

2024 BUDGET

Park District of Oak Park
218 Madison Street
Oak Park, IL 60302
(708) 725-2000



PARK DISTRICT
of OAK PARK

PARK DISTRICT OF OAK PARK

2024 Budget

January 1, 2024 – December 31, 2024

BOARD OF PARK COMMISSIONERS

Kassie Porreca, President
Jake Worley-Hood, Vice President
David Wick, Treasurer
Sandy Lentz, Secretary
Chris Wollmuth, 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
Patti Staley, Director of Horticulture/Conservatory Operations

Miriam Armstrong, Finance Manager and Budget Editor

Budget Cover: Ice skaters at Ridgeland Common Recreation Center

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, 2023. 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, 2023

A handwritten signature in black ink, reading "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.

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

2024 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 52,553 (2022).

Real Estate

Equalized assessed value of real estate for 2022 is \$ 1,830,646,053.

Tax Rate

Levy year 2022 \$0.636 per \$100 of assessed value.

Fiscal Year Budget

Proposed operating, debt service, and capital budget for FY2024 is \$29,901,776. 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

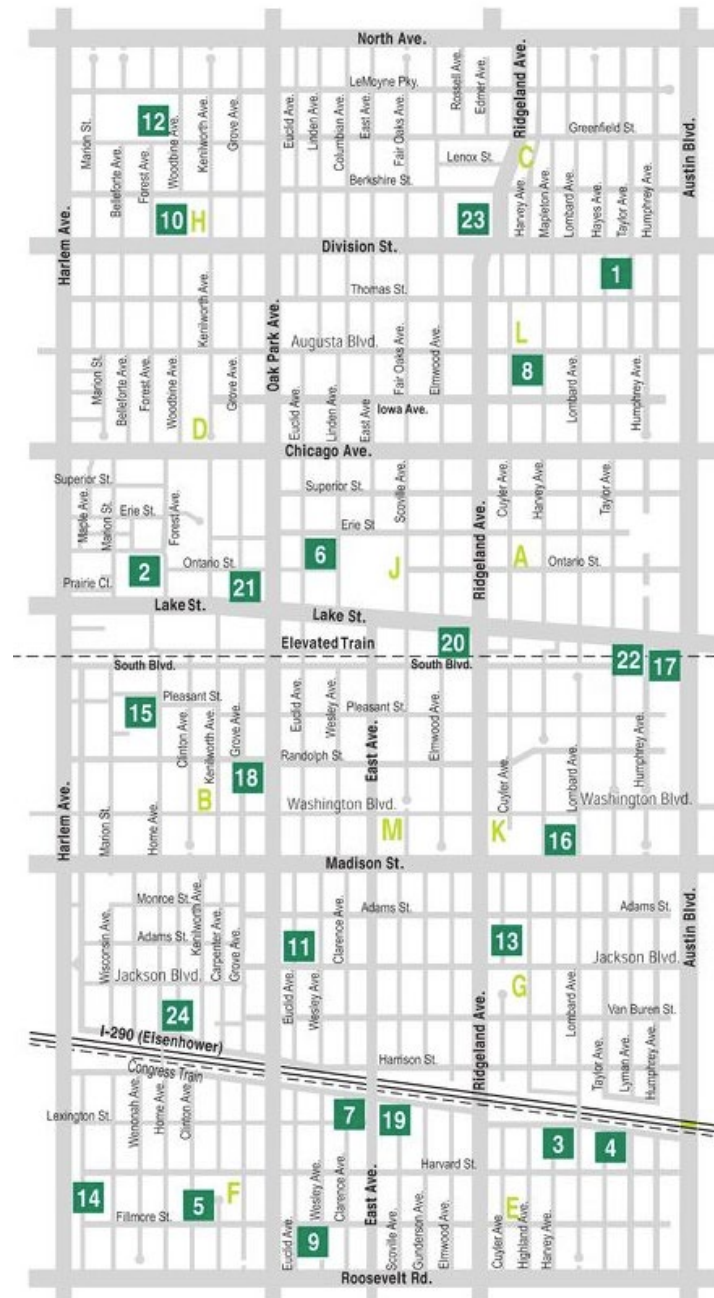
The Village provides general municipal services for District residents, including police and fire protection. The Village distributes filtered Lake Michigan water purchased from the City of Chicago. Sewage collection is handled through Village mains and goes through interceptors to the Metropolitan Water 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 5,500 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 1,100. 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.



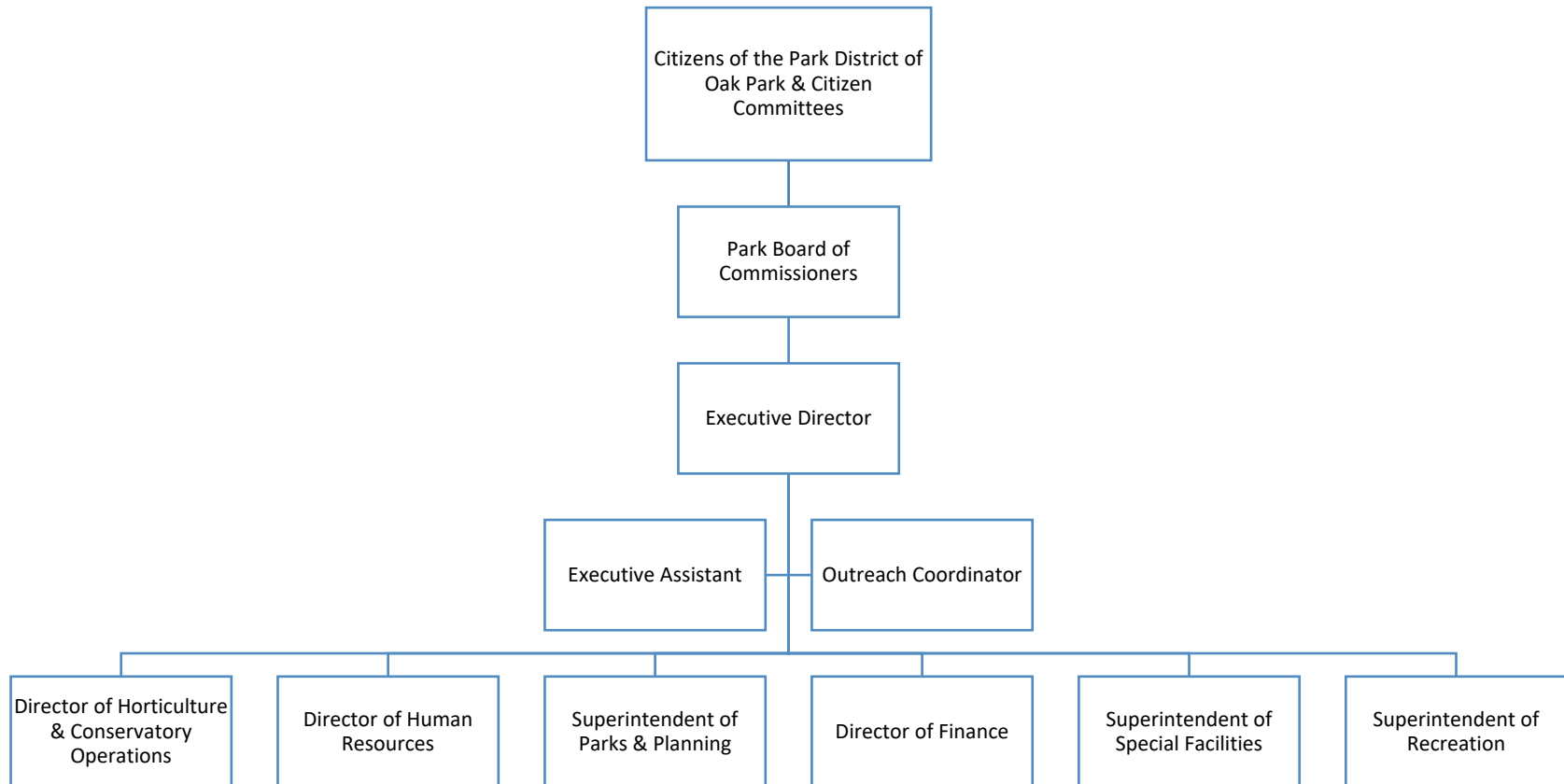
PARKS & FACILITIES

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)

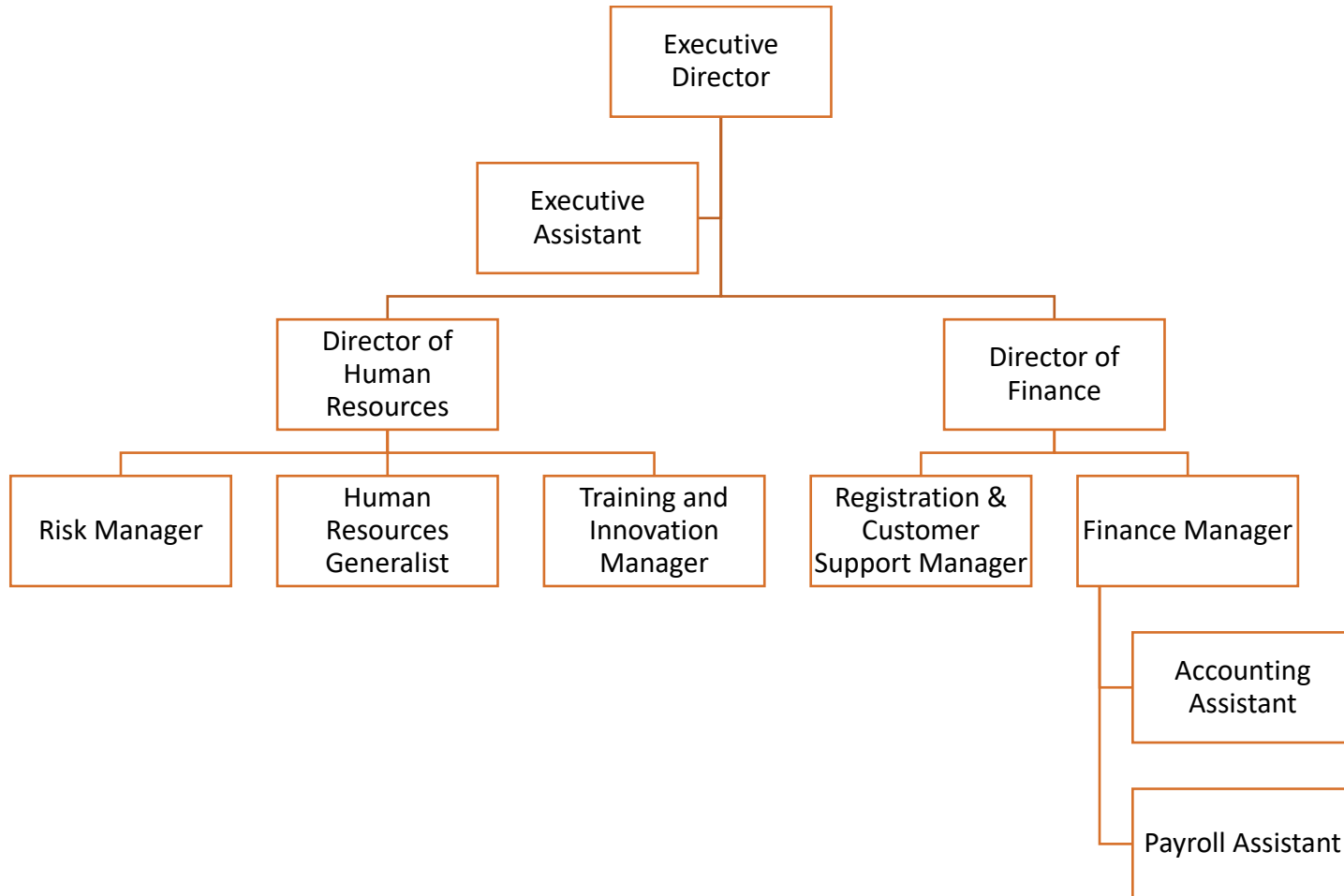
OTHER PROGRAM LOCATIONS

- 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)

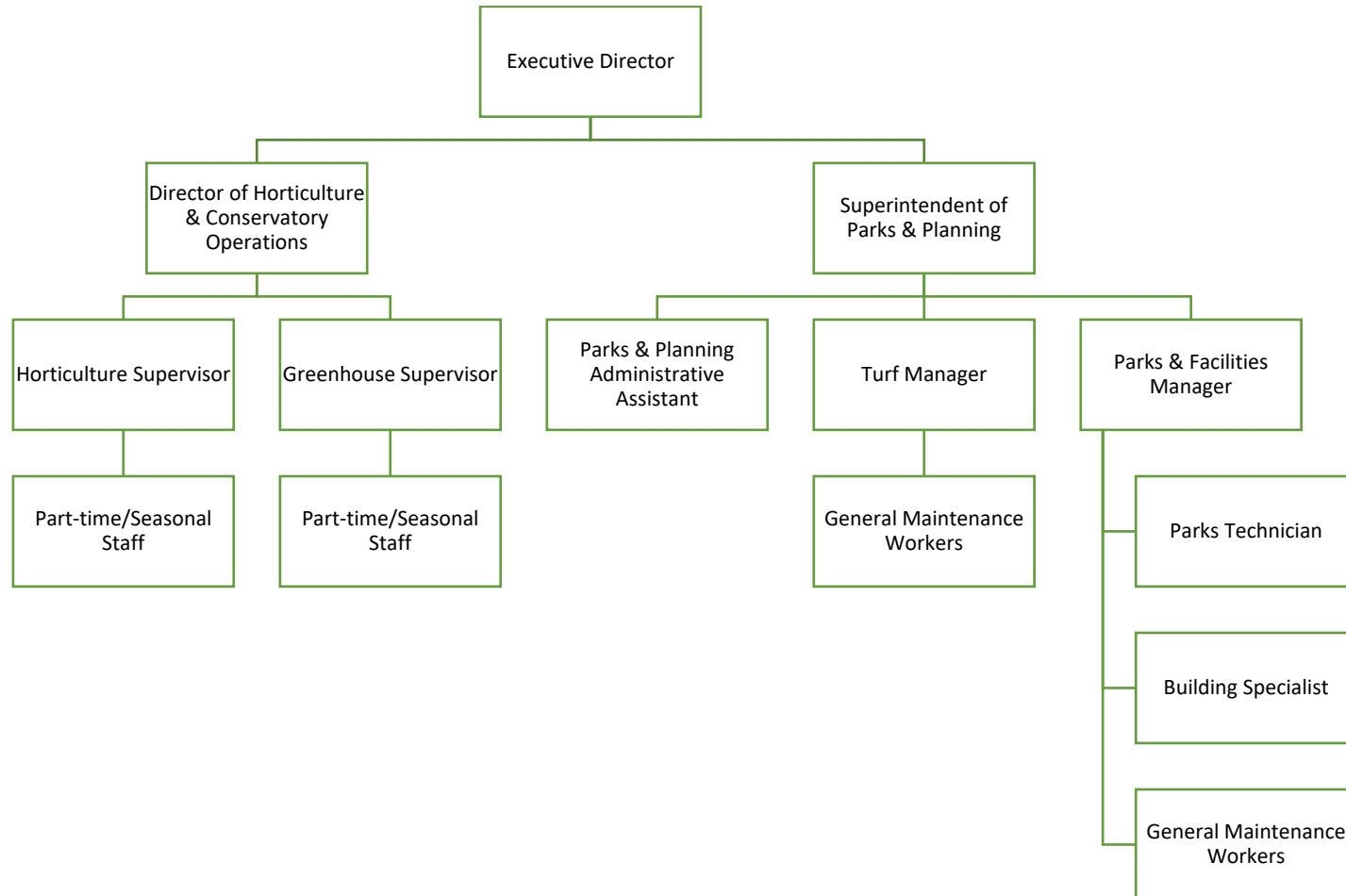
Park District of Oak Park – Organizational Chart



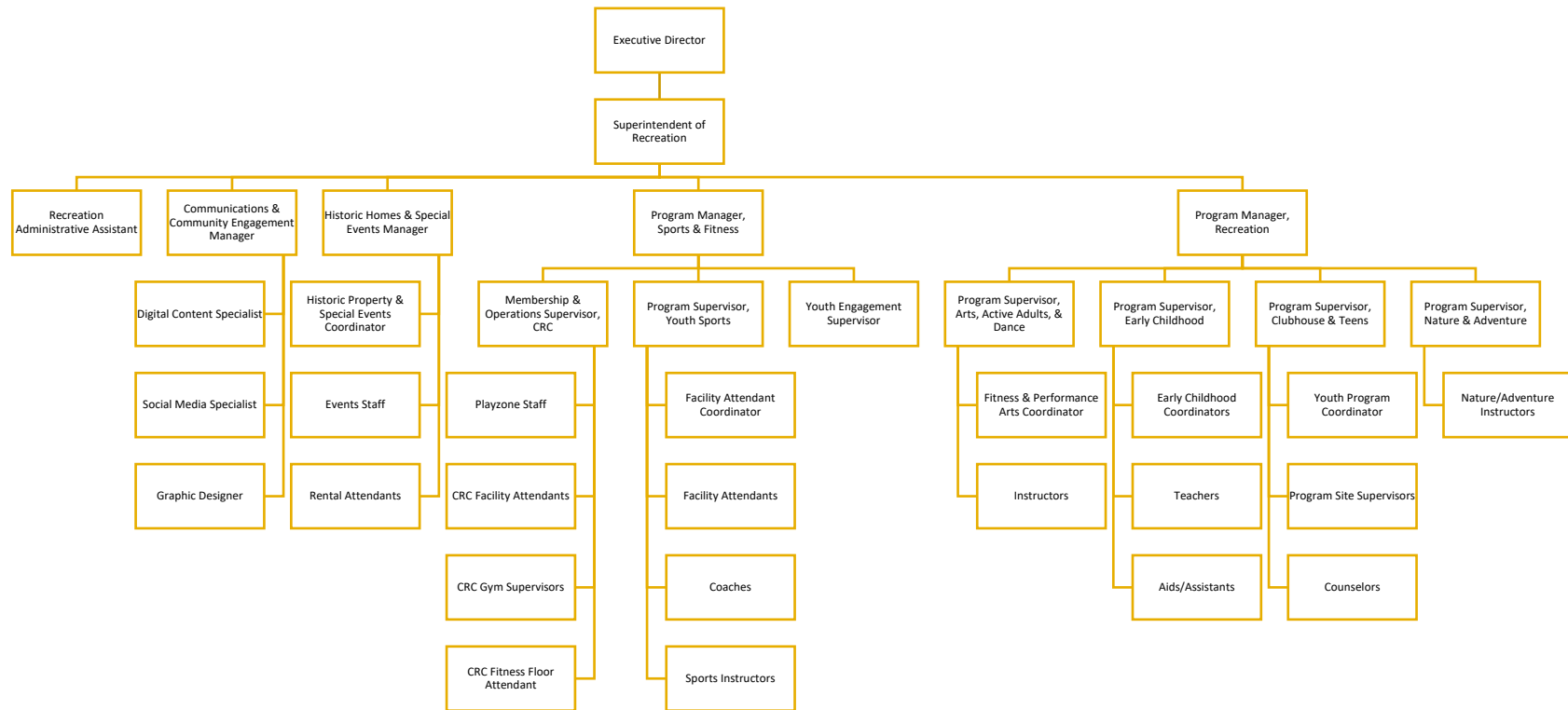
Park District of Oak Park – Organizational Chart / Administration



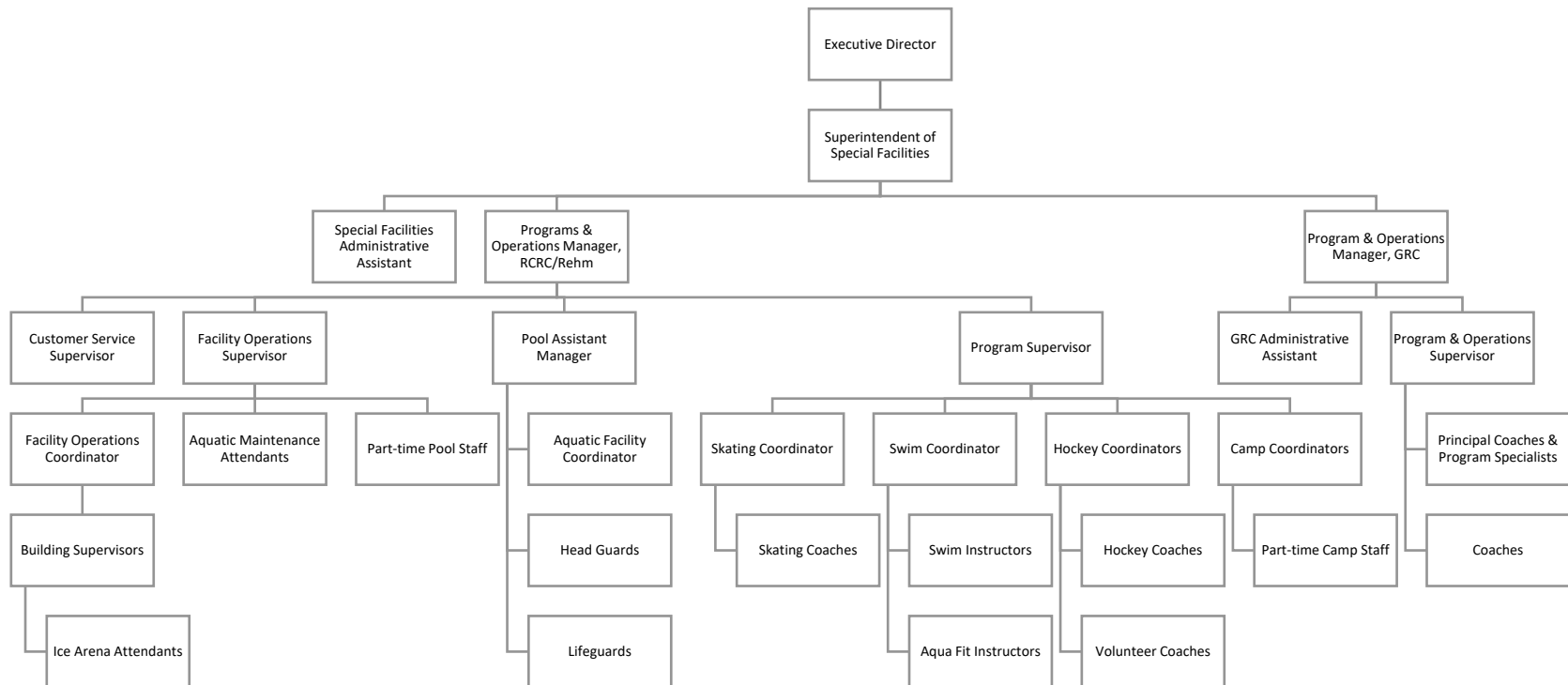
Park District of Oak Park – Organizational Chart / Parks & Conservatory



Park District of Oak Park – Organizational Chart / Recreation



Park District of Oak Park – Organizational Chart / Special Facilities



December 2023

Honorable Commissioners
Park District of Oak Park

We are pleased to submit to you a copy of the 2024 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.

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

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 2024-2028 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 2024 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 2024 strategic goals for the District include:

<u>Strategic Goal</u>	<u>Strategic Initiative</u>	<u>Budget Area of Responsibility</u>
Establish internal and external social media campaigns to tell stories about staff and customers	Community and Customer Focused	Recreation Administration
Provide free education and tools at community events that support health and wellness	Community and Customer Focused	Recreation Administration
Engage with senior care facilities to offer PDOP programming	Community and Customer Focused	Recreation Administration
Leverage an online "welcome packet" and other strategies and partnerships to attract and connect different demographics of families coming to PDOP	Community and Customer Focused	Corporate Administration
Meet and maintain 50/50 tax/earned revenue target	Financial Strength	Corporate Administration
Establish an evaluation system to measure, audit, and document programs to ensure resources are allocated appropriately	Financial Strength	Corporate Administration
Identify opportunities to enhance diversity, equity, and inclusion through staff engagement	Staff Excellence	Corporate Administration
Explore and implement training mix for full-time staff focused on career development	Staff Excellence	Corporate Administration
Establish core competencies at each full-time level in the agency and create trainings that align with them	Staff Excellence	Corporate Administration
Maintain agency CAPRA, Distinguished Accreditation, ACA, and DCFS Standards for agency excellence	Organizational Excellence	Corporate Administration
Complete a 5 year strategic master plan which will serve as the 10 year comprehensive master plan and 3 year strategic plan	Organizational Excellence	Corporate Administration
Evaluate opportunities to add more sensory equipment in the parks	Quality Infrastructure Management	Parks and Planning
Identify opportunities to add more naturalistic play spaces	Quality Infrastructure Management	Parks and Planning

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.

2024 BUDGET HIGHLIGHTS**Overview**

Fiscal year 2024 will include a number of major projects at the Park District of Oak Park. Total revenues are decreasing in 2024 by 12% driven mainly by a decrease of \$6 million in intergovernmental revenue received in 2023 from the one time capital grants earned in 2022 for the CRC. Total expenses for the District are decreasing by 6% due to lower capital expenditure now that the CRC has been completed.

In 2024 the District is planning for revenue from fees and charges to increase by 39%, rental revenue to increase by 5%, and programming revenue to increase by 10%. Most of these increases are attributable to the expected growth of memberships at the CRC and growth across all programming budgets due to a 10% price increase in 2024 as well as increased participation. Operating expenses are increasing accordingly with the growth. Wages are expected to increase by 19% due to a 4% increase in full time staff costs and additional part time employees and the increase in minimum wage across the district. Contractual expenses are estimated to increase 16%, supplies are estimated to increase 8%, and benefits are estimated to increase 16% (mainly due to increased FICA cost with a larger payroll). Capital expenses are decreasing by 40% due to the CRC construction being completed during 2023.

Significant items included in the 2024 Budget are:

- First full year of operations at the Community Recreation Center
- Tuckpointing and electrical work at Cheney Mansion
- Repair of the historic north door at the Conservatory
- Tennis court repairs at Lindberg and Scoville Parks
- The first ¼ of renovations to the diving well at Rehm Pool
- Replacement of turf at Irving School
- Implementation of the third year of the District's 2022-2024 strategic plan
- Development of the District's 2025-2029 Comprehensive Strategic Plan

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 \$200,000 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).
- The CRC was constructed as a net zero facility saving approximately \$80,000 annually in utility costs.

Property Taxes

The District levies an annual property tax to support its parks, recreation, and facilities. In 2024, property taxes are forecast to be 39.17% 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 2023 funds the 2024 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 2023 tax year levy PTELL limit is 5%. This will equal an approximate \$14.48 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, 2023 estimated rates (2022 numbers from the County were not yet final at time of printing) and dollar amounts per levy line.

Park District of Oak Park Proposed 2023 Tax Levy					
	2022 Extended Levy	Rate	Max Rate	2023 Levy	2023 Levy to 2022 Extension
<u>PTELL capped levies</u>					
Corporate	\$5,668,010		0.3500	\$6,036,431	\$368,421
Recreation	\$4,955,402		0.3700	\$5,270,003	\$314,601
<i>for CIP (bonds)</i>	<i>\$1,882,400</i>			<i>\$2,062,650</i>	
<i>for CIP</i>	<i>\$1,532,084</i>			<i>\$1,593,368</i>	
IMRF	\$165,704		n/a	\$176,475	\$10,771
Audit	\$23,364		0.0050	\$32,382	\$9,019
Liability Insurance	<u>\$309,134</u>		n/a	<u>\$329,227</u>	<u>\$20,094</u>
Total capped levies	\$11,121,613			\$11,844,518	\$722,905
				% Change	6.50%
<u>PTELL non-capped levies</u>					
Special Recreation	\$449,897		0.0400	\$479,141	\$29,243
Museum	<u>\$69,660</u>		0.0700	<u>\$74,188</u>	<u>\$4,528</u>
Total non-capped levies	\$519,557			\$553,328	\$33,771
Total Levy	<u>\$11,641,170</u>			<u>\$12,397,846</u>	<u>\$756,676</u>
				% Change	6.50%

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 2022, the District had an operating fund balance of \$11,390,626. The 2023 year end fund balance is estimated to increase to \$12,044,643 due to increases in daily admissions, memberships, and program participation.

Fund	Audited Fund Balance 12/31/2020	Audited Fund Balance 12/31/2021	Audited Fund Balance 12/31/2022	Recommended Fund Balance		Variance	Estimated Fund Balance 12/31/2023	Projected Fund Balance 12/31/2024
				%	Amount			
Corporate	2,648,140	3,227,511	4,087,550	25%	1,351,086	2,736,464	4,473,380	4,510,077
IMRF	420,433	234,706	174,768	25%	65,306	109,462	109,858	56,039
Liability	197,199	421,533	440,860	25%	67,987	372,873	365,509	253,924
Audit	18,712	19,906	21,045	25%	5,165	15,880	14,602	12,613
Recreation	3,927,058	3,995,279	4,200,058	25%	2,208,817	1,991,242	4,595,643	4,256,995
Museum	205,863	285,276	286,536	75%	261,739	24,797	247,906	145,410
Special Recreation	358,540	401,926	391,226	25%	108,151	283,075	307,125	168,149
Special Facilities	807,143	1,167,515	1,454,453	25%	726,301	728,152	1,635,936	1,706,670
Historic Properties	168,192	257,285	334,130	25%	74,449	259,682	294,685	262,808
Total Operating	8,751,280	10,010,937	11,390,626		4,869,001	6,521,626	12,044,643	11,372,685
Health Insurance	210,471	371,660	577,238	25%	236,987	340,251	608,017	694,199
Capital Projects	1,489,357	12,551,919	1,906,260	>0%	-	1,906,260	4,216,245	5,518,535
Total	10,451,108	22,934,516	13,874,124		5,105,988	8,768,137	16,868,905	17,585,420

Bonds & Interest

The District issued three \$9.995 million bonds 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 2024 capital budget includes appropriations to complete improvements at various sites. Capital improvements continue to be processed and implemented throughout the District, as highlighted below:

- Tuckpointing at Cheney Mansion and Dole Center
- Turf replacement at Irving School
- Tennis court repairs at Lindberg and Scoville Parks
- Repairs to the historic north door at the Conservatory

To see a more detailed listing of capital projects in the 2024 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 reviewed salary grades for full time and part time staff and found that minimal adjustments were necessary. 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 2024, 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 2 in 2024.

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Administration	11	11	9	11	11	12
Communications	3	3	2	2	3	3
Conservatory	4	4	4	4	4	4
Parks and Planning	16	16	15	15	16	16
Historic Properties	1	1	1	2	2	2
Recreation	9	8	8	10	11	11
Customer Service	3	3	2	2	2	3
Special Facilities	<u>13</u>	<u>13</u>	<u>10</u>	<u>13</u>	<u>13</u>	<u>13</u>
Total	60	59	51	59	62	64

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 2024 budget is the tenth 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>	<u>2024</u>
6.65%	7.59%	7.76%	6.20%	4.31%	3.91%

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 2024 is projected to be 10.01% of the total payroll. The District is continuing

2024 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>	<u>2024</u>
88	72	74	74	75	83

Long Range Budget Planning

Staff develop a Budget Plan that projects the District's financial condition for four years. Along with the District's 2024-2028 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 2024 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 2028 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.

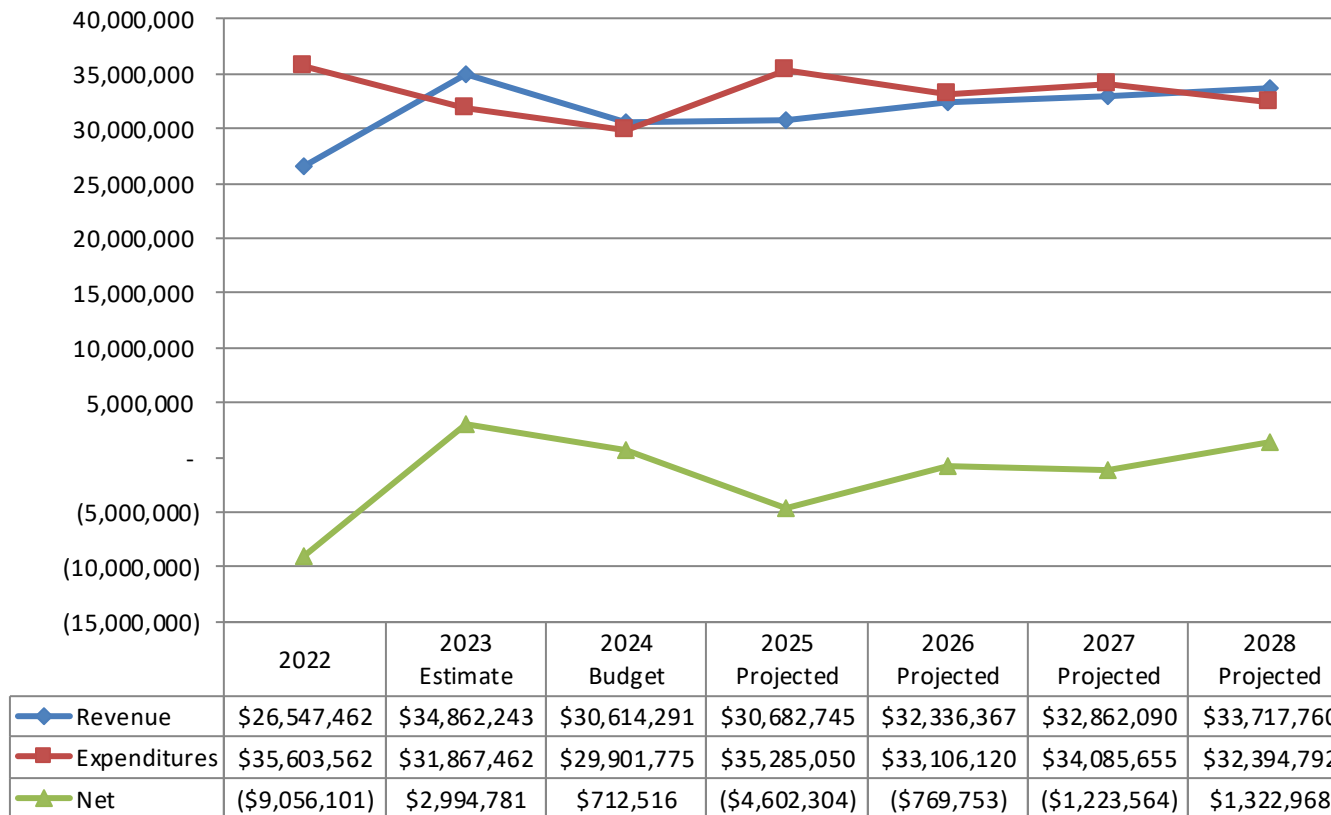
- Capital Requirements as shown in the District's 2024-2028 Capital Improvement Plan, also available on the District's website
- Program revenue increasing by 10% over the 2023 estimates
- Debt repayment requirements through 2035 averaging \$2 million per year.
- Impact of future minimum wage increases. The District will increase its minimum wage to \$15/hour in 2024.
- Wage increases above the minimum wage growth of approximately 4%, effective January 1, 2024.
- Benefits costs increase of 16% due to medical costs increase trends.
- Contractual and Miscellaneous expense growth of 15%
- Material and Supply cost growth of 8%

BUDGET SUMMARY

The 2024 Budget for the operating funds is increasing by 9.21% to \$2.04 million from the 2023 Budget. The increases are tied to increases in fees, charges and program revenue.

2024 Budget

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	2023 Budget	2024 Budget	Percent Change
Corporate	\$ 7,047,033	\$ 7,089,882	0.61%
IMRF	225,000	225,000	0.00%
Liability	384,008	434,436	13.13%
Audit	29,015	33,400	15.11%
Recreation	10,062,879	11,996,472	19.22%
Museum	104,100	175,200	68.30%
Special Recreation	562,560	608,533	8.17%
Special Facilities	3,509,871	3,878,313	10.50%
Cheney Mansion	425,555	507,842	19.34%
Total Operating Funds	22,350,021	24,949,078	11.63%
Health Insurance	1,193,167	1,285,157	7.71%
Capital Projects	5,253,136	3,667,540	-30.18%
Total Non-Operating	6,446,303	4,952,697	-23.17%
Grand Total	\$ 28,796,324	\$ 29,901,775	3.84%

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 2024 Fiscal Year beginning January 1, 2024 and ending December 31, 2024.

Respectfully submitted,
Park District of Oak Park Staff

2024 Budget Timeline

June 1, 2023	Present 2024 Budget Guidelines to Park Board – Abstract Discussions on tax levy, wage increase, and fee increases
June 15, 2023	Park Board Approval of 2024 Budget Guidelines
June 15, 2023	In person budget training for staff
June 20, 2023	Park Board Retreat
July 6, 2023	2024-2028 CIP Presentation to the Park Board
July 14, 2023	Budget goals and updated 2023 assessment due to Business Operations
July 19, 2023	Business Operations to be done assembling draft narrative; All Budget Goals to Executive Director
July 20, 2023	Park Board approval of 2024-2028 CIP
August 7 - 11, 2023	Goal meetings with Executive Director
August 23, 2023	Business Operations to be done entering salary and benefits
August 23, 2023	Business Operations to be done entering utilities
August 23, 2023	Business Operations to be done with entering draft property tax levy – calculations to be reviewed by Board Treasurer and Executive Director
August 23, 2023	All Smart Fusion changes due to Business Operations (all other departments will be locked out of Smart Fusion)
August 25, 2023	Business Operations to be done with graphs and tables for the draft budget
August 25, 2023	Draft Budget distributed to Executive Director and Superintendents
August 28 – September 8, 2023	Draft Review meetings with Executive Director, Director of Finance, and Department Heads
September 22, 2023	First draft budget provided to the Board of Commissioners
September 28, 2023	Special budget working meeting with Committee of the Whole – Staff Presentations on Budget Detail

October 5, 2023	Special budget working meeting with Committee of the Whole – Staff Presentations on Budget Detail
October 5, 2023	Proposed Budget and Appropriation Ordinance available for 30 day Public Review
October 9- 13, 2023	NRPA Conference
<u>October 25, 2023</u>	<u>Publish notice of Public Hearing on Truth in Taxation IF REQUIRED</u>
November 2, 2023	Truth in Taxation Public Hearing on Levy Ordinance (immediately prior to Committee of the Whole Meeting)
<u>November 8, 2023</u>	<u>Publish notice of Public Hearing on Budget and Appropriation Ordinance</u>
<i>November 16, 2023</i>	<i>Public Hearing on Budget and Appropriation Ordinance (first action of Board Meeting)</i>
November 16, 2023	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 26, 2023</i>	<i>Last day to file Property Tax Levy Ordinance (Last Tuesday of December)</i>
December 29, 2023	Final Budget Distributed to Staff
<i>March 31, 2024</i>	<i>Last day to pass Budget and Appropriation Ordinance</i>
<i>March 31, 2024</i>	<i>Last day to submit Budget for GFOA Distinguished Budget Award</i>
<i>April 1, 2024</i>	<i>Last day to file abatement resolution for Public Act 102-0519 Levy Adjustment</i>

Bold – Board Action Required

Italics – Public Hearings and Legal deadlines

Underlined – Published Notices

Individual Fund Descriptions

CORPORATE FUND

The Corporate Fund is used to account for all financial resources except those required to be accounted for in another fund. These operate 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 various recreation programs offered by the District, including fitness, martial arts, youth and adult sports, teen programs, community programs, fine arts, certain summer camps, active adult programs, and early childhood programs. Debt service payments are made from the Recreation Fund.
- **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, and gymnastics programming.
- **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.
- **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.

- **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 grants awarded to the District.
- **Museum Fund:** The Museum Fund is used to account for revenues received for the purpose of capital expenditure and utility costs for the museums located at Pleasant Home and the second floor of Cheney Mansion.
- **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.
- **Historic Properties Fund:** The Historic Properties Fund is used to account for the operation of Cheney Mansion and Pleasant Home.

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.

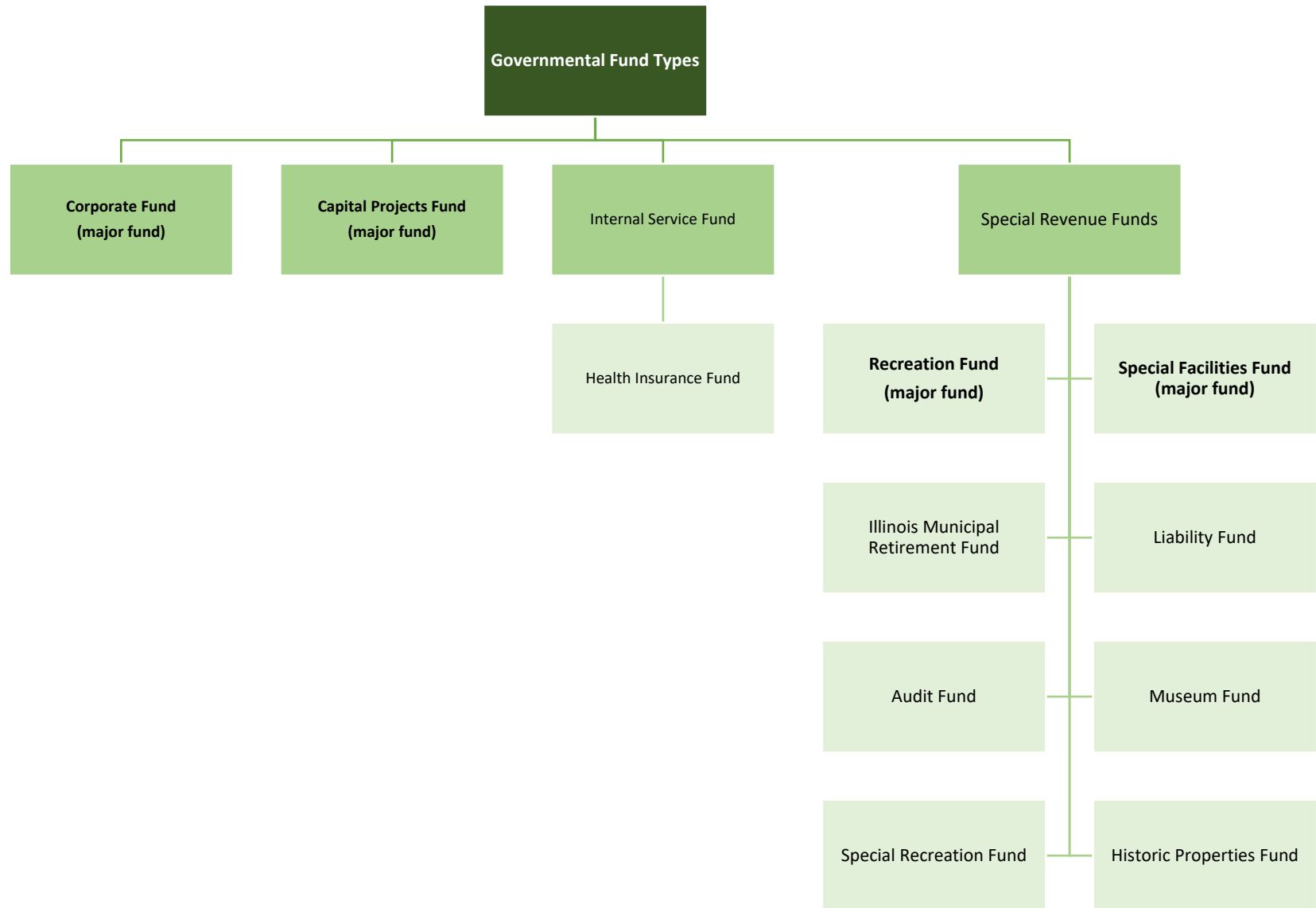
- **Capital Projects Fund:** The Capital Projects Fund is used to account for all resources used for the acquisition of capital assets by the District not specifically accounted for in other funds. Operating on the modified accrual basis of accounting.

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.

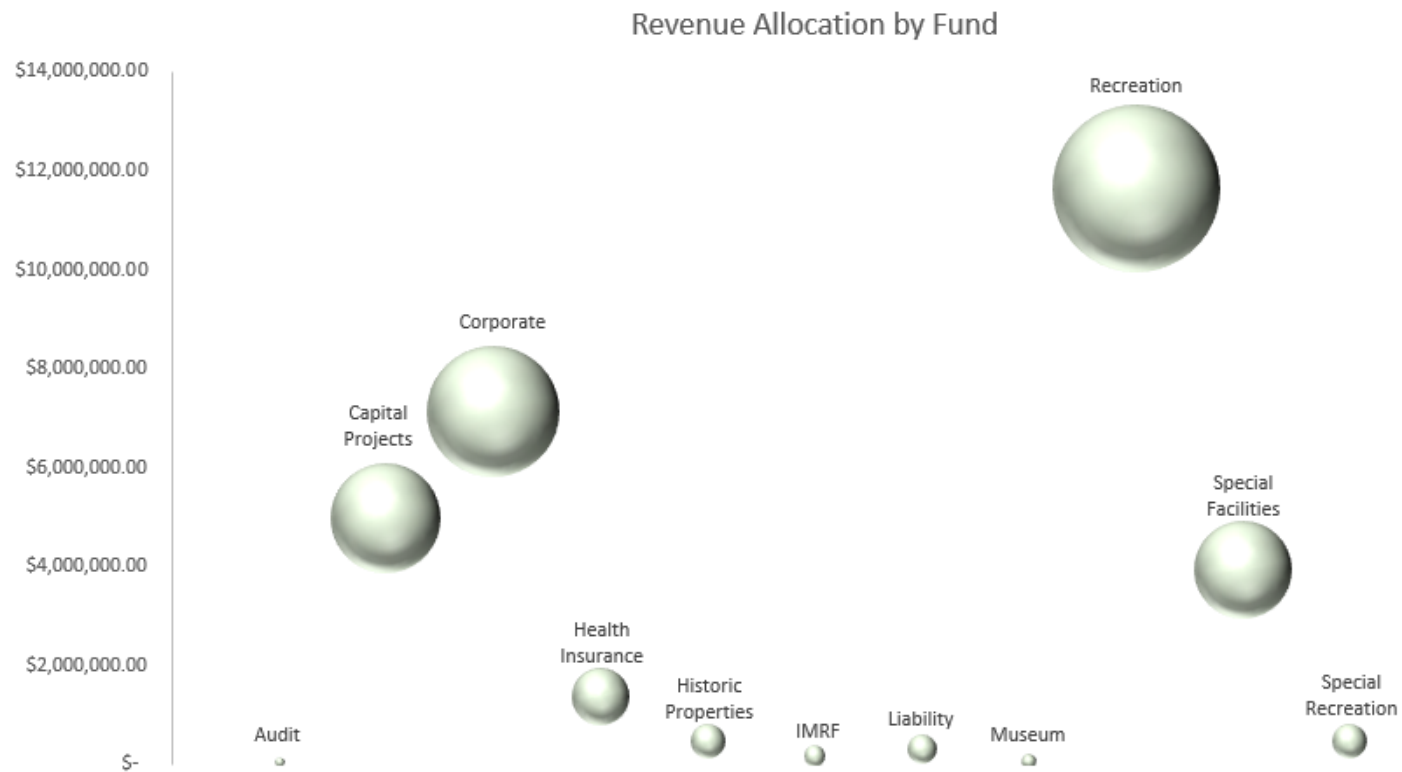
Individual Funds Structure



Visual Representation of Allocation by Fund

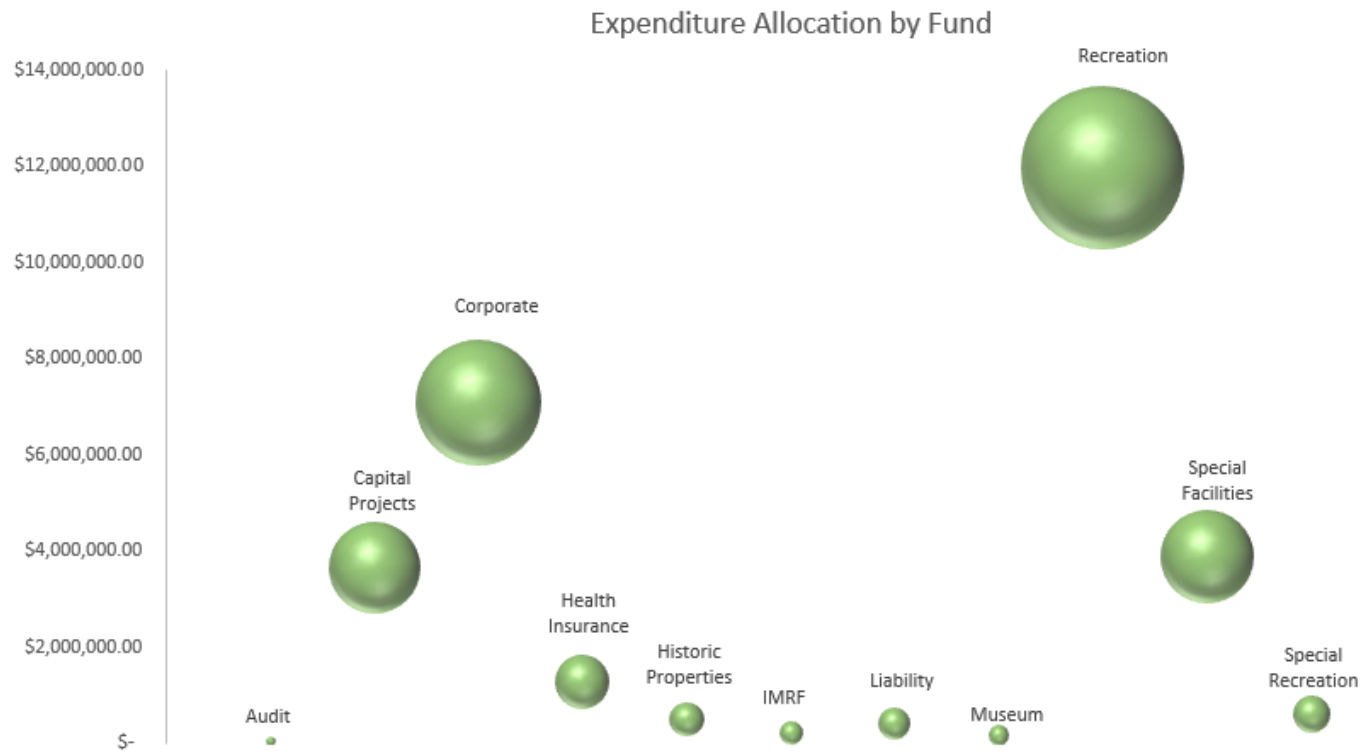
Revenue

This graph shows the Revenue Allocation by Fund. The size of the bubbles indicate the amount of revenue budgeted for each item as compared to total budgeted revenue. These amounts can be compared to the budgeted expenditure in the graph below.



Expenditure

This graph shows the Expenditure Allocation by Fund. The size of the bubbles indicate the amount of budgeted expenditure as compared to total budgeted expenditure. These amounts can be compared to the budgeted revenue in the graph above.



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 the least, revisions shall be presented to the Park Board for approval in November/December of each financial year.

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.

Legal Debt Limits

2022 Equalized Assessed Valuation (EAV)	1,830,646,053.00
Statutory Debt Limit @ 2.875% EAV	52,631,074.02
Statutory Non-Ref Debt Limit @ 0.575%	10,526,214.80

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.

Amendment

This policy shall be reviewed from time to time. At the least, revisions shall be presented to the Park Board for approval in November/December of each financial year.

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 and ISC Accounts 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.

Amendment

This policy shall be reviewed from time to time. At the least, revisions shall be presented to the Park Board for approval in November/December of each financial year.

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

Formal Bidding

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 \$30,000.00 and that are approved by the Executive Director.

Requests for formal bids for those procurements costing \$30,000.00 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.

Informal Quotations

Purchases costing more than \$500.00 but less than \$30,000.00 shall have at least three quotes, whenever possible, that are solicited by either written or oral invitation. Requests for informal quotations for purchases in this range need not be formally and publicly advertised. Certain

items 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 his/her designee, the award is made to the lowest and best quotation meeting the specifications, delivery date and other required terms and conditions of purchase.

Emergency Appropriations/Purchases

The Executive Director is authorized to bypass the sealed bid process per ILCS 1205/8-1(c) to make emergency expenditures provided such expenditures are approved by three-fourths of the members of the Board. Due to the emergency nature of the purchase, approval may be written (email) or verbal prior to the next board meeting. Formal board action must take place at the end next Board of Commissioners meeting. An emergency expenditure is defined as an expenditure required to fill an immediate, unexpected need to minimize financial or operational damage, to protect the health or safety of park users and employees or to replace/repair damage to park property or equipment. If the purchase requires a budget amendment, the Board will take action to make the necessary adjustments.

Purchasing Considerations

Economy of Resources.

In attempt to provide economies of scale and cheaper products, the district will continually look for opportunities to jointly purchase items and services. The district reviews the State of Illinois Joint Purchase for many items and uses a competitively bid contract with U.S. Communities through the Illinois Park and Recreation Association (IPRA). These items must be of similar quality to those that can be bought out of a contract.

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 and 10% on items \$10,000 to \$15,000.

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.

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 post-consumer 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

The District will promote buying the environmentally preferable products by allowing an additional 15% to be spent on items under \$10,000 and 10% on items \$10,000 to \$15,000.

Minority and Women Owned Businesses.

The District will promote buying products from minority and women owned businesses by allowing an additional 15% to be spent on items under \$10,000 and 10% on items \$10,000 to \$15,000.

Amendment



This policy shall be reviewed from time to time. At the least, revisions shall be presented to the Park Board for approval in November/December of each financial year.

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.

Amendment

This policy shall be reviewed from time to time. At the least, revisions shall be presented to the Park Board for approval in November/December of each financial year.

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 of 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:



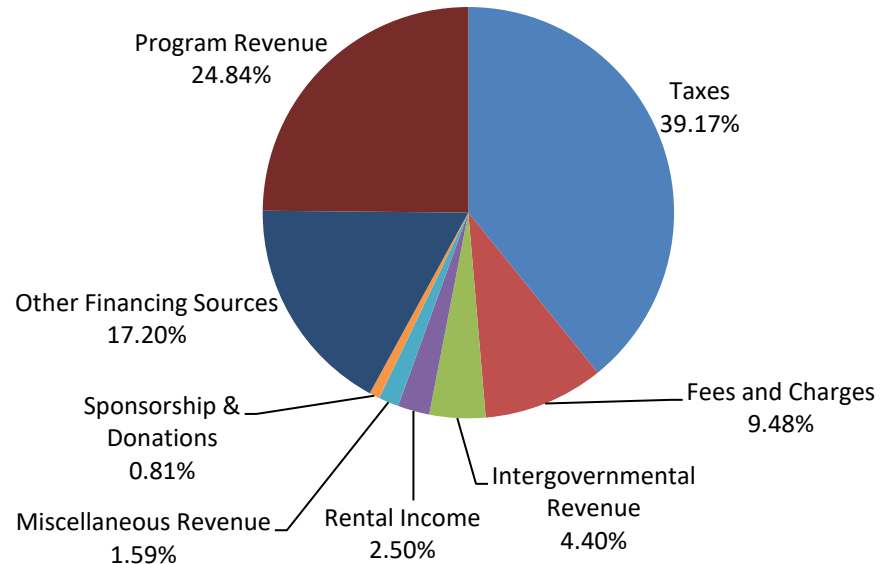
Fixed Asset	Useful Life	Capitalization Threshold	Inventory Threshold
Land	N/A	All	N/A
Land Improvements	20	\$25,000.00	\$1,000.00
Structural (i.e. Parking lots, fencing)	20	\$25,000.00	\$1,000.00
Groundwork (landscaping)	30	\$25,000.00	\$5,000.00
Buildings	45	\$50,000.00	\$1,000.00
Building Improvements			
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 2024

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.

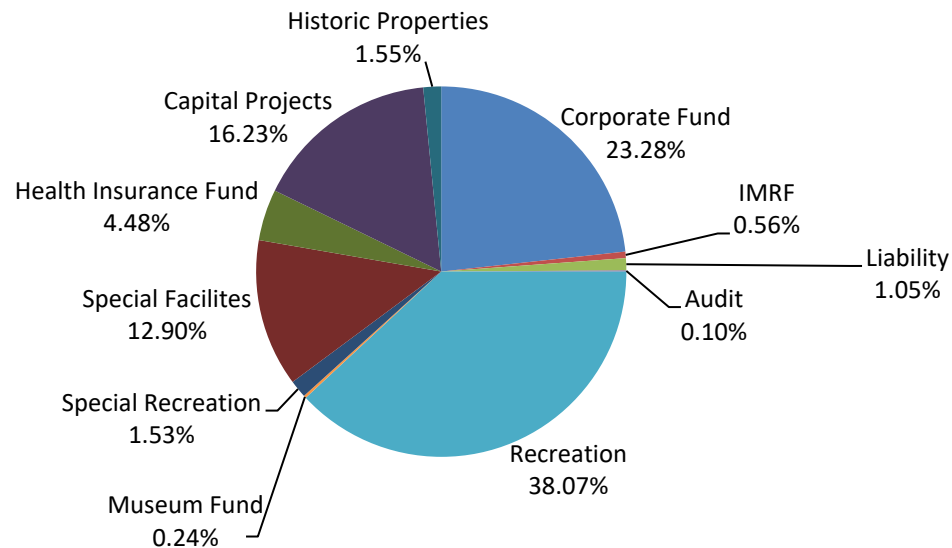
Total Revenue Sources



Revenue Distribution Comparison

Capital Projects will receive 16.23% 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.

