	1.00	30,000.00	30,000.00					
10-00-52-00200					50,000.00			75,000.00
Legal Counsel								
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)					
Personnel / Safety Policies Legal Re	1.00	3,500.00	3,500.00					
Legal Services	1.00	75,000.00	75,000.00					
10-00-52-00201					5,000.00			5,000.00
Architectural Service								
10-00-52-00202					1,500.00			1,500.00
Legal Publications								
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)					
Legal Notices	1.00	1,500.00	1,500.00					
10-00-52-00203					900.00			900.00
Office Equipment Service								

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account				2022	2023		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
10-00-52-00204				315,000.00			366,782.00
Computer (It) Service							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Smartfusion Annual Maintenance	1.00	8,500.00	8,500.00				
Web Hosting	12.00	200.00	2,400.00				
It Consultant Services	1.00	30,000.00	30,000.00				
Antivirus Subscription	1.00	2,000.00	2,000.00				
Spam Filtering	1.00	1,000.00	900.00				
Web Maintenance	1.00	6,600.00	6,600.00				
Emma	1.00	4,775.00	4,775.00				
Idev Search	1.00	1,200.00	1,200.00				
Basecamp Maintenance	1.00	1,200.00	1,200.00				
Survey Gizmo Maintenance	1.00	6,900.00	6,900.00				
Idashboard Maintenance	1.00	3,000.00	3,000.00				
Phone Maintenance	1.00	2,000.00	2,000.00				
Network Switches Maintenance	1.00	6,500.00	6,500.00				
365 Work Order System	1.00	10,000.00	10,000.00				
Misc Software Maintenance	1.00	5,000.00	5,000.00				
Social Media Archiver	1.00	2,400.00	2,400.00				
On Hold	1.00	300.00	300.00				
Fleetmatics Gps	12.00	500.00	6,000.00				
Digital Engagement Hub	1.00	10,000.00	10,000.00				
Amilia Software	12.00	9,000.00	108,000.00				
Noventech	12.00	8,930.00	107,160.00				
Docuware	12.00	1,555.00	18,660.00				
Tockify	1.00	80.00	80.00				
Organimi - Org Chart	1.00	99.00	99.00				
Amilia Messenger App	12.00	59.00	708.00				
Firewall	1.00	1,000.00	1,000.00				
365 Licenses	12.00	1,750.00	21,000.00				
Pool Counters	2.00	200.00	400.00				

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
10-00-52-00205	14,200.00			14,200.00	
Township Interventionist					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Contractual Contribution	1.00	14,200.00	14,200.00		
10-00-52-00208	89,000.00			89,000.00	
Copying And Printing- Internal					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Printer Contract Use/Lease	1.00	75,000.00	75,000.00		
10-00-52-00210	4,000.00			4,000.00	
Postage And Delivery					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Postage	1.00	4,000.00	4,000.00		
10-00-52-00299	136,000.00			200,500.00	
Contractual Services - Other					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Childhood Collaboration	1.00	7,000.00	7,000.00		
Community Partnerships	1.00	2,500.00	2,500.00		
Special Projects	1.00	30,000.00	30,000.00		
Pr Consultant	1.00	6,000.00	6,000.00		
Grant Writer	1.00	25,000.00	25,000.00		
Payroll Services	1.00	100,000.00	100,000.00		
Compensation Study	1.00	30,000.00	30,000.00		
10-00-52-00650	10,000.00			10,000.00	
Bank Service Charge					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Monthly Bank Fees	1.00	10,000.00	10,000.00		

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
10-00-53-00300	10,000.00			10,000.00	
Office Expense					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Office Supplies	1.00	10,000.00	10,000.00		
10-00-53-00301	3,000.00			12,000.00	
Uniforms					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Apparel For All Staff	120.00	100.00	12,000.00		
10-00-53-00399	1,100.00			1,100.00	
Supplies - Other					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Coffee/Paper Products	1.00	1,100.00	1,100.00		
10-00-53-00400	1,000.00			1,000.00	
Office Equipment					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Misc Office Equipment	1.00	1,000.00	1,000.00		
10-00-53-00405	63,000.00			62,500.00	
Computer Equipment					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Misc Equipment	1.00	10,000.00	10,000.00		
Monitor Upgrades	10.00	200.00	2,000.00		
Desktop Computers	20.00	900.00	18,000.00		
Laptop Computers	7.00	1,200.00	8,400.00		
Barracuda Message Archiver	1.00	3,500.00	3,500.00		
Eco Counters	4.00	2,650.00	10,600.00		
Network Upgrades	1.00	10,000.00	10,000.00		

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account				
	2022		2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
10-00-55-00510	455,000.00			644,200.00
Fica Employer Expense				
10-00-56-00600	12,500.00			14,500.00
Employee Recognition				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Misc Events	1.00	1,000.00	1,000.00	
Clean Up Days	1.00	500.00	500.00	
Misc Recognition	1.00	1,000.00	1,000.00	
Holiday Party For Staff	1.00	2,000.00	2,000.00	
Team Building Exercise	1.00	10,000.00	10,000.00	
10-00-56-00605	40,000.00			54,000.00
Conference And Training				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Director Of Hr Training	1.00	2,500.00	2,500.00	
Finance Director Training	1.00	2,500.00	2,500.00	
Finance Manager Training	1.00	1,500.00	1,500.00	
Analyst	1.00	1,500.00	1,500.00	
Hr Assistant Training	1.00	500.00	500.00	
Bus Ops Assistant Training	2.00	500.00	1,000.00	
Executive Director Training	1.00	2,500.00	2,500.00	
Executive Assistant Training	1.00	500.00	500.00	
Board Training	1.00	7,500.00	7,500.00	
Supervisor Training Series	4.00	5,000.00	20,000.00	
Nrpa	6.00	2,000.00	12,000.00	
Registration & Customer Support M	1.00	1,500.00	1,500.00	
Hr Generalist	1.00	500.00	500.00	

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
10-00-56-00610	19,000.00			20,222.50	
Dues And Subscriptions					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Gare - Government Alliance On Rac	1.00	1,000.00	1,000.00		
National Benchmarking Group	1.00	500.00	500.00		
Elgl	1.00	50.00	50.00		
Ilshrm Membership	1.00	150.00	150.00		
Association For Talent Development	1.00	439.00	439.00		
Shrm Membership	2.00	219.00	438.00		
Management Association	1.00	2,100.00	2,100.00		
Iptra Membership	7.00	264.00	1,848.00		
Nrpa Agency Membership	1.00	1,625.00	1,625.00		
Igfoa Memberships	2.00	200.00	400.00		
Gfoa Memberships	2.00	160.00	320.00		
Iapd Membership	1.00	6,950.00	6,950.00		
Oprf Chamber Membership	1.00	607.50	607.50		
Rotary Membership	1.00	1,200.00	1,200.00		
Madison Street Association	1.00	100.00	100.00		
Misc Memberships	1.00	2,000.00	2,000.00		
National Safety Council	1.00	495.00	495.00		
10-00-56-00615	400.00			400.00	
Employee Travel Reimbursement					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Mileage Reimbursement	1.00	400.00	400.00		

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
10-00-56-00620	6,600.00			6,645.00	
Administrative Expense					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Gfoa Awards	2.00	750.00	1,500.00		
Chamber Outing	2.00	400.00	800.00		
Event Fees	1.00	300.00	300.00		
Misc	1.00	500.00	500.00		
Staff/Board/Volunteer Items	1.00	2,500.00	2,500.00		
Capra Fees	1.00	1,000.00	1,000.00		
Ipri Exceptional Workplace	1.00	45.00	45.00		
10-00-56-00621	900.00			900.00	
Director Expense					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Contractual Amount	1.00	900.00	900.00		
10-00-56-00622	2,500.00			15,100.00	
Board Expense					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Community Service Awards	1.00	400.00	400.00		
Flowers	1.00	750.00	750.00		
Meeting Expenses	1.00	850.00	850.00		
Event Fees	1.00	600.00	600.00		
Elected Officials Event	1.00	1,500.00	1,500.00		
Advisory Committees	1.00	1,000.00	1,000.00		
Conferences	1.00	10,000.00	10,000.00		
10-00-56-00655	12,000.00			12,900.00	
Recruitment					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Job Fairs / Community Outreach Re	4.00	600.00	2,400.00		
Advertisements	1.00	10,500.00	10,500.00		

Account	2022	2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
10-00-58-00820 Telecommunications	105,000.00			108,000.00
10-00-63-00500 Employee Health Insurance Transfe...	250,146.00			277,787.00
10-00-63-00900 Fund Transfer Out	200,000.00			475,000.00
Total Revenue	\$5,538,373.00			\$5,902,970.00
Total Expenditure	\$2,781,260.00			\$3,522,267.50
Net	\$2,757,113.00			\$2,380,702.50
Percent Profit	49.78%	36.57	40.33	40.33
Report Total Revenue	\$5,538,373.00			\$5,902,970.00
Report Total Expenditure	\$2,781,260.00			\$3,522,267.50
Report Total Net	\$2,757,113.00			\$2,380,702.50
Total Percent Profit	49.78%	36.57	40.33	40.33

CONSERVATORY

Statement of Service

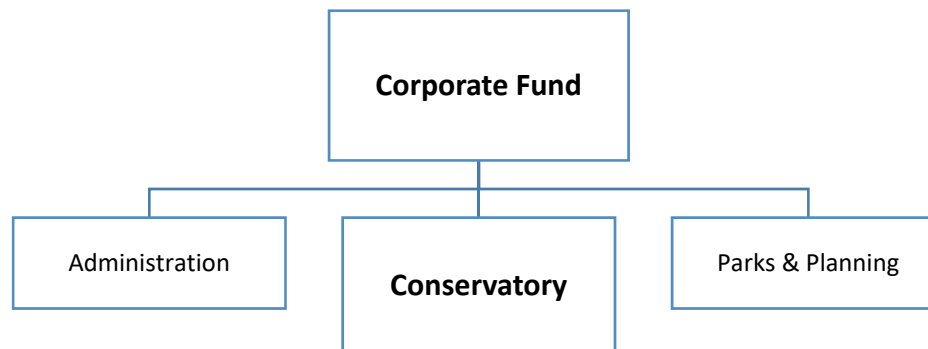
The Oak Park Conservatory promotes nature education through programming and events for the Oak Park community.

Description

The Edwardian-style glass structure, built in 1929, houses a botanical collection of more than 3,000 plants, some of which date back to the Conservatory's founding. Over the years, the building fell into neglect. In 1970, a group of concerned citizens led a drive to preserve this unique resource. In 1986, the Friends of the Oak Park Conservatory was established with the mission to promote interest in the Oak Park Conservatory, offer educational and recreational opportunities and support projects that benefit the Oak Park Conservatory. In 2004, the Oak Park Conservatory was designated an Oak Park Landmark, and was added to the National Register of Historic Places in 2005.

The Conservatory staff is responsible for growing plants for monthly floral displays within the facility. They also design and install the summer plant displays throughout the park system, maintain the landscape at Cheney Mansion, oversee the maintenance of native perennials, and take care of all weeding needs throughout the District.

The Conservatory hosts a number of nature based programs and events throughout the year. It also provides rental space for special events, corporate events, meetings, and celebrations.



Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.

Conservatory**2022 RESULTS***Accomplished:*

- ✓ Developed design bid specifications for the historical greenhouse infrastructure capital project, and applied for grants to support the project.
- ✓ Implemented a 2-week Horticulturist in Training course for teens at the Conservatory to introduce teens to careers in horticulture. Due to low enrollment, the course was cancelled.
- ✓ Added a landscape specialist year-round part-time IMRF position to assist with Conservatory and Cheney, reducing the need of seasonal staff.

In Progress/Delayed:

- Offer an Adopt a Parrot program at the Conservatory to generate \$1,000 in revenue to offset animal care costs and provide education to the community on our Conservatory parrots. > *Marketing and a webpage for the Adopt a Parrot program was initiated in July. The project is still in progress.*

Conservatory

2023 GOALS

Community & Customer Focused

1. Offer a free community event during National Pollinator Week in June, giving away 250 free milkweed seedlings to the community to increase habitat awareness, and run the Pollinator Plant Sale during National Pollinator Week.

Organizational Excellence

1. Bring the maintenance of the Park District's tree care under the Conservatory's umbrella, training two employees to become ISA certified arborists by February 1st, 2023.

Quality Infrastructure Management

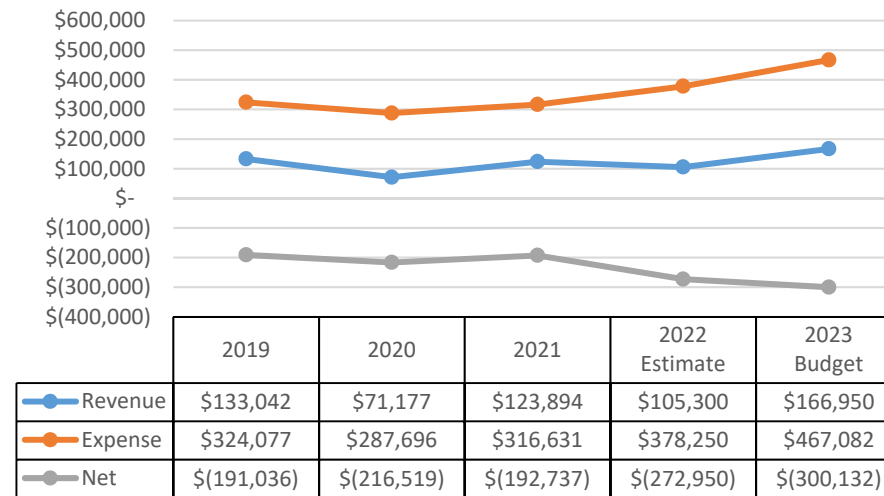
1. Install a drip irrigation system in a Conservatory Greenhouse by June 1st, 2023, reducing staff watering time by 120 hours and water consumption by 5%.



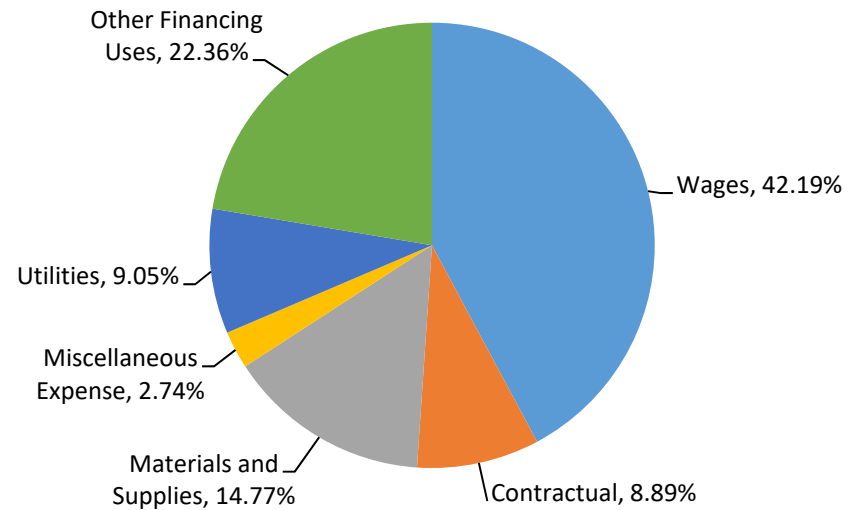
Conservatory Entrance

Conservatory

Historical Analysis



2023 Expense Distribution



Conservatory

Budget Detail

	2019	2020	2021	2022 Estimate	2023 Budget
Fees and Charges	\$33,969	\$39,381	\$45,052	\$38,600	\$51,750
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Rental Income	\$62,827	\$12,307	\$35,014	\$30,000	\$67,100
Sponsorship & Donations	\$14,585	\$14,289	\$24,701	\$22,200	\$28,900
Program Revenue	\$21,661	\$5,200	\$19,126	\$14,500	\$19,200
Total Revenue	\$133,042	\$71,177	\$123,894	\$105,300	\$166,950
Wages	\$152,297	\$143,121	\$157,626	\$168,375	\$197,042
Contractual	\$34,306	\$39,583	\$21,792	\$23,175	\$41,529
Materials and Supplies	\$49,393	\$40,048	\$49,326	\$35,800	\$68,990
Miscellaneous Expense	\$9,854	\$6,480	\$8,083	\$10,400	\$12,817
Utilities	\$36,090	\$31,365	\$37,611	\$41,500	\$42,250
Other Financing Uses*	\$42,138	\$27,099	\$42,194	\$99,000	\$104,454
Total Expenses	\$324,077	\$287,696	\$316,631	\$378,250	\$467,082
Net	(\$191,036)	(\$216,519)	(\$192,737)	(\$272,950)	(\$300,132)

*Other Financing Uses: Employee Health Insurance Transfer

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
Revenue					
10-35-42-11100	38,000.00			50,500.00	
Gift Shop					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Plant Cart Sales	1.00	3,000.00	3,000.00		
Fall Mum Sale	1.00	4,000.00	4,000.00		
Fall Bulb Sale	1.00	5,000.00	5,000.00		
Succulent & Cacti Sale	1.00	2,500.00	2,500.00		
Perennial Sale	1.00	4,000.00	4,000.00		
Winter Greens Market	1.00	26,000.00	26,000.00		
Valentine Plant Sale	1.00	2,000.00	2,000.00		
Mother'S Day Teacup Kits	1.00	1,000.00	1,000.00		
Seed Sale	1.00	2,000.00	2,000.00		
Green Goods Merchandise	1.00	1,000.00	1,000.00		
10-35-42-14205	600.00			1,250.00	
Tours And Programs					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Historic Home And Garden Tour	1.00	1,000.00	1,000.00		
General Tours	1.00	250.00	250.00		
10-35-44-14400	30,000.00			67,100.00	
Rent					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Birthday Parties	1.00	5,000.00	5,000.00		
General Rentals	1.00	60,000.00	60,000.00		
Dombrowski Tree Rental	1.00	2,100.00	2,100.00		

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022			2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)		
10-35-46-14600	22,200.00			28,900.00		
Donations						
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Donation Box	1.00	5,200.00	5,200.00			
Fopcon Cost Sharing Copier	1.00	2,500.00	2,500.00			
Fopcon Bio Controls	1.00	4,200.00	4,200.00			
Adopt A Bird	1.00	1,000.00	1,000.00			
Fopcon Grant	1.00	16,000.00	16,000.00			
10-35-49-11105	12,000.00			16,200.00		
Conservatory Special Events						
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment Amount (\$)	
Fright At Night	1.00	4,000.00	1	1	1 5,400.00	
Candlelight Walk	1.00	3,800.00	1	1	1 3,800.00	
Fopcon Uncorked	1.00	2,000.00	1	1	1 7,000.00	
10-35-49-11140	2,500.00			3,000.00		
Conservatory Classes						
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment Amount (\$)	
Design Services Conservatory	1.00	100.00	1	30	1 3,000.00	
Expenditure						
10-35-51-00111	126,375.00			143,168.00		
Wages - Full Time						

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022			2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)		
10-35-51-00122	42,000.00			53,874.00		
Wages - Part Time						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Imrf Historic Gardener	18.00	7.25	4.00	52.00	1	27,144.00
Landscape Seasonal Field Crew Dri	15.00	8.00	5.00	16.00	2	25,200.00
Receptionist	15.25	7.00	3.00	52.00	1	15,210.00
Rental Attendants	14.25	6.00	1.00	40.00	2	6,840.00
B&G Portion For Parks	0.00	0.00	0.00	0.00	0	-134,530.00
Bird Caretaker	14.25	2.00	6.00	52.00	1	8,892.00
Imrf Landscape Specialists	18.00	7.25	4.00	52.00	1	27,144.00
Rental Coordinator/Receptionsit	15.75	7.00	4.00	52.00	1	22,932.00
Imrf Landscape Specialist	18.25	7.25	4.00	52.00	2	55,042.00
10-35-52-00260	10,000.00			10,000.00		
Property Repair						
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Misc Building Repairs	1.00	10,000.00	10,000.00			
10-35-52-00265	2,500.00			3,800.00		
Fleet Service						
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Fuel/Maintenance	1.00	3,800.00	3,800.00			
10-35-52-00275	2,500.00			8,800.00		
Custodial Services						
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Contractual Cleaning	1.00	7,200.00	7,200.00			
Contractual Slate Floor Cleaning	1.00	1,600.00	1,600.00			

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account				
	2022		2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
10-35-52-00299	4,600.00			14,929.00
Contractual Services - Other				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Pest Control	1.00	2,952.00	2,952.00	
Alarm Dection System	1.00	1,500.00	1,500.00	
Backup Generator Maintenance	1.00	1,478.00	1,478.00	
Sprinkler Inspection	1.00	400.00	400.00	
Spotify Annual Fee	1.00	99.00	99.00	
Hvac Contract	1.00	8,500.00	8,500.00	
10-35-52-00415	175.00			500.00
Equipment - Rental				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Misc Maintenance Equipment	1.00	500.00	500.00	
10-35-52-00650	3,400.00			3,500.00
Bank Service Charge				
10-35-53-00301	1,200.00			3,640.00
Uniforms				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Union Employee Allowance	1.00	400.00	400.00	
Supervisors	2.00	200.00	400.00	
Imrf	4.00	160.00	640.00	
Receptionist/Rental Attendants	5.00	100.00	500.00	
Safety Ppe	1.00	500.00	500.00	
Arbor Gear	1.00	1,000.00	1,000.00	
Misc. Hats, Gloves	1.00	200.00	200.00	

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
10-35-53-00311	800.00			1,500.00	
Supplies- Cleaning & Household					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Misc Cleaning Supplies	1.00	1,500.00	1,500.00		
10-35-53-00313	4,000.00			10,500.00	
Supplies - Building Materials					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Pump Replacement	1.00	3,000.00	3,000.00		
Building Maintenance Materials	1.00	4,000.00	4,000.00		
Greenhouse Repairs	1.00	3,000.00	3,000.00		
Greenhouse Whitewashing	1.00	500.00	500.00		
10-35-53-00320	1,500.00			2,300.00	
Miscellaneous Supplies					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Misc Supplies	1.00	2,000.00	2,000.00		
Quick Sketch Materials	1.00	300.00	300.00		
10-35-53-00330	800.00			750.00	
Animal Care					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Animal Feed & Supplies	1.00	450.00	450.00		
Annual Vet Visit	1.00	300.00	300.00		
10-35-53-00340	7,500.00			8,200.00	
Supplies-Horticultural Control					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Fopcon Plant Sale Bio Supplies	1.00	4,200.00	4,200.00		
Horticultural Control Supplies	1.00	4,000.00	4,000.00		

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
10-35-53-00420	1,500.00			5,600.00	
Furnishings					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Conservatory Rental Furnishings	1.00	3,600.00	3,600.00		
Drip Irrigation System	1.00	2,000.00	2,000.00		
10-35-53-11100	15,000.00			24,100.00	
Gift Shop					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Bulbs Sales	1.00	2,800.00	2,800.00		
Winter Greens Inventory	1.00	13,000.00	13,000.00		
Misc. Plant Cart Plugs	1.00	1,500.00	1,500.00		
Fall Mums	1.00	1,500.00	1,500.00		
Mother'S Day Teacup Garden Suppl	1.00	500.00	500.00		
Succulent Sale	1.00	1,000.00	1,000.00		
Perennial Sale Plugs	1.00	1,500.00	1,500.00		
Valentine Plugs	1.00	800.00	800.00		
Seed Sale	1.00	1,000.00	1,000.00		
Green Goods Merchandise	1.00	500.00	500.00		
10-35-53-11105	3,000.00			9,900.00	
Conservatory Special Events					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Adopt A Bird	1.00	400.00	400.00		
Fright At Night	1.00	1,500.00	1,500.00		
Candlelight Walk	1.00	1,000.00	1,000.00		
Fopcon Uncorked	1.00	7,000.00	7,000.00		
10-35-53-14400	500.00			2,500.00	
Birthday Party Supplies					
Birthday Party Supplies	2,500				

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
10-35-56-00600					500.00
Employee Recognition					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Lunch And Training Meals	1.00	500.00	500.00		
10-35-56-00605			5,000.00		5,400.00
Conference And Training					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Director Training	1.00	2,500.00	2,500.00		
Supervisor Training	2.00	1,000.00	2,000.00		
Union Training	1.00	500.00	500.00		
Imrf	4.00	100.00	400.00		
10-35-56-00610			2,300.00		2,917.00
Dues And Subscriptions					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Iptra Membership	3.00	264.00	792.00		
Ilca Membership	1.00	395.00	395.00		
Apga Membership	1.00	300.00	300.00		
Il Pest Applicators Licensing & Traini	4.00	200.00	800.00		
Ppa Membership	2.00	125.00	250.00		
Isa Membership	2.00	190.00	380.00		
10-35-56-00615			300.00		500.00
Employee Travel Reimbursement					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Mileage Reimbursement	1.00	500.00	500.00		
10-35-56-11100			2,800.00		3,500.00
Gift Shop - Sales Tax					

Account	2022	2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
10-35-58-00800 Electricity	9,000.00			9,500.00
10-35-58-00810 Natural Gas	28,000.00			28,000.00
10-35-58-00830 Water	4,500.00			4,750.00
10-35-63-00500 Employee Health Insurance Transfe...	99,000.00			104,454.00
Total Revenue	\$105,300.00			\$166,950.00
Total Expenditure	\$378,250.00			\$467,082.00
Net	-\$272,950.00			-\$300,132.00
Percent Profit	-259.21%	-179.77	-179.77	-179.77
Report Total Revenue	\$105,300.00			\$166,950.00
Report Total Expenditure	\$378,250.00			\$467,082.00
Report Total Net	-\$272,950.00			-\$300,132.00
Total Percent Profit	-259.21%	-179.77	-179.77	-179.77

PARKS & PLANNING

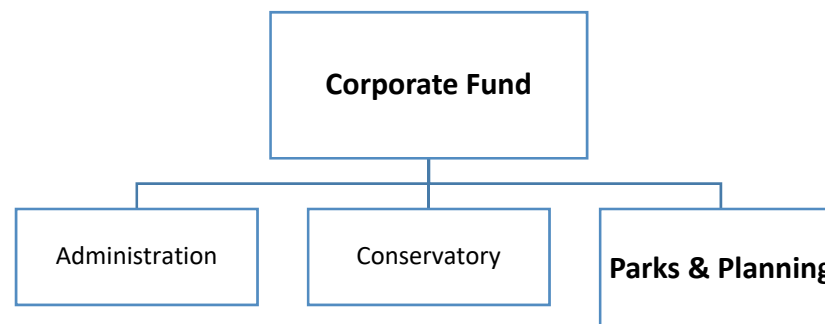
Statement of Service

The Parks and Planning department supports the personal enjoyment and development for the Village of Oak Park through environmentally friendly, safe and well-maintained parks and facilities. This is accomplished through creative leadership, environmentally sustainable practices, and the responsible use of available resources.

Description

Parks and Planning (formally Buildings and Grounds) is responsible for the upkeep and repair of all parks and facilities owned by the District. Throughout the year, this includes maintenance on athletic fields, including daily determination of field conditions and playability. During the winter, Parks and Planning deals with the task of keeping 7.33 miles of sidewalk usable for the residents, and performing daily checks on sled hills. Building Systems include HVAC, plumbing, electrical, drainage, roofing, lighting, roofing, in-house painting and facility custodial tasks. Grounds Systems include maintaining trees, shrubs, turf, walkways, fences, exterior lighting systems, irrigation systems, daily trash removal, and inspection cycles for all playground equipment. These responsibilities are handled via a variety of methods including full-time staff, permanent part-time staff, seasonal staff, multi-year contracts, job specific contracts and time and material hiring of various tradesmen.

Parks and Planning fills a major role in the Capital Improvement Plan program starting with the planning process and following through with facilitation, coordination, and review of specialized contractors.



Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.

Park District of Oak Park Mission: *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

PARKS & PLANNING**2022 RESULTS***Accomplished:*

- ✓ Equipped landscaping trailer with solar to use for charging battery powered equipment and a clean energy generator. The trailer was also set up as a generator for other park operations and events and will be used as needed.
- ✓ Added soil and regraded the top of the Barrie sled hill to address the migrated soil and turf in time for seed to germinate prior to winter.
- ✓ Worked with the marketing team to design permanent signage for public restrooms with contact information to report issues in a timely fashion to District staff.
- ✓ Performed a deep aeration on the RCRC synthetic turf field to improve overall surface and to help prolong the life of the turf without compromising the permitted groups.

In Progress/Delayed:

- Developing a carbon neutral framework from current District operations, facilities, vehicles and staffing, and inputting all data into the ICLEI data tool to create a benchmark and to set goal targets for the District. > *This is in progress, and it is expected that it will be completed by December 31, 2022.*

PARKS & PLANNING**2023 GOALS****Quality Infrastructure Management**

1. Conduct electrical system capacity survey of all facilities to determine our capacity for moving towards all electric facilities where possible by June 1, 2023.
2. Set up CRC facility with all equipment, shelving and operational needs for the opening of the new facility by April 15, 2023, and train staff on building operation and equipment maintenance.

Customer & Community Focused

1. Install EV Charging stations at the lot at 228-230 Madison and lighting routed from 218 Madison by May 1, 2023.

Organizational Excellence

1. Hire one new full-time General Maintenance worker for the buildings team by April 15, 2023.

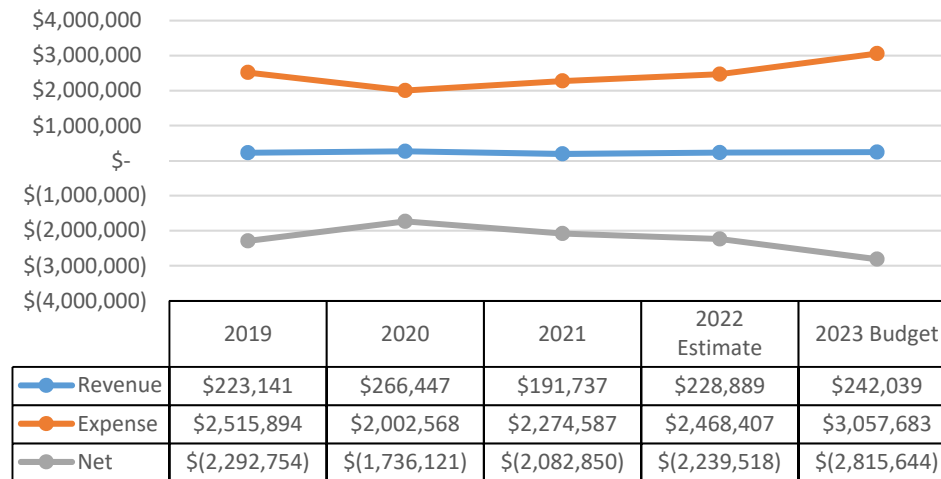


Arbor Day

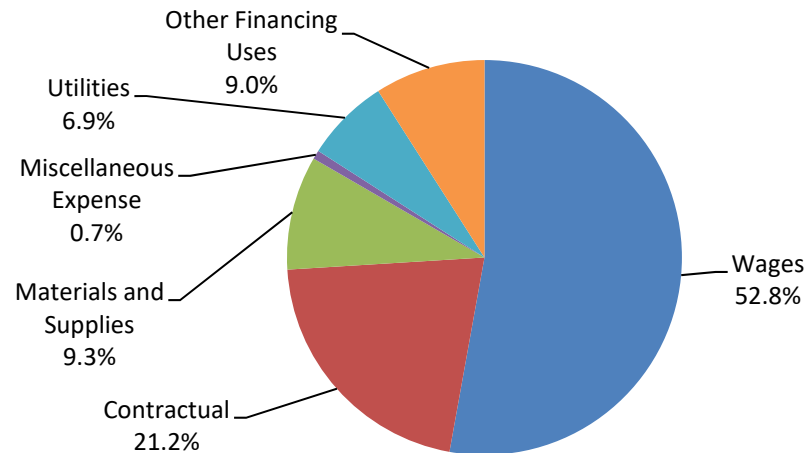
Park District of Oak Park Mission: *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

PARKS & PLANNING

Historical Analysis



2023 Expense Distribution



PARKS & PLANNING
Budget Detail

	2019	2020	2021	2022 Estimate	2023 Budget
Fees and Charges	\$90,621	\$34,740	\$108,237	\$85,000	\$85,000
Intergovernmental	\$32,352	\$112,460	\$28,200	\$80,000	\$85,000
Rental Income	\$90,743	\$41,934	\$48,160	\$48,889	\$57,039
Miscellaneous Revenue	\$9,424	\$77,314	\$7,140	\$15,000	\$15,000
Total Revenue	\$223,141	\$266,447	\$191,737	\$228,889	\$242,039
Wages	\$1,321,659	\$1,072,894	\$1,143,864	\$1,258,903	\$1,615,755
Contractual	\$551,843	\$398,749	\$464,012	\$532,700	\$647,545
Materials and Supplies	\$221,040	\$181,650	\$175,948	\$242,500	\$285,290
Miscellaneous Expense	\$13,220	\$5,747	\$3,829	\$18,600	\$22,056
Utilities	\$196,797	\$227,104	\$215,844	\$197,950	\$210,500
Other Financing Uses*	\$211,336	\$116,424	\$271,089	\$217,754	\$276,537
Total Expenses	\$2,515,894	\$2,002,568	\$2,274,587	\$2,468,407	\$3,057,683
Net	(\$2,292,754)	(\$1,736,121)	(\$2,082,850)	(\$2,239,518)	(\$2,815,644)

*Other Financing Uses: Employee Health Insurance Transfer

Account				
	2022		2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Revenue				
10-50-42-14210 Sport Field Use Fees	85,000.00			85,000.00
10-50-43-14200 Intergovernmental Revenue	80,000.00			85,000.00
10-50-44-14400 Center Rent				
10-50-44-14410 Leases	18,889.32			18,889.32
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Dole Lease - Library	12.00	1,370.00	16,440.00	
Dole Lease - Railroad Club	12.00	204.11	2,449.32	
10-50-44-14420 Permit Fees			30,000.00	38,150.00
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Taylor Park Patio	45.00	85.00	3,825.00	
Taylor Park Shelter	45.00	85.00	3,825.00	
Field Park Gazebo	45.00	70.00	3,150.00	
Park Permit Fees	1.00	10,000.00	10,000.00	
Rcrc Field Permits	1.00	1,500.00	1,500.00	
Lindberg Park Pavilion	55.00	85.00	4,675.00	
Maple Park Shelter	55.00	85.00	4,675.00	
Athletic Field Permits Non-Pact	1.00	1,400.00	1,400.00	
Rehm Park Shelter	60.00	85.00	5,100.00	
10-50-45-14505 Miscellaneous Revenue			15,000.00	15,000.00
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Austin Trust Reimburseables	1.00	15,000.00	15,000.00	

Account	2022			2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)		
Expenditure						
10-50-51-00111	906,903.00			1,124,541.00		
Wages - Full Time						
10-50-51-00122	352,000.00			491,214.00		
Wages - Part Time						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Imrf Landscaping	15.50	8.00	5.00	36.00	2	44,640.00
Turf/Landscaping Seasonal	15.25	8.00	5.00	13.00	3	23,790.00
Conservatory Part Time Landscape	0.00	0.00	0.00	0.00	0	134,530.00
Custodian/Building Maintenance	15.00	5.00	7.00	52.00	2	54,600.00
Crc Custodian	15.00	5.00	7.00	32.00	5	84,000.00
Buildings Seasonal	14.75	8.00	5.00	12.00	3	15,552.00
Extra Coverage	14.75	4.00	6.00	32.00	2	22,656.00
Summer Seasonal Grounds	14.75	8.00	7.00	12.00	6	59,472.00
Imrf Pm Staff	15.50	7.00	3.50	52.00	2	39,494.00
Pm Jr 12 Month	15.00	8.00	2.00	26.00	2	12,480.00
Overall wage rate increases across the board Added in Custodian for CRC (7 days a week/3 shifts at 5hrs)						
10-50-52-00209	2,500.00			4,200.00		
Copying And Printing- External						
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Misc. Park Signage	12.00	350.00	4,200.00			
Park signage seems to be needed more often. May need to change signage at CRC and also will need to update some signage in some of the parks.						

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
10-50-52-00260	222,200.00			278,185.00	
Property Repair					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Fire Extinguisher Service	1.00	2,000.00	2,000.00		
Concrete Improvements	1.00	7,000.00	7,000.00		
Irrigation Start-Up/Repair	4.00	1,250.00	5,000.00		
Lighting Repair	1.00	2,000.00	2,000.00		
Door Locks And Cylinders	1.00	2,200.00	2,200.00		
Glazing	2.00	500.00	1,000.00		
Roofing Repairs	1.00	5,500.00	5,500.00		
Hvac Repairs Out Of Contract	18.00	1,250.00	22,500.00		
Exterminator	1.00	2,850.00	2,850.00		
Electrical Repair	10.00	800.00	8,000.00		
Elevator Insp. And Repair	1.00	9,000.00	9,000.00		
Rpz Inspections	20.00	250.00	5,000.00		
Fencing Repairs	4.00	1,000.00	4,000.00		
Alarm Insp., Repair And Monitoring	1.00	22,000.00	22,000.00		
Equipment Repairs	8.00	400.00	3,200.00		
Building Repairs	8.00	700.00	5,600.00		
Gas Inspection 218	1.00	750.00	750.00		
Hvac Contract Work	1.00	30,000.00	30,000.00		
Court Improvements	1.00	25,000.00	25,000.00		
Tuck Pointing	2.00	5,000.00	10,000.00		
Fire/Security Panel Replacement	1.00	4,000.00	4,000.00		
Plumbing Repairs	10.00	500.00	5,000.00		
General Center Repairs	1.00	15,500.00	15,500.00		
Lindberg Metal Door Replacements	1.00	8,000.00	8,000.00		
947 Repairs	4.00	5,000.00	20,000.00		
Crc Extinguisher Service	1.00	50.00	50.00		
Crc Exterminator	4.00	235.00	940.00		
Crc Annual Inspections	5.00	75.00	375.00		
Crc Alarm Monitoring	8.00	215.00	1,720.00		
Fencing	1.00	50,000.00	50,000.00		

CRC- Add Alarm Monitoring/

ANNUAL BUDGET ESTIMATE - ALL
Original - 2023-2024

Park District of Oak Park
FY 2022

Account				2022	2023		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
10-50-52-00265				61,500.00			66,500.00
Fleet Service							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Body Repairs	2.00	3,500.00	7,000.00				
Forklift Repairs	2.00	2,000.00	4,000.00				
Vehicle Fuel	1.00	35,000.00	35,000.00				
Vehicle Repairs	1.00	13,000.00	13,000.00				
Misc. Vehicle Expense	5.00	1,500.00	7,500.00				
Fuel prices up and adding new staff increases miles							
10-50-52-00270				70,000.00			85,600.00
Landscaping Service							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Tree Gis Surveying	6.00	1,200.00	7,200.00				
Tree Pruning	7.50	4,000.00	30,000.00				
Tree Removal	18.00	1,300.00	23,400.00				
Natural Areas Contractor	1.00	25,000.00	25,000.00				

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
10-50-52-00275	68,000.00			84,260.00	
Custodial Services					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Dole Center Cleaning	12.00	775.00	9,300.00		
218 Madison Cleaning	12.00	1,250.00	15,000.00		
Misc. Cleaning	1.00	1,000.00	1,000.00		
Window Washing	3.00	300.00	900.00		
Andersen	12.00	500.00	6,000.00		
Barrie	12.00	500.00	6,000.00		
Carroll	12.00	500.00	6,000.00		
Field	12.00	500.00	6,000.00		
Fox	12.00	660.00	7,920.00		
Longfellow	12.00	660.00	7,920.00		
Stevenson	12.00	660.00	7,920.00		
Center Equipment Cleaning	1.00	2,500.00	2,500.00		
Austin Gardens	12.00	500.00	6,000.00		
Crc Window Washing	3.00	600.00	1,800.00		
New Contract needed, old numbers bumped 20%					
10-50-52-00280	23,500.00			31,600.00	
Scavenger Service					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Regular Monthly Dump Fees	12.00	450.00	5,400.00		
Other Dump Fees	1.00	400.00	400.00		
Facility Trash Service	12.00	1,800.00	21,600.00		
Crc Trash/Recycling	8.00	525.00	4,200.00		
10-50-52-00285	4,500.00			4,800.00	
Portable Restrooms					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Special Events	1.00	1,200.00	1,200.00		
Portable Restroom- Parks	1.00	3,600.00	3,600.00		

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
10-50-52-00286	75,000.00			85,375.00	
Sports Field Improvements					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Sand-Peat-Soil Mix For Parks	10.00	750.00	7,500.00		
Grass Seed- Parks	1.00	13,000.00	13,000.00		
Synthetic Infill Materials	1.00	2,200.00	2,200.00		
Chalk Bball Fields	150.00	5.00	750.00		
Fertilizer- Parks	250.00	27.00	6,750.00		
Athletic Field Paint	55.00	100.00	5,500.00		
Turf Application For Wear Spots	1,000.00	5.25	5,250.00		
Infield Mix	7.00	600.00	4,200.00		
Calcine Clay	3.00	1,000.00	3,000.00		
Top Dress Sand	8.00	500.00	4,000.00		
D97 Turf For Fields	500.00	5.25	2,625.00		
D97 Sand-Peat-Soil Mix	1.00	6,000.00	6,000.00		
D97 Fertilizer	1.00	2,000.00	2,000.00		
D97 Grass Seed	1.00	8,700.00	8,700.00		
D97 Infield Mix	4.00	600.00	2,400.00		
D97 Turf Infill Mix	3.00	500.00	1,500.00		
Hydrawise Systems	2.00	5,000.00	10,000.00		
10-50-52-00415	4,500.00			5,525.00	
Equipment - Rental					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Small Engine Rentals	8.00	150.00	1,200.00		
Compressor Rental	2.00	700.00	1,400.00		
Misc. Rental Equipment	13.00	225.00	2,925.00		
10-50-52-00650	1,000.00			1,500.00	
Bank Service Charge					

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
10-50-53-00301	7,500.00			7,690.00	
Uniforms					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Uniforms Full-Time Staff	13.00	400.00	5,200.00		
Uniforms Supervisors	3.00	200.00	600.00		
Safety Ppe	1.00	750.00	750.00		
Misc. Uniforms, Hats, Gloves, Etc	1.00	500.00	500.00		
Imrf Uniforms	4.00	160.00	640.00		
10-50-53-00310	72,000.00			76,300.00	
Supplies-Parks					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Conservatory Applied Mulch/Soil Am	1.00	7,000.00	7,000.00		
Sandbox Refill	2.00	500.00	1,000.00		
Concrete For Projects	2.00	1,500.00	3,000.00		
Playground Mulch	1.00	2,000.00	2,000.00		
Ice Melt Compound	1.00	11,000.00	11,000.00		
Fencing Parts	1.00	2,000.00	2,000.00		
Misc. Hardware	1.00	1,500.00	1,500.00		
Electrical Parts	1.00	2,500.00	2,500.00		
Replacement Tennis Nets	6.00	200.00	1,200.00		
Replacement Flags	1.00	500.00	500.00		
Salt Spreader	2.00	500.00	1,000.00		
Pad Locks, Keys, Chain	1.00	800.00	800.00		
Crew Supplies	1.00	19,000.00	19,000.00		
Lumber	1.00	800.00	800.00		
Misc. Parts And Materials	1.00	4,000.00	4,000.00		
Conservatory Horticulture Field Crev	1.00	15,000.00	15,000.00		
Ice Rink Liners	2.00	2,000.00	4,000.00		

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
10-50-53-00311	24,000.00			30,950.00	
Supplies- Cleaning & Household					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Trash Can Liners	12.00	500.00	6,000.00		
Graffiti Remover	1.00	750.00	750.00		
Flooring/Carpet Cleaners	1.00	1,200.00	1,200.00		
Paper Goods	1.00	10,000.00	10,000.00		
Insect Spray	1.00	450.00	450.00		
Hand Soap And Solvents	1.00	750.00	750.00		
Bulk Cleaning Materials	1.00	6,500.00	6,500.00		
Cleaning Equipment	1.00	1,050.00	1,050.00		
Crc Cleaning Supplies	1.00	4,250.00	4,250.00		
10-50-53-00313	75,000.00			84,500.00	
Supplies - Building Materials					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Appliance Replacement	2.00	1,500.00	3,000.00		
Misc. Supplies	1.00	2,000.00	2,000.00		
Lumber Products	1.00	5,000.00	5,000.00		
Electrical & Lighting	1.00	10,000.00	10,000.00		
Plumbing Fixtures & Parts	1.00	10,000.00	10,000.00		
Hardware	1.00	12,000.00	12,000.00		
Tools	1.00	8,000.00	8,000.00		
Flooring Materials	1.00	9,000.00	9,000.00		
Paint & Paint Materials	1.00	11,000.00	11,000.00		
Ceiling Tile	1.00	500.00	500.00		
Hvac Air Filters & Belts	100.00	50.00	5,000.00		
Pelican Controls System	1.00	2,500.00	2,500.00		
Fire & Burglar Alarm Replacement P	2.00	2,500.00	5,000.00		
Crc Hvac Filters/Parts	2.00	750.00	1,500.00		

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account				
	2022		2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
10-50-53-00410	64,000.00			85,850.00
Equipment				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Equipment Lift- 947	1.00	6,000.00	6,000.00	
Snow Plow Blades/Parts	4.00	600.00	2,400.00	
Battery Powered Landscape Equippr	6.00	500.00	3,000.00	
Play Center Replacement Parts	12.00	750.00	9,000.00	
Exterior Water Fountain Replaceme	2.00	4,750.00	9,500.00	
Replacement Light Heads	2.00	2,000.00	4,000.00	
Equipment For Athletic Fields	5.00	1,000.00	5,000.00	
Equipment Maintenance	10.00	500.00	5,000.00	
Landscape/Ath. Field Equipment Ma	1.00	5,000.00	5,000.00	
Misc. Hand Tools, Shovels, Rakes, &	1.00	1,500.00	1,500.00	
Cleaning Equipment	1.00	4,000.00	4,000.00	
Center Furnishings	1.00	5,000.00	5,000.00	
Outdoor Tents	4.00	300.00	1,200.00	
Crc Cleaning Equipment	5.00	250.00	1,250.00	
218 Solar Charging Stations	2.00	12,000.00	24,000.00	
10-50-56-00600	1,200.00			1,500.00
Employee Recognition				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Lunch & Training Meals	1.00	600.00	600.00	
Employee Recognition	5.00	100.00	500.00	
Misc.	1.00	400.00	400.00	

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
10-50-56-00605	13,000.00			15,500.00	
Conference And Training					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Parks And Planning Trainings	10.00	250.00	2,500.00		
Technical Trainings	1.00	2,000.00	2,000.00		
Superintendent Trainings	1.00	2,500.00	2,500.00		
Manager	1.00	2,000.00	2,000.00		
Admin Trainings	1.00	500.00	500.00		
Supervisor Trainings	2.00	1,500.00	3,000.00		
Director'S School	1.00	3,000.00	3,000.00		
10-50-56-00610	4,400.00			4,256.00	
Dues And Subscriptions					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Misc Dues	1.00	300.00	300.00		
Iptra	4.00	264.00	1,056.00		
Mipe	2.00	25.00	50.00		
Turf Management	1.00	175.00	175.00		
Arborist Annual Registration	3.00	250.00	750.00		
Idph Applicator License	2.00	75.00	150.00		
Cdl Registration/Fees	3.00	175.00	525.00		
Iclei Membership	1.00	1,250.00	1,250.00		
10-50-56-00615				800.00	
Employee Travel Reimbursement					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Mileage Reimbursement	1.00	800.00	800.00		
10-50-58-00800	65,000.00			70,000.00	
Electricity					
10-50-58-00810	35,000.00			37,500.00	
Natural Gas					

Account	2022	2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
10-50-58-00820 Telecommunications	2,950.00			3,000.00
10-50-58-00830 Water	95,000.00			100,000.00
10-50-63-00500 Employee Health Insurance Transfe...	217,754.00			276,537.00
Total Revenue	\$228,889.32			\$242,039.32
Total Expenditure	\$2,468,407.00			\$3,057,683.00
Net	-\$2,239,517.68			-\$2,815,643.68
Report Total Revenue	\$228,889.32			\$242,039.32
Report Total Expenditure	\$2,468,407.00			\$3,057,683.00
Report Total Net	-\$2,239,517.68			-\$2,815,643.68

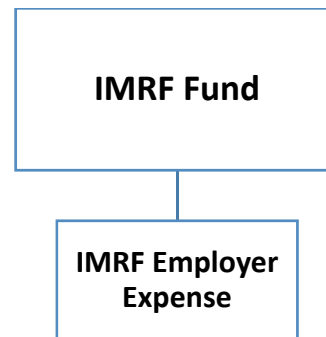
IMRF Fund

Description

The IMRF Fund is a special revenue fund, operating on the modified accrual basis of accounting.