2024 Total Revenue by Fund

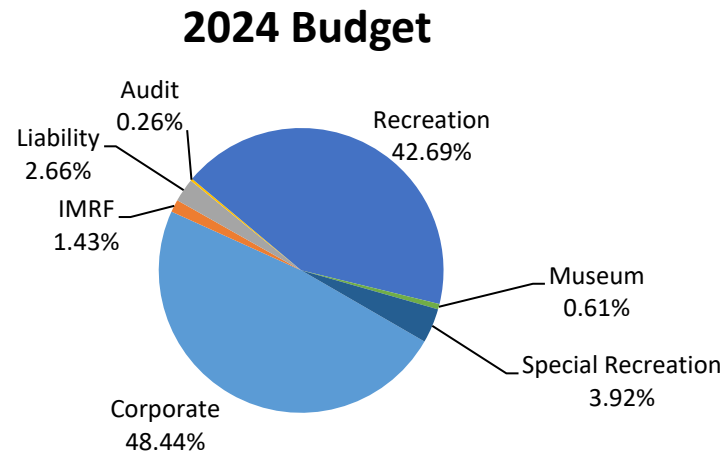


Taxes

Description

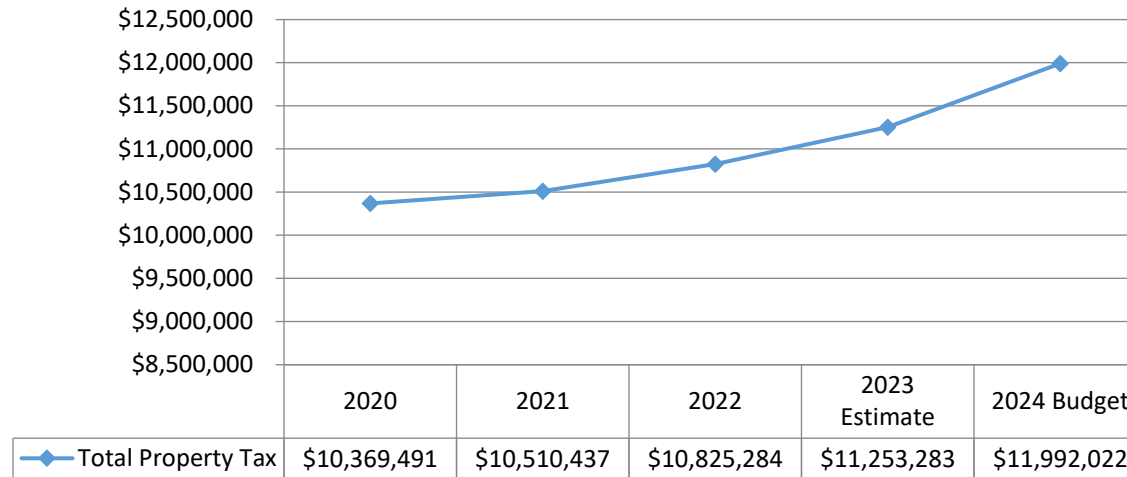
The District levies an annual property tax, which is limited by the Property Tax Extension Limitation Law (PTELL). PTELL limits the annual property tax change to the lesser of the consumer price index (CPI) or 5%. For the 2024 budget, the tax levy approved in November 2023 (2022 tax year levy) will fund 2024 operations. The CPI for the 2022 tax year is 6.5%, however, the District 2022 tax levy is 5.0%.

2024 Property Tax Distribution



Historical Analysis

Total Property Tax



	2020	2021	2022	2023 Estimate	2024 Budget
Corporate	\$4,516,880	\$4,936,790	\$4,934,581	\$5,475,978	\$5,808,639
IMRF	\$371,348	\$99,413	\$201,286	\$160,090	\$171,181
Liability	\$380,060	\$520,946	\$289,026	\$298,661	\$319,351
Audit	\$20,834	\$21,094	\$21,799	\$22,572	\$31,411
Recreation	\$4,419,120	\$4,474,073	\$4,606,442	\$4,787,513	\$5,119,178
Museum	\$51,285	\$51,924	\$350,245	\$67,570	\$72,704
Special Recreation	\$609,963	\$406,197	\$421,904	\$440,899	\$469,558
Total Property Tax	\$10,369,491	\$10,510,437	\$10,825,284	\$11,253,283	\$11,992,022

Budget Assumptions

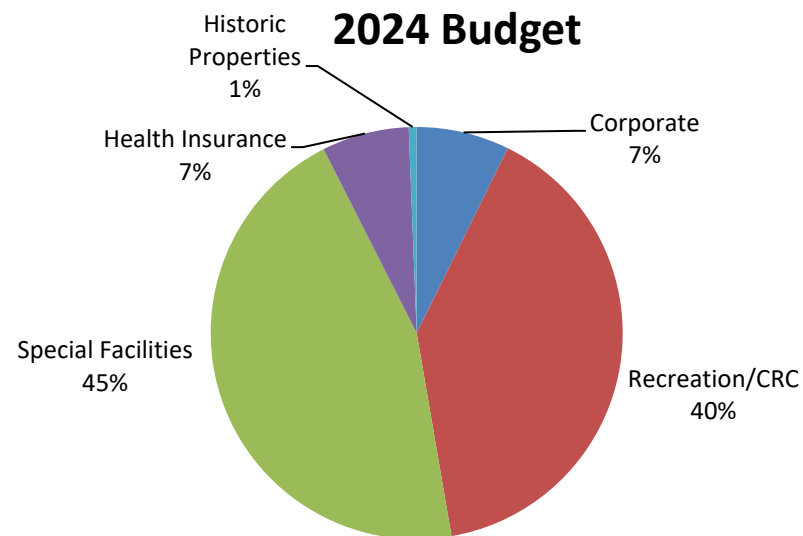
The amount of the property tax levy is set at the amount of funds needed to meet the current operating and capital obligations while also keeping each fund in line with fund balance targets.

Fees and Charges

Description

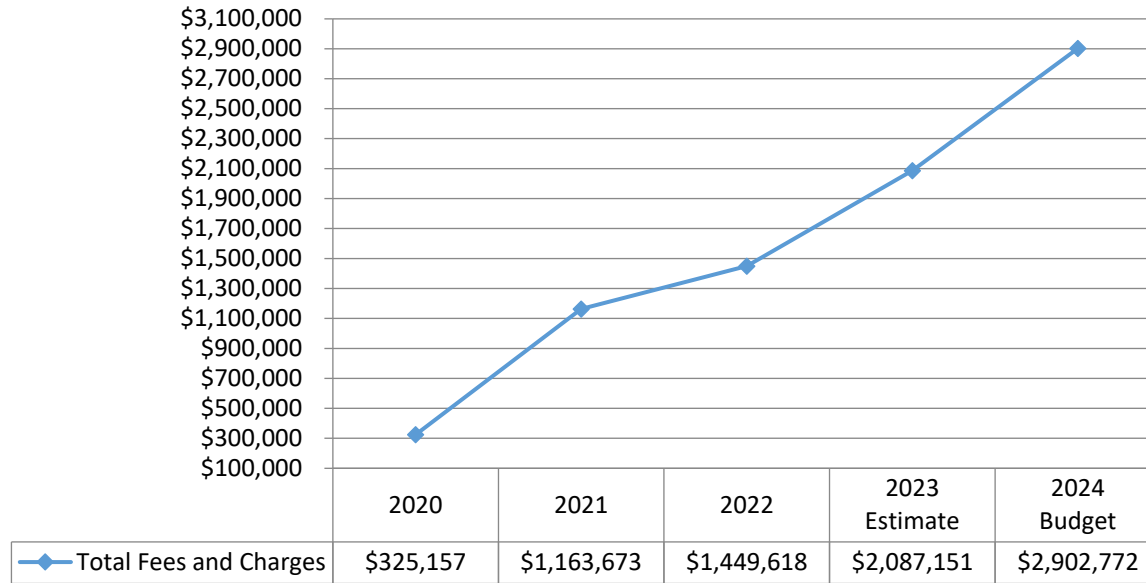
The Park District of Oak Park charges fees for facility usage and sale of products. These fees are charged for pool passes, ice rink usage, dog park usage, field usage, tours and program participation. Employee contributions for health insurance premiums are also accounted for under fees and charges.

2024 Fees and Charge Distribution



Historical Analysis

Total Fees and Charges



	2020	2021	2022	2023 Estimate	2024 Budget
Corporate	\$74,121	\$153,289	\$177,464	\$202,200	\$212,000
Recreation/CRC	\$0	\$0	\$0	\$500,000	\$1,160,670
Special Facilities	\$105,246	\$873,998	\$1,110,244	\$1,214,851	\$1,313,570
Health Insurance	\$137,940	\$129,485	\$140,210	\$150,000	\$198,432
Historic Properties	\$7,850	\$6,900	\$21,700	\$20,100	\$18,100
Total Fees and Charges	\$325,157	\$1,163,673	\$1,449,618	\$2,087,151	\$2,902,772

Budget Assumptions

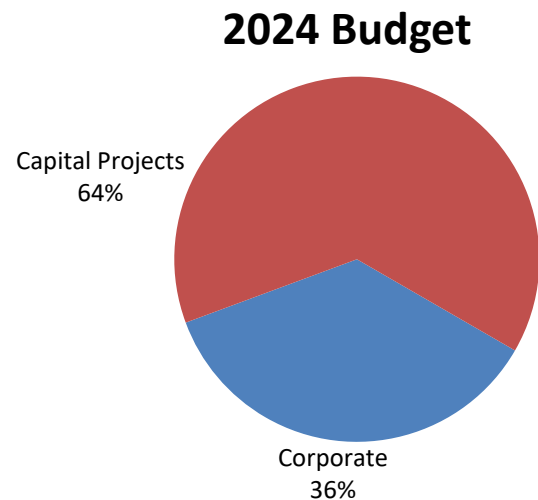
Revenues have been adjusted to reflect market conditions and to cover program expenses, which are anticipated to be approximately 5%.

Intergovernmental Revenue

Description

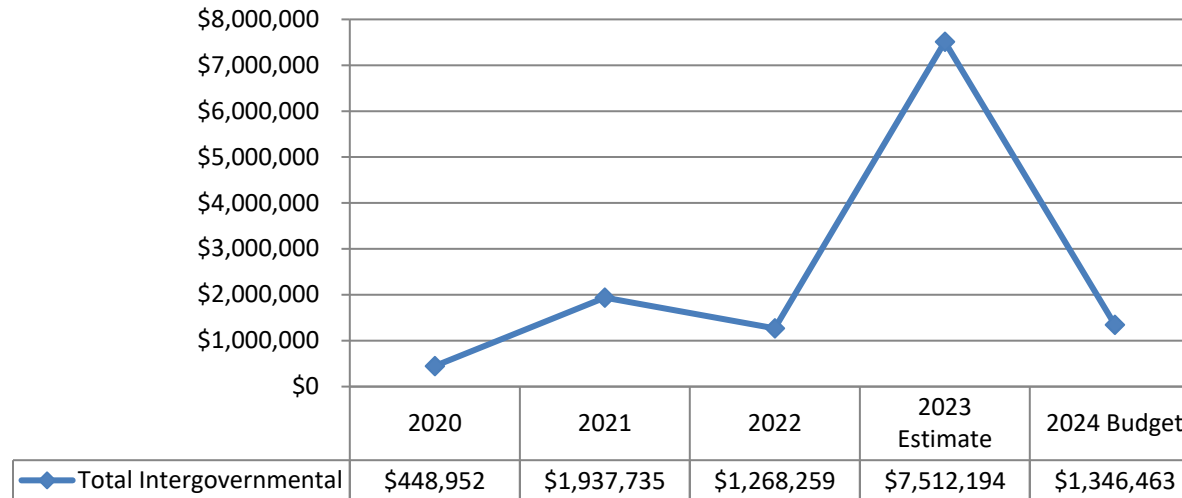
Intergovernmental Revenue accounts for funds received from other governmental entities in the form of personal property replacement taxes, grants, and other one-time reimbursements for expenses. The Personal Property Replacement Tax is a corporate income tax collected statewide and then distributed to 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.

2024 Intergovernmental Distribution



Historical Analysis

Total Intergovernmental



	2020	2021	2022	2023 Estimate	2024 Budget
Corporate	\$275,612	\$314,615	\$646,759	\$570,000	\$485,000
Capital Projects	\$173,340	\$1,623,120	\$621,500	\$6,942,194	\$861,463
Total Intergovernmental	\$448,952	\$1,937,735	\$1,268,259	\$7,512,194	\$1,346,463

Budget Assumptions

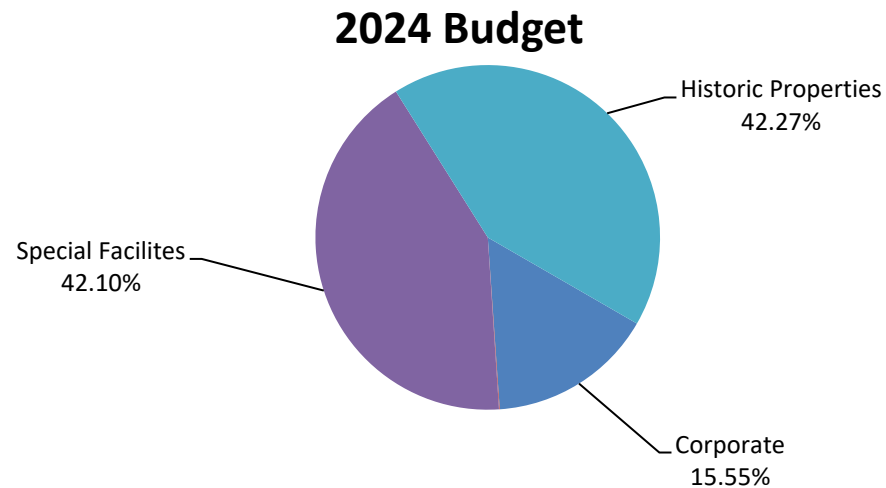
The large grants in 2022 were awarded for the Community Recreation Center through the Illinois Department of Commerce and Economic Opportunity, ARPA funds from the Village of Oak Park, and a Museum grant for Pleasant Home through IDNR. 2023 revenues include an Illinois Clean Energy grant for the Community Recreation Center. All years also include the District's PPRT receipts.

Rental Income

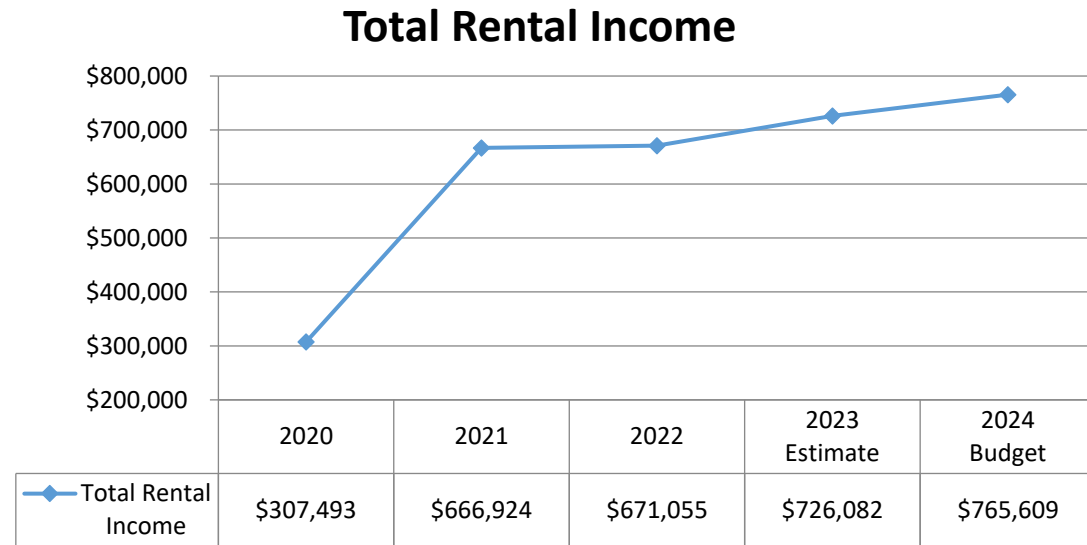
Description

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.

2024 Rental Income Distribution



Historical Analysis



	2020	2021	2022	2023 Estimate	2024 Budget
Corporate	\$54,241	\$83,174	\$125,823	\$117,889	\$119,039
Recreation	\$0	\$0	\$0	\$0	\$600
Museum	\$1,400	\$49,830	\$0	\$0	\$0
Special Facilities	\$162,990	\$295,011	\$270,966	\$303,743	\$322,320
Historic Properties	\$88,863	\$238,910	\$274,266	\$304,450	\$323,650
Total Rental Income	\$307,493	\$666,924	\$671,055	\$726,082	\$765,609

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

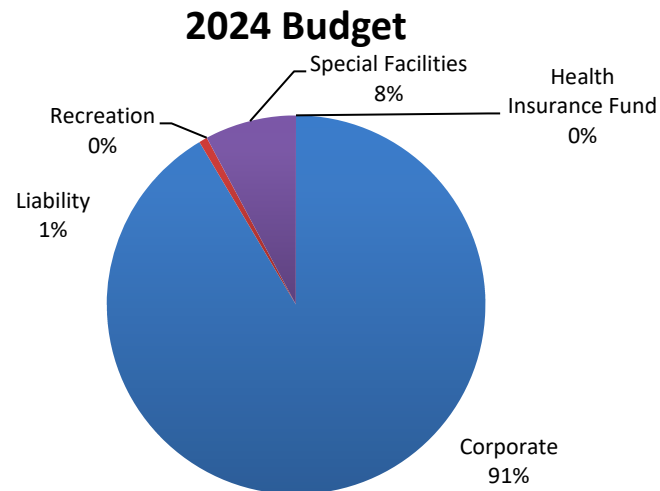
Description

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

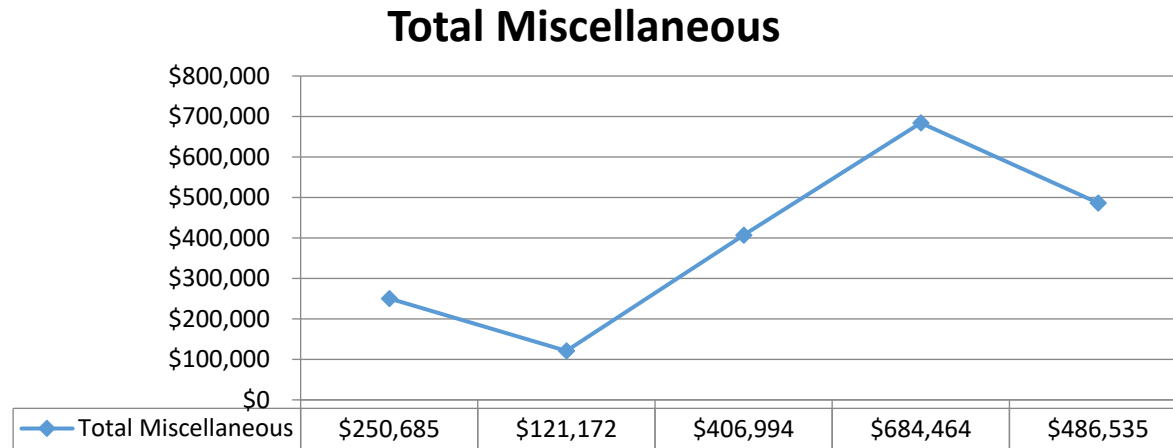
Interest received from investments include:

- 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

2024 Miscellaneous Revenue Distribution



Historical Analysis



	2020	2021	2022	2023 Estimate	2024 Budget
Corporate	\$195,098	\$40,884	\$339,754	\$650,000	\$445,000
Liability	\$28,756	\$42,999	\$2,250	\$0	\$3,500
Recreation	\$6,794	\$0	\$15,097	\$0	\$0
Special Facilities	\$13,330	\$13,623	\$56,892	\$34,464	\$38,035
Health Insurance					
Fund	\$1,000	\$21,605	\$6,010	\$0	\$0
Capital Projects	\$5,707	\$0	(\$1,000)	\$0	\$0
Cheney Mansion	\$0	\$2,060	\$0	\$0	\$0
Total Miscellaneous	\$250,685	\$121,172	\$419,004	\$684,464	\$486,535

Budget Assumptions

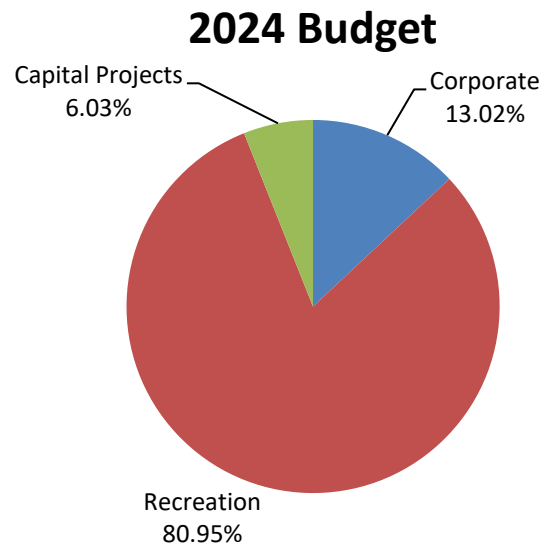
The Park District budgets conservatively for Miscellaneous Fees. No significant variances are expected in 2024.

Sponsorship and Donations

Description

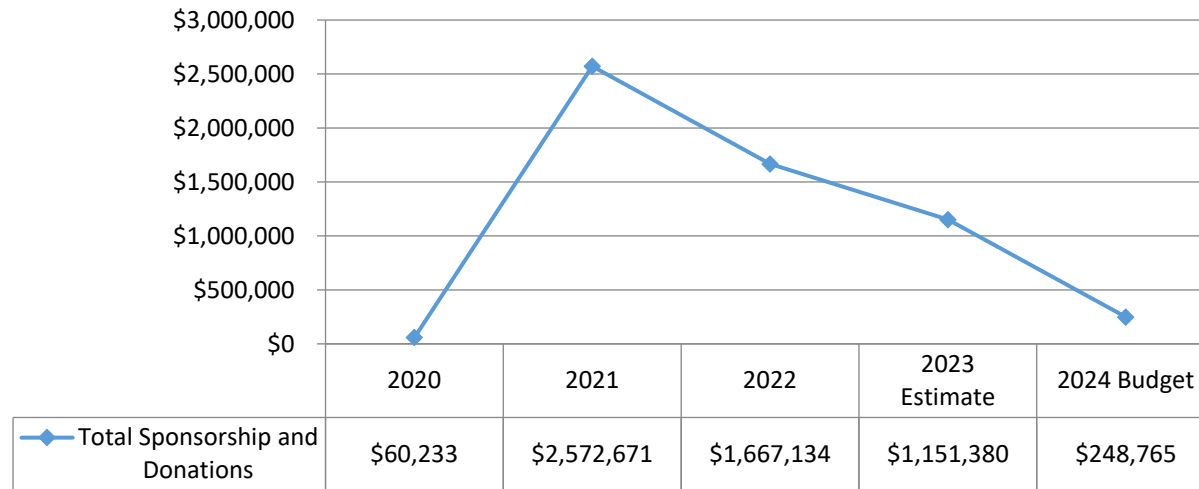
The Park District pursues a variety of sponsorships and donations to help fund its recreation programs and other special events. This is done to reduce the burden on taxpayers and participants for events such as the Frank Lloyd Wright Races, the Summer Concert Series, and other holiday special events.

2024 Sponsorship and Donation Distribution



Historical Analysis

Total Sponsorship and Donations



	2020	2021	2022	2023 Estimate	2024 Budget
Corporate	\$14,289	\$24,701	\$19,885	\$30,000	\$32,400
Recreation	\$45,943	\$26,803	\$101,662	\$121,380	\$201,365
Capital Projects	\$0	\$2,521,167	\$1,545,587	\$1,000,000	\$15,000
Historic Properties	\$0	\$0	\$0	\$0	\$0
Total Sponsorship and Donations	\$60,233	\$2,572,671	\$1,667,134	\$1,151,380	\$248,765

Budget Assumptions

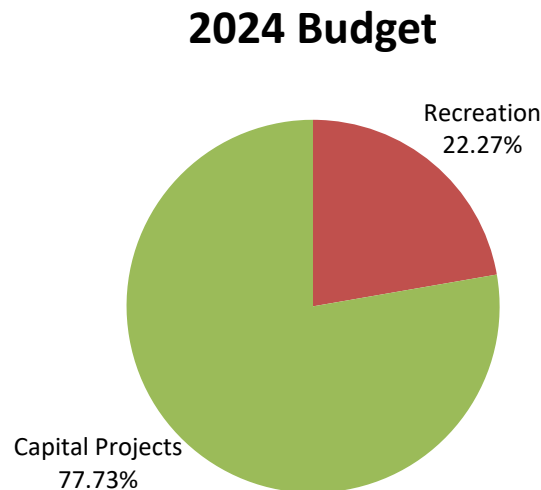
The District is budgeting conservatively for sponsorships and donations in the Corporate and Recreation funds. The significant donations in Capital Projects in 2021-2023 come from the Parks Foundation, and were restricted to the construction of the Community Recreation Center.

Other Financing Sources

Description

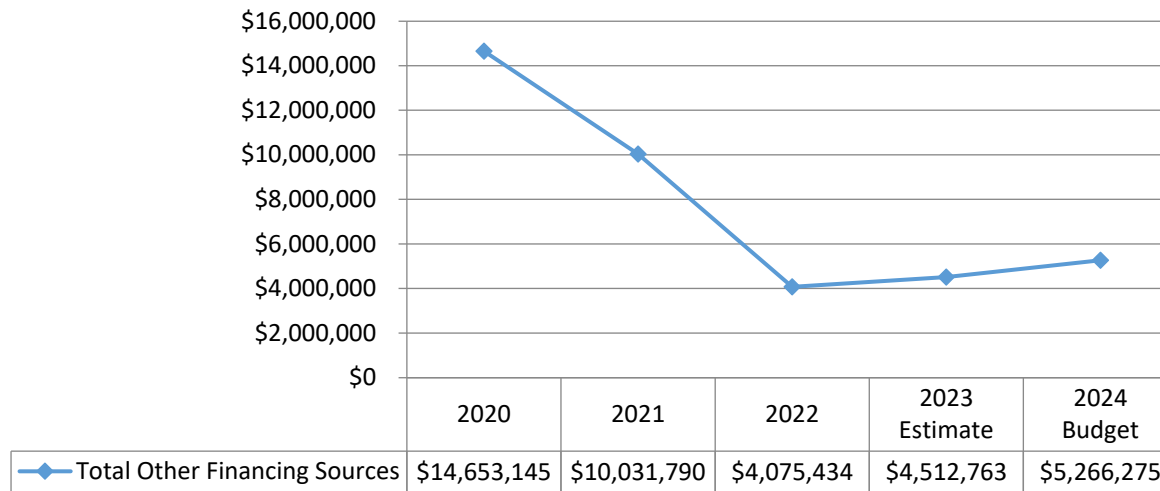
The Park District uses this budget area to include debt service proceeds, capital transfers, operating transfers, transfers for debt service payments, and transfers to the Health Insurance Fund. The district sold \$10 million in bonds in 2011, 2012 and 2013 of which all were refunded in 2019 and 2020. 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.

2024 Other Financing Sources Distribution



Historical Analysis

Total Other Financing Sources



	2020	2021	2022	2023 Estimate	2024 Budget
Special Recreation	\$4,833	\$0	\$0	\$0	\$0
Health Insurance	\$523,262	\$888,588	\$1,007,306	\$980,679	\$1,172,907
Capital Projects	\$14,125,050	\$9,143,202	\$3,068,128	\$3,532,084	\$4,093,368
Historic Properties	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources	\$14,653,145	\$10,031,790	\$4,075,434	\$4,512,763	\$5,266,275

Budget Assumptions

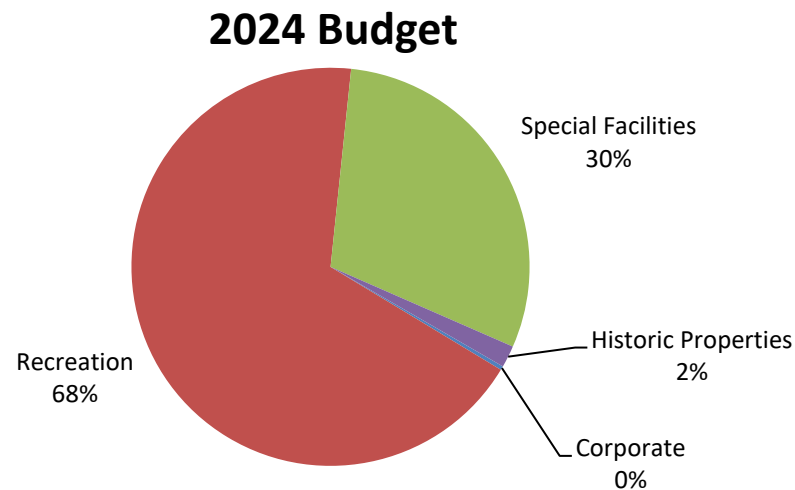
The large increase in 2019 and 2020 was for the refunding of the 2011, 2012 and 2013 bonds. The revenue since 2021 has returned to expected levels.

Program Revenues

Description

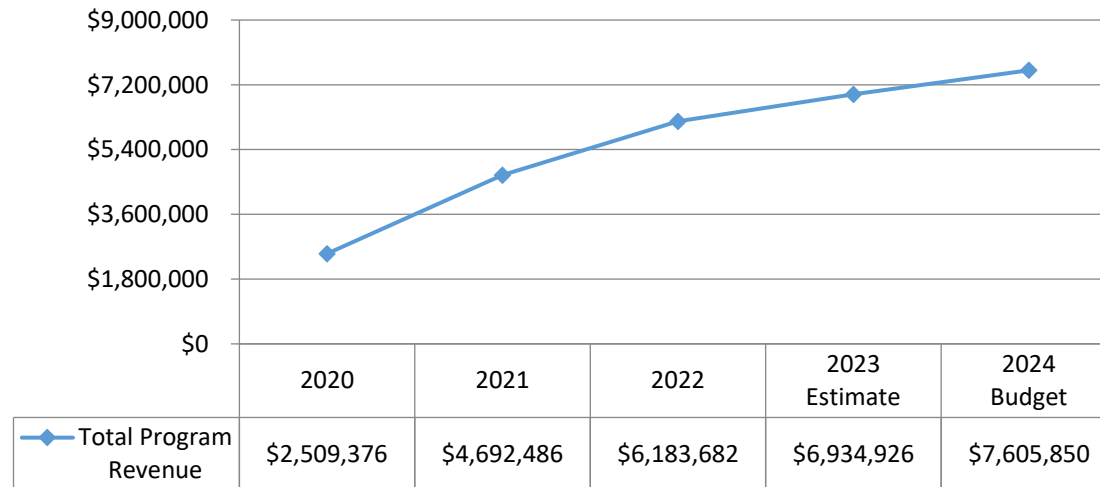
Program revenues are fees paid by residents and non-residents to take part in programs that park district offers. Program revenues are received in the Corporate, Recreation, Special Facilities, and Cheney Mansion funds. Most of the revenue is received in the Recreation and Special Facilities funds. Programs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

2024 Program Revenue Distribution



Historical Analysis

Total Program Revenue



	2020	2021	2022	2023 Estimate	2024 Budget
Corporate	\$5,200	\$19,126	\$20,116	\$20,300	\$24,500
Recreation	\$1,589,837	\$3,188,628	\$4,316,844	\$4,742,278	\$5,172,013
Museum	\$0	\$17,393	\$0	\$0	\$0
Special Facilities	\$897,152	\$1,429,212	\$1,768,049	\$2,059,198	\$2,275,122
Historic Properties	\$17,186	\$38,126	\$78,673	\$113,150	\$134,215
Total Program Revenue	\$2,509,376	\$4,692,486	\$6,183,682	\$6,934,926	\$7,605,850

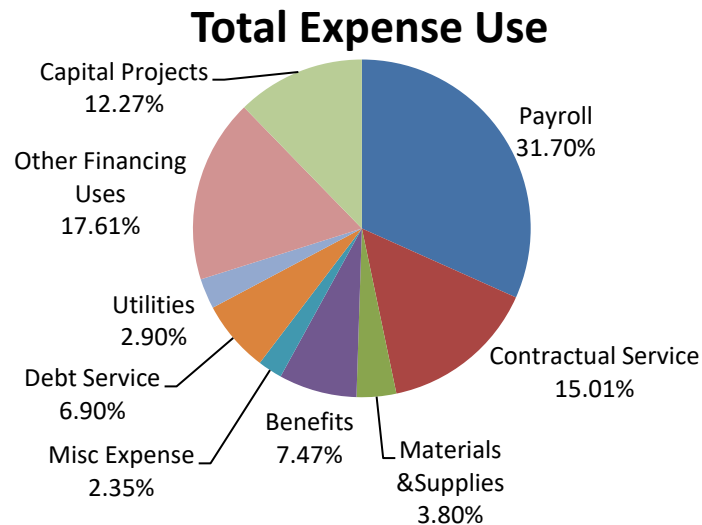
Budget Assumptions

The 2024 budget assumes a 9.7% 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. Steady increases are expected at the Gymnastics and Recreation Center, the Ridgeland Common Recreation Complex, the Community Recreation Center, and in General Recreation.

Expenses

Expense Type Comparison

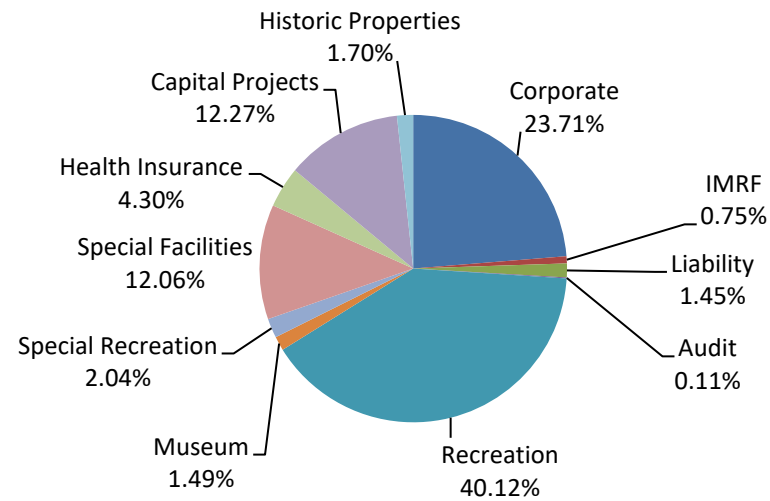
The Park District spends the majority of its revenues on capital improvements and wages. These two items directly support the mission of the Park District, which provides quality parks and recreation opportunities for the Oak Park Community.



Expense Distribution Comparison

The Capital Projects Fund is responsible for 12.27% of all District expenses. This is a decrease from the previous year as the construction of the Community Recreation Center is now complete. 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.

Total Expenses by Fund

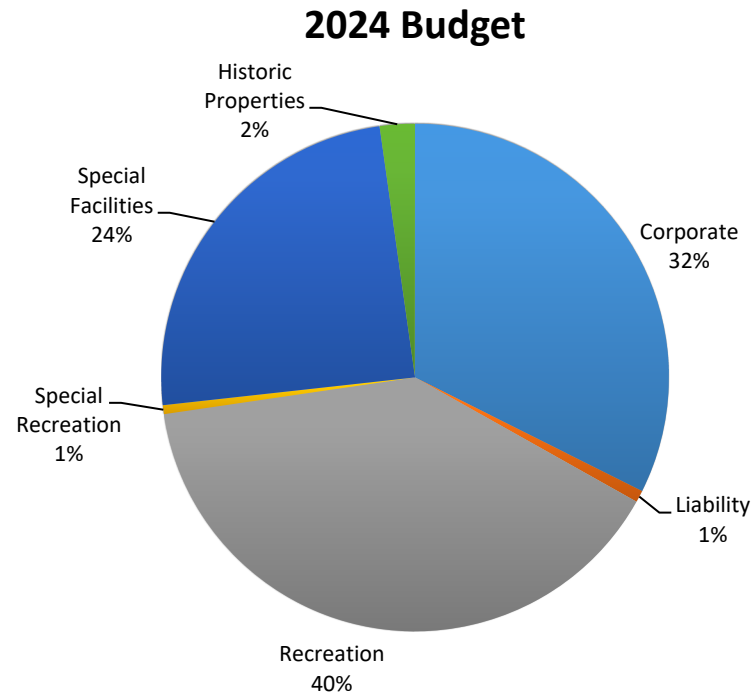


Payroll

Description

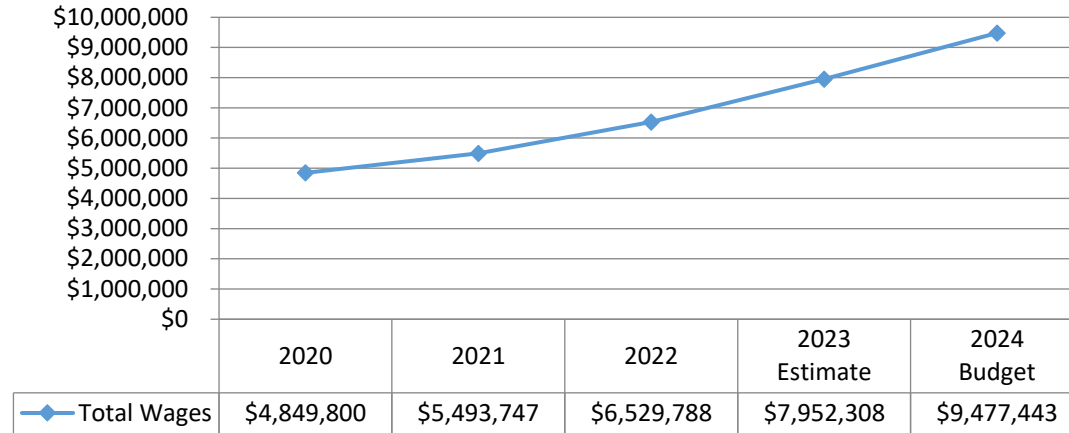
Payroll includes wages paid to all full-time and part-time employees. The programs and services offered by the District can require many people doing the same job at the same time or require fewer people with specialized skills for a short period. To meet these needs, the District relies on approximately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

2024 Payroll Distribution



Historical Analysis

Total Wages



	2020	2021	2022	2023 Estimate	2024 Budget
Corporate	\$2,015,339	\$2,056,066	\$2,361,270	\$2,683,059	\$3,070,406
Liability	\$63,042	\$66,431	\$41,314	\$67,690	\$70,904
Recreation	\$1,599,325	\$1,694,272	\$2,116,467	\$2,903,795	\$3,747,529
Special Recreation	\$0	\$0	\$2,695	\$50,000	\$54,031
Museum	\$1,156	\$7,034	\$463	\$0	\$0
Special Facilities	\$1,090,436	\$1,564,915	\$1,819,909	\$2,048,979	\$2,322,170
Historic Properties	\$80,502	\$105,029	\$187,671	\$198,785	\$212,402
Total Wages	\$4,849,800	\$5,493,747	\$6,529,788	\$7,952,308	\$9,477,443

Budget Assumptions

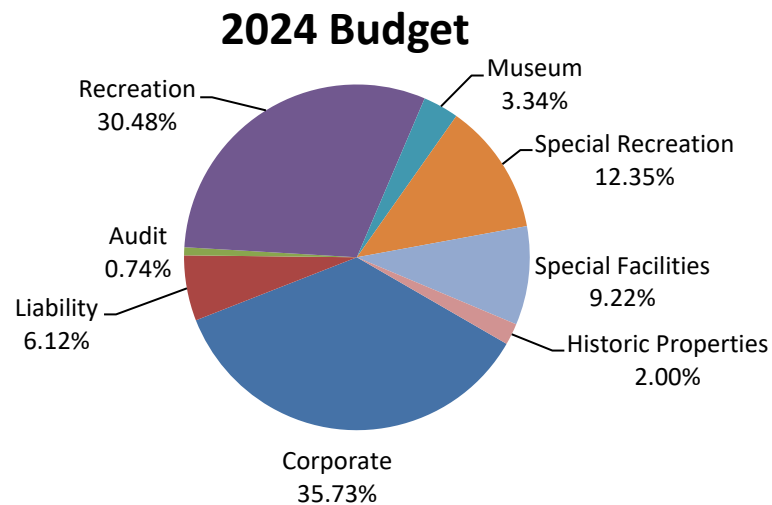
Full time wages are estimated to increase up to 4% based on the District's salary and wage structure. This increase is dependent on staff achieving a satisfactory or higher rating on annual performance reviews. The temporary dip in 2020 was due to the impact of the Covid-19 pandemic. The consistent increases 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

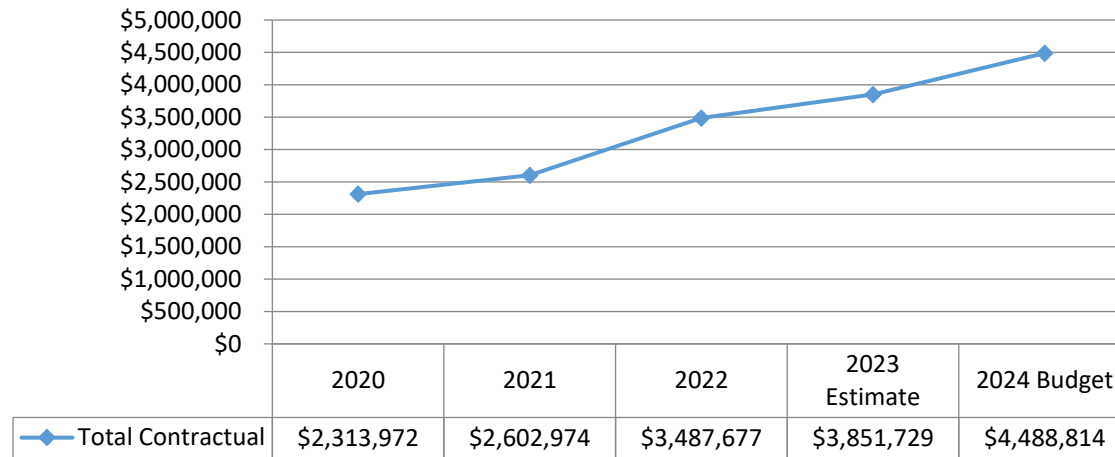
The contractual service expenses include payment for all services provided to the District.

2024 Contractual Services Distribution



Historical Analysis

Total Contractual



	2020	2021	2022	2023 Estimate	2024 Budget
Corporate	\$942,487	\$975,941	\$997,042	\$1,334,900	\$1,603,991
Liability	\$243,859	\$199,625	\$186,701	\$224,422	\$274,806
Audit	\$18,750	\$19,900	\$20,660	\$29,015	\$33,400
Recreation	\$413,820	\$802,675	\$1,183,869	\$1,254,227	\$1,368,246
Museum	\$20,968	\$12,652	\$323,371	\$85,000	\$150,000
Special Recreation	\$416,600	\$362,811	\$432,605	\$475,000	\$554,502
Special Facilities	\$235,214	\$192,575	\$283,415	\$367,015	\$413,933
Historic Properties	\$22,273	\$36,795	\$60,013	\$82,150	\$89,936
Total Contractual	\$2,313,972	\$2,602,974	\$3,487,677	\$3,851,729	\$4,488,814

Budget Assumptions

Contractual services expenses are expected to continue to increase throughout 2024 due to continued inflation.

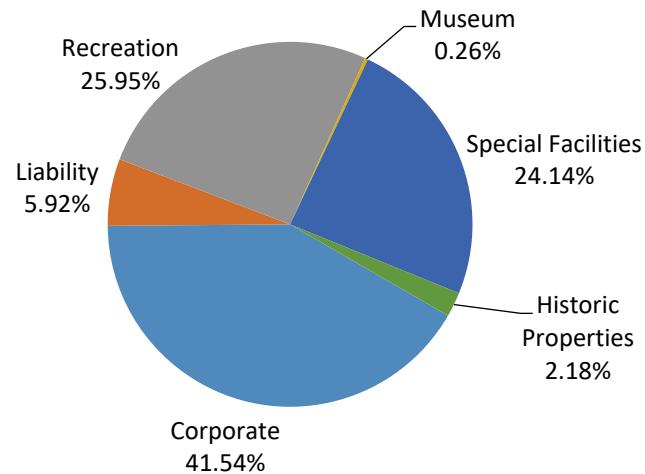
Materials and Supplies

Description

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

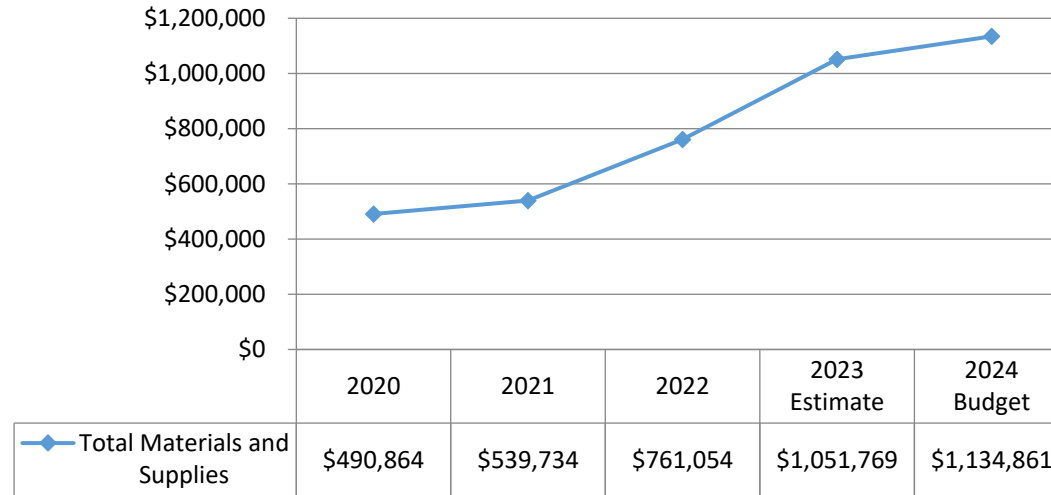
2024 Materials and Supplies Distribution

2024 Budget



Historical Analysis

Total Materials and Supplies



	2020	2021	2022	2023 Estimate	2024 Budget
Corporate	\$241,202	\$257,567	\$311,217	\$428,000	\$471,430
Liability	\$48,852	\$34,142	\$41,863	\$80,400	\$67,226
Recreation	\$81,372	\$86,926	\$174,945	\$266,425	\$294,527
Museum	\$659	\$8,019	\$0	\$3,000	\$3,000
Special Facilities	\$112,804	\$143,164	\$207,878	\$251,164	\$273,968
Historic Properties	\$5,976	\$9,917	\$25,151	\$22,780	\$24,710
Total Materials and Supplies	\$490,864	\$539,734	\$761,054	\$1,051,769	\$1,134,861

Budget Assumptions

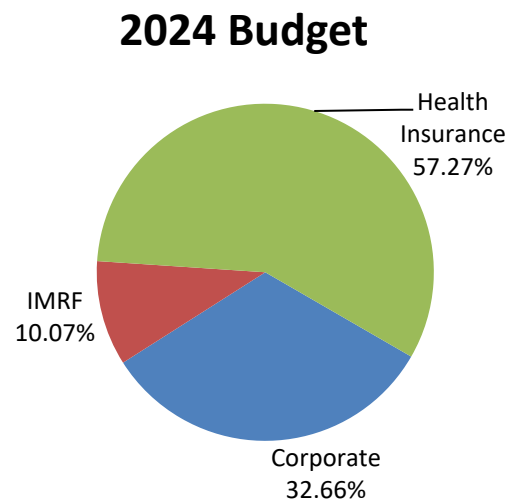
The 2024 budgeted amounts assume a minimum increase of 7.9% and program participation expectations. This budget area also includes building supplies, which have continued to increase in price, for any needed repairs during 2024.

Benefits

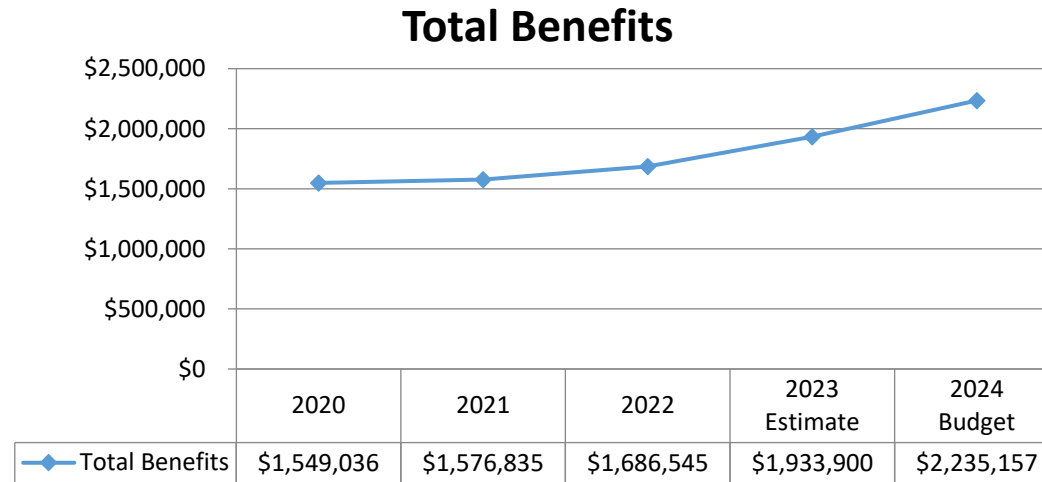
Description

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

2024 Benefits Distribution



Historical Analysis



	2020	2021	2022	2023 Estimate	2024 Budget
Corporate	\$327,626	\$418,893	\$477,374	\$609,000	\$730,000
IMRF	\$284,237	\$285,139	\$261,224	\$225,000	\$225,000
Health Insurance	\$937,174	\$872,803	\$947,948	\$1,099,900	\$1,280,157
Total Benefits	\$1,549,036	\$1,576,835	\$1,686,545	\$1,933,900	\$2,235,157

Budget Assumptions

Health insurance rates are projected to increase by approximately 15.6% in 2024. 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

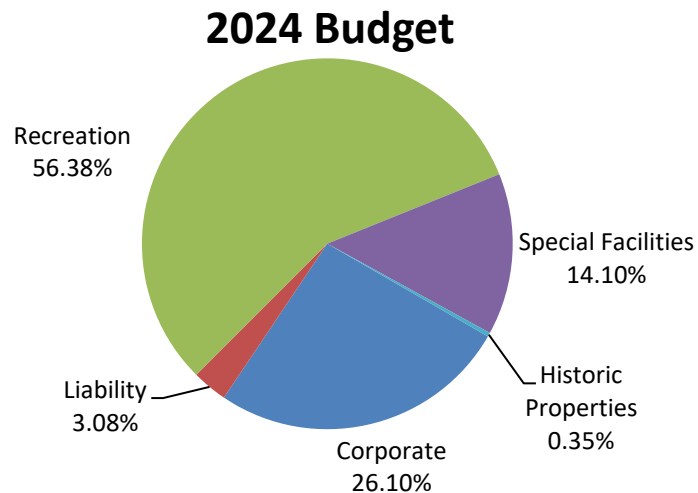
Description

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

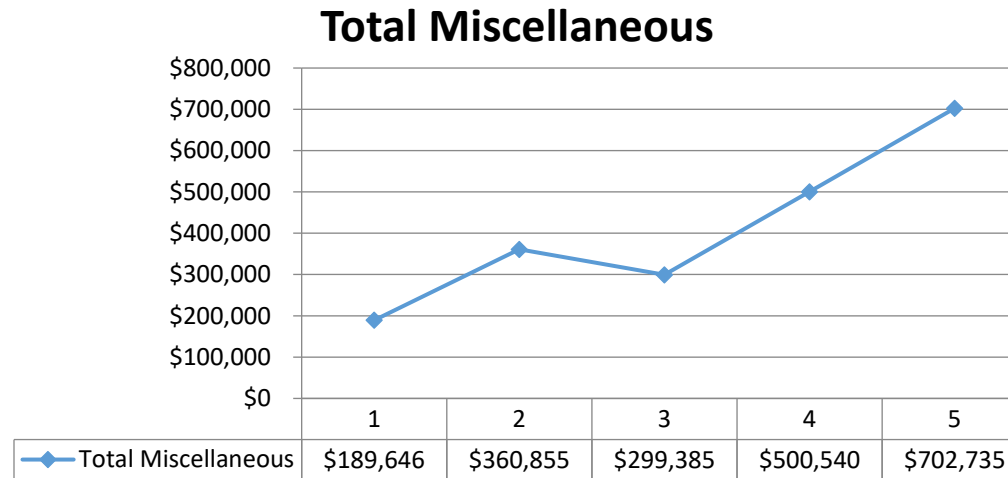
- Professional membership dues and subscriptions
- Conference and training
- Continuing education
- Employee recognition

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

2024 Miscellaneous Expense Distribution



Historical Analysis



	2020	2021	2022	2023 Estimate	2024 Budget
Corporate	\$61,915	\$56,877	\$100,265	\$132,150	\$182,075
Liability	\$9,730	\$39,413	\$2,071	\$1,500	\$21,500
Recreation	\$71,169	\$224,463	\$169,736	\$286,345	\$393,383
Special Facilities	\$42,717	\$34,089	\$26,535	\$77,630	\$98,364
Health Insurance					
Fund	\$1,782	\$5,686	\$0	\$0	\$5,000
Historic Properties	\$2,334	\$327	\$779	\$2,915	\$2,414
Total Miscellaneous	\$189,646	\$360,855	\$299,385	\$500,540	\$702,735

Budget Assumptions

The 2024 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. 2024 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	-

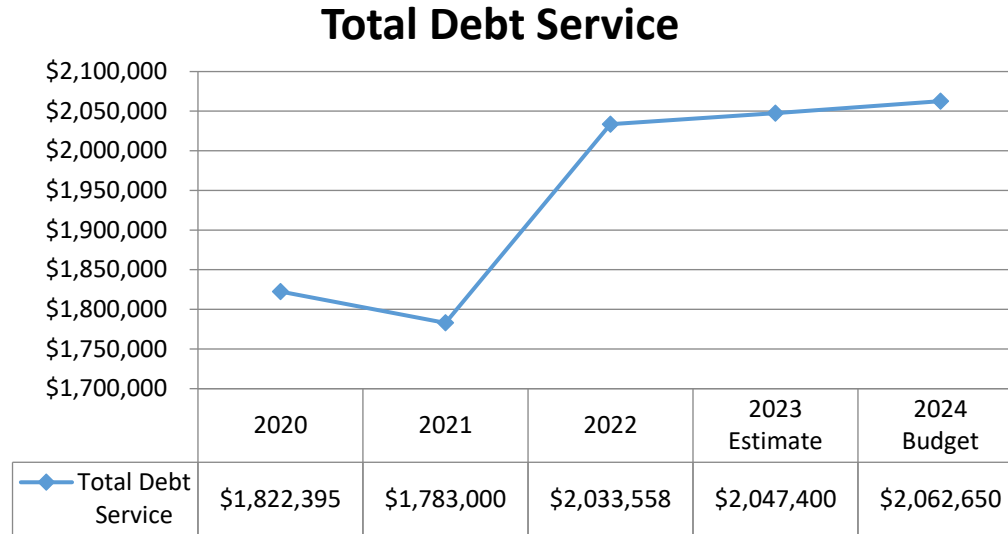
Debt Service Schedule
\$9,860,000 G.O. Refunding Park Bonds (ARS), Series 2020

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



	2020	2021	2022	2023 Estimate	2024 Budget
Recreation	\$1,822,395	\$1,783,000	\$2,033,558	\$2,047,400	\$2,062,650
Total Debt Service	\$1,822,395	\$1,783,000	\$2,033,558	\$2,047,400	\$2,062,650

Budget Assumptions

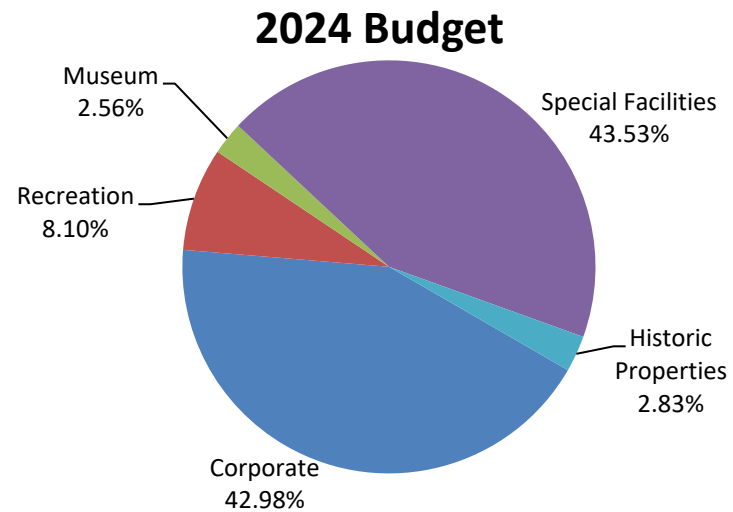
This budget includes the principal and interest payments on the refunding bonds issued in 2019 and 2020. In November 2021, the District issued a \$5.5 million debt certificate to help fund the 2022-2026 Capital Improvement Plan. This debt certificate extended the District's interest and principle payments 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

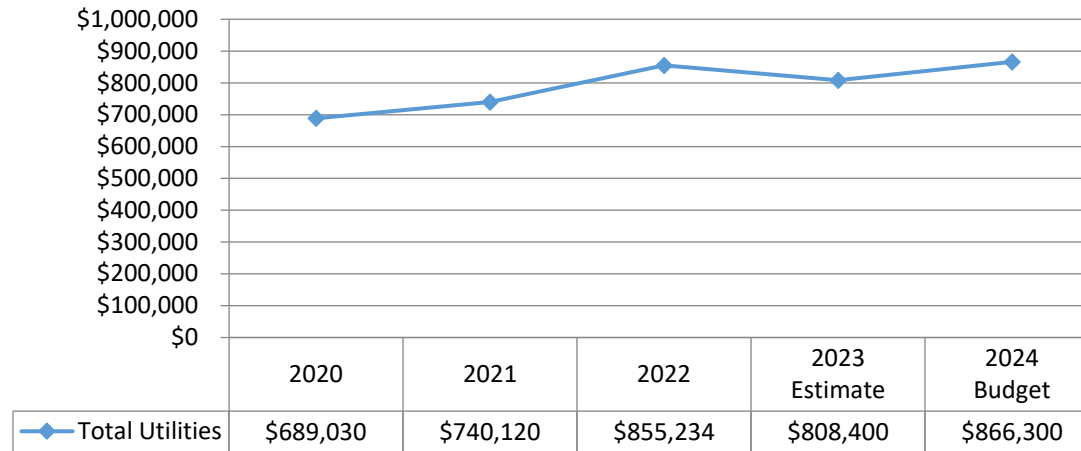
The Park District pays for electricity, heating gas, water and telephone for all of its facilities as well as a limited amount of security monitoring.

2024 Utilities Distribution



Historical Analysis

Total Utilities



	2020	2021	2022	2023 Estimate	2024 Budget
Corporate	\$374,592	\$348,410	\$390,277	\$359,650	\$372,300
Recreation	\$83,057	\$40,000	\$24,155	\$45,250	\$70,200
Museum	\$10,659	\$12,650	\$25,151	\$18,200	\$22,200
Special Facilities	\$203,974	\$317,570	\$391,470	\$361,900	\$377,100
Historic Properties	\$16,748	\$21,490	\$24,180	\$23,400	\$24,500
Total Utilities	\$689,030	\$740,120	\$855,234	\$808,400	\$866,300

Budget Assumptions

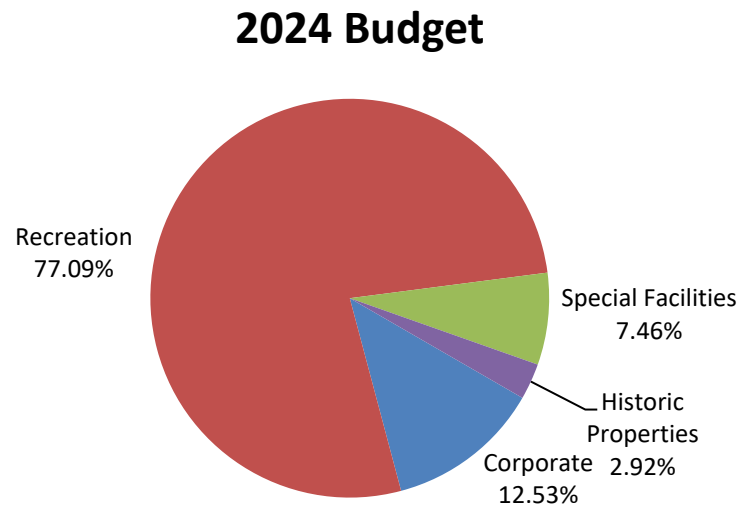
The Park District locks in many of our utility rates in an attempt to control rising energy costs. However, energy costs have increased substantially this year due to inflation, and therefore it is expected that energy expenditure will increase during 2024. Despite this, because the District has expanded 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

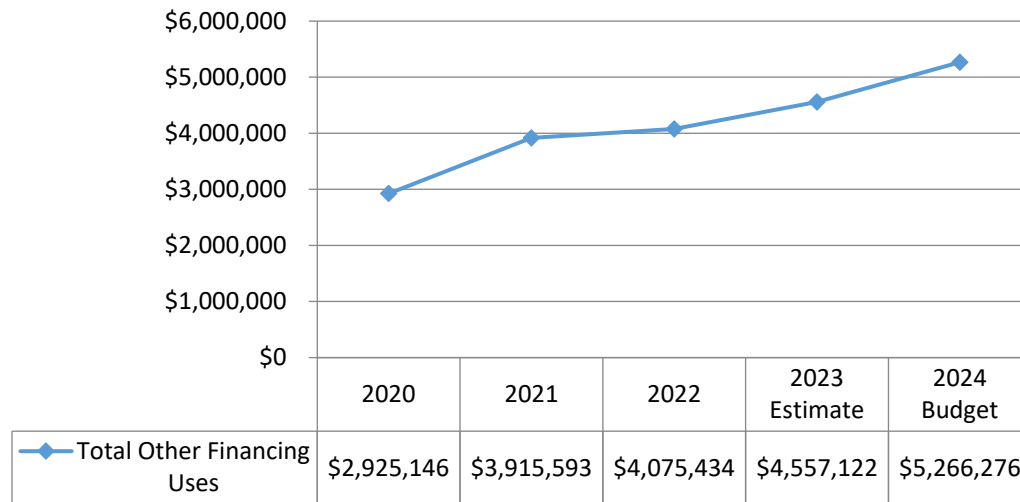
The Park District transfers money from three major funds (Corporate, Recreation, and Special Facilities) to three other funds (Capital Projects, Cheney Mansion, and the Health Insurance Fund). The transfers help to pay for major capital improvements, operating for community programs at Cheney Mansion, and health insurance expenses for eligible employees.

2024 Other Financing Uses Distribution



Historical Analysis

Total Other Financing Uses



	2020	2021	2022	2023 Estimate	2024 Budget
Corporate	\$615,269	\$888,594	\$766,900	\$1,133,778	\$659,680
Recreation	\$2,295,190	\$3,002,997	\$3,132,536	\$2,952,145	\$4,059,938
Special Facilities	\$0	\$0	\$175,998	\$324,084	\$392,778
Historic Properties	\$14,688	\$24,003	\$0	\$147,115	\$153,880
Total Other Financing Uses	\$2,925,146	\$3,915,593	\$4,075,434	\$4,557,122	\$5,266,276

Budget Assumptions

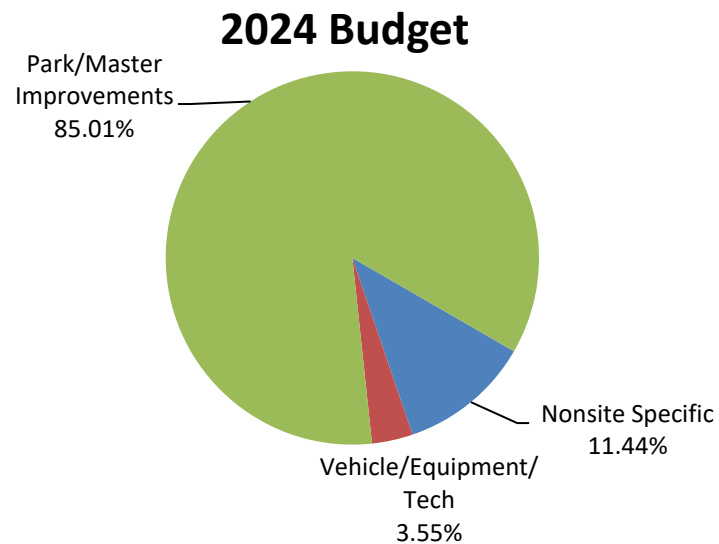
The increase in 2024 is due to transfers from the Recreation Fund to the Capital Projects Fund.

Capital Improvements

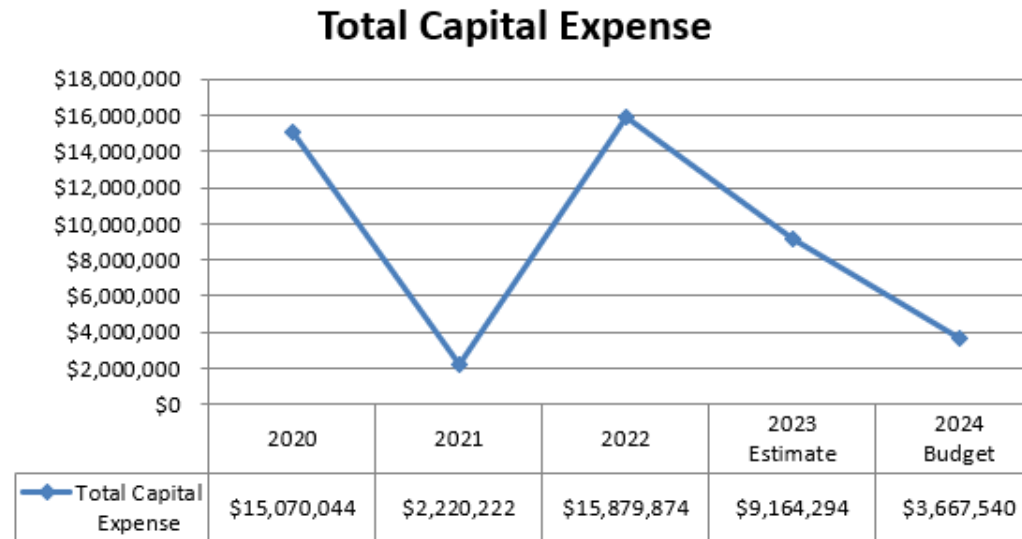
Description

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

2024 Capital Improvements Distribution



Historical Analysis



	2020	2021	2022	2023 Estimate	2024 Budget
Debt Service	\$11,848,655	\$0	\$0	\$0	\$0
Property Acquisition	\$101,950	\$12,380	\$3,013	\$140,000	\$375,000
Field Turf Replacement	\$0	\$0	\$0	\$0	\$0
Nonsite Specific	\$59,138	\$221,934	\$26,717	\$50,000	\$370,000
Vehicle/Equipment/Tech	\$76,367	\$35,251	\$39,938	\$140,000	\$115,000
Park/Master Improvements	\$2,983,933	\$1,843,871	\$15,810,206	\$8,834,294	\$2,807,540
2021 Bond Expense	\$0	\$106,786	\$0	\$0	\$0
Total Capital Expense	\$15,070,044	\$2,220,222	\$15,879,874	\$9,164,294	\$3,667,540

Budget Assumptions

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

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

DESCRIPTION	BUDGET 2022			BUDGET 2023			BUDGET 2024		
	REVENUE	EXPENSE	NET	REVENUE	EXPENSE	NET	REVENUE	EXPENSE	NET
CORPORATE									
ADMINISTRATION	\$5,183,373	\$2,954,160	\$2,229,213	\$5,902,970	\$3,522,268	\$2,380,702	\$6,618,639	\$3,456,738	\$3,161,901
CONSERVATORY	115,900	413,188	(297,288)	166,950	467,082	(\$300,132)	176,900	439,774	(262,874)
PARKS & PLANNING	188,409	2,559,522	(2,371,113)	242,039	3,057,683	(\$2,815,644)	331,039	3,193,370	(2,862,331)
TOTAL CORPORATE	5,487,682	5,926,870	(439,188)	6,311,959	7,047,033	(\$735,074)	7,126,578	7,089,882	36,696
IMRF	202,767	275,500	(72,733)	160,733	225,000	(\$64,267)	171,181	225,000	(53,819)
LIABILITY	292,345	353,860	(61,515)	303,360	384,008	(\$80,648)	322,851	434,436	(111,585)
AUDIT	21,806	20,660	1,146	22,663	29,015	(\$6,352)	31,411	33,400	(1,989)
RECREATION									
ADMINISTRATION	4,660,169	6,213,817	(1,553,648)	4,845,932	6,195,648	(\$1,349,716)	5,166,243	7,429,979	(2,263,736)
COMMUNICATIONS	24,120	515,668	(491,548)	52,800	446,891	(\$394,091)	54,300	556,091	(501,791)
CUSTOMER SERVICE	0	264,638	(264,638)	0	333,191	(\$333,191)	0	444,859	(444,859)
SPORTS AND FITNESS	1,219,573	730,427	489,146	1,983,244	1,276,135	\$707,109	2,821,811	1,650,225	1,171,586
GENERAL RECREATION	2,639,357	1,486,399	1,152,958	3,285,807	1,811,015	\$1,474,792	3,611,472	1,911,319	1,700,153
TOTAL RECREATION	8,543,219	9,210,950	(667,731)	10,167,783	10,062,879	\$104,904	11,653,826	11,992,473	(338,647)
MUSEUM	353,676	351,980	1,696	67,570	104,100	(\$36,530)	72,704	175,200	(102,496)
SPECIAL RECREATION	419,904	493,096	(73,192)	440,899	562,560	(\$121,661)	469,558	608,533	(138,975)
SPECIAL FACILITIES									
ADMIN	13,600	387,247	(373,647)	12,400	670,227	(\$657,827)	14,800	693,621	(678,821)
POOLS	986,507	483,839	502,668	1,181,591	577,572	\$604,019	1,221,581	690,624	530,957
ICE ARENA	1,000,246	399,674	600,572	1,337,430	452,433	\$884,997	1,527,518	542,080	985,438
GYMNASTICS	928,688	744,035	184,653	1,086,460	754,216	\$332,244	1,181,424	786,048	395,376
MAINTENANCE	3,150	1,000,472	(997,322)	3,400	1,055,423	(\$1,052,023)	3,725	1,165,940	(1,162,215)
CONCESSIONS	0	0	0	0	0	\$0	0	0	0
TOTAL SPECIAL FACILITIES	2,932,191	3,015,267	(83,076)	3,621,281	3,509,871	\$111,410	3,949,048	3,878,313	70,735
HEALTH INSURANCE	1,246,645	1,257,144	(10,500)	1,214,740	1,193,167	\$21,573	1,371,339	1,285,157	86,182
CAPITAL PROJECTS	6,189,628	12,263,500	(6,073,872)	5,599,278	5,253,136	\$346,142	4,969,830	3,671,540	1,298,290
CHENEY MANSION	365,564	299,668	65,897	413,574	425,555	(11,981)	475,965	507,842	(31,877)
TOTAL	\$26,055,427	\$33,468,495	(\$7,413,068)	\$28,323,841	\$28,796,323	(\$472,483)	\$30,614,291	\$29,901,776	\$712,515

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

REVENUE COMPARISON	BUDGETED	BUDGETED	BUDGETED	VARIANCE	% CHANGE
SOURCE	2022	2023	2024	2023-2024	2023-2024
Property Taxes	\$ 10,865,093	\$ 11,296,435	\$ 11,992,022	\$ 695,587	6.16%
Fees and Charges	\$ 1,310,203	\$ 1,995,948	\$ 2,902,772	\$ 906,824	45.43%
Intergovernmental Revenue	\$ 901,500	\$ 1,502,194	\$ 1,346,463	\$ (155,731)	-10.37%
Rentals	\$ 631,334	\$ 730,623	\$ 765,609	\$ 34,986	4.79%
Miscellaneous	\$ 65,795	\$ 132,760	\$ 486,535	\$ 353,775	266.48%
Donations and Sponsorship	\$ 2,578,312	\$ 1,170,692	\$ 248,765	\$ (921,927)	-78.75%
Other Financing Sources	\$ 4,120,176	\$ 4,557,367	\$ 5,266,275	\$ 708,908	15.56%
Program Revenue	\$ 5,583,013	\$ 6,937,822	\$ 7,605,850	\$ 668,028	9.63%
TOTAL	\$ 26,055,427	\$ 28,323,841	\$ 30,614,291	\$ 2,290,450	8.09%

EXPENSE COMPARISON	BUDGETED	BUDGETED	BUDGETED	VARIANCE	% CHANGE
FUNCTION	2022	2023	2024	2023-2024	2023-2024
Wages	\$ 7,050,607	\$ 8,430,747	\$ 9,477,443	\$ 1,046,696	12.42%
Contractual Services	\$ 3,760,879	\$ 4,021,680	\$ 4,488,814	\$ 467,134	11.62%
Materials & Supplies	\$ 832,632	\$ 1,041,472	\$ 1,134,861	\$ 93,389	8.97%
Benefits	\$ 2,059,644	\$ 2,062,367	\$ 2,235,157	\$ 172,790	8.38%
Miscellaneous	\$ 568,003	\$ 562,305	\$ 702,736	\$ 140,431	24.97%
Debt Service	\$ 2,062,600	\$ 2,047,400	\$ 2,062,650	\$ 15,250	0.74%
Utilities	\$ 750,455	\$ 819,850	\$ 866,300	\$ 46,450	5.67%
Other Financing Uses	\$ 4,120,175	\$ 4,557,366	\$ 5,266,276	\$ 708,910	15.56%
Capital Projects	\$ 12,263,500	\$ 5,253,136	\$ 3,667,540	\$ (1,585,596)	-30.18%
TOTAL	\$ 33,468,495	\$ 28,796,323	\$ 29,901,776	\$ 1,105,453	3.84%

NET Fund Balance Change	\$ (7,413,068)	\$ (472,482)	\$ 712,515	\$ 1,184,997	-250.80%
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PARK DISTRICT OF OAK PARK
REVENUE COMPARISON - ALL FUND TYPES

DESCRIPTION	2022 BUDGET	2023 BUDGET	2024 BUDGET	VARIANCE 2023-2024	% TOTAL BUDGET
CORPORATE					
ADMINISTRATION	\$5,183,373	\$5,902,970	\$6,618,639	12.12%	21.62%
CONSERVATORY	\$115,900	\$166,950	\$176,900	5.96%	0.58%
PARKS & PLANNING	\$188,409	\$242,039	\$331,039	36.77%	1.08%
TOTAL CORPORATE	\$5,487,682	\$6,311,959	\$7,126,578	12.91%	23.28%
IMRF	\$202,767	\$160,733	\$171,181	6.50%	0.56%
LIABILITY INSURANCE	\$292,345	\$303,360	\$322,851	6.43%	1.05%
AUDIT	\$21,806	\$22,663	\$31,411	38.60%	0.10%
RECREATION					
ADMINISTRATION	\$4,660,169	\$4,845,932	\$5,166,243	6.61%	16.88%
COMMUNICATIONS	\$24,120	\$52,800	\$54,300	2.84%	0.18%
CUSTOMER SERVICE	\$0	\$0	\$0	0.00%	0.00%
SPORTS AND FITNESS	\$1,219,573	\$1,983,244	\$2,821,811	42.28%	9.22%
GENERAL RECREATION	\$2,639,357	\$3,285,807	\$3,611,472	9.91%	11.80%
TOTAL RECREATION	\$8,543,219	\$10,167,783	\$11,653,826	14.62%	38.07%
MUSEUM	\$353,676	\$67,570	\$72,704	7.60%	0.24%
SPECIAL RECREATION	\$419,904	\$440,899	\$469,558	6.50%	1.53%
SPECIAL FACILITIES					
ADMIN	\$13,600	\$12,400	\$14,800	0.00%	0.05%
POOLS	\$986,507	\$1,181,591	\$1,221,581	3.38%	3.99%
ICE ARENA	\$1,000,246	\$1,337,430	\$1,527,518	14.21%	4.99%
GYMNASTICS	\$928,688	\$1,086,460	\$1,181,424	8.74%	3.86%
MAINTENANCE	\$3,150	\$3,400	\$3,725	-	0.01%
CONCESSIONS	\$0	\$0	\$0	0.00%	0.00%
TOTAL SPECIAL FACILITIES	\$2,932,191	\$3,621,281	\$3,949,048	9.05%	12.90%
HEALTH INSURANCE FUND	\$1,246,645	\$1,214,740	\$1,371,339	12.89%	4.48%
CAPITAL PROJECTS	\$6,189,628	\$5,599,278	\$4,969,830	-11.24%	16.23%
CHENEY MANSION	\$365,564	\$413,574	\$475,965	15.09%	1.55%
TOTAL	<u>\$26,055,427</u>	<u>\$28,323,841</u>	<u>\$30,614,291</u>	<u>8.09%</u>	<u>100.00%</u>

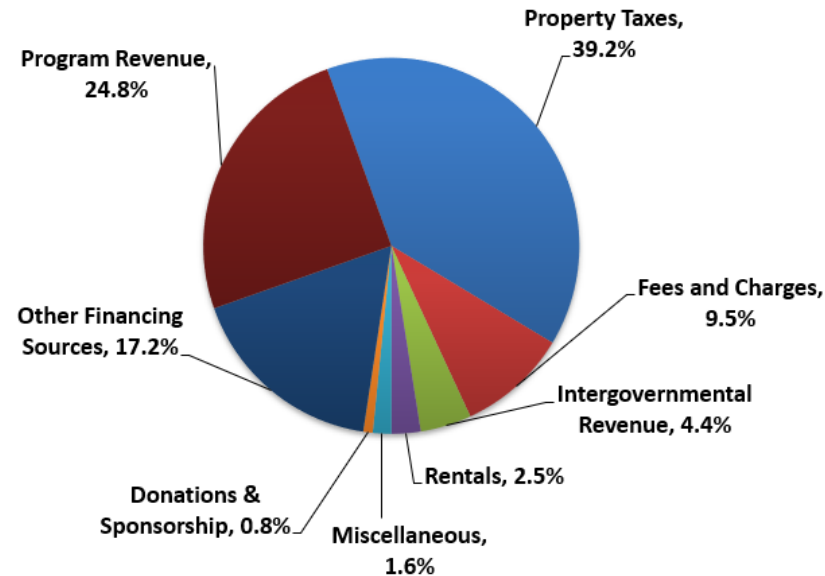
Park District of Oak Park Mission: *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

PARK DISTRICT OF OAK PARK REVENUE - BY SOURCE

FISCAL YEARS 2022, 2023, 2024

SOURCE	BUDGETED 2022	PERCENT OF TOTAL	BUDGETED 2023	PERCENT OF TOTAL	BUDGETED 2024	PERCENT OF TOTAL
Property Taxes	10,865,093	41.7%	11,296,435	39.9%	11,992,022	39.2%
Fees and Charges	1,310,203	5.0%	1,995,948	7.0%	2,902,772	9.5%
Intergovernmental Revenue	901,500	3.5%	1,502,194	5.3%	1,346,463	4.4%
Rentals	631,334	2.4%	730,623	2.6%	765,609	2.5%
Miscellaneous	65,795	0.3%	132,760	0.5%	486,535	1.6%
Donations & Sponsorship	2,578,312	9.9%	1,170,692	4.1%	248,765	0.8%
Other Financing Sources	4,120,176	15.8%	4,557,367	16.1%	5,266,275	17.2%
Program Revenue	5,583,013	21.4%	6,937,822	24.5%	7,605,850	24.8%
TOTAL	26,055,427		28,323,841		30,614,291	

BUDGETED 2024 REVENUE BY SOURCE



PARK DISTRICT OF OAK PARK
EXPENDITURE COMPARISON - ALL FUND TYPES

DESCRIPTION	2022 BUDGET	2023 BUDGET	2024 BUDGET	VARIANCE 2023-2024	% TOTAL BUDGET
CORPORATE					
ADMINISTRATION	\$2,954,160	\$3,522,268	\$3,456,738	-1.86%	11.56%
CONSERVATORY	\$413,188	\$467,082	\$439,774	-5.85%	1.47%
BUILDINGS & GROUNDS	\$2,559,522	\$3,057,683	\$3,193,370	4.44%	10.68%
TOTAL CORPORATE	\$5,926,870	\$7,047,033	\$7,089,882	0.61%	23.71%
IMRF	\$275,500	\$225,000	\$225,000	0.00%	0.75%
LIABILITY INSURANCE	\$353,860	\$384,008	\$434,436	13.13%	1.45%
AUDIT	\$20,660	\$29,015	\$33,400	15.11%	0.11%
RECREATION					
ADMINISTRATION	\$6,213,817	\$6,195,648	\$7,429,979	19.92%	24.85%
COMMUNICATIONS	\$515,668	\$446,891	\$556,091	24.44%	1.86%
CUSTOMER SERVICE	\$264,638	\$333,191	\$444,859	33.51%	1.49%
SPORTS AND FITNESS	\$730,427	\$1,276,135	\$1,650,225	29.31%	5.52%
GENERAL RECREATION	\$1,486,399	\$1,811,015	\$1,911,319	5.54%	6.39%
TOTAL RECREATION	\$9,210,950	\$10,062,880	\$11,992,473	19.18%	40.11%
MUSEUM	\$351,980	\$104,100	\$175,200	68.30%	0.59%
SPECIAL RECREATION	\$493,096	\$562,560	\$608,533	8.17%	2.04%
SPECIAL FACILITIES					
ADMIN	\$387,247	\$670,227	\$693,621	3.49%	2.32%
POOLS	\$483,839	\$577,572	\$690,624	19.57%	2.31%
ICE ARENA	\$399,674	\$452,433	\$542,080	19.81%	1.81%
GYMNASTICS	\$744,035	\$754,216	\$786,048	4.22%	2.63%
MAINTENANCE	\$1,000,472	\$1,055,423	\$1,165,940	10.47%	3.90%
CONCESSIONS	\$0	\$0	\$0	0.00%	0.00%
TOTAL SPECIAL FACILITIES	\$3,015,267	\$3,509,871	\$3,878,313	10.50%	12.97%
HEALTH INSURANCE	\$1,257,144	\$1,193,167	\$1,285,157	7.71%	4.30%
CAPITAL PROJECTS	\$12,263,500	\$5,253,136	\$3,671,540	-30.11%	12.28%
CHENEY MANSION	\$299,668	\$425,555	\$507,842	19.34%	1.70%
TOTAL	<u>\$33,468,495</u>	<u>\$28,796,325</u>	<u>\$29,901,776</u>	<u>3.84%</u>	<u>100.00%</u>



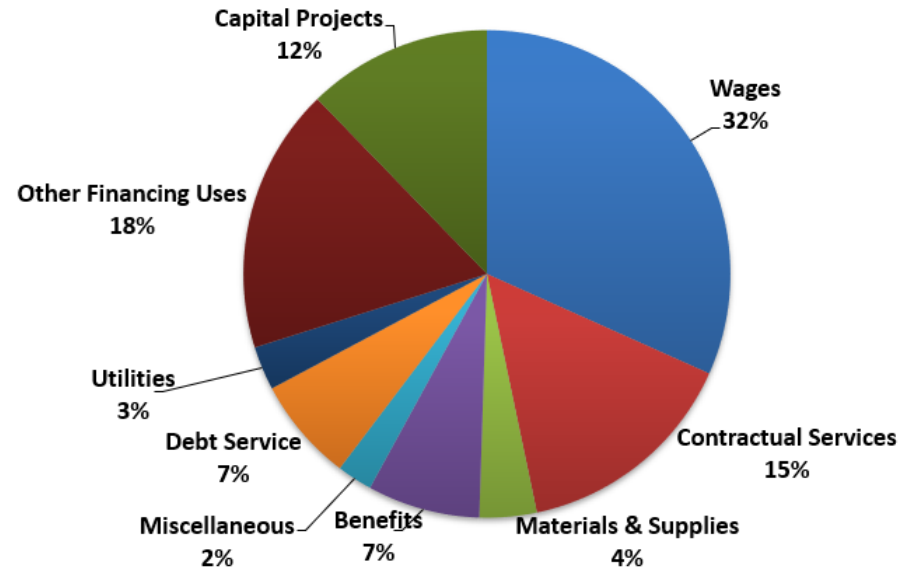
**PARK DISTRICT OF OAK PARK
EXPENDITURES - BY USE**

FISCAL YEARS 2022, 2023, 2024

SOURCE	BUDGETED 2022	PERCENT OF TOTAL	BUDGETED 2023	PERCENT OF TOTAL	BUDGETED 2024	PERCENT OF TOTAL
Wages	7,050,607	21.07%	8,430,747	29.28%	9,477,443	31.70%
Contractual Services	3,760,879	11.24%	4,021,680	13.97%	4,488,814	15.01%
Materials & Supplies	832,632	2.49%	1,041,472	3.62%	1,134,861	3.80%
Benefits	2,059,644	6.15%	2,062,367	7.16%	2,235,157	7.47%
Miscellaneous	568,003	1.70%	562,305	1.95%	702,736	2.35%
Debt Service	2,062,600	6.16%	2,047,400	7.11%	2,062,650	6.90%
Utilities	750,455	2.24%	819,850	2.85%	866,300	2.90%
Other Financing Uses	4,120,175	12.31%	4,557,366	15.83%	5,266,276	17.61%
Capital Projects	12,263,500	36.64%	5,253,136	18.24%	3,667,540	12.27%
TOTAL	33,468,495		28,796,323		29,901,776	

BUDGETED 2024 EXPENSE BY SOURCE

BUDGETED 2024 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 2024 are \$7.13 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 2024 are \$7.09 million.

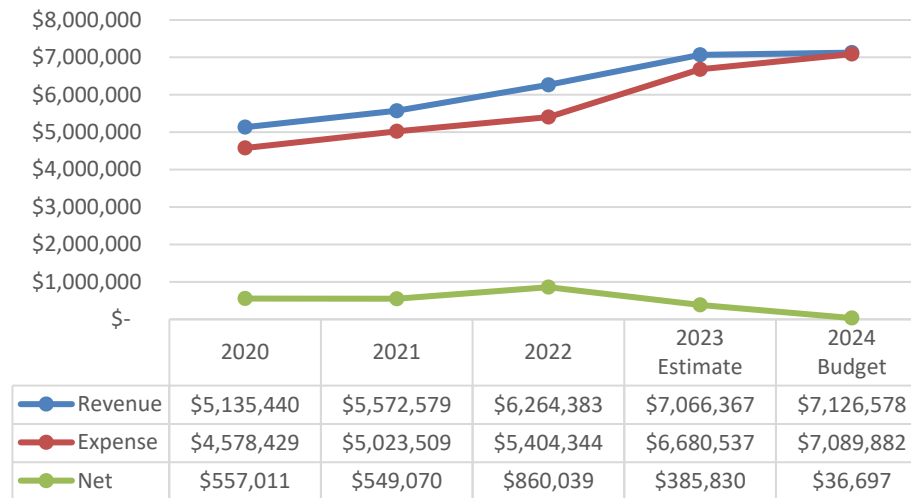
Personnel

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

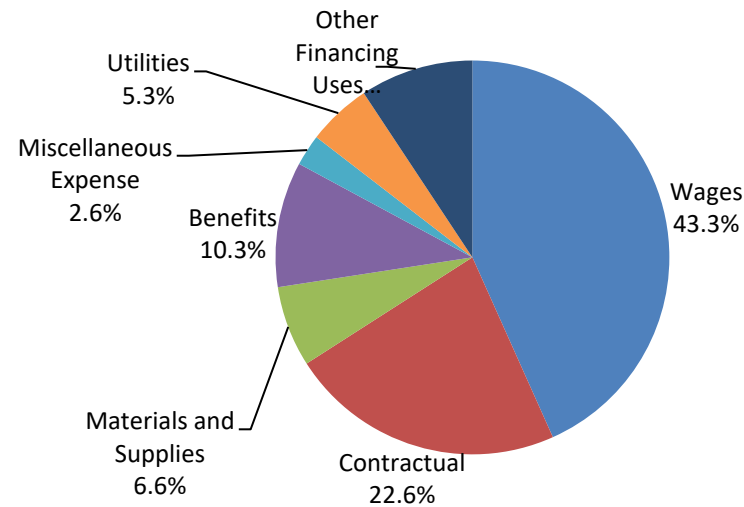
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Administration	11	11	9	11	11	12
Conservatory	4	4	4	4	4	4
Parks and Planning	<u>16</u>	<u>16</u>	<u>15</u>	<u>15</u>	<u>17</u>	<u>16</u>
Total	31	31	28	30	32	32

Historical Analysis

2024 Budget
Corporate Fund cont.

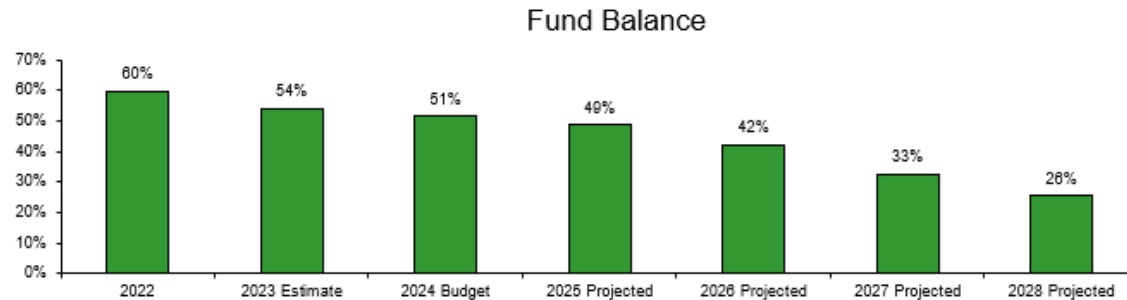


2024 Expense Distribution



Budget Detail
Corporate Fund cont.

	2022	2023 Estimate	2024 Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected
41 Tax Receipts	\$4,934,581	\$5,475,978	\$5,808,639	\$5,845,985	\$5,751,364	\$5,654,148	\$6,014,092
42 Fees and Charges	\$177,464	\$202,200	\$212,000	\$218,360	\$224,911	\$231,658	\$233,153
43 Intergovernmental Revenue	\$646,759	\$570,000	\$485,000	\$499,550	\$514,537	\$529,973	\$545,872
44 Rent	\$125,823	\$117,889	\$119,039	\$122,610	\$126,289	\$130,077	\$133,980
45 Miscellaneous Revenue	\$339,754	\$650,000	\$445,000	\$458,350	\$472,101	\$486,264	\$500,851
46 Sponsorship & Donations	\$19,885	\$30,000	\$32,400	\$33,372	\$34,373	\$35,404	\$36,466
49 Program Revenue	\$20,116	\$20,300	\$24,500	\$25,235	\$25,992	\$26,772	\$27,575
Total Revenue	\$6,264,383	\$7,066,367	\$7,126,578	\$7,203,462	\$7,149,566	\$7,094,296	\$7,491,989
51 Wages	\$2,361,270	\$2,683,059	\$3,070,406	\$3,162,518	\$3,257,394	\$3,355,115	\$3,455,769
52 Contractual	\$997,042	\$1,334,900	\$1,603,991	\$1,652,111	\$1,701,674	\$1,752,724	\$1,805,306
53 Materials and Supplies	\$311,217	\$428,000	\$471,430	\$485,573	\$500,140	\$515,144	\$530,599
55 Benefits	\$477,374	\$609,000	\$730,000	\$751,900	\$774,457	\$797,691	\$821,621
56 Miscellaneous Expense	\$100,265	\$132,150	\$182,075	\$187,537	\$193,163	\$198,958	\$204,927
58 Utilities	\$390,277	\$359,650	\$372,300	\$383,469	\$394,973	\$406,822	\$419,027
63 Other Financing Uses	\$766,900	\$1,133,778	\$659,680	\$679,470	\$699,855	\$720,850	\$742,476
Total Expenses	\$5,404,344	\$6,680,537	\$7,089,882	\$7,302,578	\$7,521,656	\$7,747,305	\$7,979,724
Net	\$860,039	\$385,830	\$36,697	(\$99,116)	(\$372,090)	(\$653,009)	(\$487,735)
Fund Balance	\$3,227,511	\$3,613,341	\$3,650,038	\$3,550,922	\$3,178,832	\$2,525,823	\$2,038,088



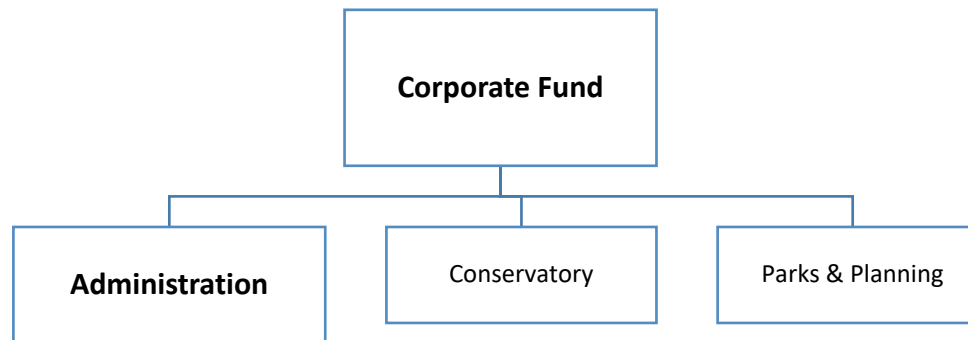
ADMINISTRATION

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**2023 RESULTS***Accomplished:*

- ✓ Completion of a compensation and benefits study for full time and part time staff.
- ✓ Provided a safe and welcoming space for all using technology available through Amilia at the CRC.
- ✓ Reviewed rental fee structures and implemented increases.
- ✓ Evaluated the possible efficiencies and improvements within PDOP tech systems via Microsoft Office 365 in our data visualization platforms, and decided to move the District's dashboards to Microsoft Power BI.

In Progress:

- Develop and implement a training series for PDOP standards on supervising staff.
 - This goal is delayed due to the direction of customer service training and maternity leave. We updated the customer service training goal for 2023 to have the training content created in house and delivered in house. That goal to provide phase 1 of customer service training for CRC staff and summer seasonal employees completed. We are now moving forward with FT and PT year-round staff.
- Investigate CCDF (Child Care Development Fund) funding for 2023 camps and 2023-2024 afterschool by January 15, 2023.
 - This goal was delayed due to the CRC opening in 2023. There will be a recommendation by the end of the year in order to have any potential forms in place prior to 2024 camp registration.



Park District Board Meeting

Administration**2024 GOALS*****Community & Customer Focused***

1. Create a landing page for new residents and new customers on the District's website by that will lead to a 2% increase in household by December 31, 2024.
Performance Measure: Households served

Organizational Excellence

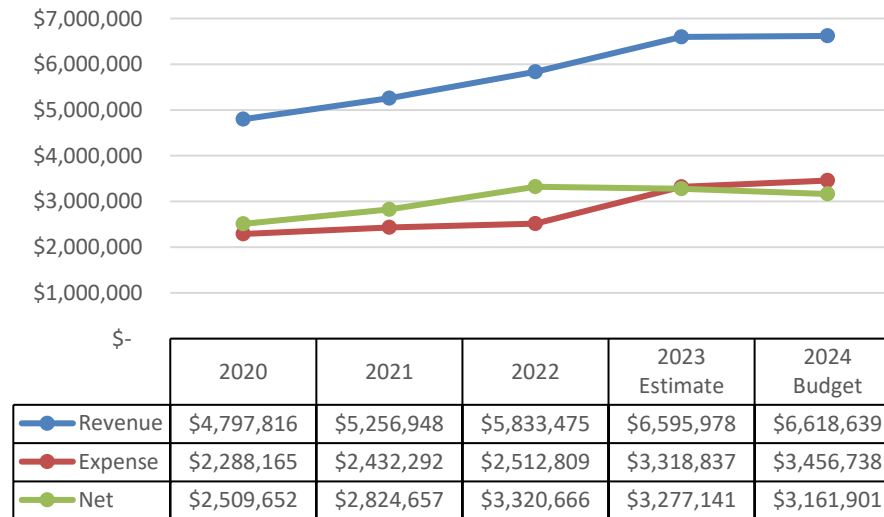
1. Complete a new strategic and comprehensive five-year plan by November 21, 2024.
Performance Measure: Board approval of new plan at the November 2024 Board meeting.
2. Convert the District's online dashboards to Microsoft Power BI by April 1, 2024.
Performance Measure: Internal service satisfaction scores

Staff Excellence

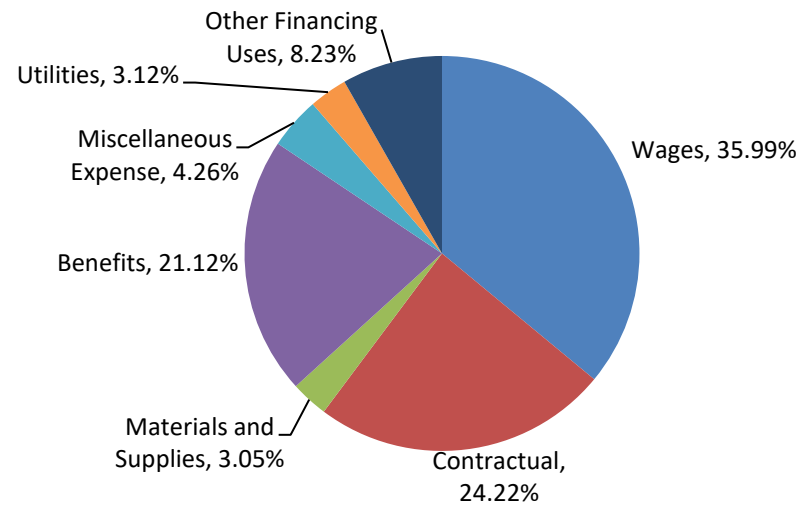
1. Develop and implement a training series with five key components on supervising staff by April 1, 2024.
Performance Measure: Training satisfaction scores
2. Establish core competencies at each level in the agency and implement a minimum of two trainings by December 31, 2024.
Performance Measure: Training satisfaction scores

Administration

Historical Analysis



2024 Expense Distribution



Administration
Budget Detail

	2020	2021	2022	2023 Estimate	2024 Budget
Tax Receipts	\$4,516,880	\$4,936,790	\$4,934,581	\$5,475,978	\$5,808,639
Intergovernmental Revenue	\$163,152	\$286,415	\$579,507	\$500,000	\$400,000
Miscellaneous Revenue	\$117,784	\$33,743	\$319,387	\$620,000	\$410,000
Sponsorship & Donations	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$4,797,816	\$5,256,948	\$5,833,475	\$6,595,978	\$6,618,639
Wages	\$799,324	\$754,576	\$852,952	\$991,400	\$1,244,230
Contractual	\$504,155	\$490,138	\$468,067	\$663,000	\$837,106
Materials and Supplies	\$19,504	\$32,292	\$52,332	\$89,500	\$105,600
Benefits	\$327,626	\$418,893	\$477,374	\$609,000	\$730,000
Miscellaneous Expense	\$49,688	\$44,965	\$80,791	\$107,150	\$147,346
Utilities	\$116,123	\$116,117	\$131,148	\$106,000	\$108,000
Other Financing Uses	\$471,746	\$575,311	\$450,146	\$752,787	\$284,456
Total Expenses	\$2,288,165	\$2,432,292	\$2,512,809	\$3,318,837	\$3,456,738
Net	\$2,509,652	\$2,824,657	\$3,320,666	\$3,277,141	\$3,161,901

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

Account				
	2023	2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Revenue				
10-00-41-14100 PROPERTY TAX - CURRENT YEAR	5,475,978.00	5,808,639.00	5,808,639.00	5,808,639.00
10-00-43-14110 PERSONAL PROPERTY REPLACEMENT TAX	500,000.00	400,000.00	400,000.00	400,000.00
10-00-45-14300 INVESTMENT INCOME	600,000.00	400,000.00	400,000.00	400,000.00
10-00-45-14505 MISCELLANEOUS REVENUE	20,000.00	10,000.00	10,000.00	10,000.00
Misc Income	10,000			
Expenditure				
10-00-51-00111 WAGES - FULL TIME	911,400.00	1,034,430.00	1,034,430.00	1,034,430.00
10-00-51-00122 WAGES - PART TIME		59,800.00	59,800.00	59,800.00
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks
HR Assistant	25.00	6.00	3.00	52.00
Community Outreach	25.00	7.00	4.00	52.00
10-00-51-00199 PAYROLL EXPENSE	80,000.00	150,000.00	150,000.00	150,000.00

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
10-00-52-00200				40,000.00	78,500.00	78,500.00	78,500.00
LEGAL COUNSEL							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Personnel / Safety Policies Legal Review	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	5,000.00	5,000.00
ARCHITECTURAL SERVICE							
10-00-52-00202				1,500.00	1,500.00	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				2,500.00	2,500.00	2,500.00	2,500.00
OFFICE EQUIPMENT SERVICE							

Account	2023	2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
10-00-52-00204 COMPUTER (IT) SERVICE	360,000.00	404,906.00	417,506.00	417,506.00

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
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				
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	9,250.00	111,000.00				
Noventech	12.00	8,930.00	107,160.00				
Docuware -	12.00	1,555.00	18,660.00				
Tockify	1.00	100.00	100.00				
Organimi - Org Chart	1.00	120.00	120.00				
Amilia Messenger App	12.00	59.00	708.00				
Firewall	1.00	1,000.00	1,000.00				
Pool Counters	2.00	200.00	400.00				
365 Licenses	12.00	1,750.00	21,000.00				
Training Content Creater Platform	1.00	1,500.00	1,500.00				
Protect Youth Sports - Averity	1.00	399.00	399.00				
Power BI Licenses	36.00	144.00	5,184.00				
Power BI Consultant (Dashboard Reconfiguration)	260.00	100.00	26,000.00				
Power DMS	1.00	5,000.00	5,000.00				
Open Path	1.00	7,500.00	7,500.00				
Open Path for CRC	1.00	5,100.00	5,100.00				

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account	2023			2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
10-00-52-00205	14,200.00	14,200.00	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	75,000.00	90,000.00	90,000.00	90,000.00	
COPYING AND PRINTING- INTERNAL					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Printer Contract Use/Lease	1.00	90,000.00	90,000.00		
10-00-52-00210	2,500.00	4,000.00	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	150,000.00	211,000.00	211,000.00	211,000.00	
CONTRACTUAL SERVICES - OTHER					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Childhood Collaboration	1.00	7,000.00	7,000.00		
Community Partnerships	1.00	10,000.00	10,000.00		
Special Projects	1.00	30,000.00	30,000.00		
PR Consultant	1.00	15,000.00	15,000.00		
Grant Writer	1.00	25,000.00	25,000.00		
Payroll Services	1.00	110,000.00	110,000.00		
Training Projects	1.00	10,000.00	10,000.00		
Recruitment Videos	2.00	2,000.00	4,000.00		
10-00-52-00650	12,300.00	12,900.00	12,900.00	12,900.00	
BANK SERVICE CHARGE					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Monthly Bank Fees	1.00	12,900.00	12,900.00		

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
10-00-53-00300				12,000.00	12,000.00	12,000.00	12,000.00
OFFICE EXPENSE							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Office Supplies	1.00	12,000.00	12,000.00				
10-00-53-00301				12,500.00	12,000.00	12,000.00	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				1,500.00	16,100.00	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	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				62,500.00	64,500.00	79,500.00	79,500.00
COMPUTER EQUIPMENT							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Misc Equipment	1.00	16,000.00	16,000.00				
Monitor Upgrades	10.00	200.00	2,000.00				
Desktop Computers	20.00	1,000.00	20,000.00				
Laptop Computers	20.00	1,400.00	28,000.00				
Barracuda Message Archiver	1.00	3,500.00	3,500.00				
Network Upgrades	1.00	10,000.00	10,000.00				

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
10-00-55-00510	609,000.00	730,000.00	730,000.00	730,000.00
FICA EMPLOYER EXPENSE				
10-00-56-00600	14,500.00	15,000.00	18,000.00	18,000.00
EMPLOYEE RECOGNITION				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Team Building Exercise	1.00	10,000.00	10,000.00	
Holiday Party for Staff	1.00	2,000.00	2,000.00	
Misc Events	1.00	1,000.00	1,000.00	
Clean Up Days	1.00	500.00	500.00	
Misc Recognition	1.00	1,500.00	1,500.00	
PT Employee Appreciation Night	1.00	1,500.00	1,500.00	
Summer Party for Seasonal Staff	1.00	1,500.00	1,500.00	
10-00-56-00605	40,000.00	69,500.00	69,500.00	69,500.00
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	
Training Innovation Manager Training	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	
Customer Service Training Series	4.00	5,000.00	20,000.00	
NRPA	7.00	2,500.00	17,500.00	
Registration & Customer Support	1.00	1,500.00	1,500.00	
Manager Training				
HR Generalist	1.00	500.00	500.00	
Supervisor Training Series	2.00	5,000.00	10,000.00	

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
10-00-56-00610	20,000.00	20,536.50	20,700.50	20,700.50
DUES AND SUBSCRIPTIONS				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
GARE - Government Alliance on Race & Equity	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	244.00	488.00	
Management Association	1.00	2,100.00	2,100.00	
IPRA Membership	9.00	264.00	2,376.00	
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	
Misc Memberships	1.00	2,000.00	2,000.00	
National Safety Council	1.00	495.00	495.00	
10-00-56-00615	750.00	500.00	500.00	500.00
EMPLOYEE TRAVEL REIMBURSEMENT				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Mileage Reimbursement	1.00	500.00	500.00	

Account	2023			2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
10-00-56-00620	5,000.00	6,645.00	6,645.00	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		
IPRA Exceptional Workplace	1.00	45.00	45.00		
10-00-56-00621	900.00	900.00	900.00	900.00	
DIRECTOR EXPENSE					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Contractual Amount	1.00	900.00	900.00		
10-00-56-00622	15,000.00	15,100.00	15,100.00	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		

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
10-00-56-00655	11,000.00	16,000.00	16,000.00	16,000.00
RECRUITMENT				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Job Fairs / Community Outreach	1.00	1,000.00	1,000.00	
Recruitment				
Advertisements	1.00	12,000.00	12,000.00	
Recruitment Supplies	1.00	3,000.00	3,000.00	
10-00-58-00820	106,000.00	108,000.00	108,000.00	108,000.00
TELECOMMUNICATIONS				
10-00-63-00500	277,787.00	284,456.00	284,456.00	284,456.00
EMPLOYEE HEALTH INSURANCE TRANSFER				
10-00-63-00900	475,000.00			
FUND TRANSFER OUT				
Total Revenue	\$6,595,978.00	\$6,618,639.00	\$6,618,639.00	\$6,618,639.00
Total Expenditure	\$3,318,837.00	\$3,440,973.50	\$3,456,737.50	\$3,456,737.50
Net	\$3,277,141.00	\$3,177,665.50	\$3,161,901.50	\$3,161,901.50
Percent Profit	49.68%	48.01	47.77	47.77
Report Total Revenue	\$6,595,978.00	\$6,618,639.00	\$6,618,639.00	\$6,618,639.00
Report Total Expenditure	\$3,318,837.00	\$3,440,973.50	\$3,456,737.50	\$3,456,737.50
Report Total Net	\$3,277,141.00	\$3,177,665.50	\$3,161,901.50	\$3,161,901.50
Total Percent Profit	49.68%	48.01	47.77	47.77

CONSERVATORY

Statement of Service

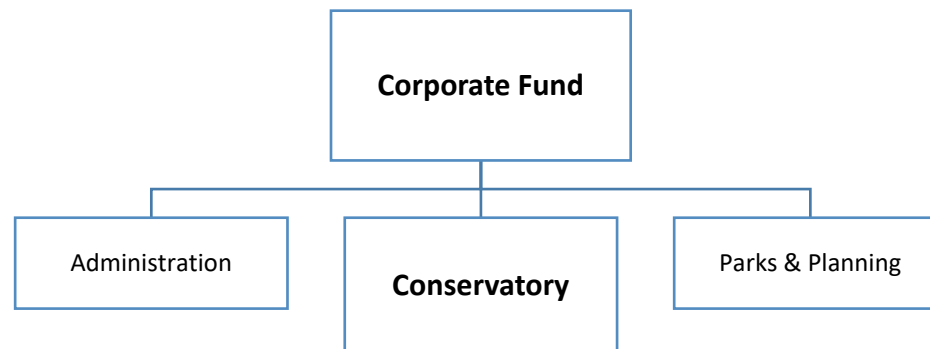
The Oak Park Conservatory promotes nature education through programming and events for the Oak Park community.

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

2023 RESULTS

Accomplished:

- ✓ Brought the maintenance of the Park District's tree care under the Conservatory's umbrella, training two employees to become ISA certified arborists
- ✓ Milkweed seedlings were grown at the Conservatory by seed collected from the parks during the winter. Milkweed seedlings were given out to the community in June during National pollinator week. Many events were held throughout the week including a pollinator plant sale, tour of Taylor wetland, pollinators for apartment living, and nature pals.
- ✓ Installed a drip irrigation system in a Conservatory Greenhouse, reducing water consumption and labor required to water plants by 120 hours of labor.