The IMRF Fund accounts for the activities resulting from the Park District's participation in the Illinois Municipal Retirement Fund. Payments to IMRF and receipt of property taxes are the major activities in this fund.

The IMRF Fund budget accounts for the District's (Employer's) contribution to the Illinois Municipal Retirement Fund (IMRF). All full-time, and part-time employees intended to work more than 1,000 hours annually, are required to be members of IMRF. The District contributes a percentage of the employee's salary, while the employee is required to contribute 4.5% of their salary. IMRF's financial stability is tied to investment income, employer contributions, and member census. The District levies a property tax for IMRF purposes.



Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.

IMRF Fund

2022 RESULTS

In Progress:

- The IMRF Fund is projected to end with a 59% fund balance.

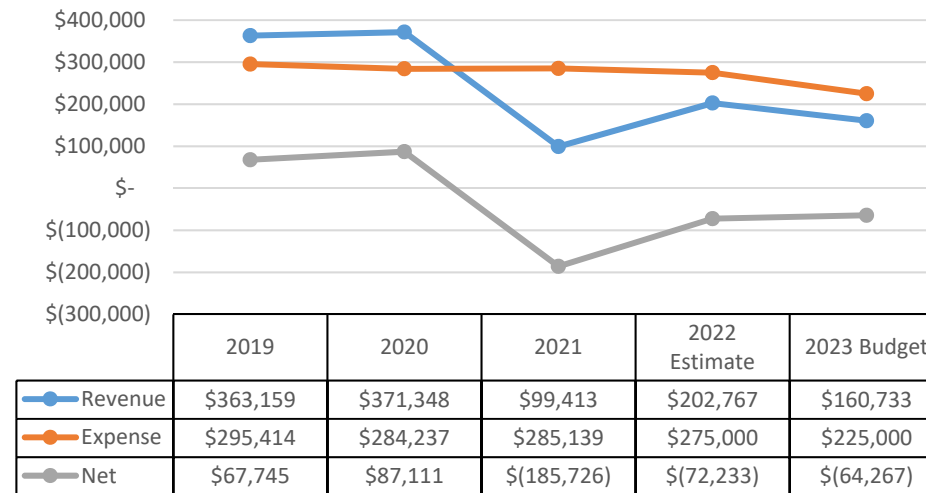
2023 GOALS

Financial Strength

1. Continue to focus on getting the IMRF Fund's fund balance within the 25% fund balance target by December 31, 2027, with an ending fund balance of 44% by December 31, 2023.

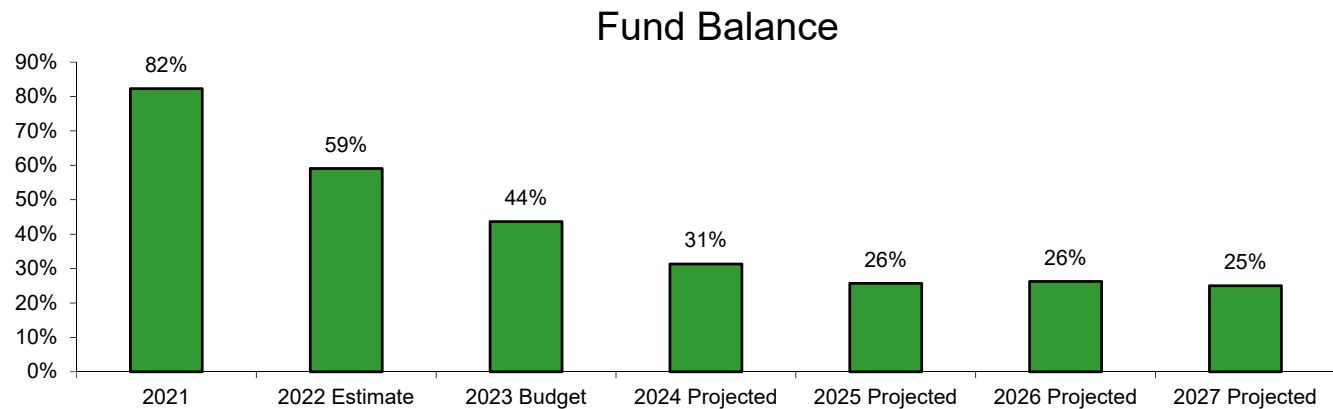


Park District of Oak Park Mission: *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

Park District staff at FunFest 2022
IMRF Fund
Historical Analysis

2023 Expense Distribution
100% Benefits

IMRF Fund
Budget Detail

	2021	2022 Estimate	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected
Tax Receipts	\$99,413	\$202,767	\$160,733	\$206,181	\$227,366	\$249,187	\$251,926
Total Revenue	\$99,413	\$202,767	\$160,733	\$206,181	\$227,366	\$249,187	\$251,926
Benefits	\$285,139	\$275,000	\$225,000	\$231,750	\$238,703	\$245,864	\$253,239
Total Expenses	\$285,139	\$275,000	\$225,000	\$231,750	\$238,703	\$245,864	\$253,239
Net	(\$185,726)	(\$72,233)	(\$64,267)	(\$25,569)	(\$11,336)	\$3,323	(\$1,314)
Fund Balance	\$234,706	\$162,473	\$98,206	\$72,637	\$61,300	\$64,624	\$63,310
	82%	59%	44%	31%	26%	26%	25%
\$ Amount Above Policy	\$163,421	\$93,723	\$41,956	\$14,699	\$1,625	\$3,158	(\$0)



Park District of Oak Park Mission: *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

Account	2022	2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Revenue				
15-00-41-14100 Property Tax - Current Year	202,767.00			160,733.00
Expenditure				
15-00-55-00515 Imrf Employer Expense	275,000.00			225,000.00
Total Revenue	\$202,767.00			\$160,733.00
Total Expenditure	\$275,000.00			\$225,000.00
Net	-\$72,233.00			-\$64,267.00
Report Total Revenue	\$202,767.00			\$160,733.00
Report Total Expenditure	\$275,000.00			\$225,000.00
Report Total Net	-\$72,233.00			-\$64,267.00

LIABILITY FUND

Description

The Liability Fund is special revenue fund, operating on the modified accrual basis of accounting.

The Liability Fund budget accounts for expenditures made to the Park District Risk Management Agency (PDRMA). Included in this are premiums for liability, property, employment practices, and worker's compensation insurance. Also included are certain other risk management costs including unemployment expense. The projected tax levy for future years is expected to remain flat in order to achieve the targeted fund balance policy. Furthermore, PDRMA's cost allocation formula mitigates large fluctuations in premium contributions from year to year.



Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.

Liability Fund**2022 RESULTS***In progress/Delayed:*

- Continue to focus on getting the Liability Fund's fund balance within the 25% fund balance target by December 31, 2026, with an ending fund balance of 109% by December 31, 2022. > *The liability fund is projected to have a 109% fund balance by the end of the year.*
- Apply for a Safety Grant through PDRMA in 2022. > *A PDRMA safety grant will be applied for by October 1, 2022.*
- Replace ten of the current AEDs to maintain replacement schedule. > *Ten replacement AEDs have been ordered.*



Easter Egg Hunt 2022

Park District of Oak Park Mission: *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

Liability Fund**2023 GOALS*****Organizational Excellence***

1. Develop new safety audit by December 31, 2023.
2. Apply for a PDRMA safety grant by October 1, 2023.

Financial Strength

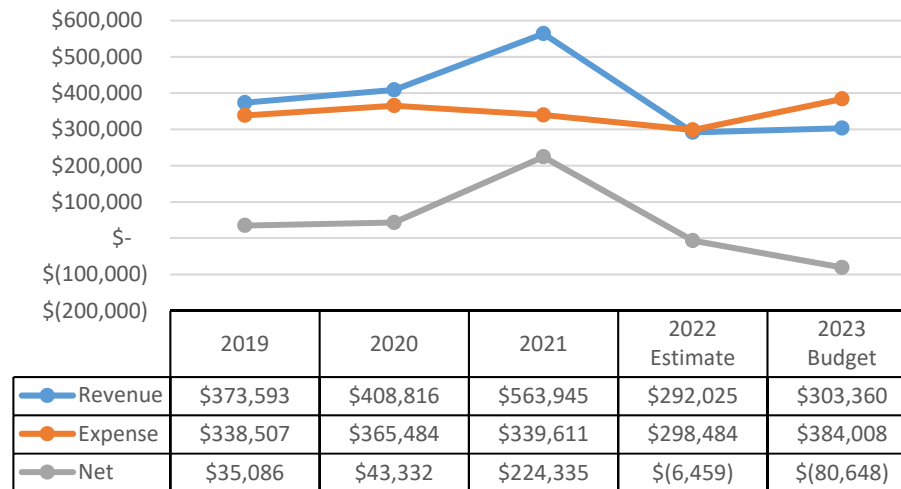
1. Continue to focus on getting the Liability Fund's fund balance within the 25% fund balance target by December 31, 2027, with an ending fund balance of 87% by December 31, 2023.

Quality Infrastructure Management

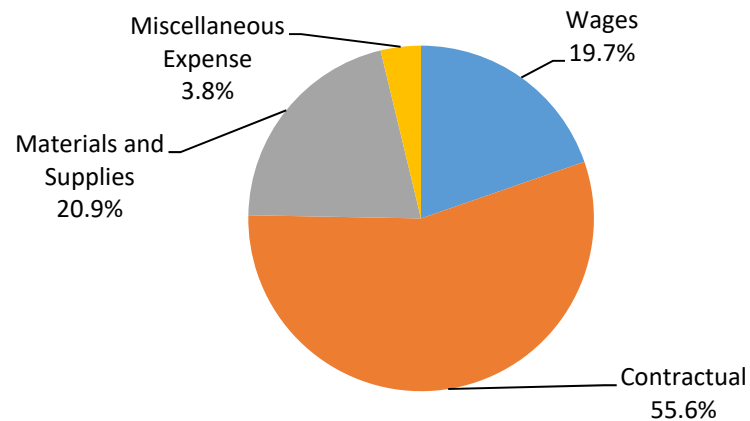
1. Replace 24 security cameras by June 1, 2023 to improve image quality and ease retrieval of data.

Liability Fund

Historical Analysis



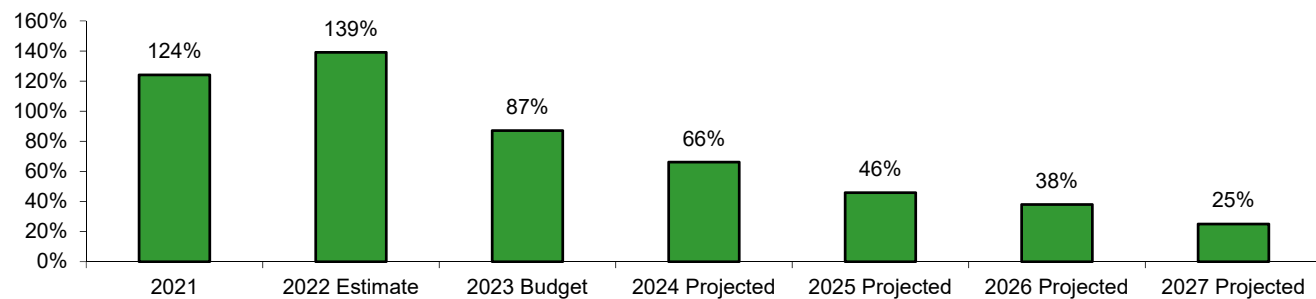
Expense Distribution



Park District of Oak Park Mission: *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

Liability Fund
Budget Detail

	2021	2022 Estimate	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected
Tax Receipts	\$520,946	\$288,525	\$299,860	\$319,351	\$328,931	\$388,799	\$377,283
Miscellaneous Revenue	\$42,999	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500
Total Revenue	\$563,945	\$292,025	\$303,360	\$322,851	\$332,431	\$392,299	\$380,783
Wages	\$66,431	\$50,000	\$75,600	\$77,868	\$80,204	\$82,610	\$85,088
Contractual	\$199,625	\$198,484	\$213,500	\$219,905	\$226,502	\$233,297	\$240,296
Materials and Supplies	\$34,142	\$48,000	\$80,408	\$82,820	\$85,304	\$87,864	\$90,499
Miscellaneous Expense	\$39,413	\$2,000	\$14,500	\$14,935	\$15,383	\$15,845	\$16,320
Total Expenses	\$339,611	\$298,484	\$384,008	\$395,528	\$407,394	\$419,615	\$432,204
Net	\$224,335	(\$6,459)	(\$80,648)	(\$72,677)	(\$74,962)	(\$27,316)	(\$51,421)
Fund Balance	\$421,533	\$415,074	\$334,426	\$261,750	\$186,787	\$159,471	\$108,051
	124%	139%	87%	66%	46%	38%	25%
\$ Amount Above Policy	\$336,630	\$340,453	\$238,425	\$162,868	\$84,939	\$54,567	(\$0)

Fund Balance


Park District of Oak Park Mission: *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

Account				
	2022		2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Revenue				
16-00-41-14100	288,525.00			299,860.00
Property Tax - Current Year				
16-00-45-14505	3,500.00			3,500.00
Miscellaneous Revenue				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Accreditation Award	1.00	1,500.00	1,500.00	
Safety Grant	1.00	2,000.00	2,000.00	
Expenditure				
16-00-51-00111	50,000.00			75,600.00
Wages - Full Time				
16-00-52-00504	2,500.00			2,500.00
Insurance Deductibles				
16-00-52-00510	52,485.36			55,000.00
Workers' Compensation				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Workers' Comp Coverage	1.00	55,000.00	55,000.00	
16-00-52-00511	73,213.56			75,000.00
Property				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Pollution Coverage	1.00	3,000.00	3,000.00	
Property	1.00	72,000.00	72,000.00	
16-00-52-00512	12,398.04			13,000.00
Employment Practices				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Employment Practices Coverage	1.00	13,000.00	13,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
16-00-52-00513	37,886.96			38,000.00	
Liability					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Liability Coverage	1.00	38,000.00	38,000.00		
16-00-52-00514	20,000.00			30,000.00	
Employee Screenings					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Employment Screenings	1.00	30,000.00	30,000.00		
16-00-53-00350	48,000.00			80,407.60	
Risk Care Management					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
First Aid Supplies/Aed Supplies	1.00	8,000.00	8,000.00		
Aed Crc Facility	2.00	2,000.00	4,000.00		
Alice Training Annual Subscription	1.00	3,500.00	3,500.00		
Aed Battery Replacement	10.00	200.00	2,000.00		
Aed Upgrade External	10.00	2,000.00	20,000.00		
Coivd-19 Supplies	1.00	5,000.00	5,000.00		
Aha Instructor Renewal	6.00	450.00	2,700.00		
At&T External Aed Mobility	12.00	317.80	3,813.60		
Lightening Detection Services	2.00	3,700.00	7,400.00		
Crc Aeds	3.00	2,000.00	6,000.00		
Cameras	24.00	500.00	12,000.00		
Nvr	6.00	299.00	1,794.00		
Hard Drives	6.00	700.00	4,200.00		
16-00-56-00605	2,000.00			4,500.00	
Conference And Training					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Risk Manager Trainings	1.00	1,500.00	1,500.00		
Pdrma Risk Trainings Staff	1.00	3,000.00	3,000.00		

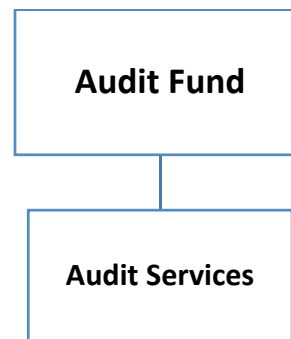
Account				2022	2023		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
16-00-56-00660							10,000.00
Unemployment Expense							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Unemployment	1.00	10,000.00	10,000.00				
Total Revenue				\$292,025.00			\$303,360.00
Total Expenditure				\$298,483.92			\$384,007.60
Net				-\$6,458.92			-\$80,647.60
Report Total Revenue				\$292,025.00			\$303,360.00
Report Total Expenditure				\$298,483.92			\$384,007.60
Report Total Net				-\$6,458.92			-\$80,647.60

AUDIT FUND

Description

The Audit Fund is a special revenue fund, operating on the modified accrual basis of accounting.

The Audit Fund accounts for expenditures related to the annual audit. The District is required by State Statute to hire an independent auditing firm to conduct an audit of the District's finances. The budget includes the third year of a three-year auditing contract. Additional expenses have been included to perform single audits on the grants, should grant terms require such. Pursuant to the issuance of bonds the district will be required to file a continuing disclosure statement with EMMA (Electronic Municipal Marketing Access), and as such additional auditing expenses may be incurred. 2012 was the first year the district received the Certificate for Excellence in Financial Reporting (CAFR) through the Government Finance Officers Association, which fulfills the EMMA requirement.



Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.

Audit Fund

2022 RESULTS

In Progress:

- The Audit Fund is projected to end at a 102% fund balance.

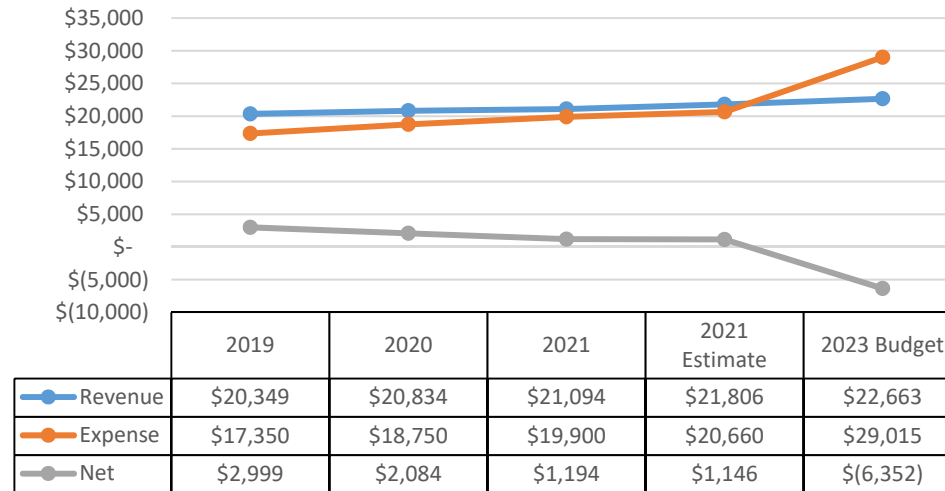
2023 GOALS

Financial Strength

1. Continue to focus on getting the Audit Fund's fund balance within the 25% fund balance target by December 31, 2027, with an ending fund balance of 51% by December 31, 2023.



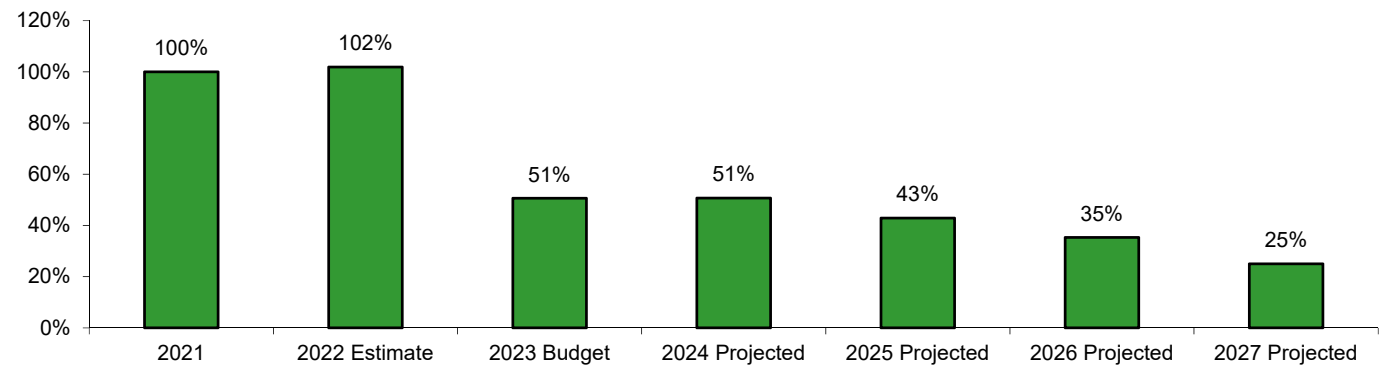
Barrie Clubhouse

Audit Fund
Historical Analysis

2023 Expense Distribution

100% Contractual

Audit Fund
Budget Detail

	2021	2022 Estimate	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected
Tax Receipts	\$21,094	\$21,806	\$22,663	\$24,136	\$24,860	\$25,606	\$26,467
Total Revenue	\$21,094	\$21,806	\$22,663	\$24,136	\$24,860	\$25,606	\$26,467
Contractual	\$19,900	\$20,660	\$29,015	\$25,765	\$26,538	\$27,335	\$28,905
Total Expenses	\$19,900	\$20,660	\$29,015	\$25,765	\$26,538	\$27,335	\$28,905
Net	\$1,194	\$1,146	(\$6,352)	(\$1,629)	(\$1,678)	(\$1,729)	(\$2,437)
Fund Balance	\$19,906	\$21,052	\$14,700	\$13,071	\$11,392	\$9,664	\$7,226
	100%	102%	51%	51%	43%	35%	25%
\$ Amount Above Policy	\$14,931	\$15,887	\$7,446	\$6,629	\$4,758	\$2,830	\$0

Fund Balance


Account	2022		2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Revenue				
17-00-41-14100	21,806.00			22,663.00
Property Tax - Current Year				
Expenditure				
17-00-52-00299	20,660.00			29,015.00
Contractual Services - Other				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Annual Audit	1.00	18,690.00	18,690.00	
Single Audits	6.00	1,000.00	6,000.00	
Gasb 74/75 Actuary Services	1.00	2,750.00	2,750.00	
Fixed Asset Services	1.00	1,575.00	1,575.00	
Total Revenue		\$21,806.00		\$22,663.00
Total Expenditure		\$20,660.00		\$29,015.00
Net		\$1,146.00		-\$6,352.00
Report Total Revenue		\$21,806.00		\$22,663.00
Report Total Expenditure		\$20,660.00		\$29,015.00
Report Total Net		\$1,146.00		-\$6,352.00

Recreation Fund

Description

The Recreation Fund is a special revenue fund, operating on the modified accrual basis of accounting.

The Recreation Fund accounts for recreation program operations and has budgets detailed by program areas. Tax Receipts and Program fees are the leading revenue sources for the Recreation Fund. For 2023, program fees are budgeted to generate \$4.77 million. Property taxes are expected to be \$4.81 million for 2023.

Debt service payments are budgeted to be \$2.05 million and transfers to the Capital Projects fund are expected to be \$2.95 million in 2023.

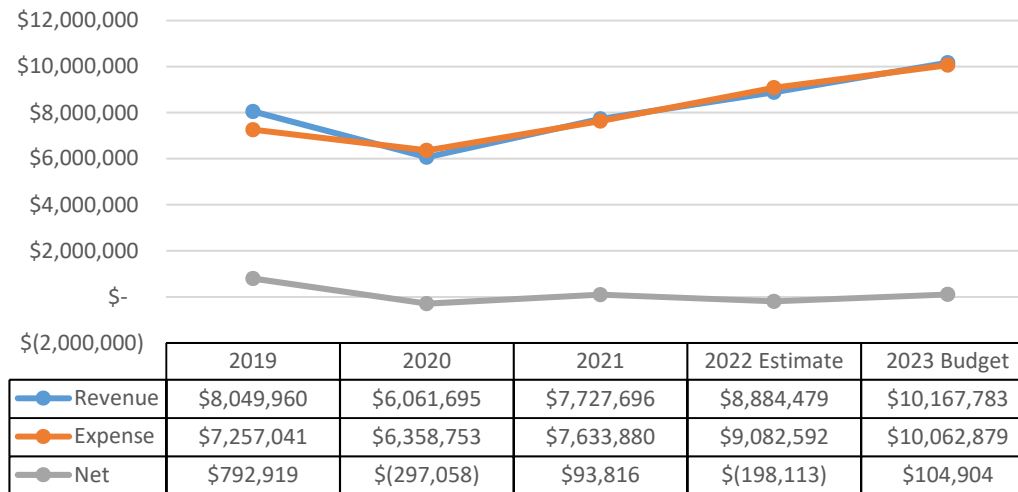
Personnel

Staffing has been stable in the recreation fund over the last few years but decreased for 2021 due to operational impacts of Covid-19. In 2017, the Communications Department moved to the Recreation Fund from the Corporate Fund for tax reasons.

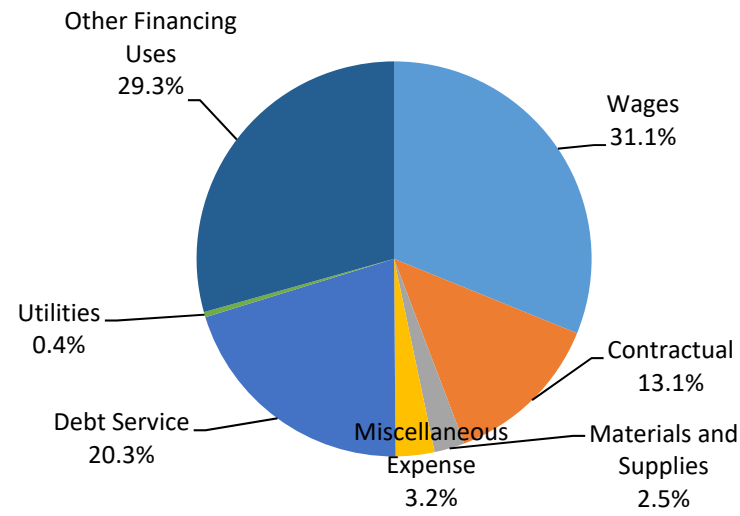
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Recreation	9	9	8	10	10
Communications	3	3	2	2	2
Customer Service	3	3	2	2	2
Cheney Mansion	<u>1</u>	<u>1</u>	<u>1</u>	<u>2</u>	<u>2</u>
Total	16	16	13	16	16

Historical Analysis

2023 Budget Recreation Fund cont.

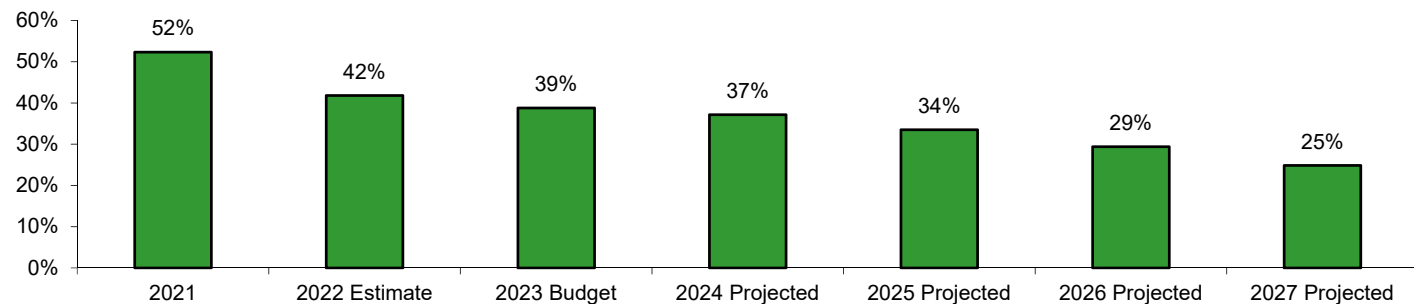


2023 Expense Distribution



Budget Detail
Recreation Fund cont.

	2021	2022 Estimate	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected
Tax Receipts	\$4,474,073	\$4,625,042	\$4,806,740	\$4,884,178	\$4,715,703	\$4,792,175	\$4,817,940
Fees and Charges	\$0	\$0	\$446,600	\$689,997.00	\$710,697	\$732,018	\$753,978
Rental Income	\$0	\$0	\$600	\$618	\$637	\$656	\$675
Miscellaneous Revenue	\$0	\$195	\$200	\$206	\$212	\$219	\$225
Sponsorship & Donations	\$26,803	\$93,612	\$141,792	\$146,046	\$150,427	\$154,940	\$159,588
Program Revenue	\$3,226,820	\$4,165,630	\$4,771,851	\$4,915,007	\$5,062,457	\$5,214,330	\$5,373,816
Total Revenue	\$7,727,696	\$8,884,479	\$10,167,783	\$10,636,051	\$10,640,133	\$10,894,337	\$11,106,223
Wages	\$1,704,598	\$2,258,398	\$3,133,978	\$3,363,997	\$3,464,917	\$3,568,865	\$3,675,931
Contractual	\$803,718	\$1,176,026	\$1,315,941	\$1,355,420	\$1,396,082	\$1,437,965	\$1,441,104
Materials and Supplies	\$88,153	\$205,543	\$249,625	\$257,114	\$264,827	\$272,772	\$280,955
Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Expense	\$224,463	\$247,532	\$319,590	\$329,178	\$339,053	\$349,225	\$359,701
Debt Service	\$1,783,000	\$2,033,558	\$2,047,400	\$2,108,822	\$2,172,087	\$2,237,249	\$2,304,367
Utilities	\$26,952	\$29,000	\$44,200	\$45,526	\$46,892	\$48,299	\$49,747
Other Financing Uses	\$3,002,997	\$3,132,536	\$2,952,145	\$3,140,709	\$3,234,931	\$3,331,979	\$3,431,938
Total Expenses	\$7,633,880	\$9,082,592	\$10,062,879	\$10,600,766	\$10,918,789	\$11,246,352	\$11,543,743
Net	\$93,816	(\$198,113)	\$104,904	\$35,286	(\$278,656)	(\$352,015)	(\$437,520)
Fund Balance	\$3,995,279	\$3,797,166	\$3,902,070	\$3,937,355	\$3,658,700	\$3,306,684	\$2,869,164
	52%	42%	39%	37%	34%	29%	25%
\$ Amount Above Policy	\$2,086,809	\$1,526,518	\$1,386,350	\$1,287,164	\$929,002	\$495,096	(\$16,771)

Fund Balance


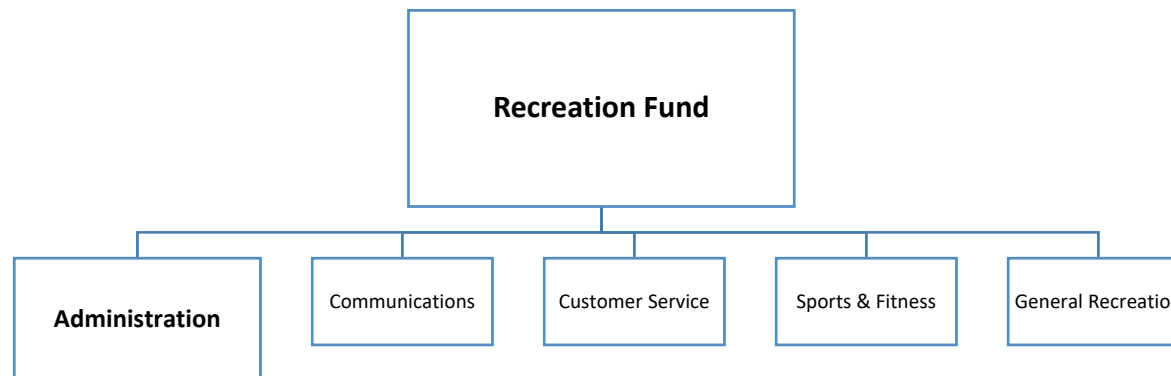
RECREATION ADMINISTRATION

Statement of Service

The Recreation Administration department provides guidance to the recreation team for successful operations, in addition to engaging the Oak Park community to build meaningful partnerships.

Description

Recreation Administration is responsible for system wide program and services oversight, affiliate relations, equipment and services that support the entire department operationally such as training. Staffing includes the Superintendent of Recreation, Program Managers, Program Supervisors, Program Coordinators, Recreational Interns, and department wide support staff.



Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.

Recreation Administration**2022 RESULTS***Accomplished:*

- ✓ Brought back Pop Up Bike to visit two parks a day during the week for a minimum of eight weeks and four community events. This was run by a recreation intern.
- ✓ Hired a Community Engagement Supervisor for the new Community Recreation Center.

In Progress/Delayed:

- Develop a teen committee by December 31, 2022 that will be made up of 8 - 10 diverse teens who will start to develop the teen programming at the Community Recreation Center during the 3pm – 6pm time frame. > *This will take place at the end of the year.*
- Establish and implement Training Standards for all frontline staff on enhancing guest engagement to create a friendly welcoming environment by September 30, 2022. > *A staff working group has been established and it is expected that everything will be ready prior to the opening of the Community Recreation Center. It is currently planned that this will be completed by the end of January 2023.*



Park District dance performers

Recreation Administration

2023 GOALS

Community & Customer Focused

1. Partner with community organizations to mentor youth at Community Recreation Center by December 31, 2023.
2. Have a minimum of 500 middles school and after school students enrolled in after school programs at the Community Recreation Center by December 31, 2023.

Staff Excellence

1. Identify a minimum of \$50,000 in new funding to support programming at the Community Recreation Center by April 1, 2023.

Organizational Excellence

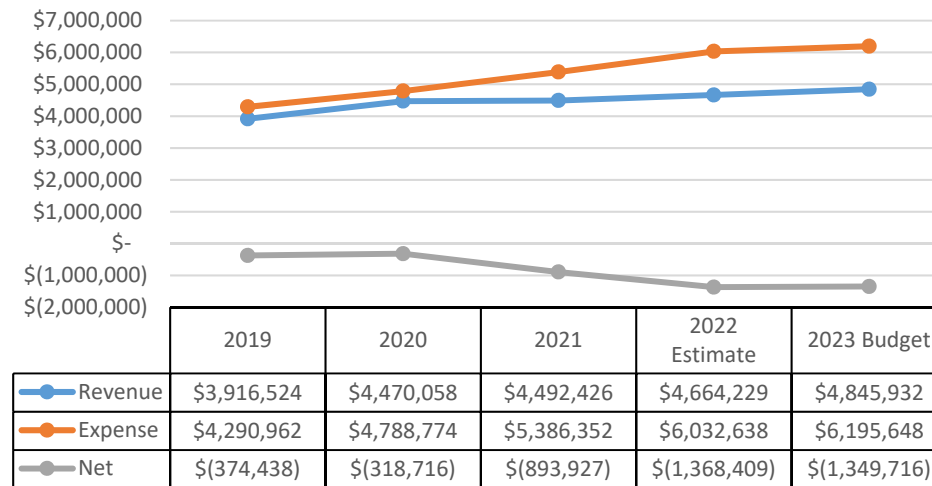
1. Devise and implement an operations manual for the Community Recreation Center by February 15, 2023.
2. Develop staff trainings for all staff roles within the Community Recreation Center by February 1, 2023.



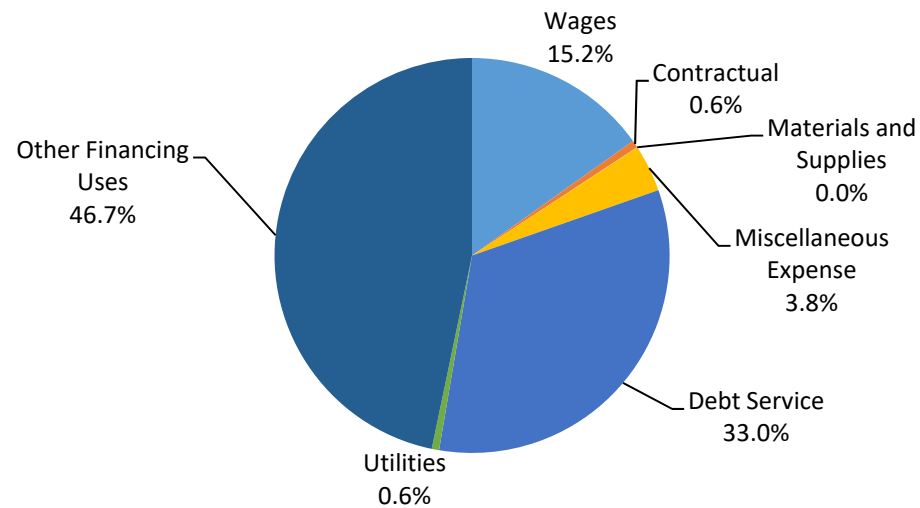
Roller skating during summer camp

Recreation Administration

Historical Analysis



2023 Expense Distribution



Recreation Administration
Budget Detail

	2019	2020	2021	2022 Estimate	2023 Budget
Tax Receipts	\$3,831,956	\$4,419,120	\$4,474,073	\$4,625,042	\$4,806,740
Miscellaneous Revenue	\$58,125	\$6,794	\$0	\$195	\$200
Sponsorship & Donations	\$26,443	\$44,143	\$18,353	\$38,992	\$38,992
Total Revenue	\$3,916,524	\$4,470,058	\$4,492,426	\$4,664,229	\$4,845,932
Wages	\$664,648	\$580,571	\$575,985	\$765,000	\$939,093
Contractual	\$6,199	\$26,452	\$7,251	\$12,000	\$37,000
Materials and Supplies	\$406	\$627	\$91	\$1,000	\$1,500
Miscellaneous Expense	\$110,917	\$42,444	\$81,328	\$157,865	\$238,460
Debt Service	\$1,857,772	\$1,822,395	\$1,783,000	\$2,033,558	\$2,047,400
Utilities	\$32,702	\$83,057	\$26,952	\$29,000	\$37,500
Other Financing Uses*	\$1,618,319	\$2,233,228	\$2,911,744	\$3,034,215	\$2,894,695
Total Expenses	\$4,290,962	\$4,788,774	\$5,386,352	\$6,032,638	\$6,195,648
Net	(\$374,438)	(\$318,716)	(\$893,927)	(\$1,368,409)	(\$1,349,716)

*Other Financing Uses: Employee Health Insurance Transfer, Fund Transfer Out, Capital Projects Contribution

Account	2022		2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Revenue				
20-00-41-14100 Property Tax - Current Year	4,625,042.00			4,806,740.00
20-00-45-14505 Miscellaneous Revenue	195.00			200.00
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Pact Fees	1.00	135.00	135.00	
20-00-46-14602 Scholarship - Township			8,000.00	8,000.00
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Township Contribution	1.00	8,000.00	8,000.00	
20-00-46-14603 Scholarship Donations			30,992.00	30,992.00
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Donations	1.00	6,000.00	6,000.00	
Flw Scholarship Proceeds	1.00	24,992.00	24,992.00	
Expenditure				
20-00-51-00111 Wages - Full Time	565,000.00			678,234.00

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022			2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)		
20-00-51-00122	200,000.00			260,859.00		
Wages - Part Time						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Intern	15.00	7.50	5.00	12.00	2	11,700.00
Facility Attendants	14.50	4.50	5.00	52.00	6	101,790.00
Pop-Up Bike Staff	14.50	6.00	5.00	11.00	1	4,785.00
Department Assistant	16.00	4.00	3.00	52.00	1	9,984.00
Sports Coordinator	18.50	4.00	4.00	52.00	1	15,392.00
Afterschool Coordinator	18.50	5.00	5.00	52.00	1	24,050.00
Early Childhood Coordinator	18.50	7.00	4.00	52.00	1	26,936.00
Fitness/Dance Coordinator	18.50	5.00	2.00	52.00	1	9,620.00
Active Adult Coordinator	21.00	3.50	3.00	52.00	2	22,932.00
Facility Attendant Coordinator	18.50	5.00	3.00	52.00	1	14,430.00
Facility Attendant Coordinator	18.50	4.00	5.00	52.00	1	19,240.00
20-00-52-00260	1,000.00			1,000.00		
Property Repair						
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Misc. Equipment	1.00	1,000.00	1,000.00			
20-00-52-00265	11,000.00			3,500.00		
Fleet Service						
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Mini Van #217	1.00	3,500.00	3,500.00			
20-00-52-00270				32,500.00		
Contractual - Other						
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
New Bus Wrap	2.00	1,500.00	3,000.00			
Accessible Bus Lease	1.00	15,500.00	15,500.00			
Bus Lease	1.00	14,000.00	14,000.00			

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account				
	2022		2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-00-53-00399	500.00			1,000.00
Supplies - Other				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Meeting Supplies	1.00	500.00	500.00	
Facility Attendant Staff Shirts	1.00	500.00	500.00	
20-00-53-00420	500.00			500.00
Furnishings				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Tables And Chairs	1.00	500.00	500.00	
20-00-56-00605	8,500.00			14,500.00
Conference And Training				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Manager Trainings	2.00	1,500.00	3,000.00	
Supervisor Trainings	7.00	1,000.00	7,000.00	
Superintendent Trainings	1.00	2,500.00	2,500.00	
Program Coordinator Trainings	4.00	500.00	2,000.00	
20-00-56-00610	13,000.00			17,460.00
Dues And Subscriptions				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Iptra Membership	15.00	264.00	3,960.00	
Aca Fees	1.00	3,500.00	3,500.00	
Camp Doc	1.00	10,000.00	10,000.00	
20-00-56-00615	750.00			1,500.00
Employee Travel Reimbursement				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Mileage Reimbursement	1.00	1,500.00	1,500.00	

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
20-00-56-09999	2,000.00			2,000.00	
Non-Resident Fee Expense					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Volunteer Event	1.00	2,000.00	2,000.00		
20-00-56-14602	8,000.00			8,000.00	
Scholarship - Township					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Town Scholarship Support	1.00	8,000.00	8,000.00		
20-00-56-14603	125,615.00			195,000.00	
Scholarship- Pdop					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Scholarship	1.00	75,000.00	75,000.00		
Tiered Pricing	1.00	120,000.00	120,000.00		
20-00-57-00657	301,400.00			301,400.00	
2019 Bond Payment - Interest					
20-00-57-00658	1,130,000.00			1,195,000.00	
2020 Bond Payment - Principal					
20-00-57-00659	431,200.00			386,000.00	
2020 Bond Payment - Interest					
20-00-57-00661	170,958.33			165,000.00	
2021 Bond Payment - Interest					
20-00-58-00820	29,000.00			37,500.00	
Telecommunications					
20-00-63-00500	166,087.00			137,611.00	
Employee Health Insurance Transfe...					

Account	2022	2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-00-63-00900 Fund Transfer Out	1,409,000.00			1,225,000.00
20-00-63-00950 Capital Projects Contribution	1,459,128.00			1,532,084.00
Total Revenue	\$4,664,229.00			\$4,845,932.00
Total Expenditure	\$6,032,638.33			\$6,195,648.00
Net	-\$1,368,409.33			-\$1,349,716.00
Report Total Revenue	\$4,664,229.00			\$4,845,932.00
Report Total Expenditure	\$6,032,638.33			\$6,195,648.00
Report Total Net	-\$1,368,409.33			-\$1,349,716.00

COMMUNICATIONS & MARKETING

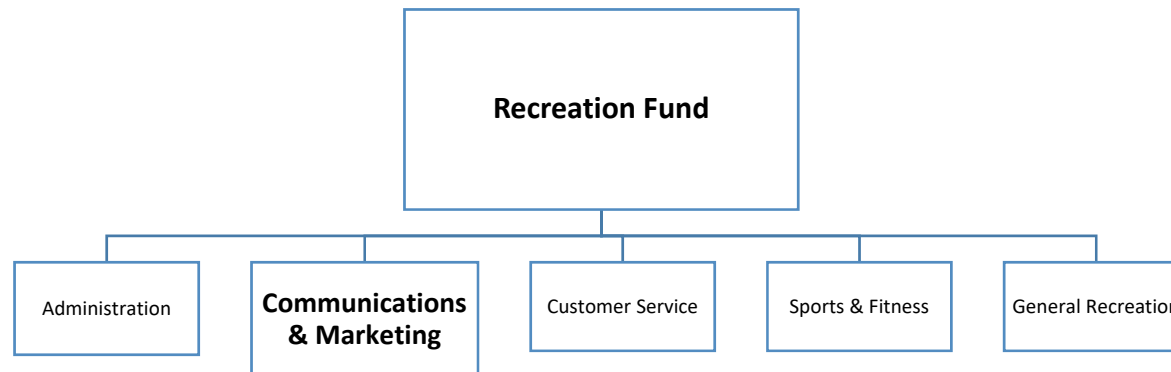
Statement of Service

The Communications and Marketing department aims to build and foster community connections through engaging, relevant, and inclusive marketing and communications.

Description

Communications and Marketing is responsible for all communications related to parks and facilities, including site planning and capital improvement projects as well as marketing efforts for all programming and special events, including four seasonal program catalogues, website management, social media, newsletters, and promotional materials. Sponsorship is also included in this area.

The majority of this area is funded by revenues of the recreation fund with a small amount of revenues generated by the sale of advertisements and sponsorships.



Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.

Communications & Marketing

2022 RESULTS

Accomplished:

- ✓ A new Advertising & Sponsorship program was created and rolled out with well-organized pricing, purchasing, and implementation structure. The program is supported by a part-time Sponsorship Coordinator and has exceeded the 2021 goals, securing eight dasher board and five program guide advertisers, and event sponsors for the following events: Movies and Concerts in the Parks, Day in our Village, Fall Fest and Frank Lloyd Wright Races.
- ✓ Our consulting contract with PCI Inc. expired in March of 2022 and was replaced with three part-time internal staff members, including a graphic designer, a social media specialist, and a sponsorship coordinator.

In Progress/Delayed:

- ✓ Develop a questionnaire to administer electronically using our digital marketing channels and will follow up with focus groups to further explore these findings. > *This is currently in progress*
- ✓ A new user friendly website was created and launched based upon input from the community, PDCC and Board, and staff input. The website was launched in May in conjunction with the submission materials for the Gold Medal Award. > *The accessibility features of the new website are in development, and are expected to be completed by year's end.*



Communications & Marketing

2023 GOALS

Community & Customer Focused

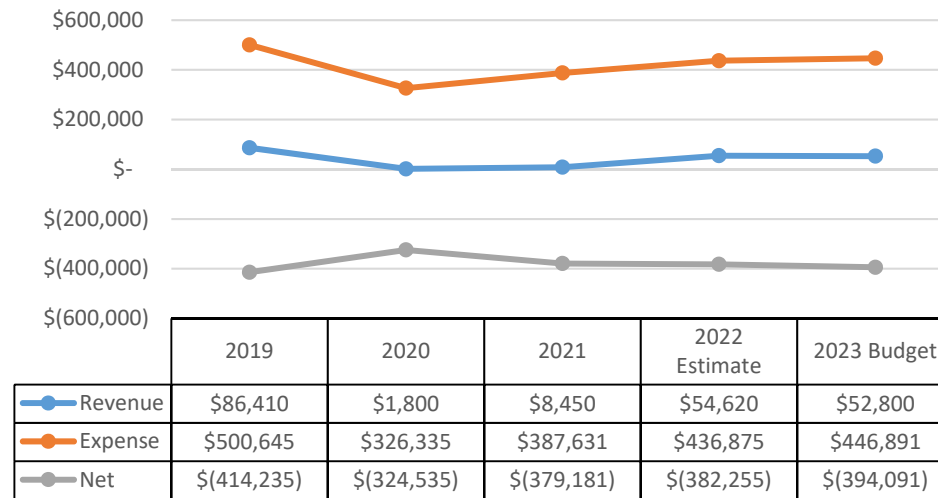
1. Engage a Marketing Intern to develop a communications survey to capture timely data detailing most effective communication channels by September 1, 2023.
2. Build and launch a standalone Oak Park Conservatory website using internal staff by September 1, 2023 to increase community awareness.
3. Purchase new A/V equipment to create new marketing pieces used to build awareness and reach new audiences by March 1, 2023.
4. Create a marking plan and produce marketing materials for the Community Recreation Center by February 15, 2023.
5. Increase household participation by 10% over 2022 levels by December 31, 2023.



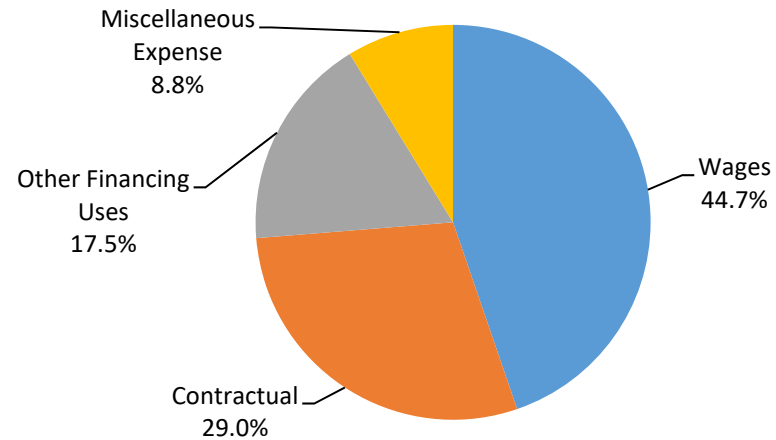
Annual Frank Lloyd Wright Race

Communications & Marketing

Historical Analysis



2023 Expense Distribution



Communications & Marketing

Budget Detail

	2019	2020	2021	2022 Estimate	2023 Budget
Sponsorship & Donations	\$86,410	\$1,800	\$8,450	\$54,620	\$52,800
Total Revenue	\$86,410	\$1,800	\$8,450	\$54,620	\$52,800
Wages	\$259,927	\$191,666	\$104,830	\$167,350	\$199,908
Contractual	\$173,374	\$77,512	\$87,423	\$120,721	\$129,550
Miscellaneous Expense	\$44,560	\$27,076	\$142,858	\$89,017	\$78,316
Other Financing Uses*	\$22,784	\$30,081	\$52,521	\$59,787	\$39,117
Total Expenses	\$500,645	\$326,335	\$387,631	\$436,875	\$446,891
Net	(\$414,235)	(\$324,535)	(\$379,181)	(\$382,255)	(\$394,091)

*Other Financing Uses: Employee Health Insurance Transfer

ANNUAL BUDGET ESTIMATE - ALL
Original - 2023-2024

Park District of Oak Park
FY 2022

Account	2022			2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)		
Revenue						
20-05-46-14670	54,620.00			52,800.00		
Advertisements/Sponsorships						
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Movies In The Park	4.00	250.00	1,000.00			
Summer Concerts	10.00	400.00	4,000.00			
Fall Fest	8.00	250.00	2,000.00			
Flw Races	10.00	1,000.00	20,000.00			
Program Guide Ads	2.00	5,000.00	10,000.00			
Dasherboards	10.00	800.00	8,000.00			
Rcrc Sports Fields Banners	2.00	1,500.00	3,000.00			
Tennis Court Banners	4.00	500.00	2,000.00			
Pickleball Windscreens	1.00	800.00	800.00			
Dog Park Banners	4.00	500.00	2,000.00			
Expenditure						
20-05-51-00111	127,440.77			134,422.00		
Wages - Full Time						
20-05-51-00122	39,909.00			65,486.34		
Wages - Part Time						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Sponsorship Cord. Jan - Sept	20.00	6.00	3.00	39.00	1	14,040.00
Sponsorship Coord. Oct - Dec	20.60	6.00	3.00	13.00	1	4,820.40
Social Media Specialist - Jan - Sept	22.23	6.00	3.00	39.00	1	15,605.46
Social Media Specialist - Oct - Dec	23.12	6.00	3.00	13.00	1	5,410.08
Summer Itern	15.00	7.50	5.00	12.00	1	6,750.00
Graphic Designer - Jan Thru Sept	20.00	6.00	3.00	39.00	1	14,040.00
Graphic Designer - October - Dec	20.60	6.00	3.00	13.00	1	4,820.40

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
20-05-52-00209	42,752.00			48,430.00	
Copying And Printing - External					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Op/Fyi General Inserts	6.00	750.00	4,500.00		
Op/Fyi Summer Camp/Pool Insert	2.00	2,690.00	5,380.00		
Seasonal Postcards	4.00	7,500.00	30,000.00		
Flw Postcards	1.00	250.00	250.00		
Crc Printing	1.00	5,000.00	5,000.00		
Dasherboard Printing	10.00	155.00	1,550.00		
Name Tags	50.00	15.00	750.00		
Misc Printing	1.00	1,000.00	1,000.00		
20-05-52-00221	77,969.00			81,120.00	
Brochure					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Brochure Design Contractual	2.00	5,000.00	10,000.00		
Printing	2.00	30,000.00	60,000.00		
Delivery	2.00	4,600.00	9,200.00		
Uberflip	12.00	35.00	420.00		
Brochure Design Summer Camp Co	1.00	1,500.00	1,500.00		
20-05-52-00650					
Bank Service Charge					

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account				2022	2023		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-05-56-00222				71,250.00			56,233.00
Marketing							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Dasherboard Lexan Replacement	24.00	110.00	2,640.00				
Sprout Social	1.00	1,068.00	1,068.00				
Dropbox	1.00	540.00	540.00				
Canva	1.00	120.00	120.00				
Qr Code Generator	1.00	65.00	65.00				
Graphic Design Contract Hours	200.00	30.00	6,000.00				
Stock Photos	1.00	500.00	500.00				
Diov Supplies	1.00	300.00	300.00				
4Th Of July Parade	1.00	2,600.00	2,600.00				
Flw Misc Expenses	1.00	500.00	500.00				
Promotional Items	1.00	2,500.00	2,500.00				
Banners	30.00	120.00	3,600.00				
Misc Signage	1.00	1,000.00	1,000.00				
Misc Supplies	1.00	300.00	300.00				
Community Meetings	2.00	150.00	300.00				
Staff Uniforms	5.00	40.00	200.00				
Agency Showcase	1.00	150.00	150.00				
Camera/Video Equipment	1.00	2,500.00	2,500.00				
Web Development Oak Park Consei	1.00	3,200.00	3,200.00				
Social Media	1.00	6,000.00	6,000.00				
Crc Grand Opening	1.00	2,500.00	2,500.00				
Crc Marketing	1.00	4,000.00	4,000.00				
Crc Plaque	1.00	2,000.00	2,000.00				
Crc Donor Board	1.00	7,500.00	7,500.00				
Crc Signage	1.00	2,500.00	2,500.00				
Barrie Ribbon Cutting	1.00	500.00	500.00				
Popped In Adds	1.00	600.00	600.00				
Reach Screens	3.00	850.00	2,550.00				

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account				
	2022		2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-05-56-00225	13,239.00			18,055.00
Advertising				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Crc Wednesday Journal Ads	4.00	500.00	2,000.00	
Garden Walk	1.00	150.00	150.00	
Cheney Mansion Advertising	1.00	8,310.00	8,310.00	
Rink Ads - Brookfield Park District	3.00	175.00	525.00	
Misc. Advertising	1.00	500.00	500.00	
Opc, Ph - Here Comes The Guide	2.00	960.00	1,920.00	
Derby Days	1.00	400.00	400.00	
Celebrating Seniors	1.00	500.00	500.00	
Flw - Chicago Athlete	1.00	500.00	500.00	
One Earth Film Festival Sponsorship	1.00	250.00	250.00	
Minicatalog	2.00	1,500.00	3,000.00	
20-05-56-00605	4,000.00			3,500.00
Conference And Training				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Pt Staff Trainings	2.00	500.00	1,000.00	
Manager Training	1.00	1,500.00	1,500.00	
Supervisor Trainings	1.00	1,000.00	1,000.00	
20-05-56-00610	528.00			528.00
Dues And Subscriptions				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Iptra Memberships	2.00	264.00	528.00	
20-05-63-00500	59,787.00			39,117.00
Employee Health Insurance Transfe...				

Account	2022	2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Total Revenue	\$54,620.00			\$52,800.00
Total Expenditure	\$436,874.77			\$446,891.34
Net	-\$382,254.77			-\$394,091.34
Report Total Revenue	\$54,620.00			\$52,800.00
Report Total Expenditure	\$436,874.77			\$446,891.34
Report Total Net	-\$382,254.77			-\$394,091.34

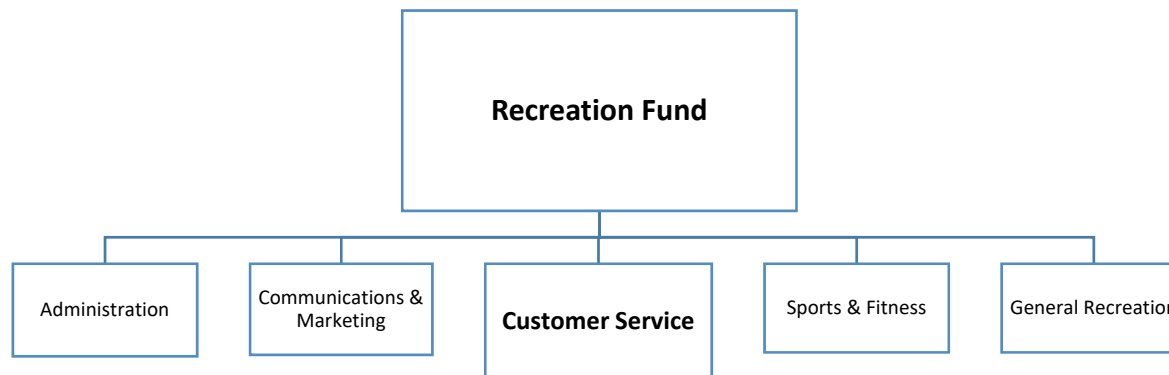
CUSTOMER SERVICE

Statement of Service

The Customer Service Department provides timely and professional service to all Park District patrons.

Description

Customer Service staff, in many cases, the first contact a participant has with the District. Staff is responsible for registration and responds to online and in person inquiries regarding programs and general information on the district. Staff actively pursues patron and resident feedback through surveys to continually improve District services and programs.



Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.

Customer Service

2022 RESULTS

Accomplished:

- ✓ Created and implemented a comprehensive Customer Service Training Programing, including training outline, standards, and software skills, and training was presented to staff throughout the year.

In Progress/Delayed:

- Establish a feedback system to generate suggestions from Customer Service staff that will be used to inform programmers of resident comments based on previous registration cycle. > *This goal is still in progress and is expected to be accomplished by December 31, 2022.*



Sidewalk drawing

Customer Service**2023 GOALS*****Community & Customer Focused***

1. Establish and implement an improved photography system by April 2023 to take photographs for account members that are required for memberships/passes, which may also be used as a general pass for facilities such as the Community Recreation Center.
2. Redesign customer service desks at GRC and Ridgeland Common to be more welcoming and engaging to the public by February 28, 2023.
3. Hire and train a minimum of five additional part-time, non-IMRF staff members to offer customer service at the Community Recreation Center seven days per week no later than April 28, 2023.

Quality Infrastructure Management

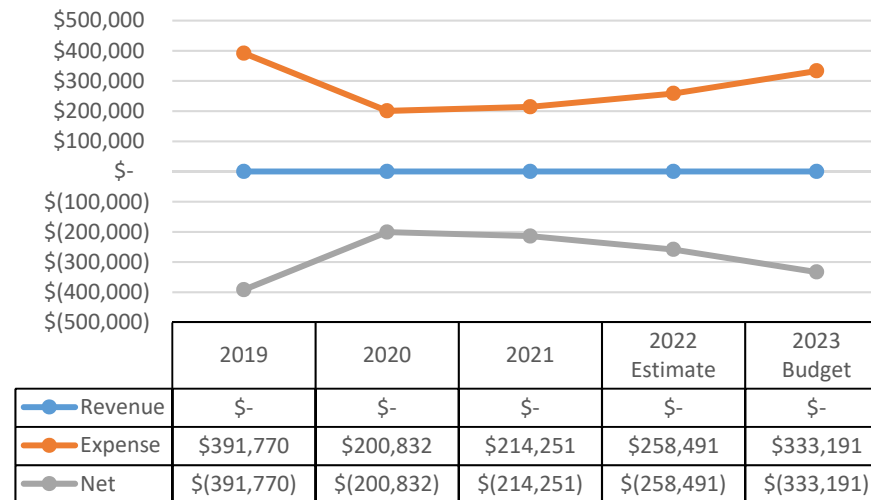
1. Establish a seasonal service call report by August 2023 utilizing 3CX to identify the amount of serviced calls, abandoned calls, average wait time, and average talking time that will be used to schedule customer service staff accordingly to the convenience of the community.

Staff Excellence

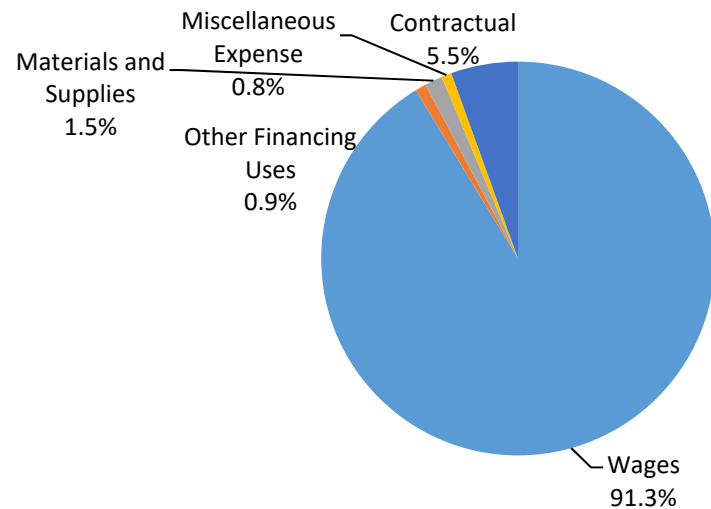
1. Contract with an outside consultant to provide customer service training to all customer service staff by March 1, 2023.

Customer Service

Historical Analysis



2022 Expense Distribution



Customer Service
Budget Detail

	2019	2020	2021	2022 Estimate	2023 Budget
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$0	\$0	\$0	\$0
Wages	\$326,815	\$163,424	\$173,458	\$215,307	\$304,204
Contractual	\$791	\$0	\$0	\$200	\$3,000
Materials and Supplies	\$5,931	\$2,249	\$1,784	\$3,800	\$4,840
Miscellaneous Expense	\$3,580	\$3,279	\$277	\$650	\$2,814
Other Financing Uses*	\$54,653	\$31,881	\$38,731	\$38,534	\$18,333
Total Expenses	\$391,770	\$200,832	\$214,251	\$258,491	\$333,191
Net	(\$391,770)	(\$200,832)	(\$214,251)	(\$258,491)	(\$333,191)

*Other Financing Uses: Employee Health Insurance Transfer

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022		2023			
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)		
Expenditure						
20-51-51-00111	105,307.00		107,307.00			
Wages - Full Time						
20-51-51-00122	110,000.00		196,896.50			
Wages - Part Time						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Rcrc Sun	15.50	8.75	1.00	52.00	1	7,052.50
Rcrc Mon	15.50	10.75	1.00	52.00	1	8,664.50
Rcrc T-F	15.50	3.25	4.00	52.00	1	10,478.00
Rcrc Check-In Staff Weekdays	15.50	2.00	5.00	52.00	1	8,060.00
Rcrc Check-In Staff Weekends	15.50	6.50	2.00	52.00	1	10,478.00
Crc Sun	15.50	10.00	1.00	40.00	1	6,200.00
Grc M-Th	15.50	7.25	4.00	52.00	1	23,374.00
Grc Friday	15.50	10.75	1.00	52.00	1	8,664.50
Grc Sat/Sun	15.50	8.75	2.00	52.00	1	14,105.00
Crc M-F	15.50	17.50	5.00	40.00	1	54,250.00
Crc Sat	15.50	12.00	1.00	40.00	1	7,440.00
Online Trainings	15.50	5.00	1.00	1.00	16	1,240.00
Meetings (Department/Revrec)	15.50	1.00	1.00	12.00	16	2,976.00
New Hire Training	15.50	5.00	4.00	2.00	10	6,200.00
Extra Help Registration Days	15.50	5.00	2.00	6.00	2	1,860.00
Extra Help Rcrc Summer	15.50	5.00	7.00	12.00	1	6,510.00
Rcrc Lunch/Noon Skate Coverage M	15.50	4.00	6.00	52.00	1	19,344.00
20-51-52-00209	200.00		3,000.00			
Copying And Printing- External						
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Corner Sign Repair/Maintenance	1.00	3,000.00	3,000.00			

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
20-51-53-00300	2,800.00			2,840.00	
Office Expense					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Office Supplies	1.00	1,000.00	1,000.00		
Blank Pass Cards	4.00	129.00	516.00		
Card Printer Ribbons	4.00	144.00	576.00		
Card Printer Cleaning Supplies	1.00	148.00	148.00		
Headsets For Customer Service	6.00	100.00	600.00		
20-51-53-00301	1,000.00			2,000.00	
Uniforms					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Staff Uniform New	12.00	100.00	1,200.00		
Staff Uniform Replacement	8.00	100.00	800.00		
20-51-56-00600	150.00			400.00	
Employee Recognition					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Staff Appreciation	1.00	400.00	400.00		
20-51-56-00605	500.00			2,000.00	
Conference And Training					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Customer Service Training Full-Time	1.00	1,000.00	1,000.00		
Customer Service Training Speakers	2.00	500.00	1,000.00		
20-51-56-00610				264.00	
Dues And Subscriptions					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Customer Service Supervisor Ipra M	1.00	264.00	264.00		

Account				2022	2023		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-51-56-00615							150.00
Employee Travel Reimbursement							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Mileage Reimbursement	1.00	300.00	150.00				
20-51-63-00500				38,534.00			18,333.00
Employee Health Insurance Transfe...							
Total Revenue							
Total Expenditure				\$258,491.00			\$333,190.50
Net				-\$258,491.00			-\$333,190.50

Report Total Revenue			
Report Total Expenditure	\$258,491.00		\$333,190.50
Report Total Net	-\$258,491.00		-\$333,190.50

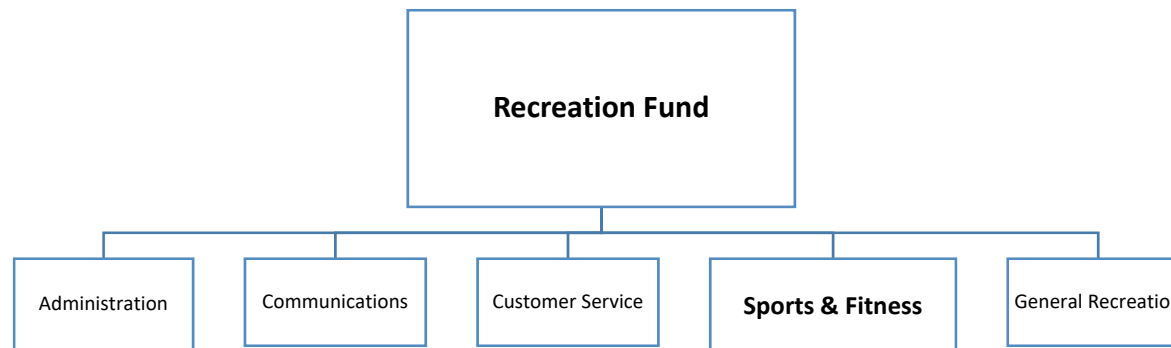
SPORTS & FITNESS

Statement of Service

The Sports and Fitness department aims to provide personal enjoyment and fitness opportunities through quality programming and camps for Oak Park.

Description

This area includes programs for all ages with an emphasis on healthy living and sports skill development. This area includes fitness programs, youth sports, and adult sports. The fitness programming area is responsible for all general fitness, adult dance, and health programs for youth, adults and active adults. The youth athletics includes youth sports programs, leagues and camps, as well as tennis programs. The adult athletics provides athletic opportunities for those 18 years or older in the form of competitive and recreational team league play, drop-in play and individual instruction. Starting in 2023, the new Community Recreation Center will open, and will provide a gymnasium, a fitness facility, and indoor walking track, and a multi-generational community center to serve our diverse population including our growing senior population.



Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.

Sports & Fitness**2022 RESULTS***Accomplished:*

- ✓ We have added two new partners for specialized sports offerings this year. Oak Park Windmills Girls Softball partnered with us on a summer camp with us that had 20 participants. Taylored Intensity Basketball is partnering with us on offering youth basketball skills training classes that have had 42 youth participating thus far this year.
- ✓ We offered an adult sand volleyball league which ran this summer with a total of four teams.
- ✓ We are partnering with RUSH to offer “Medicine and Movement” this fall where park patrons can walk with a doc and ask questions about health and wellness.



Adult Fitness class

Sports & Fitness

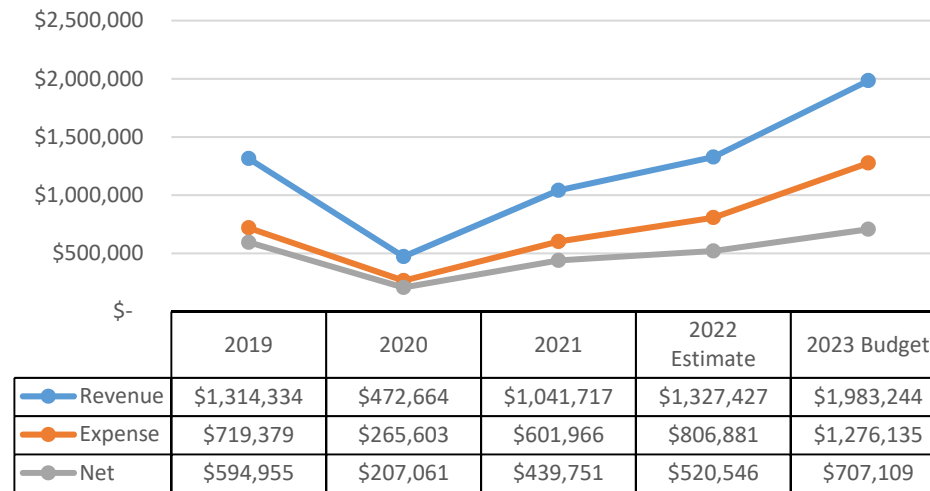
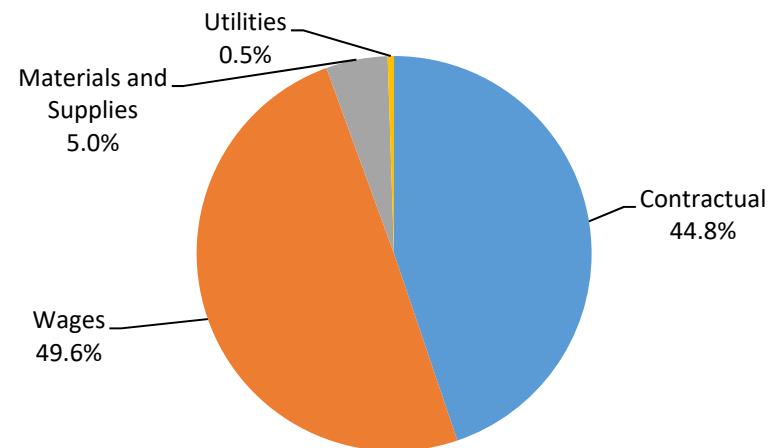
2023 GOALS

Community & Customer Focused

1. Offer a partnered adult ultimate frisbee program that will have a minimum of 20 participants by September 15th.
2. To expand upon the existing grade 1-2 basketball league by increasing the number of participants by 3 teams or 24 participants by November 1st.
3. Offer a child nutrition program that will have a minimum of 20 participants by November 1st.
4. Increase total fitness group exercise online bookings by 5% in 2023.
5. Establish a community partnership for PDOP to provide quarterly wellness screening days at the CRC that results in 20 participants being screened quarterly.
6. Open the Community Recreation Center for the community by spring of 2023 with a minimum of 3,000 memberships sold within the first six months of operation.
7. Offer monthly family nights serving 500 individuals by December 31, 2023.



Skateboarders

Sports & Fitness
Historical Data

2023 Expense Distribution


Sports & Fitness
Budget Detail

	2019	2020	2021	2022 Estimate	2023 Budget
Fees and Charges	\$0	\$0	\$0	\$0	\$446,600
Rentals	\$0	\$0	\$0	\$0	\$600
Sponsorships & Donations	\$0	\$0	\$0	\$0	\$50,000
Program Revenue	\$1,314,334	\$472,664	\$1,041,717	\$1,327,427	\$1,486,044
Total Revenue	\$1,314,334	\$472,664	\$1,041,717	\$1,327,427	\$1,983,244
Wages	\$207,855	\$48,287	\$117,151	\$164,334	\$571,739
Contractual	\$461,620	\$208,787	\$459,822	\$599,022	\$633,251
Materials and Supplies	\$49,904	\$8,529	\$24,994	\$43,525	\$64,444
Utilities	\$0	\$0	\$0	\$0	\$6,700
Total Expenses	\$719,379	\$265,603	\$601,966	\$806,881	\$1,276,135
Net	\$594,955	\$207,061	\$439,751	\$520,546	\$707,109

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022				2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)		
Revenue						
20-25-49-13050	69,732.00				96,702.00	
Fitness Exercise						
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)
Unlimited Pass Add-On	1.00	25.00	8	1	250	50,000.00
Nutrition Class	1.00	15.00	4	1	5	300.00
Unlimited Pass	1.00	50.00	12	1	40	24,000.00
10 Pk Pass	1.00	91.00	1	1	150	13,650.00
Fitness In The Parks	1.00	58.00	1	1	50	2,900.00
Single Class	1.00	14.00	1	1	370	5,180.00
Speciality Classes	1.00	14.00	4	2	6	672.00
20-25-49-13170	129,586.00				136,604.00	
Martial Arts Programs						
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)
Taekwondo	1.00	149.00	4	1	46	27,416.00
Karate	1.00	147.00	4	9	19	100,548.00
Aikido	1.00	112.00	4	1	15	6,720.00
Tai Chi	1.00	100.00	2	1	6	1,200.00
Posture Alive	1.00	60.00	2	1	6	720.00
Expenditure						
20-25-51-13050	39,000.00				53,350.00	
Fitness Exercise						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Nutrition Instructor	25.00	1.50	1.00	4.00	1	150.00
Fitness Instructors	27.85	5.00	6.00	50.00	1	41,775.00
Yoga Instructors	32.50	2.50	2.00	50.00	1	8,125.00
Staff Meeting/Training	30.00	1.50	1.00	4.00	15	2,700.00
Community Events	30.00	2.50	1.00	4.00	2	600.00

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account				
	2022		2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-25-52-00650	6,180.00			6,500.00
Bank Service Charge				
20-25-52-13050	3,860.00			3,900.00
Fitness Exercise				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Spin Bike Maintenance	2.00	450.00	900.00	
Les Mills Contract	12.00	250.00	3,000.00	
20-25-52-13170	94,597.00			99,426.16
Martial Arts Programs				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Tai Chi Instruction	0.68	1,200.00	816.00	
Karate Instruction	0.74	100,548.00	74,405.52	
Taekowndo Instruction	0.74	27,416.00	20,287.84	
Aikido Instruction	0.51	6,720.00	3,427.20	
Posture Instruction	0.68	720.00	489.60	
20-25-53-13050	1,260.00			4,310.00
Fitness Exercise				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Event Supplies.Giveaways	1.00	250.00	250.00	
Staff Tanks/T-Shirts	15.00	6.00	90.00	
Mat Replacements	10.00	12.00	120.00	
Equipment Replacement	1.00	800.00	800.00	
Phase One Of Spin Bike Replaceme	6.00	500.00	3,000.00	
Nutrition Supplies	1.00	1.00	50.00	

Revenue

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account							2022	2023		
							Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-26-49-13750							105,000.00	149,590.00		
Youth Sports Leagues										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
Soccer League	1.00	107.00	2	1	233	49,862.00				
Basketball League	1.00	131.00	1	1	320	41,920.00				
Tball League	1.00	107.00	2	1	110	23,540.00				
Spring Basketball League 1St-2Nd C	1.00	107.00	1	1	32	3,424.00				
Fall Basketball Pre-Season	1.00	78.00	1	1	80	6,240.00				
Fall Basketball League 1St-2Nd Gra	1.00	131.00	1	1	80	10,480.00				
Indoor Futsal League (Crc)	1.00	107.00	1	1	72	7,704.00				
Volleyball League (Crc)	1.00	107.00	1	1	60	6,420.00				
20-26-49-13780							29,638.00	30,720.00		
Youth Sports And Fitness										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
In-House Sport Classes	1.00	60.00	4	8	16	30,720.00				
20-26-49-13800							61,241.00	66,555.00		
Youth Tennis										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
Semi Private Lessons	1.00	136.00	3	5	6	12,240.00				
Summer Tennis Camp	1.00	177.00	5	3	13	34,515.00				
Youth Tennis Classes	1.00	102.00	3	5	12	18,360.00				
Youth Indoor Tennis	1.00	120.00	1	2	6	1,440.00				

Account					2022	2023		
					Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-26-49-13860					232,635.00			252,357.00
Youth Sports Day Camps								
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)		
Rookies Sports Camp	1.00	273.00	9	1	30	73,710.00		
Veterans Sports Camp	1.00	273.00	9	1	26	63,882.00		
Mvp Sports Camp	1.00	273.00	9	1	28	68,796.00		
Extended Sports Camp	1.00	105.00	9	1	16	15,120.00		
Extra Innings Week	1.00	273.00	1	1	30	8,190.00		
Extra Innings Extended Week	1.00	273.00	1	1	11	3,003.00		
Basketball Camp	1.00	273.00	3	1	24	19,656.00		

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account						
	2022		2023			
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)		
20-26-49-13870	537,000.00					540,098.00
Youth Sports Clinics						
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)
Rise Girls Field Hockey Spring Clas	1.00	168.00	1	3	29	14,616.00
Rise Girls Field Hockey Summer Ca	1.00	160.00	1	1	25	4,000.00
Rise Girls Field Hockey Fall Classes	1.00	168.00	1	2	33	11,088.00
Taylor Basketball Classes	1.00	95.00	2	3	12	6,840.00
Oak Park Windmills Softball Summe	1.00	200.00	1	2	10	4,000.00
1000 Watts Flag Football Summer C	1.00	195.00	1	2	50	19,500.00
Fencing Classes	1.00	154.00	4	2	8	9,856.00
Golf Lessons	1.00	139.00	3	4	9	15,012.00
Boxing Classes	1.00	95.00	3	1	12	3,420.00
Chicago Ultimate Frisbee Summer C	1.00	130.00	3	1	15	5,850.00
Windy City Ninja Classes	1.00	147.00	4	4	9	21,168.00
Everton Jr. Soccer Camp	1.00	135.00	1	3	7	2,835.00
Everton Soccer Summer Camp	1.00	220.00	1	3	12	7,920.00
Chicago Edge Soccer Classes	1.00	81.00	4	10	15	48,600.00
Chicago Edge Soccer Summer Cam	1.00	130.00	7	1	19	17,290.00
Chicago Edge Soccer Summer Cam	1.00	236.00	7	1	72	118,944.00
Opybs Baseball/Softball Classes	1.00	60.00	3	3	15	8,100.00
Chicago Fire Soccer Classes	1.00	90.00	3	4	24	25,920.00
Chicago Fire Summer Camp Jr.	1.00	98.00	3	1	8	2,352.00
Chicago Fire 1/2 Day Summer Cam	1.00	176.00	1	14	15	36,960.00
Chicago Fire Full Day Summer Cam	1.00	312.00	1	7	20	43,680.00
1000 Watts Flag Football Classes	1.00	329.00	2	1	29	19,082.00
Windy City Ninja Summer Camp	1.00	250.00	1	9	8	18,000.00
Nfl Alumni Football Summer Camp	1.00	295.00	1	1	47	13,865.00
East Ave Lacrosse Spring Classes	1.00	180.00	1	10	17	30,600.00
East Ave Lacrosse Fall Classes	1.00	180.00	1	10	8	14,400.00
East Ave Lacrosse Summer Camp J	1.00	120.00	1	2	9	2,160.00
East Ave Lacrosse Summer Camp	1.00	150.00	1	4	11	6,600.00
Chicago Edge Soccer Spring Break	1.00	124.00	1	2	30	7,440.00

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022	2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-26-49-13880	37,120.00			48,840.00

Youth Skateboarding Programs

Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)
Skateboarding Lessons	1.00	65.00	3	4	10	7,800.00
Summer Ramp Camp	1.00	270.00	8	1	19	41,040.00

Expenditure

20-26-51-13750	6,088.00			8,810.00
Youth Sports Leagues				

Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Fall Basketball League Site Supervisor	15.00	4.50	1.00	8.00	1	540.00
Fall Basketball League Score Keepers	15.00	4.50	1.00	8.00	2	1,080.00
Futsal League Supervisor	15.00	4.00	1.00	6.00	1	360.00
Volleyball League Supervisor	15.00	4.00	1.00	6.00	1	360.00
Soccer League Site Supervisor	15.00	9.50	1.00	12.00	1	1,710.00
Basketball League Score Keepers	14.00	8.00	1.00	10.00	2	2,240.00
Tball Site Supervisor	15.00	6.00	1.00	12.00	1	1,080.00
Basketball League Site Supervisor	15.00	7.50	1.00	10.00	1	1,125.00
Basketball League Site Supervisor 1	15.00	3.50	1.00	6.00	1	315.00

Looking to combine line item with youth sports fitness

20-26-51-13780	6,646.00			4,880.00
Youth Sports And Fitness				

Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
In-House Sports Head Instructor	16.00	2.50	2.00	32.00	1	2,560.00
In-House Assistant Sports Instructor	14.50	2.50	2.00	32.00	1	2,320.00

Money came from our sports league

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022			2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)		
20-26-51-13800	11,000.00			12,437.50		
Youth Tennis						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Semi-Private Tennis Class Instructor	26.00	2.75	1.00	20.00	1	1,430.00
Head Tennis Class Instructor	26.00	6.00	1.00	20.00	1	3,120.00
Assistant Tennis Class Instructor	15.00	3.00	1.00	20.00	1	900.00
Tennis Camp Instructor #1	28.00	6.50	5.00	5.00	1	4,550.00
Tennis Camp Instructor #2	15.00	6.50	5.00	5.00	1	2,437.50
20-26-51-13860	75,000.00			94,940.00		
Youth Sports Day Camps						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Veterans Counselors	14.00	8.00	5.00	11.00	4	24,640.00
Mvp Counselors	14.50	8.00	5.00	11.00	4	25,520.00
Extended Counselors	14.50	4.00	5.00	11.00	2	6,380.00
Sports Camp Coor.	15.00	8.00	5.00	11.00	1	6,600.00
Basketball Camp Leader	23.50	8.00	5.00	3.00	1	2,820.00
Basketball Camp Asst.	15.50	8.00	5.00	3.00	1	1,860.00
Camp Bonus	100.00	1.00	1.00	1.00	16	1,600.00
Rookies Counseleors	14.50	8.00	5.00	11.00	4	25,520.00
20-26-51-13880	12,000.00			15,856.00		
Youth Skateboarding Programs						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Ramp Camp Counselor Training	14.00	6.00	1.00	1.00	2	168.00
Skateboard Assistant Instructor Less	14.00	2.25	2.00	16.00	1	1,008.00
Skateboard Lesson Instruction	20.50	2.25	2.00	16.00	1	1,476.00
Ramp Camp Site Supervisor	20.50	6.00	5.00	8.00	1	4,920.00
Ramp Camp Counselor	14.50	7.00	5.00	8.00	2	8,120.00
Ramp Camp Training Site Supervisc	20.50	8.00	1.00	1.00	1	164.00
20-26-52-00650	28,000.00			30,000.00		
Bank Service Charge						

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
20-26-52-13750	17,000.00			18,600.00	
Youth Sports Leagues					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
D97 School Usage Fee Practices	1.00	300.00	300.00		
D97 School Usage Fee Sundays	1.00	6,000.00	6,000.00		
Basketball League Officials	1.00	11,500.00	11,500.00		
1St-2Nd Grade Fall Basketball Leag	1.00	800.00	800.00		
20-26-52-13780	36.00			72.00	
Youth Sports And Fitness					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
D97 School Use	1.00	72.00	72.00		
20-26-52-13860	19,650.00			23,410.00	
Youth Sports Day Camps					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
D97 Summer Camp Use Fee	1.00	1,300.00	1,300.00		
Rookies Field Trip Transportation	10.00	237.00	2,370.00		
Veterans Field Trip Transportation	10.00	237.00	2,370.00		
Mvp Field Trip Transportation	10.00	237.00	2,370.00		
Rookies Field Trip Fee	10.00	500.00	5,000.00		
Veterans Field Trip Fee	10.00	500.00	5,000.00		
Mvp Field Trip Fee	10.00	500.00	5,000.00		

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
20-26-52-13870	392,000.00			393,752.25	
Youth Sports Clinics					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Rise Girls Filed Hockey Spring Clas	0.75	14,616.00	10,962.00		
Rise Girls Field Hockey Summer Ca	0.75	4,000.00	3,000.00		
Rise Girls Field Hockey Fall Classes	0.75	11,088.00	8,316.00		
Taylor Basketball Classes	0.70	6,840.00	4,788.00		
Oak Park Windmills Softball Summe	0.50	4,000.00	2,000.00		
1000 Watts Flag Football Classes	0.75	19,082.00	14,311.50		
1000 Watts Flag Football Summer C	0.75	19,500.00	14,625.00		
Nfl Alumni Football Summer Camp	0.75	13,865.00	10,398.75		
East Ave Lacrosse Spring Classes	0.75	30,600.00	22,950.00		
East Ave Lacrosse Fall Classes	0.75	14,400.00	10,800.00		
East Ave Lacrosse Summer Camp J	0.75	2,160.00	1,620.00		
East Ave Lacrosse Summer Camp	0.75	6,600.00	4,950.00		
Chicago Edge Soccer Spring Break	0.70	7,440.00	5,208.00		
Chicago Edge Soccer Classes	0.70	48,600.00	34,020.00		
Chicago Edge Soccer Summer Cam	0.75	17,290.00	12,967.50		
Chicago Edge Soccer Summer Cam	0.75	118,944.00	89,208.00		
Chicago Fire Soccer Classes	0.70	25,920.00	18,144.00		
Chicago Fire Summer Camp Jr.	0.70	2,352.00	1,646.40		
Chicago Fire 1/2 Day Summer Cam	0.70	36,960.00	25,872.00		
Chicago Fire Full Day Summer Cam	0.70	43,680.00	30,576.00		
Everton Soccer Summer Camp Jr.	0.70	2,835.00	1,984.50		
Everton Soccer Summer Camp	0.70	7,920.00	5,544.00		
Windy City Ninja Summer Camps	0.80	18,000.00	14,400.00		
Windy City Ninja Classes	0.80	21,168.00	16,934.40		
Opybs Baseball/Softball Classes	0.50	8,100.00	4,050.00		
Fencing Classes	0.70	9,856.00	6,899.20		
Golf Lessons	0.75	15,012.00	11,259.00		
Boxing Classes	0.65	3,420.00	2,223.00		
Chicago Ultimate Frisbee Summer C	0.70	5,850.00	4,095.00		

ANNUAL BUDGET ESTIMATE - ALL
Original - 2023-2024

Park District of Oak Park
FY 2022

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
20-26-52-13880	1,800.00			1,896.00	
Youth Skateboarding Programs					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Field Trip Transportation	8.00	237.00	1,896.00		
20-26-53-13750	23,300.00			29,000.00	
Youth Sports Leagues					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Basketball Equipment	1.00	500.00	500.00		
Soccer Balls	1.00	3,120.00	3,120.00		
Soccer Equipment	1.00	600.00	600.00		
Soccer Player Jerseys	1.00	6,720.00	6,720.00		
Basketball League Jerseys	1.00	7,600.00	7,600.00		
Basketballs	1.00	2,560.00	2,560.00		
Basketball Draft Supplies	1.00	50.00	50.00		
Tball Uniforms	1.00	4,620.00	4,620.00		
Tball Equipment	1.00	500.00	500.00		
Futsal Equipment	1.00	500.00	500.00		
Futsal Jerseys	1.00	1,080.00	1,080.00		
Volleyball Jerseys	1.00	900.00	900.00		
Volleyball Equipment	1.00	250.00	250.00		
20-26-53-13780	1,200.00			1,200.00	
Youth Sports And Fitness					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
In-House Sports Supplies	1.00	1,000.00	1,000.00		
In-House Sports Staff Uniforms	1.00	200.00	200.00		

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account				
	2022		2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-26-53-13800	2,480.00			2,580.00
Youth Tennis				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Tennis Balls	1.00	2,150.00	2,150.00	
Class Equipment	1.00	300.00	300.00	
In-House Tennis Staff Uniforms	1.00	130.00	130.00	
20-26-53-13860	3,751.00			3,893.00
Youth Sports Day Camps				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Rookies Equipment	1.00	333.00	350.00	
Rookies Staff Shirts	1.00	48.00	48.00	
Veterans Equipment	1.00	333.00	350.00	
Veteran Staff Shirts	1.00	48.00	48.00	
Mvp Equipment	1.00	333.00	350.00	
Mvp Staff Shirts	1.00	48.00	48.00	
Staff Appreciation/Training	1.00	250.00	250.00	
Campers Camp Tshirts	1.00	2,500.00	2,500.00	
Camp shirts were added to this line item. They were not budgeted for 2022				
20-26-53-13880	1,098.00			950.00
Youth Skateboarding Programs				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Ramp Camp And Lesson Supplies	1.00	200.00	200.00	
Camper T-Shirts	1.00	750.00	750.00	

Revenue

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account							2022	2023		
							Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-27-49-13585							27,000.00			41,392.00
Adult Sports Programs										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
Ninja Warriors	1.00	147.00	4	1	6	3,528.00				
Mens Basketball League (Crc)	1.00	850.00	1	1	4	3,400.00				
Pickelball League (Crc)	1.00	115.00	1	1	16	1,840.00				
Adult Frisbee	1.00	72.00	1	1	28	2,016.00				
Adult Golf Lessons	1.00	209.00	3	3	8	15,048.00				
Mens/Womens Basketball	1.00	60.00	2	2	6	1,440.00				
Pickelball Classes	1.00	48.00	3	2	24	6,912.00				
Adult Fencing	1.00	154.00	4	1	8	4,928.00				
Boxing	1.00	95.00	4	1	6	2,280.00				
20-27-49-13640							32,540.00			34,160.00
Adult Softball Leagues										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
Fall Friday Co-Ed League	1.00	762.00	1	1	8	6,096.00				
Spring Tuesday Mens League	1.00	946.00	1	1	12	11,352.00				
Spring Friday Co-Ed League	1.00	946.00	1	1	8	7,568.00				
Fall Tuesday Mens League	1.00	762.00	1	1	12	9,144.00				
20-27-49-13660							31,702.00			40,536.00
Adult Soccer Leagues										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
Spring Co-Ed 11 On 11 Soccer	1.00	1,108.00	1	1	12	13,296.00				
Spring 7 On 7 Co-Ed Soccer	1.00	762.00	1	1	6	4,572.00				
Fall Co-Ed 11 On 11 Soccer	1.00	1,108.00	1	1	12	13,296.00				
Indoor Futsal	1.00	800.00	1	1	6	4,800.00				
Fall Co-Ed 7 On 7 Soccer	1.00	762.00	1	1	6	4,572.00				

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022						2023		
	Estimate (\$)						Requested (\$)	Recommended (\$)	Approved (\$)
20-27-49-13670	4,233.00						7,630.00		
Adult Volleyball Leagues									
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)			
Fall Co-Ed Volleyball League	1.00	635.00	1	1	5	3,175.00			
Summer Sand Volleyball League	1.00	320.00	1	1	4	1,280.00			
Winter Co-Ed Volleyball League	1.00	635.00	1	1	5	3,175.00			
20-27-49-13680	30,000.00						32,760.00		
Adult Tennis									
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)			
Adult Tennis Lessons	1.00	182.00	2	10	9	32,760.00			
Expenditure									
20-27-51-13585	1,530.00						3,105.00		
Adults Sports Programs									
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks		Employees	Amount (\$)		
Basketball Attendant	15.00	2.00	2.00	10.00		1	600.00		
Basketball Attendant Training	15.00	1.00	1.00	1.00		1	15.00		
Pickelball Instructor	15.00	2.00	2.00	18.00		1	1,080.00		
Pickleball Instructor Training	15.00	2.00	1.00	2.00		1	60.00		
Basketball League Scorekeeper	15.00	2.50	1.00	9.00		2	675.00		
Pickleball League Attendant	15.00	2.50	1.00	12.00		1	450.00		
Adult Frisbee	15.00	2.50	1.00	6.00		1	225.00		
20-27-51-13640	3,105.00						3,800.50		
Adult Softball Leagues									
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks		Employees	Amount (\$)		
Spring Softball Field Attendant Start/	14.50	3.50	2.00	4.00		3	1,218.00		
Spring Softball Bulk Of Season	14.50	3.50	2.00	7.00		1	710.50		
Fall Softball Field Attendant Start/Pl	15.00	3.50	2.00	4.00		3	1,260.00		
Fall Softball Field Attendant Bulk Of	15.00	3.50	2.00	5.00		1	525.00		
Softball Field Attendant Training	14.50	2.00	1.00	1.00		3	87.00		

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022		2023			
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)		
20-27-51-13660	2,600.00		3,660.00			
Adult Soccer Leagues						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Fall 11 On 11 Soccer Attendant	15.00	4.75	1.00	8.00	2	1,140.00
Fall 7 On 7 Soccer Attendant	15.00	3.50	1.00	8.00	1	420.00
Soccer Attendant Training	15.00	2.00	1.00	2.00	2	120.00
Futsal Attendant	15.00	3.50	1.00	8.00	1	420.00
Spring 11 On 11 Soccer Attendant	15.00	4.75	1.00	8.00	2	1,140.00
Spring 7 On 7 Soccer Attendant	15.00	3.50	1.00	8.00	1	420.00
We were down 2 teams for the spring 2022 11 on 11 league therfore one site closed earlier than budgeted for.						
20-27-51-13670	870.00		1,563.25			
Adult Volleyball Leagues						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Fall Volleyball Attendant	15.00	3.50	1.00	11.00	1	577.50
Volleyball Attendant Training	15.00	2.00	1.00	2.00	1	60.00
Summer Sand Volleyball Attendant	15.00	3.50	1.00	7.00	1	367.50
Winter Volleyball Attendant	14.50	3.50	1.00	11.00	1	558.25
We are adding back the winter adult volleyball league in 2023, hence double the wages.						
20-27-51-13680	6,495.00		6,192.00			
Adult Tennis						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Assistant Tennis Class Instructor #2	15.00	2.00	1.00	2.00	1	60.00
Assistanthead Tennis Class Instruct	15.00	3.50	2.00	20.00	1	2,100.00
Head Tennis Instructor #1 Training	28.00	2.00	1.00	2.00	1	112.00
Head Tennis Class Instructor #1	28.00	3.50	2.00	20.00	1	3,920.00
Joe is no longer with us. That is why wages are going down						
20-27-52-00650	3,000.00		3,000.00			
Bank Service Charge						

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
20-27-52-13585	13,797.00			20,713.00	
Adult Sports Programs					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Fencing Instruction	0.70	4,928.00	3,449.60		
Golf Instruction	0.75	15,048.00	11,286.00		
Basketball D97 Usage	1.00	21.00	21.00		
Boxing Instruction	0.65	2,280.00	1,482.00		
Ninja Warrior Instruction	0.80	3,528.00	2,822.40		
Basketball League Refs	19.00	84.00	1,596.00		
Basketball League Quicksocores	4.00	7.00	28.00		
Pickelball Quickscores	4.00	7.00	28.00		
20-27-52-13640	7,030.00			6,968.00	
Adult Softball Leagues					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Spring Umpires	115.00	32.00	3,680.00		
Fall Umpires	94.00	32.00	3,008.00		
Spring Website Service	20.00	7.00	140.00		
Fall Website Service	20.00	7.00	140.00		
20-27-52-13660	10,572.00			12,972.00	
Adult Soccer Leagues					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Fall 11 On 11 Officials	48.00	80.00	3,840.00		
Fall 11 Webservice	18.00	7.00	126.00		
Fall 7 On 7 Official	24.00	35.00	840.00		
Officials Assignor Fee Fall	48.00	15.00	720.00		
Spring 11 On 11 Officials	48.00	80.00	3,840.00		
Spring 7 On 7 Officials	24.00	35.00	840.00		
Officials Assignor Fee Spring	48.00	15.00	720.00		
Spring Webservcie	18.00	7.00	126.00		
Futsol Refs	24.00	80.00	1,920.00		

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
20-27-52-13670	1,500.00			3,042.00	
Adult Volleyball Leagues					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
School Use Fee	92.00	1.00	92.00		
Website Service Fall	5.00	7.00	35.00		
Fall Officials	46.00	30.00	1,380.00		
Officials Assignor Fall	46.00	1.00	46.00		
Winter Officials	46.00	30.00	1,380.00		
Official Assigner Winter	46.00	1.00	46.00		
Website Service Winter	5.00	7.00	35.00		
Website Service Summer	4.00	7.00	28.00		
We are adding back the winter adult volleyball league in 2023, hence double the contractual.					
20-27-53-13585	750.00			1,430.00	
Adult Sports Programs					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Sports Classes/Leagues Supplies	1.00	600.00	600.00		
Basketball League Winnings	1.00	250.00	250.00		
Pickelball Equipment	1.00	500.00	500.00		
Adult Frisbee	4.00	20.00	80.00		
20-27-53-13640	6,036.00			6,826.00	
Adult Softball Leagues					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Fall Apparel	3.00	30.00	90.00		
Fall 1St Place Awards	3.00	350.00	1,050.00		
Fall 2Nd Place Awards	3.00	206.00	618.00		
Spring Softballs	9.00	170.00	1,530.00		
Spring Apparel	3.00	30.00	90.00		
Spring 1St Place Awards	3.00	350.00	1,050.00		
Spring 2Nd Place Awards	3.00	206.00	618.00		
Fall Softballs	9.00	170.00	1,530.00		
Bases/Equipment	1.00	250.00	250.00		

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
20-27-53-13660	1,650.00			2,400.00	
Adult Soccer Leagues					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Fall 11 On 11 Awards	2.00	250.00	500.00		
Fall 7 On 7 Awards	1.00	250.00	250.00		
Misc. Supplies	1.00	150.00	150.00		
Spring 11 On 11 Awards	2.00	250.00	500.00		
Spring 7 On 7 Awards	1.00	250.00	250.00		
Futsal Awards	1.00	250.00	250.00		
Futsal Equipment	1.00	500.00	500.00		
20-27-53-13670	1,000.00			1,400.00	
Adult Volleyball Leagues					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Spring Awards	1.00	375.00	375.00		
Summer Awards	1.00	150.00	150.00		
Fall Awards	1.00	375.00	375.00		
Equipment	1.00	500.00	500.00		
20-27-53-13680	1,000.00			1,130.00	
Adult Tennis					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Class Equipment	1.00	250.00	250.00		
In-House Sports Staff Uniforms	1.00	90.00	90.00		
Tennis Balls	1.00	790.00	790.00		
Total Revenue	\$1,327,427.00			\$1,477,944.00	
Total Expenditure	\$806,881.00			\$887,964.66	
Net	\$520,546.00			\$589,979.34	
Report Total Revenue	\$1,327,427.00			\$1,477,944.00	

Account	2022	2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Report Total Expenditure	\$806,881.00			\$887,964.66
Report Total Net	\$520,546.00			\$589,979.34

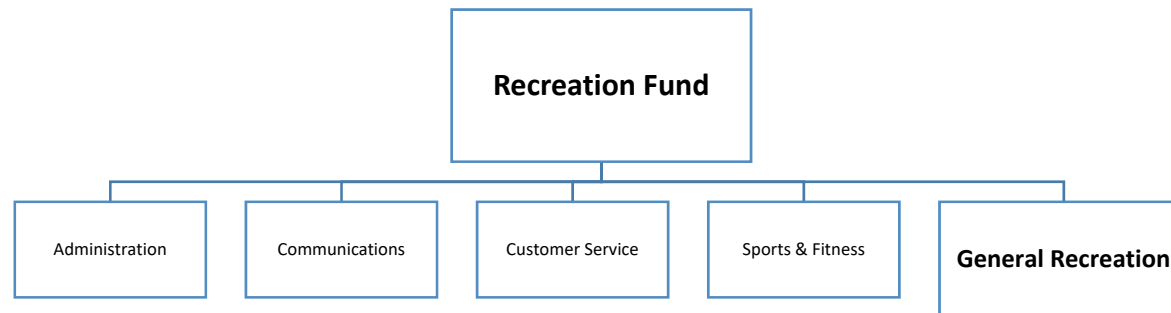
GENERAL RECREATION

Statement of Service

The General Recreation department promotes the health and well-being of the entire Oak Park community by providing high-quality programs and events.