George the Parrot

Conservatory**2024 GOALS****Community & Customer Focused**

1. Offer four tours of our parks' natural areas to at least 50 participants from the community by December 31, 2024 to educate the community about the district's pollinator habitats.
Performance Measure: Adult participation
2. Reinstall the Plant Help Desk at the Conservatory, offering at least 60 hours of free plant help clinics by December 31, 2024.
Performance Measure: Number of visits to the facility

Organizational Excellence

1. Increase volunteer hours by 10% by offering two new volunteer opportunities prior to December 31, 2024.
Performance Measure: Volunteer hours on the dashboard

Quality Infrastructure Management

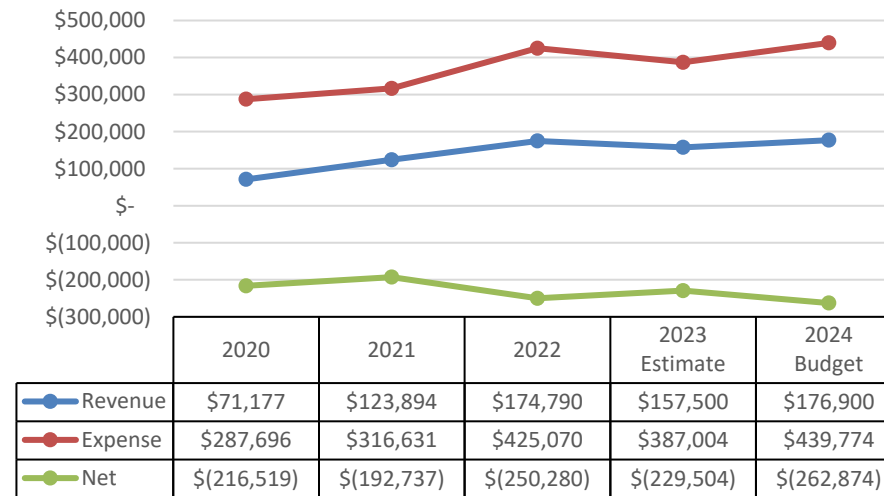
1. Redesign and install plantings at Cheney Garden's Southeast property, growing and installing 450 new plantings by September 30, 2024.
Performance Measure: Parks report card scores

Financial Strength

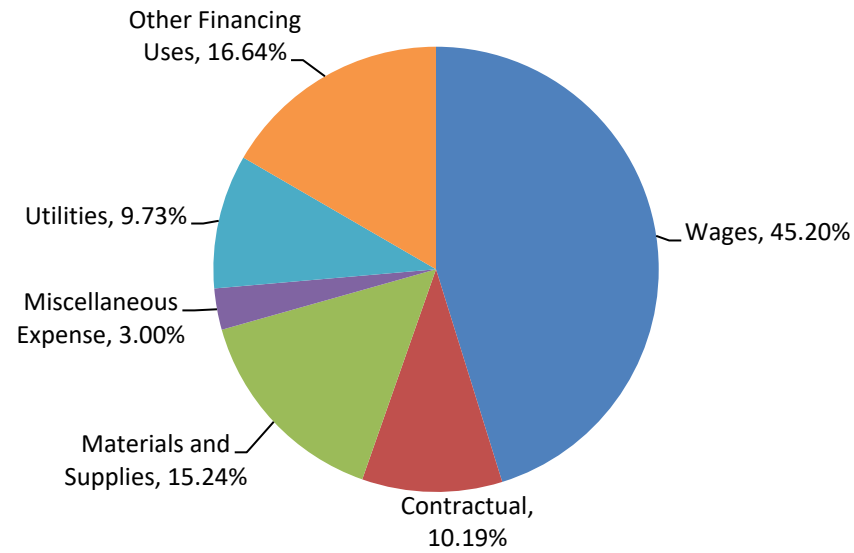
1. Offer Oak Park Conservatory branded merchandise to visitors to increase visibility of the Conservatory and provide a new revenue opportunity, selling at least \$1,500 worth of merchandise by December 31, 2024.
Performance Measure: Fees and charges

Conservatory

Historical Analysis



2024 Expense Distribution



Conservatory

Budget Detail

	2020	2021	2022	2023 Estimate	2024 Budget
Fees and Charges	\$39,381	\$45,052	\$56,569	\$52,200	\$62,000
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Rental Income	\$12,307	\$35,014	\$78,220	\$55,000	\$58,000
Sponsorship & Donations	\$14,289	\$24,701	\$19,885	\$30,000	\$32,400
Program Revenue	\$5,200	\$19,126	\$20,116	\$20,300	\$24,500
Total Revenue	\$71,177	\$123,894	\$174,790	\$157,500	\$176,900
Wages	\$143,121	\$157,626	\$179,927	\$135,400	\$198,765
Contractual	\$39,583	\$21,792	\$31,009	\$36,700	\$44,800
Materials and Supplies	\$40,048	\$49,326	\$57,617	\$61,300	\$67,040
Miscellaneous Expense	\$6,480	\$8,083	\$10,374	\$8,900	\$13,187
Utilities	\$31,365	\$37,611	\$47,143	\$40,250	\$42,800
Other Financing Uses*	\$27,099	\$42,194	\$99,000	\$104,454	\$73,182
Total Expenses	\$287,696	\$316,631	\$425,070	\$387,004	\$439,774
Net	(\$216,519)	(\$192,737)	(\$250,280)	(\$229,504)	(\$262,874)

*Other Financing Uses: Employee Health Insurance Transfer

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Revenue				
10-35-42-11100	52,000.00	62,000.00	62,000.00	62,000.00
GIFT SHOP				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Plant Cart Sales	1.00	2,000.00	2,000.00	
Fall Mum Sale	1.00	5,000.00	5,000.00	
Fall Bulb Sale	1.00	5,500.00	5,500.00	
Succulent & Cacti Sale	1.00	4,000.00	4,000.00	
Perennial Sale	1.00	5,000.00	5,000.00	
Winter Greens Market	1.00	31,800.00	31,800.00	
Valentine Plant Sale	1.00	2,000.00	2,000.00	
Mother's Day Teacup Kits	1.00	1,200.00	1,200.00	
Seed Sale	1.00	2,000.00	2,000.00	
OPC Branded Merchandise	1.00	1,500.00	1,500.00	
Poinsettias Holiday Sales	1.00	1,500.00	1,500.00	
Carnivorous Plants	1.00	500.00	500.00	
10-35-42-14205	200.00			
TOURS AND PROGRAMS				
10-35-44-14400	55,000.00	58,000.00	58,000.00	58,000.00
RENT				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Birthday Parties	1.00	8,000.00	8,000.00	
General Rentals	1.00	50,000.00	50,000.00	

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
10-35-46-14600				30,000.00	32,400.00	32,400.00	32,400.00
DONATIONS							
Detail Description	Quantity	Unit Amount (\$)		Amount (\$)			
FOPCON Grant	1.00	16,000.00		16,000.00			
Donation Box	1.00	6,500.00		6,500.00			
FOPCON Cost Sharing copier	1.00	2,500.00		2,500.00			
FOPCON Bio Controls	1.00	3,900.00		3,900.00			
Adopt a Bird	1.00	1,000.00		1,000.00			
FOPCON Fall Fest Sponsorship	1.00	2,000.00		2,000.00			
Daffodil Memorial	1.00	500.00		500.00			
10-35-49-11105				16,200.00	17,500.00	17,500.00	17,500.00
CONSERVATORY SPECIAL EVENTS							
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)	
Fright at Night	1.00	6,000.00	1	1	1	6,000.00	
Candlelight Walk	1.00	4,000.00	1	1	1	4,000.00	
FOPCON Uncorked	1.00	7,500.00	1	1	1	7,500.00	
10-35-49-11140				4,100.00	7,000.00	7,000.00	7,000.00
CONSERVATORY CLASSES							
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)	
Design Services Conservatory	1.00	100.00	1	30	1	3,000.00	
Winter Wreaths & Containers	1.00	50.00	1	2	20	2,000.00	
Parkway Planting Designs	1.00	50.00	1	2	20	2,000.00	
Expenditure							
10-35-51-00111				80,400.00	138,831.00	138,831.00	138,831.00
WAGES - FULL TIME							

Account	2023			2024		
	Estimate (\$)			Requested (\$)		
10-35-51-00122	55,000.00			59,933.80		
WAGES - PART TIME						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Summer Seasonal Horticulturist	15.00	8.00	5.00	14.00	2	16,800.00
Receptionist	15.60	7.00	3.00	52.00	1	15,210.00
Rental Attendants	14.55	6.00	1.00	40.00	2	6,984.00
B&G Portion for Parks	0.00	0.00	0.00	0.00	0	-136,013.00
Bird Caretaker	15.00	2.00	6.00	52.00	1	8,892.00
Rental/Facility Coordinator	18.00	7.00	4.00	52.00	1	26,208.00
IMRF Landscape Specialist	18.72	7.50	4.00	52.00	4	116,812.80
Fall Seasonal Horticulturist	15.00	8.00	3.00	14.00	1	5,040.00
10-35-52-00260	4,000.00			5,000.00		
PROPERTY REPAIR						
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Misc Building Repairs	1.00	5,000.00	5,000.00			
10-35-52-00265	7,500.00			6,000.00		
FLEET SERVICE						
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Fuel/Maintenance	1.00	6,000.00	6,000.00			
10-35-52-00275	7,200.00			10,100.00		
CUSTODIAL SERVICES						
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Contractual Cleaning	1.00	8,500.00	8,500.00			
Contractual Slate Floor Cleaning	1.00	1,600.00	1,600.00			

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
10-35-52-00299	14,500.00	20,000.00	20,000.00	20,000.00
CONTRACTUAL SERVICES - OTHER				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Pest Control	1.00	2,952.00	2,952.00	
Alarm Dection System	1.00	1,700.00	1,700.00	
Backup Generator Maintenance	1.00	1,500.00	1,500.00	
Sprinkler Inspection	1.00	450.00	450.00	
Spotify Annual Fee	1.00	99.00	99.00	
HVAC contract	1.00	5,799.00	5,799.00	
Greenhouse Repairs	1.00	3,000.00	3,000.00	
Greenhouse Whitewashing	1.00	2,500.00	2,500.00	
Tropical Room Tree Prunning	1.00	2,000.00	2,000.00	
10-35-52-00415				
EQUIPMENT - RENTAL				
10-35-52-00650	3,500.00	3,700.00	3,700.00	3,700.00
BANK SERVICE CHARGE				
10-35-53-00301	3,200.00	2,690.00	2,690.00	2,690.00
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	
Misc. Hats, gloves	1.00	250.00	250.00	
10-35-53-00311	1,000.00	750.00	750.00	750.00
SUPPLIES- CLEANING & HOUSEHOLD				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Misc Cleaning Supplies	1.00	750.00	750.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
10-35-53-00313				3,500.00	7,000.00	7,000.00	7,000.00
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				
10-35-53-00320				2,300.00	2,300.00	2,300.00	2,300.00
MISCELLANEOUS SUPPLIES							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Misc Supplies	1.00	1,500.00	1,500.00				
Program Supplies	1.00	800.00	800.00				
10-35-53-00330				800.00	1,400.00	1,400.00	1,400.00
ANIMAL CARE							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Animal Feed & Supplies	1.00	800.00	800.00				
Annual vet visit	1.00	600.00	600.00				
10-35-53-00340				7,000.00	7,000.00	7,000.00	7,000.00
SUPPLIES-HORTICULTURAL CONTROL							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
FOPCON Plant Sale Bio Supplies	1.00	3,900.00	3,900.00				
Horticultural Control Supplies	1.00	3,100.00	3,100.00				
10-35-53-00420				4,000.00	2,000.00	2,000.00	2,000.00
FURNISHINGS							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Conservatory Furnishings	1.00	2,000.00	2,000.00				

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
10-35-53-11100	27,000.00	29,200.00	29,200.00	29,200.00
GIFT SHOP				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
General Plants	1.00	1,200.00	1,200.00	
Fall Mums	1.00	1,500.00	1,500.00	
Fall Bulbs	1.00	2,800.00	2,800.00	
Succulent & Cacti	1.00	2,000.00	2,000.00	
Perennial Plugs	1.00	2,000.00	2,000.00	
Winter Greens Market	1.00	15,000.00	15,000.00	
Valentines Market	1.00	800.00	800.00	
Mother's Day Teacup Kits	1.00	500.00	500.00	
Seed Sale	1.00	1,500.00	1,500.00	
OPC Branded Merchandise	1.00	600.00	600.00	
Poinsettia Holiday Plugs	1.00	800.00	800.00	
Carnivorous Plugs	1.00	500.00	500.00	
10-35-53-11105	10,000.00	12,000.00	12,000.00	12,000.00
CONSERVATORY SPECIAL EVENTS				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
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	7,500.00	7,500.00	
Fall Fest	1.00	2,000.00	2,000.00	
10-35-53-14400	2,500.00	2,700.00	2,700.00	2,700.00
BIRTHDAY PARTY SUPPLIES				
Birthday Party Supplies		2,700		
10-35-56-00600	500.00	600.00	600.00	600.00
EMPLOYEE RECOGNITION				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Lunch and Training Meals	1.00	600.00	600.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
10-35-56-00605	5,400.00	5,500.00	5,500.00	5,500.00
CONFERENCE AND TRAINING				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Union training	1.00	500.00	500.00	
IMRF	5.00	100.00	500.00	
Director Training	1.00	2,500.00	2,500.00	
Supervisor Training	2.00	1,000.00	2,000.00	
10-35-56-00610	2,700.00	3,087.00	3,087.00	3,087.00
DUES AND SUBSCRIPTIONS				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
IPRA	3.00	279.00	837.00	
ILCA Membership	1.00	600.00	600.00	
APGA	1.00	300.00	300.00	
IL Pest Applicators Licensing & Training	4.00	200.00	800.00	
PPA	2.00	125.00	250.00	
American Hort	1.00	300.00	300.00	
10-35-56-00615	300.00	500.00	500.00	500.00
EMPLOYEE TRAVEL REIMBURSEMENT				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Mileage Reimbursement	1.00	500.00	500.00	
10-35-56-11100			3,500.00	3,500.00
GIFT SHOP - SALES TAX				
10-35-58-00800	8,750.00	8,800.00	8,800.00	8,800.00
ELECTRICITY				
10-35-58-00810	25,000.00	28,000.00	28,000.00	28,000.00
NATURAL GAS				

Account	2023	2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
10-35-58-00830 WATER	6,500.00	6,000.00	6,000.00	6,000.00
10-35-63-00500 EMPLOYEE HEALTH INSURANCE TRANSFER	104,454.00	73,182.00	73,182.00	73,182.00
Total Revenue	\$157,500.00	\$176,900.00	\$176,900.00	\$176,900.00
Total Expenditure	\$387,004.00	\$439,773.80	\$439,773.80	\$439,773.80
Net	-\$229,504.00	-\$262,873.80	-\$262,873.80	-\$262,873.80
Percent Profit	-145.72%	-148.60	-148.60	-148.60
Report Total Revenue	\$157,500.00	\$176,900.00	\$176,900.00	\$176,900.00
Report Total Expenditure	\$387,004.00	\$439,773.80	\$439,773.80	\$439,773.80
Report Total Net	-\$229,504.00	-\$262,873.80	-\$262,873.80	-\$262,873.80
Total Percent Profit	-145.72%	-148.60	-148.60	-148.60

PARKS & PLANNING

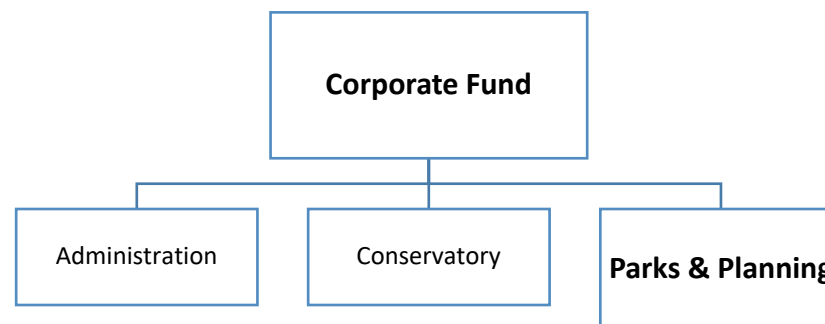
Statement of Service

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**2023 RESULTS***Accomplished:*

- ✓ Conducted electrical system capacity survey of all facilities to determine our capacity for moving towards all electric facilities where possible.
- ✓ Set up CRC facility with all equipment, shelving and operational needs for the opening of the new facility and trained staff on building operation and equipment maintenance.
- ✓ Hired one new full-time General Maintenance worker for the buildings team.

In Progress/Delayed:

- Install EV Charging stations at the lot at 228-230 Madison and lighting routed from 218 Madison by May 1, 2023.
 - Lot construction was delayed based off of CRC timing and will be completed by December 1st. Staff put in for charging station grants with both Cook County and the state of Illinois. We are waiting to hear back before using capital dollars for the work. This will be completed by the end of the year.



Mower at Fox Park

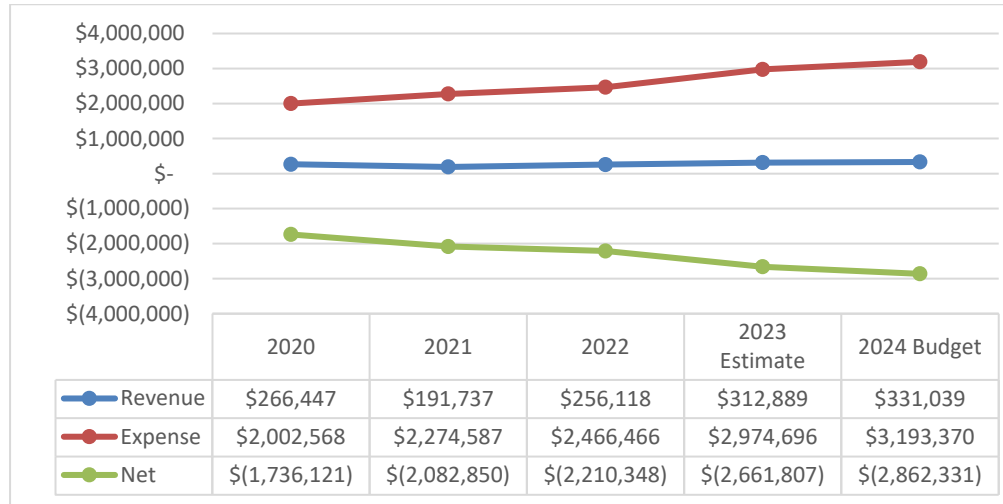
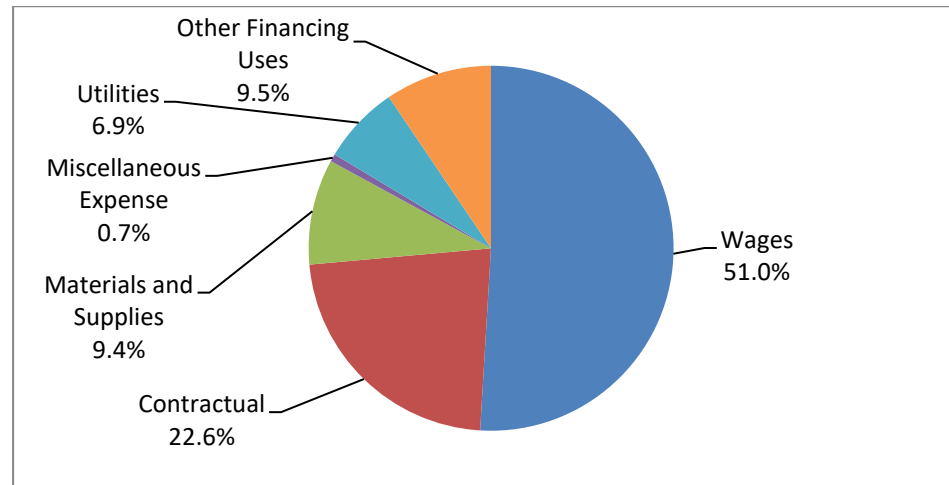
Park District of Oak Park Mission: *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

PARKS & PLANNING**2024 GOALS****Quality Infrastructure Management**

1. Complete tuckpointing on the exterior of Cheney Mansion, determine power needs for the upcoming geothermal install, perform electrical upgrades, and investigate a major fountain leak by October 15, 2024.
Performance Measure: Facility report card
2. Add lighting controls to the last remaining parks currently not controlled by October 1, 2024.
Performance Measure: Kilowatts used.
3. Determine necessary EV charger types and locations in shop and install in two locations by December 1, 2024.
Performance Measure: Gallons of fuel used
4. Install five Pelican controllers and three Hydrowise controllers that will allow staff to control our system remotely, set schedules, and tie it into weather data by July 2024.
Performance Measure: Gallons of water used

Customer & Community Focused

1. Research new ideas for nature play areas, design a layout and install the design at Carroll Park by September 1, 2024.
Performance Measure: Customer satisfaction survey
2. Coordinate with Housing Forward and the Oak Park Mental Health Board to offer a minimum of two training topics, with training booked and completed no later than June 1, 2024.
Performance Measure: Employee training satisfaction survey

PARKS & PLANNING
Historical Analysis

2024 Expense Distribution


PARKS & PLANNING
Budget Detail

	2020	2021	2022	2023 Estimate	2024 Budget
Fees and Charges	\$34,740	\$108,237	\$120,895	\$150,000	\$150,000
Intergovernmental	\$112,460	\$28,200	\$67,252	\$70,000	\$85,000
Rental Income	\$41,934	\$48,160	\$47,603	\$62,889	\$61,039
Miscellaneous Revenue	\$77,314	\$7,140	\$20,368	\$30,000	\$35,000
Total Revenue	\$266,447	\$191,737	\$256,118	\$312,889	\$331,039
Wages	\$1,072,894	\$1,143,864	\$1,328,391	\$1,556,259	\$1,627,411
Contractual	\$398,749	\$464,012	\$497,966	\$635,200	\$722,085
Materials and Supplies	\$181,650	\$175,948	\$201,268	\$277,200	\$298,790
Miscellaneous Expense	\$5,747	\$3,829	\$9,100	\$16,100	\$21,542
Utilities	\$227,104	\$215,844	\$211,986	\$213,400	\$221,500
Other Financing Uses*	\$116,424	\$271,089	\$217,754	\$276,537	\$302,042
Total Expenses	\$2,002,568	\$2,274,587	\$2,466,466	\$2,974,696	\$3,193,370
Net	(\$1,736,121)	(\$2,082,850)	(\$2,210,348)	(\$2,661,807)	(\$2,862,331)

*Other Financing Uses: Employee Health Insurance Transfer

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

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Revenue							
10-50-42-14210 SPORT FIELD USE FEES				150,000.00	150,000.00	150,000.00	150,000.00
10-50-43-14200 INTERGOVERNMENTAL REVENUE				70,000.00	85,000.00	85,000.00	85,000.00
10-50-44-14400 CENTER RENT							
10-50-44-14410 LEASES				18,889.32	18,889.32	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				44,000.00	42,150.00	42,150.00	42,150.00
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Taylor Park Patio	50.00	85.00	4,250.00				
Taylor Park Shelter	50.00	85.00	4,250.00				
Field Park Gazebo	50.00	70.00	3,500.00				
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	3.00	1,400.00	4,200.00				
Rehm Park Shelter	60.00	85.00	5,100.00				

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
10-50-45-14505				30,000.00	35,000.00	35,000.00	35,000.00
MISCELLANEOUS REVENUE							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Austin Trust Reimburseables	1.00	25,000.00	25,000.00				
Memorial Tree Reimburseables	1.00	10,000.00	10,000.00				
Expenditure							
10-50-51-00111				1,121,259.00	1,122,107.00	1,122,107.00	1,122,107.00
WAGES - FULL TIME							
10-50-51-00122				435,000.00	505,304.00	505,304.00	505,304.00
WAGES - PART TIME							
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)	
CRC Custodian	16.00	5.00	7.00	52.00	3	87,360.00	
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	18.00	7.00	3.50	52.00	2	45,864.00	
PM Jr 12 month	15.00	8.00	2.00	26.00	2	12,480.00	
IMRF Landscaping	15.75	8.00	5.00	36.00	2	45,360.00	
Turf/Landscaping Seasonal	15.25	8.00	5.00	13.00	3	23,790.00	
Conservatory Part Time Landscape Crew	0.00	0.00	0.00	0.00	0	134,530.00	
Custodian/Building Maintenance	16.00	5.00	7.00	52.00	2	58,240.00	
Overall wage rate increases across the board							
Added in Custodian for CRC (7 days a week/3 shifts at 5hrs)							
10-50-52-00209				2,000.00	4,200.00	4,200.00	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.							

Account	2023	2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
10-50-52-00260 PROPERTY REPAIR	265,000.00	333,225.00	333,225.00	333,225.00

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
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	12.00	215.00	2,580.00				
Fencing	1.00	50,000.00	50,000.00				
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	2.00	2,200.00	4,400.00				
Glazing	2.00	750.00	1,500.00				
Roofing Repairs	1.00	5,500.00	5,500.00				
HVAC Repairs Out of Contract	22.00	1,315.00	28,930.00				
Exterminator	1.00	2,850.00	2,850.00				
Electrical Repair	12.00	800.00	9,600.00				
Elevator Insp. and Repair	1.00	9,000.00	9,000.00				
RPZ Inspections	22.00	275.00	6,050.00				
Fencing Repairs	4.00	1,000.00	4,000.00				
Alarm Insp., Repair and Monitoring	1.00	25,000.00	25,000.00				
Equipment Repairs	8.00	400.00	3,200.00				
Building Repairs	10.00	700.00	7,000.00				
Gas Inspection 218	1.00	750.00	750.00				
HVAC Contract Work	1.00	45,000.00	45,000.00				
Court Improvements	1.00	18,000.00	18,000.00				
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				
947 Repairs	4.00	5,000.00	20,000.00				
EV Chargers Shop 218	3.00	4,000.00	12,000.00				
Hydrawise - LF/FD/FO	3.00	2,000.00	6,000.00				
Austin Gardens Electrical Work	1.00	20,000.00	20,000.00				

CRC- Add Alarm Monitoring/

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
10-50-52-00265	80,000.00	78,000.00	78,000.00	78,000.00
FLEET SERVICE				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Body Repairs	2.00	3,500.00	7,000.00	
Forklift Repairs	4.00	2,000.00	8,000.00	
Vehicle Fuel	1.00	35,000.00	35,000.00	
Vehicle Repairs	1.00	13,000.00	13,000.00	
Misc. Vehicle Expense	10.00	1,500.00	15,000.00	
Fuel prices up and adding new staff increases miles				
10-50-52-00270	110,000.00	99,500.00	94,500.00	94,500.00
LANDSCAPING SERVICE				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Tree GIS Surveying	6.00	1,750.00	10,500.00	
Tree Pruning	7.50	4,000.00	30,000.00	
Tree Removal	20.00	1,300.00	26,000.00	
Natural Areas Contractor	1.00	20,000.00	20,000.00	
Storm Damage	2.00	4,000.00	8,000.00	
Lots of Tree losses and more to come				

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account	2023			2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
10-50-52-00275	71,000.00	84,260.00	84,260.00	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	24,000.00	27,800.00	27,800.00	27,800.00	
SCAVENGER SERVICE					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
CRC Trash/Recycling	8.00	525.00	4,200.00		
Regular Monthly Dump Fees	10.00	400.00	4,000.00		
Other Dump Fees	1.00	400.00	400.00		
Facility Trash Service	12.00	1,600.00	19,200.00		
10-50-52-00285	7,300.00	7,200.00	7,200.00	7,200.00	
PORTABLE RESTROOMS					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Special Events	3.00	1,200.00	3,600.00		
Portable Restroom- Parks	1.00	3,600.00	3,600.00		
Adding more special events					

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
10-50-52-00286	70,000.00	85,375.00	85,375.00	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	4,000.00	5,525.00	5,525.00	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	1,900.00	2,000.00	2,000.00	2,000.00
BANK SERVICE CHARGE				

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
10-50-53-00301	8,200.00	7,940.00	7,940.00	7,940.00
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	750.00	750.00	
IMRF Uniforms	4.00	160.00	640.00	
10-50-53-00310	75,000.00	85,800.00	95,800.00	95,800.00
SUPPLIES-PARKS				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Conservatory Applied Mulch/Soil Ammendments	1.00	8,000.00	8,000.00	
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	2.00	1,500.00	3,000.00	
Electrical Parts	2.00	2,500.00	5,000.00	
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	5,500.00	5,500.00	
Conservatory Horticulture Field Crew Supplies	1.00	18,000.00	18,000.00	
Ice Rink Liners	2.00	2,000.00	4,000.00	
Trees	1.00	10,000.00	10,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account				
	2023	2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
10-50-53-00311	31,000.00	34,200.00	34,200.00	34,200.00
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	7,500.00	7,500.00	
10-50-53-00313	83,000.00	99,000.00	99,000.00	99,000.00
SUPPLIES - BUILDING MATERIALS				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
CRC HVAC filters/parts	8.00	750.00	6,000.00	
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	5.00	2,500.00	12,500.00	
Fire & Burglar Alarm Replacement Parts	2.00	2,500.00	5,000.00	

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
10-50-53-00410	80,000.00	61,850.00	61,850.00	61,850.00
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 Equipment	6.00	500.00	3,000.00	
Play Center Replacement Parts	12.00	750.00	9,000.00	
Exterior Water fountain replacement	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 Maintenance	1.00	5,000.00	5,000.00	
Misc. Hand tools, shovels, rakes, snow equip.	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	
10-50-56-00600	1,000.00	1,500.00	1,500.00	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	

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
10-50-56-00605	12,000.00	15,500.00	15,500.00	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	
Manager	2.00	2,000.00	4,000.00	
Admin Trainings	1.00	500.00	500.00	
Superintendent Training	1.00	2,500.00	2,500.00	
CPSI Cert	1.00	500.00	500.00	
Arborist - Conservatory	1.00	500.00	500.00	
Superintendent School	1.00	3,000.00	3,000.00	
10-50-56-00610	3,100.00	4,006.00	3,742.00	3,742.00
DUES AND SUBSCRIPTIONS				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Misc Dues	1.00	300.00	300.00	
IPRA	3.00	264.00	792.00	
MIPE	2.00	25.00	50.00	
Turf Management	1.00	175.00	175.00	
Arborist Annual Registration	2.00	250.00	500.00	
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	800.00
EMPLOYEE TRAVEL REIMBURSEMENT				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Mileage Reimbursement	1.00	800.00	800.00	
10-50-58-00800	62,500.00	65,000.00	65,000.00	65,000.00
ELECTRICITY				

Account	2023	2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
10-50-58-00810 NATURAL GAS	35,000.00	35,000.00	35,000.00	35,000.00
10-50-58-00820 TELECOMMUNICATIONS	5,000.00	5,000.00	5,000.00	5,000.00
10-50-58-00830 WATER	110,900.00	116,500.00	116,500.00	116,500.00
10-50-63-00500 EMPLOYEE HEALTH INSURANCE TRANSFER	276,537.00	302,042.00	302,042.00	302,042.00
Total Revenue	\$312,889.32	\$331,039.32	\$331,039.32	\$331,039.32
Total Expenditure	\$2,974,696.00	\$3,188,634.00	\$3,193,370.00	\$3,193,370.00
Net	-\$2,661,806.68	-\$2,857,594.68	-\$2,862,330.68	-\$2,862,330.68
Percent Profit	-850.72%	-863.22	-864.65	-864.65
Report Total Revenue	\$312,889.32	\$331,039.32	\$331,039.32	\$331,039.32
Report Total Expenditure	\$2,974,696.00	\$3,188,634.00	\$3,193,370.00	\$3,193,370.00
Report Total Net	-\$2,661,806.68	-\$2,857,594.68	-\$2,862,330.68	-\$2,862,330.68
Total Percent Profit	-850.72%	-863.22	-864.65	-864.65

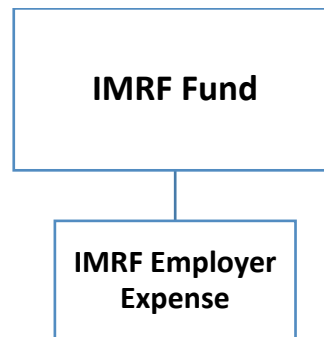
IMRF Fund

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

2023 RESULTS

In Progress:

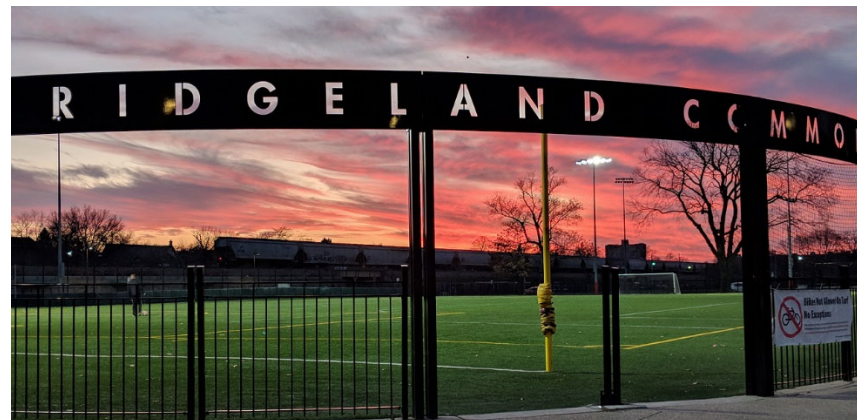
- The IMRF Fund is projected to end with a 75% fund balance.

2024 GOALS

Financial Strength

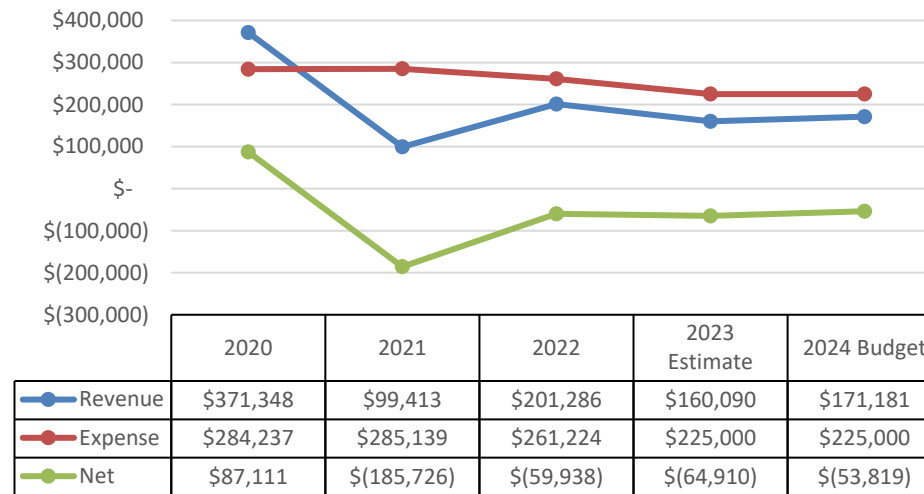
1. Continue to focus on getting the IMRF Fund's fund balance within the 25% fund balance target by December 31, 2028, with an ending fund balance of 52% by December 31, 2024.

Performance Measure: Fund balance



Ridgeland Common Sunset

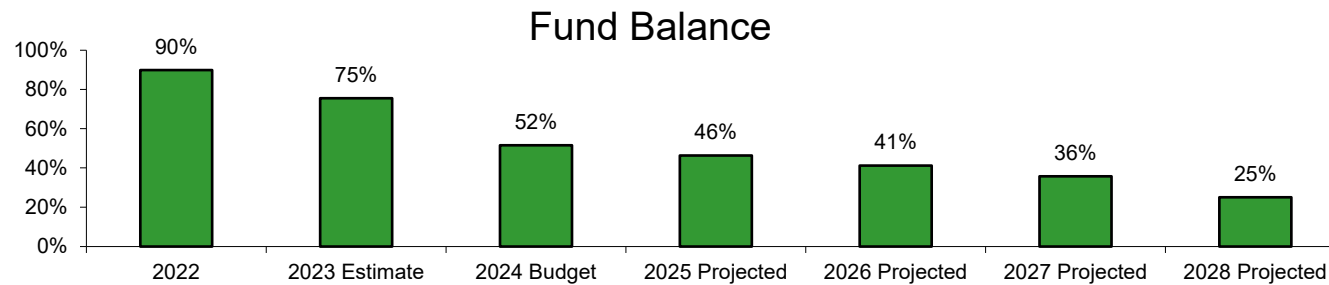
Park District of Oak Park Mission: *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

IMRF Fund
Historical Analysis

2024 Expense Distribution

100% Benefits

IMRF Fund
Budget Detail

	2022	2023 Estimate	2024 Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected
Tax Receipts	\$201,286	\$160,090	\$171,181	\$233,648	\$240,658	\$246,674	\$255,846
Total Revenue	\$201,286	\$160,090	\$171,181	\$233,648	\$240,658	\$246,674	\$255,846
Benefits	\$261,224	\$225,000	\$225,000	\$231,750	\$238,703	\$245,864	\$253,239
Total Expenses	\$261,224	\$225,000	\$225,000	\$231,750	\$238,703	\$245,864	\$253,239
Net	(\$59,938)	(\$64,910)	(\$53,819)	\$1,898	\$1,955	\$811	\$2,607
Fund Balance	\$174,768	\$109,858	\$56,039	\$57,937	\$59,893	\$60,703	\$63,310
	67%	49%	25%	25%	25%	25%	25%



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

Account	2023	2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Revenue				
15-00-41-14100 PROPERTY TAX - CURRENT YEAR	160,090.00	171,181.00	171,181.00	171,181.00
Expenditure				
15-00-55-00515 IMRF EMPLOYER EXPENSE	225,000.00	225,000.00	225,000.00	225,000.00
Total Revenue	\$160,090.00	\$171,181.00	\$171,181.00	\$171,181.00
Total Expenditure	\$225,000.00	\$225,000.00	\$225,000.00	\$225,000.00
Net	-\$64,910.00	-\$53,819.00	-\$53,819.00	-\$53,819.00
Percent Profit	-40.55%	-31.44	-31.44	-31.44
Report Total Revenue	\$160,090.00	\$171,181.00	\$171,181.00	\$171,181.00
Report Total Expenditure	\$225,000.00	\$225,000.00	\$225,000.00	\$225,000.00
Report Total Net	-\$64,910.00	-\$53,819.00	-\$53,819.00	-\$53,819.00
Total Percent Profit	-40.55%	-31.44	-31.44	-31.44

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.



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

Liability Fund

2023 RESULTS

Accomplished:

- ✓ Applied for a PDRMA safety grant.

In progress:

- Develop a new safety audit by December 31, 2023.
 - The safety committee is currently working on this goal and anticipate completion by year end.
- Replace security cameras at the Longfellow, Carroll, Rehm, Stevenson, and Austin Gardens parks by June 1, 2023 to improve image quality and ease retrieval of data.
 - Camera sites were identified to be updated first, along with added locations for cameras at each of the sites. New wiring has been run to the camera locations at Stevenson, Longfellow, Carroll Rehm Pool & Austin Gardens. Staff are working with Noventech to purchase the cameras, there have been availability issues that have delayed this past June 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 90% by December 31, 2023.
 - The Liability Fund is projecting a 93% fund balance for December 31, 2023.



A gymnast on the rings at the GRC

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**2024 GOALS****Organizational Excellence**

1. Apply for a PDRMA safety grant by October 1, 2024.
Performance Measure: Submittal of the grant application by October 1, 2024
2. Conduct review of staff and parent day camp manuals to ensure consistency by May 1, 2024.
Performance Measure: PDRMA incident claims

Financial Strength

1. Continue to focus on getting the Liability Fund's fund balance within the 25% fund balance target by December 31, 2028, with an ending fund balance of 54% by December 31, 2024.
Performance Measure: Fund balance

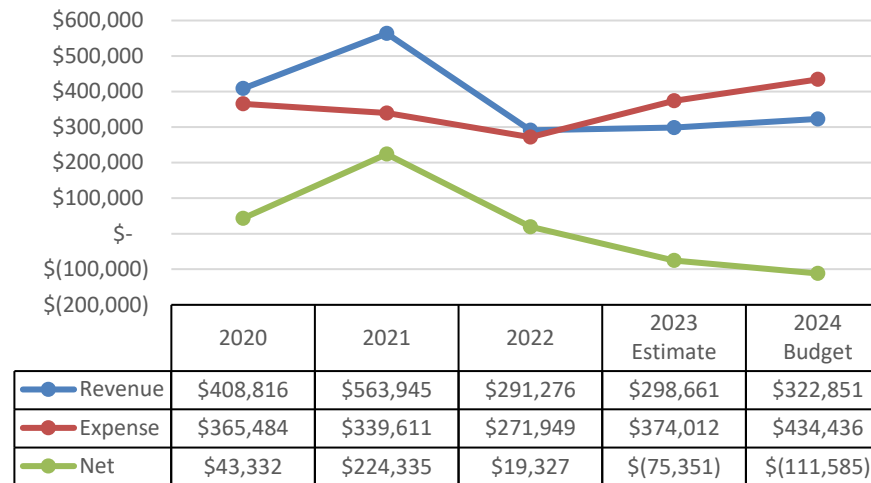
Community and Customer Focused

1. Purchase and install 24 new security cameras at parks and facilities by December 31, 2024.
Performance Measure: Customer Satisfaction Survey Scores

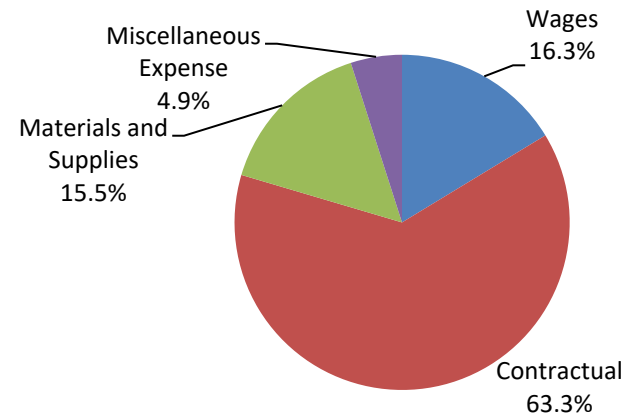
Park District of Oak Park Mission: *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

Liability Fund

Historical Analysis



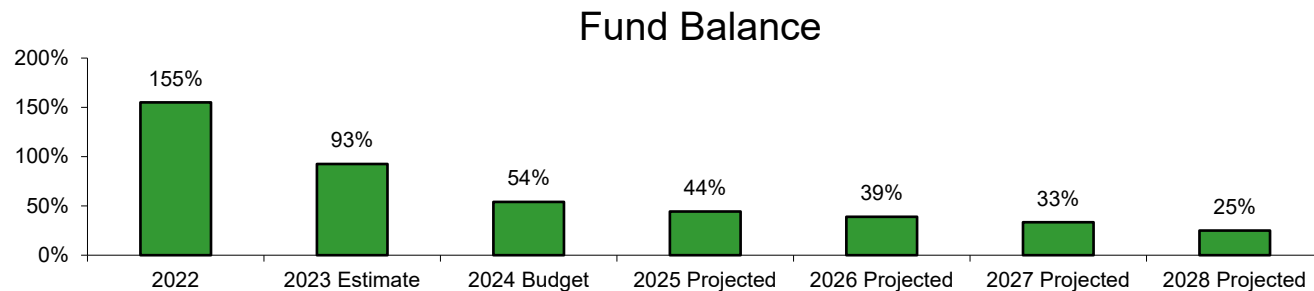
Expense Distribution



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

	2022	2023 Estimate	2024 Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected
Tax Receipts	\$289,026	\$298,661	\$319,351	\$407,125	\$439,339	\$450,322	\$429,572
Miscellaneous Revenue	\$2,250	\$0	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500
Total Revenue	\$291,276	\$298,661	\$322,851	\$410,625	\$442,839	\$453,822	\$433,072
Wages	\$41,314	\$67,690	\$70,904	\$73,031	\$75,222	\$77,479	\$79,803
Contractual	\$186,701	\$224,422	\$274,806	\$283,050	\$291,542	\$300,288	\$309,297
Materials and Supplies	\$41,863	\$80,400	\$67,226	\$69,242	\$71,320	\$73,459	\$75,663
Miscellaneous Expense	\$2,071	\$1,500	\$21,500	\$22,145	\$22,809	\$23,494	\$24,198
Total Expenses	\$271,949	\$374,012	\$434,436	\$447,469	\$460,893	\$474,720	\$488,961
Net	\$19,327	(\$75,351)	(\$111,585)	(\$36,844)	(\$18,054)	(\$20,897)	(\$55,889)
Fund Balance	\$440,860	\$365,509	\$253,924	\$217,081	\$199,027	\$178,130	\$122,241
	162%	98%	58%	49%	43%	38%	25%



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

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Revenue							
16-00-41-14100 PROPERTY TAX - CURRENT YEAR				298,661.00	319,351.00	319,351.00	319,351.00
16-00-45-14505 MISCELLANEOUS REVENUE					3,500.00	3,500.00	3,500.00
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 WAGES - FULL TIME				67,690.00	70,904.00	70,904.00	70,904.00
16-00-52-00504 INSURANCE DEDUCTIBLES				2,500.00	2,500.00	2,500.00	2,500.00
16-00-52-00510 WORKERS' COMPENSATION				57,582.00	69,098.00	69,098.00	69,098.00
Detail Description		Quantity	Unit Amount (\$)	Amount (\$)			
Workers' Comp Coverage		1.00	69,098.00	69,098.00			
16-00-52-00511 PROPERTY				88,315.44	105,979.00	105,979.00	105,979.00
Detail Description		Quantity	Unit Amount (\$)	Amount (\$)			
Pollution Coverage		1.00	3,000.00	4,416.00			
Property		1.00	72,000.00	101,563.00			
16-00-52-00512 EMPLOYMENT PRACTICES				14,553.24	17,464.00	17,464.00	17,464.00
Detail Description		Quantity	Unit Amount (\$)	Amount (\$)			
Employment Practices Coverage		1.00	17,464.00	17,464.00			

Account	2023			2024	
	Estimate (\$)			Requested (\$)	Approved (\$)
16-00-52-00513	41,471.40			49,765.00	49,765.00
LIABILITY					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Liability Coverage	1.00	49,765.00	49,765.00		
16-00-52-00514	20,000.00			30,000.00	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	80,400.00			67,225.60	67,225.60
RISK CARE MANAGEMENT					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
First Aid Supplies/AED Supplies	1.00	14,000.00	14,000.00		
AED Replacement & Maintenance	3.00	2,000.00	6,000.00		
ALICE Training Annual Subscription	1.00	3,500.00	3,500.00		
AED Battery Replacement	10.00	200.00	2,000.00		
AHA Instructor renewal	6.00	500.00	3,000.00		
Cameras	28.00	500.00	14,000.00		
NVR	8.00	299.00	2,392.00		
Hard Drives	8.00	700.00	5,600.00		
Air Tags	15.00	90.00	1,350.00		
AT&T External AED Mobility	12.00	317.80	3,813.60		
Lightening Detection Services	2.00	3,700.00	7,400.00		
Stop the Bleed Safety Kits	18.00	65.00	1,170.00		
Legal Posters	1.00	1,500.00	1,500.00		
Confined Space Program Evaluation	1.00	1,500.00	1,500.00		

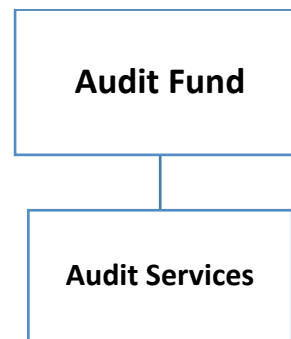
Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
16-00-56-00605				1,500.00	11,500.00	11,500.00	11,500.00
CONFERENCE AND TRAINING							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Safety/Risk Trainings-PDOP Staff	1.00	10,000.00	10,000.00				
Risk Manager Trainings	1.00	1,500.00	1,500.00				
16-00-56-00660					10,000.00	10,000.00	10,000.00
UNEMPLOYMENT EXPENSE							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Unemployment	1.00	10,000.00	10,000.00				
Total Revenue				\$298,661.00	\$322,851.00	\$322,851.00	\$322,851.00
Total Expenditure				\$374,012.08	\$434,435.60	\$434,435.60	\$434,435.60
Net				-\$75,351.08	-\$111,584.60	-\$111,584.60	-\$111,584.60
Percent Profit				-25.23%	-34.56	-34.56	-34.56
Report Total Revenue				\$298,661.00	\$322,851.00	\$322,851.00	\$322,851.00
Report Total Expenditure				\$374,012.08	\$434,435.60	\$434,435.60	\$434,435.60
Report Total Net				-\$75,351.08	-\$111,584.60	-\$111,584.60	-\$111,584.60
Total Percent Profit				-25.23%	-34.56	-34.56	-34.56

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 of Achievement (COA) in financial reporting 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

2023 RESULTS

In Progress:

- ✓ The Audit fund is projected to end with a 46% fund balance.

2024 GOALS

Financial Strength

1. Continue to focus on getting the IMRF Fund's fund balance within the 25% fund balance target by December 31, 2028, with an ending fund balance of 34% by December 31, 2024.

Performance Measure: Fund balance

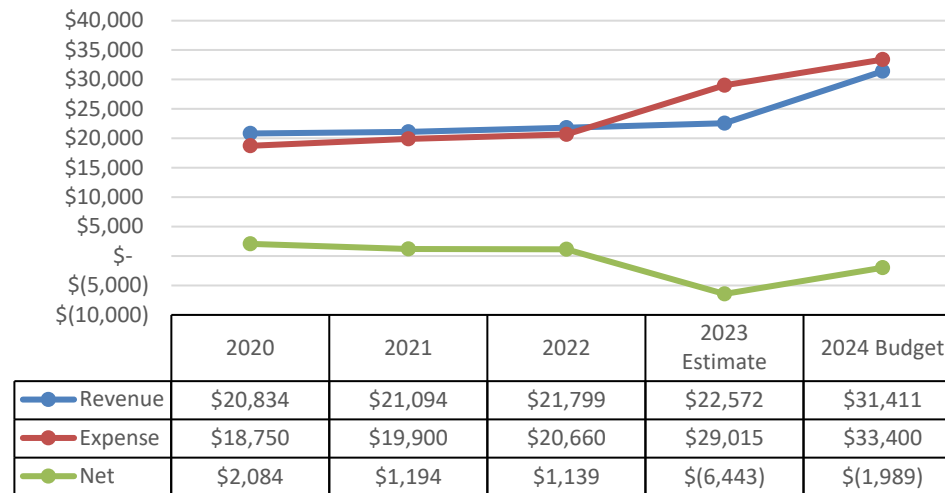


Our Board and PDCC Chair

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

Audit Fund

Historical Analysis

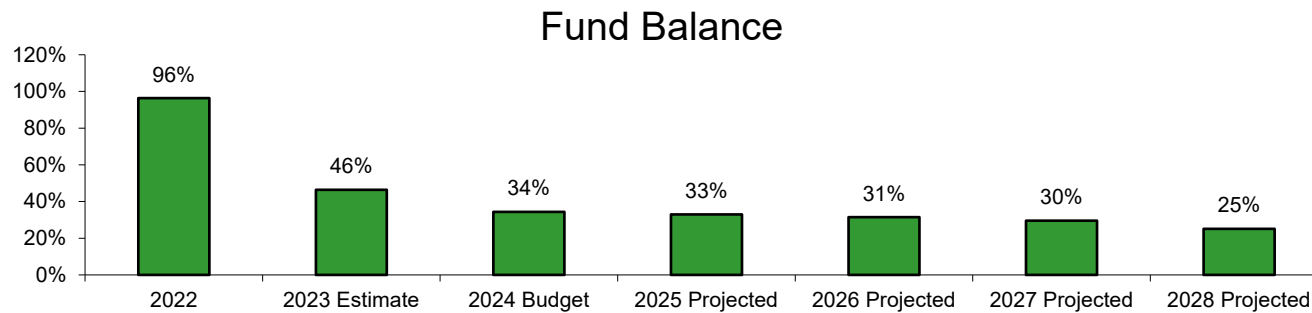


2024 Expense Distribution

100% Contractual

Audit Fund
Budget Detail

	2022	2023 Estimate	2024 Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected
Tax Receipts	\$21,799	\$22,572	\$31,411	\$30,167	\$32,072	\$32,874	\$31,824
Total Revenue	\$21,799	\$22,572	\$31,411	\$30,167	\$32,072	\$32,874	\$31,824
Contractual	\$20,660	\$29,015	\$33,400	\$31,312	\$32,251	\$33,219	\$34,215
Total Expenses	\$20,660	\$29,015	\$33,400	\$31,312	\$32,251	\$33,219	\$34,215
Net	\$1,139	(\$6,443)	(\$1,989)	(\$1,145)	(\$179)	(\$345)	(\$2,391)
Fund Balance	\$21,045	\$14,602	\$12,613	\$11,469	\$11,290	\$10,945	\$8,554
	102%	50%	38%	37%	35%	33%	25%



Account				
	2023	2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Revenue				
17-00-41-14100	22,572.00	24,136.00	31,411.00	31,411.00
PROPERTY TAX - CURRENT YEAR				
Expenditure				
17-00-52-00299	29,015.00	33,400.00	33,400.00	33,400.00
CONTRACTUAL SERVICES - OTHER				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Annual Audit	1.00	18,900.00	18,900.00	
Grant Audits	3.00	3,000.00	9,000.00	
GASB 74/75 Actuary Services	1.00	3,500.00	3,500.00	
Fixed Asset Services	1.00	2,000.00	2,000.00	
Total Revenue	\$22,572.00	\$24,136.00	\$31,411.00	\$31,411.00
Total Expenditure	\$29,015.00	\$33,400.00	\$33,400.00	\$33,400.00
Net	-\$6,443.00	-\$9,264.00	-\$1,989.00	-\$1,989.00
Percent Profit	-28.54%	-38.38	-6.33	-6.33
Report Total Revenue				
Report Total Expenditure				
Report Total Net				
Total Percent Profit				

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 2024, program fees are budgeted to generate \$5.17 million. Property taxes are expected to be \$5.12 million for 2024.

Debt service payments are budgeted to be \$2.06 million and transfers to the Capital Projects fund are expected to be \$4.06 million in 2024.

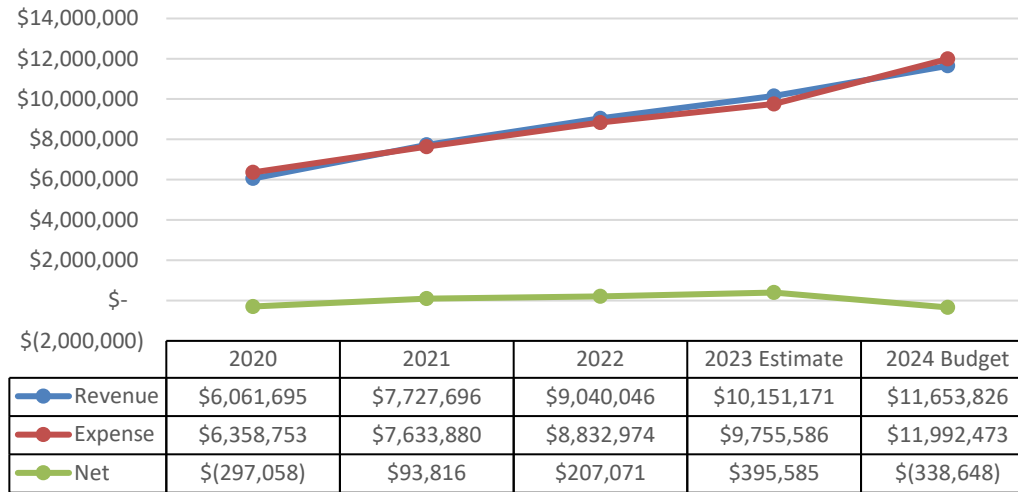
Personnel

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.

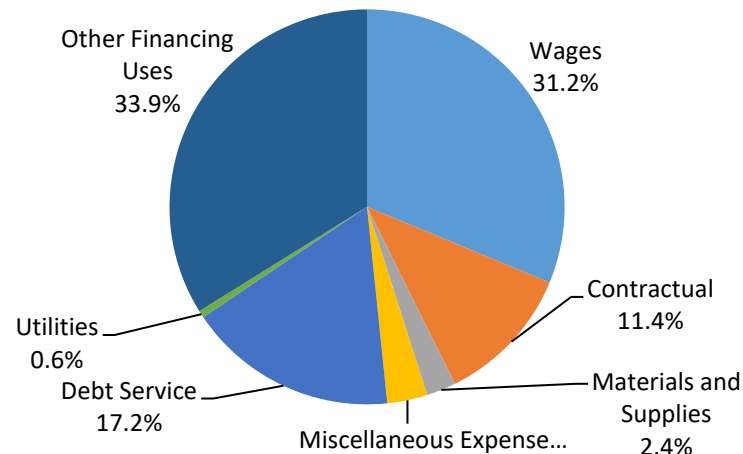
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Recreation	9	9	8	10	11	11
Communications	3	3	2	2	2	3
Customer Service	3	3	2	2	2	3
Cheney Mansion	<u>1</u>	<u>1</u>	<u>1</u>	<u>2</u>	<u>2</u>	<u>2</u>
Total	16	16	13	16	17	19

Historical Analysis

2024 Budget Recreation Fund cont.

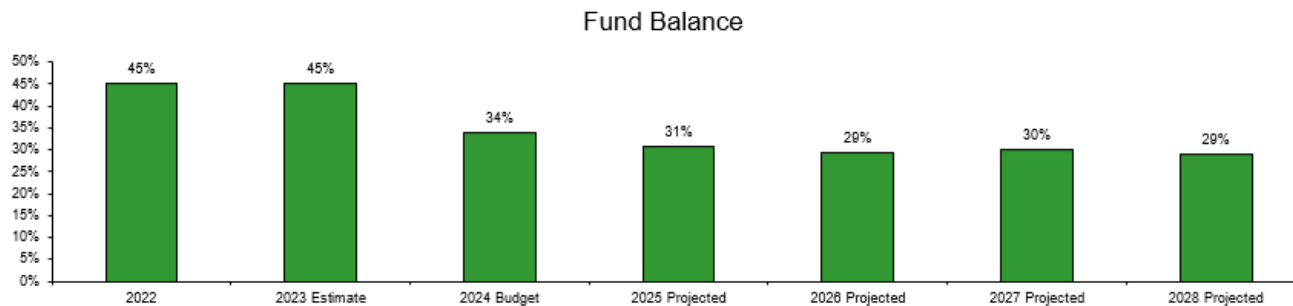


2024 Expense Distribution



Budget Detail
Recreation Fund cont.

	2022	2023 Estimate	2024 Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected
41 Tax Receipts	\$4,606,442	\$4,787,513	\$5,119,178	\$5,351,445	\$5,725,988	\$6,169,138	\$6,125,828
42 Fees and Charges	\$0	\$500,000	\$1,160,670	\$1,195,490.10	\$1,231,355	\$1,268,295	\$1,306,344
44 Rental Income	\$0	\$0	\$600	\$618	\$637	\$656	\$675
45 Miscellaneous Revenue	\$15,097	\$0	\$0	\$0	\$0	\$0	\$0
46 Sponsorship & Donations	\$101,662	\$121,380	\$201,365	\$207,406	\$213,628	\$220,037	\$226,638
49 Program Revenue	\$4,316,844	\$4,742,278	\$5,172,013	\$5,327,173	\$5,486,988	\$5,651,598	\$5,824,202
Total Revenue	\$9,040,046	\$10,151,171	\$11,653,826	\$12,082,132	\$12,658,596	\$13,309,724	\$13,483,687
51 Wages	\$2,116,467	\$2,903,795	\$3,747,529	\$3,859,955	\$3,975,754	\$4,095,026	\$4,217,877
52 Contractual	\$1,183,869	\$1,254,227	\$1,368,246	\$1,409,293	\$1,451,572	\$1,495,119	\$1,539,973
53 Materials and Supplies	\$174,945	\$266,425	\$290,527	\$299,243	\$308,220	\$317,467	\$326,991
55 Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56 Miscellaneous Expense	\$169,736	\$286,345	\$393,383	\$405,184	\$417,340	\$429,860	\$442,756
57 Debt Service	\$2,033,558	\$2,047,400	\$2,062,650	\$2,124,530	\$2,188,265	\$2,253,913	\$2,321,531
58 Utilities	\$24,155	\$45,250	\$70,200	\$72,306	\$74,475	\$76,709	\$79,011
63 Other Financing Uses	\$3,132,536	\$2,952,145	\$4,059,938	\$4,181,736	\$4,307,188	\$4,436,404	\$4,569,496
Total Expenses	\$8,835,266	\$9,755,586	\$11,992,473	\$12,352,247	\$12,722,815	\$13,104,499	\$13,497,634
Net	\$204,779	\$395,585	(\$338,648)	(\$270,115)	(\$64,219)	\$205,225	(\$13,947)
Fund Balance	\$4,200,058	\$4,595,643	\$4,256,995	\$3,986,880	\$3,922,661	\$4,127,885	\$4,113,938
	48%	47%	35%	32%	31%	31%	30%
\$ Amount Above Policy Minimum	\$1,991,242	\$2,156,746	\$1,258,877	\$898,818	\$741,957	\$851,761	\$739,530



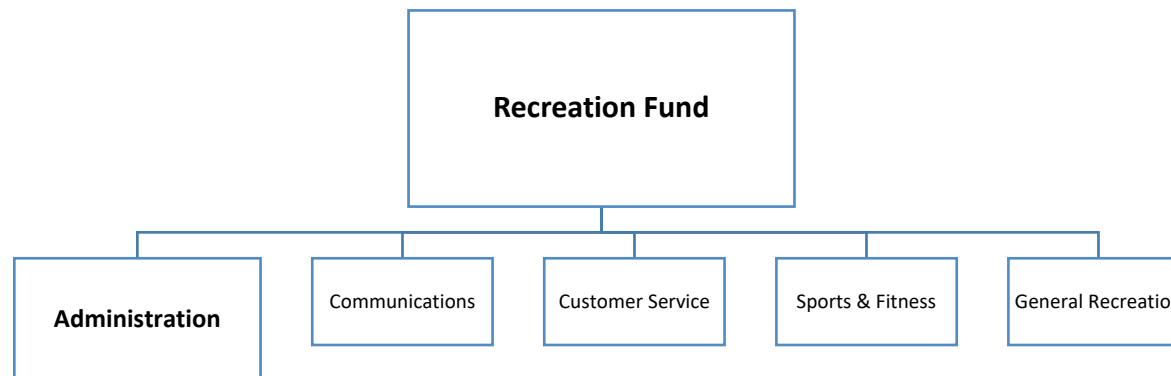
RECREATION ADMINISTRATION

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

2023 RESULTS

Accomplished:

- ✓ We have a signed agreement with Triton College to provide homework assistance during the afterschool program.
- ✓ We have secured \$100,000 to cover programming at the Community Recreation Center for the upcoming school year.