Description

This area includes programs for all ages through summer camps, afterschool, active adults, special interest, nature and adventure, dance, and early education. General Recreation also leads community events such as Day in our Village, Fall Fest, Concerts and Movies in the Park, seasonal Family Events, and the historic Frank Lloyd Wright race.



Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.

General Recreation**2022 RESULTS***Accomplished:*

- ✓ Expanded “Maker’s Space” classes by acquiring a Glowforge, 3D printer, and Cricut for Dole Center. Seven classes have been offered for this, three are currently taking place, and an additional 4 are open for registration. In addition, a new Maker’s Space instructor has been hired, which will allow more classes to be offered.
- ✓ Adventure programming has been expanded. Four trips have been completed, and there are six currently in progress.
- ✓ Two new teen programs, Resin Mold Art and Minecraft Club (both with ten participants) have been completed, and there are six new teen programs currently running.

**Arbor Day**

General Recreation

2023 GOALS

Customer & Community Focused

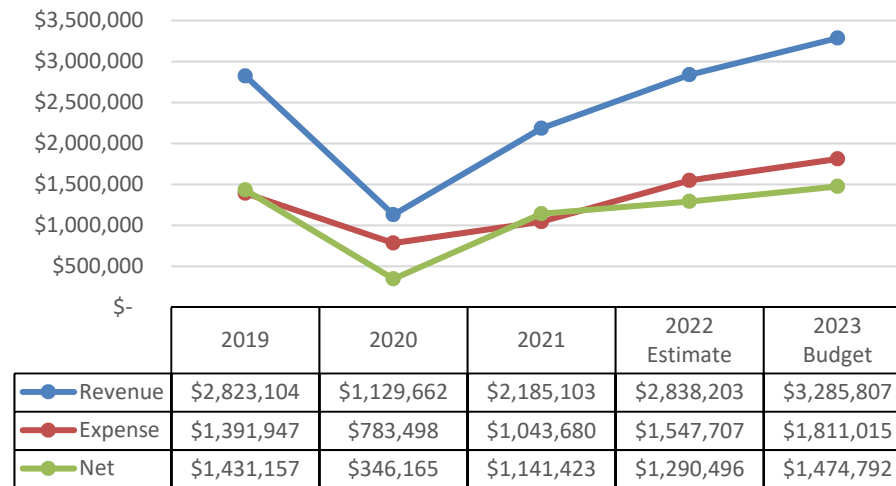
1. Expand E-sports offerings by offering 10 birthday parties and offering an adult E-sports League with a minimum of 15 participants by December 31, 2023.
2. Revitalize indoor playground budget by selling 35 memberships by December 31, 2023.
3. Increase Nature/Adventure programming participation by 10% by December 31, 2023.
4. Increased Active Adult program participation by 5% by December 31, 2023 through a variety of program offerings.
5. Implement Teen Nights at the CRC serving a minimum of 300 participants by December 31, 2023.



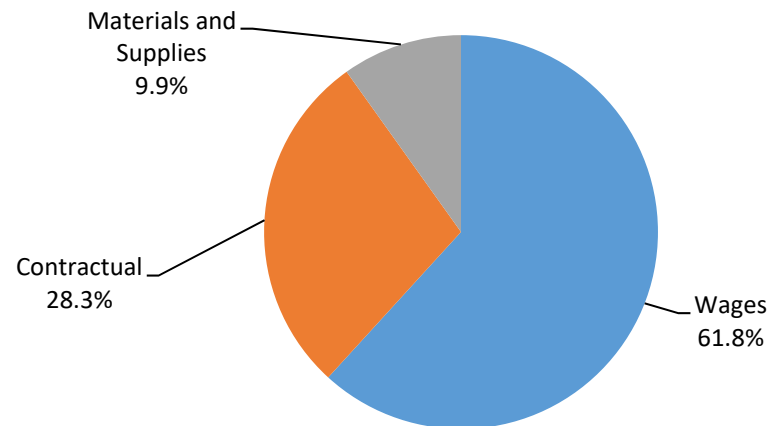
Cheney Mansion

General Recreation

Historical Data



2023 Expense Distribution



General Recreation
Budget Detail

	2019	2020	2021	2022 Estimate	2023 Budget
Program Revenue	\$2,823,104	\$1,129,662	\$2,185,103	\$2,838,203	\$3,285,807
Total Revenue	\$2,823,104	\$1,129,662	\$2,185,103	\$2,838,203	\$3,285,807
Wages	\$904,684	\$607,419	\$733,174	\$946,407	\$1,119,034
Contractual	\$352,391	\$104,940	\$249,223	\$444,083	\$513,140
Materials and Supplies	\$134,872	\$71,139	\$61,283	\$157,218	\$178,841
Total Expenses	\$1,391,947	\$783,498	\$1,043,680	\$1,547,707	\$1,811,015
Net	\$1,431,157	\$346,165	\$1,141,423	\$1,290,496	\$1,474,792

Account	2022						2023		
	Estimate (\$)						Requested (\$)	Recommended (\$)	Approved (\$)
Revenue									
20-61-49-12000				73,000.00			78,071.00		
Frank Lloyd Wright Race									
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)			
Late Registration Fees	1.00	10.00	1	1	237	2,370.00			
Youth Mile Registration	1.00	23.00	1	1	250	5,750.00			
5K Pre Registration	1.00	38.00	1	1	925	35,150.00			
10K Pre Registration	1.00	38.00	1	1	630	23,940.00			
Sponsor Entry	1.00	25.00	1	1	115	2,875.00			
5K Walk	1.00	33.00	1	1	242	7,986.00			
20-61-49-12010				3,500.00			4,000.00		
Community Special Events									
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)			
Day In Our Village Vendors	1.00	125.00	1	1	4	500.00			
Fall Fest Vendors	1.00	125.00	1	1	4	500.00			
Diov Wristband Sales	1.00	0.00	0	0	0	3,000.00			
DIOV and Fall Fest Revenue									
20-61-49-12020									
Family Events									
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)			
Moving To Fund 85	0.00	0.00	0	0	0	0.00			

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account							2022	2023		
							Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-61-49-12030							470,219.00	545,146.00		
Community Day Camps										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
S'More Spark	1.00	273.00	1	2	30	16,380.00				
S'More Spark Extended	1.00	105.00	1	2	15	3,150.00				
Jr Spark Swim Lessons	-1.00	7.00	40	1	20	-5,600.00				
Passport: School'S Out	1.00	57.00	1	23	16	20,976.00				
Extended School'S Out	1.00	76.00	1	23	32	55,936.00				
Summer Stay And Play 3 Day	1.00	220.00	2	1	9	3,960.00				
Spark 2-3	1.00	273.00	9	1	60	147,420.00				
Spark 4-6	1.00	273.00	9	1	28	68,796.00				
Summer Extended Camp	1.00	105.00	9	1	46	43,470.00				
Spark K-1 Swim Lessons	-1.00	7.00	9	2	52	-6,552.00				
Summer Stay And Play 2 Day	1.00	147.00	2	1	9	2,646.00				
Adventure Weeks	1.00	292.00	5	1	20	29,200.00				
Junior Spark	1.00	376.00	5	1	20	37,600.00				
Spark K-1	1.00	273.00	9	1	52	127,764.00				

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account							2022	2023		
							Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-61-49-12040							767,656.00	899,650.00		
Afterschool Programs										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
Fox Clubhouse- Fall	1.00	370.00	4	1	36	53,280.00				
Dole Clubhouse - Fall	1.00	370.00	4	1	31	45,880.00				
Andersen Clubhouse - Fall	1.00	370.00	4	1	26	38,480.00				
Barrie Clubhouse - Fall	1.00	370.00	4	1	31	45,880.00				
Longfellow Clubhouse - Fall	1.00	370.00	4	1	46	68,080.00				
Fall Registration Fee	1.00	50.00	1	1	320	16,000.00				
Carroll Clubhouse - Fall	1.00	370.00	4	1	60	88,800.00				
Field Clubhouse - Fall	1.00	370.00	4	1	22	32,560.00				
Fox Clubhouse-Spring	1.00	349.00	5	1	36	62,820.00				
Dole Clubouse-Spring	1.00	349.00	5	1	31	54,095.00				
Andersen Clubhouse-Spring	1.00	349.00	5	1	26	45,370.00				
Barrie Clubhouse-Spring	1.00	349.00	5	1	31	54,095.00				
Longfellow Clubhouse-Spring	1.00	349.00	5	1	46	80,270.00				
Austin Clubhouse-Spring	1.00	349.00	5	1	22	38,390.00				
Carroll Clubhouse-Spring	1.00	349.00	5	1	60	104,700.00				
Field Clubhouse-Spring	1.00	349.00	5	1	22	38,390.00				
Austin Clubhouse - Fall	1.00	370.00	4	1	22	32,560.00				
20-61-49-12050							29,000.00	40,480.00		
Active Adults Programs										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
Active Adult Membership	1.00	52.00	1	1	290	15,080.00				
Basic/Virtual Fitness	1.00	5.00	200	1	15	15,000.00				
Special Events	1.00	25.00	4	1	20	2,000.00				
Trips	1.00	30.00	12	1	10	3,600.00				
Ceramics	1.00	6.00	50	1	7	2,100.00				
Yoga	1.00	5.00	50	1	6	1,500.00				
Lapidary	1.00	6.00	50	1	3	900.00				
Non-Member Registrations	1.00	6.00	50	1	1	300.00				

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account							2022	2023		
							Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-61-49-12060							78,801.35			97,434.00
Teen Programs										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
One Day Craft Class	1.00	27.00	8	1	8	1,728.00				
Rink Fees	-1.00	5.00	9	1	16	-720.00				
One Day Special Events	1.00	27.00	4	1	8	864.00				
D&D Adventures	1.00	23.00	12	2	12	6,624.00				
Esports Club	1.00	17.00	12	2	6	2,448.00				
Haunted House Teen Party	1.00	16.00	1	1	13	208.00				
Flashlight Egg Hunt	1.00	23.00	1	1	18	414.00				
Halloween Scavenger Hunt	1.00	23.00	1	1	18	414.00				
Esports Birthday Parties	1.00	350.00	1	3	1	1,050.00				
Teen Scene	1.00	273.00	9	1	16	39,312.00				
Safe Sitter Class	1.00	87.00	12	1	14	14,616.00				
Cit Program	1.00	64.00	5	1	40	12,800.00				
Cit Leadership Program	1.00	153.00	1	2	20	6,120.00				
D&D Camp	1.00	149.00	1	2	12	3,576.00				
Safe @ Home Class	1.00	60.00	12	1	9	6,480.00				
Teen Nights At Crc	1.00	15.00	1	10	10	1,500.00				
20-61-49-12340							184,000.00			219,852.00
Special Interest Programs										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
Steam	1.00	150.00	4	1	10	6,000.00				
Lego	1.00	114.00	10	1	10	11,400.00				
Lego Workshops	1.00	55.00	28	1	12	18,480.00				
Lego Camp	1.00	268.00	20	1	20	107,200.00				
Chess Camp	1.00	196.00	4	1	25	19,600.00				
Chess Scholars Workshop	1.00	45.00	8	1	10	3,600.00				
Chess Scholars	1.00	101.00	6	1	8	4,848.00				
Coding Classes	1.00	382.00	16	1	7	42,784.00				
Magic Class	1.00	22.00	9	1	30	5,940.00				

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
20-61-49-12350	18,833.62			36,014.00	
Nature And Adventure Programs					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Adventure Trips	64.00	40.00	2,560.00		
Winter Archery Program	72.00	75.00	5,400.00		
Spring Archery Program	48.00	79.00	3,792.00		
Summer Archery Program	72.00	79.00	5,688.00		
Fall Archery Program	96.00	79.00	7,584.00		
Spooky Stroll	110.00	11.00	1,210.00		
Winter Intergenerational Programs	105.00	18.00	1,890.00		
Spring Intergenerational Programs	70.00	18.00	1,260.00		
Summer Intergenerational Programs	105.00	18.00	1,890.00		
Fall Intergenerational Programs	140.00	18.00	2,520.00		
Fall Nature Hikes	40.00	11.00	440.00		
Oak Park Family Campout	20.00	45.00	900.00		
Spring Nature Hikes	20.00	11.00	220.00		
Summer Nature Hikes	30.00	11.00	330.00		
Winter Nature Hikes	30.00	11.00	330.00		
20-61-49-12360	231,993.13			309,519.00	
Nature And Adventure Camps					
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment
Outdoor Adventurers Camp	1.00	309.00	9	1	35
Outdoor Explorers Camp	1.00	257.00	9	1	35
Play Smart Spring Break	1.00	53.00	1	5	16
Play Smart Winter Break	1.00	53.00	1	10	16
Outdoor Extended Camp	1.00	101.00	9	1	32
Camp For Curious Minds	1.00	257.00	9	1	21
Play Smart Spring Break + Extender	1.00	71.00	1	5	16
Play Smart Winter Break + Extender	1.00	71.00	1	10	16
Play Smart Single Days	1.00	53.00	12	1	16
Play Smart Single Days + Extended	1.00	71.00	12	1	16

Expenditure

Account					2022	2023		
					Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-61-51-12000					1,050.00			1,125.00
Frank Lloyd Wright Race								
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)		
Part-Time Staff	15.00	5.00	1.00	1.00	15	1,125.00		
20-61-51-12010					2,400.00			4,531.13
Community Special Events								
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)		
Summer Concert & Movie Supervisc	16.25	3.50	1.00	17.00	3	2,900.63		
Winter Fest Staff -Supervisor And At	16.25	5.00	1.00	1.00	6	487.50		
Egg Hunt Staff-Supervisors And Atte	16.25	6.00	1.00	1.00	10	975.00		
Pumpkin Smash	14.00	3.00	1.00	1.00	4	168.00		
Community Events for 2023.								
Note--2022 underbudgeted the number of concerts and lower DIOV and Fall Fest numbers. 2023 return to 2019 estimates								
20-61-51-12020								
Family Events								
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)		
Moving To Fund 85	0.00	0.00	0.00	0.00	0	0.00		

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022			2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)		
20-61-51-12030	150,600.00			182,344.75		
Community Day Camps						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Spark Counselors	15.00	7.50	5.00	10.00	18	101,250.00
Summer Extended Counselors	14.00	4.25	5.00	10.00	6	17,850.00
Adventure Weeks Counselors	14.00	4.00	5.00	10.00	3	8,400.00
S'More Spark Counselors	14.00	7.50	5.00	1.00	6	3,150.00
Extended S'More Spark Counselors	14.00	4.25	5.00	1.00	4	1,190.00
Passport Supervisor	15.00	7.75	1.00	23.00	1	2,673.75
Jr. Spark Counselors	14.00	4.50	5.00	10.00	3	9,450.00
Jr. Spark Supervisor	15.00	5.00	5.00	10.00	1	3,750.00
Adventure Weeks Supervisor	15.00	4.50	5.00	10.00	1	3,375.00
Summer Stay And Play Supervisor E	15.00	5.00	5.00	10.00	1	3,750.00
Spark Coordinator	16.00	8.00	5.00	10.00	1	6,400.00
End Of Season Staff Bonus	100.00	1.00	1.00	1.00	25	2,500.00
Summer Stay And Play Counselor B	14.00	4.50	5.00	10.00	1	3,150.00
Passport Counselors	14.00	7.50	1.00	23.00	5	12,075.00
Extended Passport Counselors	14.00	3.50	1.00	23.00	3	3,381.00
20-61-51-12040	318,898.00			377,042.50		
Afterschool Programs						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Clubhouse Supervisors Spring	17.15	4.50	5.00	22.00	8	67,914.00
Clubhouse Recreation Leaders Spri	15.15	3.00	5.00	22.00	23	114,988.50
Clubhouse Supervisor Meetings Spr	16.75	1.25	1.00	4.00	16	1,340.00
Clubhouse Supervisors Fall	17.25	4.50	5.00	16.00	8	49,680.00
Clubhouse Supervisor Meetings Fall	17.00	1.25	1.00	4.00	16	1,360.00
Clubhouse Recreation Leaders Fall	15.25	3.00	5.00	16.00	23	84,180.00
Clubhouse Asst Site Supervisors - S	16.00	3.00	5.00	22.00	6	31,680.00
Clubhouse Asst Site Supervisors - F	16.25	3.00	5.00	16.00	6	23,400.00
End Of Season Staff Incentive	100.00	1.00	1.00	1.00	25	2,500.00

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022				2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)			
20-61-51-12050	16,630.92				22,900.00		
Active Adults Programs							
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)	
Active Adult Fitness Instructors	35.00	1.00	4.00	50.00	1	7,000.00	
Active Adult Lapidary Instructor	18.00	3.00	2.00	50.00	1	5,400.00	
Active Adult Ceramics Instructor	21.00	3.00	2.00	50.00	1	6,300.00	
Active Adult Assistant	14.00	3.00	2.00	50.00	1	4,200.00	
20-61-51-12060	14,000.00				26,601.00		
Teen Programs							
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)	
D&D Class Instructors	14.00	6.00	1.00	12.00	2	2,016.00	
Safe Sitter Instructors	14.00	6.50	1.00	12.00	2	2,184.00	
Flashlight Egg Hunt Staff	14.00	3.00	1.00	1.00	1	42.00	
Halloween Scavenger Hunt Staff	14.00	3.00	1.00	1.00	1	42.00	
Teen Scene Supervisor	15.00	8.00	5.00	10.00	1	6,000.00	
Teen Scene Counselors	14.00	8.00	5.00	10.00	2	11,200.00	
Haunted House Staff	14.00	3.00	1.00	1.00	1	42.00	
Safe @ Home Class Staff	14.00	3.00	1.00	12.00	2	1,008.00	
Esports Staff	14.00	3.00	1.00	12.00	1	504.00	
Teen Night At Crc Staff	14.00	3.00	1.00	10.00	5	2,100.00	
One Day Craft Class Staff	14.00	2.00	1.00	8.00	1	224.00	
One Day Special Event Staff	14.00	2.00	1.00	8.00	1	224.00	
D&D Camp Instructors	14.50	3.50	5.00	2.00	2	1,015.00	
20-61-51-12340							
Special Interest Programs							

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022			2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)		
20-61-51-12350	1,375.00			4,718.00		
Nature And Adventure Programs						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Natural Areas Program Instructor	14.00	3.00	1.00	48.00	1	2,016.00
Adventure Trip Assistant	14.00	7.00	1.00	6.00	1	588.00
Archery Instructor Training	14.00	5.00	1.00	3.00	1	210.00
Archery Instructor	14.00	4.00	1.00	34.00	1	1,904.00
20-61-51-12360	66,620.97			104,665.50		
Nature And Adventure Camps						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Spring Play Smart Staff	14.50	7.50	5.00	1.00	2	1,087.50
Spring + Extended Play Smart Staff	14.50	3.50	5.00	1.00	2	507.50
Winter Play Smart Staff	14.50	7.50	5.00	2.00	2	2,175.00
Winter + Extended Play Smart Staff	14.50	3.50	5.00	2.00	2	1,015.00
Site Supervisor - Explorers Camp	15.00	8.00	5.00	9.00	1	5,400.00
Single Day + Extended Play Smart Staff	14.50	3.50	6.00	2.00	2	1,218.00
Site Supervisor - Adventurers Camp	15.00	8.00	5.00	9.00	1	5,400.00
Site Supervisor - Camp For Curious	15.00	8.00	5.00	9.00	1	5,400.00
Site Supervisor - Extended Care	15.00	3.50	5.00	9.00	1	2,362.50
Counselors - Explorers Camp	14.00	7.50	5.00	9.00	5	23,625.00
Counselors - Adventurers Camp	14.00	7.50	5.00	9.00	3	14,175.00
Counselors - Camp For Curious Min	14.00	7.50	5.00	9.00	2	9,450.00
Counselors - Extended Camp	14.00	3.50	5.00	9.00	4	8,820.00
Asst. Site Supervisor - Explorers Ca	14.50	8.00	5.00	9.00	1	5,220.00
Asst. Site Supervisor - Adventurers C	14.50	8.00	5.00	9.00	1	5,220.00
Asst. Supervisor - Camp For Curious	14.50	8.00	5.00	9.00	1	5,220.00
Camp Coordinator	16.00	8.00	5.00	9.00	1	5,760.00
Single Day Play Smart Staff	14.50	7.50	6.00	2.00	2	2,610.00
20-61-52-00650	55,000.00			66,000.00		
Bank Service Charge						

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
20-61-52-12000	18,000.00			18,410.00	
Frank Lloyd Wright Race					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Race Timing Service	1.00	14,000.00	14,000.00		
Toilets	1.00	1,000.00	1,000.00		
Race Announcers	1.00	200.00	200.00		
Vop Police/Village Permit	1.00	2,845.00	2,845.00		
Bib Postage	1.00	15.00	15.00		
Flyer Distribution Boy Scouts	1.00	100.00	100.00		
Shirt Logo Design	1.00	250.00	250.00		
20-61-52-12010	31,000.00			37,250.00	
Community Special Events					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Summer Concerts	12.00	1,000.00	12,000.00		
Movies	5.00	450.00	2,250.00		
Fall Fest	5.00	3,000.00	15,000.00		
Diov	4.00	2,000.00	8,000.00		
	0.00	0.00	0.00		
Movies, Concerts, DIOV and Fall Fest					
Note: 2022 did not budget the correct number of concerts--should be 12					
Fall Fest will feature more Carnival type rides since they fit better in Rehm and on the street we close. Costs for amusements in general have risen due to labor shortage and fuel costs.					

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account				
	2022		2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-61-52-12030	36,522.00			37,725.00
Community Day Camps				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Spark K-1 Field Trip Fee	9.00	648.00	5,832.00	
Spark 2-3 Field Trip Fee	9.00	768.00	6,912.00	
Spark 4-6 Field Trip Fee	9.00	384.00	3,456.00	
Passport Field Trip Fee	23.00	225.00	5,175.00	
Spark K-1 Bus	9.00	300.00	2,700.00	
Spark 2-3 Bus	9.00	300.00	2,700.00	
Spark 4-6 Bus	9.00	300.00	2,700.00	
Passport Bus	23.00	300.00	6,900.00	
Adventure Weeks In House Field Tri	9.00	150.00	1,350.00	
20-61-52-12040	9,000.00			9,000.00
Afterschool Programs				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Afterschool Bussing	9.00	1,000.00	9,000.00	
20-61-52-12050	3,625.73			4,600.00
Active Adults Programs				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Caterers	4.00	400.00	1,600.00	
Trips	120.00	25.00	3,000.00	
20-61-52-12060	8,500.00			11,647.00
Teen Programs				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Haunted House Trip	16.00	13.00	208.00	
Pool/ Rink Teen Scene Bus	27.00	135.00	3,645.00	
Teen Scene Field Trips	18.00	208.00	3,744.00	
Teen Scene Field Trip Busses	18.00	225.00	4,050.00	

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Account	2022			2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)		
20-61-52-12340	125,924.00			159,862.00		
Special Interest Programs						
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Steam	40.00	88.00	3,520.00			
Lego	100.00	90.00	9,000.00			
Lego Workshop	336.00	40.00	13,440.00			
Lego Camp	400.00	195.00	78,000.00			
Chess Camp	120.00	144.00	17,280.00			
Chess Scholars Workshop	80.00	33.00	2,640.00			
Chess Scholars	48.00	68.00	3,264.00			
Coding Classes	112.00	255.00	28,560.00			
Magic Class	270.00	15.40	4,158.00			
20-61-52-12350	4,594.75			2,680.00		
Nature And Adventure Programs						
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Adventure Program Fees	64.00	40.00	2,560.00			
Archery Instructor Training	2.00	60.00	120.00			
20-61-52-12360	23,947.00			24,540.00		
Nature And Adventure Camps						
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)
Adventurers Camp Field Trips	1.00	30.00	9	1	35	9,450.00
Explorers Camp Field Trips	1.00	10.00	9	1	35	3,150.00
Advenutrers Camp Field Trip Bus	1.00	300.00	9	2	1	5,400.00
Explorers Camp Field Trip Bus	1.00	300.00	9	1	1	2,700.00
Adventurers Camp Pool Bus	1.00	180.00	9	1	1	1,620.00
Explorers Camp Pool Bus	1.00	180.00	9	1	1	1,620.00
School Usage Fees	1.00	600.00	1	1	1	600.00

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
20-61-53-12000	48,000.00			48,117.00	
Frank Lloyd Wright Race					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Flw Scholarship Proceeds	1.00	24,992.00	24,992.00		
Awards	1.00	1,200.00	1,200.00		
Participant Shirts	2,400.00	8.00	19,200.00		
Volunteer Shirts	150.00	4.50	675.00		
Volunteer Refreshments	200.00	1.00	200.00		
No Parking Signs	200.00	1.00	200.00		
Safety Pins	1.00	200.00	200.00		
Course Water	1.00	300.00	300.00		
Water Cups	1.00	350.00	350.00		
Misc Supplies	1.00	800.00	800.00		
20-61-53-12010	2,500.00			3,600.00	
Community Special Events					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Day In Our Village	1.00	500.00	500.00		
Winter Fest	1.00	500.00	500.00		
Egg Hunt Decorations & Addt. Suppl	1.00	500.00	500.00		
Egg Hunt Eggs	30.00	70.00	2,100.00		
Community Events					
Note: Egg Hunt in 2022 had unused Eggs from 2020. Will have to order full amount for 2023.					

Account				2022	2023		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-61-53-12030				11,200.00		12,197.00	
Community Day Camps							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Jr. Spark Supplies	9.00	45.00	405.00				
Adventure Weeks Supplies	9.00	45.00	405.00				
Summer Stay And Play Supplies	9.00	45.00	405.00				
Spark K-1 Supplies	9.00	65.00	585.00				
Spark 2-3 Supplies	9.00	65.00	585.00				
Spark 4-6 Supplies	9.00	65.00	585.00				
Extended Supplies	9.00	65.00	585.00				
Spark/Extended Start-Up Supplies	4.00	250.00	1,000.00				
Summer Staff Shirts	24.00	8.00	192.00				
Summer Camper Shirts	600.00	8.00	4,800.00				
End Of Summer Staff Incentive	1.00	700.00	700.00				
Extended Spark Snack	9.00	80.00	720.00				
Extended Smore Snack	1.00	80.00	80.00				
Passport Supplies	23.00	25.00	575.00				
Passport Snack	23.00	25.00	575.00				

ANNUAL BUDGET ESTIMATE - ALL

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Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
20-61-53-12040	23,623.00			30,857.00	
Afterschool Programs					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Carroll Snack	9.00	340.00	3,060.00		
Fox Snack	9.00	200.00	1,800.00		
Field Snack	9.00	130.00	1,170.00		
Longfellow Snack	9.00	273.00	2,457.00		
Barrie Snack	9.00	200.00	1,800.00		
Dole Snack	9.00	200.00	1,800.00		
Andersen Snack	9.00	200.00	1,800.00		
Austin Gardens Snack	9.00	130.00	1,170.00		
Carroll Supplies	9.00	230.00	2,070.00		
Barrie Supplies	9.00	175.00	1,575.00		
Longfellow Supplies	9.00	230.00	2,070.00		
Fox Supplies	9.00	190.00	1,710.00		
Andersen Supplies	9.00	175.00	1,575.00		
Dole Supplies	9.00	200.00	1,800.00		
Staff Uniforms	1.00	800.00	800.00		
New Season Supplies	1.00	1,000.00	1,000.00		
Austin Supplies	9.00	150.00	1,350.00		
Field Supplies	9.00	150.00	1,350.00		
End Of Year Staff Party	1.00	500.00	500.00		
20-61-53-12050	1,364.08			1,600.00	
Active Adults Programs					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Games/Refeshments/Etc	100.00	4.00	400.00		
Supplies/Misc	300.00	4.00	1,200.00		

ANNUAL BUDGET ESTIMATE - ALL

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Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
20-61-53-12060	5,181.00			7,714.76	
Teen Programs					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Safe Sitter Participant Manual	144.00	18.54	2,669.76		
Safe @ Home Supplies	54.00	20.00	1,080.00		
Esports Games	5.00	60.00	300.00		
D&D Supplies	2.00	25.00	50.00		
One Day Craft Class Supplies	8.00	60.00	480.00		
One Day Special Event Supplies	4.00	60.00	240.00		
Teen Scene Start Up Supplies	1.00	200.00	200.00		
Teen Scene Supplies	9.00	100.00	900.00		
Cit Shirts	80.00	8.00	640.00		
Cit Supplies	1.00	300.00	300.00		
Flashlight Egg Hunt Supplies	1.00	100.00	100.00		
Halloween Scavenger Hunt Supplies	1.00	75.00	75.00		
Haunted House Supplies	1.00	80.00	80.00		
Teen Nights At Crc Supplies	10.00	60.00	600.00		
20-61-53-12340	50.00			50.00	
Special Interest Programs					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Class Supplies	1.00	50.00	50.00		
20-61-53-12350	7,458.21			5,164.00	
Nature And Adventure Programs					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Intergenerational Program Supplies	588.00	3.00	1,764.00		
Archery Program Supplies	1.00	2,000.00	2,000.00		
New Spooky Stroll Supplies	1.00	700.00	700.00		
Oak Park Family Campout Supplies	1.00	700.00	700.00		

Account							2022	2023		
							Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-61-53-12360							11,724.53			14,692.00
Nature And Adventure Camps										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
Camper Shirts (Oe/Oa)	1.00	8.00	9	2	35	5,040.00				
Camper Shirts (Ccm)	1.00	8.00	9	1	21	1,512.00				
Winter Play Smart Supplies & Snack	1.00	60.00	1	1	10	600.00				
Staff Shirts	1.00	8.00	1	1	35	280.00				
Camp For Curious Minds Weekly Sn	1.00	130.00	9	1	1	1,170.00				
Extended Camp Snack	1.00	8.00	9	1	35	2,520.00				
Spring Play Smart Supplies & Snack	1.00	60.00	1	1	5	300.00				
Single Day Play Smart Supplies & S	1.00	60.00	1	1	12	720.00				
Adventurers Camp Start-Up Supplie	1.00	250.00	1	1	1	250.00				
Explorers Camp Start-Up Supplies	1.00	250.00	1	1	1	250.00				
Camp For Curious Minds Start-Up S	1.00	250.00	1	1	1	250.00				
Explorers Camp Weekly Supplies	1.00	100.00	9	1	1	900.00				
Adventurers Camp Weekly Supplies	1.00	100.00	9	1	1	900.00				

Revenue

Account	2022	2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-62-49-12390 Arts & Crafts	405,000.00			437,520.00

ANNUAL BUDGET ESTIMATE - ALL

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Park District of Oak Park

FY 2022

Account				2022		2023	
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)	
Try-It Ceramics	1.00	29.00	12	1	8	2,784.00	
Open Studio	1.00	162.00	7	1	8	9,072.00	
Handbuilding	1.00	162.00	7	1	6	6,804.00	
Evening Ceramics	1.00	162.00	7	1	6	6,804.00	
Winter Break Scaw	1.00	179.00	1	1	8	1,432.00	
Creative Movement (Scaw)	1.00	200.00	4	1	9	7,200.00	
Scaw Session 1 & 2 Day Camp	1.00	404.00	2	1	80	64,640.00	
Scaw Session 1 & 2 Extended Camp	1.00	404.00	2	1	20	16,160.00	
Summer Launch 12-3Pm	1.00	404.00	1	1	35	14,140.00	
Summer Launch 12-6Pm	1.00	808.00	1	1	35	28,280.00	
Theater (Scaw)	1.00	200.00	4	1	9	7,200.00	
Jewelry (Scaw)	1.00	232.00	4	1	10	9,280.00	
Textiles (Scaw)	1.00	232.00	4	1	10	9,280.00	
Drawing (Scaw)	1.00	200.00	4	1	10	8,000.00	
Painting (Scaw)	1.00	200.00	4	1	10	8,000.00	
Art History (Scaw)	1.00	200.00	4	1	9	7,200.00	
Nature Art/Mixed Media (Scaw)	1.00	200.00	4	1	9	7,200.00	
Photography (Scaw)	1.00	232.00	4	1	10	9,280.00	
Printmaking (Scaw)	1.00	232.00	4	1	10	9,280.00	
Cartooning & Comics (Scaw)	1.00	200.00	4	1	9	7,200.00	
Animation (Scaw)	1.00	200.00	4	1	9	7,200.00	
3D Art (Scaw)	1.00	232.00	4	1	10	9,280.00	
Ceramics (Scaw)	1.00	232.00	4	1	12	11,136.00	
Code Advantage (Scaw)	1.00	486.00	8	1	12	46,656.00	
Everybody Rocks (Scaw)	1.00	245.00	6	1	9	13,230.00	
Lego (Scaw)	1.00	335.00	6	1	12	24,120.00	
World Culture Through Food & Art	1.00	234.00	8	1	9	16,848.00	
Mini Scaw Week 1	1.00	112.00	1	1	40	4,480.00	
Mini Scaw Extended	1.00	112.00	1	1	20	2,240.00	
Mini Scaw Week 2	1.00	112.00	1	1	40	4,480.00	
Mini Scaw Extended	1.00	112.00	1	1	20	2,240.00	
Mini Scaw Classes	1.00	51.00	1	1	48	2,448.00	
Painting/Drawing	1.00	78.00	6	1	6	2,808.00	
Creative Cooking	1.00	29.00	24	1	12	8,352.00	

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Account				2022	2023		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
World Culture Through Food & Art	1.00	82.00	12	1	7	6,888.00	
1 Day Art Workshops	1.00	16.00	156	1	6	14,976.00	
Jewelry/Lapidary Class	1.00	102.00	7	1	5	3,570.00	
Youth Ceramics	1.00	119.00	7	1	8	6,664.00	
Beginners Ceramics	1.00	119.00	7	1	6	4,998.00	
Family Ceramics	1.00	162.00	7	1	5	5,670.00	
20-62-49-12610				182,000.00			254,945.00
Performing Arts							
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)	
Youth Dance Ages 2-3 Fall	1.00	219.00	1	4	9	7,884.00	
Youth Dance Ages 4-6 Fall	1.00	219.00	1	8	10	17,520.00	
Youth Dance Ages 4-6 Summer	1.00	78.00	1	3	10	2,340.00	
Youth Dance Ages 7-12 Summer	1.00	95.00	1	3	9	2,565.00	
Adult Performing Arts	1.00	95.00	5	2	7	6,650.00	
Dancin' At The Mansion	1.00	95.00	6	2	12	13,680.00	
Youth Dance Ages 2-3 Spring	1.00	170.00	1	4	9	6,120.00	
Youth Dance Ages 4-6 Spring	1.00	170.00	1	8	10	13,600.00	
Youth Dance Ages 7-12 Spring	1.00	191.00	1	8	9	13,752.00	
Youth Dance Ages 2-3 Summer	1.00	78.00	1	3	9	2,106.00	
Youth Theatre Winter	1.00	137.00	1	4	10	5,480.00	
Youth Theatre Spring	1.00	137.00	1	4	10	5,480.00	
Summer Dance Camps At Grc 7-12)	1.00	273.00	1	9	24	58,968.00	
Summer Dance Camp At Fox (4-6)	1.00	273.00	1	9	16	39,312.00	
Summer Musical	1.00	180.00	1	1	7	1,260.00	
Ticket Sales	1.00	8.00	1	1	700	5,600.00	
Youth Dance Ages 7-12 Fall	1.00	248.00	1	8	9	17,856.00	
Youth Dance Ages 2-3 Winter	1.00	115.00	1	4	9	4,140.00	
Youth Dance Ages 4-6 Winter	1.00	115.00	1	8	10	9,200.00	
Youth Dance Ages 7-12 Winter	1.00	136.00	1	8	9	9,792.00	
Music- Private Lessons	1.00	100.00	8	1	5	4,000.00	
Youth Theatre Fall	1.00	191.00	1	4	10	7,640.00	

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Account	2022		2023			
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)		
20-62-49-12620	107,000.00					
Circus Arts						
Expenditure						
20-62-51-12390	104,000.00					130,080.00
Arts & Crafts						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Camp Coordinator	16.00	8.00	5.00	10.00	1	6,400.00
Camp Supervisor	15.00	8.00	5.00	10.00	1	6,000.00
Camp Counselor	14.25	7.00	5.00	10.00	12	59,850.00
Scaw Instructors	20.00	5.00	5.00	10.00	7	35,000.00
Arts Workshop Instructor	20.00	3.00	3.00	45.00	1	8,100.00
Painting/Drawing Instructor	25.00	3.00	7.00	6.00	1	3,150.00
Lapidary/Jewelry Instructor	20.00	3.00	7.00	6.00	1	2,520.00
Ceramics Instructor	25.00	3.00	7.00	6.00	2	6,300.00
Winter/Spring Scaw Instructor	20.00	5.00	5.00	3.00	1	1,500.00
Winter/Spring Scaw Counselor	14.00	6.00	5.00	3.00	1	1,260.00
20-62-51-12610	61,839.89					83,835.00
Performing Arts						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Instructors	22.00	4.00	2.00	45.00	5	39,600.00
Camp Staff	14.00	8.00	5.00	9.00	8	40,320.00
Assistants	14.50	2.00	1.00	45.00	3	3,915.00
20-62-51-12620	36,500.00					
Circus Arts						
20-62-52-00650	20,000.00					19,000.00
Bank Service Charge						

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
20-62-52-12390	81,609.61			92,062.00	
Arts & Crafts					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
School Usage Fees	1.00	600.00	600.00		
Everybody Rocks	60.00	171.50	10,290.00		
Lego	72.00	260.00	18,720.00		
Global Peel (Scaw)	80.00	200.00	16,000.00		
Kiln Repair	3.00	700.00	2,100.00		
Global Peel (Creative Cooking)	288.00	19.00	5,472.00		
Code Advantage	96.00	355.00	34,080.00		
World Culture	80.00	60.00	4,800.00		
20-62-52-12610	10,559.42			8,644.00	
Performing Arts					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Dance Instructors	144.00	52.25	7,524.00		
Music Instructors	56.00	20.00	1,120.00		
20-62-52-12620					
Circus Arts					
20-62-53-12390	20,000.00			18,145.00	
Arts & Crafts					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Camp Supplies	160.00	12.00	1,920.00		
Camp Art Supplies	1,080.00	8.00	8,640.00		
Regular Season Art Supplies	1,425.00	5.00	7,125.00		
Na-Staff Shirts	15.00	4.00	60.00		
Art Tech	1.00	400.00	400.00		

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Account	2022			2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)		
20-62-53-12610	9,767.03			18,150.00		
Performing Arts						
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Costumes	350.00	45.00	15,750.00			
Dance Supplies	1.00	700.00	700.00			
Musical Supplies	1.00	700.00	700.00			
Camp Supplies	1.00	1,000.00	1,000.00			
20-62-53-12620	1,400.00					
Circus Arts						
Revenue						
20-63-49-12700	210,343.00			251,766.00		
Preschool						
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)
2 Day Spanish Preschool (Fall)	1.00	164.00	4	1	17	11,152.00
3 Day Spanish Preschool (Fall)	1.00	246.00	4	1	17	16,728.00
Pre-K (Fall)	1.00	466.00	4	1	17	31,688.00
2 Day Nature Preschool (Fall)	1.00	201.00	4	1	17	13,668.00
3 Day Nature Preschool (Fall)	1.00	310.00	4	1	17	21,080.00
2 Day Preschool (Fall)	1.00	164.00	4	1	17	11,152.00
2 Day Nature Preschool (Spring)	1.00	190.00	5	1	14	13,300.00
3 Day Nature Preschool (Spring)	1.00	292.00	5	1	14	20,440.00
2 Day Preschool (Spring)	1.00	155.00	5	1	14	10,850.00
3 Day Preschool (Spring)	1.00	232.00	5	1	14	16,240.00
Registration Fee	1.00	50.00	1	1	85	4,250.00
3 Day Spanish Preschool (Spring)	1.00	232.00	5	1	14	16,240.00
3 Day Preschool (Fall)	1.00	246.00	4	1	17	16,728.00
2 Day Spanish Preschool (Spring)	1.00	155.00	5	1	14	10,850.00
Pre-K (Spring)	1.00	440.00	5	1	17	37,400.00

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Account							2022	2023			
							Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
20-63-49-12720							53,200.00				74,210.00
Playschool											
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)					
Playschool: 3 Day (Spring)	1.00	235.00	5	2	12	13,680.00					
Playschool: 2 Day (Spring)	1.00	157.00	5	2	12	18,840.00					
Registration Fee	1.00	50.00	1	1	37	1,850.00					
Playschool: 3 Day (Fall)	1.00	249.00	4	2	12	23,904.00					
Playschool: 2 Day (Fall)	1.00	166.00	4	2	12	15,936.00					
20-63-49-12740							15,157.00				24,200.00
Early Childhood Classes											
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)					
Ec Enrichment Programs	1.00	26.00	1	15	12	4,680.00					
Lunch Bunch	1.00	61.00	8	4	10	19,520.00					
20-63-49-12840							8,500.00				13,000.00
Indoor Playground											
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)					
Indoor Playground Daily Fee Spring	1.00	5.00	8	10	9	3,600.00					
Indoor Playground Seasonal Pass	1.00	50.00	1	1	20	1,000.00					
Birthday Party Booking	1.00	250.00	3	1	1	750.00					
Pizza Project Play	1.00	21.00	6	1	15	1,890.00					
Indoor Playground Daily Fee Fall	1.00	8.00	8	10	9	5,760.00					

Expenditure

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Account	2022			2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)		
20-63-51-12700	121,572.00			120,190.89		
Preschool						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Preschool - 3 Day, Assistant (Fall)	16.25	4.75	3.00	17.00	1	3,936.56
Nature Preschool Lead Spring	18.00	4.75	5.00	20.00	1	8,550.00
Nature Preschool Lead Spring	18.00	4.75	5.00	20.00	1	8,550.00
Pre-K Lead Spring	18.00	5.25	5.00	20.00	1	9,450.00
Pre-K Lead Fall	18.25	5.25	5.00	17.00	1	8,144.06
Preschool Lead Spring	18.00	4.75	5.00	20.00	1	8,550.00
Nature Preschool - 3 Day, Assistant	16.25	4.75	1.00	17.00	1	1,312.19
Spanish Preschool - 2 Day, Assistan	16.00	4.75	2.00	20.00	1	3,040.00
Spanish Preschool - 2 Day, Assistan	16.25	4.75	2.00	17.00	1	2,624.38
Spanish Preschool - 3 Day, Assistan	16.00	4.75	3.00	20.00	1	4,560.00
Preschool - 3 Day, Assistant (Spring	16.00	4.75	3.00	20.00	1	4,560.00
Preschool - 2 Day, Assistant (Spring	16.25	4.75	2.00	20.00	1	3,087.50
Nature Preschool - 2 Day, Assistant	16.00	4.75	2.00	20.00	1	3,040.00
Nature Preschool - 3 Day, Assistant	16.25	4.75	3.00	20.00	1	4,631.25
Preschool - 2 Day, Assistant (Fall)	16.25	4.75	2.00	17.00	1	2,624.38
Nature Preschool - 2 Day, Assistant	16.25	4.75	1.00	17.00	1	1,312.19
Preschool Lead Fall	18.25	4.75	5.00	17.00	1	7,368.44
Spanish Preschool Lead Spring	18.00	4.75	5.00	20.00	1	8,550.00
Spanish Preschool Lead Fall	18.25	4.75	5.00	17.00	1	7,368.44
Pre-K Assistant (Spring)	16.00	5.25	5.00	20.00	1	8,400.00
Spanish Preschool - 3 Day, Assistan	16.00	4.75	3.00	17.00	1	3,391.50
Pre-K Assistant (Fall)	16.00	5.25	5.00	17.00	1	7,140.00
20-63-51-12720	35,420.00			41,283.75		
Playschool						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Playschool Lead (Spring)	18.00	4.00	5.00	20.00	2	14,400.00
Playschool Assistant (Spring)	16.00	3.00	5.00	20.00	2	9,600.00
Playschool Assistant (Fall)	16.25	3.00	5.00	17.00	1	4,143.75
Playschool Lead (Fall)	18.25	4.00	5.00	18.00	2	13,140.00

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022			2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)		
20-63-51-12740	8,000.00			9,062.50		
Early Childhood Classes						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Lunch Bunch Assistant	14.00	2.50	4.00	30.00	1	4,200.00
Lunch Bunch Lead	15.00	2.50	4.00	30.00	1	4,500.00
Ec Enrichment Lead	15.00	2.50	1.00	5.00	1	187.50
Ec Enrichment Assistant	14.00	2.50	1.00	5.00	1	175.00
20-63-51-12840	7,500.00			10,654.00		
Indoor Playground						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Pizza Project And Play Asst	14.00	4.00	1.00	6.00	1	336.00
Birthday Party Supervisor	14.00	4.00	1.00	3.00	1	168.00
Indoor Playground Supervisor (Sprir	14.00	5.00	5.00	16.00	1	5,600.00
Indoor Playground Supervisor (Fall)	14.00	5.00	5.00	13.00	1	4,550.00
20-63-52-00650	15,000.00			20,000.00		
Bank Service Charge						
20-63-52-12700	600.00			1,400.00		
Preschool						
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Conference Admissions	8.00	60.00	600.00			
Professional Development	8.00	100.00	800.00			
20-63-52-12720	200.00			320.00		
Playschool						
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Conference Admissions	4.00	60.00	240.00			
Professional Development	4.00	20.00	80.00			

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account				
	2022		2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-63-52-12740				
Early Childhood Classes				
20-63-53-12700	10,500.00			11,280.00
Preschool				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
School Year Start Up Supplies	4.00	500.00	2,000.00	
Monthly School Supply	36.00	50.00	1,800.00	
New Equipment	2.00	500.00	1,000.00	
Monthly Snack	36.00	180.00	6,480.00	
20-63-53-12720	3,000.00			4,960.00
Playschool				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Monthly School Supplies	18.00	50.00	900.00	
School Year Start Up Supplies	2.00	500.00	1,000.00	
Monthly Snack	18.00	170.00	3,060.00	
20-63-53-12740	1,200.00			1,894.00
Early Childhood Classes				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Ec Enrichment Programs	14.00	21.00	294.00	
Lunch Bunch	32.00	50.00	1,600.00	
20-63-53-12840	250.00			420.00
Indoor Playground				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Fall Start Up Supplies	1.00	150.00	150.00	
Pizza Project Play	6.00	40.00	240.00	
Birthday Party Supplies	3.00	10.00	30.00	

Account	2022	2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Total Revenue	\$2,838,203.10			\$3,285,807.00
Total Expenditure	\$1,547,707.14			\$1,811,014.78
Net	\$1,290,495.96			\$1,474,792.22
Report Total Revenue	\$2,838,203.10			\$3,285,807.00
Report Total Expenditure	\$1,547,707.14			\$1,811,014.78
Report Total Net	\$1,290,495.96			\$1,474,792.22

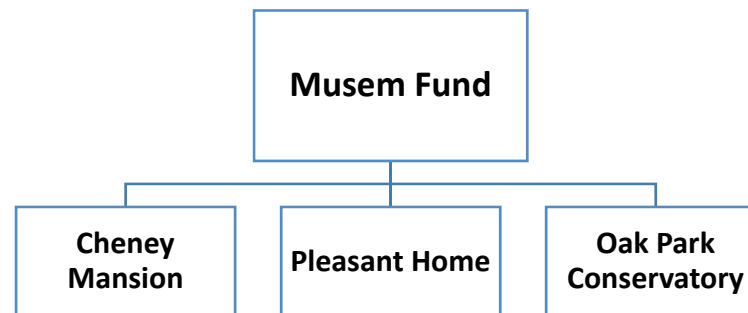
MUSEUM FUND

Description

The Museum Fund is a special revenue fund, operating under the modified accrual basis of accounting.

The Museum Fund helps to maintain three park district historic properties: Pleasant Home, Cheney Mansion, and the Conservatory. Pleasant Home is a National Historic Landmark designed in 1897 by noted prairie school architect George W. Maher for investment banker and philanthropist John W. Farson. Pleasant Home was purchased by the district in 1939.

Beginning in 2013, the District used funds to help with the capital maintenance of Cheney Mansion including upgrades to the second floor. Beginning in 2022, the District will also dedicate part of this levy to maintenance of the greenhouse at the Conservatory. The District levies a property tax for the museum's operations and certain capital improvements. Because this fund provides monetary support for infrastructure and capital projects, the fund balance requirement is set at 75% of expenditures.



Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.

Museum Fund

2022 RESULTS

Accomplished:

- ✓ The Museum Fund is projected to end at 82% fund balance.
- ✓ Plans were developed for the north door of the Conservatory.
- ✓ The north wall work of the Conservatory has been bid and will be completed by the end of the year.

2023 GOALS

Financial Strength

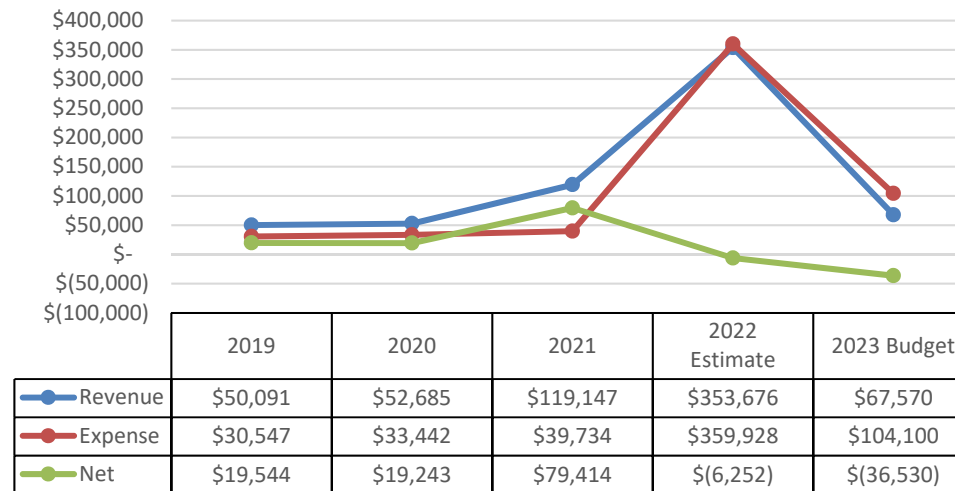
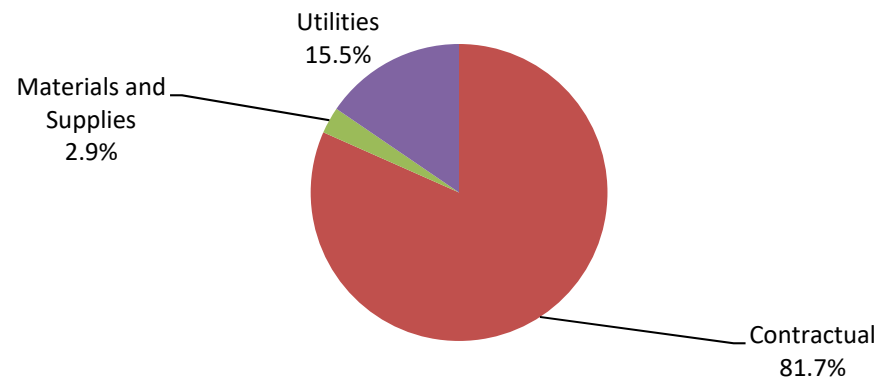
1. Continue to focus on getting the Museum Fund's fund balance within the 75% fund balance target by December 31, 2027, with an ending fund balance of 80% by December 31, 2023.

Quality Infrastructure Management

1. Replace first floor flooring at Pleasant Home by April 1, 2023.

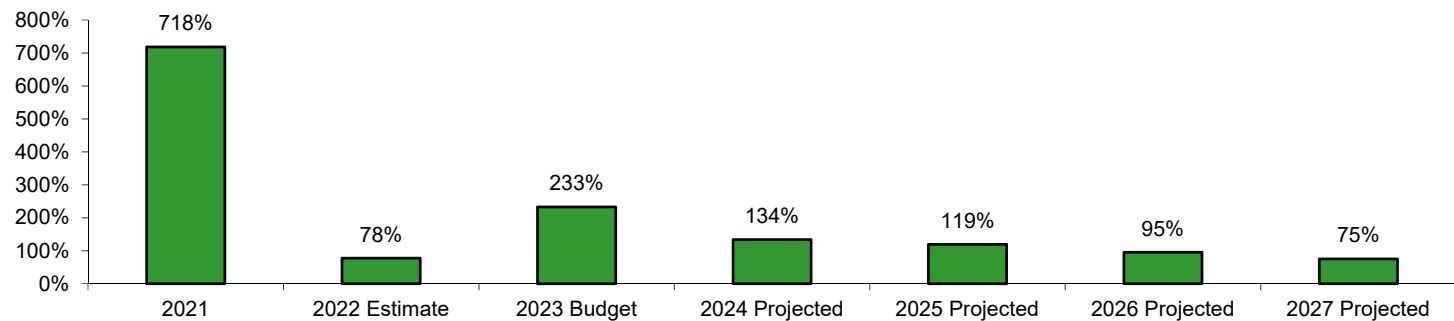


Pleasant Home

Museum Fund
Historical Data

2022 Expense Distribution


**Museum Fund
Budget Detail**

	2021	2022 Estimate	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected
Tax Receipts	\$51,924	\$353,676	\$67,570	\$271,962	\$80,121	\$82,525	\$118,438
Rental Income	\$49,830	\$0	\$0	\$0	\$0	\$0	\$0
Sponsorship and Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Program Income	\$17,393	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$119,147	\$353,676	\$67,570	\$271,962	\$80,121	\$82,525	\$118,438
Wages	\$7,034.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contractual	\$12,652	\$341,153	\$85,000	\$200,000	\$150,000	\$125,000	\$125,000
Materials and Supplies	\$8,019	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Utilities	\$12,029	\$15,775	\$16,100	\$16,905	\$17,750	\$18,638	\$19,570
Total Expenses	\$39,734	\$359,928	\$104,100	\$219,905	\$170,750	\$146,638	\$147,570
Net	\$79,414	(\$6,252)	(\$36,530)	\$52,057	(\$90,629)	(\$64,113)	(\$29,131)
Fund Balance	\$285,276	\$279,024	\$242,494	\$294,551	\$203,922	\$139,808	\$110,677
	718%	78%	233%	134%	119%	95%	75%
\$ Amount Above Policy	\$255,476	\$9,078	\$164,419	\$129,622	\$75,859	\$29,830	(\$0)

Fund Balance


Park District of Oak Park Mission: *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

Account	2022		2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Revenue				
21-00-41-14100	353,676.00			67,570.00
Property Tax - Current Year				
Expenditure				
21-00-52-00260	340,000.00			85,000.00
Property Repair				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Second Floor - Cheney	1.00	5,000.00	5,000.00	
Ph Fire Alarm Service	1.00	400.00	400.00	
Ph Hvac Contract-Boiler Only	1.00	1,000.00	1,000.00	
Ph Misc Repairs	1.00	1,800.00	1,800.00	
Ph Interior Improvements	1.00	1,800.00	1,800.00	
Conservatory Microgrow & Electrical	1.00	35,000.00	35,000.00	
Pleasant Home Flooring	1.00	40,000.00	40,000.00	
21-00-52-00299	1,153.00			
Contractual Services - Other				
21-00-53-00311				
Ph Supplies- Cleaning & Household				
21-00-53-00313	3,000.00			3,000.00
Supplies - Building Materials				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Tables	1.00	2,500.00	2,500.00	
Misc Building Supplies	1.00	500.00	500.00	
21-00-58-00800	5,200.00			5,500.00
Electricity				

Account	2022	2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
21-00-58-00810 Natural Gas	7,500.00			7,500.00
21-00-58-00830 Water	2,500.00			2,500.00
21-00-58-00840 Ph Security Monitoring	575.00			600.00
Total Revenue	\$353,676.00			\$67,570.00
Total Expenditure	\$359,928.00			\$104,100.00
Net	-\$6,252.00			-\$36,530.00
Report Total Revenue	\$353,676.00			\$67,570.00
Report Total Expenditure	\$359,928.00			\$104,100.00
Report Total Net	-\$6,252.00			-\$36,530.00

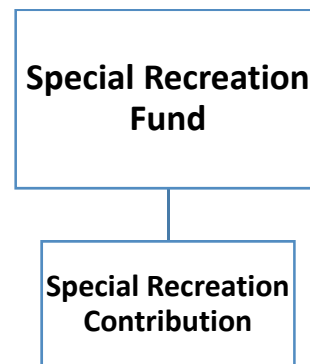
SPECIAL RECREATION FUND

Description

The Special Recreation Fund is a special revenue fund, operating on the modified accrual basis of accounting.

The Special Recreation Fund accounts for expenditures made to the West Suburban Special Recreation Association (WSSRA) as well as implementation of the ADA Transition Plan.

WSSRA provides opportunities for people with physical and mental disabilities of all ages to participate in year round programming specifically designed to meet their individual needs. The ADA Transition Plan's intent is to increase accessibility to the participants of the WSSRA programming. WSSRA also provides inclusion services for individuals with disabilities that wish to participate in park district programs.



Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.

Special Recreation Fund

2021 RESULTS

In Progress/Delayed:

- Continue to focus on getting the Special Recreation Fund's fund balance within the 25% fund balance target by December 31, 2023, with an ending fund balance of 64% by December 31, 2022. > *The Special Recreation Fund is projected to end with a 102% fund balance.*

2023 GOALS

Financial Strength

1. Continue to focus on getting the Special Recreation Fund's fund balance within the 25% fund balance target by December 31, 2027, with an ending fund balance of 52% by December 31, 2023.

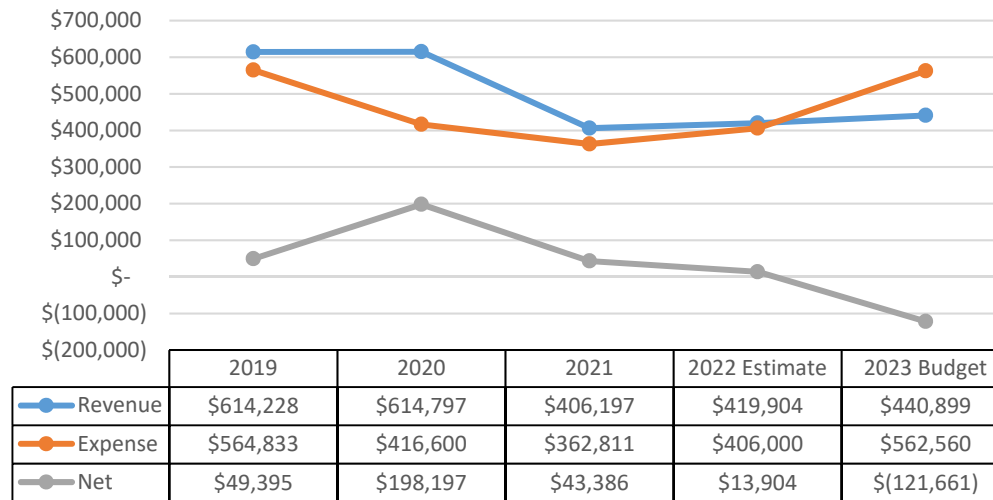
Staff Excellence

1. To improve consistency and quality of staffing, hire 4 inclusion aides as PDOP employees by June 1, 2023.



Special Recreation Fund

Historical Data

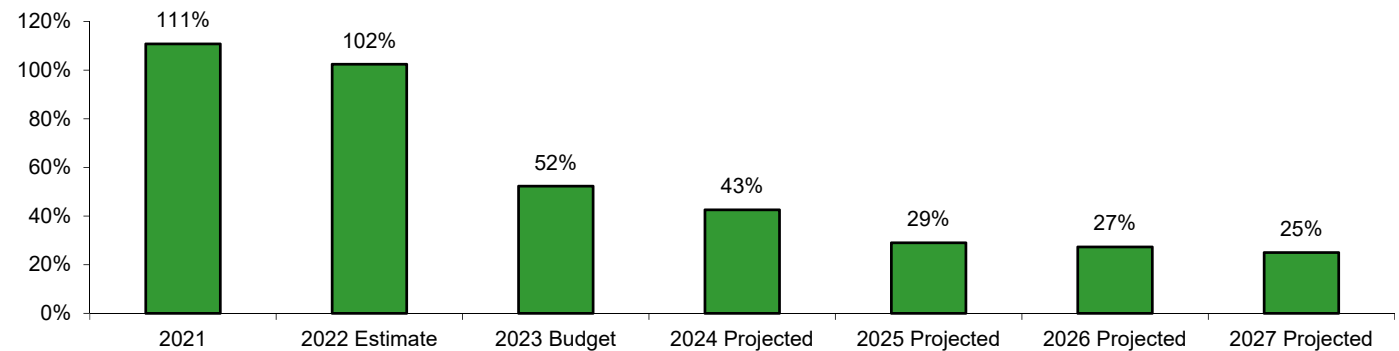


2023 Expense Distribution

100% Contractual

Special Recreation Fund
Budget Detail

	2021	2022 Estimate	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected
Tax Receipts	\$406,197	\$419,904	\$440,899	\$469,557	\$483,644	\$498,153	\$511,543
Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$65,000	\$65,000
Total Revenue	\$406,197	\$419,904	\$440,899	\$469,557	\$483,644	\$563,153	\$576,543
Wages	\$0.00	\$8,000.00	\$42,560.00	\$43,836.80	\$45,151.90	\$46,506.46	\$47,901.65
Contractual	\$362,811	\$398,000	\$520,000	\$535,600	\$551,668	\$568,218	\$585,265
Total Expenses	\$362,811	\$406,000	\$562,560	\$535,600	\$551,668	\$568,218	\$585,265
Net	\$43,386	\$13,904	(\$121,661)	(\$66,043)	(\$68,024)	(\$5,065)	(\$8,721)
Fund Balance	\$401,926	\$415,830	\$294,169	\$228,126	\$160,103	\$155,038	\$146,317
	111%	102%	52%	43%	29%	27%	25%
\$ Amount Above Policy	\$311,223	\$314,330	\$153,529	\$94,226	\$22,186	\$12,984	\$0

Fund Balance


Account				2022	2023		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Revenue							
22-00-41-14100				419,904.00		440,899.00	
Property Tax - Current Year							
Expenditure							
22-00-51-00122				8,000.00		42,560.00	
Wages - Part Time							
Detail Description		Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Inclusion Aid		16.00	3.50	5.00	38.00	4	42,560.00
22-00-52-00298				398,000.00		520,000.00	
Special Rec Contribution							
Detail Description		Quantity	Unit Amount (\$)	Amount (\$)			
Share Payments		4.00	105,000.00	420,000.00			
Inclusion		1.00	100,000.00	100,000.00			
Total Revenue				\$419,904.00		\$440,899.00	
Total Expenditure				\$406,000.00		\$562,560.00	
Net				\$13,904.00		-\$121,661.00	
Report Total Revenue				\$419,904.00		\$440,899.00	
Report Total Expenditure				\$406,000.00		\$562,560.00	
Report Total Net				\$13,904.00		-\$121,661.00	

Special Facilities Fund

The Special Facilities Fund is a special revenue fund, operating on the modified accrual basis of accounting.

The Special Facilities Fund accounts for the operation of recreation programs that require specialized facilities. These facilities include the Ridgeland Common (ice arena, pool, and athletic fields), Rehm Pool, Gymnastics and Recreation Center (Fall 2013) and the Maple Park Dog Park.

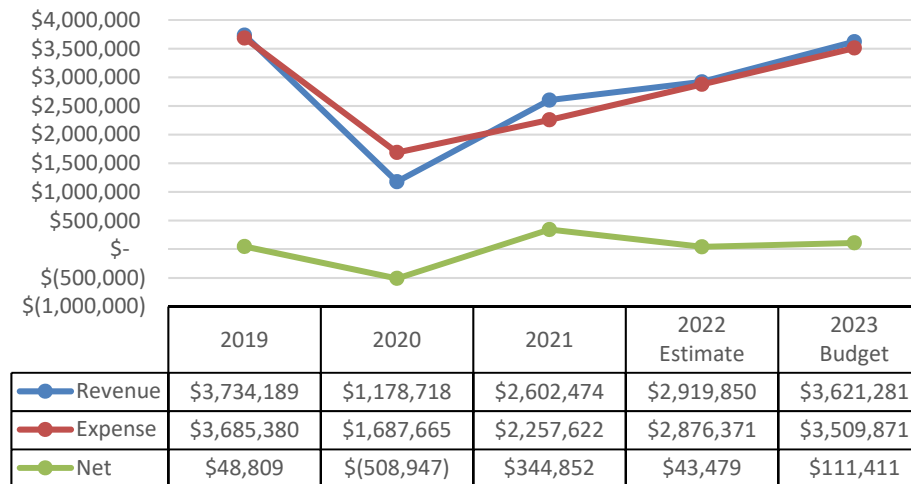
Program fees and admission charges are the only revenue source for the operations of these facilities. There is no property tax support allocated for funding the operations of these programs. However, the special facilities do receive tax support for capital improvements and indirect expenses such as liability insurance and pension obligations.

Personnel

Staffing has remained stable except there is a decrease for 2021 due to Covid-19. In 2018, a Maintenance Supervisor position was added to help with the ever-growing maintenance needs of the new facilities.

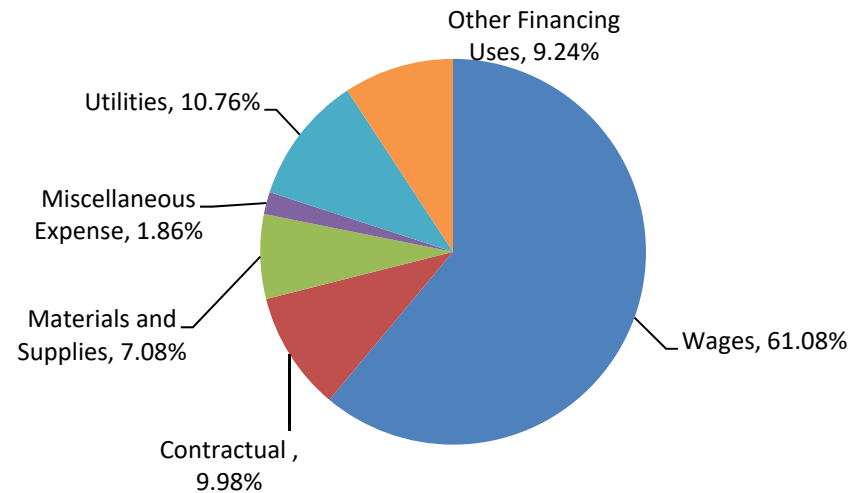
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Pools/Ice Arena	7	7	7	6	9	9
Gymnastics	<u>6</u>	<u>6</u>	<u>6</u>	<u>4</u>	<u>4</u>	<u>4</u>
Total	13	13	13	10	13	13

Historical Analysis



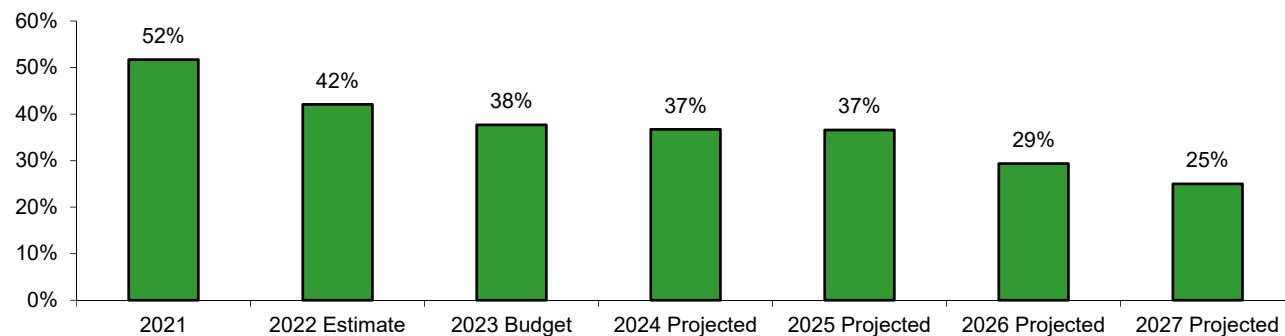
2023 Budget Special Facilities Fund cont.

2023 Expense Distribution



Budget Detail

	2021	2022 Estimate	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected
Fees and Charges	\$870,207	\$1,064,673	\$1,213,041	\$1,249,432	\$1,286,915	\$1,325,523	\$1,365,288
Rental Income	\$295,011	\$238,726	\$299,333	\$308,313	\$317,563	\$327,089	\$336,902
Miscellaneous Revenue	\$8,043	\$50,867	\$49,060	\$50,532	\$52,048	\$53,609	\$55,217
Program Revenue	\$1,429,212	\$1,565,584	\$2,059,847	\$2,121,643	\$2,185,292	\$2,250,851	\$2,333,092
Total Revenue	\$2,602,474	\$2,919,850	\$3,621,281	\$3,729,920	\$3,841,817	\$3,957,072	\$4,090,500
Wages	\$1,572,112	\$1,822,800	\$2,143,784	\$2,288,098	\$2,356,741	\$2,427,443	\$2,500,266
Contractual	\$192,575	\$280,860	\$350,313	\$360,822	\$371,647	\$382,796	\$394,280
Materials and Supplies	\$143,164	\$201,620	\$248,485	\$255,939	\$263,617	\$271,526	\$279,671
Miscellaneous Expense	\$33,008	\$33,593	\$65,261	\$67,218	\$69,235	\$71,312	\$73,451
Utilities	\$316,763	\$361,500	\$377,700	\$389,031	\$400,702	\$412,723	\$425,105
Other Financing Uses	\$0	\$175,998	\$324,328	\$334,058	\$344,080	\$569,402	\$571,484
Total Expenses	\$2,257,622	\$2,876,371	\$3,509,871	\$3,695,167	\$3,806,022	\$4,135,202	\$4,244,258
Net	\$344,852	\$43,479	\$111,411	\$34,753	\$35,796	(\$178,130)	(\$153,758)
Fund Balance	\$1,167,515	\$1,210,994	\$1,322,405	\$1,357,158	\$1,392,953	\$1,214,823	\$1,061,065
	52%	42%	38%	37%	37%	29%	25%
\$ Amount Above Policy	\$603,110	\$491,901	\$444,937	\$433,366	\$441,448	\$181,022	\$0

Fund Balance


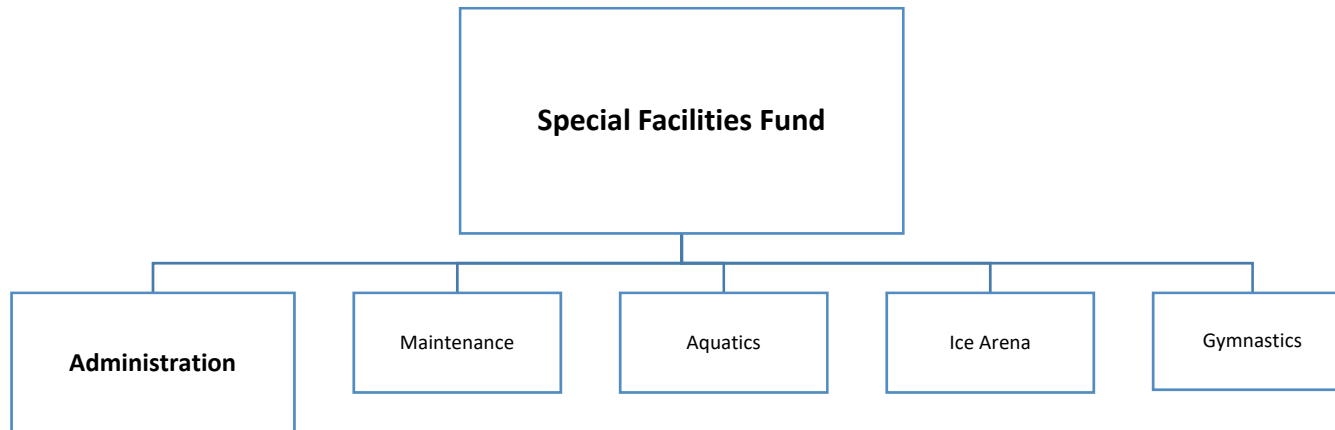
Special Facilities Administration

Statement of Service

The Special Facilities Administration department provides support to the special facilities team to ensure high quality programs and facilities are available to the Oak Park community.

Description

The Special Facilities Administration (formally Revenue Facilities) department was established in 2016 to better reflect the fund as a special revenue fund and mirror operations of the Recreation department. This department handles all administrative costs for the Special Facilities Fund that cannot be directly tied to a program. As of the 2022 budget, all associated revenue from the Concessions department was moved to this department.



Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.

Special Facilities Administration

2022 RESULTS

Accomplished:

- ✓ Provided a comprehensive intern program for two interns, giving them experience with programming, facilities, operations, maintenance, and risk management.
- ✓ Recruited and hired a full-time Facilities Operations Supervisor to assist and improve effective RCRC operations.

2023 GOALS

Community and Customer Focused

1. Competitively seek proposals for vending services provided at the Gymnastics and Recreation Center, the Ridgeland Common Recreation Complex, Rehm Pool, and the Community Recreation center to improve the overall selection, healthy options and timely service.

Financial Strength

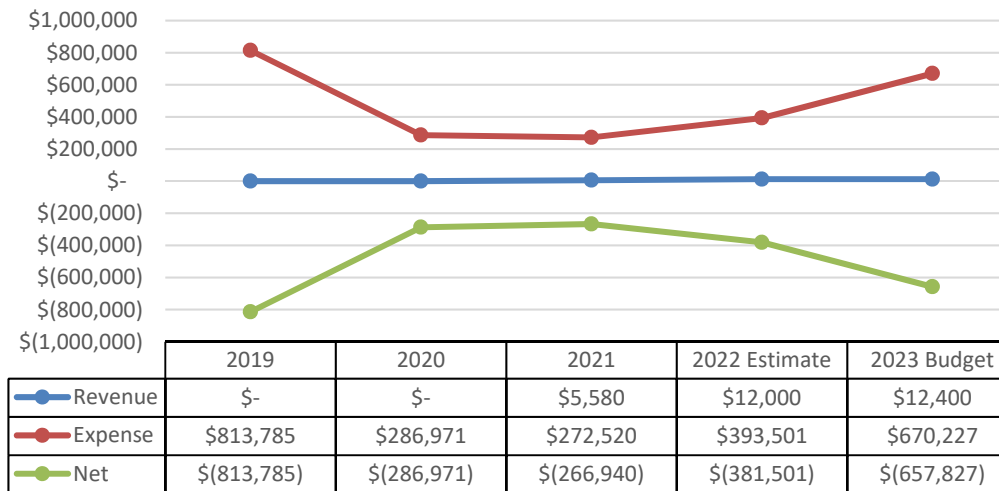
1. Conduct a comprehensive aquatics, rink, and gymnastics pricing study to compare the District's pricing structure against regional competitors by April 1, 2023.



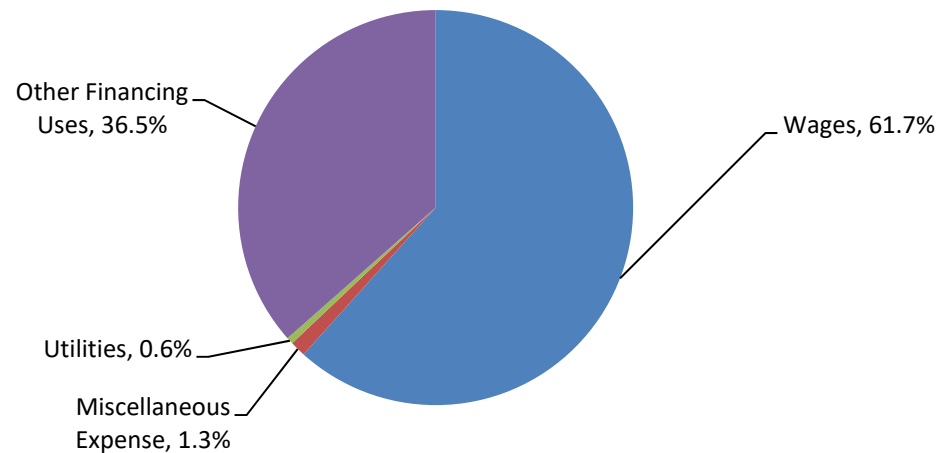
Ridgeland Commons – Fields

Special Facilities Administration

Historical Analysis



2023 Expense Distribution



Special Facilities Administration
Budget Detail

	2019	2020	2021	2022 Estimate	2023 Budget
Fees & Charges**	\$0	\$0	\$5,580	\$0	\$0
Miscellaneous	\$0	\$0	\$0	\$12,000	\$12,400
Total Revenue	\$0	\$0	\$5,580	\$12,000	\$12,400
Wages	\$280,902	\$279,563	\$264,659	\$350,834	\$413,268
Miscellaneous Expense	\$10,851	\$4,778	\$4,161	\$8,715	\$8,615
Utilities	\$2,571	\$2,631	\$3,700	\$3,500	\$3,700
Other Financing Uses*	\$519,461	\$0	\$0	\$30,452	\$244,644
Total Expenses	\$813,785	\$286,973	\$272,520	\$393,501	\$670,227
Net	(\$813,785)	(\$286,973)	(\$266,940)	(\$381,501)	(\$657,827)

*Other Financing Uses: Employee Health Insurance Transfer, Capital Projects Contribution, Special Recreation Fund Transfer

**Concessions moved to Special Facilities Administration

Account	2022			2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)		
Revenue						
25-00-45-14505	12,000.00			12,400.00		
Miscellaneous Revenue						
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Rcrc/Rehm Vending	1.00	12,000.00	12,000.00			
Vending Truck Payment	8.00	50.00	400.00			
RFP will be issued for 2023 vending services						
Expenditure						
25-00-51-00111	319,333.65			385,465.00		
Wages - Full Time						
25-00-51-00122	31,500.00			27,802.88		
Wages - Part Time						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Administrative Assistant	16.08	6.00	3.00	52.00	1	15,050.88
Intern	14.00	8.00	5.00	12.00	1	6,720.00
Administrative Assistant (Additional I	14.50	4.00	2.00	52.00	1	6,032.00
Additional Administrative Assistant Hours necessary. This will be a 2nd staff member.						
25-00-56-00605	7,000.00			6,500.00		
Conference And Training						
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Superintendent Trainings	1.00	2,500.00	2,500.00			
Manager Trainings	1.00	1,500.00	1,500.00			
Program Supervisor Trainings	1.00	1,000.00	1,000.00			
Operations Supervisor Trainings	1.00	1,000.00	1,000.00			
Operations Coordinantor Trainings	1.00	500.00	500.00			
IPRA Conference Reg. \$350						

Account	2022	2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-00-56-00610	1,615.00			1,815.00
Dues And Subscriptions				
Ipra Membership 5 Staff	1,320			
Cprp Certification	295			
Misc	200			
IPRA Membership \$275				
25-00-56-00615	100.00			300.00
Employee Travel Reimbursement				
Mileage Reimbursement	300			
25-00-58-00820	3,500.00			3,700.00
Telecommunications				
25-00-63-00500	30,452.00			44,644.00
Employee Health Insurance Transfe...				
25-00-63-00950				200,000.00
Capital Projects Contribution				
Total Revenue	\$12,000.00			\$12,400.00
Total Expenditure	\$393,500.65			\$670,226.88
Net	-\$381,500.65			-\$657,826.88
Report Total Revenue	\$12,000.00			\$12,400.00
Report Total Expenditure	\$393,500.65			\$670,226.88
Report Total Net	-\$381,500.65			-\$657,826.88

Special Facilities Maintenance

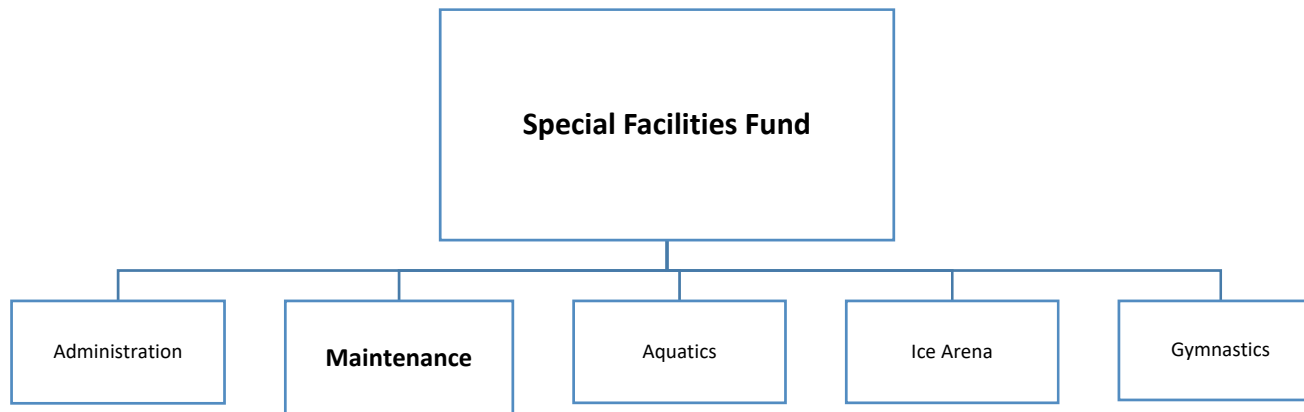
Statement of Service

The Special Facilities Maintenance department is dedicated to promoting quality experiences to Oak Park by maintaining facilities to standards and codes to safeguard public health.

Description

The Special Facilities Maintenance (formally Revenue Facilities Maintenance) department was established in 2016 to better reflect the fund as a special revenue fund and mirror operations of the Recreation department. This department handles all facility upkeep and utility costs for the Special Facilities Fund that cannot be directly tied to a program.

Beginning with the 2019 budget, the Dog Parks budget area has been consolidated under Special Facilities Maintenance. The Dog Park programs located at Ridgeland Common and Maple Park are very popular resources enjoyed by approximately 580 dog owners and their canine companions. The dog parks provide socialization opportunities for dog owners and their canine friends.



Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.

Special Facilities Maintenance**2022 RESULTS***Accomplished:*

- ✓ Installed temporary fencing on the Northeast side of Rehm's main pool, to store tot docks for Learn to Swim program to reduce wear and tear caused by transport, resulting in lower replacement rates. A permanent solution is currently being developed.
- ✓ Installed a timer and solenoid to the wading pool fill line to add an average amount of daily water loss to the pool, keeping the pool close to its ideal water level while eliminating the need for staff to fill by hose.

In Progress/Delayed:

- Install Security Lighting on the south side of the Gymnastic and Recreation Center to improve security in the south side alley.
> *This project will be completed by November 2022.*



Ridgeland Commons – Ice rink

Special Facilities Maintenance**2023 GOALS***Community and Customer Focused*

1. Install two emergency exits at Rehm Pool (one on north east side and one on north west side) to improve pool egress by May 1, 2023.

Quality Infrastructure Management

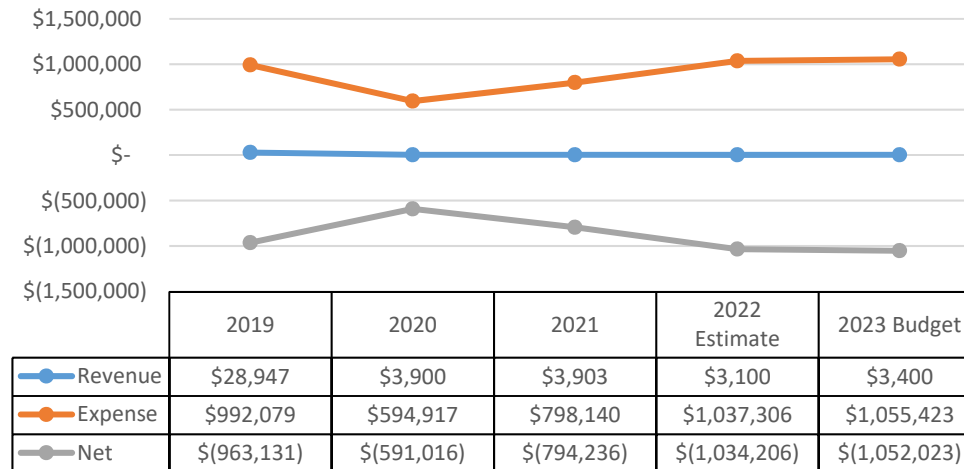
1. Install new surge protection on 11 pieces of critical equipment at Ridgeland Common by May 31, 2023 to eliminate loss due to power surges.
2. Replace Rehm Pool failing zero edge floor inlets with up to date functional inlets improving pool circulation and ease of winterization, and reducing risk of failure.

Staff Excellence

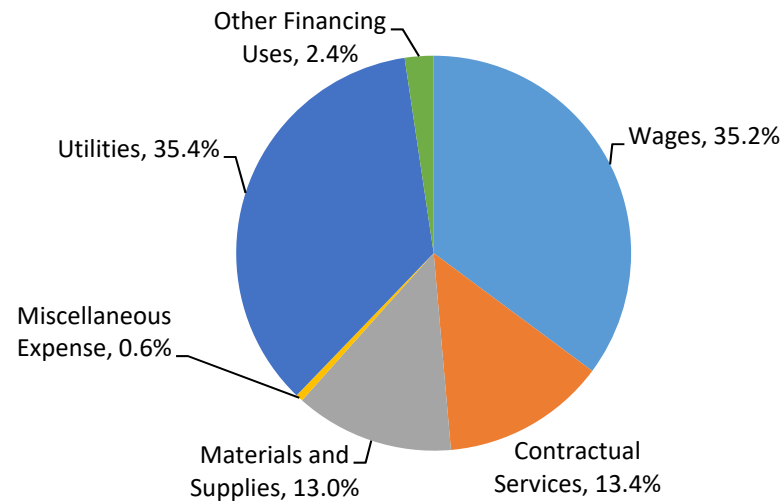
1. Graduate 3 staff members through Certified Pool Operator training by April 30, 2023.