2024 GOALS

Community & Customer Focused

1. Evaluate and implement changes to financial assistance program to increase participation in the program by 5% by December 31, 2024.
Performance Measure: Families served

Financial Strength

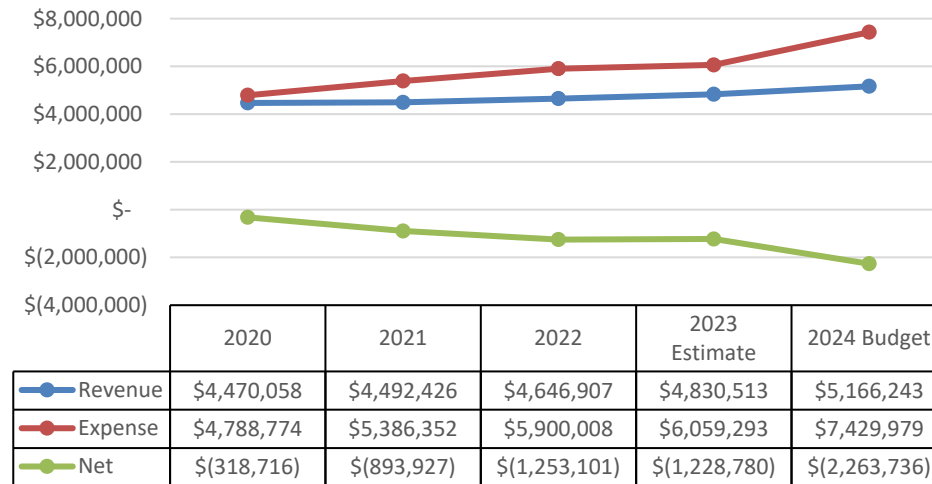
1. Secure a minimum of \$100,000 in new funding through grants from individuals, businesses, and foundations to support programming at the CRC by December 31, 2024.
Performance Measure: Funding received



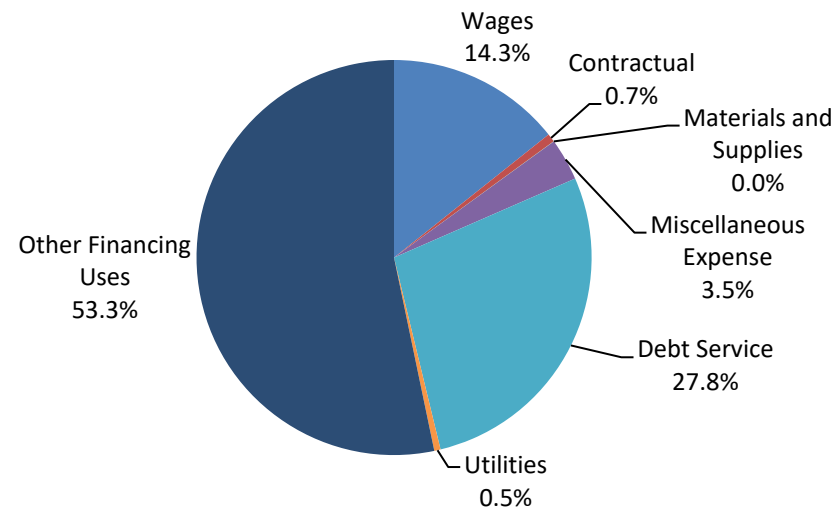
CRC Job Fair

Recreation Administration

Historical Analysis



2024 Expense Distribution



Recreation Administration
Budget Detail

	2020	2021	2022	2023 Estimate	2024 Budget
Tax Receipts	\$4,419,120	\$4,474,073	\$4,606,442	\$4,787,513	\$5,119,178
Miscellaneous Revenue	\$6,794	\$0	\$15,097	\$0	\$0
Sponsorship & Donations	\$44,143	\$18,353	\$25,367	\$43,000	\$47,065
Total Revenue	\$4,470,058	\$4,492,426	\$4,646,907	\$4,830,513	\$5,166,243
Wages	\$580,571	\$575,985	\$692,758	\$865,000	\$1,062,297
Contractual	\$26,452	\$7,251	\$16,523	\$17,500	\$50,970
Materials and Supplies	\$627	\$91	\$3,164	\$1,400	\$1,500
Miscellaneous Expense	\$42,444	\$81,328	\$97,927	\$203,298	\$256,460
Debt Service	\$1,822,395	\$1,783,000	\$2,033,558	\$2,047,400	\$2,062,650
Utilities	\$83,057	\$26,952	\$24,155	\$30,000	\$38,000
Other Financing Uses*	\$2,233,228	\$2,911,744	\$3,034,215	\$2,894,695	\$3,958,102
Total Expenses	\$4,788,774	\$5,386,352	\$5,902,300	\$6,059,293	\$7,429,979
Net	(\$318,716)	(\$893,927)	(\$1,255,393)	(\$1,228,780)	(\$2,263,736)

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

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Revenue							
20-00-41-14100 PROPERTY TAX - CURRENT YEAR				4,787,513.00	5,119,178.00	5,119,178.00	5,119,178.00
20-00-45-14505 MISCELLANEOUS REVENUE							
20-00-46-14600 GRANTS AND DONATIONS							
20-00-46-14602 SCHOLARSHIP - TOWNSHIP				8,000.00	8,000.00	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				35,000.00	39,065.00	39,065.00	39,065.00
Detail Description		Quantity	Unit Amount (\$)	Amount (\$)			
Donations		1.00	6,000.00	6,000.00			
FLW Scholarship Proceeds		1.00	33,065.00	33,065.00			
Expenditure							
20-00-51-00111 WAGES - FULL TIME				690,000.00	783,067.00	783,067.00	783,067.00

Account	2023			2024		
	Estimate (\$)			Requested (\$)		
20-00-51-00122	175,000.00			261,511.50		
WAGES - PART TIME				279,230.00		
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
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	22.00	7.00	4.00	52.00	1	32,032.00
Active Adult Coordinator	22.00	3.50	3.00	52.00	2	24,024.00
Facility Attendant coordinator	18.50	7.00	4.00	52.00	1	26,936.00
Contracted sports coordinator	18.50	4.00	5.00	52.00	1	19,240.00
Intern	15.00	7.50	5.00	12.00	2	13,500.00
Facility Attendants	15.50	4.50	5.00	52.00	6	108,810.00
Pop-up Bike Staff	15.00	6.00	5.00	11.00	1	4,950.00
Department Assistant	16.50	4.00	3.00	52.00	1	10,296.00
20-00-52-00260	500.00			1,000.00		
PROPERTY REPAIR				1,000.00		
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Misc. Equipment	1.00	1,000.00	1,000.00			
20-00-52-00265	7,000.00			3,500.00		
FLEET SERVICE				3,500.00		
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Mini Van #217	1.00	3,500.00	3,500.00			
20-00-52-00270	10,000.00			45,870.00		
CONTRACTUAL - OTHER				46,470.00		
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Accessible Bus Lease	1.00	21,913.00	21,913.00			
Bus Lease	1.00	20,957.00	20,957.00			
New Bus Wrap	2.00	1,800.00	3,600.00			

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-00-53-00399				900.00	1,000.00	1,000.00	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	500.00	500.00
FURNISHINGS							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Tables and Chairs	1.00	500.00	500.00				
20-00-56-00605				14,500.00	14,500.00	14,500.00	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				5,198.00	7,460.00	7,460.00	7,460.00
DUES AND SUBSCRIPTIONS							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
IPRA Membership	15.00	264.00	3,960.00				
ACA fees	1.00	3,500.00	3,500.00				
20-00-56-00615				600.00	1,500.00	1,500.00	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

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-00-56-09999					5,000.00	5,000.00	5,000.00
NON-RESIDENT FEE EXPENSE							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Volunteer Event	1.00	2,000.00	2,000.00				
Innovation Team seed funds	1.00	3,000.00	3,000.00				
20-00-56-14602				8,000.00	8,000.00	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				175,000.00	220,000.00	220,000.00	220,000.00
SCHOLARSHIP- PDOP							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Scholarship	1.00	100,000.00	100,000.00				
Tiered Pricing	1.00	120,000.00	120,000.00				
20-00-57-00657				301,400.00	301,400.00	301,400.00	301,400.00
2019 BOND PAYMENT - INTEREST							
20-00-57-00658				1,195,000.00	1,270,000.00	1,270,000.00	1,270,000.00
2020 BOND PAYMENT - PRINCIPAL							
20-00-57-00659				386,000.00	326,250.00	326,250.00	326,250.00
2020 BOND PAYMENT - INTEREST							
20-00-57-00661				165,000.00	165,000.00	165,000.00	165,000.00
2021 BOND PAYMENT - INTEREST							
20-00-58-00820				30,000.00	38,000.00	38,000.00	38,000.00
TELECOMMUNICATIONS							

Account	2023	2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-00-63-00500 EMPLOYEE HEALTH INSURANCE TRANSFER	137,611.00	164,734.00	164,734.00	164,734.00
20-00-63-00900 FUND TRANSFER OUT	1,225,000.00	2,200,000.00	2,200,000.00	2,200,000.00
20-00-63-00950 CAPITAL PROJECTS CONTRIBUTION	1,532,084.00	1,593,368.00	1,593,368.00	1,593,368.00
Total Revenue	\$4,830,513.00	\$5,166,243.00	\$5,166,243.00	\$5,166,243.00
Total Expenditure	\$6,059,293.00	\$7,411,660.50	\$7,429,979.00	\$7,429,979.00
Net	-\$1,228,780.00	-\$2,245,417.50	-\$2,263,736.00	-\$2,263,736.00
Percent Profit	-25.44%	-43.46	-43.82	-43.82
Report Total Revenue	\$4,830,513.00	\$5,166,243.00	\$5,166,243.00	\$5,166,243.00
Report Total Expenditure	\$6,059,293.00	\$7,411,660.50	\$7,429,979.00	\$7,429,979.00
Report Total Net	-\$1,228,780.00	-\$2,245,417.50	-\$2,263,736.00	-\$2,263,736.00
Total Percent Profit	-25.44%	-43.46	-43.82	-43.82

COMMUNICATIONS & MARKETING

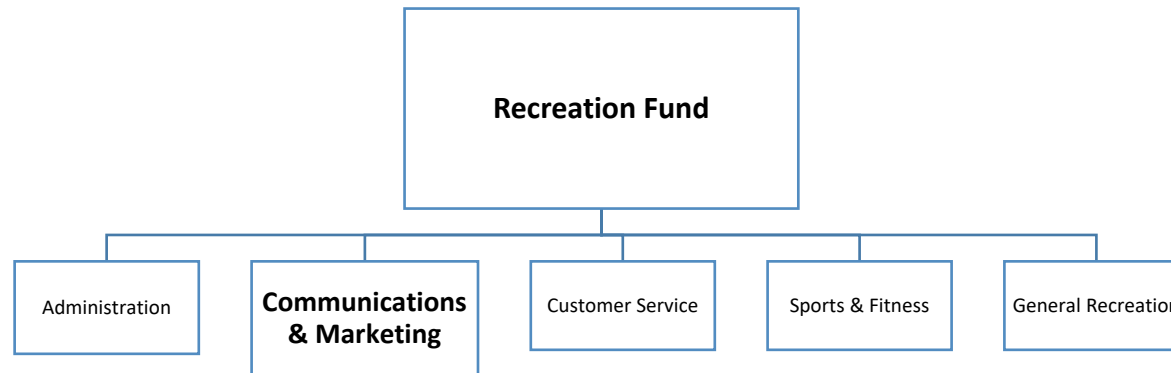
Statement of Service

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

2023 RESULTS

Accomplished:

- ✓ We hired a marketing intern who has conducted secondary research and identified trends in our digital data. Insights from this research are being used to develop the quarterly survey. The first quarterly survey will launch in September.
- ✓ We purchased new A/V equipment and have been actively using it to collect and create marketing and communications materials for use in digital and print media.
- ✓ A marketing plan for the Community Recreation Center was developed and executed through the Grand Opening. Marketing materials were created and produced and are available to all newcomers to the CRC. A plan for continued CRC marketing is in development for 2023 and 2024.

In Progress/Delayed:

- ✓ Build and launch a standalone Oak Park Conservatory website using internal staff by September 1, 2023 to increase community awareness.
 - The Department is currently migrating content to the new site with an expected launch date of October 15, 2023.
- ✓ Increase household participation by 10% over 2022 levels by December 31, 2023.
 - Participation has increased by 7% so far this year, and is participation is expected to be 10% by December 31, 2023 through increased marketing of the Community Recreation Center.



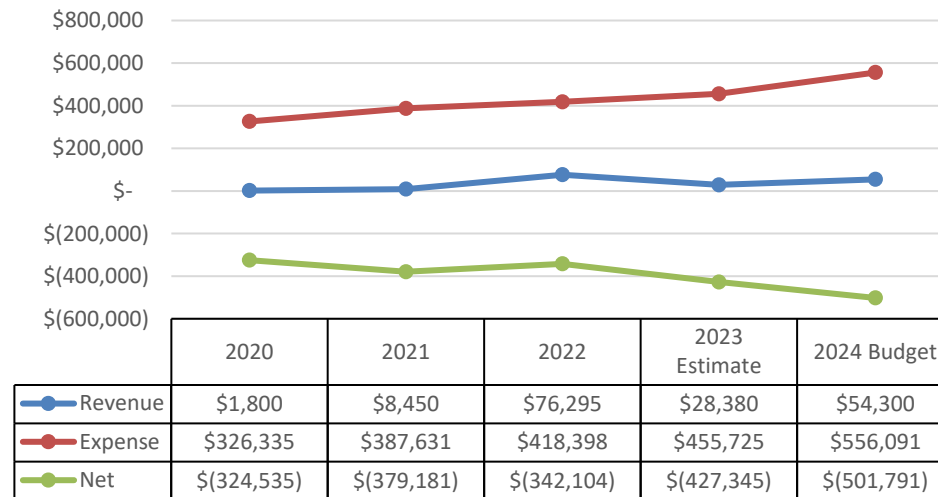
Boutique Event Banner

Communications & Marketing**2024 GOALS*****Community & Customer Focused***

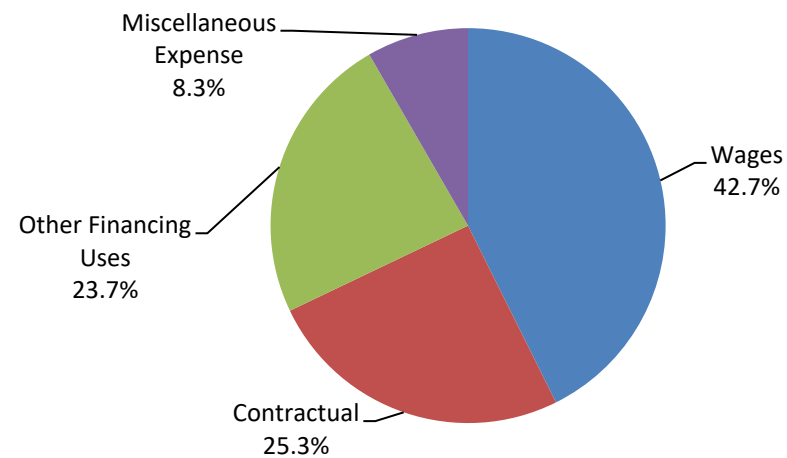
1. Purchase an address/email list of residents who represent Oak Park's under resourced community and use to send a postcard aimed at increasing Financial Assistance participation by 5% by December 2024.
Performance Measure: Scholarship recipients
2. Purchase event sponsorships and sustainable giveaways for distribution at four (4) community events including the Chamber of Commerce Health & Wellness Fair, Farmer's Market, Celebrating Seniors and one TBD by December 2024.
Performance Measure: Households served
3. Increase the number of households served in PDOP programs to 38% by December 31, 2024.
Performance Measure: Households served
4. Conduct four focus groups, two with Park District participants and two groups with non-Park District participants, from a random sample of community members to explore quantitative findings from the 2023 Community Survey.
Performance Measure: Households served

Communications & Marketing

Historical Analysis



2024 Expense Distribution



Communications & Marketing
Budget Detail

	2020	2021	2022	2023 Estimate	2024 Budget
Sponsorship & Donations	\$1,800	\$8,450	\$76,295	\$28,380	\$54,300
Total Revenue	\$1,800	\$8,450	\$76,295	\$28,380	\$54,300
Wages	\$191,666	\$104,830	\$174,677	\$214,900	\$237,214
Contractual	\$77,512	\$87,423	\$112,683	\$121,475	\$140,440
Miscellaneous Expense	\$27,076	\$142,858	\$71,252	\$80,233	\$132,059
Other Financing Uses*	\$30,081	\$52,521	\$59,787	\$39,117	\$46,378
Total Expenses	\$326,335	\$387,631	\$418,398	\$455,725	\$556,091
Net	(\$324,535)	(\$379,181)	(\$342,104)	(\$427,345)	(\$501,791)

*Other Financing Uses: Employee Health Insurance Transfer

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Revenue							
20-05-46-14670				28,380.00	54,300.00	54,300.00	54,300.00
Advertisements/Sponsorships							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Movies in the Park	4.00	250.00	1,000.00				
Summer Concerts	11.00	500.00	5,500.00				
Fitness in the Parks	1.00	2,500.00	2,500.00				
Community Events: On-site	10.00	250.00	2,500.00				
Community Events: Presenting	2.00	1,000.00	2,000.00				
Program Guide	2.00	5,000.00	10,000.00				
Dasherboards	8.00	1,100.00	8,800.00				
Ridgeland Common Sports Field	2.00	1,500.00	3,000.00				
Tennis Court Banners	6.00	500.00	3,000.00				
Pool Banners	4.00	500.00	2,000.00				
Dog Park Banners	4.00	500.00	2,000.00				
FLW Races: sponsorships	1.00	12,000.00	12,000.00				
Expenditure							
20-05-51-00111				165,900.00	199,400.00	199,400.00	199,400.00
WAGES - FULL TIME							
20-05-51-00122				49,000.00	37,725.48	37,814.40	37,814.40
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	20.80	6.00	3.00	13.00	1	4,867.20	
Social Media Specialist - Jan - Sept	20.00	6.00	3.00	39.00	1	14,040.00	
Social Media Specialist - Oct - Dec	20.80	6.00	3.00	13.00	1	4,867.20	

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-05-52-00209	44,875.00	48,060.00	56,060.00	56,060.00
Copying and Printing - External				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
OP/FYI General Inserts	6.00	800.00	4,800.00	
OP/FYI Summer Camp/Pool Insert	2.00	3,080.00	6,160.00	
FLW Postcards	1.00	300.00	300.00	
CRC Marketing Material	1.00	1,000.00	1,000.00	
Dasherboard Printing	10.00	155.00	1,550.00	
Name Tags	100.00	15.00	750.00	
Misc Printing	1.00	1,000.00	1,000.00	
Multipage Flyer (Nov)	1.00	8,500.00	8,500.00	
Postcard (2 Seasonal, 1 CRC, 1 Financial Ass)	4.00	8,000.00	32,000.00	
20-05-52-00221	72,800.00	81,880.00	80,380.00	80,380.00
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	4,950.00	9,900.00	
Uberflip	12.00	40.00	480.00	
20-05-52-00650	3,800.00	4,000.00	4,000.00	4,000.00
BANK SERVICE CHARGE				

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-05-56-00222	59,900.00	75,330.00	75,330.00	75,330.00
Marketing				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Dasherboard Lexan replacement	10.00	150.00	1,500.00	
Sprout Social	1.00	1,300.00	1,300.00	
Dropbox	1.00	600.00	600.00	
Canva	1.00	150.00	150.00	
QR Code Generator	1.00	500.00	500.00	
Graphic Design Contract Hours	40.00	40.00	1,600.00	
Stock Photos	1.00	500.00	500.00	
4th of July Parade	1.00	3,000.00	3,000.00	
FLW Misc Expenses	1.00	500.00	500.00	
Promotional Items (Sustainable)	1.00	3,000.00	3,000.00	
Banners	30.00	100.00	3,000.00	
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	
Agency Showcase	1.00	300.00	300.00	
Social Media	1.00	6,000.00	6,000.00	
Pop-In Web Mkt	1.00	600.00	600.00	
Reach Screens	3.00	850.00	2,550.00	
My Sticky Menu - website	1.00	30.00	30.00	
zenfolio	1.00	100.00	100.00	
DIOV Supplies	1.00	300.00	300.00	
Focus Groups	4.00	4,500.00	18,000.00	
Pool signage - Spanish Translation	10.00	100.00	1,000.00	
Community Engagement Giveaways	8.00	500.00	4,000.00	
CRC Signage	1.00	2,000.00	2,000.00	
List Purchase	1.00	500.00	500.00	
Online Welcome Packet	1.00	1,000.00	1,000.00	
Pool Signs	1.00	2,500.00	2,500.00	
New Dole Signage	1.00	1,500.00	1,500.00	
Constant Contact email newsletter	1.00	2,700.00	2,700.00	
Videos	2.00	7,500.00	15,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-05-56-00225	16,055.00	19,965.00	51,965.00	51,965.00
Advertising				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Multi-page flyer	1.00	1,500.00	1,500.00	
Cheney Mansion - HCG, WS, WW Listing	1.00	8,525.00	8,525.00	
Rink Ads - Family Mag	2.00	600.00	1,200.00	
OPC - Here Comes the Guide	1.00	1,020.00	1,020.00	
OPC - Print (Plant Mkts/Rentals)	4.00	500.00	2,000.00	
Historic Properties - Google Ads (Rentals)	3.00	500.00	1,500.00	
FLW Chicago Athlete - enews	2.00	250.00	500.00	
Community Engagement sponsorships	8.00	500.00	4,000.00	
Chamber Eblasts	4.00	50.00	200.00	
Misc Ads	1.00	500.00	500.00	
Pleasant Home - Here Comes the Guide	1.00	1,020.00	1,020.00	
Community engagement videos	2.00	7,500.00	15,000.00	
Videos	2.00	7,500.00	15,000.00	
20-05-56-00605	3,750.00	4,500.00	4,500.00	4,500.00
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	2.00	1,000.00	2,000.00	
20-05-56-00610	528.00	264.00	264.00	264.00
DUES AND SUBSCRIPTIONS				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
IPRA Memberships	1.00	264.00	264.00	
20-05-63-00500	39,117.00	46,378.00	46,378.00	46,378.00
EMPLOYEE HEALTH INSURANCE TRANSFER				

Account	2023	2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Total Revenue	\$28,380.00	\$54,300.00	\$54,300.00	\$54,300.00
Total Expenditure	\$455,725.00	\$517,502.48	\$556,091.40	\$556,091.40
Net	-\$427,345.00	-\$463,202.48	-\$501,791.40	-\$501,791.40
Percent Profit	-1,505.80%	-853.04	-924.11	-924.11
Report Total Revenue	\$28,380.00	\$54,300.00	\$54,300.00	\$54,300.00
Report Total Expenditure	\$455,725.00	\$517,502.48	\$556,091.40	\$556,091.40
Report Total Net	-\$427,345.00	-\$463,202.48	-\$501,791.40	-\$501,791.40
Total Percent Profit	-1,505.80%	-853.04	-924.11	-924.11

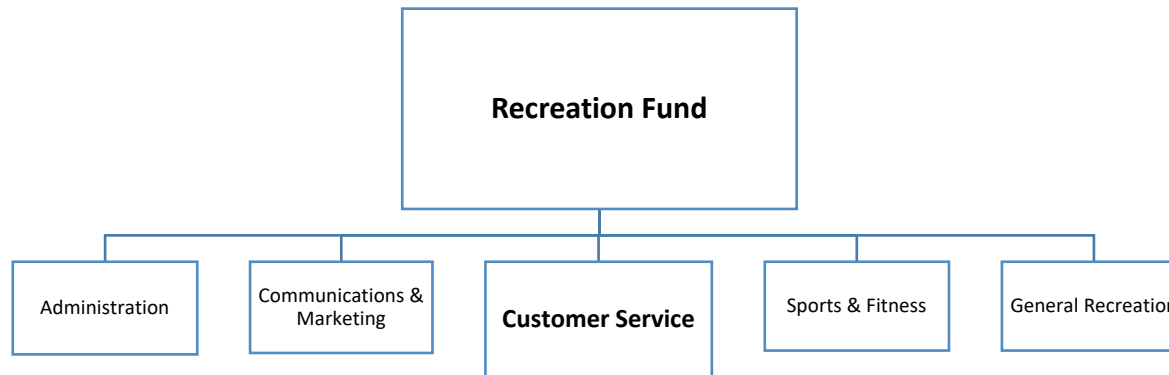
CUSTOMER SERVICE

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**2023 RESULTS***Accomplished:*

- ✓ Established a seasonal service call report utilizing 3CX to identify the number of serviced calls, abandoned calls, average wait time, and average talking time, used to schedule customer service staff accordingly to the convenience of the community.
- ✓ Established and implemented an improved photography system to take photographs for account members that are required for memberships/passes, which is also be used as a general pass for facilities such as the Community Recreation Center.
- ✓ Hired and trained a minimum of 5 additional part-time, non-IMRF staff members to offer customer service at the CRC 7 days per week.

In Progress/Delayed:

- Redesign customer service desks at GRC and Ridgeland Common to be more welcoming and engaging to the public by February 28, 2023.
 - This goal has been changed to only redesign Skate Shop at Ridgeland Common, goal should be complete in 2023.
- Contract with an outside consultant to provide customer service training to all customer service staff by March 1, 2023.
 - This has pivoted to an internal task. Staff have provided the first phase of training to all staff. Customer service training will continue for the rest of the year and into 2024.

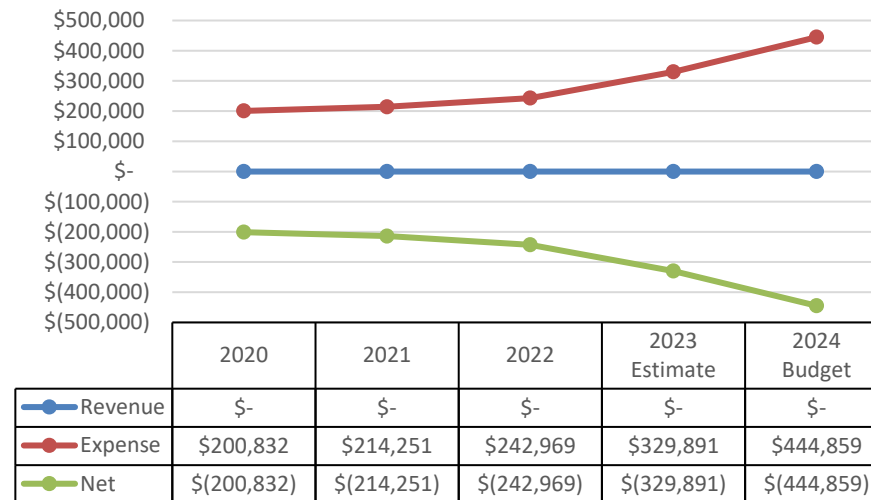
**CRC Opening**

2024 GOALS**Staff Excellence**

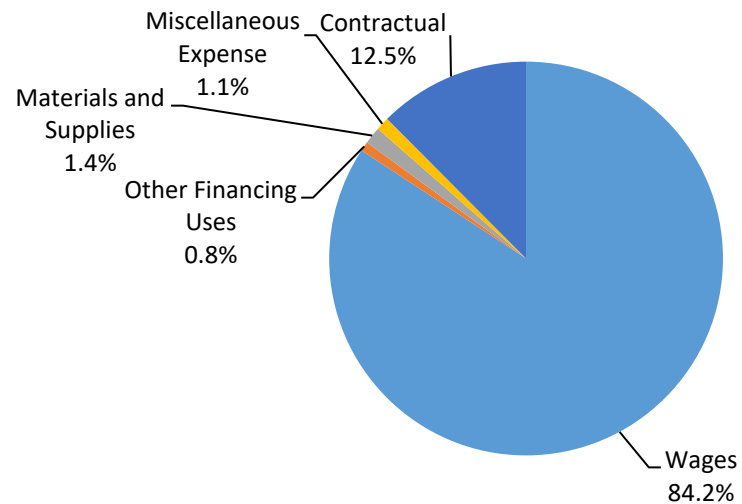
1. Offer a minimum of six customer service trainings by December 31, 2024.
Performance Measure: Customer satisfaction survey
2. Create a well-rounded Guest Services Department by increasing their range of duties to include Ridgeland Common Room Rentals, Birthday Parties and Dog Park Pass Sales by December 31, 2024.
Performance Measure: Customer satisfaction survey
3. Increase the customer service satisfaction score by December 31, 2024.
Performance Measure: Customer satisfaction survey
4. Improve facility opening staff levels utilizing Guest Services Staff to open RCRC in the early morning rather than Supervisors, reducing our reliance on Supervisors, a position that has been difficult to fill for 4 years, by December 31, 2024.
Performance Measure: Variance between actual and budgeted amounts
5. Install bilingual signage/QR codes at all three customer service locations by April 1, 2024.
Performance Measure: Customer satisfaction survey

Customer Service

Historical Analysis



2024 Expense Distribution



Customer Service
Budget Detail

	2020	2021	2022	2023 Estimate	2024 Budget
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$0	\$0	\$0	\$0
Wages	\$163,424	\$173,458	\$199,708	\$302,307	\$374,776
Contractual	\$0	\$0	\$0	\$1,500	\$3,500
Materials and Supplies	\$2,249	\$1,784	\$4,170	\$4,937	\$6,261
Miscellaneous Expense	\$3,279	\$277	\$557	\$2,814	\$4,864
Other Financing Uses*	\$31,881	\$38,731	\$38,534	\$18,333	\$55,458
Total Expenses	\$200,832	\$214,251	\$242,969	\$329,891	\$444,859
Net	(\$200,832)	(\$214,251)	(\$242,969)	(\$329,891)	(\$444,859)

*Other Financing Uses: Employee Health Insurance Transfer

Account	2023				2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)		
Expenditure						
20-51-51-00111	107,307.00	147,000.00	147,000.00	147,000.00		
WAGES - FULL TIME						
20-51-51-00122	195,000.00	227,776.25	227,776.25	227,776.25		
WAGES - PART TIME						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
RCRC Check-In Staff Weekends	16.25	6.50	2.00	52.00	1	10,985.00
Online Trainings	16.25	5.00	1.00	1.00	16	1,300.00
Meetings (Department/RevRec)	16.25	1.00	1.00	12.00	16	3,120.00
New Hire Training	16.25	5.00	4.00	2.00	10	6,500.00
Extra Help Registration Days	16.25	5.00	2.00	6.00	2	1,950.00
Extra Help RCRC Summer	16.25	5.00	7.00	12.00	1	6,825.00
RCRC Check-In Staff Weekdays	16.25	2.00	5.00	52.00	1	8,450.00
GRC M-Th	16.25	7.25	4.00	52.00	1	24,505.00
GRC Friday	16.25	10.75	1.00	52.00	1	9,083.75
GRC Sat/Sun	16.25	8.75	2.00	52.00	1	14,787.50
CRC M-F	16.25	17.50	5.00	52.00	1	73,937.50
CRC Sat	16.25	12.00	1.00	52.00	1	10,140.00
CRC Sun	16.25	10.00	1.00	52.00	1	8,450.00
RCRC Sun	16.25	8.75	1.00	52.00	1	7,393.75
RCRC Mon	16.25	10.75	1.00	52.00	1	9,083.75
RCRC T-F	16.25	3.25	4.00	52.00	1	10,985.00
RCRC Lunch/Noon Skate Coverage M-Sat	16.25	4.00	6.00	52.00	1	20,280.00
20-51-52-00209	1,500.00	3,500.00	3,500.00	3,500.00		
COPYING AND PRINTING- EXTERNAL						
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Corner Sign Repair/Maintenance	1.00	3,500.00	3,500.00			

Account					2023	2024		
					Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-51-53-00300					2,936.90	3,261.00	3,261.00	3,261.00
OFFICE EXPENSE								
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)					
Office Supplies	1.00	1,000.00	1,000.00					
Blank Pass Cards	5.00	129.00	645.00					
Card Printer Ribbons	5.00	144.00	720.00					
Card Printer Cleaning Supplies	2.00	148.00	296.00					
Headsets for Customer Service	6.00	100.00	600.00					
20-51-53-00301					2,000.00	3,000.00	3,000.00	3,000.00
UNIFORMS								
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)					
Staff Uniform Replacement	7.00	100.00	700.00					
Staff Uniform New	23.00	100.00	2,300.00					
20-51-56-00600					400.00	400.00	400.00	400.00
EMPLOYEE RECOGNITION								
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)					
Staff Appreciation	1.00	400.00	400.00					
20-51-56-00605					2,000.00	2,000.00	4,000.00	4,000.00
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	1.00	3,000.00	3,000.00					
20-51-56-00610					264.00	264.00	264.00	264.00
DUES AND SUBSCRIPTIONS								
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)					
Customer Service Supervisor IPRA Membership	1.00	264.00	264.00					

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-51-56-00615				150.00	200.00	200.00	200.00
EMPLOYEE TRAVEL REIMBURSEMENT							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Mileage Reimbursement	1.00	200.00	200.00				
20-51-63-00500				18,333.00	55,458.00	55,458.00	55,458.00
EMPLOYEE HEALTH INSURANCE TRANSFER							
Total Revenue							
Total Expenditure				\$329,890.90	\$442,859.25	\$444,859.25	\$444,859.25
Net				-\$329,890.90	-\$442,859.25	-\$444,859.25	-\$444,859.25
Percent Profit							
Report Total Revenue							
Report Total Expenditure				\$329,890.90	\$442,859.25	\$444,859.25	\$444,859.25
Report Total Net				-\$329,890.90	-\$442,859.25	-\$444,859.25	-\$444,859.25
Total Percent Profit							

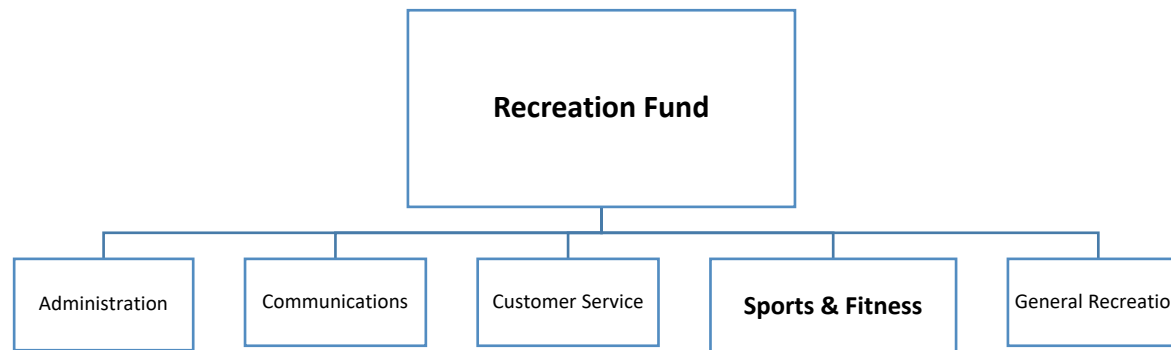
SPORTS & FITNESS

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

2023 RESULTS

Accomplished:

- ✓ Offered a partnered adult ultimate Frisbee program with a total of 58 participants.
- ✓ Expanded upon the existing grade 1-2 basketball league by increasing the number of participants by 37.
- ✓ Increased total fitness group exercise online bookings by 5%.

In progress/delayed:

- ✓ Offer a child nutrition program that will have a minimum of 20 participants by November 1st.
 - Staff met with the contact for this program in July and are working out details for fall 2023 rollout.



CRC Gymnasium

2024 GOALS***Community & Customer Focused***

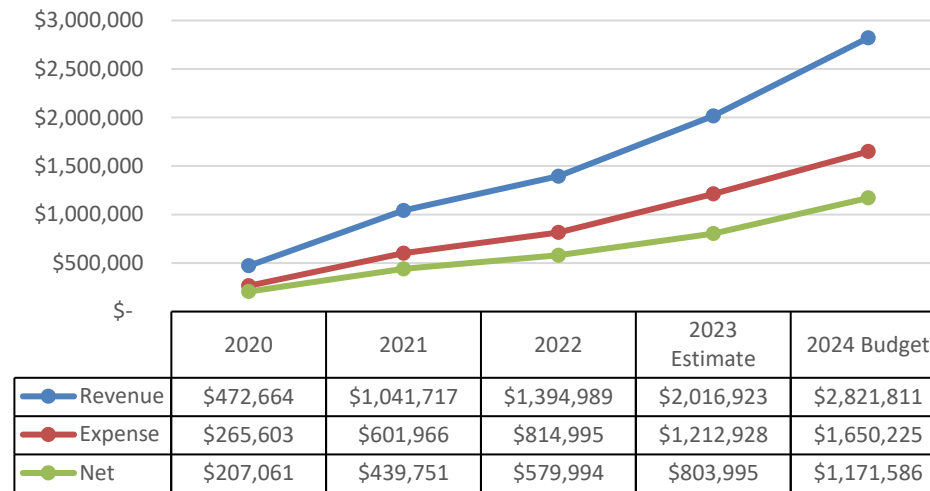
1. To offer a minimum of 4 fit challenges for the members at the CRC with a minimum of 100 participants by December 31, 2024.
Performance Measure: Customer satisfaction surveys
2. To implement an art therapy program to serve at least 50 youth by December 31, 2024.
Performance Measure: Youth served
3. To serve at least 840 youth with after school program at the CRC by December 31, 2024
Performance Measure: Youth served
4. To create and implement a youth track and field program at OPRFHS that would have a minimum of 20 participants by September 1, 2024.
Performance Measure: Youth participation
5. To expand the 2023 adult volleyball league by 33% in 2024 by September 1, 2024.
Performance Measure: Adult participation
6. Increase Unlimited Fitness Class Memberships to 200 memberships by December 1, 2024.
Performance Measure: Percentage of the community served

Financial Strength

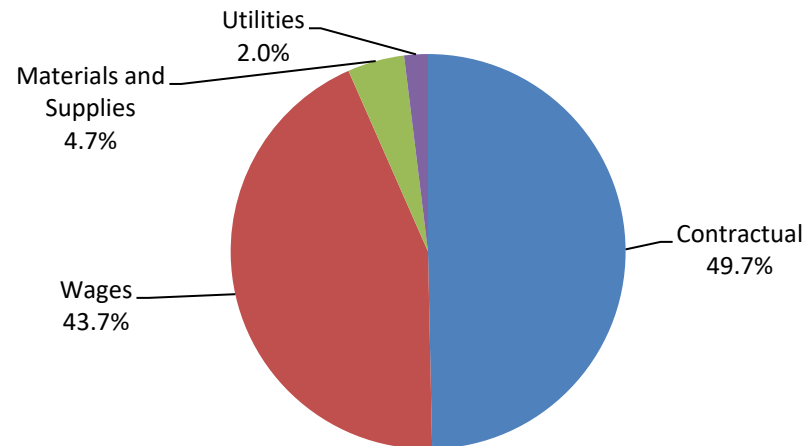
1. To increase December 2023 CRC paid memberships to a minimum of 3,500 adult memberships and a minimum of 500 under 18 memberships by December 1, 2024.
Performance Measure: Households served

Sports & Fitness

Historical Data



2024 Expense Distribution



Sports & Fitness
Budget Detail

	2020	2021	2022	2023 Estimate	2024 Budget
Fees and Charges	\$0	\$0	\$0	\$500,000	\$1,160,670
Rentals	\$0	\$0	\$0	\$0	\$600
Sponsorships & Donations	\$0	\$0	\$0	\$50,000	\$100,000
Program Revenue	\$472,664	\$1,041,717	\$1,394,989	\$1,466,923	\$1,560,541
Total Revenue	\$472,664	\$1,041,717	\$1,394,989	\$2,016,923	\$2,821,811
Wages	\$48,287	\$117,151	\$153,847	\$460,952	\$819,614
Contractual	\$208,787	\$459,822	\$627,869	\$658,753	\$721,533
Materials and Supplies	\$8,529	\$24,994	\$33,279	\$77,973	\$76,879
Utilities	\$0	\$0	\$0	\$15,250	\$32,200
Total Expenses	\$265,603	\$601,966	\$814,995	\$1,212,928	\$1,650,225
Net	\$207,061	\$439,751	\$579,994	\$803,995	\$1,171,586

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Revenue							
20-25-49-13050				96,700.00	101,750.00	101,750.00	101,750.00
FITNESS EXERCISE							
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)	
Unlimited Pass	1.00	25.00	12	1	225	67,500.00	
10 pk pass (Jan-Mar)	1.00	91.00	1	1	75	6,825.00	
10 pk pass (Apr-Dec)	1.00	96.00	1	1	150	14,400.00	
5 pk pass (Jan- Mar)	1.00	55.00	1	1	50	2,750.00	
5 pk pass (Apr- Dec)	1.00	58.00	1	1	100	5,800.00	
Fitness in the Parks	1.00	61.00	1	1	50	3,050.00	
Single Class (Jan- Mar)	1.00	14.00	1	1	25	300.00	
Single Class (Apr-Dec)	1.00	15.00	1	1	75	1,125.00	
20-25-49-13170				146,000.00	149,028.00	149,028.00	149,028.00
MARTIAL ARTS PROGRAMS							
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)	
Taekwondo	1.00	149.00	4	1	42	25,032.00	
Karate	1.00	147.00	4	9	21	111,132.00	
Aikido	1.00	112.00	4	1	18	8,064.00	
Modern Arnis	1.00	100.00	4	1	12	4,800.00	
Expenditure							
20-25-51-13050				52,000.00	57,916.42	57,916.42	57,916.42
FITNESS EXERCISE							
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks		Employees	Amount (\$)
Fitness Instructors	27.30	5.00	7.00	51.00		1	48,730.50
Yoga Instructors	33.48	1.00	4.00	51.00		1	6,829.92
Staff Meeting/Training	31.00	1.50	1.00	2.00		20	1,860.00
Community Events	31.00	2.00	1.00	4.00		2	496.00

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-25-52-00650	6,600.00	6,900.00	6,900.00	6,900.00
BANK SERVICE CHARGE				
20-25-52-13050	2,489.00	3,450.00	3,450.00	3,450.00
FITNESS EXERCISE				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Spin bike maintenance	1.00	450.00	450.00	
Les Mills Contract	12.00	250.00	3,000.00	
20-25-52-13170	106,580.00	107,427.00	107,427.00	107,427.00
MARTIAL ARTS PROGRAMS				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Tai Chi Instruction	0.68	1,200.00	816.00	
Karate Instruction	0.73	111,132.00	81,126.36	
Taekowndo Instruction	0.70	25,032.00	17,522.40	
Aikido Instruction	0.51	8,064.00	4,112.64	
Posture Instruction	0.68	720.00	489.60	
Modern Arnis	0.70	4,800.00	3,360.00	
20-25-53-13050	4,000.00	9,850.00	2,350.00	2,350.00
FITNESS EXERCISE				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Event supplies.giveaways	1.00	250.00	250.00	
Staff Tanks/T-shirts	20.00	5.00	100.00	
Equipment replacement	1.00	2,000.00	2,000.00	
Total Revenue	\$242,700.00	\$250,778.00	\$250,778.00	\$250,778.00
Total Expenditure	\$171,669.00	\$185,543.42	\$178,043.42	\$178,043.42
Net	\$71,031.00	\$65,234.58	\$72,734.58	\$72,734.58
Percent Profit	29.27%	26.01	29.00	29.00

Account	2023	2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Report Total Revenue	\$242,700.00	\$250,778.00	\$250,778.00	\$250,778.00
Report Total Expenditure	\$171,669.00	\$185,543.42	\$178,043.42	\$178,043.42
Report Total Net	\$71,031.00	\$65,234.58	\$72,734.58	\$72,734.58
Total Percent Profit	29.27%	26.01	29.00	29.00

Account				2023		2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
Revenue								
20-26-49-13750				155,000.00		227,589.00	227,589.00	227,589.00
YOUTH SPORTS LEAGUES								
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)		
Winter Basketball classes	1.00	57.00	1	8	16	7,296.00		
Spring-Fall Basketball classes	1.00	60.00	3	8	16	23,040.00		
Winter Volleyball classes CRC	1.00	95.00	1	2	13	2,470.00		
Spring-Fall Volleyball classes CRC	1.00	100.00	3	2	13	7,800.00		
General Sports classes	1.00	95.00	3	2	6	3,420.00		
Basketball League	1.00	131.00	1	1	475	62,225.00		
Tball League	1.00	107.00	2	1	113	24,182.00		
Indoor Futsal League (CRC)	1.00	113.00	1	1	72	8,136.00		
Volleyball League (CRC)	1.00	113.00	1	1	60	6,780.00		
Fall Basketball pre-season	1.00	82.00	1	1	160	13,120.00		
Fall Basketball League 1st-2nd grade (CRC)	1.00	113.00	1	1	160	18,080.00		
Soccer League	1.00	110.00	2	1	232	51,040.00		
20-26-49-13780				26,375.00				
YOUTH SPORTS AND FITNESS								
20-26-49-13800				49,000.00		54,624.00	54,624.00	54,624.00
YOUTH TENNIS								
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)		
Semi Private Lessons	1.00	143.00	3	2	8	6,864.00		
Summer Tennis Camp	1.00	186.00	5	3	12	33,480.00		
Youth Tennis Classes	1.00	107.00	3	5	8	12,840.00		
Youth Indoor Tennis	1.00	120.00	1	2	6	1,440.00		

Account				2023		2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
20-26-49-13860				233,000.00	290,844.00	290,844.00	290,844.00	
YOUTH SPORTS DAY CAMPS								
Detail	Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)	
	Rookies Sports Camp	1.00	284.00	8	1	30	68,160.00	
	Veterans Sports Camp	1.00	284.00	8	1	28	63,616.00	
	MVP Sports Camp	1.00	284.00	8	1	28	63,616.00	
	Extended Sports Camp	1.00	112.00	8	1	20	17,920.00	
	CRC Morning Basketball Camp	1.00	143.00	8	1	24	27,456.00	
	MVPs Sports Camp Week of July 4th	1.00	227.00	1	1	16	3,632.00	
	Extended Sports Camp Week of July 4th	1.00	88.00	1	1	10	880.00	
	Rookie Sports Camp Week of July 4th	1.00	227.00	1	1	18	4,086.00	
	Veterans Sports Camp Week of July 4th	1.00	227.00	1	1	18	4,086.00	
	CRC Afternoon Basketball Camp	1.00	143.00	8	1	24	27,456.00	
	CRC Lunch Bunch Basketball Camp	1.00	39.00	8	1	10	3,120.00	
	CRC Basketball Camp Over Time	1.00	284.00	1	1	24	6,816.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account							2023	2024		
							Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-26-49-13870							559,469.00	569,184.00	569,184.00	569,184.00
YOUTH SPORTS CLINICS										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
East Ave Lacrosse Fall classes	1.00	215.00	1	10	8	17,200.00				
East Ave Lacrosse Summer Camp Jr.	1.00	150.00	1	1	4	600.00				
East Ave Lacrosse Summer Camp	1.00	185.00	1	2	10	3,700.00				
Chicago Fire 1/2 Day Summer Camp	1.00	188.00	8	1	25	37,600.00				
Chicago Fire Full Day Summer Camp	1.00	325.00	8	1	22	57,200.00				
1000 Watts Flag Football classes	1.00	345.00	2	1	30	20,700.00				
1000 Watts Flag Football Summer Camp	1.00	195.00	1	2	72	28,080.00				
NFL Alumni Football Summer Camp	1.00	300.00	1	1	44	13,200.00				
East Ave Lacrosse Spring classes	1.00	319.00	1	10	9	28,710.00				
Chicago Edge Soccer classes	1.00	95.00	4	10	14	53,200.00				
Chicago Edge Soccer Summer Camp 4-6	1.00	130.00	8	1	16	16,640.00				
Chicago Edge Soccer Summer Camp 6-14	1.00	243.00	8	1	76	147,744.00				
Chicago Edge Soccer Spring Break Camp	1.00	186.00	1	1	40	7,440.00				
Chicago Fire Soccer classes	1.00	90.00	2	4	25	18,000.00				
Chicago Fire Summer Camp Jr.	1.00	98.00	2	1	6	1,176.00				
Boxing classes	1.00	97.00	4	1	12	4,656.00				
Chicago Ultimate Frisbee Summer Camp	1.00	130.00	4	1	12	6,240.00				
Windy City Ninja classes	1.00	157.00	4	4	13	32,656.00				
Windy City Ninja Summer Camp	1.00	262.00	1	9	6	14,148.00				
Everton Jr. Soccer Camp 1.5 hour	1.00	140.00	1	3	5	2,100.00				
Everton Soccer Summer Camp 3 hour	1.00	185.00	1	3	15	8,325.00				
RISE Girls Field Hockey Spring classes	1.00	170.00	1	3	20	10,200.00				
RISE Girls Field Hockey Summer Camp	1.00	175.00	1	1	21	3,675.00				
RISE Girls Field Hockey Fall classes	1.00	170.00	1	2	31	10,540.00				
Taylor Basketball classes	1.00	97.00	2	3	12	6,984.00				
OPYBS Baseball/Softball classes	1.00	63.00	3	3	10	5,670.00				
Fencing classes	1.00	160.00	4	2	10	12,800.00				

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account	2023			2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)		
20-26-49-13880	42,560.00					
YOUTH SKATEBOARDING PROGRAMS						
Expenditure						
20-26-51-13750	8,810.00	20,845.00	20,845.00	20,845.00		
YOUTH SPORTS LEAGUES						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Soccer League Site Supervisor	15.00	7.50	1.00	12.00	1	1,350.00
Basketball League Score Keepers	15.00	8.00	1.00	10.00	3	3,600.00
Tball Site Supervisor	15.00	6.00	1.00	12.00	1	1,080.00
Basketball League Site Supervisor	16.00	7.50	1.00	10.00	2	2,400.00
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
In-House Youth Volleyball Assistant Instructor	14.50	2.50	2.00	18.00	1	1,305.00
Spring Basketball League Site Supervisor 1st-2nd	15.00	3.50	1.00	6.00	1	315.00
Fall Basketball League Site Supervisor 1st-2nd	15.00	4.50	1.00	8.00	1	540.00
Fall Basketball League Score keepers 1st-2nd grade	15.00	4.50	1.00	8.00	2	1,080.00
In-House Sports Head Instructor	16.00	2.50	2.00	46.00	1	3,680.00
In-House Assistant Sports Instructor	14.50	2.50	2.00	46.00	1	3,335.00
In-House Youth Volleyball Head Instructor	16.00	2.50	2.00	18.00	1	1,440.00
20-26-51-13780	10,150.00					
YOUTH SPORTS AND FITNESS						
20-26-51-13800	8,000.00	9,795.00	9,795.00	9,795.00		
YOUTH TENNIS						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Semi-Private Tennis Class instructor	27.00	1.50	1.00	20.00	1	810.00
Head Tennis Class Instructor	27.00	4.00	1.00	20.00	1	2,160.00
Tennis Camp Instructor #1	27.00	6.50	5.00	5.00	1	4,387.50
Tennis Camp Instructor #2	15.00	6.50	5.00	5.00	1	2,437.50

Account				2023	2024			
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
20-26-51-13860				66,500.00	86,930.63	86,930.63	86,930.63	
YOUTH SPORTS DAY CAMPS								
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)		
Rookies Counseleors	14.25	8.00	5.00	8.00	4	18,240.00		
Veterans Counselors	14.25	8.00	5.00	8.00	4	18,240.00		
MVP Counselors	14.25	8.00	5.00	8.00	4	18,240.00		
Extended Counselors	14.25	3.50	5.00	9.00	3	6,733.13		
Sports Camp Coor.	16.00	8.00	5.00	9.00	1	5,760.00		
Basketball Camp Leader	16.00	7.00	5.00	9.00	1	5,040.00		
Basketball Camp Asst.	14.25	7.00	5.00	9.00	2	8,977.50		
Training week for staff	14.25	5.00	5.00	1.00	20	5,700.00		
20-26-51-13880				11,000.00				
YOUTH SKATEBOARDING PROGRAMS								
20-26-52-00650				41,000.00	43,100.00	43,100.00	43,100.00	
BANK SERVICE CHARGE								
20-26-52-13750				20,763.00	28,643.00	28,643.00	28,643.00	
YOUTH SPORTS LEAGUES								
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)					
1st-2nd grade Fall basketball League Officials	1.00	1,720.00	1,720.00					
D97 school usage fee practices	1.00	315.00	315.00					
D97 School usage fee Sundays	1.00	4,288.00	4,288.00					
Basketball League Officials	1.00	18,000.00	18,000.00					
D200 usage on Sundays	1.00	4,320.00	4,320.00					
20-26-52-13780				72.00	72.00	72.00	72.00	
YOUTH SPORTS AND FITNESS								
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)					
D97 School Use	1.00	72.00	72.00					

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-26-52-13860	20,000.00	22,263.00	22,263.00	22,263.00
YOUTH SPORTS DAY CAMPS				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
D97 Summer Camp Use Fee	1.00	1,365.00	1,365.00	
Rookies Field Trip Transportation	8.00	249.00	2,241.00	
Veterans Field Trip Transportation	8.00	249.00	2,241.00	
MVP Field Trip Transportation	8.00	249.00	2,241.00	
Rookies Field Trip Fee	8.00	525.00	4,725.00	
Veterans Field Trip Fee	8.00	525.00	4,725.00	
MVP Field Trip Fee	8.00	525.00	4,725.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account				
		2023	2024	
		Estimate (\$)	Requested (\$)	Recommended (\$)
20-26-52-13870		408,982.00	416,518.85	416,518.85
YOUTH SPORTS CLINICS				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Rise Girls Field Hockey Spring Classes	0.75	10,200.00	7,650.00	
Rise Girls Field Hockey Summer Camp	0.75	3,675.00	2,756.25	
RISE Girls Field Hockey Fall Classes	0.75	10,540.00	7,905.00	
Taylor Basketball Classes	0.70	6,984.00	4,888.80	
1000 Watts Flag Football classes	0.75	20,700.00	15,525.00	
1000 Watts Flag Football Summer Camp	0.75	28,080.00	21,060.00	
NFL Alumni Football Summer Camp	0.75	13,200.00	9,900.00	
East Ave Lacrosse Spring Classes	0.75	28,710.00	21,532.50	
East Ave Lacrosse Fall Classes	0.75	17,200.00	12,900.00	
East Ave Lacrosse Summer Camp Jr	0.75	600.00	450.00	
East Ave Lacrosse Summer Camp	0.75	3,700.00	2,775.00	
Chicago Edge Soccer Spring Break Camp	0.70	7,440.00	5,208.00	
Chicago Edge Soccer Classes	0.70	53,200.00	37,240.00	
Chicago Edge Soccer Summer Camp Jr.	0.75	16,640.00	12,480.00	
Chicago Edge Soccer Summer Camp	0.75	147,744.00	110,808.00	
Chicago Fire Soccer Classes	0.70	18,000.00	12,600.00	
Chicago Fire Summer Camp Jr.	0.70	1,176.00	823.20	
Chicago Fire 1/2 Day Summer Camp	0.70	37,600.00	26,320.00	
Chicago Fire Full Day Summer Camp	0.70	57,200.00	40,040.00	
Everton Soccer Summer Camp Jr.	0.70	2,100.00	1,470.00	
Everton Soccer Summer Camp	0.70	8,325.00	5,827.50	
Windy City Ninja Summer Camps	0.80	14,148.00	11,318.40	
Windy City Ninja Classes	0.80	32,656.00	26,124.80	
OPYBS Baseball/Softball classes	0.50	5,670.00	2,835.00	
Fencing classes	0.70	12,800.00	8,960.00	
Boxing classes	0.65	4,656.00	3,026.40	
Chicago Ultimate Frisbee Summer Camp	0.70	5,850.00	4,095.00	

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-26-52-13880	1,896.00			
YOUTH SKATEBOARDING PROGRAMS				
20-26-53-13750	36,000.00	39,021.00	39,021.00	39,021.00
YOUTH SPORTS LEAGUES				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Basketball Equipment	1.00	550.00	550.00	
Soccer Balls	1.00	3,200.00	3,200.00	
Soccer Equipment	1.00	642.00	642.00	
Soccer Player Jerseys	1.00	7,190.00	7,190.00	
Basketball League Jerseys	1.00	14,000.00	14,000.00	
Basketballs	1.00	3,900.00	3,900.00	
Basketball Draft Supplies	1.00	50.00	50.00	
Tball Uniforms	1.00	6,300.00	6,300.00	
Tball Equipment	1.00	535.00	535.00	
Futsal Equipment	1.00	535.00	535.00	
Futsal Jerseys	1.00	1,156.00	1,156.00	
Volleyball Jerseys	1.00	963.00	963.00	
20-26-53-13780	1,200.00	1,200.00	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	
20-26-53-13800	2,580.00	2,580.00	2,580.00	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	