Special Facilities Maintenance

Historical Data



2023 Expense Distribution



Special Facilities Maintenance
Budget Detail

	2019	2020	2021	2022 Estimate	2023 Budget
Fees and Charges	\$3,910	\$2,890	\$3,873	\$3,100	\$3,400
Miscellaneous Revenue	\$25,037	\$1,010	\$31	\$0	\$0
Total Revenue	\$28,947	\$3,900	\$3,903	\$3,100	\$3,400
Wages	\$315,423	\$225,591	\$290,339	\$353,122	\$371,088
Contractual Services	\$198,022	\$137,410	\$92,075	\$135,000	\$141,900
Materials and Supplies	\$129,007	\$30,457	\$102,663	\$122,750	\$137,385
Miscellaneous Expense	\$20	\$116	\$0	\$4,429	\$6,204
Utilities	\$316,926	\$201,343	\$313,063	\$358,000	\$374,000
Other Financing Uses*	\$32,681	\$0	\$0	\$64,005	\$24,846
Total Expenses	\$992,079	\$594,917	\$798,140	\$1,037,306	\$1,055,423
Net	(\$963,131)	(\$591,016)	(\$794,236)	(\$1,034,206)	(\$1,052,023)

*Other Financing Uses: Employee Health Insurance Transfer

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
Revenue					
25-50-42-14295		3,100.00		3,400.00	
Dog Park Fees					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Proximity Card Deposits - Non Resid	190.00	10.00	1,900.00		
Replacement Cards	30.00	10.00	300.00		
Non-Resident Passes	60.00	20.00	1,200.00		
25-50-45-14505					
Miscellaneous Revenue					
Expenditure					
25-50-51-00111		153,122.15		166,826.00	
Wages - Full Time					

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022				2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)			
25-50-51-00122	200,000.00				204,262.00		
Wages - Part Time							
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)	
Building Supervisor (Grc)	15.00	5.00	7.00	52.00	1	27,300.00	
Custodian (Win/Spr/Sum Day)	14.50	4.00	3.00	43.00	1	7,482.00	
Building Supervisor 2 (Win/Spr/Fall)	17.00	7.00	4.00	43.00	1	20,468.00	
Building Supervisor 2 (Summer)	17.00	7.00	4.00	9.00	1	4,284.00	
Building Supervisor 1/Custodian (Wi	15.00	12.00	7.00	43.00	1	54,180.00	
Building Supervisor 1/Custodian(Sur	15.00	12.00	7.00	9.00	1	11,340.00	
Maintenance Pool Set Up	14.50	5.00	5.00	3.00	2	2,025.00	
Ama (Rehm) Afternoon Pt Hours 5/2	14.50	6.00	7.00	2.00	1	1,417.50	
Ama (Rehm) Afternoon/Even Pt Hou	14.50	9.00	7.00	1.00	1	913.50	
Ama (Rehm) Morning Hours Pt 8/15	14.50	5.50	7.00	1.00	1	558.25	
Ama (Rehm) Morning Ft Hours	14.50	6.00	7.00	9.50	1	5,785.50	
Ama (Rehm) Evening Ft Hours	14.50	5.00	7.00	9.50	1	4,821.25	
Ama (Rehm) Evening Ft Hours	14.50	4.00	7.00	9.50	1	3,857.00	
Ama (Rehm) Day Ft Hours	14.50	5.00	7.00	9.50	1	4,821.25	
Imrf Maintenance Position #1	15.50	5.50	5.00	52.00	1	22,165.00	
Imrf Mainteance Position #2	15.00	5.50	5.00	52.00	1	21,450.00	
Ama (Rehm) Evenings Pt Hours 5/2	14.50	5.00	7.00	2.00	1	1,015.00	
Pa (Rcrc) Day Ft Hours 6/10-8/14	14.00	5.00	7.00	9.50	1	4,252.50	
Ama (Rcrc) Evening Ft Hours 6/10-8	14.50	5.00	7.00	9.50	1	4,821.25	
Ama (Rcrc) Day Pt Hours 8/15-9/4	14.50	6.00	5.00	3.00	1	1,305.00	

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
25-50-52-00261	35,000.00			37,375.00	
Property Repair - Pool					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Bas/Chiller Service Contract	0.50	12,750.00	6,375.00		
Unexpected Repairs	1.00	10,000.00	10,000.00		
Furnace Repairs	1.00	2,500.00	2,500.00		
Service Play Feat, Slide & Main Pun	1.00	2,500.00	2,500.00		
Service Neptune Benson Filters	1.00	2,500.00	2,500.00		
Replace Wading Pool Motor And Im	1.00	2,500.00	2,500.00		
Leak Repair	1.00	7,000.00	7,000.00		
Replace Variable Frequency Rrcr W	1.00	4,000.00	4,000.00		
25-50-52-00262	55,000.00			44,325.00	
Property Repair - Rink					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Condenser Chem Treatment	1.00	1,100.00	1,100.00		
Refrigeration Service Contract	1.00	8,000.00	8,000.00		
Evaporative Condenser Service Cor	1.00	3,150.00	3,150.00		
Refrigeration Repairs	1.00	4,000.00	4,000.00		
Hvac Repairs	0.50	2,000.00	1,000.00		
Miscellaneous Repairs	1.00	5,000.00	5,000.00		
Bas/ Chiller Service Contract	0.50	12,750.00	6,375.00		
Efficient Boiler Maintenance	0.50	2,000.00	1,000.00		
Top Down Inspection - Compressor	1.00	4,700.00	4,700.00		
Install Surge Protection For Critical f	1.00	10,000.00	10,000.00		
Add service contract for efficient boilers					

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account				
	2022		2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-50-52-00263	11,500.00			13,525.00
Property Repair - Grc				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Hvac Equipment Service - Contract	1.00	5,000.00	5,000.00	
Fire Alarm/Burglar System Repair	1.00	1,000.00	1,000.00	
Miscellaneous Repairs	1.00	5,000.00	5,000.00	
Roof Inspection	1.00	525.00	525.00	
Roof Repairs	1.00	1,000.00	1,000.00	
Elevator Repair	1.00	1,000.00	1,000.00	
Increase in HVAC Service Contrac to include boiler				
25-50-52-00266	900.00			1,300.00
Fleet Service - Pool				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Truck 215	1.00	500.00	500.00	
Truck 205	1.00	500.00	500.00	
Scissors Lift Maintenance	1.00	300.00	300.00	
25-50-52-00267	4,700.00			15,440.00
Fleet Service - Rink				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Zamboni 520	1.00	800.00	800.00	
Zamboni 552 Electric	1.00	1,000.00	1,000.00	
Pickup 205	1.00	500.00	500.00	
Scissors Lift	1.00	300.00	300.00	
Blade Sharpening	74.00	35.00	2,590.00	
Battery Charger	1.00	250.00	250.00	
Truck 215	1.00	500.00	500.00	
Snow Blowers	1.00	500.00	500.00	
Battery Replacement 552 Electric Z	2.00	4,500.00	9,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022			2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)		
25-50-52-00296	4,500.00			5,310.00		
Contractual Services- Other - Grc						
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Miscellaneous	1.00	250.00	250.00			
Annual Elevator Inspection	1.00	350.00	300.00			
Exterminator	2.00	300.00	600.00			
Elevator Service	1.00	825.00	825.00			
Elevator Inspection - Vop	1.00	75.00	75.00			
Backflow Inspection/Certification	4.00	175.00	700.00			
Annual Fire Alarm Inspection	1.00	400.00	400.00			
Annual Fire Suppression Inspection	1.00	500.00	500.00			
Fire Marshall Inspection	1.00	90.00	90.00			
Fire Marshall Certification	2.00	35.00	70.00			
Burglar And Fire Alarm Monitoring Q	4.00	375.00	1,500.00			
25-50-52-00300	5,900.00			5,960.00		
Contractual Services- Other-Pool						
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Alarm Monitoring/Maintenance	4.00	130.00	520.00			
Pressure Vessal Insp	2.00	80.00	150.00			
Pressure Vessel Cert	2.00	35.00	35.00			
Boiler Insp	3.00	90.00	225.00			
Boiler Cert	1.00	35.00	35.00			
Hot Water Heater Insp	2.00	90.00	180.00			
Rpz Certification	1.00	175.00	175.00			
Co, No2, H2 Inspection	0.30	750.00	225.00			
Carpet Cleaning	0.30	950.00	285.00			
Extermination	5.00	95.00	475.00			
Garbage/Recycle	9.00	325.00	2,925.00			
Lift Osha Insp	0.30	400.00	120.00			
Fire Suppression System Insp	0.30	500.00	150.00			
Fire Alarm Insp	0.30	600.00	180.00			
Pandora Rehm/Rcrc	8.00	35.00	280.00			

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
25-50-52-00301	5,700.00			6,045.00	
Contractual Services- Other - Rin...					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Alarm System Monitor	2.00	600.00	1,200.00		
Fire Alarm System Annual Inspection	0.70	600.00	420.00		
Fire Alarm Suppression Annual Insp	0.70	500.00	350.00		
Rpz Annual Insp	4.00	175.00	700.00		
Pressure Vessel Annual Insp	2.00	80.00	160.00		
Pressure Vessel Annual Certification	2.00	35.00	70.00		
Boiler Annual Inspection	3.00	90.00	270.00		
Boiler Annual Certification	3.00	35.00	105.00		
Hot Water Heater Annual Insp	2.00	80.00	160.00		
Co, No2, Ammonia, H2, Se Monitor	0.70	750.00	525.00		
Exterminator	8.00	95.00	760.00		
Carpet Cleaning	0.70	950.00	665.00		
Scissors Lift Annual Osha Insp	0.60	400.00	240.00		
Pandora Music	12.00	35.00	420.00		
25-50-52-00302	1,200.00			2,400.00	
Custodial Service - Grc					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Carpet Cleaning	2.00	600.00	1,200.00		
Window Washing	1.00	1,200.00	1,200.00		
25-50-52-00411	2,700.00			1,600.00	
Equipment-Maintenance - Pool					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Pool Vacuum Repair	3.00	100.00	300.00		
Auto Vacuum Repair	2.00	400.00	800.00		
Misc. Equipment Repair	1.00	500.00	500.00		
Budget over for 2022 due to extensive repairs to autovacs					

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account				
	2022		2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-50-52-00412	1,300.00			1,670.00
Rink Equipment-Maintenance				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Ice Edger-Batteries, Blades	1.00	450.00	450.00	
Snowblowers/Rubber Paddles/Pull S	4.00	80.00	320.00	
Floor Machines	2.00	200.00	400.00	
Miscellaneous	1.00	500.00	500.00	
25-50-52-00413	800.00			1,150.00
Equipment Rental - Grc				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Lift Rental	1.00	850.00	850.00	
Misc. Rental	1.00	300.00	300.00	
25-50-52-00416	2,600.00			3,000.00
Pool Equipment Rental				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Grinder/Vac Rental	1.00	1,200.00	1,100.00	
Miscellaneous	1.00	600.00	600.00	
Lift Rental	1.00	1,300.00	1,300.00	
25-50-52-00417	2,700.00			2,300.00
Rink Equipment-Rental				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Lift Rental	2.00	900.00	1,800.00	
Miscellaneous	1.00	500.00	500.00	
25-50-52-00650	500.00			500.00
Bank Service Charge				

Account	2022			2023		
	Estimate (\$)			Requested (\$)	Recommended (\$)	Approved (\$)
25-50-53-00301	2,750.00					3,300.00
Uniforms						
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Specialist 1	1.00	400.00	400.00			
Specialist 2	1.00	400.00	400.00			
Part-Time Staff-Uniforms	1.00	200.00	200.00			
Part-Time Staff -Cool Season Wear	1.00	250.00	250.00			
Part-Time-Cold Season Wear	1.00	250.00	250.00			
Personal Protective Equipment	1.00	400.00	400.00			
Part-Time Staff-Warm Weather Wea	1.00	400.00	400.00			
Grc Pt Building Sup. Uniforms	1.00	200.00	200.00			
Maintenance Supervisor	1.00	300.00	300.00			
Imrf Maintenance 1	1.00	250.00	250.00			
Imrf Maintenance 2	1.00	250.00	250.00			
Increase with IMRF Positions						

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
25-50-53-00312	5,500.00			6,326.50	
Supplies-Cleaning & Household - P...					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Utility Pad Holder	10.00	8.00	80.00		
Scrubbing Pad	5.00	33.00	165.00		
Toilet Paper	14.00	31.00	434.00		
Paper Towels	14.00	26.00	364.00		
Garbage Bags	12.00	38.00	456.00		
Hand Soap	20.00	40.00	800.00		
Soap Dispensers	10.00	13.00	130.00		
Nabc Cleaner Cog	8.00	54.00	432.00		
Brooms/Dust Pans	1.00	100.00	100.00		
Mop Heads	12.00	15.00	180.00		
Miscellaneous	1.00	1,000.00	1,000.00		
Urinal Screens	3.00	35.00	105.00		
Nuetral Cleaner Cog	8.00	54.00	432.00		
Glass Cleaner Cog	8.00	54.00	432.00		
Toilet Bowl Mops	50.00	1.25	62.50		
Krud Kutter	10.00	15.00	150.00		
Halt Disinfectant Cog	12.00	54.00	648.00		
Threaded Poles	8.00	12.00	96.00		
Foamy Spray Applicator	4.00	65.00	260.00		

Prices are just estimates for yearly cost increases, The Facility Coordinator will be doing competitive pricing in the

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
25-50-53-00314	15,000.00			15,000.00	
Supplies- Building Materials - Po...					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Misc Tools	1.00	400.00	400.00		
Pool Paint	40.00	65.00	2,600.00		
Building Paint	15.00	44.00	660.00		
Painting Equipment	1.00	750.00	750.00		
Shower Valves And Parts	1.00	1,000.00	1,000.00		
Plumbing Parts	1.00	500.00	500.00		
Garden Hoses And Other	4.00	35.00	140.00		
Caulk	40.00	13.00	520.00		
Misc Equipment	1.00	1,000.00	1,000.00		
Misc Hardware	1.00	3,000.00	3,000.00		
Concrete Patch/Epoxy Patch	1.00	750.00	750.00		
Filters	0.30	2,700.00	810.00		

2022 budget over primarily due to the need for more pool paint than was expected.

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
25-50-53-00315	5,200.00			6,235.00	
Supplies - Cleaning&Household - R...					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Toilet Paper - Jumbo Rolls	28.00	38.00	1,064.00		
Paper Towels Rolls	14.00	24.00	336.00		
Hand Soap 4 Gallons/Cs	15.00	40.00	600.00		
Mop Heads	16.00	15.00	240.00		
Hygiene Bags	2.00	25.00	50.00		
Garbage Bags	16.00	38.00	608.00		
Miscellaneous Supplies	1.00	700.00	700.00		
Nabc Cleaner Cog	10.00	54.00	540.00		
Glass Cleaner	6.00	54.00	324.00		
Urinal Screens	3.00	35.00	105.00		
Miscellaneous	1.00	300.00	300.00		
Krud Kutter	12.00	15.00	180.00		
Neutral Disinfectant Cog	8.00	54.00	432.00		
Halt Disenfectant Cog	14.00	54.00	756.00		

Pricing for some of the items may change, The Facility Coordinator will be doing competitive pricing for fall 2022.

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
25-50-53-00316	14,000.00			14,090.00	
Supplies - Building Materials - R...					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Facility Paint	15.00	44.00	660.00		
Electrical Supplies	1.00	250.00	250.00		
Hardware	1.00	2,500.00	2,500.00		
Plumbing/Shower Parts	1.00	200.00	200.00		
Calcium Chloride/Other Ice Melt	60.00	15.00	900.00		
Concrete Sealant/Exposed Aggregate	10.00	51.00	510.00		
Figure Skates	10.00	95.00	950.00		
Hockey Skates	10.00	98.00	980.00		
Light Bulbs	1.00	600.00	600.00		
Filters	0.70	2,700.00	1,890.00		
Skate Sharpening Supplies	1.00	1,000.00	1,000.00		
Miscellaneous	1.00	1,700.00	1,700.00		
Bench Brackets - Bleachers	15.00	30.00	450.00		
Bumper Covers	5.00	300.00	1,500.00		

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
25-50-53-00317	2,800.00			3,612.00	
Supplies-Cleaning & Household - G...					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Pin Sol/Cs	5.00	56.00	280.00		
Toilet Bowl Cleaner	5.00	50.00	300.00		
Toilet Paper	10.00	35.00	280.00		
Garbage Bags	8.00	34.00	272.00		
Clean On The Go Nabc/Halt/Cdq 10	12.00	54.00	756.00		
Mop Heads	10.00	15.00	150.00		
Brooms	4.00	15.00	60.00		
Urinal Deodorizers	2.00	35.00	70.00		
C-Fold Towels	5.00	33.00	150.00		
Glass Cleaner Clean On Go	4.00	54.00	216.00		
Hand Sanitizer	10.00	17.00	170.00		
Wet Ones/Wipes	20.00	20.00	400.00		
Cloth Towels	6.00	18.00	108.00		
Miscellaneous	1.00	400.00	400.00		
25-50-53-00318	4,200.00			5,760.00	
Supplies- Building Materials - Gr...					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Hardware	1.00	300.00	300.00		
Pre-Cast Concrete Caulk	30.00	15.00	450.00		
Ice Melt	25.00	15.00	375.00		
Light Bulbs	1.00	375.00	375.00		
Filters - Hepa	6.00	200.00	1,200.00		
Filters - Primary	100.00	9.00	800.00		
Filters - Secondary	50.00	14.00	700.00		
Paint	10.00	56.00	560.00		
Miscellaneous	1.00	1,000.00	1,000.00		

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
25-50-53-00319	6,700.00			4,525.00	
Misc Supplies - Dog Parks					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Proximity Cards	300.00	2.50	750.00		
Dog Bags	16.00	200.00	3,200.00		
Batteries	1.00	75.00	75.00		
Misc Hardware And Materials	1.00	500.00	500.00		
2022 Budget over due to needing to add granite. Product costa and shipping up significantly					
25-50-53-00335	1,500.00			2,170.00	
Fuels And Lubricants					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Fuel - Vehicles	1.00	700.00	700.00		
Fuel-Pool Equipment	1.00	200.00	200.00		
Fuel-Snow Blowers	1.00	70.00	70.00		
Propane-Zamboni	40.00	30.00	1,200.00		

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
25-50-53-00340	47,000.00			49,685.00	
Pool Chemicals					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Sodium Thyosulfate 50Lbs	4.00	45.00	180.00		
Accutab Blue Tablets 60Lbs	220.00	154.00	33,880.00		
Sodium Bisulfate 50Lbs	80.00	26.00	2,080.00		
Sodium Bicarbonate 50Lbs	80.00	22.00	2,200.00		
Perlite 25Lbs	100.00	33.00	3,300.00		
Proteam Zipchlor 50Lbs	6.00	170.00	1,020.00		
Filter Cleanse 20Lbs	5.00	195.00	975.00		
Taylor Kit Re-Agents	1.00	800.00	800.00		
Phenal Red Tablet	40.00	22.00	840.00		
Dpp 3 Tablet	10.00	22.00	210.00		
Dpp 1 Tablet	80.00	22.00	1,760.00		
Pool Shock 1 Gallon	70.00	16.00	1,120.00		
Muriatic Acid 5 Gallon	8.00	75.00	600.00		
Stabilizer 50Lbs	6.00	120.00	720.00		
Signifiacnt price increases over 2 years on most products.					
25-50-53-00415	3,600.00			10,400.00	
Building Improvements - Pool					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Install 2 Emergency Exits In Fence /	2.00	5,200.00	10,400.00		
Exits will be on east side of facility and west side of facility					
25-50-53-00452	6,500.00			5,000.00	
Building Improvements - Grc					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Mast Reinstall	1.00	5,000.00	5,000.00		

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account				
	2022		2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-50-53-00501	8,000.00			11,281.00
Equipment-Other - Pool				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Vacuum Heads	3.00	130.00	390.00	
Vacuum Hose	3.00	150.00	450.00	
Vacuum Poles	3.00	287.00	861.00	
Funbrella Cover	1.00	1,800.00	1,800.00	
Table Umbrella	8.00	120.00	960.00	
Folding Pic Nik Tables For Camps	4.00	160.00	640.00	
Guard Chair Umbrella	6.00	80.00	480.00	
Auto Vacuum Dolphin Wave 140	1.00	5,500.00	5,300.00	
Nets And Brushes	2.00	200.00	400.00	
25-50-56-00605	4,000.00			5,440.00
Conference And Training				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Building Specialist Trainings Tpc Tra	2.00	1,500.00	3,000.00	
Maintenance Supervisor	1.00	1,000.00	1,000.00	
Certified Pool Operator Training	2.00	370.00	740.00	
Miscellaneous Safety Trainings, Osh	10.00	70.00	700.00	
25-50-56-00610	279.00			464.00
Dues And Subscriptions				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Miscellaneous	1.00	200.00	200.00	
Iptra Membership	1.00	264.00	264.00	
25-50-56-00615	150.00			300.00
Employee Travel Reimbursement				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Work Related Travel	1.00	300.00	300.00	

Account	2022			2023	
	Estimate (\$)			Requested (\$)	Approved (\$)
25-50-58-00801	16,000.00				22,000.00
Rehm Electricity					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Rehm Electricity	1.00	20,000.00	20,000.00		
25-50-58-00802	166,000.00				165,000.00
Ridgeland Electricity					
25-50-58-00803	16,000.00				20,000.00
Gymnastics Electricity					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Grc Electricity	1.00	19,000.00	19,000.00		
25-50-58-00811	20,000.00				20,000.00
Rehm Natural Gas					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Rehm Natural Gas	1.00	12,100.00	12,100.00		
25-50-58-00812	55,000.00				60,000.00
Ridgeland Natural Gas					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Ridgeland Natural Gas	1.00	41,000.00	41,000.00		
25-50-58-00813	8,000.00				8,000.00
Gymnastics Natural Gas					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Gymnastics Natural Gas	1.00	6,000.00	6,000.00		

Account				2022	2023		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-50-58-00831				44,000.00		45,000.00	
Rehm Water							
Detail Description		Quantity	Unit Amount (\$)	Amount (\$)			
Rehm Pool Water		1.00	44,000.00	44,000.00			
25-50-58-00832				31,000.00		32,000.00	
Ridgeland Water							
Detail Description		Quantity	Unit Amount (\$)	Amount (\$)			
Ridgeland Water		1.00	31,000.00	31,000.00			
25-50-58-00833				2,000.00		2,000.00	
Gymnastics Water							
Detail Description		Quantity	Unit Amount (\$)	Amount (\$)			
Gymnastics Water		1.00	2,300.00	2,300.00			
25-50-63-00500				64,005.00		24,846.00	
Employee Health Insurance Transfe...							
Total Revenue				\$3,100.00		\$3,400.00	
Total Expenditure				\$1,037,306.15		\$1,055,422.50	
Net				-\$1,034,206.15		-\$1,052,022.50	
Report Total Revenue				\$3,100.00		\$3,400.00	
Report Total Expenditure				\$1,037,306.15		\$1,055,422.50	
Report Total Net				-\$1,034,206.15		-\$1,052,022.50	

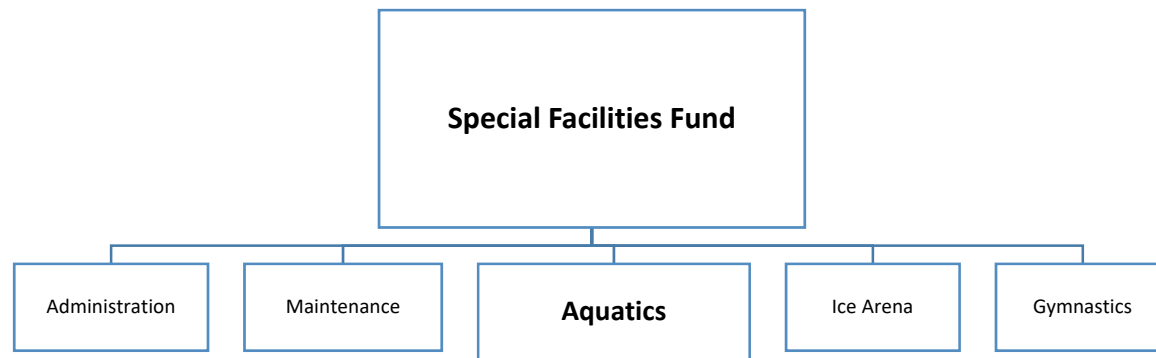
Aquatics

Statement of Service

The Aquatics department continuously strives to provide the highest quality aquatic activities and facilities for the Oak Park Community through fun and safe programming.

Description

The Park District's two outdoor aquatic facilities are valuable assets, which serves the needs of our swimming community. Open swim sessions are offered throughout the summer and are enjoyed by pass holders and daily users. Swim lessons are offered teaching youth and adults this valuable lifesaving skill. The lap swim program serves individuals over the age of 16 providing valuable fitness opportunities to both the novice and competitive swimmer. The pools are integral to the success of the Park District Summer Camp Program. Swimming provides campers with an almost daily fun physical activity with the additional benefit of relief from the summer heat. West Suburban Special Recreation Association gains pool therapy opportunities for its members. Two local swim teams, The Oak Park Swimmers (TOPS) and Millennium, benefit by the use of the Park District's two 50-meter pools.



Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.

Aquatics**2022 RESULTS***Accomplished:*

- ✓ Implemented pre-swim team to introduce a minimum of 20 participants to swim team.
- ✓ Hired a Learn to Swim Coordinator Position for the Learn To Swim Program

In Progress/Delayed:

- Purchase and utilize a Wibit inflatable play structure and toys focused on younger children in shallow water for at least four Pool Special Events nights each serving 100 individuals by May 1, 2022. *> New Wibits were not purchased, however staff repaired the Wibits that we had and will have used them in at least 4 aquatic special events.*



Pool – Skate & Swim camp

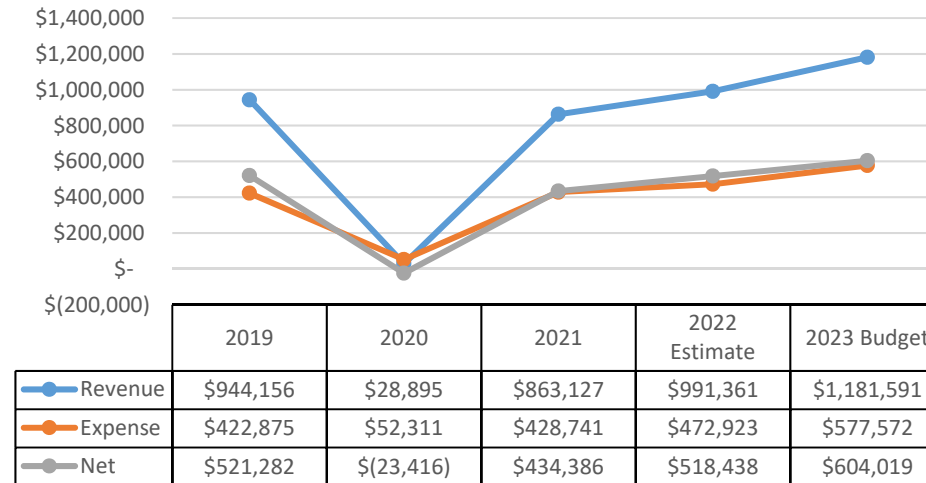
Aquatics**2023 GOALS****Customer & Community Focused**

1. Implement a new swim focused camp with a minimum of 36 participants per week by June 1, 2023.
2. Deliver 4 two-week lifeguard camps for 18 participants at each session by September 1, 2023.
3. Run a minimum of 3 water safety events for local schools serving first and second graders by May 31, 2023.
4. Run a minimum of 5 aqua fitness classes per week with a minimum of 20 participants in each class by September 1, 2023.

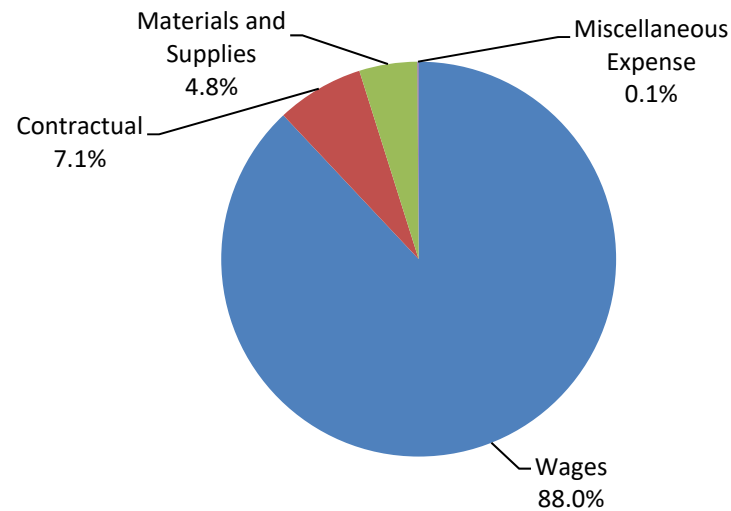


Aquatics

Historical Analysis



2023 Expense Distribution



Aquatics
Budget Detail

	2019	2020	2021	2022 Estimate	2023 Budget
Fees & Charges	\$723,923	\$901	\$662,786	\$813,320	\$882,156
Rentals	\$53,131	\$0	\$25,888	\$25,000	\$20,735
Miscellaneous Revenue	\$54,930	\$2,028	\$205	\$23,041	\$28,720
Program Revenue	\$112,172	\$25,967	\$174,248	\$130,000	\$249,980
Total Revenue	\$944,156	\$28,895	\$863,127	\$991,361	\$1,181,591
Wages	\$365,351	\$12,428	\$384,428	\$415,000	\$508,195
Contractual Services	\$37,567	\$21,081	\$33,448	\$35,060	\$41,283
Materials and Supplies	\$19,285	\$18,802	\$10,292	\$22,463	\$27,494
Miscellaneous Expense	\$672	\$0	\$574	\$400	\$600
Total Expenses	\$422,875	\$52,311	\$428,741	\$472,923	\$577,572
Net	\$521,282	(\$23,416)	\$434,386	\$518,438	\$604,019

Account				
	2022		2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Revenue				
25-19-42-00259				4,500.00
Guard Training & Evaluation				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Guard License Renewal	0.00	0.00	0.00	
Guard License New	0.00	0.00	0.00	
Pdrma Audit Reimbursement	3.00	1,500.00	4,500.00	
25-19-42-14230				652,656.00
Pool Passes				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Pool Pass (Season) - Resident	1,900.00	78.00	148,200.00	
Pool Pass (Sale) - Resident	7,000.00	60.00	420,000.00	
Pool/Rink Pass (Sales) - Resident	620.00	54.00	33,480.00	
Pool Pass (Season) -Non Resident	60.00	156.00	9,360.00	
Pool/Rink Pass (Sale) - Non Reside	38.00	108.00	4,104.00	
Pool/Rink Pass (Season) - Non Res	7.00	140.00	980.00	
Pool Pass (Sale) -Non Resident	250.00	120.00	30,000.00	
Pool/Rink Pass (Season) - Resident	92.00	71.00	6,532.00	
25-19-42-14250				225,000.00
Daily Swim Fees				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Admissions - Rehm Pool	12,000.00	15.00	180,000.00	
Admissions - Rcrc	2,800.00	15.00	42,000.00	
Daily Lap Swim	500.00	6.00	3,000.00	
25-19-44-11460				17,535.00
Swim Team				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Millenium Swim Team No Well	35.00	385.00	13,475.00	
Tops Rental - Practices	35.00	116.00	4,060.00	

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
25-19-44-11930					3,200.00
Aquatics Birthday Parties					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Aquatic Birthday Parties	8.00	400.00	3,200.00		
25-19-45-14520					
Miscellaneous Revenue					
25-19-45-14525					28,720.00
Day Camp Usage Fees					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Hephzibah	1,920.00	8.00	15,360.00		
Jr Spark	90.00	64.00	5,760.00		
Spark K-1	950.00	8.00	7,600.00		

Account	2022	2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-19-49-11600 Learn To Swim				158,480.24

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account				2022		2023	
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)	
Summer Startot Mornings	1.00	10.50	4	8	9	3,024.00	
Summer Startot Afternoons	1.00	10.50	4	16	8	5,376.00	
Summer Startot Saturdays	1.00	10.50	2	16	22	7,392.00	
Summer Swim School 3-5 Mornings	1.00	10.50	4	16	11	7,392.00	
Summer Swim School 3-5 Afternoon	1.00	10.50	4	32	10	13,440.00	
Summer Swim School 3-5 Saturday	1.00	10.50	2	16	18	6,384.00	
Summer Stroke School Mornings	1.00	14.05	0	0	0	0.00	
Summer Stroke School Afternoons	1.00	14.05	4	16	12	10,790.40	
Summer Stroke School Saturdays	1.00	14.05	2	8	8	1,798.40	
Summer Adult Mornings	1.00	14.05	0	0	0	0.00	
Summer Adult Afternoons	1.00	14.05	4	8	7	3,147.20	
Summer Adult Saturdays	1.00	14.05	2	4	8	899.20	
Summer Swim School 6-13 Morning	1.00	14.05	4	8	23	10,340.80	
Summer Swim School 6-13 Afternoon	1.00	14.05	4	16	22	19,782.40	
Summer Swim School 6-13 Saturday	1.00	14.05	2	12	18	6,069.60	
Fall Stroke School	1.00	14.05	1	42	7	4,130.70	
Fall Adult	1.00	14.05	1	36	7	3,540.60	
Fall Jr. Lifeguard	1.00	14.05	1	12	5	843.00	
Summer Water Polo Mornings	1.00	21.07	4	8	4	2,696.96	
Summer Swim Team Prep Afternoon	1.00	21.07	4	8	7	4,719.68	
Summer Jr. Lifeguard	1.00	21.07	0	0	0	0.00	
Winter Stroke School	1.00	14.05	1	28	6	2,360.40	
Winter Swim School 6-13	1.00	14.05	1	56	6	4,720.80	
Winter Adult	1.00	14.05	1	21	8	2,360.40	
Fall Startot	1.00	10.50	1	18	8	1,512.00	
Fall Swim School 3-5	1.00	10.50	1	84	6	5,292.00	
Fall Swim School 6-13	1.00	14.05	1	84	6	7,081.20	
Winter Jr. Lifeguard	1.00	14.05	1	7	5	491.75	
Winter Swim Team Prep	1.00	14.05	1	7	5	491.75	
Aquatics Fitness Classes	1.00	21.07	2	20	20	16,856.00	
Fall Swim Team Prep	1.00	14.05	1	12	5	843.00	
Winter Startot	1.00	10.50	1	14	8	1,176.00	
Winter Swim School 3-5	1.00	10.50	1	56	6	3,528.00	

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022				2023		
	Estimate (\$)		Requested (\$)		Recommended (\$)		Approved (\$)
25-19-49-116203,000.00							
Aquatics Special Events							
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)	
Ultimate Aquatic Challenge - 6/17, 7	1.00	10.00	3	4	25	3,000.00	
25-19-49-1163088,500.00							
Pool Camp							
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)	
Summer Camp Splash	1.00	270.00	9	1	30	72,900.00	
Jr. Lifeguard Camp (1/2 Day)	1.00	390.00	4	1	10	15,600.00	
Expenditure							
25-19-51-0012292,226.41							
Pool - Part Time							
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks		Employees	Amount (\$)
Afc	15.00	24.90	7.00	9.00		1	23,530.50
Head Guard	14.50	7.68	7.00	9.00		1	7,015.68
Lts Coordinator Fall/Winter	18.18	5.00	3.00	30.00		1	8,181.00
Lts Coordinator Summer	18.18	7.50	5.00	13.00		1	8,862.75
Pool Assistant Manager	16.00	10.58	7.00	13.00		1	15,404.48
Rcrc Cashier Ft Hours M&W	14.00	14.50	2.00	9.00		1	3,654.00
Rcrc Cashier Pre-Season Hours	14.00	2.25	6.00	1.00		1	189.00
Rcrc Cashier Post-Season Hours	14.00	5.50	5.00	3.00		1	1,155.00
Rehm Cashier Ft Hours Cashier #1	14.00	8.00	7.00	9.00		1	7,056.00
Rehm Cashier Ft Hours Cashier #2	14.00	6.00	7.00	9.00		1	5,292.00
Rehm Cashier Ft Hours Extra Help	14.00	6.00	3.00	9.00		1	2,268.00
Rehm Cashier Pre-Season Hours W	14.00	8.50	2.00	2.00		1	476.00
Rehm Cashier Pre-Season Hours W	14.00	3.50	5.00	2.00		1	490.00
Rehm Cashier Post-Season Hours	14.00	8.50	2.00	3.00		1	714.00
Rcrc Cashier Ft Hours T,Th,&F	14.00	13.00	3.00	9.00		1	4,914.00
Rcrc Cashier Ft Hours Sat/Sun	14.00	12.00	2.00	9.00		1	3,024.00

Account							
	2022			2023			
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)			
25-19-51-00182							303,531.65
Lifeguards							
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)	
Lifeguard Preseason Training	14.00	4.00	3.00	1.00	120	20,160.00	
New Guard Facility/Eap Training	14.00	4.00	1.00	1.00	120	6,720.00	
Inservices	14.12	1.50	1.00	10.00	120	25,416.00	
Rc Preseason	14.12	3.00	5.00	2.00	3	1,270.80	
Rehm Preseason	14.12	3.00	3.00	2.00	13	3,304.08	
Rc Regular Season	14.12	10.30	7.00	9.50	8	77,371.95	
Rehm Regular Season	14.12	11.00	7.00	9.50	13	134,274.14	
Rc Post Season	14.12	4.00	7.00	2.00	8	6,325.76	
Rehm Post Season	14.12	8.00	2.00	2.00	13	5,873.92	
New Lifeguard Certification Training	14.00	9.00	2.00	1.00	60	15,120.00	
Returning Lifeguard Certification Tra	14.25	9.00	1.00	1.00	60	7,695.00	

Account	2022	2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-19-51-11600 Learn To Swim				75,813.28

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account				2022	2023		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)	
Annual Swim Instructor Training	14.00	6.00	7.00	1.00	50	29,400.00	
Summer Mornings Transitions	14.00	0.75	5.00	8.00	15	6,300.00	
Summer Mornings Startot	14.25	0.50	5.00	8.00	2	560.00	
Summer Mornings Swim School 3-5	14.00	1.00	5.00	8.00	4	2,240.00	
Summer Mornings Swim School 6-1	14.00	0.67	5.00	8.00	4	1,500.80	
Summer Mornings Stroke School	14.25	0.00	0.00	0.00	0	0.00	
Summer Afternoons Swim School Ages 3-5	14.00	1.33	5.00	8.00	8	5,958.40	
Summer Saturdays Startot	14.25	2.00	1.00	8.00	4	896.00	
Summer Mornings Adult	14.25	0.00	0.00	0.00	0	0.00	
Summer Mornings Water Polo	14.25	1.00	5.00	8.00	1	560.00	
Summer Afternoon Transitions	14.00	0.75	5.00	8.00	15	6,300.00	
Summer Afternoons Startot	14.25	1.00	5.00	8.00	2	1,120.00	
Summer Afternoons Swim School Ages 3-5	14.00	1.00	5.00	8.00	4	2,240.00	
Fall Startot	14.25	0.50	2.00	12.00	1	171.00	
Summer Afternoons Stroke School	14.25	1.33	5.00	8.00	2	1,489.60	
Summer Afternoons Adult	14.25	0.67	5.00	8.00	1	375.20	
Summer Afternoons Swim Team Pre	14.25	1.00	5.00	8.00	2	1,120.00	
Summer Afternoons Jr. Lifeguard	14.25	0.00	0.00	0.00	0	0.00	
Summer Saturday Transitions	14.00	0.75	1.00	8.00	20	1,680.00	
Winter Startot	14.25	0.50	2.00	7.00	1	99.75	
Summer Saturdays Swim School 3-5	14.00	2.00	1.00	8.00	4	896.00	
Summer Saturdays Swim School 6-13	14.00	2.00	1.00	8.00	6	1,344.00	
Summer Saturdays Stroke School	14.25	1.33	1.00	8.00	1	151.62	
Summer Saturdays Adult	14.25	0.67	1.00	8.00	1	76.38	
Summer Mandatory In-Service Training	14.00	2.00	1.00	1.00	50	1,400.00	
Jr Spark Instructors	14.12	0.50	4.00	8.00	5	1,129.60	
Fall Swim School Ages 3-5	14.25	4.00	1.00	12.00	2	1,368.00	
Fall Swim School Ages 6-13	14.25	4.00	1.00	12.00	2	1,368.00	
Fall Stroke School	14.25	2.00	1.00	12.00	1	342.00	
Fall Adult	14.25	2.00	1.00	12.00	1	342.00	
Fall Specialty Classes	14.25	1.33	1.00	12.00	1	227.43	
Spark K-1 Instructors	14.12	0.67	4.00	8.00	10	3,027.33	
Winter Swim School Ages 3-5	14.25	4.00	1.00	7.00	1	399.00	
Winter Swim School Ages 6-13	14.25	4.00	1.00	7.00	1	399.00	

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account			2022	2023			
			Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
Winter Stroke School	14.25	2.00	1.00	7.00	1	199.50	
Winter Adult	14.25	1.33	1.00	7.00	1	132.67	
Aquatics Fitness Classes	25.00	1.00	5.00	8.00	1	1,000.00	
25-19-51-11630							36,623.44
Pool Camp							
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)	
Camp Splash Counselors	13.75	7.50	5.00	9.00	5	23,203.13	
Jr. Lifeguard Camp Counselors	13.75	4.25	5.00	9.00	3	7,889.06	
Summer Site Supervisor	14.75	7.50	5.00	10.00	1	5,531.25	
25-19-52-00259							16,905.00
Guard Training & Evaluation							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Guard License Renewal	60.00	75.00	2,250.00				
Guard License New	60.00	105.00	6,300.00				
Audits	3.00	1,500.00	4,500.00				
Retainer Ellis	1.00	900.00	900.00				
Vanguard Leadership Training	8.00	35.00	280.00				
Ellis Lifeguard Instructor New	4.00	425.00	1,700.00				
Ellis Lifeguard Instructor Returner	3.00	325.00	975.00				
25-19-52-00299							550.00
Contractual Services - Other							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Scheduling Website	1.00	550.00	550.00				
25-19-52-00650							20,000.00
Bank Service Charge							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Monthly Bank Fees	1.00	19,000.00	19,000.00				

Account				2022	2023		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-19-52-11600							3,828.00
Learn To Swim							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Annual Contract With Starfish Aquat	1.00	3,228.00	3,228.00				
Aquatic Fitness Instructor Certificati	2.00	300.00	600.00				

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account				
	2022		2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-19-53-00301				15,382.53
Uniforms				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Afc Shorts	12.00	41.50	498.00	
Fanny Packs	100.00	5.00	500.00	
Lg Masks	180.00	8.50	1,530.00	
Shipping	1.00	300.00	300.00	
Lifeguard Men'S Ultimate Trunk (Shi	77.00	24.00	1,848.00	
Cashier Shirts	40.00	4.55	182.00	
Lifeguard Women'S One Piece	113.00	28.00	3,164.00	
Lifeguard Visors	85.00	7.54	450.00	
Lifeguard Hats	40.00	5.00	200.00	
Lifeguard Tank Tops	75.00	6.66	499.50	
Lifeguard T Shirts	75.00	5.40	405.00	
Afc Polo	48.00	14.16	679.68	
Fox 40 Whistles	100.00	3.00	300.00	
Guard Ponchos	6.00	25.00	150.00	
Full Time Staff Clothing	12.00	28.00	336.00	
Lanyards/Nametags	120.00	1.25	150.00	
Operations Staff Hats	20.00	5.00	100.00	
Ama Dri-Fit Shirts	20.00	6.94	138.80	
Pool Operations Visors	15.00	5.00	75.00	
Afc Raincoats	0.00	30.00	180.00	
Pam Shirts	6.00	7.05	42.30	
Afc Stop Watches	7.00	14.00	98.00	
Printing Fees	12.00	15.00	180.00	
Lifeguard Women'S Shorts	104.00	18.25	1,898.00	
Lifeguard Men'S Pro Board Short (L	41.00	21.00	861.00	
Exceeding Standards Audit Shirt	75.00	8.23	617.25	

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account				
	2022		2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-19-53-00318				6,460.25
Guard Equipment And Supplies				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Diving Bricks	4.00	36.95	147.80	
Lifeguard Store Shipping	1.00	300.00	300.00	
First Aid Supplies	1.00	700.00	700.00	
Big Easy No Valve	75.00	9.78	733.50	
Smart Infant Manikins	1.00	599.00	599.00	
Smart Adult Manikins	1.00	668.00	668.00	
50" Super Rescue Tubes	15.00	45.00	675.00	
Cj Wooden Backboards	2.00	575.00	1,150.00	
Puddle Jumpers	10.00	18.50	185.00	
Cj Wooden Backboard Replacement	2.00	35.00	70.00	
Rescue Cathy	1.00	239.00	239.00	
Rescue Timmy	1.00	247.95	247.95	
Portable Oxygen Unit	1.00	480.00	480.00	
Misc Prizes For Lg	1.00	100.00	100.00	
Lung Bags Infant	3.00	27.50	82.50	
Lung Bags Adult	3.00	27.50	82.50	
25-19-53-00320				
Miscellaneous Supplies				
25-19-53-11600				1,880.00
Learn To Swim				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Teaching Aids	1.00	300.00	550.00	
Pace Clocks	2.00	129.00	258.00	
Guard Tubes	8.00	50.00	400.00	
Kickboards	48.00	14.00	672.00	

Account				
	2022		2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-19-53-11620				3,000.00
Aquatics Special Events				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Ultimate Aquatic Challenge - 6/17, 7	6.00	500.00	3,000.00	
25-19-53-11630				329.00
Pool Camp				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Staff Uniform	9.00	10.00	90.00	
Staff Sweatshirts	9.00	25.00	225.00	
Staff Polos	1.00	14.00	14.00	
25-19-53-11930				442.00
Birthday Parties				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Stuffed Animal Gift	20.00	20.00	400.00	
Water-Proof Wristbands	2.00	21.00	42.00	
25-19-56-00600				600.00
Employee Recognition				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Misc Staff Appreciation	1.00	600.00	600.00	
Total Revenue				\$1,181,591.24
Total Expenditure				\$577,571.56
Net				\$604,019.68
Percent Profit		49.68	51.12	51.12
Report Total Revenue				\$1,181,591.24

Account	2022	2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Report Total Expenditure				\$577,571.56
Report Total Net				\$604,019.68
Total Percent Profit		49.68	51.12	51.12

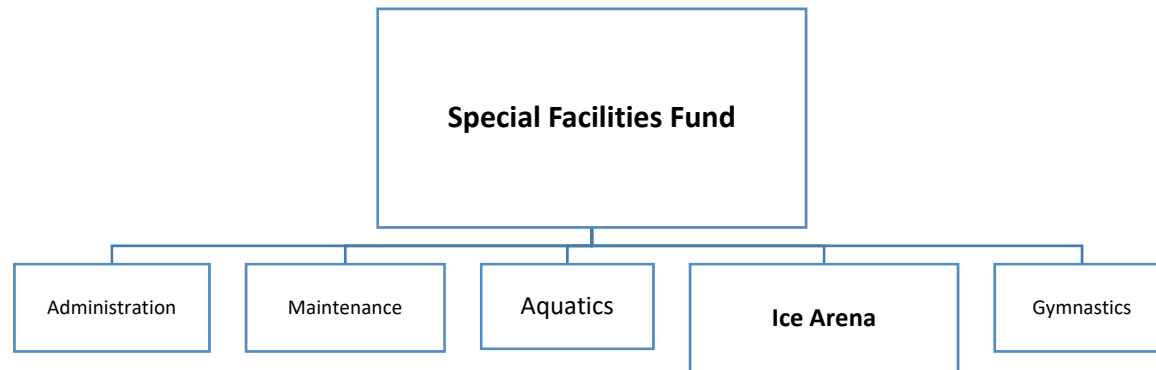
Ice Arena

Statement of Service

The Rink department continuously strives to provide the highest quality ice arena activities and facilities for the Oak Park Community through fun and safe programming.

Description

The Park District operates the Paul Hruby Ice Arena, a year round indoor ice arena. The rink offers a number of programming opportunities to the community. Figure skating lessons are offered through the Learn to Skate School for children through adults. Hockey programs include developmental, intermediate and game play for youths and adults. For a more competitive hockey playing experience, a youth travel program is also available. The rink serves two independent travel hockey programs, the Oak Park and River Forest Hockey and the Fenwick High School Hockey clubs. Each organization rents multiple hours of ice time per week. The rink is available for rent to a number of weekly rental groups and is periodically available to those who like to occasionally ice skate. For the recreational skater, the rink offers public skating hours on weekday's mid-day and on the weekends with figure and hockey skates available for rental.



Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.

Ice Arena**2022 RESULTS***Accomplished:*

- ✓ Created and implemented introductory program for women's hockey

In Progress/Delayed:

- Offer three specialty skill clinics through contract vendors during each seasonal break (winter, spring and summer) serving a minimum of 75 for figure skating participants and 120 hockey participants providing high-level skill enhancement opportunities by spring, fall and holiday break, 2022. > *Contractors did not express interest due to COVID – still pursuing but no progress with contractors so far.*

2023 GOALS***Community & Customer Focused***

1. Launch a new off-ice training program for a minimum of 36 learn to skate students by November 30, 2023.

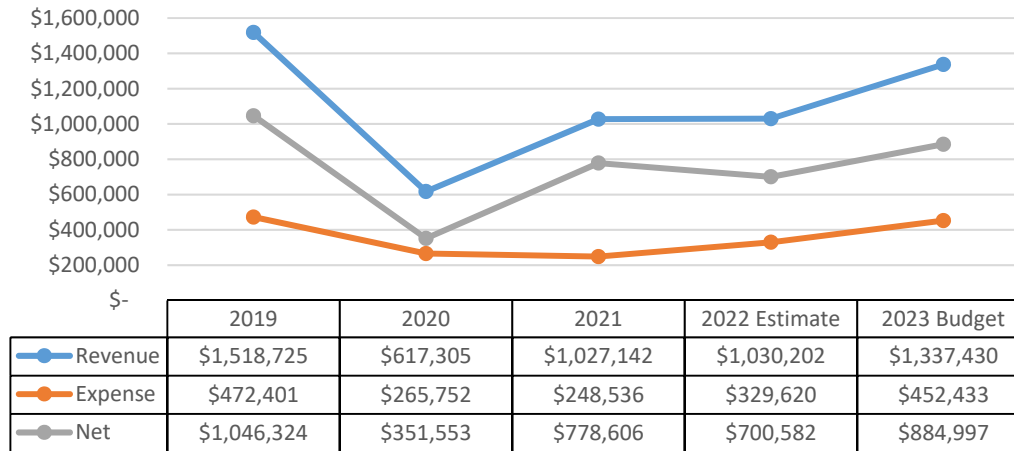
Financial Strength

1. Grow Ice Bears participation from 6 to 8 Fall/Winter teams by September 30, 2023.
2. Increase number of rink passes sold by 30% from 2022 numbers by December 31, 2023.