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-26-53-13860	3,893.00	4,087.00	4,087.00	4,087.00
YOUTH SPORTS DAY CAMPS				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Rookies Equipment	1.00	350.00	350.00	
Rookies Staff Shirts	1.00	50.00	50.00	
Veterans Equipment	1.00	350.00	350.00	
Veteran Staff Shirts	1.00	50.00	50.00	
MVP Equipment	1.00	350.00	350.00	
MVP Staff Shirts	1.00	50.00	50.00	
Staff Appreciation/Training	1.00	262.00	262.00	
Campers camp tshirts	1.00	2,625.00	2,625.00	
20-26-53-13880	440.00			
YOUTH SKATEBOARDING PROGRAMS				
Total Revenue	\$1,065,404.00	\$1,142,241.00	\$1,142,241.00	\$1,142,241.00
Total Expenditure	\$641,286.00	\$675,055.48	\$675,055.48	\$675,055.48
Net	\$424,118.00	\$467,185.52	\$467,185.52	\$467,185.52
Percent Profit	39.81%	40.90	40.90	40.90
Report Total Revenue	\$1,065,404.00	\$1,142,241.00	\$1,142,241.00	\$1,142,241.00
Report Total Expenditure	\$641,286.00	\$675,055.48	\$675,055.48	\$675,055.48
Report Total Net	\$424,118.00	\$467,185.52	\$467,185.52	\$467,185.52
Total Percent Profit	39.81%	40.90	40.90	40.90

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account						
			2023	2024		
			Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Revenue						
20-27-49-13585			41,910.00	42,800.00	42,800.00	42,800.00
ADULT SPORTS PROGRAMS						
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)
Mens/Womens Basketball	1.00	62.00	4	3	15	11,160.00
Adult Frisbee	1.00	76.00	3	1	25	5,700.00
Pickelball classes	1.00	63.00	3	2	24	9,072.00
Adult Fencing	1.00	162.00	3	1	4	1,944.00
Boxing	1.00	97.00	4	1	5	1,940.00
Ninja Warriors	1.00	157.00	4	1	4	2,512.00
Basketball League (CRC)	1.00	682.00	1	1	4	2,728.00
Pickelball League (CRC)	1.00	121.00	2	4	8	7,744.00
20-27-49-13640			33,916.00	35,320.00	35,320.00	35,320.00
ADULT SOFTBALL LEAGUES						
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)
Spring Tuesday Mens League	1.00	966.00	1	1	12	11,592.00
Spring Friday Co-ed League	1.00	966.00	1	1	8	7,728.00
Fall Tuesday Mens League	1.00	800.00	1	1	12	9,600.00
Fall Friday Co-ed League	1.00	800.00	1	1	8	6,400.00
20-27-49-13660			35,208.00	37,374.00	37,374.00	37,374.00
ADULT SOCCER LEAGUES						
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)
Spring Co-ed 11 on 11 Soccer	1.00	1,128.00	1	1	12	13,536.00
Spring 7 on 7 Co-ed Soccer	1.00	782.00	1	1	6	4,692.00
Fall Co-ed 11 on 11 Soccer	1.00	1,185.00	1	1	12	14,220.00
Fall Co-ed 7 on 7 Soccer	1.00	821.00	1	1	6	4,926.00

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account				2023		2024			
				Estimate (\$)		Requested (\$)	Recommended (\$)	Approved (\$)	
20-27-49-13670				9,560.00		12,244.00		9,548.00	9,548.00
ADULT VOLLEYBALL LEAGUES									
Detail Description		Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)		
Winter Co-ed volleyball League		1.00	500.00	1	1	8	4,000.00		
Fall Co-ed Volleyball League		1.00	515.00	1	1	8	4,120.00		
Summer Sand Volleyball League		1.00	357.00	1	1	6	2,142.00		
20-27-49-13680				35,224.75		34,380.00		34,380.00	34,380.00
ADULT TENNIS									
Detail Description		Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)		
Adult Tennis Lessons		1.00	191.00	5	4	9	34,380.00		
Expenditure									
20-27-51-13585				3,100.00		5,880.00		5,880.00	5,880.00
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	36.00		1	2,160.00	
Basketball Attendant Training		15.00	1.00	1.00	2.00		1	30.00	
Pickelball Instructor		15.00	1.50	2.00	18.00		1	810.00	
Pickleball Instructor Training		15.00	2.00	1.00	2.00		1	60.00	
Basketball League Scorekeeper		15.00	2.50	1.00	7.00		2	525.00	
Pickleball League Attendant		15.00	4.50	4.00	6.00		1	1,620.00	
Adult Frisbee		15.00	2.50	1.00	18.00		1	675.00	
20-27-51-13640				2,400.00		5,040.00		5,040.00	5,040.00
ADULT SOFTBALL LEAGUES									
Detail Description		Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks		Employees	Amount (\$)	
Spring Softball Field Attendant		15.00	2.75	2.00	11.00		3	2,722.50	
Fall Softball Field Attendant		15.00	2.75	2.00	9.00		3	2,227.50	
Softball Field Attendant Training		15.00	2.00	1.00	1.00		3	90.00	

ANNUAL BUDGET ESTIMATE - ALL

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Park District of Oak Park

FY 2023

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-27-51-13660				2,678.00	3,300.00	3,300.00	3,300.00
ADULT SOCCER LEAGUES							
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)	
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	
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	3	180.00	
20-27-51-13670				800.00	1,552.50	1,552.50	1,552.50
ADULT VOLLEYBALL LEAGUES							
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)	
Winter Volleyball Attendant	15.00	3.50	1.00	11.00	1	577.50	
Fall Volleyball Attendant	15.00	3.50	1.00	11.00	1	577.50	
Volleyball Attendant Training	15.00	2.00	1.00	1.00	1	30.00	
Summer Sand Volleyball Attendant	15.00	3.50	1.00	7.00	1	367.50	
20-27-51-13680				5,500.00	3,888.00	5,040.00	5,040.00
ADULT TENNIS							
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)	
Head Tennis Instructor #1 Training	35.00	2.00	1.00	2.00	1	140.00	
Head Tennis Class Instructor #1	35.00	3.50	2.00	20.00	1	4,900.00	
20-27-52-00650				3,900.00	4,100.00	4,100.00	4,100.00
BANK SERVICE CHARGE							

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-27-52-13585	11,000.00	7,282.80	7,282.80	7,282.80
ADULT SPORTS PROGRAMS				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Fencing Instruction	0.70	1,944.00	1,360.80	
Basketball D97 Usage	1.00	21.00	21.00	
Boxing Instruction	0.65	1,940.00	1,261.00	
Ninja Warrior Instruction	0.75	2,512.00	1,884.00	
Basketball League Quickscores	4.00	7.00	28.00	
Pickelball Quickscores	4.00	7.00	28.00	
Basketball League Refs	30.00	90.00	2,700.00	
20-27-52-13640	7,100.00	9,281.00	9,281.00	9,281.00
ADULT SOFTBALL LEAGUES				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Spring Website Service	20.00	7.00	147.00	
Fall Website Service	20.00	7.00	147.00	
Spring Umpire/Assignor	43.00	115.00	4,945.00	
Fall Umpire/Assignor	43.00	94.00	4,042.00	
20-27-52-13660	14,371.00	11,154.00	11,154.00	11,154.00
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	132.00	
Fall 7 on 7 Official	24.00	37.00	888.00	
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	37.00	888.00	
Officials Assignor Fee Spring	48.00	15.00	720.00	
Spring Webservice	18.00	7.00	126.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-27-52-13670				4,000.00	141.00	141.00	141.00
ADULT VOLLEYBALL LEAGUES							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Website Service Winter	8.00	7.00	56.00				
Website Service Summer	4.00	7.00	29.00				
Website Service Fall	8.00	7.00	56.00				
20-27-53-13585				1,430.00	1,330.00	1,330.00	1,330.00
ADULT SPORTS PROGRAMS							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Sports Classes/Leagues Supplies	1.00	500.00	500.00				
Basketball league winnings	1.00	500.00	500.00				
Pickelball Equipment	1.00	250.00	250.00				
Adult Frisbee	4.00	20.00	80.00				
20-27-53-13640				6,800.00	8,805.50	8,805.50	8,805.50
ADULT SOFTBALL LEAGUES							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Fall Apparel	3.00	31.50	94.50				
Fall 1st Place Awards	3.00	350.00	1,050.00				
Fall 2nd Place Awards	3.00	206.75	620.25				
Spring Softballs	9.00	182.00	1,638.00				
Spring Apparel	3.00	31.50	94.50				
Spring 1st Place Awards	3.00	350.00	1,050.00				
Spring 2nd Place Awards	3.00	206.75	620.25				
Fall Softballs	9.00	182.00	1,638.00				
Bases/Equipment	1.00	2,000.00	2,000.00				

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-27-53-13660	2,100.00	1,600.00	1,600.00	1,600.00
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	100.00	100.00	
Spring 11 on 11 Awards	2.00	250.00	500.00	
Spring 7 on 7 Awards	1.00	250.00	250.00	
20-27-53-13670	1,400.00	900.00	900.00	900.00
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	
20-27-53-13680	1,130.00	1,130.00	1,130.00	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	\$155,818.75	\$162,118.00	\$159,422.00	\$159,422.00
Total Expenditure	\$67,709.00	\$65,384.80	\$66,536.80	\$66,536.80
Net	\$88,109.75	\$96,733.20	\$92,885.20	\$92,885.20
Percent Profit	56.55%	59.67	58.26	58.26
Report Total Revenue	\$155,818.75	\$162,118.00	\$159,422.00	\$159,422.00

Account	2023	2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Report Total Expenditure	\$67,709.00	\$65,384.80	\$66,536.80	\$66,536.80
Report Total Net	\$88,109.75	\$96,733.20	\$92,885.20	\$92,885.20
Total Percent Profit	56.55%	59.67	58.26	58.26

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Revenue							
20-28-42-13428				500,000.00	1,161,420.00	1,160,670.00	1,160,670.00
CRC PASSES/MEMBERSHIPS							
Detail Description		Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)
CRC Membership Monthly (Res)		1.00	25.00	12	1	3,500	1,050,000.00
CRC Membership Monthly (Non)		1.00	50.00	12	1	125	75,000.00
Youth Jr. Gym Membership (Res)		1.00	5.00	12	1	200	12,000.00
Youth Open Gym Membership (Non)		1.00	10.00	12	1	5	600.00
Unlimited Playzone (Res)		1.00	15.00	12	1	75	13,500.00
Unlimited Playzone (Non)		1.00	30.00	12	1	2	720.00
Daily Playzone (Res)		1.00	5.00	1	1	90	450.00
Daily Playzone (Non)		1.00	10.00	1	1	15	150.00
CRC Daily Pass (Res)		1.00	15.00	1	1	550	8,250.00
20-28-44-13428					600.00	600.00	600.00
CRC RENTALS							
Detail Description		Quantity	Unit Amount (\$)		Amount (\$)		
Rentals		12.00	50.00		600.00		
20-28-46-14600				50,000.00	100,000.00	100,000.00	100,000.00
CRC GRANTS & DONATIONS							
20-28-49-13450				3,000.00	8,100.00	8,100.00	8,100.00
CRC Programs							
Detail Description		Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)
Family Nights		1.00	5.00	1	18	45	4,050.00
Teen Saturday Nights		1.00	5.00	1	18	45	4,050.00
Expenditure							

ANNUAL BUDGET ESTIMATE - ALL

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Account	2023		2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
20-28-51-13428	290,014.00	618,499.00	618,499.00	618,499.00	
CRC WAGES - PART TIME					
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees Amount (\$)
Training	15.50	4.00	2.00	2.00	24 5,952.00
Building Attendant M-F	15.50	17.50	5.00	52.00	1 70,525.00
Building Attendant Weekend	15.50	12.50	2.00	52.00	1 20,150.00
Fitness Floor Attendant M-F	15.50	17.50	5.00	52.00	1 70,525.00
Fitness Floor Attendant Weekend	15.50	12.50	2.00	52.00	1 20,150.00
Fitness Desk Attendant M-F	15.50	17.50	5.00	52.00	1 70,525.00
Supervisor on Duty (non IMRF)	17.50	3.50	4.00	52.00	2 25,480.00
Afterschool staff	15.50	4.00	5.00	40.00	4 49,600.00
Afterschool coor.	17.50	4.00	5.00	44.00	1 15,400.00
E-Sports Assistants	15.50	4.00	7.00	52.00	2 45,136.00
Fitness Desk Attendant Weekend	15.50	12.50	2.00	52.00	1 20,150.00
Building Attendant special Saturday events	15.50	5.50	1.00	52.00	2 8,866.00
Gym Assistants	15.50	10.00	7.00	52.00	1 56,420.00
Playzone Attendant M-F	15.50	10.00	5.00	52.00	2 80,600.00
Playzone Assistants Sa	15.50	5.00	1.00	52.00	2 8,060.00
Supervisor on Duty (IMRF)	17.50	4.00	7.00	52.00	2 50,960.00
20-28-51-13450				4,815.00	4,815.00 4,815.00
CRC Programs					
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees Amount (\$)
Family Nights	15.00	2.50	1.00	18.00	3 2,025.00
Teen Nights	15.00	2.50	1.00	18.00	3 2,025.00
Teen Nights Manager On Duty	17.00	2.50	1.00	18.00	1 765.00
20-28-52-00260				15,000.00	15,000.00 15,000.00
PROPERTY REPAIR					
Misc. Property Repair	15,000				

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-28-52-13428				10,000.00	18,000.00	46,200.00	46,200.00
CRC CONTRACTUAL							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Tutoring	30.00	1,000.00	30,000.00				
Contractual classes	9.00	1,000.00	9,000.00				
Committee	72.00	100.00	7,200.00				
20-28-53-13428				17,000.00	11,875.00	15,875.00	15,875.00
CRC MATERIALS & SUPPLIES							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Walkie Talkies replacement	2.00	150.00	300.00				
Staff Apparel	20.00	75.00	1,500.00				
Teen Program Supplies	5.00	500.00	2,500.00				
Babysitting Supplies	8.00	50.00	400.00				
E sports Supplies	5.00	125.00	625.00				
Signage	1.00	2,000.00	2,000.00				
Gym equipment additions/replacements	1.00	5,000.00	5,000.00				
Afterschool apparel	5.00	30.00	150.00				
Afterschool misc. supplies	9.00	100.00	900.00				
Re-upholstery	1.00	1,000.00	1,000.00				
Gymnasium equipment replacement	1.00	1,500.00	1,500.00				
20-28-53-13450					2,000.00	2,000.00	2,000.00
CRC Programs							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Family Nights	1.00	1,000.00	1,000.00				
Teen Nights	1.00	1,000.00	1,000.00				
20-28-58-00800				4,250.00	10,200.00	10,200.00	10,200.00
CRC ELECTRICITY							
20-28-58-00820				6,800.00	12,000.00	12,000.00	12,000.00
CRC TELECOMMUNICATIONS							

Account	2023	2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-28-58-00830 CRC WATER	4,200.00	10,000.00	10,000.00	10,000.00
Total Revenue	\$553,000.00	\$1,270,120.00	\$1,269,370.00	\$1,269,370.00
Total Expenditure	\$332,264.00	\$702,389.00	\$734,589.00	\$734,589.00
Net	\$220,736.00	\$567,731.00	\$534,781.00	\$534,781.00
Percent Profit	39.92%	44.70	42.13	42.13
Report Total Revenue	\$553,000.00	\$1,270,120.00	\$1,269,370.00	\$1,269,370.00
Report Total Expenditure	\$332,264.00	\$702,389.00	\$734,589.00	\$734,589.00
Report Total Net	\$220,736.00	\$567,731.00	\$534,781.00	\$534,781.00
Total Percent Profit	39.92%	44.70	42.13	42.13

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Revenue							
20-29-49-13270							
TEEN TRIPS							
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)	
Day Off Trips	1.00	150,000.00	1	6	8	7,200,000.00	
Ski Trip	1.00	85.00	1	1	8	680.00	
20-29-49-13280							
TEEN CLASSES							
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)	
Resin Mold Art	1.00	25.00	4	1	5	500.00	
D&D Adventures	1.00	21.00	12	1	11	2,772.00	
Safe Sitter Class	1.00	82.00	12	1	12	11,808.00	
Video Game Club	1.00	16.00	12	2	5	1,920.00	
20-29-49-13290							
TEEN CAMPS							
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)	
Teen Scene	1.00	257.00	10	1	16	41,120.00	
Rink Fees	-1.00	5.00	10	1	16	-800.00	
CIT Program	1.00	60.00	5	1	20	6,000.00	
CIT Leadership Training	1.00	144.00	1	2	10	2,880.00	
20-29-49-13310							
TEEN SPECIAL EVENTS							
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)	
Rink/Pool Teen Event	1.00	30.00	1	2	25	1,500.00	
Haunted House Teen Party	1.00	15.00	1	1	12	180.00	
Flashlight Egg Hunt	1.00	21.00	1	1	12	240.00	
Seasonal Teen Events	1.00	21.00	4	1	6	480.00	
Halloween Scavenger Hunt	1.00	21.00	1	1	15	315.00	
E-sports	1.00	26.00	4	1	6	624.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account			2023	2024		
			Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Expenditure						
20-29-51-13270						
TEEN TRIPS						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Trip Assistant Spring	13.00	8.00	1.00	3.00	1	312.00
Trip Assistant Fall	14.00	8.00	1.00	3.00	1	336.00
Ski Trip Assistant	13.00	12.00	1.00	1.00	1	156.00
20-29-51-13280						
TEEN CLASSES						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
D&D Instructor Fall	14.00	3.00	1.00	6.00	2	504.00
Safe Sitter Instructors Fall	14.00	6.50	1.00	6.00	2	1,092.00
Game Club Staff Fall	14.00	2.50	1.00	6.00	2	420.00
Resin Mold Staff Spring	13.00	3.00	1.00	2.00	2	156.00
Resin Mold Staff Fall	14.00	3.00	1.00	2.00	2	168.00
D&D Instructors Spring	13.00	3.00	1.00	6.00	2	468.00
Safe Sitter Instructors Spring	13.00	6.50	1.00	6.00	2	1,014.00
Game Club Staff Spring	13.00	2.50	1.00	6.00	2	390.00
20-29-51-13290						
TEEN CAMPS						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Teen Scene Supervisor Before 7/1	14.00	8.00	5.00	4.00	1	2,240.00
Teen Scene Supervisor After 7/1	15.00	8.00	5.00	7.00	1	4,200.00
Teen Scene Counselor Before 7/1	13.00	7.50	5.00	4.00	1	1,950.00
Teen Scene Counselor After 7/1	14.00	7.50	5.00	7.00	1	3,675.00

Account	2023			2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)		
20-29-51-13310						
TEEN SPECIAL EVENTS						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Esports Staff Fall	14.00	3.50	1.00	2.00	2	196.00
Seasonal Event Staff Fall	14.00	3.00	1.00	2.00	2	168.00
Pool/Rink Event Staff Spring	13.00	3.50	1.00	1.00	3	136.50
Pool/Rink Event Staff Fall	14.00	3.50	1.00	1.00	3	147.00
Halloween Haunted House Teen Party Staff	14.00	3.00	1.00	1.00	2	84.00
Seasonal Event Staff Spring	13.00	3.00	1.00	2.00	2	156.00
Flashlight Egg Hunt Staff	14.00	3.00	1.00	1.00	1	42.00
Halloween Scavenger Hunt Staff	12.00	3.00	1.00	1.00	1	36.00
E-sports Staff Spring	13.00	3.50	1.00	2.00	2	182.00
20-29-52-00650						
BANK SERVICE CHARGE						
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Monthly Bank Fees	1.00	1,100.00	1,100.00			
20-29-52-13270						
TEEN TRIPS						
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Field Trip Fee	6.00	360.00	2,160.00			
Ski Trip Fee	1.00	480.00	480.00			
20-29-52-13290						
TEEN CAMPS						
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)			
Pool/Rink Bus	30.00	135.00	4,050.00			
Teen Scene Field Trips	20.00	160.00	3,200.00			
Teen Scene Field Trip Buses	20.00	225.00	4,500.00			

				2023	2024		
Account				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-29-53-13270							
TEEN TRIPS							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
General Trip Supplies	3.00	20.00	60.00				
20-29-53-13280							
TEEN CLASSES							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Safe Sitter Participant Manual	144.00	18.54	2,669.76				
Video Game Club Supplies	4.00	40.00	160.00				
D&D Supplies	4.00	25.00	100.00				
Resin Mold Supplies	4.00	40.00	160.00				
20-29-53-13290							
TEEN CAMPS							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Teen Scene Start Up Supplies	1.00	150.00	150.00				
CIT Supplies	1.00	300.00	300.00				
CIT Shirts	20.00	8.00	160.00				
Teen Scene Supplies	10.00	100.00	1,000.00				
20-29-53-13310							
TEEN SPECIAL EVENTS							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Flashlight Egg Hunt Supplies	1.00	100.00	100.00				
Seasonal Event Supplies	4.00	60.00	240.00				
Halloween Scavenger Hunt	1.00	75.00	75.00				
E-sports Supplies	1.00	100.00	100.00				
Rink/Pool Event Supplies	2.00	200.00	400.00				
Haunted House Teen Party Supplies	1.00	150.00	150.00				
Rink/Pool Event DJ	2.00	350.00	700.00				

Account	2023	2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Total Revenue				
Total Expenditure				
Net				
Percent Profit				

Report Total Revenue
Report Total Expenditure
Report Total Net
Total Percent Profit

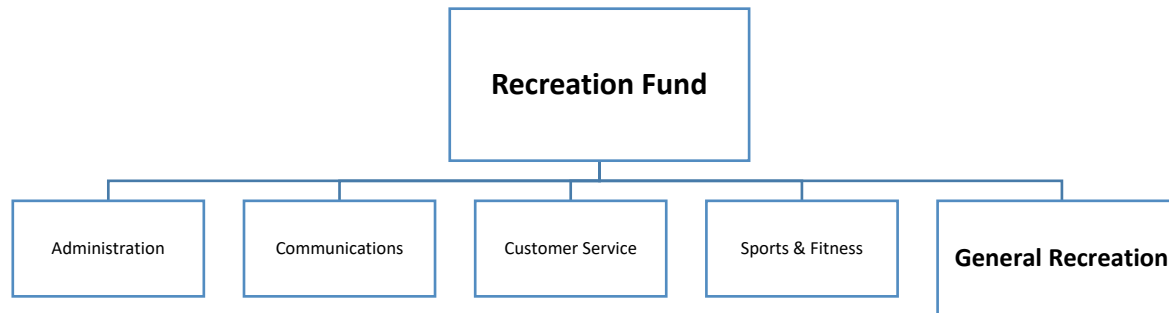
GENERAL RECREATION

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**2023 RESULTS***In Progress:*

- ✓ 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.
 - We have booked 11 esports birthday parties, 4 have run so far with 7 planned for the remainder of the summer and early Fall. We have 8 planned adult esports leagues planned.
- ✓ Revitalize indoor playground budget by selling 35 memberships by December 31, 2023.
 - 29 memberships were sold in early 2023. With the Fall season opening, we will be able to meet this goal.
- ✓ Increase Nature/Adventure programming participation by 10% by December 31, 2023.
 - This goal is still in progress
- ✓ Increased Active Adult program participation by 5% by December 31, 2023 through a variety of program offerings.
 - Active Adult participation is currently 74% higher than participation at this point in 2022.
- ✓ Implement Teen Nights at the CRC serving a minimum of 300 participants by December 31, 2023.
 - One Teen Night has been run with a total of 41 participants. Three more Teen Nights are scheduled.

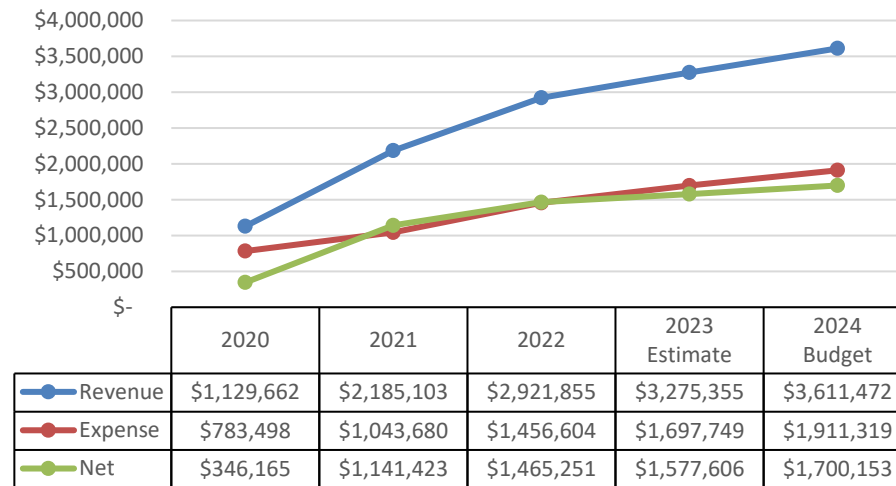
**Arts & Crafts**

General Recreation**2024 GOALS****Customer & Community Focused**

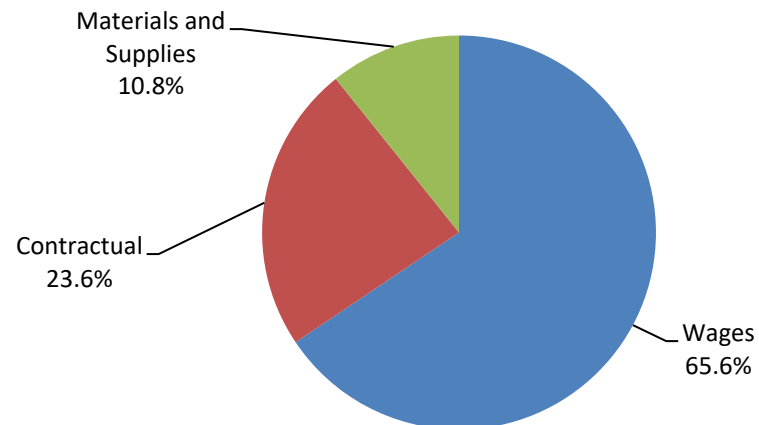
1. Reach 425 Active Adult Members by December 1st, 2024.
Performance Measure: Active adult participation
2. Revitalize Preschool Budget by increasing enrichment class participants to 725 December 31, 2024.
Performance Measure: Youth served
3. Boost Teen Adventure Club by offering a minimum of 6 adventure trips with 8 participants by December 31, 2024.
Performance Measure: Teen participation

General Recreation

Historical Data



2024 Expense Distribution



General Recreation
Budget Detail

	2020	2021	2022	2023 Estimate	2024 Budget
Program Revenue	\$1,129,662	\$2,185,103	\$2,921,855	\$3,275,355	\$3,611,472
Total Revenue	\$1,129,662	\$2,185,103	\$2,921,855	\$3,275,355	\$3,611,472
Wages	\$607,419	\$733,174	\$895,476	\$1,060,636	\$1,253,628
Contractual	\$104,940	\$249,223	\$426,795	\$454,999	\$451,803
Materials and Supplies	\$71,139	\$61,283	\$134,333	\$182,115	\$205,888
Total Expenses	\$783,498	\$1,043,680	\$1,456,604	\$1,697,749	\$1,911,319
Net	\$346,165	\$1,141,423	\$1,465,251	\$1,577,606	\$1,700,153

Account				2023		2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
Revenue								
20-61-49-12000				80,000.00		87,025.00	87,025.00	87,025.00
FRANK LLOYD WRIGHT RACE								
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)		
Late Registration Fees	1.00	10.00	1	1	500	5,000.00		
Youth Mile Registration	1.00	25.00	1	1	200	5,000.00		
5K Pre Registration	1.00	40.00	1	1	875	35,000.00		
10K Pre Registration	1.00	40.00	1	1	690	27,600.00		
Sponsor Entry	1.00	25.00	1	1	115	2,875.00		
5K Walk	1.00	35.00	1	1	330	11,550.00		
20-61-49-12010				625.00		750.00	750.00	750.00
COMMUNITY SPECIAL EVENTS								
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)		
Fall Fest Vendors	1.00	125.00	1	1	6	750.00		
Fall Fest Revenue								
Planned Dino week revenue for 2023 held the events at both historic homes								
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

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account							2023	2024		
							Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-61-49-12030							552,500.00	579,557.00	579,557.00	579,557.00
COMMUNITY DAY CAMPS										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
S'more Spark	1.00	287.00	1	1	48	13,776.00				
S'more Spark Extended	1.00	110.00	1	1	30	3,300.00				
JR Spark Swim Lessons	-1.00	7.00	40	1	20	-5,600.00				
Passport: School's Out After Winter	1.00	60.00	8	1	45	21,600.00				
Summer Stay and Play 3 Day	1.00	231.00	2	2	8	7,392.00				
Summer Stay and Play 2 day	1.00	154.00	2	2	8	4,928.00				
Extended Winter Break After Winter	1.00	20.00	4	1	24	1,920.00				
Passport: Winter Break Before Winter	1.00	57.00	4	1	45	10,260.00				
Extended Winter Break Before Winter	1.00	19.00	4	1	24	1,824.00				
Passport: Spring Break	1.00	60.00	5	1	45	13,500.00				
Extended Spring Break	1.00	20.00	5	1	24	2,400.00				
Spark K-1 Swim Lessons	-1.00	7.00	9	2	52	-6,552.00				
Nature weeks	1.00	307.00	4	1	20	24,560.00				
Extended School's Out After Winter	1.00	20.00	8	1	24	3,840.00				
Passport: School's Out Before Winter	1.00	57.00	3	1	45	7,695.00				
Extended School's Out Before Winter	1.00	19.00	3	1	24	1,368.00				
Passport: Winter Break After Winter	1.00	60.00	4	1	45	10,800.00				
Adventure Weeks	1.00	307.00	4	1	20	24,560.00				
Junior Spark	1.00	395.00	4	1	20	31,600.00				
Spark K-1	1.00	287.00	9	1	52	134,316.00				
Spark 2-3	1.00	287.00	9	1	60	154,980.00				
Spark 4-6	1.00	287.00	9	1	30	77,490.00				
Summer Extended Camp	1.00	110.00	9	1	40	39,600.00				

Account				2023		2024		
				Estimate (\$)		Requested (\$)	Recommended (\$)	Approved (\$)
20-61-49-12040				918,450.00		952,700.00	952,700.00	952,700.00
AFTERSCHOOL PROGRAMS								
Detail	Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)	
	Fox Clubhouse- Fall	1.00	382.00	4	1	36	55,008.00	
	Dole Clubhouse - Fall	1.00	382.00	4	1	29	44,312.00	
	Andersen Clubhouse - Fall	1.00	382.00	4	1	28	42,784.00	
	Barrie Clubhouse - Fall	1.00	382.00	4	1	31	47,368.00	
	Longfellow Clubhouse - Fall	1.00	382.00	4	1	47	71,816.00	
	Fall Registration Fee	1.00	100.00	1	1	320	32,000.00	
	Barrie Clubhouse-Spring	1.00	364.00	5	1	31	56,420.00	
	Longfellow Clubhouse-Spring	1.00	364.00	5	1	47	85,540.00	
	Austin Clubhouse-Spring	1.00	364.00	5	1	22	40,040.00	
	Carroll Clubhouse-Spring	1.00	364.00	5	1	60	109,200.00	
	Field Clubhouse-Spring	1.00	364.00	5	1	22	40,040.00	
	Austin Clubhouse - Fall	1.00	382.00	4	1	22	33,616.00	
	Carroll Clubhouse - Fall	1.00	382.00	4	1	60	91,680.00	
	Field Clubhouse - Fall	1.00	382.00	4	1	22	33,616.00	
	Fox Clubhouse-Spring	1.00	364.00	5	1	36	65,520.00	
	Dole Clubouse-Spring	1.00	364.00	5	1	29	52,780.00	
	Andersen Clubhouse-Spring	1.00	364.00	5	1	28	50,960.00	

Account				2023		2024			
				Estimate (\$)		Requested (\$)	Recommended (\$)	Approved (\$)	
20-61-49-12050				40,480.00		54,497.50		54,497.50	
ACTIVE ADULTS PROGRAMS									
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)			
Active Adult Membership	1.00	52.00	1	1	425	22,100.00			
Non-member Registrations	2.00	6.00	50	1	1	600.00			
Holiday Party	30.00	25.00	1	1	1	750.00			
Basic Fitness Apr-Dec	15.00	5.50	127	1	1	10,477.50			
Yoga Apr-Dec	10.00	5.50	36	1	1	1,980.00			
Ceramics Apr-Dec	7.00	6.50	70	1	1	3,185.00			
Lapidary Apr-Dec	3.00	6.50	70	1	1	1,365.00			
Basic Fitness Jan-Mar	15.00	5.00	48	1	1	3,600.00			
Special Events	240.00	20.00	1	1	1	4,800.00			
Trips	10.00	30.00	12	1	1	3,600.00			
Ceramics Jan-Mar	7.00	6.00	24	1	1	1,008.00			
Yoga Jan-Mar	10.00	5.00	12	1	1	600.00			
Lapidary Jan-Mar	3.00	6.00	24	1	1	432.00			

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account							2023	2024		
							Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-61-49-12060							109,000.00	129,766.00	129,766.00	129,766.00
Teen Programs										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
Esports Birthday Parties (Post April 1st)	1.00	367.00	30	1	1	11,010.00				
Teen Nights At Crc (Post April 1st)	1.00	11.00	9	1	50	4,950.00				
Safe Sitter Class (Post April 1st)	1.00	95.00	9	1	10	8,550.00				
D&D Adventures (Post April 1st)	1.00	23.00	3	2	10	1,380.00				
Esport Camps	1.00	130.00	6	1	10	7,800.00				
Esports Classes (Prior April 1st)	1.00	22.00	9	1	7	1,386.00				
Esports Classes (Post April 1st)	1.00	23.00	9	1	7	1,449.00				
Esports Special Events (Prior April 1st)	1.00	20.00	10	1	7	1,400.00				
Esports Special Events (Post April 1st)	1.00	21.00	20	1	7	2,940.00				
CIT Leadership Program	1.00	221.00	1	2	20	8,840.00				
D&D Camp	1.00	135.00	2	1	10	2,700.00				
One Day Craft Class (Post April 1st)	1.00	28.00	4	1	10	1,120.00				
Teen Trips (Prior April 1st)	1.00	45.00	4	1	10	1,800.00				
Teen Trips (Post April 1st)	1.00	47.00	2	1	10	940.00				
One Day Special Events (Post April 1st)	1.00	28.00	4	1	15	1,680.00				
Safe Sitter Class (Prior April 1st)	1.00	90.00	3	1	10	2,700.00				
Flashlight Egg Hunt	1.00	28.00	1	1	18	504.00				
Halloween Scavenger Hunt	1.00	25.00	1	1	18	450.00				
Esports Birthday Parties (Prior April 1st)	1.00	350.00	10	1	1	3,500.00				
Teen Scene	1.00	304.00	9	1	17	46,512.00				
CIT Program	1.00	67.00	5	1	40	13,400.00				
Teen Nights at CRC (Prior April 1st)	1.00	10.00	3	1	50	1,500.00				
One Day Craft Class (Prior April 1st)	1.00	27.00	4	1	10	1,080.00				
Rink Fees	-1.00	5.00	9	1	17	-765.00				
One Day Special Events (Prior April 1st)	1.00	27.00	4	1	15	1,620.00				
D&D Adventures (Prior April 1st)	1.00	22.00	3	2	10	1,320.00				

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account							2023	2024		
							Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-61-49-12340							220,600.00	220,322.00	220,322.00	220,322.00
SPECIAL INTEREST PROGRAMS										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
Magic Class	1.00	23.00	9	1	30	6,210.00				
STEAM	1.00	155.00	4	1	10	6,200.00				
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				
20-61-49-12350							37,666.16	32,835.00	32,835.00	32,835.00
NATURE AND ADVENTURE PROGRAMS										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
Adventure Trips (Jan-Mar)	1.00	40.00	1	3	8	960.00				
Adventure Trip (Apr-Dec)	1.00	42.00	1	3	8	1,008.00				
Summer Archery	1.00	83.00	3	3	7	5,229.00				
Starved Rock Hiking Trip	1.00	25.00	1	1	9	225.00				
Fall Intergenerational Programs	1.00	19.00	4	6	5	2,280.00				
Fall Archery	1.00	83.00	4	3	7	6,972.00				
Spooky Stroll	1.00	13.00	1	1	140	1,820.00				
Oak Park Family Campout	1.00	47.00	1	1	20	940.00				
Teen Ski Trip	1.00	90.00	1	1	8	720.00				
Winter Intergenerational Programs	1.00	18.00	3	6	5	1,620.00				
Winter Archery	1.00	75.00	3	3	7	4,725.00				
Spring Intergenerational Programs	1.00	19.00	3	6	5	1,710.00				
Spring Archery	1.00	83.00	2	3	7	3,486.00				
Summer Intergenerational Programs	1.00	19.00	2	6	5	1,140.00				

Account				2023		2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
20-61-49-12360				290,432.00		409,639.00	409,639.00	409,639.00
NATURE AND ADVENTURE CAMPS								
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)		
Day Camp - Single Days (Jan-Mar)	1.00	53.00	6	1	16	61,056.00		
Day Camp - Single Days + Extended (Jan-Mar)	1.00	71.00	6	1	16	6,816.00		
Day Camp - Single Days (Apr-Dec)	1.00	56.00	6	1	16	5,376.00		
Day Camp - Single Days (Apr-Dec)	1.00	75.00	6	1	16	7,200.00		
Day Camp - Spring Break	1.00	53.00	1	5	16	4,240.00		
Day Camp - Winter Break + Extended (Dec '24	1.00	75.00	1	5	16	6,000.00		
Outdoor Adventurers Camp	1.00	325.00	9	1	35	102,375.00		
Outdoor Extended Camp	1.00	106.00	9	1	30	28,620.00		
Day Camp - Spring Break + Extended	1.00	71.00	1	5	16	5,680.00		
Outdoor Explorers Camp	1.00	270.00	9	1	45	109,350.00		
Day Camp - Winter Break (January '24)	1.00	53.00	1	4	16	3,392.00		
Day Camp - Winter Break + Extended (January '24)	1.00	71.00	1	4	16	4,544.00		
Day Camp - Winter Break (Dec '24)	1.00	56.00	1	5	16	4,240.00		
Camp for Curious Minds	1.00	270.00	9	1	25	60,750.00		
Expenditure								
20-61-51-12000				1,500.00		1,500.00	1,500.00	1,500.00
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		20	1,500.00	

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-61-51-12010				3,900.00	3,982.00	3,982.00	3,982.00
COMMUNITY SPECIAL EVENTS							
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)	
Summer Concert & Movie Supervisor and Staff	17.00	3.50	1.00	17.00	2	2,023.00	
Winter Fest Staff -Supervisor and Attendants	17.00	5.00	1.00	1.00	5	425.00	
Egg Hunt Staff-Supervisors and Attendants	17.00	6.00	1.00	1.00	10	1,020.00	
Pumpkin Smash	14.50	3.00	1.00	1.00	4	174.00	
Illinois Unplugged	17.00	5.00	1.00	1.00	4	340.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account	2023				2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)		
20-61-51-12030	214,000.00	193,150.63	193,150.63	193,150.63		
COMMUNITY DAY CAMPS						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Spark Counselors	14.00	7.50	5.00	9.00	16	75,600.00
Passport Supervisor After Oct 1	16.00	7.50	1.00	8.00	1	960.00
Extended Passport Counselors After Oct 1	15.00	3.50	1.00	8.00	3	1,260.00
Extended Passport Supervisor After OCT 1	16.00	3.50	1.00	8.00	1	448.00
Extended Passport Supervisor	15.00	3.50	1.00	16.00	1	840.00
S'more Sup	16.00	7.50	5.00	1.00	1	600.00
Extended S'more Supervisor	16.00	3.50	5.00	1.00	1	280.00
Passport Counselors After Oct 1	15.00	7.50	1.00	8.00	4	3,600.00
Spark Supervisor	15.00	7.50	5.00	9.00	3	15,187.50
Spark Asst Supervisors	14.50	7.50	5.00	9.00	3	14,681.25
Summer Extended Supervisor	15.00	4.25	5.00	9.00	1	2,868.75
Summer Extended Asst Supervisor	14.50	4.25	5.00	9.00	1	2,773.13
Nature Weeks Supervisor	15.00	4.00	5.00	9.00	1	2,700.00
Nature Weeks Counselor	14.00	4.00	5.00	9.00	3	7,560.00
Spark Coordinator	16.00	7.50	5.00	9.00	1	5,400.00
Passport Counselors Before Oct 1	14.00	7.50	1.00	16.00	4	6,720.00
Extended Passport Counselors BEfore Oct 1	14.00	3.50	1.00	16.00	3	2,352.00
Jr. Spark Counselors	14.00	4.50	5.00	9.00	4	11,340.00
Jr. Spark Supervisor	15.00	5.00	5.00	9.00	1	3,375.00
Adventure Weeks Supervisor	15.00	4.50	5.00	9.00	1	3,037.50
Summer Stay and Play Supervisor	15.00	5.00	5.00	9.00	1	3,375.00
Summer Extended Counselors	14.00	3.50	5.00	9.00	6	13,230.00
Adventure Weeks Counselors	14.00	4.00	5.00	9.00	2	5,040.00
S'more Spark Counselors	15.00	7.50	5.00	1.00	8	4,500.00
Extended S'more Spark Counselors	15.00	3.50	5.00	1.00	3	787.50
Passport Supervisor Before Oct 1	15.00	7.50	1.00	16.00	1	1,800.00
Summer Stay and Play Counselor	14.00	4.50	5.00	9.00	1	2,835.00

Account					2023	2024		
					Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-61-51-12040					340,000.00	402,141.90	402,141.90	402,141.90
AFTERSCHOOL PROGRAMS								
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)		
Clubhouse Asst Site Supervisors - Spring	16.05	3.50	5.00	22.00	6	37,075.50		
Clubhouse Asst Site Supervisors - Fall	16.30	3.50	5.00	16.00	6	27,384.00		
Clubhouse Supervisors Spring	17.40	4.00	5.00	22.00	8	61,248.00		
Clubhouse Recreation Leaders Spring	15.30	3.50	5.00	22.00	22	129,591.00		
Clubhouse Supervisor Meetings	17.80	2.00	1.00	9.00	8	2,563.20		
Clubhouse Supervisors Fall	17.90	4.00	5.00	16.00	8	45,824.00		
Clubhouse Recreation Leaders Fall	15.70	3.50	5.00	16.00	22	96,712.00		
Clubhouse Asst Supervisor Meetings	16.15	2.00	1.00	9.00	6	1,744.20		
20-61-51-12050					21,000.00	24,100.00	24,100.00	24,100.00
ACTIVE ADULTS PROGRAMS								
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)		
Active Adult Lapidary Instructor	20.00	3.00	2.00	50.00	1	6,000.00		
Active Adult Ceramics Instructor	22.00	3.00	2.00	50.00	1	6,600.00		
Active Adult Assistant	15.00	3.00	2.00	50.00	1	4,500.00		
Active Adult Fitness Instructors	35.00	1.00	4.00	50.00	1	7,000.00		

Account					2023	2024		
					Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-61-51-12060					19,000.00	33,664.50	33,664.50	33,664.50
Teen Programs								
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)		
Safe Sitter Instructors (Post Oct 1)	15.00	6.50	1.00	3.00	2	585.00		
Teen Scene Counselors	14.00	7.50	5.00	10.00	2	10,500.00		
Teen Trips Staff (Prior Oct 1)	14.00	5.00	1.00	4.00	1	280.00		
One Day Special Events (Post Oct 1)	15.00	3.00	1.00	4.00	1	180.00		
Teen Trips Staff (Post Oct 1)	15.00	5.00	1.00	2.00	1	150.00		
Teen Night at CRC Staff (Post Oct 1)	15.00	3.00	1.00	3.00	2	270.00		
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		
Esports Assistants	15.50	4.00	3.00	30.00	2	11,160.00		
Teen Night at CRC Staff (Prior Oct 1)	14.00	3.00	1.00	9.00	2	756.00		
One Day Craft Class (Post Oct 1)	15.00	3.00	1.00	2.00	1	90.00		
D&D Instructors (Post Oct 1)	15.00	6.00	1.00	3.00	2	540.00		
D&D Class Instructors (Prior Oct 1)	14.00	6.00	1.00	3.00	2	504.00		
Safe Sitter Instructors (Prior Oct 1)	14.00	6.50	1.00	9.00	2	1,638.00		
One Day Craft Class Staff (Prior Oct 1)	14.00	3.00	1.00	6.00	1	252.00		
One Day Special Event Staff (Prior Oct 1)	14.00	3.00	1.00	4.00	1	168.00		
D&D Camp Instructors	14.50	3.50	5.00	1.00	2	507.50		
Teen Scene Supervisor	15.00	8.00	5.00	10.00	1	6,000.00		
20-61-51-12340								
SPECIAL INTEREST PROGRAMS								

Account	2023			2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)		
20-61-51-12350	4,898.50	6,447.00	6,447.00	6,447.00		
NATURE AND ADVENTURE PROGRAMS						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Archery Instructor Training (after Oct 1st)	15.00	5.00	1.00	3.00	1	225.00
Archery Instructor (after Oct 1st)	15.00	4.00	1.00	24.00	1	1,440.00
Adventure Trip Assistant (before Oct 1st)	14.00	7.00	1.00	6.00	1	588.00
Archery Instructor Training (before Oct 1st)	14.00	5.00	1.00	6.00	1	420.00
Natura Program Instructor (before Oct 1st)	14.00	3.00	1.00	36.00	1	1,512.00
Archery Instructor (beofore Oct 1st)	14.00	4.00	1.00	12.00	1	672.00
Nature Program Instructor (after Oct 1st)	15.00	3.00	1.00	12.00	1	540.00
Adventure Trip Assistant (after Oct 1st)	15.00	7.00	1.00	10.00	1	1,050.00

ANNUAL BUDGET ESTIMATE - ALL

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Park District of Oak Park

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Account	2023				2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)		
20-61-51-12360	89,086.28	135,392.25	135,392.25	135,392.25		
NATURE AND ADVENTURE CAMPS						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
OA Asst. Site Supervisor	14.75	8.00	5.00	10.00	1	5,900.00
CCM Asst. Site Supervisor	14.75	8.00	5.00	10.00	1	5,900.00
Nature Camps Coordinator	16.25	8.00	5.00	10.00	1	6,500.00
Single-Day Camp + Extended Staff (after Oct 1)	15.00	3.50	3.00	1.00	3	472.50
Extended Camp Site Supervisor	15.25	3.50	5.00	10.00	1	2,668.75
OE Camp Counselors	14.15	7.50	5.00	10.00	7	37,143.75
OA Camp Counselors	14.15	7.50	5.00	10.00	3	15,918.75
CCM Camp Counselors	14.15	7.50	5.00	10.00	3	7,875.00
Extended Camp Counselors	14.15	3.50	5.00	10.00	4	10,500.00
OE Asst. Site Supervisor	14.75	8.00	5.00	10.00	1	5,900.00
Single-Day Camp Staff (before Oct 1st)	14.00	7.50	3.00	1.00	6	1,890.00
Single-Day Camp + Extended Staff (before Oct 1st)	14.00	3.50	3.00	1.00	3	441.00
Single-Day Camp Staff (after Oct 1st)	15.00	7.50	6.00	1.00	6	4,050.00
OE Camp Site Supervisor	15.25	8.00	5.00	10.00	1	6,100.00
OA Camp Site Supervisor	15.25	8.00	5.00	10.00	1	6,100.00
CCM Camp Site Supervisor	15.25	8.00	5.00	10.00	1	6,100.00
Winter Break Camp Staff (Jan 24)	14.00	7.50	5.00	1.00	6	3,150.00
Winter Break Camp + Extended Staff (Jan 24)	14.00	3.50	5.00	1.00	3	735.00
Winter Break Camp Staff (Dec 24)	15.00	7.50	5.00	1.00	6	3,375.00
Winter Break Camp + Extended Staff (Dec 24)	15.00	3.50	5.00	1.00	3	787.50
Spring Break Camp Staff	14.00	7.50	5.00	1.00	6	3,150.00
Spring Break Camp + Extended Staff	14.00	3.50	5.00	1.00	3	735.00
20-61-52-00650	50,600.00	53,200.00	53,200.00	53,200.00	53,200.00	
BANK SERVICE CHARGE						

ANNUAL BUDGET ESTIMATE - ALL

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Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-61-52-12000	18,410.00	20,310.00	20,310.00	20,310.00
FRANK LLOYD WRIGHT RACE				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Race Timing Service	1.00	16,000.00	16,000.00	
Toilets	1.00	1,100.00	1,100.00	
Race Announcers	1.00	250.00	250.00	
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	
20-61-52-12010	35,500.00	41,250.00	41,250.00	41,250.00
COMMUNITY SPECIAL EVENTS				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Summer Concerts	12.00	1,500.00	18,000.00	
Movies	5.00	450.00	2,250.00	
Fall Fest	5.00	3,000.00	15,000.00	
DIOV	4.00	1,500.00	6,000.00	
<i>Movies, Concerts, DIOV and Fall Fest</i>				
<i>Increasing payments to bands for 2023. Keeping some \$\$'s for DIOV although it will be smaller than years past</i>				
20-61-52-12030	43,000.00	47,412.00	44,474.00	44,474.00
COMMUNITY DAY CAMPS				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Spark K-1 Field Trip Fee	9.00	576.00	5,184.00	
Spark 2-3 Field Trip Fee	9.00	720.00	6,480.00	
Spark 4-6 Field Trip Fee	9.00	384.00	3,456.00	
Passport Field Trip Fee	23.00	384.00	8,832.00	
Spark K-1 Bus	9.00	400.00	3,600.00	
Spark 2-3 Bus	9.00	400.00	3,600.00	
Spark 4-6 Bus	9.00	400.00	3,600.00	
Passport Bus	23.00	400.00	9,200.00	
Adventure Weeks In House Field Trips	9.00	58.00	522.00	

ANNUAL BUDGET ESTIMATE - ALL

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Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-61-52-12040				9,000.00	9,000.00	9,000.00	9,000.00
AFTERSCHOOL PROGRAMS							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Afterschool busing	9.00	1,000.00	9,000.00				
20-61-52-12050				4,000.00	8,200.00	8,200.00	8,200.00
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				
Special Events	12.00	300.00	3,600.00				
20-61-52-12060				7,000.00	11,934.00	15,120.00	15,120.00
Teen Programs							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Teen Scene Field Trips	18.00	400.00	7,200.00				
Teen Scene Field Trip Buses	18.00	400.00	7,200.00				
Teen Trips	6.00	120.00	720.00				
20-61-52-12340				153,000.00	152,542.00	152,542.00	152,542.00
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	175.00	70,000.00				
Chess Camp	120.00	145.00	17,400.00				
Chess Scholars Workshop	80.00	33.00	2,640.00				
Chess Scholars	48.00	68.00	3,264.00				
Coding Classes	112.00	260.00	29,120.00				
Magic Class	270.00	15.40	4,158.00				

ANNUAL BUDGET ESTIMATE - ALL

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Park District of Oak Park

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Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-61-52-12350				1,805.85	2,680.00	2,680.00	2,680.00
NATURE AND ADVENTURE PROGRAMS							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Archery Instructor Training	2.00	60.00	120.00				
Adventure Program Fees	64.00	40.00	2,560.00				
20-61-52-12360				24,000.00	24,000.00	24,000.00	24,000.00
NATURE AND ADVENTURE CAMPS							
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)	
School Usage Fees	1.00	600.00	1	1	1	600.00	
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	
Adventurers Camp Field Trip Bus	1.00	400.00	9	2	1	7,200.00	
Explorers Camp Field Trip Bus	1.00	400.00	9	1	1	3,600.00	
20-61-53-12000				60,090.00	65,215.00	65,215.00	65,215.00
FRANK LLOYD WRIGHT RACE							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
FLW Scholarship Proceeds	1.00	33,065.00	33,065.00				
Awards	1.00	1,500.00	1,500.00				
Participant/Staff/Volunteer Shirts	2,600.00	11.00	28,600.00				
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				

Account	2023			2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
20-61-53-12010	5,300.00	5,400.00	5,400.00	5,400.00	
COMMUNITY SPECIAL EVENTS					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Winter Fest	1.00	600.00	600.00		
Egg Hunt Decorations & Addt. Supplies	1.00	500.00	500.00		
Egg Hunt Eggs	45.00	80.00	3,600.00		
Illinois Unplugged/Olympic Week	1.00	700.00	700.00		
Community Events					
Ordering more Eggs for Dash and Scramble to make sure we have enough. Planning Olympic week to coincide with Illinois Unplugged and will likely have to buy supplies for events throughout the week.					
20-61-53-12030	5,200.00	9,022.28	9,022.28	9,022.28	
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		
Summer Camper Shirts	600.00	4.57	2,742.00		
Extended Spark Snack	10.00	80.00	800.00		
Spark Staff Shirts	70.00	4.57	319.90		
Jr. Spark Staff Shirts	15.00	4.57	68.55		
Adventure Weeks Staff Shirts	15.00	4.57	68.55		
Stay N Play Snack	9.00	50.00	450.00		
Summer Stay and Play Staff Shirts	4.00	4.57	18.28		
Spark/Extended Start-Up Supplies	4.00	250.00	1,000.00		

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Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-61-53-12040	36,000.00	36,251.30	36,251.30	36,251.30
AFTERSCHOOL PROGRAMS				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
End of Year Staff Party	1.00	500.00	500.00	
Carroll Snack	9.00	300.00	2,700.00	
Fox Snack	9.00	270.00	2,430.00	
Field Snack	9.00	150.00	1,350.00	
Longfellow Snack	9.00	270.00	2,430.00	
Barrie Snack	9.00	270.00	2,430.00	
Dole Snack	9.00	270.00	2,430.00	
Andersen Snack	9.00	270.00	2,430.00	
Austin Gardens Snack	9.00	150.00	1,350.00	
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	175.00	1,575.00	
Andersen Supplies	9.00	175.00	1,575.00	
Dole Supplies	9.00	175.00	1,575.00	
Staff Uniforms	1.00	411.30	411.30	
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	
Camper Shirts	1.00	1,650.00	1,650.00	
Clubhouse Tablet Replacements	1.00	2,000.00	2,000.00	
20-61-53-12050	1,600.00	1,600.00	1,600.00	1,600.00
ACTIVE ADULTS PROGRAMS				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Games/Refreshments/Etc	100.00	4.00	400.00	
supplies/misc	300.00	4.00	1,200.00	

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-61-53-12060	6,800.00	8,889.76	8,889.76	8,889.76
Teen Programs				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Safe Sltter Participant Manual	144.00	18.54	2,669.76	
Esports Consoles	2.00	600.00	1,200.00	
D&D Supplies	2.00	30.00	60.00	
One Day Craft Class Supplies	8.00	60.00	480.00	
One Day Special Event Supplies	8.00	60.00	480.00	
Teen Scene Start Up Supplies	1.00	200.00	200.00	
Teen Scene Supplies	9.00	100.00	900.00	
CIT Shirts	80.00	6.00	480.00	
CIT Supplies	1.00	150.00	150.00	
Flashlight Egg Hunt Supplies	1.00	60.00	60.00	
Halloween Scavenger Hunt Supplies	1.00	50.00	50.00	
Teen Nights at CRC Supplies	12.00	50.00	600.00	
Esports Games	4.00	150.00	600.00	
Safe Sitter Lunch	12.00	80.00	960.00	
20-61-53-12340				
SPECIAL INTEREST PROGRAMS				
20-61-53-12350	5,204.79	5,752.00	5,752.00	5,752.00
NATURE AND ADVENTURE PROGRAMS				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Intergenerational Program Supplies	588.00	4.00	2,352.00	
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				2023		2024			
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)		
20-61-53-12360				14,000.00		15,336.25		15,336.25	
NATURE AND ADVENTURE CAMPS									
Detail	Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)		
	Winter Day Camp Supplies & Snack	1.00	60.00	10	1	1	600.00		
	Single-Day Camp Supplies & Snack	1.00	60.00	12	1	1	720.00		
	CCM Camp Weekly Supplies	1.00	100.00	9	1	1	900.00		
	Staff Shirts	40.00	4.25	1	1	1	170.00		
	CCM Camp Start-up Supplies	1.00	250.00	1	1	1	250.00		
	Camper Shirts (OA)	630.00	4.25	1	1	1	2,677.50		
	OA Camp Start-up Supplies	1.00	250.00	1	1	1	250.00		
	OE Camp Start-up Supplies	1.00	250.00	1	1	1	250.00		
	Camper Shirts (OE)	810.00	4.25	1	1	1	3,442.50		
	Camper Shirts (CCM)	225.00	4.25	1	1	1	956.25		
	OA Camp Weekly Supplies	1.00	100.00	9	1	1	900.00		
	Outdoor Extended Camp Snack	315.00	8.00	1	1	1	2,520.00		
	Spring Day Camp Supplies & Snack	1.00	60.00	5	1	1	300.00		
	End of Season Staff Party	1.00	500.00	1	1	1	500.00		
	OE Camp Weekly Supplies	1.00	100.00	9	1	1	900.00		
Total Revenue					\$2,249,753.16	\$2,467,091.50	\$2,467,091.50	\$2,467,091.50	
Total Expenditure					\$1,173,895.42	\$1,318,372.87	\$1,318,620.87	\$1,318,620.87	
Net					\$1,075,857.74	\$1,148,718.63	\$1,148,470.63	\$1,148,470.63	
Percent Profit					47.82%	46.56	46.55	46.55	
Report Total Revenue					\$2,249,753.16	\$2,467,091.50	\$2,467,091.50	\$2,467,091.50	
Report Total Expenditure					\$1,173,895.42	\$1,318,372.87	\$1,318,620.87	\$1,318,620.87	
Report Total Net					\$1,075,857.74	\$1,148,718.63	\$1,148,470.63	\$1,148,470.63	
Total Percent Profit					47.82%	46.56	46.55	46.55	