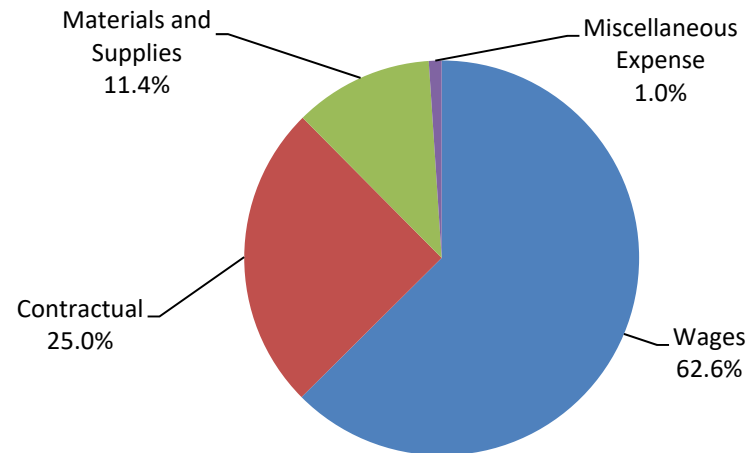


Ice Arena

Historical Analysis



2023 Expense Distribution



Ice Arena
Budget Detail

	2019	2020	2021	2022 Estimate	2023 Budget
Fees & Charges	\$198,722	\$61,911	\$136,465	\$175,000	\$213,165
Rental Income	\$216,976	\$154,447	\$261,720	\$175,900	\$234,898
Miscellaneous Revenue	\$5,050	\$5,077	\$1,691	\$4,502	\$7,940
Program Revenue	\$1,097,976	\$395,870	\$627,265	\$674,800	\$881,427
Total Revenue	\$1,518,725	\$617,305	\$1,027,142	\$1,030,202	\$1,337,430
Wages	\$323,615	\$178,993	\$202,720	\$239,000	\$283,048
Contractual Services	\$75,643	\$47,729	\$35,254	\$60,500	\$113,160
Materials and Supplies	\$73,397	\$37,340	\$9,946	\$28,220	\$51,524
Miscellaneous Expense	(\$254)	\$1,690	\$616	\$1,900	\$4,702
Total Expenses	\$472,401	\$265,752	\$248,536	\$329,620	\$452,433
Net	\$1,046,324	\$351,553	\$778,606	\$700,582	\$884,997

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account				
	2022		2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Revenue				
25-20-42-11830				7,200.00
Rat Time Hockey				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Stick & Puck W/ Out Pass	550.00	12.00	6,600.00	
Stick And Puck W/ Pass	75.00	8.00	600.00	
25-20-42-14265				75,300.00
Skating Passes				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Rink Pass (Season) -Non Resident	48.00	93.00	4,464.00	
Rink Pass (Sale)- Resident	250.00	78.00	19,500.00	
Rink/Pool Pass (Sale) - Resident	675.00	56.00	37,800.00	
Rink/Pool Pass (Sale) - Non Resident	7.00	77.00	3,850.00	
Rink/Pool Pass (Season) - Resident	92.00	71.00	6,532.00	
Rink/Pool Pass (Season) - Non Resident	38.00	83.00	3,154.00	
25-20-42-14270				36,915.00
Freestyle Practice Time				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Freestyle Pass Qty 20 - \$4.86 Per	50.00	98.00	4,900.00	
Freestyle Pass Qty 40 - \$4.32 Per	70.00	173.00	12,110.00	
Freestyle Pass Qty 60 - \$3.80 Per	85.00	228.00	19,380.00	
Guest Freestyle Pass Qty 10	75.00	7.00	525.00	
25-20-42-14280				30,000.00
Skate Shop Rentals				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Skate Rental - Public Skate	8,000.00	3.00	24,000.00	
Skate Rental Card	300.00	20.00	6,000.00	

Account				
	2022		2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-20-42-14285				63,750.00
Daily Rink Fees				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Public Skate Fall	2,200.00	8.00	17,600.00	
Public Skate Summer	600.00	8.00	4,800.00	
Holiday Skate Jan. 2023	400.00	8.00	3,200.00	
Public Skate Winter	3,500.00	8.00	28,000.00	
Noon Skate	350.00	5.00	1,750.00	
Holiday Skate Dec. 2023	250.00	8.00	2,000.00	
Public Skate Spring	800.00	8.00	6,400.00	
25-20-44-11710				8,280.00
Rc Room Rental				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Large Activity Room	36.00	115.00	4,140.00	
Medium Activity Room	36.00	95.00	3,420.00	
Conference Room	12.00	60.00	720.00	
25-20-44-11930				6,000.00
Ice Rink Birthday Parties				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Ice Rink Basic Rental	15.00	400.00	6,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account				
	2022		2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-20-44-14275				220,618.21
Rink Rentals				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Hruby	76.00	126.00	9,576.00	
Oprfhs	1.00	106,563.91	106,563.91	
Azuma	1.00	15,500.50	15,500.50	
Fenwick	1.00	35,000.00	35,000.00	
Misc. Rentals - Holiday	15.00	300.00	4,500.00	
Misc. Spring/Summer	48.00	262.00	12,576.00	
Seltzer	1.00	17,249.80	17,249.80	
Groenendaal	1.00	7,545.00	7,545.00	
Marks	1.00	12,107.00	12,107.00	
25-20-45-00646				4,840.00
Skate Shop Sales				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Neck Guards	25.00	12.00	300.00	
Tape	350.00	6.00	2,100.00	
Laces	150.00	4.00	600.00	
Skate Guards	50.00	10.00	500.00	
Mouth Guards	30.00	8.00	240.00	
Miscellaneous Supplies	1.00	900.00	900.00	
Soakers	20.00	10.00	200.00	
25-20-45-14505				
Miscellaneous Revenue				
25-20-45-14525				3,100.00
Day Camp Usage Fees				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Outside Camp/School Usage	500.00	5.00	2,500.00	
Pdop Camp Usage	200.00	3.00	600.00	

ANNUAL BUDGET ESTIMATE - ALL
Original - 2023-2024

Park District of Oak Park
FY 2022

Account							2022	2023		
							Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-20-49-11950										204,696.12
Learn To Skate										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
Basic 1	1.00	11.78	1	120	4	5,654.40				
Basic 2	1.00	14.54	1	120	7	12,213.60				
Basic 3	1.00	14.54	1	120	8	13,958.40				
Basic 4	1.00	14.54	1	120	5	8,724.00				
Basic 5	1.00	14.54	1	100	3	4,362.00				
Basic 6	1.00	14.54	1	100	3	4,362.00				
Freeskate 2	1.00	16.97	1	80	5	6,788.00				
Freeskate 3	1.00	16.97	1	80	5	6,788.00				
Freeskate 4	1.00	16.97	1	80	5	6,788.00				
Freeskate 5	1.00	16.97	1	60	4	4,072.80				
Freeskate 6	1.00	16.97	1	60	4	4,072.80				
Specialty Classes	1.00	16.97	1	240	5	20,364.00				
Adult Beginner/Intermediate	1.00	16.97	1	200	8	27,152.00				
Adult Advanced	1.00	16.97	1	40	4	2,715.20				
Synchro Team(S)	1.00	945.00	1	1	20	18,900.00				
Parent Tot	1.00	11.78	1	40	4	2,026.16				
Freeskate 1	1.00	16.97	1	60	4	4,072.80				
Snowplow Sam 1	1.00	11.78	1	80	5	6,361.20				
Snowplow Sam 2	1.00	11.78	1	80	4	6,078.48				
Snowplow Sam 3/4	1.00	11.78	1	80	4	6,078.48				
Elite Class	1.00	16.97	1	60	5	5,091.00				
Usfs Charge \$6/Session - Every Cla	1.00	6.00	5	1	800	24,000.00				
Prefreeskate	1.00	16.97	1	60	4	4,072.80				

Account							2022	2023		
							Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-20-49-11960							131,865.00			
Youth Hockey										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
Little Blackhawks	4,500.00	1.00	1	1	1	4,500.00				
Mini Cub 1	1.00	11.03	1	120	6	7,941.60				
Mini Cub 2	1.00	11.03	1	120	4	5,294.40				
Mighty Cub 1	1.00	13.79	1	80	5	5,516.00				
Mighty Cub 2	1.00	13.79	1	120	5	8,274.00				
Mighty Cub 3 + Ibpl	1.00	30.19	1	80	5	12,076.00				
Goalie Bears	1.00	17.98	1	40	2	1,438.40				
Parent Cub	1.00	11.03	1	160	6	10,588.80				
Goodman Elite Off Ice	1.00	18.00	1	38	20	13,680.00				
Goodman Elite Clinics	1.00	155.00	3	5	20	46,500.00				
Mighty Cub 4 + Ibpl	1.00	30.19	1	80	3	7,245.60				
Skills And Drills	1.00	17.98	1	80	3	4,315.20				
Jr Ib Power Skating	1.00	17.98	1	10	5	899.00				
Ice Bears Prep League	1.00	17.98	1	40	5	3,596.00				

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account							2022	2023		
							Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-20-49-11965										214,075.80
Travel Hockey										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
Spring Bantam	1.00	630.00	1	1	10	6,300.00				
Summer 3 Vs 3	1.00	17.98	3	10	12	6,472.80				
Fall Peewee Goalie	1.00	525.00	1	1	2	1,050.00				
Fall Bantam	1.00	1,785.00	1	1	14	24,990.00				
Fall Bantam Goalie	1.00	1,076.00	1	1	1	1,076.00				
Spring Mite/Squirt/Peewee Skaters	1.00	550.00	1	1	55	30,250.00				
Spring Squirt/Peewee Goalies	1.00	341.00	1	1	5	1,705.00				
Fall All Girls Skaters	1.00	1,496.00	1	1	14	20,944.00				
Fall All Girls Goalie	1.00	525.00	1	1	2	1,050.00				
Fall Peewee Skaters	1.00	1,496.00	1	1	28	41,888.00				
Spring Bantam Goalie	1.00	368.00	1	1	1	368.00				
Summer Power Skate	1.00	17.98	2	10	15	5,394.00				
Summer Skills And Drills	1.00	17.98	1	10	10	1,798.00				
Fall Mites	1.00	1,155.00	1	1	28	32,340.00				
Fall Squirts Skaters	1.00	1,496.00	1	1	25	37,400.00				
Fall Squirt Goalie	1.00	525.00	1	1	2	1,050.00				
25-20-49-11970										73,646.40
Adult Hockey										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
Ahl Beginner	1.00	18.11	1	40	20	15,212.40				
Ahl Level 1	1.00	20.58	1	40	20	24,696.00				
Ahl Level 2	1.00	24.68	1	40	20	29,616.00				
Ahl Goalies	1.00	20.00	5	1	5	500.00				
Ahl Women'S Beginner	1.00	18.11	1	40	5	3,622.00				

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account							2022	2023		
							Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-20-49-11980										11,050.00
Rink Special Events										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
Disco Night	1.00	10.00	1	1	100	1,000.00				
School Of Rock Night	1.00	10.00	1	1	100	1,000.00				
Spooky Skate	1.00	10.00	1	1	500	5,000.00				
3 Additional Rink Special Events	1.00	10.00	3	1	75	2,250.00				
My Doll & Me Skate	1.00	15.00	1	1	120	1,800.00				
25-20-49-11985										47,075.00
Ice Show										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
Opening Number/ Features	1.00	208.00	1	1	50	10,400.00				
Sam-Basic 2	1.00	117.00	1	1	30	3,510.00				
Basic 3 - Pre Freestyle	1.00	133.00	1	1	40	5,320.00				
Freestyle 1-6 And Up	1.00	133.00	1	1	65	8,645.00				
Ice Show Tickets	1.00	11.00	3	1	500	16,500.00				
Ice Show T-Shirts	1.00	30.00	1	1	30	900.00				
Holiday Expo Tickets	1.00	5.00	1	1	120	600.00				
Holiday Expo Registration	1.00	20.00	1	1	60	1,200.00				
25-20-49-11990										199,019.00
Rink Camp										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
Winter Break Camp 8Am-3Pm	1.00	76.00	8	1	8	4,864.00				
Winter Break Camp 8Am-6Pm	1.00	98.00	6	1	8	4,704.00				
Spring Break Camp 8Am-3Pm	1.00	76.00	5	1	8	3,040.00				
Summer Camp - Skate And Swim	1.00	300.00	9	1	36	97,200.00				
Summer Hockey Specialty Camp	1.00	326.00	9	1	12	35,208.00				
Summer Figure Skating Camp (1/2 I	1.00	195.00	9	1	13	22,815.00				
Summer Figure Skating After Camp	1.00	155.00	9	1	6	8,370.00				
Extended Summer Camp	1.00	106.00	9	1	17	16,218.00				
Winter Break Camp 8Am-12Pm	1.00	55.00	8	1	15	6,600.00				

Account	2022			2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)		
Expenditure						
25-20-51-00122						
Rink - Part Time						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Cashier (January-March)	14.00	3.50	6.00	52.00	1	15,288.00
Attendant (January - March)	14.00	3.50	4.00	13.00	1	2,548.00
Skate Guard (January - March)	14.00	3.50	3.00	13.00	2	3,822.00
Cashier (April - June)	14.00	3.50	6.00	13.00	1	3,822.00
Attendant (April - June)	14.00	3.50	4.00	13.00	1	2,548.00
Skate Guard (April - June)	14.00	3.50	3.00	13.00	1	1,911.00
Hockey Coordinators	21.68	4.00	4.00	50.00	2	34,688.00
Figure Skating Coordinator	27.83	6.00	3.00	52.00	1	26,048.88
Cashier (July - September)	14.00	3.50	6.00	12.00	1	3,528.00
Skate Guard (July - September)	14.00	3.50	3.00	12.00	1	1,764.00
Cashier (October - December)	14.00	3.50	6.00	13.00	1	3,822.00
Attendant (October - December)	14.00	3.50	4.00	13.00	1	2,548.00
Skate Guard (October - December)	14.00	3.50	3.00	13.00	2	3,822.00

ANNUAL BUDGET ESTIMATE - ALL
Original - 2023-2024

Park District of Oak Park
FY 2022

Account	2022			2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)		
25-20-51-11950						56,056.70
Learn To Skate						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Tackle That Axel/Double Jumps Inst	25.16	1.00	1.00	40.00	1	1,006.40
Parent Tot Instructor	22.83	1.00	1.00	40.00	1	913.20
Parent Tot Aid	0.00	0.00	0.00	0.00	0	0.00
Off Ice Aid	0.00	0.00	0.00	0.00	0	0.00
Instructor Training	17.43	2.00	1.00	4.00	20	2,788.80
Adult Instructor	18.45	1.00	2.00	40.00	2	2,952.00
Freeskate 1-6 Aid	0.00	0.00	0.00	0.00	0	0.00
Off Ice Instructor	22.55	0.75	1.00	40.00	1	676.50
Snowplow Sam 1-4 Instructor	17.43	2.50	3.00	40.00	3	15,687.00
Snowplow Sam 1-4 Aid	14.00	2.50	3.00	40.00	1	4,200.00
Basic 1-6 Instructor	17.43	3.00	3.00	40.00	1	6,274.80
Basic 1-6 Aid	0.00	0.00	0.00	0.00	0	0.00
Prefreeskate, Freeskate 1-6 Instruct	21.00	4.00	3.00	40.00	1	10,080.00
Adult Aid	0.00	0.00	0.00	0.00	0	0.00
Hi Jump And Spin	21.00	1.00	2.00	40.00	1	1,680.00
High Jump And Spin Aid	0.00	0.00	0.00	0.00	0	0.00
Synchro Coach	22.55	2.00	2.00	45.00	2	8,118.00
Advanced Double Jump Instructor	21.00	1.00	2.00	40.00	1	1,680.00
Advanced Double Jumps Aid	0.00	0.00	0.00	0.00	0	0.00

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022			2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)		
25-20-51-11960						24,315.56
Youth Hockey						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Goalie Coach	21.13	2.00	2.00	43.00	1	3,634.36
Jr. Bears Aid	14.00	2.00	2.00	40.00	3	6,720.00
Ibpl 5-8	14.00	1.00	1.00	40.00	2	1,120.00
Ibpl 9 - 14	17.50	1.00	1.00	40.00	3	2,100.00
Mini Cub 1 & 2	14.00	2.75	2.00	40.00	1	3,080.00
Might Cub 1 - 4	14.00	2.25	2.00	40.00	1	2,520.00
Skills & Drills	17.50	1.00	2.00	40.00	1	1,400.00
Clinic/Power Skating Coach	21.53	1.00	1.00	40.00	1	861.20
Coach Training	16.00	3.00	1.00	4.00	15	2,880.00
25-20-51-11970						8,400.00
Adult Hockey						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Ahl Beginner Coach	17.50	3.00	1.00	40.00	2	4,200.00
Ahl Level 2 Instructor	17.50	3.00	1.00	40.00	1	2,100.00
Ahl Level 1 Instructor	17.50	1.50	1.00	40.00	2	2,100.00
25-20-51-11980						1,176.00
Rink Special Events						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Special Event Staff Prep	14.00	5.00	6.00	1.00	1	420.00
Special Event Staff	14.00	3.00	6.00	1.00	3	756.00

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022		2023			
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)		
25-20-51-11985						11,565.58
Ice Show						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Holiday Recital Staff	14.50	5.00	1.00	1.00	5	362.50
Show Announcer	300.00	1.00	1.00	1.00	1	300.00
Choreographer	25.16	6.00	3.00	2.00	10	9,057.60
Show Assistant	17.43	3.00	3.00	2.00	2	627.48
Prep And Tear Downs Staff	14.50	6.00	2.00	1.00	7	1,218.00
25-20-51-11990						75,374.08
Rink Camp						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Spring Break Camp Counselors	14.00	7.50	5.00	1.00	3	1,575.00
Camp Training	13.75	7.00	3.00	1.00	24	6,930.00
Summer Site Supervisors	14.75	7.50	5.00	10.00	1	5,531.25
Summer Camp Counselors (Skate A	13.75	7.50	5.00	9.00	5	23,203.13
Summer Hockey Specialty Camp Co	13.75	7.00	5.00	9.00	2	8,662.50
Summer Figure Skating Camp Coun	13.75	4.25	5.00	9.00	2	5,259.38
Summer Assistant Site Supervisor	14.25	6.00	5.00	10.00	1	4,275.00
Winter Break Camp Morning	14.00	3.50	5.00	2.00	3	1,470.00
Winter Break Camp Day	14.00	3.00	5.00	2.00	2	840.00
Winter Break Camp Extended	14.00	3.00	5.00	2.00	1	420.00
Summer Figure Skating After Camp	13.75	3.25	5.00	9.00	1	2,010.94
Extended Camp Site Supervisor	14.75	6.00	5.00	10.00	1	4,425.00
Extended Camp Counselors	13.75	3.25	5.00	9.00	2	4,021.88
Summer Camp Coordinator	15.00	7.50	5.00	12.00	1	6,750.00
25-20-52-00650						32,000.00
Bank Service Charge						

Account				2022	2023		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-20-52-11940					1,100.00		
Contractual Services - Other							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Harness Inspection	2.00	550.00	1,100.00				
25-20-52-11950					26,180.00		
Learn To Skate							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Usfs Instructor Membership	20.00	38.00	760.00				
Synchro Completion Fees	1.00	1,420.00	1,420.00				
Usfs Student Memberships	800.00	30.00	24,000.00				
25-20-52-11960					9,510.00		
Youth Hockey							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Usa Hockey Coach Membership	10.00	50.00	500.00				
Goodman Elite Off Ice	38.00	170.00	6,460.00				
Goodman Elite Clinics	15.00	170.00	2,550.00				

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account				
	2022		2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-20-52-11965				41,560.00
Travel Hockey				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Travel House Clinic Coaches	24.00	170.00	4,080.00	
Fall Nwhl Officials/Scheduler	1.00	11,000.00	11,000.00	
Spring Nwhl Officials/Scheduler	1.00	3,000.00	3,000.00	
Usa Hockey-Coaches Fee	24.00	50.00	1,200.00	
Coaches Clinics	1.00	720.00	720.00	
Fall Nwhl Tournament Fees- 8 Team	8.00	910.00	7,280.00	
Spring Nwhl Tournament Fees- 8 Te	8.00	910.00	7,280.00	
Travel Permits	1.00	200.00	200.00	
Girls Nihl Retainer	1.00	500.00	500.00	
Girls Nihl Team Fee	1.00	1,200.00	1,200.00	
Goodman Elite Power Skates	30.00	170.00	5,100.00	
25-20-52-11980				1,750.00
Rink Special Events				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Dj For Disco Night	1.00	300.00	300.00	
Band - School Of Rock Night	1.00	200.00	200.00	
Spooky Skate	1.00	300.00	300.00	
Misc	3.00	150.00	450.00	
My Doll & Me	1.00	500.00	500.00	
25-20-52-11985				1,060.00
Ice Show				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Spot Light Rental	1.00	700.00	700.00	
Curtain Rental	1.00	360.00	360.00	

Account				
	2022		2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-20-53-00301				5,977.50
Uniforms				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Full Time Staff	5.00	400.00	2,000.00	
Summer T Shirts And Sweat Shirts	25.00	45.00	1,125.00	
Printing Fee	5.00	15.00	75.00	
Fall Sweatshirts And Long Sleeves	25.00	55.00	1,375.00	
Spring: Supervisor/Cashier Polo	10.00	13.50	135.00	
Name Tags	5.00	3.50	17.50	
Ptyr Rink Coordinators/Admin Assist	5.00	250.00	1,250.00	
25-20-53-00320				500.00
Miscellaneous Supplies				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Miscellaneous Supplies - Rink	1.00	500.00	500.00	
25-20-53-11930				750.00
Ice Rink Birthday Parties				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Stuffed Animal Gift	15.00	20.00	300.00	
Wristbands	15.00	30.00	450.00	

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account				
	2022		2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-20-53-11950				6,260.00
Learn To Skate				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Lts Uniform	6.00	70.00	420.00	
Teaching Aids	1.00	400.00	400.00	
Usfs Teaching Supplies	1.00	200.00	200.00	
Synchro Coach Materials	1.00	200.00	200.00	
Practice Dresses	24.00	60.00	1,440.00	
Bags	24.00	70.00	1,680.00	
Jackets	24.00	60.00	1,440.00	
Skate Guards	24.00	20.00	480.00	
25-20-53-11960				15,245.00
Youth Hockey				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Hockey Academy Teaching Aids	1.00	500.00	500.00	
Hockey Academy Uniforms	6.00	100.00	600.00	
Hockey Pucks (1 Blue, Black)	2.00	350.00	700.00	
One Goal Equipment	16.00	132.50	2,120.00	
Goalie Equipment	3.00	500.00	1,500.00	
Misc. Hockey Supplies	1.00	300.00	300.00	
Youth Hockey Pullovers	1.00	500.00	500.00	
Hockey Academy Jerseys	300.00	15.00	4,500.00	
Youth Hockey Helmets	45.00	45.00	2,025.00	
Hockey Storage Lockers	5.00	500.00	2,500.00	
25-20-53-11965				5,300.00
Travel Hockey				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
End Of Season Banquet	300.00	10.00	3,000.00	
End Of Season Awards	180.00	5.00	900.00	
Travel Coaching Materials	1.00	600.00	600.00	
Ice Bears Coach Warm Ups	8.00	100.00	800.00	

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
25-20-53-11970					1,620.00
Adult Hockey					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
League Pucks	1.00	300.00	300.00		
League Jerseys	50.00	20.00	1,000.00		
Coaching Materials	1.00	200.00	200.00		
Staff Jackets	2.00	60.00	120.00		
25-20-53-11980					800.00
Rink Special Events					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Disco Night	1.00	100.00	200.00		
School Of Rock Night	1.00	100.00	100.00		
Spooky Skate/Trunk Or Treat	1.00	200.00	200.00		
Miscellaneous	3.00	100.00	300.00		
25-20-53-11985					11,330.00
Ice Show					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Holiday Recital	1.00	500.00	500.00		
Costumes	250.00	35.00	8,750.00		
Printing	1.00	400.00	400.00		
Set Materials	1.00	1,200.00	1,200.00		
Tickets	0.00	0.00	0.00		
T-Shirts	60.00	8.00	480.00		

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account				2022	2023		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-20-53-11990							3,741.00
Rink Camp							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Camp Supplies	1.00	500.00	500.00				
Camper Shirts	500.00	5.00	2,500.00				
Staff Uniform	31.00	10.00	310.00				
Staff Sweatshirts	15.00	25.00	375.00				
Staff Polos	4.00	14.00	56.00				
25-20-56-00600							500.00
Employee Recognition							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Employee Appreciation	1.00	500.00	500.00				
25-20-56-00646							4,201.55
Skate Shop Supplies							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Laces	1.00	200.00	200.00				
Skate Insoles	1.00	200.00	200.00				
Skate Sharpening Supplies	1.00	200.00	200.00				
Miscellaneous Supplies	1.00	200.00	200.00				
Vending Supplies: Skate Guards	50.00	5.75	287.50				
Vending Supplies: Laces	150.00	1.60	240.00				
Vending Supplies: Neck Guards	25.00	7.99	199.75				
Vending Supplies: Mouth Guards	30.00	4.99	149.70				
Vending Supplies: Soakers	20.00	4.73	94.60				
Vending Supplies: Tape	350.00	2.80	980.00				
Public Skate Wristbands	1.00	100.00	100.00				
Public Skate Helmets	30.00	45.00	1,350.00				

Account	2022	2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Total Revenue				\$1,337,430.53
Total Expenditure				\$452,432.85
Net				\$884,997.68
Percent Profit		66.43	66.17	66.17
Report Total Revenue				\$1,337,430.53
Report Total Expenditure				\$452,432.85
Report Total Net				\$884,997.68
Total Percent Profit		66.43	66.17	66.17

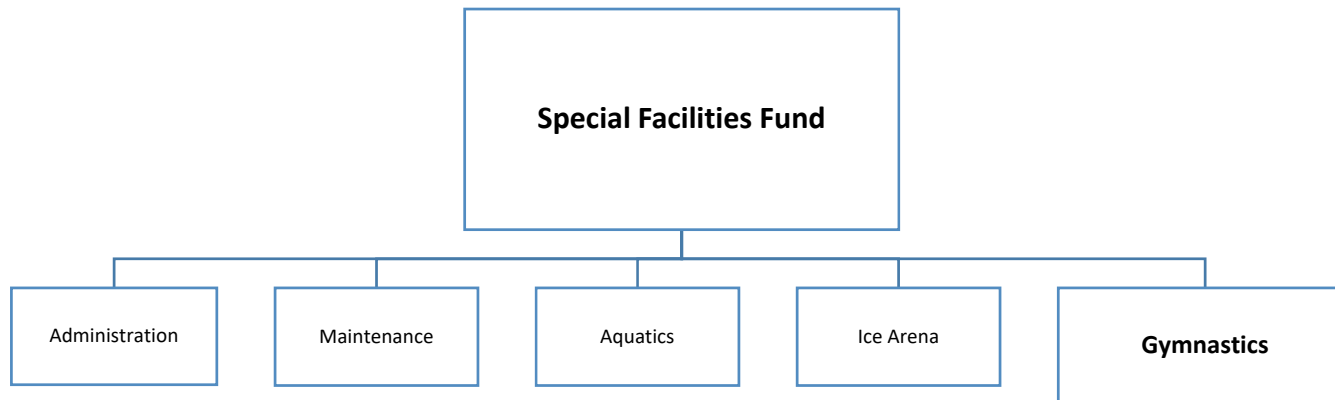
Gymnastics

Statement of Service

The Gymnastics department provides a safe environment for healthy and fun programming and events for the Oak Park community.

Description

The Oak Park Gymnastics Center offers gymnastics based classes for participants age two through high school, including recreation programs, summer camp, preschool open gym, a recreational competition team and a competitive team program.



Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.

Gymnastics

2022 RESULTS

Accomplished:

- ✓ Offered a free one-visit drop-in incentive to current gymnastics summer students as a referral incentive for new enrollments in a 4-week summer gymnastics class session, generating 22 new summer participants.
- ✓ Offered Family Open Gym in the morning or early afternoon during weekdays when regular classes are not scheduled; ten open gyms were offered.

In Progress/Delayed:

- Offer open gym rental program to schools, daycares or similar organizations for a minimum of five groups participating by the end of 2022. *> So far, there are no bookings for this. However, it is still possible that this goal will be met. Jamie will work with the marketing department to develop a flyer to send to daycares in Oak Park promoting this open gym opportunity during week days in the morning on Monday or Thursday and Thursday afternoon.*



Gymnastics Recreation Center – Main Floor

Gymnastics**2023 GOALS*****Community & Customer Focused***

1. Schedule at least twenty Family Open Gym options with a minimum of 60 participants by December 31, 2023.
2. Bring back gymnastics mini-sessions effective fall session on Tuesday, Friday and Sunday for Gym Kids 1, Gym Kids 2, Beginner Boys and Beginner 1 Girls classes fall of 2023.

Organizational Excellence

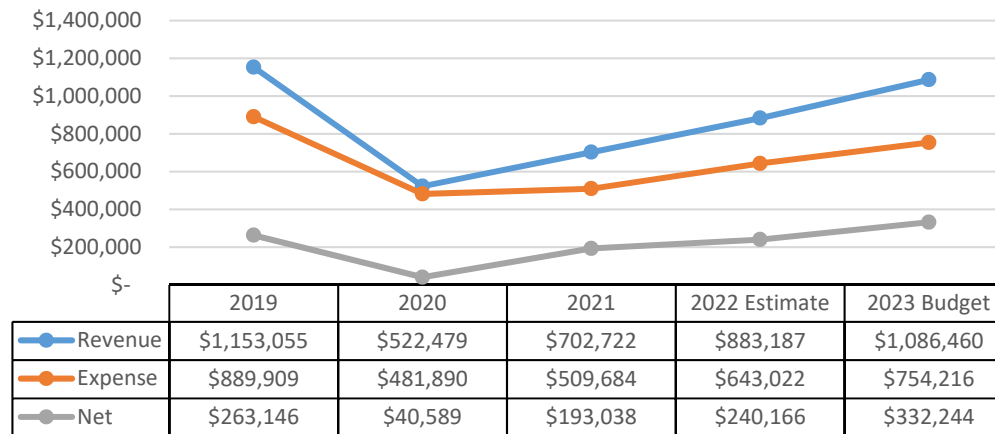
1. Purchase equipment needs for 2023 following the equipment replacement plan model as well as additional Ninja equipment in order to expand programming by an additional 40 participants by December 31, 2023.

Staff Excellence

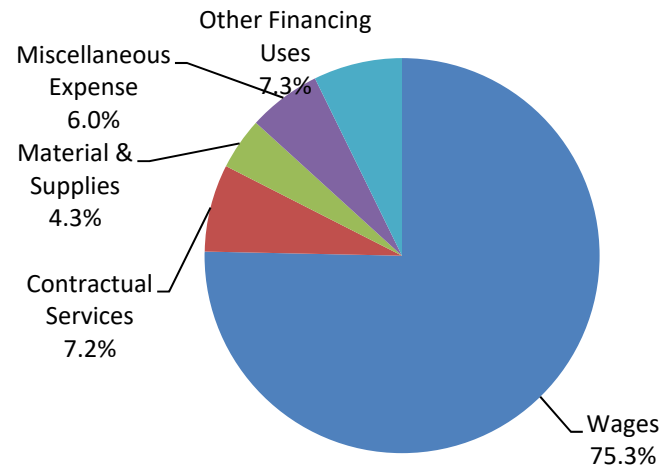
1. Implement a private coaching program for full time and part time gymnastics coaches to reduce turn over by April 1, 2023.

Gymnastics

Historical Data



2023 Expense Distribution



Gymnastics
Budget Detail

	2019	2020	2021	2022 Estimate	2023 Budget
Fees and Charges	\$122,216	\$33,406	\$61,504	\$73,253	\$114,320
Rentals	\$40,559	\$8,543	\$7,403	\$37,826	\$43,700
Miscellaneous Revenue	\$3,973	\$5,215	\$6,116	\$11,324	\$0
Program Revenue	\$986,308	\$475,316	\$627,699	\$760,784	\$928,440
Total Revenue	\$1,153,055	\$522,479	\$702,722	\$883,187	\$1,086,460
Wages	\$598,798	\$392,190	\$429,967	\$464,844	\$568,186
Contractual Services	\$54,870	\$28,463	\$31,798	\$50,300	\$53,970
Material & Supplies	\$52,587	\$22,841	\$20,263	\$28,187	\$32,083
Miscellaneous Expense	\$65,645	\$38,396	\$27,656	\$18,149	\$45,140
Other Financing Uses*	\$118,010	\$0	\$0	\$81,541	\$54,838
Total Expenses	\$889,909	\$481,890	\$509,684	\$643,022	\$754,216
Net	\$263,146	\$40,589	\$193,038	\$240,166	\$332,244

*Other Financing Uses: Employee Health Insurance Transfer

Account				
	2022		2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Revenue				
25-24-42-00050				37,000.00
Booster Club Revenue				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Booster Club Revenue	1.00	37,000.00	37,000.00	
25-24-42-00100				29,750.00
Playtime Daily Fees				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Single Visit Sales	4,250.00	7.00	29,750.00	
25-24-42-00150				18,000.00
Playtime Pass				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Playtime Pass Sales	300.00	60.00	18,000.00	
25-24-42-00200				14,950.00
Open Gym Daily Fees				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Single Visit Sales	1,150.00	13.00	14,950.00	
25-24-42-00250				4,320.00
Open Gym Pass				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Pass Sales	72.00	60.00	4,320.00	
25-24-42-14290				10,000.00
Pro Shop Sales				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Team Uniforms	1.00	4,500.00	4,500.00	
Pro Shop Sales	1.00	5,500.00	5,500.00	

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022			2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)		
25-24-42-14510300.00						
Vending Machine Sales						
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Vending Commision	12.00	25.00	300.00			
25-24-44-0010043,700.00						
Birthday Parties						
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Birthday Party 2 Hrs For 3-15 Yrs Ol	100.00	420.00	42,000.00			
Birthday Party Extra Participants	25.00	20.00	500.00			
Party Favors	200.00	6.00	1,200.00			
25-24-45-30150						
Gymnastic Fund Raising						
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Booster Club Cartwheel Sponser	1.00	0.00	0.00			
25-24-49-11250246,110.00						
Preschool Gymnastics Classes						
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)
Fall 45 Minute Class	1.00	11.50	18	1	230	47,610.00
Fall 60 Minute Class	1.00	15.50	18	1	200	55,800.00
Winter 45 Minute Class	1.00	11.00	11	1	230	27,830.00
Winter 60 Minute Class	1.00	14.75	11	1	200	32,450.00
Spring 45 Minute Class	1.00	11.00	9	1	230	22,770.00
Spring 60 Minute Class	1.00	14.75	9	1	200	26,550.00
Summer 45 Minute Class	1.00	11.00	8	1	175	15,400.00
Summer 60 Minute Class	1.00	14.75	8	1	150	17,700.00

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account						
	2022		2023			
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)		
25-24-49-11260	393,642.00					
Recreational Gymnastics Class						
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)
Winter 80 Minute Class	1.00	19.50	11	1	350	75,075.00
Winter 120 Minute Class	1.00	0.00	0	0	0	0.00
Spring 80 Minute Class	1.00	19.50	9	1	325	57,037.50
Sping 120 Minute Class	1.00	0.00	0	0	0	0.00
Summer 80 Minute Class	1.00	19.50	8	1	325	50,700.00
Summer 120 Minute Class	1.00	0.00	0	0	0	0.00
Boys Gijo Practices	1.00	25.00	21	1	6	3,150.00
Girls Excel Moved To Team Budget	0.00	0.00	0	0	0	0.00
Fall 80 Minute Class	1.00	20.50	18	1	350	129,150.00
Fall 120 Minute Class	1.00	0.00	0	0	0	0.00
Fall 150 Minute Class	1.00	38.25	18	1	15	10,327.50
Winter 150 Minute Class	1.00	36.50	11	1	15	6,022.50
Spring 150 Minute Class	1.00	36.50	9	1	15	4,927.50
Summer 150 Minute Class	1.00	36.50	8	1	15	4,380.00
Accelerated Girls	1.00	22.00	38	1	10	8,360.00
Accelerated Boys	1.00	22.00	17	1	8	2,992.00
Winter 60 Minute Class	1.00	14.75	11	1	60	9,735.00
Spring 60 Minute Class	1.00	14.75	9	1	60	7,965.00
Summer 60 Minute Class	1.00	14.75	8	1	60	7,080.00
Fall 60 Minute Class	1.00	15.50	18	1	60	16,740.00

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account							2022	2023		
							Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-24-49-11270							171,893.12			
Team Gymnastics										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
6 Weekly Practice Hours Jan-Aug	1.00	163.20	1	8	15	19,584.00				
6 Weekly Practice Hours Sept-Dec	1.00	171.36	1	4	15	10,281.60				
9 Weekly Practice Hours Jan-Aug	1.00	244.80	1	8	14	27,417.60				
9 Weekly Practice Hours Sept-Dec	1.00	257.04	1	4	14	14,394.24				
10 Weekly Practice Hours Jan-Aug	1.00	272.00	1	8	6	13,056.00				
10 Weekly Practice Hours Sept-Dec	1.00	285.60	1	4	6	6,854.40				
14 Weekly Practice Hours Jan-Aug	1.00	380.80	1	8	7	21,324.80				
14 Weekly Practice Hours Sept- Dec	1.00	399.84	1	4	7	11,195.52				
16 Weekly Practice Hours Jan-Aug	1.00	435.20	1	8	9	31,334.40				
16 Weekly Practice Hours Sept-Dec	1.00	456.96	1	4	9	16,450.56				
25-24-49-11275							22,800.00			
Gymnastics Gi Joe										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
Girls Xcel Competition Assessment	1.00	900.00	1	1	23	20,700.00				
Boys Gijo Competition Assessment I	1.00	350.00	1	1	6	2,100.00				
25-24-49-11280							71,555.00			
Gymnastics Camps										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
Winter Gymn Camp 7 Hrs. (Jan 2)	1.00	77.00	1	1	35	2,695.00				
Winter Gymn Camp 7 Hrs. (Jan 3)	1.00	77.00	1	1	35	2,695.00				
Winter Gymn Camp 7 Hrs. (Jan 4)	1.00	77.00	1	1	35	2,695.00				
Winter Gymn Camp 7 Hrs. (Jan 5)	1.00	77.00	1	1	35	2,695.00				
Summer Gymn Camp #1 (5 Week D	1.00	355.00	1	1	76	26,980.00				
Summer Gymn Camp #2 (5 Week D	1.00	355.00	1	1	76	26,980.00				
Winter Gymn Camp 7 Hrs. (Jan 6)	1.00	77.00	1	1	35	2,695.00				
Summer Extended Camp #1 (5 Wee	1.00	103.00	1	1	20	2,060.00				
Summer Extended Camp #2 (5 Wee	1.00	103.00	1	1	20	2,060.00				

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022				2023		
	Estimate (\$)		Requested (\$)		Recommended (\$)	Approved (\$)	
25-24-49-11360							22,440.00
Gymnastics Center Programs							
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)	
One Day Special Programming	1.00	1,000.00	5	1	1	5,000.00	
Ninja Warrior One Day Program For	1.00	35.00	8	1	48	13,440.00	
Pd Invite Boys Team Camp 9A-4P A	1.00	80.00	1	1	50	4,000.00	
Expenditure							
25-24-51-00100							10,456.25
Birthday Parties							
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks		Employees	Amount (\$)
Party Leader Paid For 2.5 Hours Per	20.00	2.50	2.00	50.00		1	5,000.00
Party Staff Paid For 2.5 Hrs Per Par	22.15	2.50	2.00	25.00		1	2,768.75
Party Staff Paid For 2.5 Hrs Per Par	21.50	2.50	2.00	25.00		1	2,687.50
25-24-51-00111							324,371.00
Wages - Full Time							
25-24-51-00122							22,440.50
Gymnastics - Part Time							
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks		Employees	Amount (\$)
Gymn Pt Coaches Training/Admin	750.00	1.00	1.00	1.00		1	750.00
Gymn Admin Assist Class 1 Emp Ja	16.36	5.00	5.00	26.00		1	10,634.00
Gymn Admin Assist Class 1 Emp Oc	17.01	5.00	5.00	26.00		1	11,056.50

Account	2022	2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-24-51-00123 Gymnastics Coaches Part Time				210,918.06

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account					2022	2023		
					Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)		
Spec Prog Coach Lev 1 (Oct-Dec)	18.72	4.00	6.00	1.00	2	898.56		
Spec Prog Coach Lev 2 (Jan-Sept)	20.00	4.00	6.00	1.00	2	960.00		
Spec Prog Coach Lev 2 (Oct-Dec)	20.80	3.00	6.00	1.00	2	748.80		
Spec Prog Coach Lev 3 (Jan-Sept)	21.50	4.00	6.00	1.00	2	1,032.00		
Spec Prog Coach Lev 3 (Oct-Dec)	22.36	3.00	6.00	1.00	2	804.96		
No Exp Rec Coach (Oct-Dec)	14.56	5.00	7.00	12.00	1	6,115.20		
Preschool Coach Lev 2 (Jan-Sept)	20.00	3.00	7.00	34.00	1	14,280.00		
Preschool Coach Lev 3 (Jan-Sept)	21.50	3.00	5.00	34.00	1	10,965.00		
Preschool Coach Lev 1 (Oct-Dec)	18.72	3.00	7.00	12.00	1	4,717.44		
Preschool Coach Lev 3 (Oct-Dec)	22.36	3.00	5.00	12.00	1	4,024.80		
Recreational Coach Lev 1 (Jan-Sept)	18.00	5.00	7.00	34.00	1	21,420.00		
Recreational Coach Lev 2 (Jan-Sept)	20.00	5.00	7.00	34.00	1	23,800.00		
Recreational Coach Lev 3 (Jan-Sept)	21.50	5.00	5.00	34.00	1	18,275.00		
Recreational Coach Lev 1 (Oct-Dec)	18.72	5.00	7.00	12.00	1	7,862.40		
Preschool Coach Lev 1 (Jan-Sept)	18.00	3.00	7.00	34.00	1	12,852.00		
Recreational Coach Lev 3 (Oct-Dec)	22.36	5.00	5.00	12.00	1	6,708.00		
Gijo Boys/ Coaching At Competition	21.50	8.00	1.00	5.00	1	860.00		
Xcel Girls/ Coaching At Competition	21.50	4.00	1.00	6.00	2	1,032.00		
Usag Team Coach Lev 3	21.50	3.00	2.00	48.00	1	6,192.00		
Summer Camp Coach Lev 1 (Aug)	18.00	7.50	5.00	2.00	2	2,700.00		
Preschool Coach Lev 2 (Oct-Dec)	20.80	3.00	7.00	12.00	1	5,241.60		
Summer Camp Coach Lev 3 (Aug)	21.50	7.50	5.00	2.00	2	3,225.00		
Winter Camp Coach Lev 1 (Jan)	18.00	7.50	5.00	1.00	2	1,350.00		
Winter Camp Coach Lev 2 (Jan)	20.00	7.50	5.00	1.00	1	750.00		
Winter Camp Coach Lev 3 (Jan)	21.50	7.50	5.00	1.00	2	1,612.50		
Open Gym Coach (Jan-Sept)	18.00	2.50	1.00	38.00	1	1,710.00		
Recreational Coach Lev 2 (Oct-Dec)	20.80	5.00	7.00	12.00	1	8,736.00		
Pre Playtime Coach (Jan-Sept)	20.00	2.00	2.00	38.00	1	3,040.00		
Pre Playtime Coach (Oct-Dec)	20.80	2.00	2.00	14.00	1	1,164.80		
No Exp Pre Coach (Jan-Sept)	14.00	3.00	7.00	34.00	1	9,996.00		
No Exp Pre Coach (Oct-Dec)	14.56	3.00	7.00	12.00	1	3,669.12		
No Exp Rec Coach (Jan-Sept)	14.00	5.00	7.00	34.00	1	16,660.00		
Summer Camp Coach Lev 2 (Aug)	20.00	7.50	5.00	2.00	1	1,500.00		
No Exp Summer Camp Coach (Aug)	14.00	7.50	5.00	2.00	2	2,100.00		

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account			2022	2023			
			Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
No Exp Winter Camp Coach (Jan)	14.00	7.50	5.00	1.00	2	1,050.00	
No Exp Spec Prog Coach (Jan-Sept)	14.00	4.00	6.00	1.00	2	672.00	
No Exp Spec Prog Coach (Oct-Dec)	14.56	4.00	6.00	1.00	2	698.88	
Spec Prog Coach Lev 1 (Jan-Sept)	18.00	4.00	6.00	1.00	2	864.00	
Open Gym Coach (Oct-Dec)	18.00	2.50	1.00	14.00	1	630.00	
25-24-52-00222							300.00
Marketing And Advertising							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Promotional Materials From Usag/M	1.00	300.00	300.00				
25-24-52-00650							32,000.00
Bank Service Charge							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Monthly Bank Fees	1.00	32,000.00	32,000.00				
25-24-52-11275							21,670.00
Gymnastics Gi Joe							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Excel Girls Meet Entries	6.00	3,220.00	19,320.00				
Mileage/Coach Expense	1.00	600.00	600.00				
Gijo Boys Meet Entries	5.00	350.00	1,750.00				
25-24-53-00100							850.00
Birthday Parties							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
T-Shirts For B-Day Child	50.00	5.00	250.00				
Party Favors/ Misc.	1.00	600.00	600.00				

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account				
	2022		2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-24-53-00301				1,300.00
Uniforms				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
T-Shirts	40.00	5.00	200.00	
Long Sleeve T-Shirts	40.00	7.50	300.00	
Dri-Fit Polos	20.00	15.00	300.00	
Warm-Up Jackets/Zip Up Hoodies	20.00	25.00	500.00	
25-24-53-00314				135.00
Supplies- Medical				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Athletic Tape	1.00	75.00	75.00	
Reusable Ice Packs	4.00	15.00	60.00	
25-24-53-00315				8,000.00
Supplies- Pro Shop				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Pro Shop Merchandise	1.00	3,000.00	3,000.00	
Team Uniforms	1.00	3,250.00	3,250.00	
Pro Shop Returns	1.00	250.00	250.00	
Pro Shop Additions T-Shirts, Shorts,	1.00	1,500.00	1,500.00	
25-24-53-00425				11,000.00
Gymnastics Equipment				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Misc. Equipment Focus On Ninja Ex	1.00	3,000.00	3,000.00	
Pit Foam	1.00	2,000.00	2,000.00	
Base, Resi & Skill Cushion Mats Rej	1.00	4,000.00	4,000.00	
Wedge Mat Replacement	1.00	2,000.00	2,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account				
	2022		2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-24-53-11250				2,390.00
Preschool Gymnastics Classes				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Beach Week Theme Supplies	1.00	300.00	300.00	
Misc. Supplies	1.00	300.00	300.00	
Gym Star Ribbon Roll (450 Ribbons	1.00	80.00	80.00	
Summer Participant Ribbon Roll	2.00	80.00	160.00	
Fall Winter Spring Participant Medal	1,000.00	1.55	1,550.00	
25-24-53-11260				2,267.50
Recreational Gymnastics Class				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Misc. Equipment	1.00	400.00	400.00	
Gym Star Ribbon Roll (450 Ribbons	1.00	80.00	80.00	
Summer Participant Ribbon Roll	2.00	80.00	160.00	
Fall Winter Spring Participant Medal	1,050.00	1.55	1,627.50	
25-24-53-11270				1,240.00
Team Gymnastics				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Misc. Supplies	1.00	400.00	400.00	
Team Events	0.00	0.00	0.00	
Team Competition Bags	10.00	25.00	250.00	
Annual Team T-Shirts (Girls, Boys, X	65.00	6.00	390.00	
Team Training Materials	1.00	200.00	200.00	
25-24-53-11275				600.00
Gymnastics Gi Joe				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
M & S End Of Season Awards	1.00	600.00	600.00	

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account				
	2022		2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-24-53-11280				1,300.00
Gymnastics Camps				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Camp Misc. Supplies	1.00	400.00	400.00	
Camp T-Shirts Kids And Staff	180.00	5.00	900.00	
25-24-53-11360				3,000.00
Gymnastics Center Programs				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Misc. Supplies:Ninja, Sleepover/Unc	1.00	3,000.00	3,000.00	
25-24-56-00050				37,000.00
Booster Club Expense				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Booster Club Expense	1.00	37,000.00	37,000.00	
25-24-56-00600				600.00
Employee Recognition				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Recognition Misc.	1.00	600.00	600.00	
25-24-56-00605				4,000.00
Conference And Training				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Gymnastics Manager Training	1.00	1,500.00	1,500.00	
Ft Coaches Training	3.00	500.00	1,500.00	
Gymnastics Supervisor Training	1.00	1,000.00	1,000.00	
Pt Coaches Training	0.00	0.00	0.00	

Account				
	2022		2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-24-56-00610				2,632.00
Dues And Subscriptions				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Aau Membership Team Staff	2.00	18.00	36.00	
Aau Club Membership	1.00	35.00	35.00	
Usag Pro Membership Team Staff	5.00	97.00	485.00	
Usag Pro Membership M/W	2.00	97.00	194.00	
Useca Membership/Video Club	1.00	425.00	425.00	
Gijo Membership	1.00	50.00	50.00	
Part Time Usag Instructor Membersl	12.00	17.00	204.00	
All Coaches Req. Bi-Ann Bkgrd Che	15.00	30.00	450.00	
Iptra Membership	2.00	264.00	528.00	
Usag Club Membership	1.00	225.00	225.00	
25-24-56-00615				200.00
Employee Travel Reimbursement				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Staff Mileage	1.00	200.00	200.00	
25-24-56-00675				708.00
Sales Tax				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Pro Shop Sales	12.00	59.00	708.00	
25-24-56-30150				
Gym Fund Raising Improvements				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Bc Fundraising	1.00	0.00	0.00	
25-24-63-00500				54,838.00
Employee Health Insurance Transfe...				

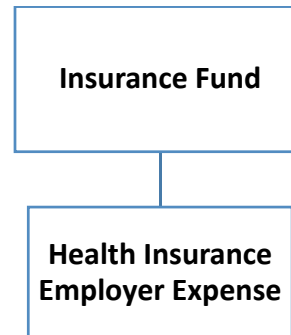
Account	2022	2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Total Revenue				\$1,086,460.12
Total Expenditure				\$754,216.31
Net				\$332,243.81
Percent Profit		30.58	30.58	30.58
Report Total Revenue				\$1,086,460.12
Report Total Expenditure				\$754,216.31
Report Total Net				\$332,243.81
Total Percent Profit		30.58	30.58	30.58

INSURANCE FUND

Description

The Health Insurance Fund is an internal service fund, operating on the full accrual basis of accounting.

Beginning in the 2013 budget, the District established a Health Insurance Fund. The Health Insurance Fund is an administrative tool used for ease of operation and fund balance smoothing of expected health care cost increases normally absorbed by the operating funds. This fund is where the District pays employee health benefits, life insurance, and the employee assistance program. The District has also made the push to ensure employee wellness and this is reflected in the Health Insurance Fund.



Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.

Insurance Fund

2022 RESULTS

In Progress/Delayed:

- Continue to focus on getting the Health Insurance Fund's fund balance within the 25% fund balance target by December 31, 2022, with an ending fund balance of 35% by December 31, 2022. > *The Health Insurance Fund is projected to end with an 84% fund balance.*

2022 GOALS

Financial Strength

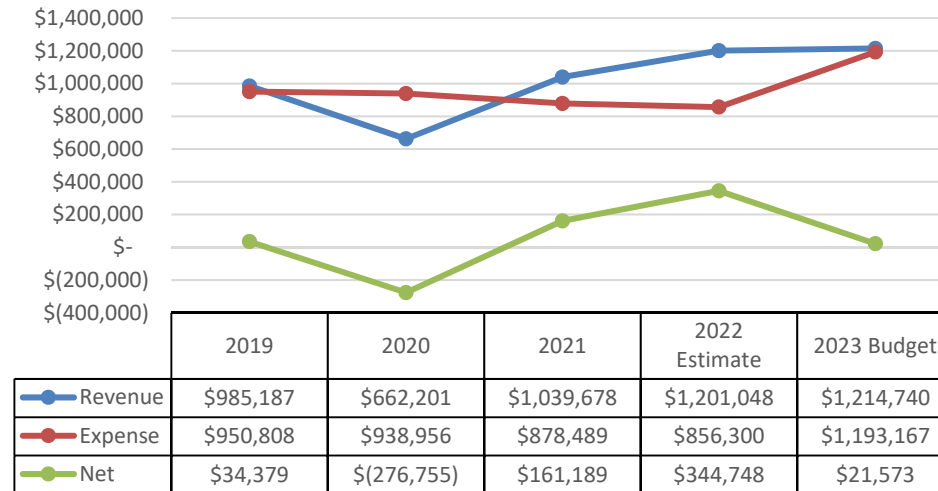
1. Continue to focus on getting the Health Insurance Fund's fund balance within the 25% fund balance target by December 31, 2027, with an ending fund balance of 62% by December 31, 2023.



4th of July 2022

Insurance Fund

Historical Data

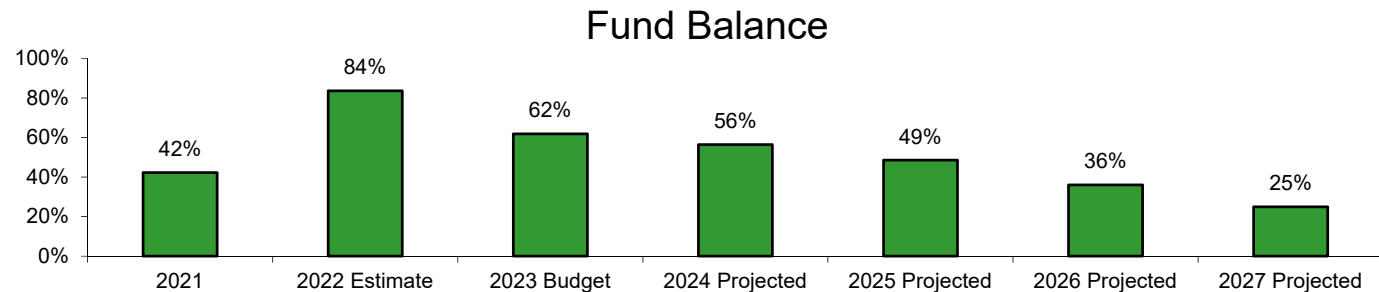


2023 Expense Distribution

100% Benefits

Insurance Fund
Budget Detail

	2021	2022 Estimate	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected
Fees and Charges	\$129,485	\$139,000	\$179,457	\$184,841	\$190,386	\$196,098	\$201,980
Miscellaneous Revenue	\$21,605	\$10,000	\$10,000	\$0	\$0	\$0	\$0
Other Financing Sources	\$888,588	\$1,052,048	\$1,025,283	\$1,056,041	\$1,087,723	\$1,131,232	\$1,181,683
Total Revenue	\$1,039,678	\$1,201,048	\$1,214,740	\$1,240,882	\$1,278,109	\$1,327,329	\$1,383,663
Benefits	\$872,803	\$843,300	\$1,193,167	\$1,264,758	\$1,340,643	\$1,454,082	\$1,526,786
Miscellaneous Expense	\$5,686	\$13,000	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$878,489	\$856,300	\$1,193,167	\$1,264,758	\$1,340,643	\$1,454,082	\$1,526,786
Net	\$161,189	\$344,748	\$21,573	(\$23,875)	(\$62,534)	(\$126,752)	(\$143,122)
Fund Balance	\$371,660	\$716,408	\$737,981	\$714,105	\$651,571	\$524,819	\$381,696
	42%	84%	62%	56%	49%	36%	25%
\$ Amount Above Policy	\$152,038	\$502,333	\$439,689	\$397,916	\$316,410	\$161,298	(\$0)



Account				
	2022		2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Revenue				
50-00-42-14999 Employee Contributions				179,457.06
50-00-45-14505 Miscellaneous Revenue				10,000.00
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Pdrma Wellness Incentive	1.00	10,000.00	10,000.00	
50-00-47-14910 Corporate Fund Contribution				658,778.00
50-00-47-14920 Recreation Fund Contribution				242,176.00
50-00-47-14925 Revenue Facilities Contribution				124,329.00
Expenditure				
50-00-55-00550 Health Insurance - Ppo				847,552.00
50-00-55-00551 Health Insurance - Hmo				266,877.16
50-00-55-00552 Life Insurance				4,000.00
50-00-55-00553 Dental Insurance				50,417.26
50-00-55-00554 Employee Assistance Program				1,900.00

Account	2022	2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
50-00-55-00555 Health Insurance - Opt Out				8,400.00
50-00-55-00557 Vision Insurance				14,021.05
50-00-56-00600 Employee Wellness Program				
Total Revenue				\$1,214,740.06
Total Expenditure				\$1,193,167.47
Net				\$21,572.59
Percent Profit		1.78	1.78	1.78

Report Total Revenue				\$1,214,740.06
Report Total Expenditure				\$1,193,167.47
Report Total Net				\$21,572.59
Total Percent Profit		1.78	1.78	1.78

CAPITAL PROJECTS FUND

Description

The Capital Projects fund is a governmental fund, operating on the modified accrual basis of accounting.

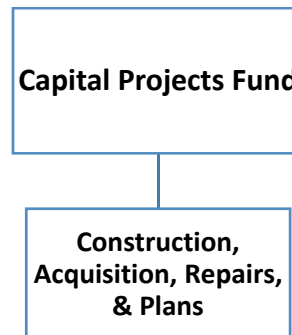
The Capital Projects Fund accounts for purchases and construction expenditures related to the acquisition and improvement of major capital facilities and equipment. Every year the Capital Improvement Plan (CIP) is updated projecting capital costs for the next 5 years. In 2022, the CIP was updated and projects included in the 2023 budget contain previously allocated projects.

The proposed budget includes \$5.3 million in expenditures. Capital improvements continue to be processed and implemented throughout the District, as highlighted below:

- Completion of Community Recreation Center Construction
- Updates at Rehm Pool, Cheney, and the Conservatory
- Barrie Park Improvements
- Taylor Park Tennis Court Updates
- Completion of parking lot at 228-230 Madison Street
- Fleet upgrades

Per capita spending for capital improvements can be a useful tool to compare the investment being made in the capital infrastructure of the District to other park districts. The following chart shows the District's per capita spending from the Capital Projects Fund for 2021-2027.

	<u>2021</u>	<u>2022 Estimated</u>	<u>2023 Budgeted</u>	<u>2024 Projected</u>	<u>2025 Projected</u>	<u>2026 Projected</u>	<u>2027 Projected</u>
Capital Project Expense	\$2,113,436	\$18,716,000	\$5,253,136	\$1,829,000	\$4,175,000	\$11,202,000	\$2,185,000
Per Capita Amount	\$40	\$352	\$99	\$34	\$78	\$210	\$41



Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.

Capital Projects Fund

2022 RESULTS

In Progress/Delayed:

- Implementation of 2022 projects from the 2022-2026 Capital Improvement Plan by December 31, 2022. > *All 2022 projects are running on schedule, including geo-thermal, the Rehm pool diving well and gutters, the beginning of the CRC construction, and the conservatory wall project.*

2023 GOALS

Quality Infrastructure Management

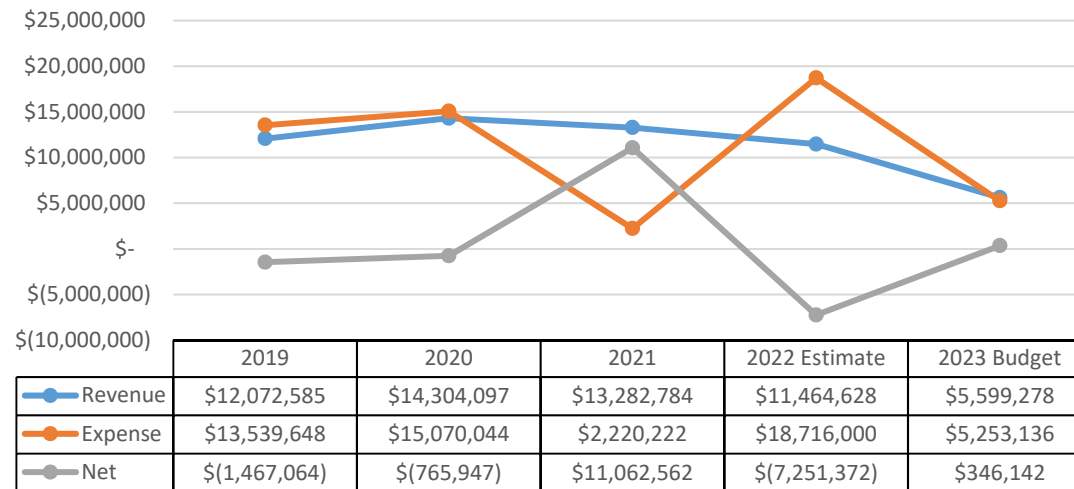
1. Implementation of 2023 projects from the 2023-2027 Capital Improvement Plan by December 31, 2023.



Community Recreation Center – Construction in progress

Capital Projects Fund

Historical Data

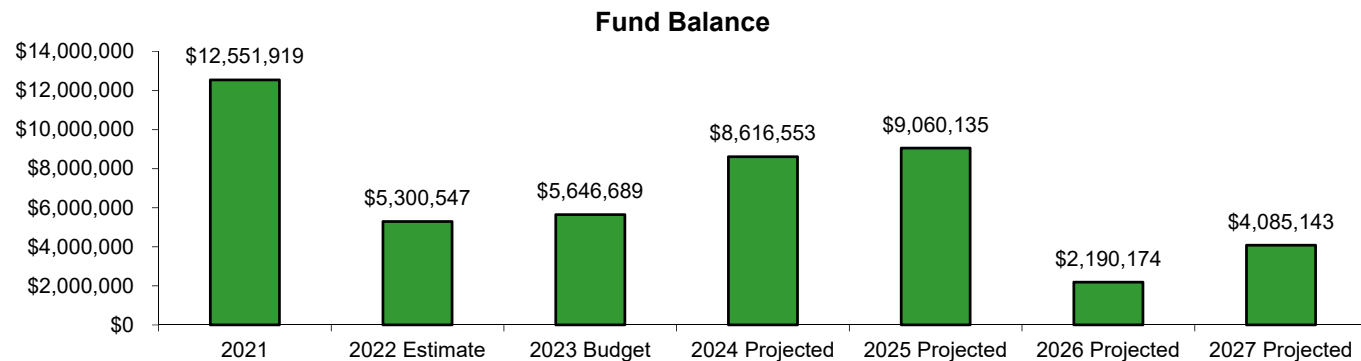


2023 Expense Distribution

100% Capital Projects

Capital Projects Fund
Budget Detail

	2021	2022 Estimate	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected
Intergovernmental	\$1,623,120	\$6,896,500	\$1,067,194	\$1,067,194	\$812,963	\$326,000	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations	\$2,521,167	\$1,500,000	\$1,000,000	\$0	\$0	\$0	\$0
Property Tax Contribution	\$1,418,006	\$1,459,128	\$1,532,084	\$1,631,669	\$1,680,620	\$1,731,038	\$1,782,969
Debt Proceeds	\$6,111,491	\$0	\$0	\$0	\$0	\$0	\$0
Operating Funds' Transfers	\$1,609,000	\$1,609,000	\$2,000,000	\$2,100,000	\$2,125,000	\$2,275,000	\$2,297,000
Total Revenue	\$13,282,784	\$11,464,628	\$5,599,278	\$4,798,864	\$4,618,583	\$4,332,038	\$4,079,969
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Property Acquisition	\$12,380	\$0	\$0	\$0	\$0	\$0	\$0
Field Turf Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Nonsite Specific	\$221,934	\$80,000	\$125,000	\$429,000	\$125,000	\$677,000	\$175,000
Vehicle/Equipment/Tech	\$35,251	\$51,000	\$120,000	\$160,000	\$210,000	\$310,000	\$90,000
Park/Master Improvements	\$1,843,871	\$18,585,000	\$5,008,136	\$1,240,000	\$3,840,000	\$10,215,000	\$1,920,000
RC (2011,12,13 Bonds)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BG/Admin (2013 Bond)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2021 Bond Expense	\$106,786	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$2,220,222	\$18,716,000	\$5,253,136	\$1,829,000	\$4,175,000	\$11,202,000	\$2,185,000
Net	\$11,062,562	(\$7,251,372)	\$346,142	\$2,969,864	\$443,583	(\$6,869,962)	\$1,894,969
Fund Balance	\$12,551,919	\$5,300,547	\$5,646,689	\$8,616,553	\$9,060,135	\$2,190,174	\$4,085,143
	565.35%	28.32%	107.49%	471.11%	217.01%	19.55%	186.96%
\$ Amount Above Policy	\$12,551,918	\$5,300,546	\$5,646,688	\$8,616,552	\$9,060,134	\$2,190,173	\$4,085,142



Account	2022	2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Revenue				
70-00-43-14610 Grants				1,067,194.20
70-00-43-14620 Intergovernmental Revenue				
70-00-46-14600 Donations				1,000,000.00
70-00-47-00960 Bond Premium				
70-00-47-14625 Debt Proceeds				
70-00-47-14651 Fund Transfer - Property Taxes				1,532,084.00
70-00-47-14653 Fund Transfer - Operational				2,000,000.00
Expenditure				
70-00-72-00960 Property Acquisition				
70-00-72-70330 Property Repairs And Rehab				50,000.00
70-00-72-70370 Vehicle And Equipment Program				120,000.00
70-00-72-70380 Technology Improvements				

Account	2022	2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
70-00-72-70420 Surveys - Studies				75,000.00
70-12-72-70250 Barrie Park Improvements				1,573,136.00
70-13-72-70150 Carroll Master Plan Improvements				
70-17-72-70250 Stevenson Park Improvements				
70-18-72-70200 Pleasant Home Building Improvemen...				
70-19-72-70200 Ridgeland Common Building Improve...				100,000.00
70-20-72-70150 Rehm Master Plan Improvements				
70-20-72-70200 Rehm Building Improvements				325,000.00
70-25-72-70200 Dole Building Improvements				35,000.00
70-35-72-70200 Conservatory Building Improvement...				200,000.00
70-71-72-70250 Scoville Park Improvements				
70-73-72-70200 Taylor Building Improvements				

Account	2022	2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
70-73-72-70250 Taylor Park Improvements				150,000.00
70-79-72-70100 Crc Site Plan				
70-79-72-70150 Crc Master Plan Improvements				2,500,000.00
70-79-72-70350 2021 Bond Expense				
70-80-72-70200 Jh Admin Center Building Improvem...				100,000.00
70-85-72-70200 Cheney Building Improvements				25,000.00
Total Revenue				\$5,599,278.20
Total Expenditure				\$5,253,136.00
Net				\$346,142.20
Percent Profit		6.18	6.18	6.18
Report Total Revenue				\$5,599,278.20
Report Total Expenditure				\$5,253,136.00
Report Total Net				\$346,142.20
Total Percent Profit		6.18	6.18	6.18

Capital Improvement Plans by Park

<i>2022-2027 Capital Improvement Plan by Park</i>						
	2022	2023	2024	2025	2026	2027
Andersen Park & Center			\$500,000			
Austin Gardens						
Barrie Park & Center	\$193,500	\$1,500,000				
Carroll Park & Center						
Elizabeth F. Cheney Mansion	\$25,000	\$25,000	\$100,000	\$250,000	\$25,000	\$25,000
Dole Center	\$100,000	\$35,000	\$100,000	\$40,000	\$100,000	\$75,000
Euclid Square Park						
Field Park & Center			\$200,000	\$2,000,000		\$800,000
Fox Park & Center						
Gymnastic and Recreation Center			\$25,000	\$50,000		\$70,000
John L. Hedges Admin Center		\$100,000				
Lindberg Park			\$75,000			
Longfellow Park & Center				\$400,000		\$600,000
Maple Park					\$40,000	
Mills Park						
Oak Park Conservatory	\$150,000	\$200,000	\$100,000	\$100,000	\$50,000	\$50,000
Pleasant Home	\$577,500					\$300,000
Rehm Park						
Rehm Pool	\$250,000	\$325,000	\$50,000	\$1,000,000	\$10,000,000	
Ridgeland Common Recreation Complex	\$9,000	\$100,000				
Scoville Park			\$60,000			
Stevenson Park & Center			\$30,000			
Taylor Park	\$30,000	\$150,000				
Wenonah Park						
Randolph Park						
Non-Site Specific*	\$30,000	\$50,000	\$254,000	\$50,000	\$602,000	\$100,000
Community Recreation Center	\$17,250,000	\$2,500,000				
Vehicles/Technology/Repairs	\$51,000	\$120,000	\$160,000	\$210,000	\$310,000	\$90,000
ADA/Surveys	\$50,000	\$75,000	\$175,000	\$75,000	\$75,000	\$75,000
Reserve for Property Acquisition	\$0	\$0	\$0	\$0	\$0	\$0
Project Costs	\$18,716,000	\$5,180,000	\$1,829,000	\$4,175,000	\$11,202,000	\$2,185,000

HISTORIC PROPERTIES OPERATIONS FUND

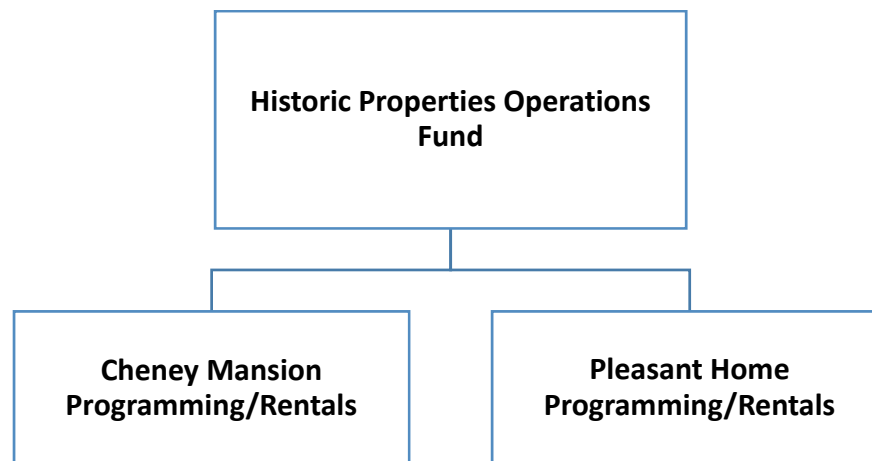
Statement of Service

The mission of Cheney Mansion and Pleasant Home is to provide unique venues for private events, cultural arts and recreation programs, and special and community events for the enjoyment of Oak Park residents and non-residents.

Description

The Manager of Operations continues to make pricing adjustments to make the homes more affordable yet profitable for the Park District of Oak Park. Collaboration with the Recreation Department will continue to bring in additional and unique programming into the homes. Cultural Arts activities offered throughout the year include adult and youth art programming, art exhibits and receptions, lectures, and performing/community art events.

The Historic Properties Operations Fund is a special revenue fund, operating on the modified accrual basis of accounting.



Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.

Park District of Oak Park Mission: *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

Historic Properties Operations Fund**2022 RESULTS***Accomplished:*

- ✓ Increased Cheney wedding rentals by at least 3% over 2021 Totals.
- ✓ Installed patio canopy at Cheney to expand usable space and maximize rentals.

In Progress/Delayed:

- Increase special and corporate rentals by at least 5% over 2021 totals. > *This goal is still in progress.*
- Increase Pleasant Home weddings by 10, for a minimum of 12 weddings in 2022. > *This goal is still in progress; geothermal construction delayed the ability to show the house for bookings.*
- Increase program revenue by 5% over 2021 totals for Cheney and Pleasant Home. > *This goal is still in progress as a number of programs were cancelled.*



Cheney Mansion

Park District of Oak Park Mission: *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

Historic Properties Operations Fund**2023 GOALS****Financial Strength**

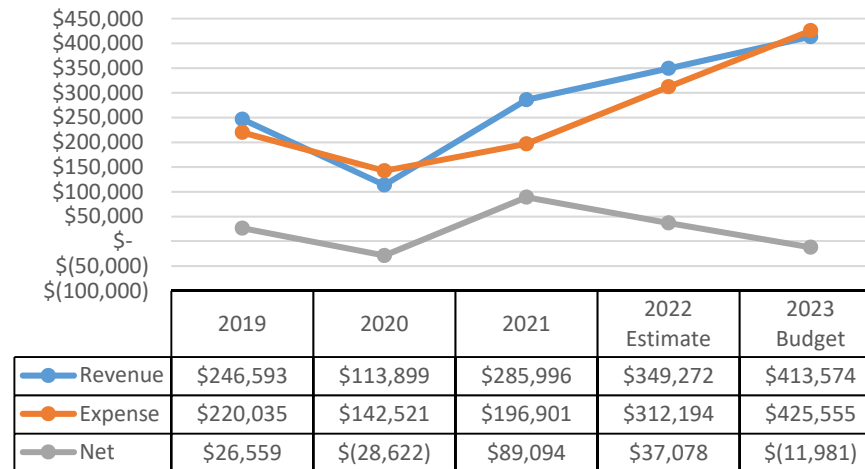
1. Increase total wedding revenue by 3% over 2022 totals by December 31, 2023
2. Increase total special and corporate event revenue by 5% over 2022 totals by December 31, 2023
3. Increase program revenue at Cheney and Pleasant Home by 5% over 2022 totals by December 31, 2023

Customer & Community Focused

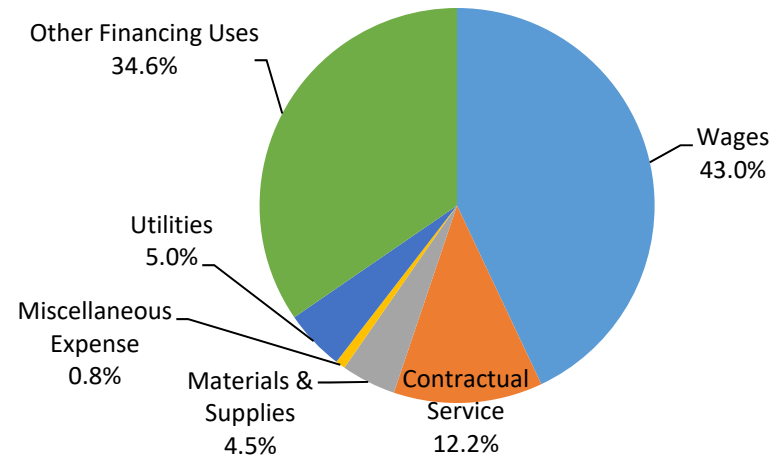
1. Implement a themed event week in partnership with other program supervisors for Summer 2023 by July 1, 2023.

Historic Properties Operations Fund

Historic Analysis



2023 Expense Distribution

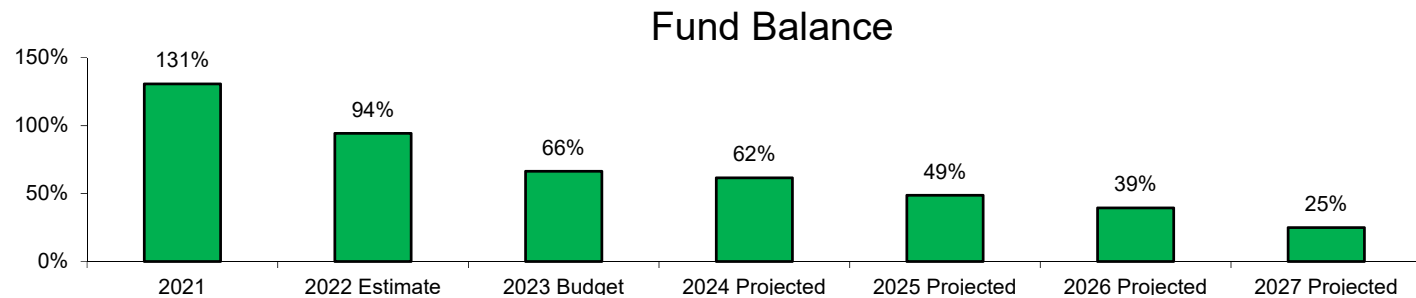


Park District of Oak Park Mission: *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

Historic Properties Operations Fund

Budget Detail

	2021	2022 Estimate	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected
Fees and Charges	\$6,900	\$19,000	\$20,100	\$20,703	\$21,324	\$21,964	\$22,623
Rental Income	\$238,910	\$257,472	\$306,550	\$315,747	\$325,219	\$334,975	\$345,025
Miscellaneous Revenue	\$2,060	\$0	\$0	\$0	\$0	\$0	\$0
Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Program Revenue	\$38,126	\$72,800	\$86,924	\$89,532	\$92,218	\$94,984	\$98,225
Total Revenues	\$285,996	\$349,272	\$413,574	\$425,981	\$438,761	\$451,923	\$465,872
Wages	\$105,029	\$174,963	\$182,896	\$188,383	\$194,034	\$199,855	\$205,851
Contractual Service	\$36,795	\$52,800	\$51,955	\$53,514	\$55,119	\$56,773	\$58,476
Materials & Supplies	\$9,917	\$18,675	\$19,075	\$19,647	\$20,237	\$20,844	\$21,469
Miscellaneous Expense	\$327	\$865	\$3,414	\$3,516	\$3,622	\$3,731	\$3,842
Utilities	\$20,831	\$20,150	\$21,100	\$21,733	\$22,385	\$23,057	\$23,748
Other Financing Uses	\$24,003	\$44,741	\$147,115	\$151,528	\$181,074	\$186,507	\$214,102
Total Expenses	\$196,901	\$312,194	\$425,555	\$438,322	\$476,471	\$490,765	\$527,488
Net	\$89,094	\$37,078	(\$11,981)	(\$12,340)	(\$37,711)	(\$38,842)	(\$61,616)
Fund Balance	\$257,285	\$294,363	\$282,382	\$270,041	\$232,330	\$193,488	\$131,872
	131%	94%	66%	62%	49%	39%	25%
\$ Amount Above Policy	\$208,060	\$216,314	\$175,993	\$160,461	\$113,213	\$70,797	\$0



Park District of Oak Park Mission: *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

Account				
	2022		2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Revenue				
85-00-42-14505				15,600.00
Catering Fees				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Preferred Caterer Fees	9.00	1,500.00	13,500.00	
Non Preferred Caterer Fees	3.00	700.00	2,100.00	
85-00-44-14420				39,000.00
Cheney Special Rental				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Celebrations/Memorials/Showers	30.00	1,300.00	39,000.00	
85-00-44-14430				16,000.00
Cheney Corporate Rentals				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Corporate Rental	20.00	800.00	16,000.00	
85-00-44-14440				1,500.00
Cheney Miscellaneous Rentals				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Cancelled Events/Misc Charges	3.00	500.00	1,500.00	
85-00-44-14460				168,300.00
Cheney Event Rentals				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Wedding Rentals	51.00	3,300.00	168,300.00	
85-00-44-14480				19,250.00
Coach House Rental				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Coach House Rental	10.00	1,925.00	19,250.00	

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account				2022	2023		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
85-00-45-14505							
Miscellaneous Revenue							
85-00-49-11135							
Cheney Kids Cooking							
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)	
Cooking Classes	1.00	60.00	2	5	12	7,200.00	
	1.00	50.00	4	1	12	2,400.00	9,600.00
85-00-49-11155							
Cheney Holiday Events							
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)	
Sensory Sensitive Cookies With Sar	1.00	10.00	3	1	15	450.00	
Little Helpers Workshop	1.00	22.00	1	1	40	880.00	
Treats With The Bunny	1.00	12.00	3	1	35	1,260.00	
Brunch With The Bunny	1.00	32.00	1	1	50	1,600.00	
Pet Photos With Santa	1.00	65.00	10	1	1	650.00	
Halloween Event	1.00	12.00	3	1	30	1,080.00	
Santa Trolley	1.00	22.00	12	1	36	9,504.00	
Breakfast, Lunch, Tea With Santa	1.00	32.00	3	1	100	9,600.00	
Cookies With Santa	1.00	10.00	3	1	35	1,050.00	26,074.00
85-00-49-11185							
Cheney Adult Programs							
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)	
Adult Cooking Classes	1.00	60.00	12	1	10	7,200.00	
Adult Baking Classes	1.00	50.00	6	1	8	2,400.00	
Tasting Partnerships	1.00	50.00	6	1	20	6,000.00	
Adult Music, Dance, Comedy	1.00	40.00	6	1	30	7,200.00	22,800.00

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account							2022	2023		
							Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
85-00-49-12020							9,100.00			
Cheney Family Events										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
Character Events	1.00	40.00	3	1	30	3,600.00				
Mothers Day Event	1.00	50.00	1	1	65	3,250.00				
Valentines Event	1.00	25.00	1	1	30	750.00				
St Patrick'S Day	1.00	25.00	1	1	60	1,500.00				
Expenditure										
85-00-51-00111							117,004.00			
Wages - Full Time										
85-00-51-00176							42,680.00			
Cheney Rental Attendant Pt										
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)				
Supervisors Working Cheney Events	18.75	6.00	3.00	20.00	4	27,000.00				
Event Attendant Per Event	14.00	7.00	2.00	20.00	4	15,680.00				
85-00-51-11155							3,640.00			
Cheney Holiday Events										
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)				
Halloween Event	16.25	4.00	1.00	1.00	4	260.00				
Santa Trolley	16.25	4.00	1.00	2.00	9	1,170.00				
Little Helpers Workshop	16.25	5.00	1.00	1.00	5	406.25				
Cookies With Santa	16.25	5.00	1.00	1.00	3	243.75				
Sensory Sensitive Cookies With Sar	16.25	5.00	1.00	1.00	3	243.75				
Treats With The Bunny	16.25	5.00	1.00	1.00	4	325.00				
Brunch With The Bunny	16.25	5.00	1.00	1.00	5	406.25				
Breakfast, Lunch And Tea With Sant	16.25	4.00	1.00	1.00	9	585.00				

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account	2022		2023			
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)		
85-00-51-12020						3,217.50
Cheney Family Events						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Character Events	16.25	4.00	5.00	1.00	6	1,950.00
Mothers Day Event	16.25	5.00	1.00	1.00	6	487.50
Valentines	16.25	4.00	1.00	1.00	6	390.00
St. Patrick'S Day	16.25	4.00	1.00	1.00	6	390.00
85-00-52-00260						14,800.00
Cheney Property Repair						
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Misc Repairs	1.00	4,500.00	4,500.00			
Interior/Exterior Improvements	1.00	3,000.00	3,000.00			
Air Conditioner Repair	1.00	700.00	700.00			
Air Conditioner Service Contract	1.00	900.00	900.00			
Alarm Services	1.00	650.00	650.00			
Alarm Services Repair	1.00	350.00	350.00			
Fire Alarm Service	1.00	500.00	500.00			
Hvac Contract	1.00	4,200.00	4,200.00			
85-00-52-00275						1,800.00
Cheney Custodial Services						
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Mat Services	1.00	800.00	800.00			
Pest Services	1.00	700.00	700.00			
Hood Cleaning	1.00	300.00	300.00			
85-00-52-00299						360.00
Cheney Contractual Svc - Other						
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Monthly Spotify And Misc	12.00	30.00	360.00			

ANNUAL BUDGET ESTIMATE - ALL
Original - 2023-2024

Park District of Oak Park
FY 2022

Account				
	2022		2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
85-00-52-00650				7,800.00
Bank Service Charge				
85-00-52-11135				4,200.00
Cheney Kids Cooking				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Contractual Chef	14.00	300.00	4,200.00	
85-00-52-11155				3,750.00
Cheney Holiday Events				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Sensory Sensitive Cookies With Sar	3.00	175.00	525.00	
Santa Trolley Santa	12.00	175.00	2,100.00	
Cookies With Santa	3.00	175.00	525.00	
Pet Photos With Santa	6.00	50.00	300.00	
Little Helpers Workshop	1.00	300.00	300.00	
85-00-52-11185				7,510.00
Cheney Adult Programs				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Adult Baking Classes	6.00	200.00	1,200.00	
Adult Cooking Classes	6.00	360.00	2,160.00	
Adult Tastings	8.00	300.00	2,400.00	
Adult Music, Dance And Comedy	5.00	350.00	1,750.00	
85-00-52-12020				2,225.00
Cheney Family Events				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Valentines Event	1.00	100.00	100.00	
Character Events	3.00	375.00	1,125.00	
Mothers Day Event	1.00	600.00	600.00	
St Patrick'S Day Event	1.00	300.00	300.00	
Halloween Event	1.00	100.00	100.00	

Account				
	2022		2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
85-00-53-00301				560.00
Cheney Uniforms				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Staff Shirts-Cheney/Ph And Special	20.00	28.00	560.00	
85-00-53-00311				2,500.00
Cheney Supplies - Cleaning/Hh				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Building Cleaning Supplies	1.00	2,500.00	2,500.00	
85-00-53-00313				3,000.00
Cheney Supplies - Building Materi...				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Replacement Chairs/Tables	12.00	100.00	1,200.00	
Event Supplies-Decor	12.00	150.00	1,800.00	
85-00-53-11135				200.00
Cheney Kids Cooking				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Kitchen Supplies	10.00	20.00	200.00	
85-00-53-11145				180.00
Cheney Adult Cooking				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Supplies For Cooking And Baking Cl	12.00	15.00	180.00	

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account				
	2022		2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
85-00-53-11155				2,160.00
Cheney Holiday Events				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Sensory Sensitive Cookies With Sar	1.00	150.00	160.00	
Little Helpers Workshop	1.00	200.00	200.00	
Breakfast, Lunch And Tea	3.00	300.00	900.00	
Santa Trolley	2.00	350.00	700.00	
Cookies With Santa	1.00	200.00	200.00	
85-00-53-11185				2,655.00
Cheney Adult Programs				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Adult Baking Classes	6.00	25.00	150.00	
Adult Cooking Classes	7.00	15.00	105.00	
Adult Tastings	8.00	200.00	1,600.00	
Adult Dance, Music And Comedy	4.00	200.00	800.00	
85-00-53-12020				1,000.00
Cheney Family Events				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Character Events	3.00	150.00	450.00	
Mothers Day Event	1.00	200.00	200.00	
Valentines Event	1.00	200.00	200.00	
St. Patrick'S Day Event	1.00	150.00	150.00	
85-00-56-00605				3,000.00
Conference And Training				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Coordinator Trainings	1.00	500.00	500.00	
Manager Training - Event Managem	1.00	2,500.00	2,500.00	

Account	2022			2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)		
85-00-56-00610				264.00		
Dues And Subscriptions						
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Iptra Membership	1.00	264.00	264.00			
85-00-56-00615				150.00		
Employee Travel Reimbursement						
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Mileage Reimbursement	10.00	15.00	150.00			
85-00-58-00800				9,000.00		
Electricity						
85-00-58-00810				9,000.00		
Natural Gas						
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Building Gas	12.00	750.00	9,000.00			
85-00-58-00830				3,100.00		
Water						
85-00-63-00500				47,115.00		
Employee Health Insurance Transfe...						
85-00-63-00950				100,000.00		
Capital Projects Contribution						
Revenue						
85-21-42-14505				4,500.00		
Ph Catering Fees						
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Annual Preferred Catering Fee	9.00	500.00	4,500.00			

Account				2022	2023		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
85-21-44-14420					18,000.00		
Ph Special Rental							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Receptions, Memorials, Showers	18.00	1,000.00	18,000.00				
85-21-44-14430					9,000.00		
Ph Corporate Rentals							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Meetings, Fundraisers, Corporate C	10.00	900.00	9,000.00				
85-21-44-14440					300.00		
Ph Miscellaneous Rentals							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Miscellaneous Fees--Coat Check	3.00	100.00	300.00				
85-21-44-14460					35,200.00		
Ph Event Rentals							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Wedding Rentals	16.00	2,200.00	35,200.00				
85-21-49-11155					7,150.00		
Ph Holiday Events							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Holidays Around The World	1.00	1,000.00	1,000.00				
Make Your Own Gingerbread House	2.00	1,650.00	3,300.00				
Father Christmas	3.00	750.00	2,250.00				
Easter Event	1.00	600.00	600.00				

Account	2022			2023		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)		
85-21-49-11185				6,400.00		
Ph Adult Programs						
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Adult Music, Dance, Comedy	4.00	800.00	3,200.00			
Tasting Partnerships	4.00	800.00	3,200.00			
85-21-49-12020				5,800.00		
Ph Family Events						
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Character Events	2.00	1,800.00	3,600.00			
Mothers Day Event	1.00	600.00	600.00			
Valentines Day Event	1.00	600.00	600.00			
St. Patricks Day Event	1.00	1,000.00	1,000.00			
Expenditure						
85-21-51-00176				13,032.00		
Ph Rental Attendant Pt						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Part Time Event Attendants	14.00	5.00	2.00	18.00	2	5,040.00
Supervisors	18.50	6.00	2.00	18.00	2	7,992.00
85-21-51-11155				1,672.50		
Ph Holiday Events						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Event Attendants	14.00	5.00	1.00	3.00	4	840.00
Supervisors	18.50	5.00	1.00	3.00	3	832.50

ANNUAL BUDGET ESTIMATE - ALL

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Park District of Oak Park

FY 2022

Account				2022	2023		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
85-21-51-12020							1,650.00
Ph Family Events							
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)	
Character Event	16.50	5.00	1.00	2.00	4	660.00	
Mother'S Day Event	16.50	5.00	1.00	1.00	4	330.00	
Valentines Day Event	16.50	5.00	1.00	1.00	4	330.00	
St. Patricks Day Event	16.50	5.00	1.00	1.00	4	330.00	
85-21-52-00299							240.00
Ph Contractual Svc - Other							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Monthly Services At Pleasant Home	12.00	20.00	240.00				
85-21-52-00650							2,220.00
Ph Bank Service Charge							
85-21-52-11155							1,250.00
Ph Holiday Events							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Father Christmas	3.00	150.00	450.00				
Makie Your Own Gingerbread House	2.00	150.00	300.00				
Holidays Around The World	2.00	150.00	300.00				
Easter Event	1.00	200.00	200.00				
85-21-52-11185							3,200.00
Ph Adult Programs							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Tasting Events	4.00	400.00	1,600.00				
Adult Eveniing Events	4.00	400.00	1,600.00				

ANNUAL BUDGET ESTIMATE - ALL

Original - 2023-2024

Park District of Oak Park

FY 2022

Account				2022	2023		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
85-21-52-12020							2,600.00
Ph Family Events							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Character Events	2.00	700.00	1,400.00				
Mothers Day Event	1.00	500.00	500.00				
Valentines Day Event	1.00	300.00	300.00				
St Patrick'S Day Event	1.00	400.00	400.00				
	0.00	0.00	0.00				
85-21-53-00311							1,500.00
Ph Supplies - Cleaning/Hh							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Household Cleaning Supplies	12.00	125.00	1,500.00				
85-21-53-00313							1,420.00
Ph Supplies - Building Materials							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
High Top Tables	2.00	110.00	220.00				
Resin Folding Chairs	20.00	35.00	700.00				
Misc Supplies	1.00	500.00	500.00				
85-21-53-11155							1,200.00
Ph Holiday Events							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Holidays Around The World	1.00	300.00	300.00				
Father Christmas	1.00	200.00	200.00				
Make Your Own Gingerbread House	1.00	500.00	500.00				
Easter Event Supplies	1.00	200.00	200.00				

Account	2022			2023	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
85-21-53-11185					1,500.00
Ph Adult Programs					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Tastings	4.00	150.00	600.00		
Adult Evening Events	6.00	150.00	900.00		
85-21-53-12020					1,200.00
Ph Family Events					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
St. Patricks Day	1.00	150.00	150.00		
Character Events	2.00	300.00	600.00		
Mothers Day Event	1.00	300.00	300.00		
Valentines	1.00	150.00	150.00		
Total Revenue					\$413,574.00
Total Expenditure					\$425,555.00
Net					-\$11,981.00
Percent Profit			-2.90	-2.90	-2.90
Report Total Revenue					\$413,574.00
Report Total Expenditure					\$425,555.00
Report Total Net					-\$11,981.00
Total Percent Profit			-2.90	-2.90	-2.90

Glossary

ADA - Americans with Disabilities Act, legislation that defines basic accessibility standards for facilities, programs and informational material.

AED – Automated external defibrillators or portable defibrillators, which operate automatically to restore heartbeat, are now located at most District facilities.

Amilia – The Registration system used by the Park District of Oak Park.

Annual Budget – A plan proposed by the Park District Board of Commissioners on a yearly basis for raising and expending monies for the parks and recreational interests of the community.

Appropriation - A legal authorization to incur obligations and to make expenditures for specific purposes.

Assets – Resources owned or held which have monetary value.

Audit – A review of the District’s finances for the previous year. In Illinois, the audit must be conducted annually by a Registered Certified Public Accounting Firm.

Balanced Budget – A budget where revenues are equal to or greater than expenditures.

Board of Commissioners – Independent board of five individuals elected at large by the residents of Oak Park, IL.

Bond – A long-term monetary obligation. It is a promise to repay a specified amount of money (the face value of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects or acquire property.

Capital Improvements – Expenditure related to the acquisition, expansion, or rehabilitation of the District’s infrastructure.

Capital Improvement Plan (CIP) - A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from our long term needs.

Capital Projects – Major construction, acquisition, or renovation activities which add value to physical assets or significantly increase their useful lives.

Carry Over Capital Projects – Capital projects that were appropriated in previous years and which the Board and staff believe are important enough to continue in the new fiscal year.

Collective Bargaining Agreement – A legal contract between the employer and a verified representative of a bargaining unit for specific terms and conditions of employment (e.g. hours, working conditions, salary, fringe benefits, and matters affecting the health and safety of employees). The District has a Collective Bargaining Agreement in place with SEIU local 173 for April 1st 2008 through April 1st 2012.

Committee of the Whole – Board of Commissioners Committee consisting of all Board members and presided over by the Board President. No action may be taken at Committee of the Whole Meetings.

Cardiopulmonary Resuscitation (CPR) - Consists of mouth-to-mouth respiration and chest compression and allows oxygenated blood to circulate to vital organs such as the brain and heart.

Certified Park and Recreation Professional (CPRP) - A designation that may be used by professionals that have a bachelor's degree or higher, have worked in parks and recreation for a defined period of time, and have successfully passed an examination administered by the NRPA.

Consumer Price Index (CPI) – An economic gauge to measure the pace of inflation. The CPI measures the acceleration of the price of a fixed basket of goods and services.

Debt Service – The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

Distinguished Budget Presentation Award Program – A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Ellis and Associates – A program of lifeguard training and evaluation to assure pool patron safety.

Encumbrance – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

Equalized Assessed Valuation (EAV) – The value of property which results from the multiplication of the assessed value of a property by an equalization factor provided by the Illinois Department of Commerce and Community Affairs to make all properties in Illinois equal to one-third (33%) of their market values.

Expenditure – The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, supplies and materials, or settling a loss.

Federal Insurance Contributions Act (FICA) – A U.S. law that mandates a payroll tax on the paychecks of employees as well as matching contributions from employers. The collected monies fund the Social Security and Medicare programs.

Fixed Assets – Resources which have long lives and which have a monetary value. Examples are buildings, land, furniture, equipment and infrastructure.

Full Time Equivalent - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to 0.5 of a full-time position.

Full Time Employee – This designation represents any employee who is scheduled to regularly work more than or equal to 37.5 hours per week.

Fund - A fiscal entity with revenues and expenses, which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance - The excess of the assets of a fund over its liabilities.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Fund - General operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. The terms 'General Fund' and 'Corporate Fund' are used interchangeably in this document.

Government Accounting Standards Board (GASB) – An organization responsible for providing guidance to governmental agencies to ensure consistent and proper accounting in the preparation of financial statements.

Government Finance Officers Association (GFOA) – An organization dedicated to supporting government finance professionals in the United States and Canada.

HVAC (Heating, Ventilation, Air Conditioning) – An acronym used to reflect anything relating to temperature control within the District's facilities.

Illinois Association of Park Districts (IAPD) – A statewide organization of park districts that ensures the quality of life through education, research and advocacy.

Illinois Department of Natural Resources (IDNR) – A government agency in Illinois that provides grant funds to the Park District of Oak Park.

Illinois Municipal Retirement Fund (IMRF) – Retirement Fund for all District employees. Both the employer and employees pay into this defined benefit plan.

Illinois Parks and Recreation Association (IPRA) – A statewide organization of park and recreation professions that advocates for the lifetime benefits of parks, recreation and conservation.

Indirect Cost- A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service, such as FICA or Pension.

Infrastructure - Physical assets such as streets, water mains, and public buildings.

Interfund Transfers - The movement of monies between funds.

ISI – Ice Skating Institute.

Levy - The imposition of taxes for the benefit of various governmental services.

Levy Ordinance - An annual legal document that sets the amount of funds to be raised and calculates the tax rate necessary to collect this amount.

Levy Rate - The percentage to be applied to the Assessed Value to get the amount necessary to meet the Levy Ordinance requirements.

Liability - Debt or other legal obligations arriving out of transactions in the past which must be paid or renewed at some future date.

Modified Accrual Accounting – This basis of accounting recognizes an economic transaction or event as revenue in the operating statement when the revenues are both measurable and available to liquidate liabilities of the current period. Expenditures are generally recognized when an event or transaction is expected to draw on current expendable resources.

National Parks and Recreation Association (NRPA) – An organization of citizen boards and professionals interested in the parks and recreation operations in the United States.

Operating Budget - The District’s fiscal year financial plan for proposed expenditures and necessary revenues to fund our needs.

Operating Revenue - Funds that we receive as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Operating Expenses - The cost for personnel, materials, and equipment required for a department to function.

Organizational Chart - The operational structure of a district showing departments and programming areas.

Park District Risk Management Agency (PDRMA) – An association of 149 park districts that pool resources in order to maximize the safe working and playing conditions of the parks while managing the risks inherent in recreational activities.

Part-time employee – This designation represents any employee scheduled to regularly work less than 37.5 hours per week.

Pay-as-you-go Basis - A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

Personal Computers (PCs) - The desktop and laptop computers maintained by the District.

Policy - A plan or course of action.

Program – An offering provided to the public for recreational activities, for example, cooking classes or summer camps.

Punch list – A list of usually minor tasks to be reviewed before the end of a contract to ensure all contract specifications have been met.

Reserve - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Revenue - Sources of income financing our operations.

Run Rate – The percentage of program offerings that meet minimum enrollment numbers.

SmartFusion – The financial software used by the Park District of Oak Park.

Special Revenue Funds - Funds from revenue sources that are legally restricted to expenditures for specific purposes. They may not be used for general operating expenses.

Sponsorship Plan - A plan prepared for the Park District showing the value of advertising or sponsoring programs, activities or events.

Tax Increment Financing (TIF) – A tool allowing future gains in taxes to be used to finance the current improvements that will create those gains. When a public project such as a road, school, or hazardous waste cleanup is carried out, there is an increase in the value of the surrounding real estate, and often new investment (e.g a new or rehabilitated building). The Village of Oak Park uses TIF Districts for this purpose and the District, as an Agency within the TIF, receives some of the benefits of this funding.

Tax Levy - The total amount of funds to be raised by property taxes. The Park District Board passes a Tax Levy Ordinance each year.

Tax Levy Rate - The resultant product of the tax rate per one hundred dollars and the tax base.

Unencumbered Balance - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money available for future purposes.

Unreserved Fund Balance - The portion of a fund's balance that is not restricted to a specific purpose and is available for general appropriation.

User Charges - The payment of a fee for direct receipt of a public service by the party who benefits from the service.

Voice over internet protocol (VoIP) – telephone services using internet and local fiber optic cable.

West Suburban Special Recreation Association – A local organization dedicated to serving the recreation needs of individuals with special needs.