Account							2023	2024		
							Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Revenue										
20-62-49-12390							437,000.00	461,208.00	461,208.00	461,208.00
ARTS & CRAFTS										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
Beginners Wheel	6.00	125.00	1	1	6	4,500.00				
Jewelry/Lapidary Class	5.00	107.00	1	1	6	3,210.00				
Youth Ceramics	8.00	125.00	1	1	6	6,000.00				
Beginners Ceramics	6.00	125.00	1	1	6	4,500.00				
Family Ceramics	5.00	170.00	1	1	12	10,200.00				
Try-It Ceramics	8.00	30.00	1	1	12	2,880.00				
Open Studio Ceramics	8.00	170.00	1	1	6	8,160.00				
Mini SCAW Week 1	1.00	244.00	1	1	30	7,320.00				
Mini SCAW Week 2	1.00	244.00	1	1	30	7,320.00				
Painting/Drawing	7.00	82.00	1	1	6	3,444.00				
Creative Cooking	12.00	30.00	1	1	24	8,640.00				
World Culture through Food & Art	7.00	88.00	1	1	12	7,392.00				
1 Day Art Workshops	6.00	17.00	1	1	156	15,912.00				
SCAW Session 1 and 2 Extended Camp	1.00	424.00	2	1	25	21,200.00				
Summer Launch 12-3pm	1.00	424.00	1	1	20	8,480.00				
Summer Launch 12-6pm	1.00	848.00	1	1	20	16,960.00				
SCAW Art Workshops	1.00	232.00	81	1	11	206,712.00				
Everybody Rocks	1.00	263.00	6	1	9	14,202.00				
World Culture through Food & Art	1.00	246.00	8	1	12	23,616.00				
SCAW Session 1 and 2 Day Camp	1.00	424.00	2	1	95	80,560.00				

Account	2023	2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-62-49-12610 PERFORMING ARTS	280,000.00	343,687.00	343,687.00	343,687.00

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account				2023		2024	
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)	
Youth Theatre Ages 7-12 Fall	1.00	226.00	1	3	6	4,068.00	
Youth Theatre Ages 4-6 Winter	1.00	120.00	1	2	8	1,920.00	
Youth Theatre Ages 7-12 Winter	1.00	140.00	1	2	6	1,680.00	
Youth Theatre Ages 4-6 Spring	1.00	116.00	1	3	10	3,480.00	
Youth Theatre Ages 7-12 Spring	1.00	132.00	1	3	6	2,376.00	
Dancin' At The Mansion Spring/Summer/Fall	1.00	100.00	6	2	10	12,000.00	
Kuumba Kids	1.00	60.00	4	3	5	3,600.00	
Early Development Music & Dance	1.00	96.00	6	3	5	8,640.00	
Music Lessons (Jan-Mar)	1.00	100.00	3	4	1	1,200.00	
Music Lessons (Mar-Dec)	1.00	105.00	5	4	1	2,100.00	
Youth Theatre Ages 4-6 Fall	1.00	197.00	1	3	10	5,910.00	
Half Day Dance Camp	1.00	142.00	27	1	7	26,838.00	
Summer Musical	1.00	189.00	1	1	20	3,780.00	
Ticket Sales	1.00	8.00	1	1	1,800	14,400.00	
Adult Performing Arts Winter	1.00	157.00	1	4	6	3,768.00	
Adult Performing Arts Spring/Summer/Fall	1.00	100.00	4	4	8	12,800.00	
Dancin' At the Mansion Winter	1.00	95.00	1	2	10	1,900.00	
Youth Dance Ages 7-12 Spring	1.00	167.00	1	8	7	9,352.00	
Youth Dance Ages 2-3 Summer	1.00	78.00	1	3	10	2,340.00	
Youth Dance Ages 4-6 Summer	1.00	78.00	1	5	14	5,460.00	
Youth Dance Ages 7-12 Summer	1.00	95.00	1	3	7	1,995.00	
Full Day Dance Camp Ages 4-6	1.00	285.00	9	1	22	56,430.00	
Full Day Dance Camp Ages 7-12	1.00	285.00	9	1	14	35,910.00	
Youth Dance Ages 7-12 Fall	1.00	263.00	1	7	8	14,728.00	
Youth Dance Ages 2-3 Winter	1.00	120.00	1	5	10	6,000.00	
Youth Dance Ages 4-6 Winter	1.00	120.00	1	8	16	15,360.00	
Youth Dance Ages 7-12 Winter	1.00	140.00	1	6	8	6,720.00	
Youth Dance Ages 2-3 Spring	1.00	151.00	1	5	12	9,060.00	
Youth Dance Ages 4-6 Spring	1.00	151.00	1	8	16	19,328.00	
Youth Dance Ages 2-3 Fall	1.00	234.00	1	6	12	16,848.00	
Youth Dance Ages 4-6 Fall	1.00	234.00	1	9	16	33,696.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account	2023			2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)		
20-62-49-12620 CIRCUS ARTS						
Expenditure						
20-62-51-12390 ARTS & CRAFTS	128,000.00	157,043.25	157,043.25	157,043.25		
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Arts & Crafts Assistant	14.00	3.00	3.00	52.00	1	6,552.00
Camp Counselor	14.25	7.00	5.00	9.00	15	67,331.25
SCAW Instructors	20.00	5.00	5.00	9.00	10	45,000.00
Arts Workshop Instructor	20.00	3.00	3.00	52.00	1	9,360.00
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
Camp Coordinator	16.25	8.00	5.00	9.00	1	5,850.00
Camp Supervisor	15.25	8.00	5.00	9.00	2	10,980.00
20-62-51-12610 PERFORMING ARTS	83,350.00	95,260.00	95,260.00	95,260.00		
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Instructors	20.00	4.00	2.00	38.00	5	30,400.00
Assistants(Jan-Sep)	14.00	2.00	2.00	25.00	3	4,200.00
Assistants (Oct-Dec)	15.00	2.00	2.00	10.00	3	1,800.00
Summer Camp Staff Training	15.00	3.00	4.00	1.00	13	2,340.00
Summer Camp Dance Instructor	18.00	4.00	5.00	9.00	5	16,200.00
Summer Camp Counselors	14.00	8.00	5.00	9.00	8	40,320.00
20-62-51-12620 CIRCUS ARTS						
20-62-52-00650 BANK SERVICE CHARGE	30,000.00	31,500.00	31,500.00	31,500.00		

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-62-52-12390	70,000.00	40,452.00	40,452.00	40,452.00
ARTS & CRAFTS				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
School usage Fees	1.00	600.00	600.00	
Everybody Rocks	54.00	180.00	9,720.00	
Global Peel (SCAW)	96.00	200.00	19,200.00	
Kiln Repair	3.00	700.00	2,100.00	
Global Peel (Creative Cooking)	288.00	19.00	5,472.00	
World Culture	56.00	60.00	3,360.00	
20-62-52-12610	7,583.00	7,795.00	7,795.00	7,795.00
PERFORMING ARTS				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Dancin' At the Mansion	140.00	52.25	7,315.00	
Kuumba Kids	60.00	8.00	480.00	
20-62-53-12390	19,000.00	26,210.00	26,210.00	26,210.00
ARTS & CRAFTS				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Camp Supplies	200.00	12.00	2,400.00	
Camp Art Supplies	900.00	12.00	10,800.00	
Regular Season Art Supplies	1,710.00	5.00	8,550.00	
Staff Shirts	15.00	4.00	60.00	
Art Tech	1.00	400.00	400.00	
Potters' Wheel	2.00	2,000.00	4,000.00	

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-62-53-12610				17,500.00	18,750.00	18,750.00	18,750.00
PERFORMING ARTS							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Camp Supplies	18.00	50.00	900.00				
Costumes	350.00	45.00	15,750.00				
Dance Supplies	1.00	700.00	700.00				
Musical Supplies	1.00	1,400.00	1,400.00				
20-62-53-12620							
CIRCUS ARTS							
Total Revenue				\$717,000.00	\$804,895.00	\$804,895.00	\$804,895.00
Total Expenditure				\$355,433.00	\$377,010.25	\$377,010.25	\$377,010.25
Net				\$361,567.00	\$427,884.75	\$427,884.75	\$427,884.75
Percent Profit				50.43%	53.16	53.16	53.16
Report Total Revenue				\$717,000.00	\$804,895.00	\$804,895.00	\$804,895.00
Report Total Expenditure				\$355,433.00	\$377,010.25	\$377,010.25	\$377,010.25
Report Total Net				\$361,567.00	\$427,884.75	\$427,884.75	\$427,884.75
Total Percent Profit				50.43%	53.16	53.16	53.16

Account							2023	2024		
							Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Revenue										
20-63-49-12700							225,000.00	232,047.00	228,787.00	228,787.00
PRESCHOOL										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
Pre-K (Fall)	1.00	462.00	5	1	20	43,890.00				
2 day Nature Preschool (Fall)	1.00	200.00	5	1	17	17,000.00				
3 day Nature Preschool (Fall)	1.00	307.00	5	1	18	26,095.00				
2 Day Preschool (Fall)	1.00	163.00	5	1	13	10,595.00				
3 Day Preschool (Fall)	1.00	307.00	5	1	17	26,095.00				
Pre-K (Spring)	1.00	440.00	4	1	20	33,440.00				
2 Day Nature Preschool (Spring)	1.00	190.00	4	1	17	12,920.00				
3 Day Nature Preschool (Spring)	1.00	292.00	4	1	18	19,856.00				
2 Day Preschool (Spring)	1.00	155.00	4	1	13	10,540.00				
3 Day Preschool (Spring)	1.00	292.00	4	1	17	19,856.00				
Registration Fee	1.00	100.00	1	1	85	8,500.00				
20-63-49-12720							49,850.00	49,850.00	57,714.00	57,714.00
PLAYSCHOOL										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
Registration Fee	1.00	100.00	1	1	32	3,200.00				
Playschool: 3 day (Fall)	1.00	262.00	4	1	15	15,720.00				
Playschool: 2 day (Fall)	1.00	174.00	4	1	14	9,744.00				
Playschool: 3 day (Spring)	1.00	249.00	5	1	15	17,430.00				
Playschool: 2 day (Spring)	1.00	166.00	5	1	14	11,620.00				

Account							2023	2024		
							Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-63-49-12740							23,752.00	33,264.00	33,264.00	33,264.00
EARLY CHILDHOOD CLASSES										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
EC Enrichment Programs	1.00	27.00	12	2	6	3,888.00				
Lunch Bunch	1.00	75.00	9	4	6	16,200.00				
Chef Toddler	1.00	21.00	12	1	6	1,512.00				
Building Blocks	1.00	21.00	12	1	6	1,512.00				
Let's Explore	1.00	30.00	12	1	6	2,160.00				
Mini Passport	1.00	33.00	1	24	6	4,752.00				
Mini Classes	1.00	15.00	12	3	6	3,240.00				
20-63-49-12840							10,000.00	19,720.00	19,720.00	19,720.00
INDOOR PLAYGROUND										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
Indoor Playground Daily Fee Spring	1.00	8.00	4	20	9	5,760.00				
Indoor Playground Seasonal Pass Spring	1.00	50.00	1	1	35	1,750.00				
Birthday Party Booking	1.00	250.00	3	1	1	750.00				
Indoor Playground Daily Fee Fall	1.00	9.00	3	20	9	4,860.00				
Indoor Playground Seasonal Pass Fall	1.00	55.00	1	1	120	6,600.00				
Expenditure										

Account			2023		2024			
			Estimate (\$)		Requested (\$)		Recommended (\$)	Approved (\$)
20-63-51-12700			109,500.00		142,699.75		142,699.75	142,699.75
PRESCHOOL								
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)		
Nature Preschool Lead Fall	19.20	5.25	5.00	17.00	1	8,568.00		
Pre-K Lead Spring	18.00	5.25	5.00	20.00	1	9,450.00		
Pre-K Lead Fall	18.40	5.25	5.00	17.00	1	8,211.00		
Preschool Lead Spring	19.80	5.25	5.00	20.00	1	10,395.00		
Preschool Lead Fall	20.20	5.25	5.00	17.00	1	9,014.25		
Nature Preschool Assistant (Fall)	17.20	4.75	5.00	17.00	2	13,889.00		
Pre-K Assistant (Fall)	16.40	4.75	5.00	17.00	2	13,243.00		
Preschool Assistant (Spring)	16.20	4.75	5.00	20.00	2	15,390.00		
Nature Preschool Assistant (Spring)	16.80	4.75	5.00	20.00	2	15,960.00		
Pre-K Assistant (Spring)	16.00	4.75	5.00	20.00	2	15,200.00		
Nature Preschool Lead Spring	19.00	5.25	5.00	20.00	1	9,975.00		
Preschool Assistant (Fall)	16.60	4.75	5.00	17.00	2	13,404.50		
20-63-51-12720			30,200.00		31,420.00		31,420.00	31,420.00
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	1	7,200.00		
Playschool Assistant (Spring)	16.00	3.00	5.00	20.00	2	9,600.00		
Playschool Assistant (Fall)	16.40	3.00	5.00	17.00	2	8,364.00		
Playschool Lead (Fall)	18.40	4.00	5.00	17.00	1	6,256.00		

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account	2023		2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
20-63-51-12740	7,000.00	16,180.00	16,180.00	16,180.00	
EARLY CHILDHOOD CLASSES					
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees Amount (\$)
Let's Explore Staff Fall	15.00	2.00	1.00	6.00	2 360.00
Mini Passport Staff Spring	14.00	3.00	1.00	18.00	2 1,512.00
Mini Passport Staff Fall	15.00	3.00	1.00	18.00	2 1,620.00
Enrichment Classes Staff Spring	14.00	1.50	1.00	12.00	1 252.00
Enrichment Classes Staff Fall	15.00	1.50	1.00	12.00	1 270.00
Mini Classes Staff Fall	15.00	3.00	1.00	6.00	4 1,080.00
Chef Toddler Staff Spring	14.00	1.50	1.00	6.00	1 126.00
Chef Toddler Staff Fall	15.00	1.50	1.00	6.00	1 135.00
Building Blocks Staff Spring	14.00	1.50	1.00	6.00	1 126.00
Building Blocks Staff Fall	15.00	1.50	1.00	6.00	1 135.00
Let's Explore Staff Spring	14.00	2.00	1.00	6.00	2 336.00
Lunch Bunch Staff Spring	14.00	2.50	4.00	19.00	2 5,320.00
Lunch Bunch Staff Fall	15.00	2.50	4.00	13.00	2 3,900.00
Mini Classes Staff Spring	14.00	3.00	1.00	6.00	4 1,008.00
20-63-51-12840	9,201.00	10,647.00	10,647.00	10,647.00	
INDOOR PLAYGROUND					
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees Amount (\$)
Birthday Party Supervisor Spring	14.00	4.00	1.00	2.00	1 112.00
Indoor Playground Supervisor (Spring)	14.00	5.00	5.00	16.00	1 5,600.00
Indoor Playground Supervisor (Fall)	15.00	5.00	5.00	13.00	1 4,875.00
Birthday Party Supervisor Fall	15.00	4.00	1.00	1.00	1 60.00
20-63-52-00650	300.00	320.00	320.00	320.00	
BANK SERVICE CHARGE					

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-63-52-12700				600.00	720.00	720.00	720.00
PRESCHOOL							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Conference Admissions	9.00	60.00	540.00				
Professional Development	9.00	20.00	180.00				
20-63-52-12720				200.00	240.00	240.00	240.00
PLAYSCHOOL							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
conference admissions	3.00	60.00	180.00				
Professional Development	3.00	20.00	60.00				
20-63-52-12740							
EARLY CHILDHOOD CLASSES							
20-63-53-12700				7,400.00	8,795.50	8,795.50	8,795.50
PRESCHOOL							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
School Year Start Up Supplies	3.00	500.00	1,500.00				
Monthly School Supply	27.00	50.00	1,350.00				
New Equipment	2.00	500.00	1,000.00				
Monthly Snack	27.00	180.00	4,860.00				
Staff uniforms	18.00	4.75	85.50				
20-63-53-12720				2,400.00	2,508.50	2,508.50	2,508.50
PLAYSCHOOL							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Monthly School Supplies	9.00	50.00	450.00				
School Year Start Up Supplies	1.00	500.00	500.00				
Monthly Snack	9.00	170.00	1,530.00				
Staff uniforms	6.00	4.75	28.50				

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
20-63-53-12740	1,500.00	1,920.00	1,920.00	1,920.00
EARLY CHILDHOOD CLASSES				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
EC Enrichment supplies	25.00	12.00	300.00	
Lunch Bunch supplies	25.00	12.00	300.00	
Mini Classes Supplies	20.00	48.00	960.00	
Mini Passport Supplies	10.00	36.00	360.00	
20-63-53-12840	120.00	237.00	237.00	237.00
INDOOR PLAYGROUND				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Fall Start up Supplies	1.00	150.00	150.00	
Birthday Party Supplies	3.00	10.00	30.00	
Staff Uniforms	12.00	4.75	57.00	
Total Revenue		\$308,602.00	\$334,881.00	\$339,485.00
Total Expenditure		\$168,421.00	\$215,687.75	\$215,687.75
Net		\$140,181.00	\$119,193.25	\$123,797.25
Percent Profit		45.42%	35.59	36.47
Report Total Revenue		\$308,602.00	\$334,881.00	\$339,485.00
Report Total Expenditure		\$168,421.00	\$215,687.75	\$215,687.75
Report Total Net		\$140,181.00	\$119,193.25	\$123,797.25
Total Percent Profit		45.42%	35.59	36.47

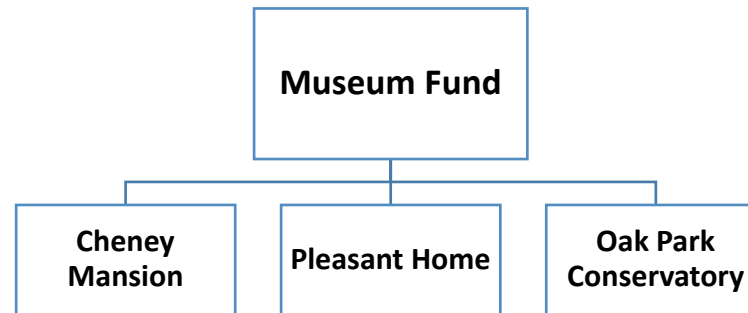
MUSEUM FUND

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 dedicated 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.

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

Museum Fund

2023 RESULTS

In Progress:

- The Museum Fund is projected to end at a 232% fund balance.

2024 GOALS

Financial Strength

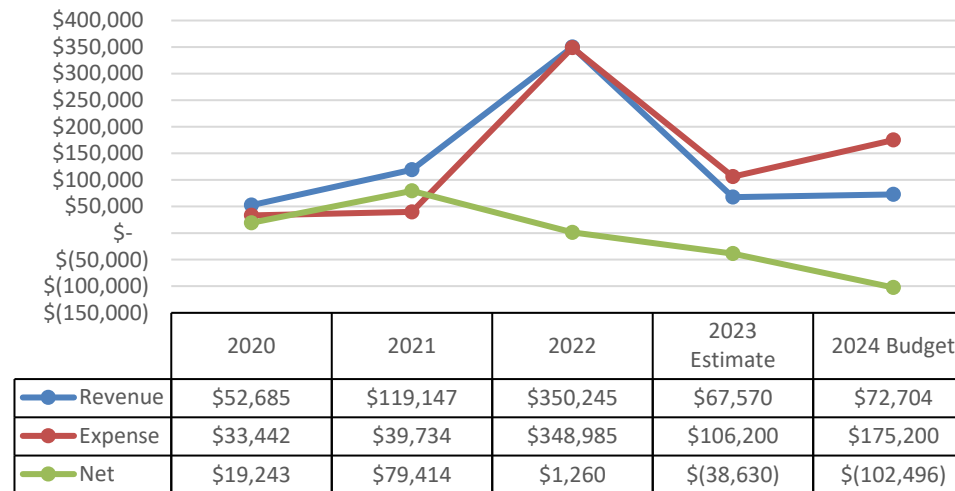
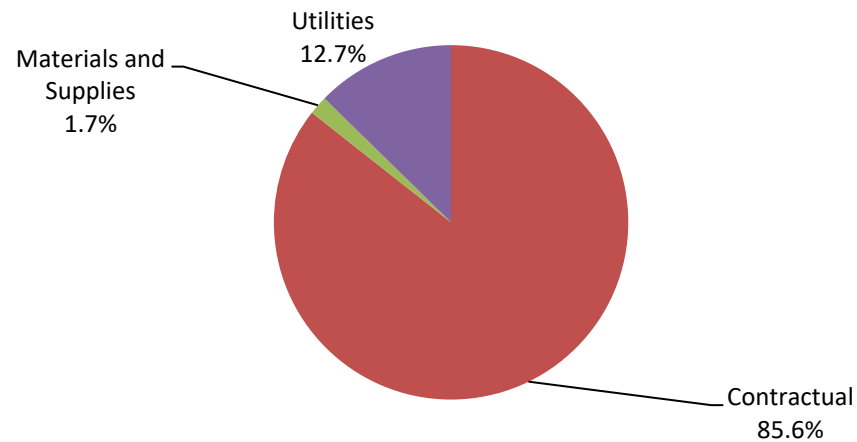
1. Continue to focus on getting the Museum Fund's fund balance within the 75% fund balance target by December 31, 2028, with an ending fund balance of 82% by December 31, 2024.

Performance Measure: Fund balance



Pleasant Home

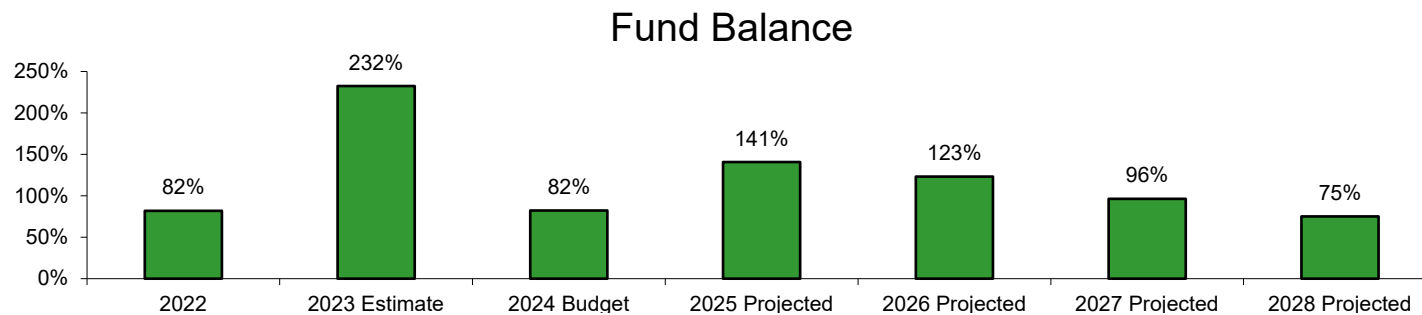
Park District of Oak Park Mission: *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

Museum Fund
Historical Data

2024 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.*

**Museum Fund
Budget Detail**

	2022	2023 Estimate	2024 Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected
Tax Receipts	\$350,245	\$67,570	\$72,704	\$75,612	\$77,881	\$79,828	\$81,823
Total Revenue	\$350,245	\$67,570	\$72,704	\$75,612	\$77,881	\$79,828	\$81,823
Wages	\$463.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contractual	\$323,371	\$85,000	\$150,000	\$65,000	\$65,000	\$70,000	\$71,000
Materials and Supplies	\$0	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
Utilities	\$25,151	\$18,200	\$22,200	\$23,310	\$24,476	\$25,699	\$26,984
Total Expenses	\$348,985	\$106,200	\$175,200	\$91,310	\$92,476	\$98,699	\$100,984
Net	\$1,260	(\$38,630)	(\$102,496)	(\$15,698)	(\$14,595)	(\$18,872)	(\$19,161)
Fund Balance	\$285,276	\$246,646	\$144,150	\$128,452	\$113,857	\$94,985	\$75,824
	82%	232%	82%	141%	123%	96%	75%
\$ Amount Above Policy Minimum	\$23,537	\$166,996	\$12,750	\$59,970	\$44,501	\$20,961	\$86



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

Account	2023			2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
Revenue					
21-00-41-14100 PROPERTY TAX - CURRENT YEAR	67,570.00	72,704.00	72,704.00	72,704.00	
Expenditure					
21-00-52-00260 PROPERTY REPAIR	85,000.00	150,000.00	150,000.00	150,000.00	
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	1.00	140,000.00	140,000.00		
21-00-52-00299 CONTRACTUAL SERVICES - OTHER					
21-00-53-00311 PH SUPPLIES- CLEANING & HOUSEHOLD					
21-00-53-00313 SUPPLIES - BUILDING MATERIALS	3,000.00	3,000.00	3,000.00	3,000.00	
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 ELECTRICITY	10,000.00	12,000.00	12,000.00	12,000.00	
21-00-58-00810 NATURAL GAS	6,000.00	7,500.00	7,500.00	7,500.00	

Account	2023	2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
21-00-58-00830 WATER	2,000.00	2,500.00	2,500.00	2,500.00
21-00-58-00840 PH SECURITY MONITORING	200.00	200.00	200.00	200.00
Total Revenue	\$67,570.00	\$72,704.00	\$72,704.00	\$72,704.00
Total Expenditure	\$106,200.00	\$175,200.00	\$175,200.00	\$175,200.00
Net	-\$38,630.00	-\$102,496.00	-\$102,496.00	-\$102,496.00
Percent Profit	-57.17%	-140.98	-140.98	-140.98
Report Total Revenue	\$67,570.00	\$72,704.00	\$72,704.00	\$72,704.00
Report Total Expenditure	\$106,200.00	\$175,200.00	\$175,200.00	\$175,200.00
Report Total Net	-\$38,630.00	-\$102,496.00	-\$102,496.00	-\$102,496.00
Total Percent Profit	-57.17%	-140.98	-140.98	-140.98

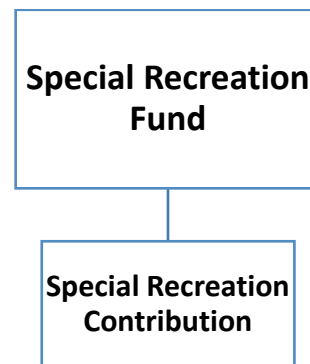
SPECIAL RECREATION FUND

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

2023 RESULTS

In Progress:

- The fund is projecting a 61% fund balance at year end

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, 2028, with an ending fund balance of 29% by December 31, 2024.

Performance Measure: Fund balance

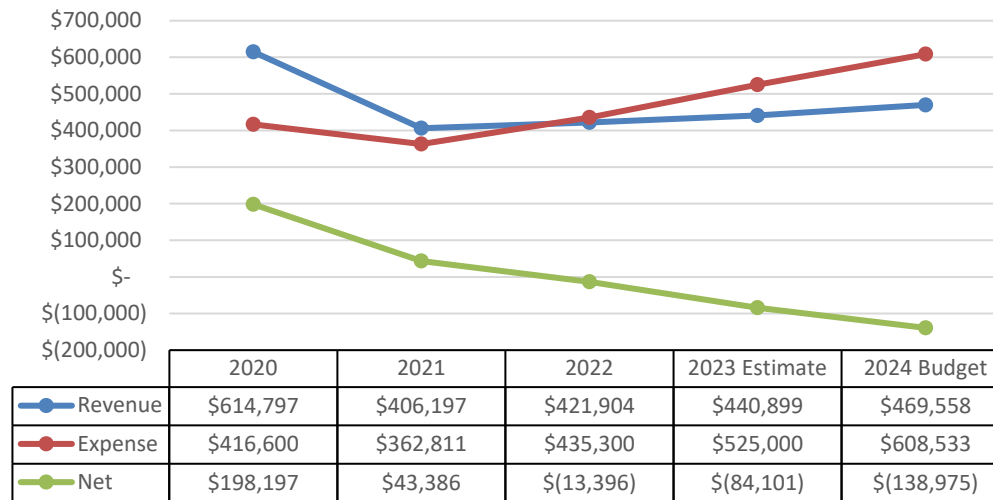


The CRC gymnasium and walking track

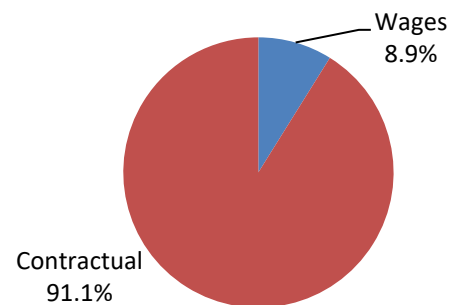
Park District of Oak Park Mission: *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

Special Recreation Fund

Historical Data



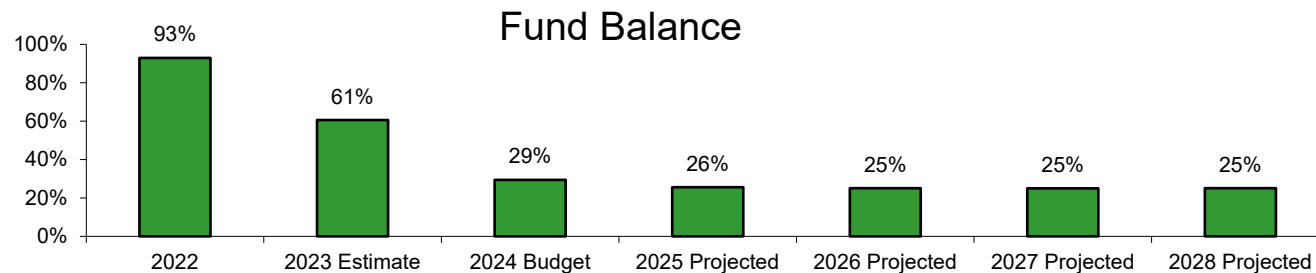
2024 Expense Distribution



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

Special Recreation Fund
Budget Detail

	2022	2023 Estimate	2024 Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected
Tax Receipts	\$421,904	\$440,899	\$469,558	\$538,340	\$589,491	\$545,228	\$563,858
Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$65,000	\$65,000
Total Revenue	\$421,904	\$440,899	\$469,558	\$538,340	\$589,491	\$610,228	\$628,858
Wages	\$2,695.35	\$50,000.00	\$54,031.25	\$55,652.19	\$57,321.75	\$59,041.41	\$60,812.65
Contractual	\$432,605	\$475,000	\$554,502	\$571,137	\$588,271	\$605,919	\$624,097
Total Expenses	\$432,605	\$525,000	\$608,533	\$571,137	\$588,271	\$605,919	\$624,097
Net	(\$10,700)	(\$84,101)	(\$138,975)	(\$32,797)	\$1,219	\$4,308	\$4,762
Fund Balance	\$401,926	\$317,825	\$178,850	\$146,053	\$147,272	\$151,581	\$156,342
	93%	61%	29%	26%	25%	25%	25%



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

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Revenue							
22-00-41-14100 PROPERTY TAX - CURRENT YEAR				440,899.00	469,558.00	469,558.00	469,558.00
Expenditure							
22-00-51-00122 WAGES - PART TIME				50,000.00	54,031.25	54,031.25	54,031.25
Detail Description		Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Inclusion Aid		16.25	3.50	5.00	38.00	5	54,031.25
22-00-52-00298 SPECIAL REC CONTRIBUTION				475,000.00	554,502.00	554,502.00	554,502.00
Detail Description		Quantity	Unit Amount (\$)	Amount (\$)			
Share Payments		4.00	107,375.50	429,502.00			
Inclusion		1.00	125,000.00	125,000.00			
Total Revenue				\$440,899.00	\$469,558.00	\$469,558.00	\$469,558.00
Total Expenditure				\$525,000.00	\$608,533.25	\$608,533.25	\$608,533.25
Net				-\$84,101.00	-\$138,975.25	-\$138,975.25	-\$138,975.25
Percent Profit				-19.07%	-29.60	-29.60	-29.60
Report Total Revenue				\$440,899.00	\$469,558.00	\$469,558.00	\$469,558.00
Report Total Expenditure				\$525,000.00	\$608,533.25	\$608,533.25	\$608,533.25
Report Total Net				-\$84,101.00	-\$138,975.25	-\$138,975.25	-\$138,975.25
Total Percent Profit				-19.07%	-29.60	-29.60	-29.60

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 and the Maple Park Dog Park.

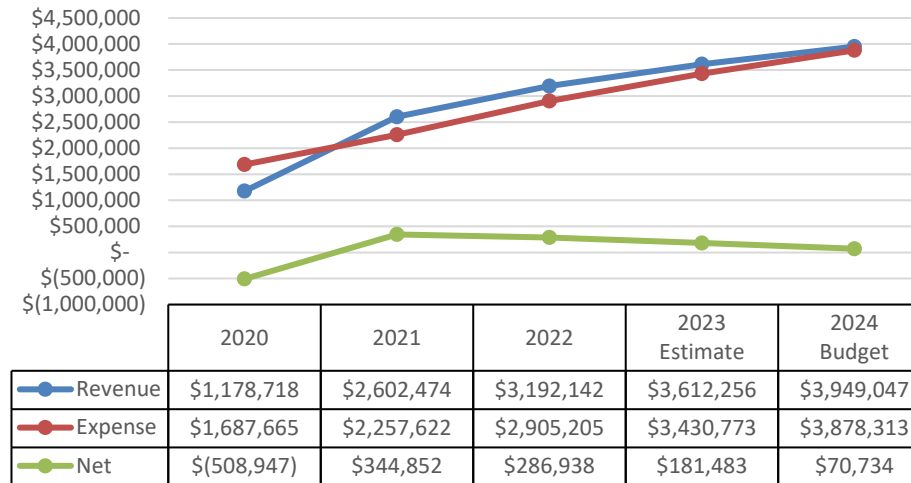
Program fees and admission charges are the only revenue source for the operations of these facilities. There is no property tax support allocated for funding the operations of these programs. However, the special facilities do receive tax support for capital improvements and indirect expenses such as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

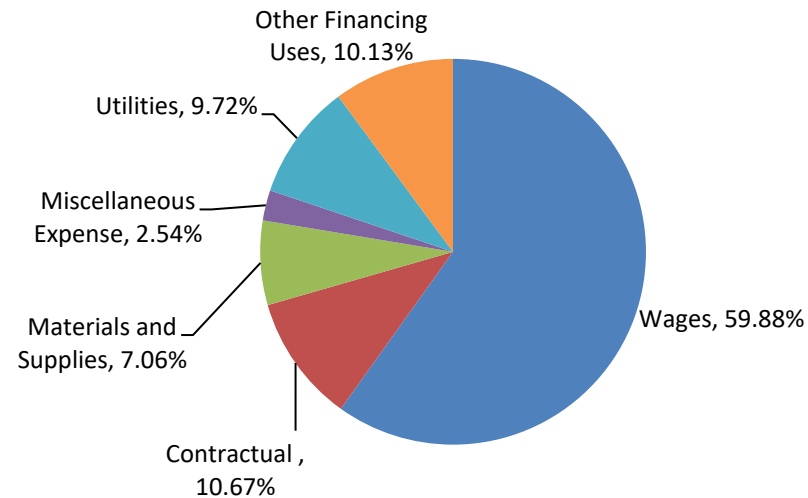
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Pools/Ice Arena	7	7	6	9	9	8
Gymnastics	<u>6</u>	<u>6</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>5</u>
Total	13	13	10	13	13	13

Historical Analysis



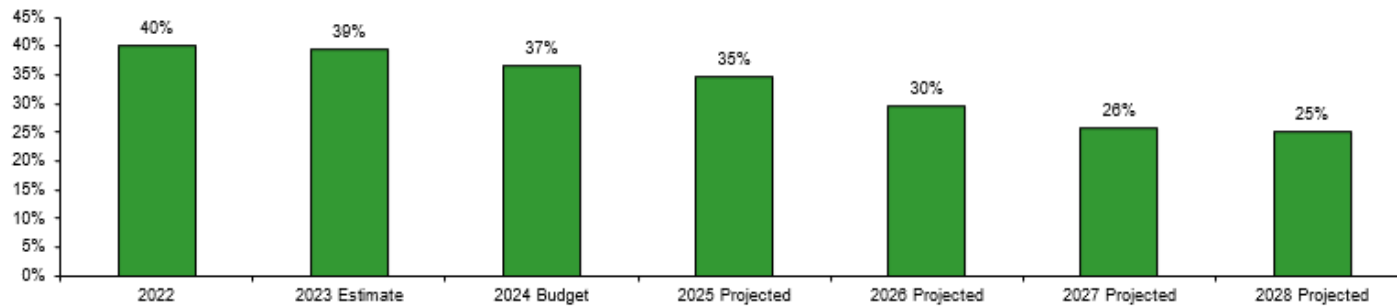
2024 Budget Special Facilities Fund cont.

2024 Expense Distribution



Budget Detail

	2022	2023 Estimate	2024 Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected
42 Fees and Charges	\$1,110,244	\$1,214,851	\$1,313,570	\$1,352,977	\$1,393,566	\$1,435,373	\$1,478,435
44 Rental Income	\$270,966	\$303,743	\$322,320	\$331,990	\$341,949	\$352,208	\$362,774
45 Miscellaneous Revenue	\$42,883	\$34,464	\$38,035	\$39,176	\$40,351	\$41,562	\$42,809
49 Program Revenue	\$1,768,049	\$2,059,198	\$2,275,122	\$2,343,376	\$2,413,677	\$2,486,087	\$2,578,464
Total Revenue	\$3,192,142	\$3,612,256	\$3,949,047	\$4,067,519	\$4,189,544	\$4,315,230	\$4,462,481
51 Wages	\$1,819,909	\$2,048,979	\$2,322,170	\$2,471,835	\$2,545,990	\$2,622,370	\$2,701,041
52 Contractual	\$283,415	\$367,015	\$413,933	\$426,351	\$439,142	\$452,316	\$465,885
53 Materials and Supplies	\$207,878	\$251,164	\$273,968	\$282,187	\$290,653	\$299,373	\$308,354
56 Miscellaneous Expense	\$26,535	\$77,630	\$98,364	\$101,314	\$104,354	\$107,484	\$110,709
58 Utilities	\$391,470	\$361,900	\$377,100	\$388,413	\$400,065	\$412,067	\$424,429
63 Other Financing Uses	\$175,998	\$324,084	\$392,778	\$404,561	\$541,698	\$557,949	\$474,688
Total Expenses	\$2,905,205	\$3,430,773	\$3,878,313	\$4,074,662	\$4,321,902	\$4,451,559	\$4,485,106
Net	\$286,938	\$181,483	\$70,734	(\$7,144)	(\$132,358)	(\$136,329)	(\$22,625)
Fund Balance	\$1,167,515	\$1,348,998	\$1,419,733	\$1,412,589	\$1,280,231	\$1,143,902	\$1,121,277

Fund Balance


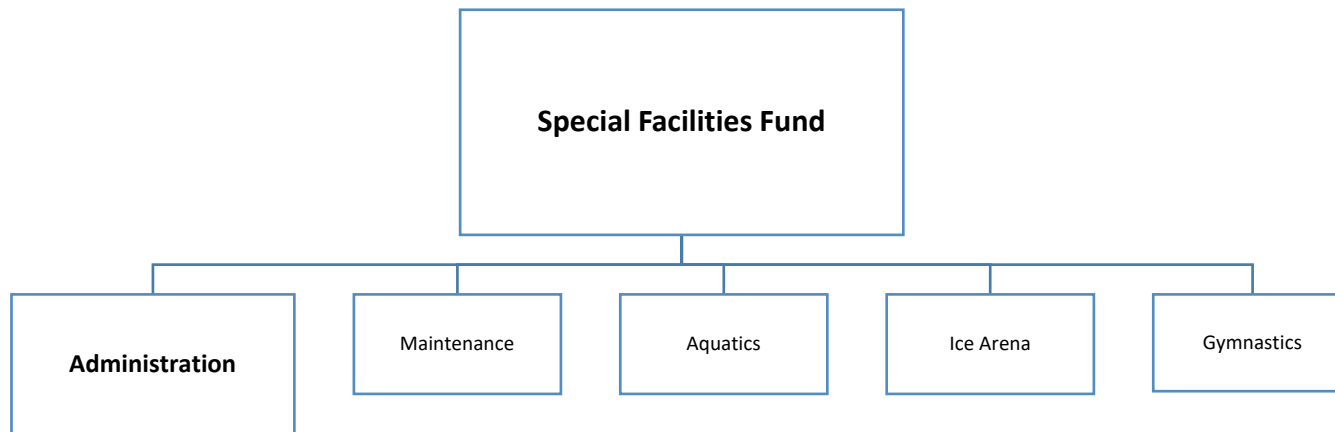
Special Facilities Administration

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.



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

Special Facilities Administration

2023 RESULTS

Accomplished:

- ✓ Competitively sought 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.

In Progress/Delayed:

- Conduct a comprehensive aquatics, rink, and gymnastics pricing study to compare the District's pricing structure against regional competitors by April 1, 2023.
 - This goal is started and will be completed by August 2023.

2024 GOALS

Quality Infrastructure Management

1. Transfer \$200,000 to the capital budget by December 31, 2024

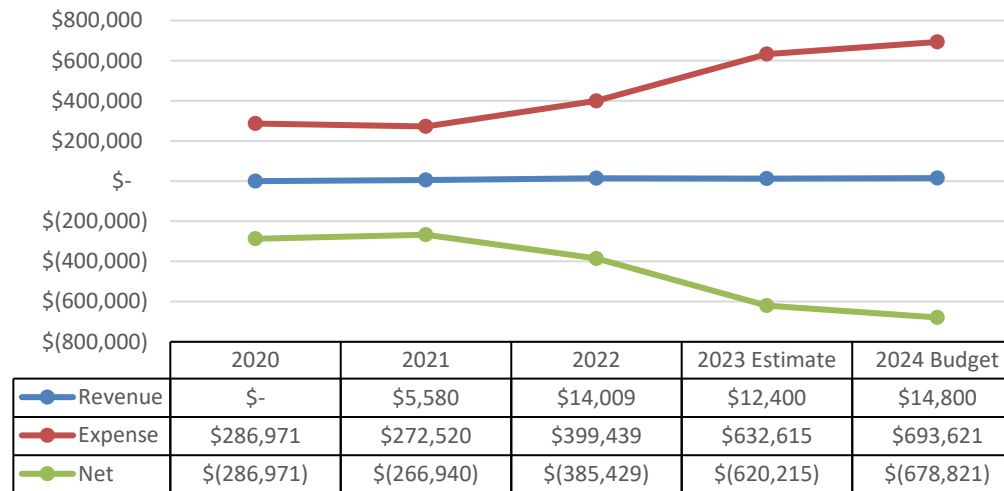
Performance Measure: Fund Balances



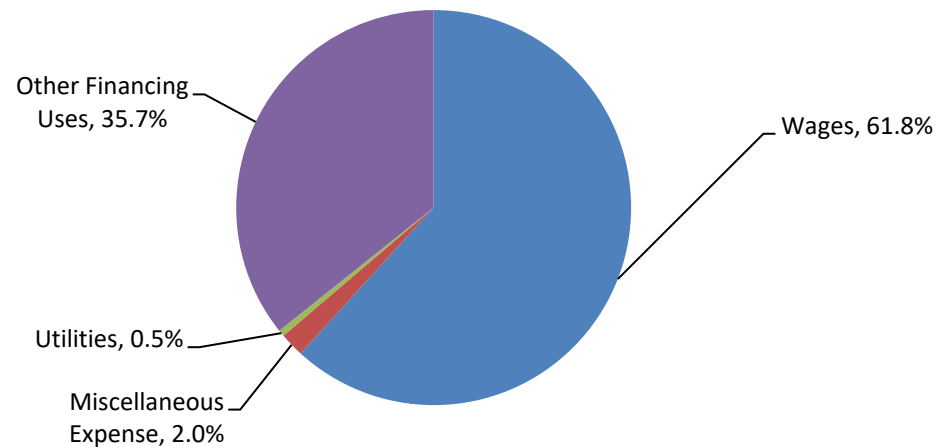
Baseball Player

Special Facilities Administration

Historical Analysis



2024 Expense Distribution



Special Facilities Administration
Budget Detail

	2020	2021	2022	2023 Estimate	2024 Budget
Fees & Charges	\$0	\$5,580	\$0	\$0	\$0
Miscellaneous	\$0	\$0	\$14,009	\$12,400	\$14,800
Total Revenue	\$0	\$5,580	\$14,009	\$12,400	\$14,800
Wages	\$279,563	\$264,659	\$358,408	\$377,000	\$428,512
Miscellaneous Expense	\$4,778	\$4,161	\$6,481	\$8,315	\$13,790
Utilities	\$2,631	\$3,700	\$4,098	\$2,900	\$3,600
Other Financing Uses*	\$0	\$0	\$30,452	\$244,400	\$247,719
Total Expenses	\$286,973	\$272,520	\$399,439	\$632,615	\$693,621
Net	(\$286,973)	(\$266,940)	(\$385,429)	(\$620,215)	(\$678,821)

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

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Revenue							
25-00-45-14505				12,400.00	14,800.00	14,800.00	14,800.00
MISCELLANEOUS REVENUE							
Detail Description		Quantity	Unit Amount (\$)	Amount (\$)			
RCRC/REHM Vending		1.00	14,500.00	14,500.00			
Outside Vendor Payment-Rehm/RCRC Pools		12.00	25.00	300.00			
New Vendor (Yami Fresh) started in 2023. Hosted 9 vedning days at Rehm and RCRC in 2023.							
Expenditure							
25-00-51-00111				353,000.00	396,123.00	396,123.00	396,123.00
WAGES - FULL TIME							
25-00-51-00122				24,000.00	32,388.80	32,388.80	32,388.80
WAGES - PART TIME							
Detail Description		Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Administrative Assistant		16.72	5.00	4.00	52.00	1	17,388.80
Intern		15.00	8.00	5.00	12.00	1	7,200.00
Administrative Assistant (additional hours)		15.00	5.00	2.00	52.00	1	7,800.00
Additional Admininistrative Assistant Hours necessary. This will be a 2nd staff member.							
25-00-56-00605				6,200.00	6,500.00	11,500.00	11,500.00
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	3,500.00	3,500.00			
Operations Supervisor Trainings		1.00	3,500.00	3,500.00			
Operations Coordinator Trainings		1.00	500.00	500.00			
IPRA Conference Reg. \$350							

Account	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-00-56-00610	1,815.00	1,890.00	1,890.00	1,890.00
DUES AND SUBSCRIPTIONS				
IPRA Membership 5 Staff	1,395			
CPRP Certification	295			
Misc	200			
25-00-56-00615	300.00	400.00	400.00	400.00
EMPLOYEE TRAVEL REIMBURSEMENT				
25-00-58-00820	2,900.00	3,600.00	3,600.00	3,600.00
TELECOMMUNICATIONS				
25-00-63-00500	44,400.00	47,719.00	47,719.00	47,719.00
EMPLOYEE HEALTH INSURANCE TRANSFER				
25-00-63-00950	200,000.00	200,000.00	200,000.00	200,000.00
CAPITAL PROJECTS CONTRIBUTION				
Total Revenue	\$12,400.00	\$14,800.00	\$14,800.00	\$14,800.00
Total Expenditure	\$632,615.00	\$688,620.80	\$693,620.80	\$693,620.80
Net	-\$620,215.00	-\$673,820.80	-\$678,820.80	-\$678,820.80
Percent Profit	-5,001.73%	-4,552.84	-4,586.63	-4,586.63
Report Total Revenue	\$12,400.00	\$14,800.00	\$14,800.00	\$14,800.00
Report Total Expenditure	\$632,615.00	\$688,620.80	\$693,620.80	\$693,620.80
Report Total Net	-\$620,215.00	-\$673,820.80	-\$678,820.80	-\$678,820.80
Total Percent Profit	-5,001.73%	-4,552.84	-4,586.63	-4,586.63

Special Facilities Maintenance

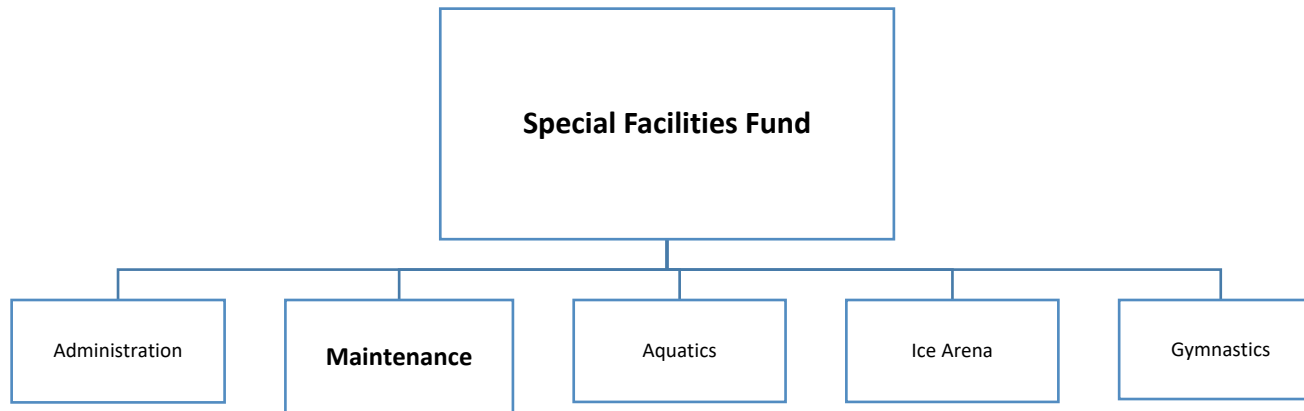
Statement of Service

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

2023 RESULTS

Accomplished:

- ✓ Installed two emergency exits at Rehm Pool (one on northeast side and one on north west side) to improve pool egress.
- ✓ Replaced 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.
- ✓ Graduate 3 staff members through Certified Pool Operator training by April 30, 2023.

In Progress/Delayed:

- Install new surge protection on 11 pieces of critical equipment at Ridgeland Common by May 31, 2023 to eliminate loss due to power surges.
 - This goal is not on schedule, but is in process and will be completed prior to December 31, 2023.



Employee Using Treadmill in New Fitness Center

2024 GOALS**Organizational Excellence**

1. Introduce easily differentiated recycling and trash receptacles and bilingual signage at Rehm Pool and Ridgeland Common Recreation Center by January 31, 2024.
Performance Measure: Waste cost
2. Install operational valve to provide remote access to compressor and chemical controllers providing live data and alarm pushing capabilities by March 1, 2024.
Performance Measure: Accident/incident reports

Quality Infrastructure Management

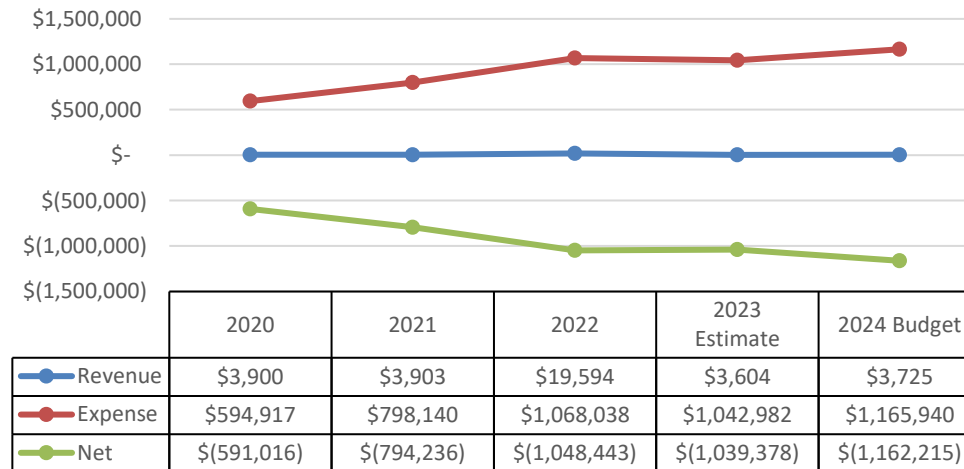
1. Replace Rehm wading pool pump and motor, competitively pricing and installing by March 31, 2024.
Performance Measure: Facility report card scores
2. Install high-quality, stainless-steel valve and deck shut off capability at Ridgeland Common Recreation Center to improve flood control by March 1, 2024.
Performance Measure: Facility report card scores

Staff Excellence

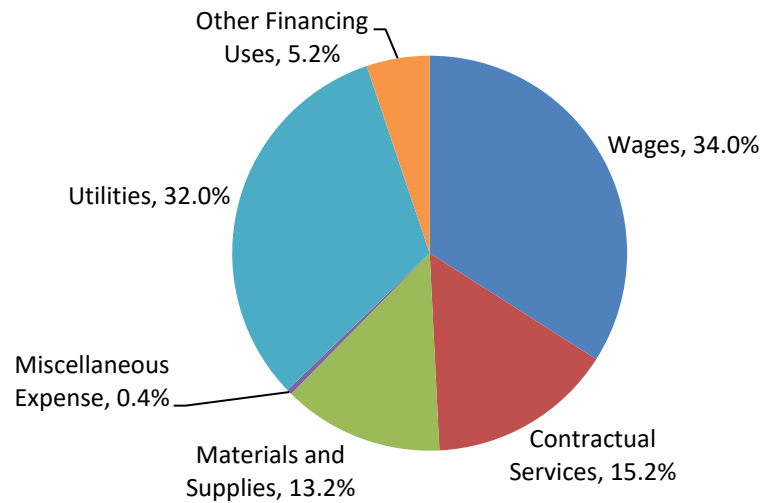
1. Hire 3-4 part-time custodial positions to improve facility cleanliness by February 28, 2024.
Performance Measure: Facility report card scores

Special Facilities Maintenance

Historical Data



2024 Expense Distribution



Special Facilities Maintenance
Budget Detail

	2020	2021	2022	2023 Estimate	2024 Budget
Fees and Charges	\$2,890	\$3,873	\$3,753	\$3,400	\$3,600
Miscellaneous Revenue	\$1,010	\$31	\$15,841	\$204	\$125
Total Revenue	\$3,900	\$3,903	\$19,594	\$3,604	\$3,725
Wages	\$225,591	\$290,339	\$359,019	\$365,000	\$396,771
Contractual Services	\$137,410	\$92,075	\$131,938	\$145,070	\$177,060
Materials and Supplies	\$30,457	\$102,663	\$125,324	\$146,016	\$153,426
Miscellaneous Expense	\$116	\$0	\$379	\$3,050	\$4,924
Utilities	\$201,343	\$313,063	\$387,372	\$359,000	\$373,500
Other Financing Uses*	\$0	\$0	\$64,005	\$24,846	\$60,259
Total Expenses	\$594,917	\$798,140	\$1,068,038	\$1,042,982	\$1,165,940
Net	(\$591,016)	(\$794,236)	(\$1,048,443)	(\$1,039,378)	(\$1,162,215)

*Other Financing Uses: Employee Health Insurance Transfer

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Revenue							
25-50-42-14295				3,400.00	3,600.00	3,600.00	3,600.00
DOG PARK FEES							
Detail Description		Quantity	Unit Amount (\$)	Amount (\$)			
Proximity Card Deposits - Non Resident		200.00	10.00	2,000.00			
Replacement Cards		25.00	10.00	300.00			
Non-Resident Passes		65.00	20.00	1,300.00			
Fees generated from replacement cards and non-resident passes at \$20.							
25-50-45-14505				204.00	125.00	125.00	125.00
MISCELLANEOUS REVENUE							
Detail Description		Quantity	Unit Amount (\$)	Amount (\$)			
Scrap metal		1.00	125.00	125.00			
Expenditure							
25-50-51-00111				170,000.00	220,000.00	173,481.00	173,481.00
WAGES - FULL TIME							

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account					2023	2024		
					Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-50-51-00122					195,000.00	223,290.13	223,290.13	223,290.13
WAGES - PART TIME								
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)		
Building Supervisor/Guest Services (RCRC Morning)	15.00	4.00	5.00	50.00	1	15,000.00		
Building Supervisor 1/Custodian (Win/Spr/Fall)	16.00	5.00	3.00	43.00	1	10,320.00		
AMA (Rehm) Evenings PT Hours 5/27-6/9	15.00	5.00	7.00	2.00	1	1,050.00		
AMA (RCRC) Evening FT Hours 6/10-8/14	15.00	5.00	7.00	9.50	2	9,975.00		
AMA (Rehm) Afternoon/Even PT Hours 8/15-9/4	15.00	5.00	7.00	1.00	1	525.00		
AMA (Rehm) Morning Hours PT 8/15-9/4	15.00	5.00	7.00	1.00	1	525.00		
IMRF Maintenance Position	16.00	5.75	5.00	52.00	1	23,920.00		
IMRF Custodian Morning/Afternoon	16.00	5.75	5.00	52.00	1	23,920.00		
Building Supervisor 1/Custodian(Summer)	15.00	6.00	7.00	9.00	2	11,340.00		
AMA (Rehm) Morning FT Hours	15.00	6.00	7.00	9.50	2	11,970.00		
AMA (Rehm) Evening FT Hours	15.00	5.00	7.00	9.50	1	4,987.50		
Pool Attendant (Rehm) Midday FT Hours	14.25	5.00	7.00	9.50	1	4,738.13		
Maintenance Pool Set Up	14.50	5.00	5.00	2.00	2	1,450.00		
Pool Attendant (Rehm) Afternoon PT Hours 5/27-6/9	14.25	5.00	7.00	2.00	1	997.50		
Building Supervisor (GRC)	15.00	5.00	7.00	52.00	1	27,300.00		
Custodian RCRC (Morning)	16.00	4.00	5.00	52.00	1	16,640.00		
Building Supervisor 2 (Win/Spr/Fall)	17.00	6.00	7.00	43.00	1	30,702.00		
Building Supervisor 2 (Summer)	17.00	5.00	7.00	9.00	1	5,355.00		
Building Supervisor 1 (Win/Spr/Fall) Afternoon	15.00	5.00	7.00	43.00	1	22,575.00		

Account	2023			2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
25-50-52-00261	37,000.00	43,900.00	58,900.00	58,900.00	
PROPERTY REPAIR - POOL					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
BAS/Chiller Service Contract	0.50	13,000.00	6,500.00		
Unexpected Repairs	1.00	7,000.00	7,000.00		
Furnace Service and Repairs	1.00	2,500.00	2,500.00		
Service Play Feat, Slide & Main Pump Rehm	1.00	2,000.00	2,000.00		
Service Neptune Benson Filters	1.00	1,000.00	1,000.00		
Leak Repair	1.00	7,000.00	7,000.00		
Replace Variable Frequency RCRC Wading Pool	1.00	1,000.00	1,000.00		
Replace Top of RCRC Play Feature Pipe	1.00	1,800.00	1,800.00		
Paint RCRC Interior Fence Panels Wading Pool	6.00	150.00	900.00		
Replace 10" Emergency Valve RCRC main pool	1.00	2,500.00	2,500.00		
HVAC Service Contract	0.50	10,000.00	5,000.00		
Efficient Boiler Contract (5)	0.40	4,000.00	1,600.00		
Service Accutab Chlorine Feeders	1.00	1,200.00	1,200.00		
Repair Rubber Play Surface Rehm	1.00	3,000.00	3,000.00		
Roof Maintenance	0.50	1,800.00	900.00		
Landscaping	1.00	3,000.00	3,000.00		
Power washing decks	1.00	3,000.00	3,000.00		
Winterizing bath house	1.00	3,500.00	3,500.00		
Water blasting	1.00	4,500.00	4,500.00		
Window washing	1.00	1,000.00	1,000.00		
Add service contract for efficient boilers					

ANNUAL BUDGET ESTIMATE - ALL

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FY 2023

Account	2023			2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
25-50-52-00262	54,000.00	48,800.00	48,800.00	48,800.00	
PROPERTY REPAIR - RINK					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Condenser Chem Treatment	1.00	1,200.00	1,200.00		
Refrigeration Service Contract	1.00	12,000.00	12,000.00		
Evaporative Condenser Service Contract	1.00	3,300.00	3,300.00		
Refrigeration Repairs	1.00	5,000.00	5,000.00		
HVAC Repairs	1.00	4,000.00	4,000.00		
Miscellaneous Repairs	1.00	10,000.00	9,000.00		
BAS/ Chiller Service Contract	0.50	13,000.00	6,500.00		
Efficient Boiler Service Contract	0.50	4,000.00	2,000.00		
Top end Inspection - Compressor	1.00	4,900.00	4,900.00		
Roof Maintenance	0.50	1,800.00	900.00		
Add service contract for efficient boilers					
25-50-52-00263	12,000.00	27,800.00	27,800.00	27,800.00	
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 Repairs	1.00	1,000.00	1,000.00		
Elevator Repair	1.00	1,000.00	1,000.00		
Efficient Boiler Service	0.20	4,000.00	800.00		
GRC Ceiling Cleaning	1.00	14,000.00	14,000.00		
Increase in HVAC Service Contrac to include boiler					
25-50-52-00266	1,200.00	1,600.00	1,600.00	1,600.00	
FLEET SERVICE - POOL					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Truck 215	1.00	600.00	600.00		
Truck 213	1.00	600.00	600.00		
Scissors Lift Maintenance	1.00	400.00	400.00		

Account	2023			2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
25-50-52-00267	16,000.00	8,520.00	8,920.00	8,920.00	
FLEET SERVICE - RINK					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Zamboni 520	1.00	900.00	900.00		
Zamboni 552 Electric	1.00	1,200.00	1,200.00		
Pickup 213	1.00	600.00	600.00		
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	600.00	600.00		
Snow blowers	1.00	400.00	400.00		
Zamboni Blades	8.00	260.00	2,080.00		
2023 replaced Zamboni batteries, expense lower in 2024.					
25-50-52-00296	4,500.00	5,915.00	5,915.00	5,915.00	
CONTRACTUAL SERVICES- OTHER - GRC					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Miscellaneous	1.00	200.00	200.00		
Annual Elevator Inspection	1.00	350.00	300.00		
Exterminator	2.00	300.00	600.00		
Elevator Service	1.00	875.00	875.00		
Elevator Inspection - VOP	1.00	80.00	80.00		
Backflow Inspection/Certification	4.00	180.00	700.00		
Annual Fire Alarm Inspection	1.00	400.00	400.00		
Annual Fire Suppression Inspection	1.00	525.00	525.00		
Fire Marshall Inspection	1.00	90.00	90.00		
Fire Marshall Certification	2.00	35.00	70.00		
Burglar and Fire Alarm Monitoring Quarterly	4.00	375.00	1,500.00		
Annual Roof Inspection	1.00	575.00	575.00		

Account				
	2023	2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-50-52-00300	5,000.00	6,262.50	6,262.50	6,262.50
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	180.00	180.00	
CO, NO2, H2 Inspection	0.30	750.00	225.00	
Carpet Cleaning	0.30	1,000.00	300.00	
Extermination	5.00	105.00	525.00	
Garbage/Recycle	9.00	350.00	3,150.00	
Lift OSHA Insp	0.30	400.00	120.00	
Fire Suppression System Insp	0.30	525.00	157.50	
Fire Alarm Insp	0.30	600.00	180.00	
Pandora Rehm/RCRC	8.00	35.00	280.00	

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-50-52-00301	5,000.00	6,857.50	6,857.50	6,857.50
CONTRACTUAL SERVICES- OTHER - RINK				
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 Inspection	0.70	525.00	367.50	
RPZ Annual Insp	4.00	180.00	720.00	
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 Annual Insp	0.70	750.00	525.00	
Exterminator	8.00	105.00	840.00	
Carpet Cleaning	0.70	1,000.00	700.00	
Pandora Music	12.00	35.00	420.00	
Neptune Radio-Rink	12.00	75.00	900.00	
	0.00	0.00	0.00	
25-50-52-00302	1,500.00	2,250.00	2,250.00	2,250.00
CUSTODIAL SERVICE - GRC				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Carpet Cleaning	2.00	625.00	1,250.00	
Window Washing	1.00	1,000.00	1,000.00	

ANNUAL BUDGET ESTIMATE - ALL

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FY 2023

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-50-52-00411	900.00	1,275.00	1,275.00	1,275.00
EQUIPMENT-MAINTENANCE - POOL				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Pool Vacuum Repair 2x2s	3.00	125.00	375.00	
Pool Vacuum Service wave 140/C7	2.00	200.00	400.00	
Gas Vacuum Service	3.00	50.00	150.00	
Battery Vacuum Service	2.00	50.00	100.00	
Miscellaneous Equipment Service	1.00	250.00	250.00	
25-50-52-00412	1,500.00	1,550.00	1,550.00	1,550.00
RINK EQUIPMENT-MAINTENANCE				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Ice Edger-Batteries, Blades	1.00	500.00	450.00	
Snowblowers	4.00	50.00	200.00	
Floor Machines	2.00	300.00	600.00	
Miscellaneous	1.00	300.00	300.00	
25-50-52-00413	900.00	1,200.00	1,200.00	1,200.00
EQUIPMENT RENTAL - GRC				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Lift Rental	1.00	900.00	900.00	
Misc. Rental	1.00	300.00	300.00	
25-50-52-00416	2,900.00	2,000.00	3,300.00	3,300.00
POOL EQUIPMENT RENTAL				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Miscellaneous	1.00	600.00	600.00	
Lift Rental	1.00	1,400.00	1,400.00	

Account					2023	2024		
					Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-50-52-00417					2,550.00	2,300.00	2,300.00	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					120.00		130.00	130.00
BANK SERVICE CHARGE								
25-50-53-00301					2,300.00	3,150.00	3,150.00	3,150.00
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	250.00	250.00					
Part-time staff-warm weather wear	1.00	300.00	300.00					
GRC PT Building Sup. uniforms	1.00	300.00	300.00					
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					

Account				
	2023	2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-50-53-00312	5,000.00	6,608.50	6,608.50	6,608.50
SUPPLIES-CLEANING & HOUSEHOLD - POO				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Utility Pad Holder	10.00	8.00	80.00	
Scrubbing pad	5.00	35.00	175.00	
Toilet Paper	30.00	40.00	1,200.00	
Paper Towels	10.00	37.00	370.00	
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	500.00	500.00	
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

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-50-53-00314	19,000.00	16,846.00	16,846.00	16,846.00
SUPPLIES- BUILDING MATERIALS - POOL				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Misc tools	1.00	1,000.00	1,000.00	
Pool Paint	60.00	78.00	4,680.00	
Building Paint	15.00	80.00	1,200.00	
Painting Equipment	1.00	600.00	600.00	
Shower Valves and Parts	1.00	800.00	800.00	
Plumbing Parts	1.00	500.00	500.00	
Garden Hoses and other	4.00	35.00	140.00	
Caulk	30.00	13.00	390.00	
Misc Equipment	1.00	2,000.00	2,000.00	
Misc Hardware	1.00	3,000.00	3,000.00	
Concrete Patch	1.00	400.00	400.00	
Filters	0.30	3,000.00	900.00	
Epoxy Patch Tnemec 215	2.00	250.00	500.00	
Epoxy Floor Paint	8.00	92.00	736.00	

Larger quantity of pool paint needed in 2023 due to excessive damage to paint over winter.

Account				
	2023	2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-50-53-00315	9,750.00	6,255.00	6,255.00	6,255.00
SUPPLIES - CLEANING&HOUSEHOLD - RIN				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Toilet Paper - Jumbo Rolls	28.00	38.00	1,064.00	
Paper Towels Rolls	10.00	37.00	370.00	
Hand Soap 4 Gallons/Cs	15.00	42.00	630.00	
Mop Heads	16.00	16.00	256.00	
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	
Laundry Detergent	10.00	14.00	140.00	
Krud Kutter	12.00	15.00	180.00	
Neutral Disinfectant COG	8.00	54.00	432.00	
Halt Disinfectant COG	14.00	54.00	756.00	
Micro Fiber Towels	5.00	20.00	100.00	

Account	2023	2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-50-53-00316	14,100.00	20,185.00	20,185.00	20,185.00

SUPPLIES - BUILDING MATERIALS - RIN

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	17.00	1,020.00
Concrete Sealant/Exposed Aggregate	10.00	51.00	510.00
Figure Skates	35.00	95.00	3,325.00
Hockey Skates	15.00	98.00	1,470.00
Lighting Supplies	1.00	600.00	600.00
Filters	0.70	3,000.00	2,100.00
Skate Sharpening Supplies	1.00	1,000.00	1,000.00
Miscellaneous	1.00	1,800.00	1,800.00
Bench Brackets - Bleachers	15.00	30.00	450.00
Bumper Covers	5.00	300.00	1,500.00
Skate Shop Bench Perma Cap	1.00	2,800.00	2,800.00

Increase rental skate replacement.

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

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Account				
	2023	2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-50-53-00317	3,200.00	3,454.00	3,454.00	3,454.00
SUPPLIES-CLEANING & HOUSEHOLD - GRC				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Pin Sol/Cs	5.00	60.00	300.00	
Toilet Bowl Cleaner	5.00	50.00	300.00	
Toilet Paper	10.00	38.00	380.00	
Garbage Bags	8.00	34.00	272.00	
Clean on the Go NABC/Halt/CDQ 10	10.00	68.00	680.00	
Mop Heads	8.00	15.00	120.00	
Brooms	4.00	15.00	60.00	
Urinal Deodorizers	2.00	35.00	70.00	
C-Fold Towels	4.00	35.00	140.00	
Glass Cleaner Clean on Go	4.00	54.00	216.00	
Hand Sanitizer	10.00	18.00	180.00	
Wet Ones/Wipes	18.00	20.00	360.00	
Cloth Towels	4.00	19.00	76.00	
Miscellaneous	1.00	300.00	300.00	
25-50-53-00318	4,000.00	5,755.00	5,755.00	5,755.00
SUPPLIES- BUILDING MATERIALS - GRC				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Hardware	1.00	300.00	300.00	
Pre-Cast Concrete Caulk	30.00	16.00	480.00	
Ice Melt	25.00	17.00	425.00	
Light Bulbs	1.00	300.00	300.00	
Filters - HEPA	6.00	225.00	1,200.00	
Filters - Primary	100.00	9.00	800.00	
Filters - Secondary	50.00	14.00	700.00	
Paint	10.00	80.00	800.00	
Miscellaneous	1.00	750.00	750.00	

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-50-53-00319	3,800.00	8,880.00	8,880.00	8,880.00
MISC SUPPLIES - DOG PARKS				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Proximity Cards	300.00	3.00	900.00	
Dog Bags	16.00	180.00	2,880.00	
Crushed Granite 8-2 ton bags/shipping	1.00	4,600.00	4,600.00	
Misc Hardware and Materials	1.00	500.00	500.00	
Additional granite installation in 2024.				
25-50-53-00335	2,170.00	3,240.00	3,240.00	3,240.00
FUELS AND LUBRICANTS				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Fuel - Vehicles	1.00	600.00	500.00	
Fuel-Pool Equipment	1.00	150.00	150.00	
Fuel-Snow blowers	1.00	70.00	70.00	
Propane-Zamboni	70.00	36.00	2,520.00	
Rotating In propane Zamboni 2 days per week will increase fuel costs.				

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-50-53-00340				47,000.00	49,605.00	49,605.00	49,605.00
POOL CHEMICALS							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Sodium Thyosulfate 50lbs	3.00	45.00	135.00				
Accutab Blue Tablets 60lbs	220.00	152.00	33,440.00				
Sodium Bisulfate 50lbs	120.00	25.00	3,000.00				
Sodium Bicarbonate 50lbs	80.00	22.00	2,200.00				
Perlite 25lbs	100.00	32.00	3,200.00				
Proteam Zipchlor 50lbs	4.00	170.00	680.00				
Filter Cleanse 20lbs	2.00	305.00	610.00				
Taylor Kit Re-Agents	1.00	800.00	800.00				
Phenal Red Tablet	40.00	23.00	920.00				
DPP 3 Tablet	10.00	23.00	230.00				
DPP 1 Tablet	80.00	23.00	1,840.00				
Pool Shock 1 gallon	80.00	16.00	1,280.00				
Muriatic Acid 5 gallon	5.00	100.00	500.00				
Stabilizer 50lbs	5.00	154.00	770.00				
Expect Chlorine to go up \$4 per bucket							
25-50-53-00415				16,896.00	5,800.00	5,800.00	5,800.00
BUILDING IMPROVEMENTS - POOL							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Rehm Wading Pool Pump and Motor	1.00	5,800.00	5,800.00				
25-50-53-00452				5,000.00	5,000.00	5,000.00	5,000.00
BUILDING IMPROVEMENTS - GRC							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Replace Rear Building Gutter	1.00	5,000.00	5,000.00				

Account	2023			2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
25-50-53-00501	13,800.00	17,147.00	17,147.00	17,147.00	
EQUIPMENT-OTHER - POOL					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Nets and Brushes	1.00	275.00	275.00		
Vacuum Heads	2.00	140.00	280.00		
Vacuum Hose	1.00	175.00	175.00		
Vacuum Poles	3.00	295.00	885.00		
Funbrella Cover	1.00	1,800.00	1,800.00		
Table Umbrella	6.00	155.00	930.00		
Folding Pic nik tables for camps	4.00	160.00	640.00		
Guard Chair Umbrella	4.00	78.00	312.00		
Auto Vacuum Dolphin Wave 50	1.00	1,900.00	1,900.00		
SR Smith Diving Board	1.00	6,200.00	6,200.00		
Lane Reel - Stainless	1.00	1,800.00	1,800.00		
Lounge Chairs 17"	10.00	195.00	1,950.00		
25-50-53-00502			1,500.00	1,500.00	
EQUIPMENT OTHER - GRC					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Miscellaneous Gym Equipment	1.00	1,500.00	1,500.00		
Misc Gym Equipment					
25-50-56-00605		2,500.00	4,160.00	4,160.00	
CONFERENCE AND TRAINING					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Building Specialist Trainings	2.00	1,000.00	2,000.00		
Maintenance Supervisor	1.00	1,000.00	1,000.00		
Certified Pool Operator Training	2.00	370.00	740.00		
Miscellaneous Safety Trainings, OSHA, Lift	6.00	70.00	420.00		

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-50-56-00610				400.00	464.00	464.00	464.00
DUES AND SUBSCRIPTIONS							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Miscellaneous	1.00	200.00	200.00				
IPRA Membership	1.00	264.00	264.00				
25-50-56-00615				150.00	300.00	300.00	300.00
EMPLOYEE TRAVEL REIMBURSEMENT							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Work Related Travel	1.00	300.00	300.00				
25-50-58-00801				24,000.00	22,000.00	22,000.00	22,000.00
REHM ELECTRICITY							
25-50-58-00802				160,000.00	165,000.00	165,000.00	165,000.00
RIDGELAND ELECTRICITY							
25-50-58-00803				19,000.00	20,000.00	20,000.00	20,000.00
GYMNASTICS ELECTRICITY							
25-50-58-00811				20,000.00	22,000.00	22,000.00	22,000.00
REHM NATURAL GAS							
25-50-58-00812				45,000.00	50,000.00	50,000.00	50,000.00
RIDGELAND NATURAL GAS							
25-50-58-00813				8,000.00	9,000.00	9,000.00	9,000.00
GYMNASTICS NATURAL GAS							
25-50-58-00831				45,000.00	47,500.00	47,500.00	47,500.00
REHM WATER							
25-50-58-00832				36,000.00	36,000.00	36,000.00	36,000.00
RIDGELAND WATER							

Account	2023	2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-50-58-00833 GYMNASTICS WATER	2,000.00	2,000.00	2,000.00	2,000.00
25-50-63-00500 EMPLOYEE HEALTH INSURANCE TRANSFER	24,846.00	96,995.00	60,259.00	60,259.00
Total Revenue	\$3,604.00	\$3,725.00	\$3,725.00	\$3,725.00
Total Expenditure	\$1,042,982.00	\$1,232,364.63	\$1,165,939.63	\$1,165,939.63
Net	-\$1,039,378.00	-\$1,228,639.63	-\$1,162,214.63	-\$1,162,214.63
Percent Profit	-28,839.57%	-32,983.61	-31,200.39	-31,200.39
Report Total Revenue	\$3,604.00	\$3,725.00	\$3,725.00	\$3,725.00
Report Total Expenditure	\$1,042,982.00	\$1,232,364.63	\$1,165,939.63	\$1,165,939.63
Report Total Net	-\$1,039,378.00	-\$1,228,639.63	-\$1,162,214.63	-\$1,162,214.63
Total Percent Profit	-28,839.57%	-32,983.61	-31,200.39	-31,200.39

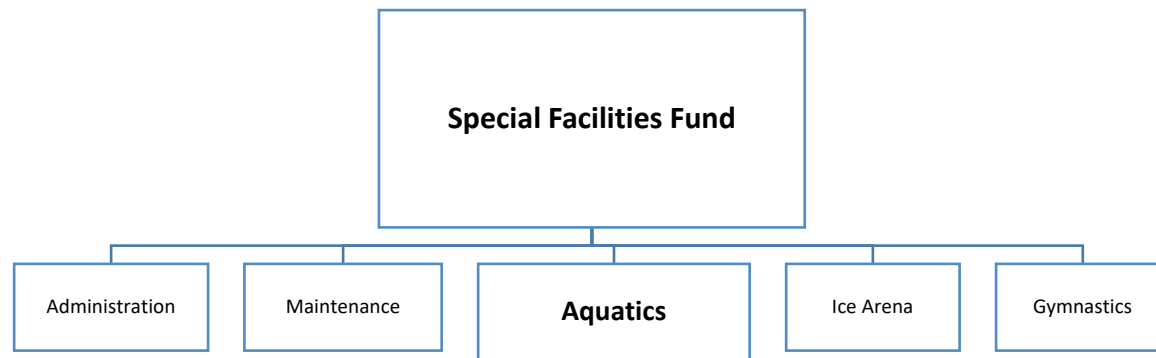
Aquatics

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

2023 RESULTS

Accomplished:

- ✓ Implemented a new swim focused camp with a minimum of 36 participants per week.
- ✓ Delivered four two-week lifeguard camps for 18 participants at each session.
- ✓ Ran a water safety day for camps.
- ✓ Ran nine aqua fitness classes per week with a 10-15 participants in each class.



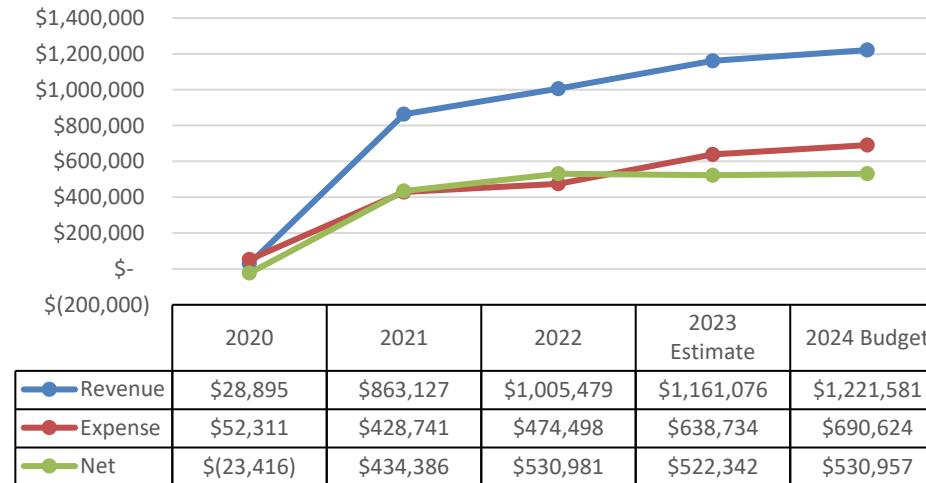
Rehm Pool

2024 GOALS**Customer & Community Focused**

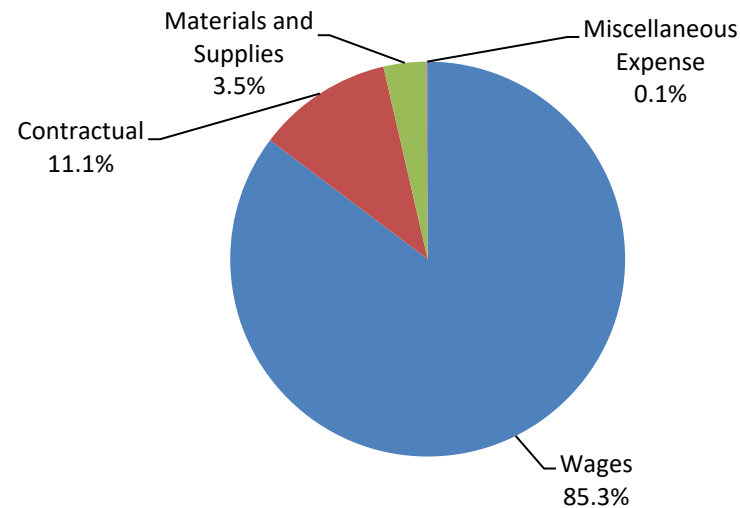
1. Increase summer swim lesson participation 10% (150 participants) over 2023 participation by August 2, 2024.
Performance Measure: Percentage youth engagement
2. Hold a pool passholder appreciation day at Ridgeland Pool, popping up an event with inner tube water polo, wibits, log rolling events throughout the day, serving at least 800 passholder and passholder guests by July 30, 2024.
Performance Measure: Increase in passholder numbers
3. Offer one teen pool event with a minimum of 150 teens by August 31, 2024.
Performance Measure: Percentage teen engagement

Aquatics

Historical Analysis



2024 Expense Distribution



Aquatics
Budget Detail

	2020	2021	2022	2023 Estimate	2024 Budget
Fees & Charges	\$901	\$662,786	\$827,826	\$854,874	\$916,025
Rentals	\$0	\$25,888	\$26,084	\$21,920	\$21,210
Miscellaneous Revenue	\$2,028	\$205	\$10,623	\$15,360	\$15,760
Program Revenue	\$25,967	\$174,248	\$140,946	\$268,922	\$268,586
Total Revenue	\$28,895	\$863,127	\$1,005,479	\$1,161,076	\$1,221,581
Wages	\$12,428	\$384,428	\$401,355	\$543,000	\$589,012
Contractual Services	\$21,081	\$33,448	\$49,738	\$73,834	\$76,708
Materials and Supplies	\$18,802	\$10,292	\$23,313	\$21,400	\$24,304
Miscellaneous Expense	\$0	\$574	\$93	\$500	\$600
Total Expenses	\$52,311	\$428,741	\$474,498	\$638,734	\$690,624
Net	(\$23,416)	\$434,386	\$530,981	\$522,342	\$530,957

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Revenue							
25-19-42-00259				3,000.00	3,302.50	2,775.00	2,775.00
GUARD TRAINING & EVALUATION							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
PDRMA Audit Reimbursement	3.00	925.00	2,775.00				
25-19-42-14230				651,874.00	690,740.00	679,190.00	679,190.00
POOL PASSES							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Pool Pass (Season) - Resident	1,500.00	80.00	120,000.00				
Pool Pass (Sale) - Resident	7,650.00	62.00	474,300.00				
Pool/Rink Pass (Sales) - Resident	450.00	57.00	25,650.00				
Pool Pass (Season) -Non Resident	100.00	160.00	16,000.00				
Pool/Rink Pass (Sale) - Non Resident	50.00	114.00	5,700.00				
Pool/Rink Pass (Season) - Non Resident	20.00	142.00	2,840.00				
Pool Pass (Sale) -Non Resident	250.00	124.00	31,000.00				
Pool/Rink Pass (Season) - Resident	50.00	74.00	3,700.00				
Pass prices increase 5%							
25-19-42-14250				200,000.00	234,060.00	234,060.00	234,060.00
DAILY SWIM FEES							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Admissions - Rehm Pool	12,400.00	15.00	186,000.00				
Admissions - RCRC	3,000.00	15.00	45,000.00				
Daily Lap Swim	510.00	6.00	3,060.00				
Gate Admission \$15							

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-19-44-11460				20,000.00	21,210.00	21,210.00	21,210.00
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	221.00	7,735.00				
25-19-44-11930				1,920.00			
AQUATICS BIRTHDAY PARTIES							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Aquatic Birthday Parties	0.00	0.00	0.00				
Discontinuing pool birthday parties. Demand is low, and weather dependancy makes it difficult to run.							
25-19-45-14520					400.00	400.00	400.00
MISCELLANEOUS REVENUE							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Rubber Pants/Swim Diapers	1.00	400.00	400.00				
25-19-45-14525				15,360.00	15,360.00	15,360.00	15,360.00
DAY CAMP USAGE FEES							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Hephzibah	1,920.00	8.00	15,360.00				
Budgeting for Hephzibath to bring 60 campers, 4 days per week for 8 weeks.							

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account							2023	2024		
							Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-19-49-11600							158,000.00	166,059.04	155,094.10	155,094.10
LEARN TO SWIM										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
Winter Swim School 3-5	1.00	11.03	7	12	6	5,559.12				
Winter Stroke School	1.00	14.75	7	2	8	1,652.00				
Winter Swim School 6-13	1.00	14.75	7	8	6	4,956.00				
Winter Adult Beginner	1.00	14.75	7	1	3	309.75				
Winter Adult Intermediate	1.00	14.75	7	1	4	413.00				
Winter Swim Team Prep	1.00	14.75	7	1	5	516.25				
Aquatic Fitness Winter	1.00	14.75	7	1	10	1,032.50				
Fall Swim School 6-13	1.00	14.75	14	8	6	9,912.00				
Fall Stroke School	1.00	14.75	14	2	8	3,304.00				
Fall Adult	1.00	14.75	14	1	3	619.50				
Fall Adult Intermediate	1.00	14.75	14	1	4	826.00				
Fall Swim Team Prep	1.00	14.75	14	1	5	1,032.50				
Winter StarTot	1.00	11.03	7	2	8	1,235.36				
Summer Water Polo Mornings	1.00	22.12	4	8	4	2,831.36				
Summer Swim Team Prep Afternoons	1.00	22.12	4	8	7	4,954.88				
Summer Adult Afternoons	1.00	14.75	4	8	7	3,304.00				
Summer Adult Saturdays	1.00	14.75	2	4	8	944.00				
Fall StarTot	1.00	11.03	14	2	8	2,470.72				
Fall Swim School 3-5	1.00	11.03	14	12	6	11,118.24				
Summer Swim School 3-5 Saturdays	1.00	11.03	2	16	18	6,353.28				
Summer Swim School 6-13 Mornings	1.00	14.75	4	8	23	10,856.00				
Summer Swim School 6-13 Afternoons	1.00	14.75	4	16	22	20,768.00				
Summer Swim School 6-13 Saturdays	1.00	14.75	2	12	18	6,372.00				
Summer Stroke School Afternoons	1.00	14.75	4	16	12	11,328.00				
Summer Stroke School Saturdays	1.00	14.75	2	8	8	1,888.00				
Aquatics Fitness Fall	1.00	14.75	14	1	10	2,065.00				
Summer StarTot Mornings	1.00	11.03	4	8	9	3,176.64				
Summer StarTot Afternoons	1.00	11.03	4	16	8	5,647.36				
Summer StarTot Saturdays	1.00	11.03	2	16	22	7,765.12				
Summer Swim School 3-5 Mornings	1.00	11.03	4	16	11	7,765.12				
Summer Swim School 3-5 Afternoons	1.00	11.03	4	32	10	14,118.40				

Account							2023	2024		
							Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Fees increased 5%										
25-19-49-11620							1,800.00	1,820.00	1,820.00	1,820.00
AQUATICS SPECIAL EVENTS										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
Wibit Nights	1.00	13.00	3	1	20	780.00				
Pass Holder Appriciation	1.00	13.00	1	2	40	1,040.00				
These prices are estimates of how many guests will come to the events with pass holders. 2023s special event budget went into daily admissions. A POS button will be added to the POS next year for the events.										
25-19-49-11630							109,122.00	111,672.00	111,672.00	111,672.00
POOL CAMP										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
Summer Camp Splash	1.00	284.00	9	1	36	92,016.00				
Jr. Lifeguard Camp (1/2 Day)	1.00	273.00	4	1	18	19,656.00				
Jr. Lifeguard Camp will be shortened by one hour, price change reflects this change.										
Expenditure										

Account					2023	2024		
					Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-19-51-00122					100,000.00	100,838.59	100,838.59	100,838.59
POOL - PART TIME								
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)		
AFC	17.13	24.90	7.00	9.00	1	26,871.83		
Head Guard	16.50	7.68	7.00	9.00	1	7,983.36		
LTS Coordinator Fall/Winter	20.90	5.00	3.00	30.00	1	9,405.00		
LTS Coordinator Summer	20.60	7.50	5.00	13.00	1	10,042.50		
Pool Assistant Manager	18.13	10.58	7.00	13.00	1	17,455.20		
RCRC Cashier FT Hours M&W	14.25	14.50	2.00	9.00	1	3,719.25		
Rehm Cashier FT Hours Extra Help	14.25	6.00	3.00	9.00	1	2,308.50		
Rehm Cashier Pre-Season Hours Weekends	14.25	8.50	2.00	2.00	1	484.50		
Rehm Cashier Pre-Season Hours Weekday	14.25	3.50	5.00	2.00	1	498.75		
Rehm Cashier Post-Season Hours	14.25	8.50	2.00	3.00	1	726.75		
RCRC Cashier FT Hours T,Th,&F	14.25	13.00	3.00	9.00	1	5,001.75		
RCRC Cashier FT Hours Sat/Sun	14.25	12.00	2.00	9.00	1	3,078.00		
RCRC Cashier Pre-Season Hours	14.25	2.25	6.00	1.00	1	192.38		
RCRC Cashier Post-Season Hours	14.25	5.50	5.00	3.00	1	1,175.63		
Rehm Cashier FT Hours Cashier #1	14.25	7.25	7.00	9.00	1	6,508.69		
Rehm Cashier FT Hours Cashier #2	14.25	6.00	7.00	9.00	1	5,386.50		

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-19-51-00182				342,000.00	352,192.88	352,192.88	352,192.88
LIFEGUARDS							
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)	
New Lifeguard Certification Training	15.75	7.00	3.00	1.00	60	19,845.00	
Returning Lifeguard Certification Training	16.25	6.00	2.00	1.00	60	11,700.00	
Rehm Regular Season	16.25	11.00	7.00	9.50	13	154,529.38	
RC Post Season	16.25	4.00	5.00	2.00	8	5,200.00	
Rehm Post Season	16.25	8.00	2.00	2.00	13	6,760.00	
Lifeguard Preseason Training	16.00	4.00	3.00	1.00	120	23,040.00	
New Guard Facility/EAP Training	15.75	4.00	1.00	1.00	120	7,560.00	
Inservices	16.25	1.50	1.00	10.00	120	29,250.00	
RC Preseason	16.25	3.00	5.00	2.00	3	1,462.50	
Rehm Preseason	16.25	3.00	3.00	2.00	13	3,802.50	
RC Regular Season	16.25	10.30	7.00	9.50	8	89,043.50	

Account	2023	2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-19-51-11600 LEARN TO SWIM	70,000.00	89,045.35	96,009.19	96,009.19

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account					2023	2024		
					Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)		
Annual Swim Instructor Training	16.25	6.00	7.00	1.00	50	34,125.00		
Summer Mornings Transitions	16.25	0.75	5.00	8.00	15	7,312.50		
Summer Mornings StarTot	16.25	0.50	5.00	8.00	2	650.00		
Summer Mornings Swim School 3-5	16.25	1.00	5.00	8.00	4	2,600.00		
Summer Mornings Swim School 6-14	16.25	0.67	5.00	8.00	8	3,484.00		
Winter Stroke School	16.25	1.33	1.00	7.00	1	151.29		
Winter Adult	16.25	1.33	1.00	7.00	1	151.29		
Aquafit Summer	25.00	1.00	7.00	8.00	1	1,400.00		
Aquafit Fall	25.00	0.66	1.00	14.00	1	231.00		
Winter Speciality Classes	16.25	1.00	1.00	7.00	1	113.75		
Aquafit Winter	25.00	0.66	1.00	7.00	1	115.50		
Fall Stroke School	16.25	1.33	1.00	14.00	1	302.58		
Fall Adult	16.25	1.33	1.00	14.00	1	302.58		
Fall Specialty Classes	16.25	1.00	1.00	14.00	1	227.50		
Winter StarTot	16.25	0.50	2.00	7.00	1	113.75		
Winter Swim School Ages 3-5	16.25	3.00	1.00	7.00	2	682.50		
Winter Swim School Ages 6-13	16.25	2.66	1.00	7.00	2	605.15		
Summer Saturdays Stroke School	16.25	1.33	1.00	8.00	1	172.90		
Summer Saturdays Adult	16.25	0.67	1.00	8.00	1	87.10		
Summer Mandatory In-Service Training	16.25	2.00	1.00	1.00	50	1,625.00		
Fall StarTot	16.25	0.50	2.00	14.00	1	227.50		
Fall Swim School Ages 3-5	16.25	3.00	1.00	14.00	2	1,365.00		
Fall Swim School Ages 6-13	16.25	2.66	1.00	14.00	2	1,210.30		
Summer Afternoons Adult	16.25	0.67	5.00	8.00	1	435.50		
Summer Afternoons Swim Team Prep	16.25	1.00	5.00	8.00	2	1,300.00		
Summer Saturday Transitions	16.25	0.75	5.00	8.00	20	9,750.00		
Summer Saturdays StarTot	16.25	2.00	1.00	8.00	4	1,040.00		
Summer Saturdays Swim School 3-5	16.25	2.00	1.00	8.00	6	1,560.00		
Summer Saturdays Swim School 6-13	16.25	2.00	1.00	8.00	6	1,560.00		
Summer Mornings Water Polo	16.25	1.00	5.00	8.00	1	650.00		
Summer Afternoon Transitions	16.25	0.75	5.00	8.00	15	7,312.50		
Summer Afternoons StarTot	16.25	1.00	5.00	8.00	2	1,300.00		
Summer Afternoons Swim School Ages 3-5	16.25	2.00	5.00	8.00	4	5,200.00		
Summer Afternoons Swim School Ages 6-14	16.25	1.33	5.00	8.00	8	6,916.00		

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Summer Afternoons Stroke School	16.25	1.33		5.00	8.00	2	1,729.00
25-19-51-11630				31,000.00	39,971.25		39,971.25
POOL CAMP							
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)	
Camp Splash Counselors	14.25	6.50	5.00	9.00	6	25,008.75	
Jr. Lifeguard Head Guards	16.50	2.50	5.00	8.00	3	4,950.00	
Summer Site Supervisor	15.00	7.50	5.00	10.00	1	5,625.00	
Camp Splash Instructors	16.25	1.00	5.00	9.00	6	4,387.50	
Jr. Lifeguard counselors are compensated as head guards and Camp Splash instructors are compensated as swim instructors.							
25-19-52-00259				15,000.00	15,180.00		15,180.00
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	925.00	2,775.00				
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				720.00	800.00		800.00
CONTRACTUAL SERVICES - OTHER							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Scheduling Website	1.00	800.00	800.00				
Increased number of staff on When to Work has increased the cost.							
25-19-52-00650				54,200.00	56,900.00		56,900.00
BANK SERVICE CHARGE							

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-19-52-11600				3,914.00	4,786.00	3,828.00	3,828.00
LEARN TO SWIM							
Detail Description		Quantity	Unit Amount (\$)	Amount (\$)			
Annual Contract with Starfish Aquatic Institute		1.00	3,228.00	3,228.00			
Aquatic Fitness Instructor Certification		2.00	300.00	600.00			

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-19-53-00301	12,000.00	12,502.08	12,502.08	12,502.08
UNIFORMS				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
AFC Shorts	10.00	41.50	415.00	
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 (Short Cut)	48.00	24.00	1,152.00	
Cashier Shirts	40.00	4.55	182.00	
Lifeguard Women's One Piece	75.00	29.75	2,231.25	
Lifeguard Visors	40.00	7.54	301.60	
Lifeguard Hats	60.00	5.00	300.00	
Lifeguard Tank Tops	160.00	6.66	1,065.60	
Lifeguard T Shirts	60.00	5.40	324.00	
AFC Polo	30.00	14.16	424.80	
Fox 40 Whistles	145.00	3.00	435.00	
Guard Ponchos	6.00	25.00	150.00	
Full Time Staff Clothing	10.00	28.00	280.00	
Lanyards/Nametags	160.00	1.25	200.00	
Operations Staff Hats	20.00	5.00	100.00	
AMA Dri-Fit Shirts	12.00	6.94	83.28	
Pool Operations visors	10.00	5.00	50.00	
AFC Raincoats	6.00	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	40.00	18.25	730.00	
Lifeguard Men's Pro Board Short (Long Cut)	30.00	21.00	630.00	
Exceeding Standards Audit Shirt	75.00	8.23	617.25	

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-19-53-00318	5,000.00	6,258.30	6,258.30	6,258.30
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	10.00	75.00	750.00	
CJ Wooden Backboards	2.00	575.00	1,150.00	
Puddle Jumpers	10.00	18.50	185.00	
CJ Wooden Backboard Replacement Bumpers	2.00	35.00	70.00	
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	
Youth Life Vest	10.00	21.00	210.00	
25-19-53-00320			88.00	88.00
MISCELLANEOUS SUPPLIES				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Water Polo tube Replacement	4.00	22.00	88.00	
25-19-53-00400			250.00	250.00
EQUIPMENT - OFFICE				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Misc supplies for staff/binders/clipboards etc.	1.00	250.00	250.00	

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-19-53-11600	1,400.00	1,500.00	1,500.00	1,500.00
LEARN TO SWIM				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Guard Tubes	8.00	50.00	400.00	
Teaching Aids	1.00	500.00	500.00	
Tot Docks	2.00	300.00	600.00	
25-19-53-11620	3,000.00	3,500.00	3,500.00	3,500.00
AQUATICS SPECIAL EVENTS				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Ultimate Aquatic Challenge - Add ons	1.00	3,500.00	3,500.00	
25-19-53-11630			206.00	206.00
POOL CAMP				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Staff Uniform	9.00	10.00	90.00	
Staff Sweatshirts	6.00	17.00	102.00	
Staff Polos	1.00	14.00	14.00	
25-19-53-11930				
BIRTHDAY PARTIES				
Birthday Parties discontinued due to low demand and weather dependency				
25-19-56-00600	500.00	600.00	600.00	600.00
EMPLOYEE RECOGNITION				
Total Revenue	\$1,161,076.00	\$1,244,623.54	\$1,221,581.10	\$1,221,581.10
Total Expenditure	\$638,734.00	\$684,618.45	\$690,624.29	\$690,624.29
Net	\$522,342.00	\$560,005.09	\$530,956.81	\$530,956.81
Percent Profit	44.99%	44.99	43.46	43.46

Account	2023	2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Report Total Revenue	\$1,161,076.00	\$1,244,623.54	\$1,221,581.10	\$1,221,581.10
Report Total Expenditure	\$638,734.00	\$684,618.45	\$690,624.29	\$690,624.29
Report Total Net	\$522,342.00	\$560,005.09	\$530,956.81	\$530,956.81
Total Percent Profit	44.99%	44.99	43.46	43.46

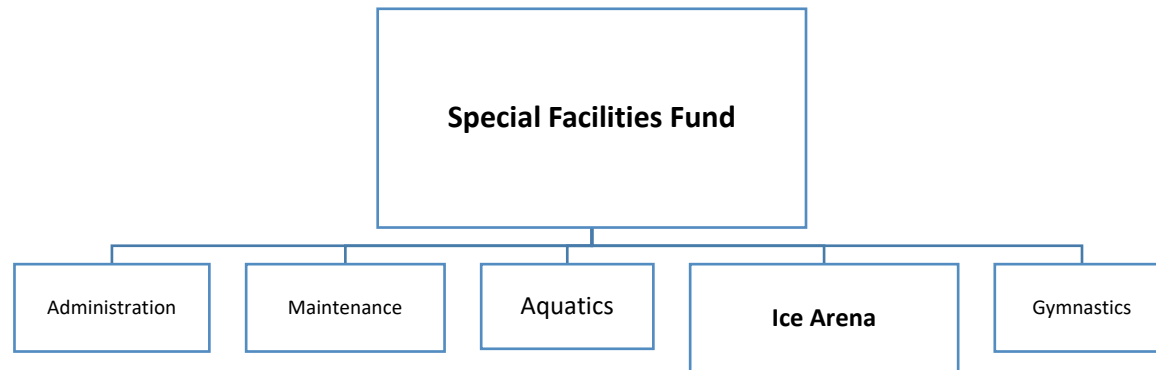
Ice Arena

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

2023 RESULTS

Accomplished:

- ✓ We have grown Ice Bears participation from 6 to 8 Fall/Winter teams.
- ✓ Launched a new off-ice training program for 39 learn to skate students, with two more sessions to come this year.

In Progress/Delayed:

- Increase number of rink passes sold by 30% from 2022 numbers by December 31, 2023.
 - We are currently at 25% of increase in rink passes from 2022, we expect this goal to be met by December 31 and additionally are running a Black Friday Sale for rink passes to assist with the sales.



Youth Ice Hockey Player

2024 GOALS***Community & Customer Focused***

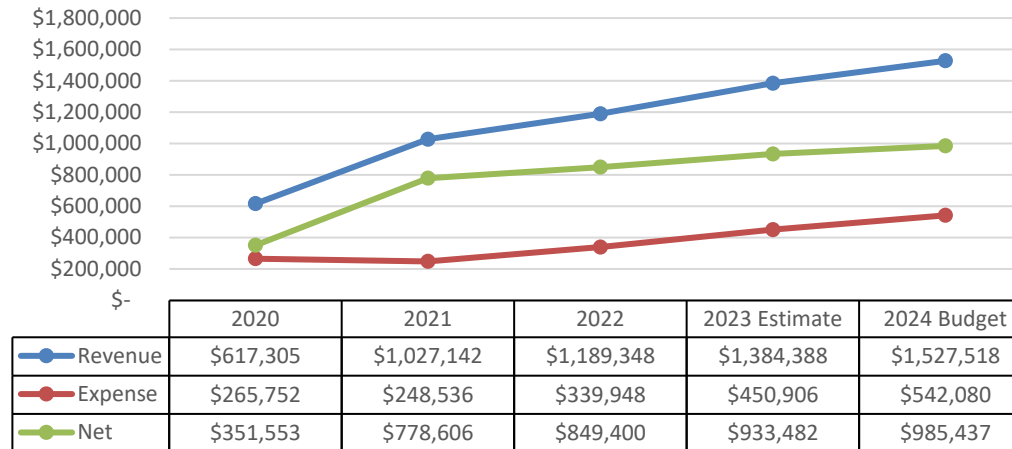
1. Increase public skate attendance by 10% over 2023 numbers by December 31, 2024.
Performance Measure: Increase in facility visits
2. Increase learn to skate participation in the fall/winter sessions by 12% over 2023 participation numbers by December 31, 2024.
Performance Measure: Program registration data

Organizational Excellence

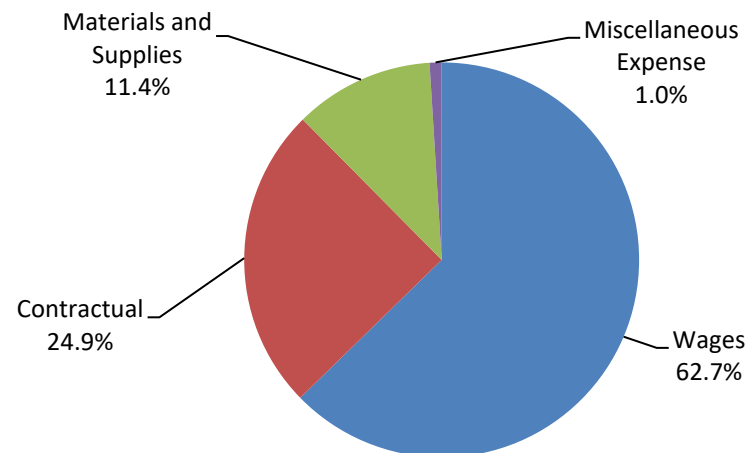
1. Improve quality of rental skate inventory by replacing 50 pairs of skates by March 1, 2024.
Performance Measure: Facility visits (public skate and lessons)

Ice Arena

Historical Analysis



2024 Expense Distribution



Ice Arena
Budget Detail

	2020	2021	2022	2023 Estimate	2024 Budget
Fees & Charges	\$61,911	\$136,465	\$188,216	\$224,665	\$251,425
Rental Income	\$154,447	\$261,720	\$202,874	\$236,823	\$253,910
Miscellaneous Revenue	\$5,077	\$1,691	\$5,094	\$6,500	\$7,350
Program Revenue	\$395,870	\$627,265	\$793,164	\$916,400	\$1,014,833
Total Revenue	\$617,305	\$1,027,142	\$1,189,348	\$1,384,388	\$1,527,518
Wages	\$178,993	\$202,720	\$246,723	\$272,120	\$339,896
Contractual Services	\$47,729	\$35,254	\$61,389	\$124,011	\$134,865
Materials and Supplies	\$37,340	\$9,946	\$29,081	\$50,750	\$61,997
Miscellaneous Expense	\$1,690	\$616	\$2,755	\$4,025	\$5,323
Total Expenses	\$265,752	\$248,536	\$339,948	\$450,906	\$542,080
Net	\$351,553	\$778,606	\$849,400	\$933,482	\$985,437

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account				
	2023	2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Revenue				
25-20-42-11830	18,000.00	19,900.00	19,900.00	19,900.00
DROP-IN HOCKEY				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Stick & Puck w/ Out Pass	150.00	12.00	1,800.00	
Stick and Puck w/ Pass	200.00	8.00	1,600.00	
Hruby Skate (Winter/Spring/Fall)	1,500.00	10.00	15,000.00	
Hruby Skate (Summer)	150.00	10.00	1,500.00	
Hockey Drop in (Stick&Puck, Rat Hockey, and Hruby)				
25-20-42-14265	79,000.00	84,745.00	84,745.00	84,745.00
SKATING PASSES				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Rink Pass (Season) -Non Resident	60.00	97.00	5,820.00	
Rink Pass (Sale)- Resident	250.00	82.00	20,500.00	
Rink/Pool Pass (Sale) - Resident	775.00	58.00	44,950.00	
Rink/Pool Pass (Sale) - Non Resident	75.00	81.00	6,075.00	
Rink/Pool Pass (Season) - Resident	100.00	74.00	7,400.00	
25-20-42-14270	36,915.00	44,380.00	44,380.00	44,380.00
FREESTYLE PRACTICE TIME				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Skate School Practice Daily Admission (60 Min)	160.00	5.00	800.00	
Freestyle Skate Daily Admission (30 Min)	160.00	8.00	1,280.00	
Freestyle Skate 20 Visit Pass (\$6.00 per visit)	40.00	120.00	4,800.00	
Freestyle Skate 40 Visit Pass (\$5.50 per visit)	60.00	220.00	13,200.00	
Freestyle Skate 60 Visit Pass (4.50 per visit)	90.00	270.00	24,300.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-20-42-14280				27,000.00	32,000.00	32,000.00	32,000.00
SKATE SHOP RENTALS							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Skate Rental - Public Skate	8,000.00	3.00	24,000.00				
Skate Rental Card	400.00	20.00	8,000.00				
25-20-42-14285				63,750.00	70,400.00	70,400.00	70,400.00
DAILY RINK FEES							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Public Skate Fall	2,500.00	8.00	20,000.00				
Public Skate Summer	700.00	8.00	5,600.00				
Holiday Skate Jan. 2024	450.00	8.00	3,600.00				
Public Skate Winter	3,600.00	8.00	28,800.00				
Noon Skate	400.00	5.00	2,000.00				
Holiday Skate Dec. 2024	300.00	8.00	2,400.00				
Public Skate Spring	1,000.00	8.00	8,000.00				
25-20-44-11710				8,323.00	11,150.00	11,150.00	11,150.00
RC ROOM RENTAL							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Large Activity Room	50.00	125.00	6,250.00				
Medium Activity Room	40.00	100.00	4,000.00				
Conference Room	12.00	75.00	900.00				
25-20-44-11930				13,500.00	14,700.00	14,700.00	14,700.00
ICE RINK BIRTHDAY PARTIES							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Ice Rink Basic Rental	35.00	420.00	14,700.00				
<i>Birthday parties had strong demand in 2023. Expect that to continue in 2024.</i>							

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-20-44-14275	215,000.00	228,060.00	228,060.00	228,060.00
RINK RENTALS				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
OPRFHS	1.00	92,000.00	92,000.00	
Azuma	1.00	15,445.00	15,445.00	
Fenwick	1.00	67,675.00	67,675.00	
Misc. Rentals - Holiday	12.00	315.00	3,780.00	
Misc. Spring/Summer	48.00	275.00	13,200.00	
Seltzer	1.00	18,710.00	18,710.00	
Groenendaal	1.00	4,530.00	4,530.00	
Marks	1.00	12,720.00	12,720.00	
Rental increase of 5%.				
25-20-45-00646	5,000.00	5,100.00	5,100.00	5,100.00
SKATE SHOP SALES				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Neck Guards	25.00	12.00	300.00	
Tape	500.00	4.00	2,000.00	
Laces	175.00	4.00	700.00	
Skate Guards	30.00	12.00	360.00	
Mouth Guards	30.00	8.00	240.00	
Miscellaneous Supplies	1.00	1,500.00	1,500.00	
25-20-45-14505			250.00	250.00
MISCELLANEOUS REVENUE				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
	1.00	250.00	250.00	
25-20-45-14525	1,500.00		2,000.00	2,000.00
DAY CAMP USAGE FEES				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Outside Camp/School Usage	400.00	5.00	2,000.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account							2023	2024		
							Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-20-49-11950							200,000.00	225,386.20	225,386.20	225,386.20
LEARN TO SKATE										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
Basic 1	1.00	12.37	1	120	5	7,422.00				
Basic 2	1.00	15.27	1	120	8	14,659.20				
Basic 3	1.00	15.27	1	120	8	14,659.20				
Basic 4	1.00	15.27	1	120	5	9,162.00				
Basic 5	1.00	15.27	1	100	4	6,108.00				
Basic 6	1.00	15.27	1	100	4	6,108.00				
Beginner Dance & Skate	1.00	12.37	1	40	5	2,474.00				
Intermediate Dance & Skate	1.00	15.27	1	40	5	3,054.00				
Advanced Dance & Skate	1.00	17.81	1	40	5	3,562.00				
Snowplow Sam 1	1.00	12.37	1	80	5	4,948.00				
Snowplow Sam 2	1.00	12.37	1	80	5	4,948.00				
Snowplow Sam 3/4	1.00	12.37	1	80	4	3,958.40				
Elite Class	1.00	17.81	1	60	5	5,343.00				
USFS Charge \$6/Session - Every Class	1.00	6.00	5	1	800	24,000.00				
Teen	1.00	17.81	1	40	4	2,849.60				
PreFreeskate	1.00	17.81	1	60	4	4,274.40				
Specialty Classes	1.00	17.81	1	240	5	21,372.00				
Adult Beginner/Intermediate	1.00	17.81	1	80	8	11,398.40				
Adult Advanced	1.00	17.81	1	40	4	2,849.60				
Synchro Team(s)	1.00	1,300.00	1	1	25	32,500.00				
Caregiver & Tot	1.00	12.37	1	40	4	1,979.20				
Freeskate 1	1.00	17.81	1	60	5	5,343.00				
Freeskate 2	1.00	17.81	1	80	5	7,124.00				
Freeskate 3	1.00	17.81	1	80	5	7,124.00				
Freeskate 4	1.00	17.81	1	80	6	8,548.80				
Freeskate 5	1.00	17.81	1	60	4	4,274.40				
Freeskate 6	1.00	17.81	1	60	5	5,343.00				

2024 fees are based on a 5%. Enrollment is based on the goal of increasing participation by 12%. Additionally, registration for Synchronized skating increased to cover additional ice time as well as supplies for each team member. The Dance & Skate Programs are included in the annual budget for the first time.

Account				2023		2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
25-20-49-11960				131,900.00		132,006.00	132,006.00	132,006.00
YOUTH HOCKEY								
Detail	Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)	
Jr IB	Power Skating	1.00	18.88	1	10	5	944.00	
Ice Bears	Prep League	1.00	18.88	1	40	5	3,776.00	
Goalie Bears		1.00	18.88	1	40	2	1,510.40	
Mini Cub	2	1.00	11.58	1	120	5	6,948.00	
Mighty Cub	1	1.00	14.48	1	120	10	17,376.00	
Mighty Cub	2	1.00	14.48	1	120	10	17,376.00	
Mighty Cub	3 + IBPL	1.00	31.70	1	120	5	19,020.00	
Mighty Cub	4 + IBPL	1.00	31.70	1	120	5	19,020.00	
Skills and Drills		1.00	18.88	1	80	3	4,531.20	
Goodman Elite Clinics		1.00	45.00	1	26	15	17,550.00	
Parent Cub		1.00	11.58	1	160	6	11,116.80	
Little Blackhawks		4,500.00	1.00	1	1	1	4,500.00	
Mini Cub	1	1.00	11.58	1	120	6	8,337.60	

Contracting w/ Goodman Elite will give our players an edge on the game for strength and conditioning on and off ice, as well as rehab. These sessions will be available to all high level players.

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account							2023	2024		
							Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-20-49-11965							214,000.00	261,859.40	261,859.40	261,859.40
TRAVEL HOCKEY										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
Fall Mites	1.00	1,215.00	1	1	28	34,020.00				
Fall Squirts Skaters	1.00	1,570.00	1	1	28	43,960.00				
Fall Squirt Goalie	1.00	578.00	1	1	2	1,156.00				
Fall All Girls Skaters	1.00	1,570.00	1	1	12	18,840.00				
Fall All Girls Goalie	1.00	578.00	1	1	1	578.00				
Fall Peewee Skaters	1.00	1,570.00	1	1	28	43,960.00				
Spring Bantam Goalie	1.00	630.00	1	1	1	630.00				
Summer Power Skate	1.00	31.70	2	9	8	4,564.80				
Summer Skills and Drills	1.00	18.88	2	9	15	5,097.60				
Fall Peewee Goalie	1.00	578.00	1	1	2	1,156.00				
Fall Bantam	1.00	1,675.00	1	1	15	25,125.00				
Fall Bantam Goalie	1.00	630.00	1	1	1	630.00				
Spring Mites	1.00	735.00	1	1	26	19,110.00				
Spring Squirt/Girls/Peewee Skaters	1.00	788.00	1	1	64	50,432.00				
Spring Bantam Skaters	1.00	840.00	1	1	15	12,600.00				
8 fall teams will be our Maximum number for 2024. Continue contracting Goodman Elite Training for Strength and Conditioning classes for the Ice Bears.										
25-20-49-11970							70,000.00	70,869.00	70,869.00	70,869.00
ADULT HOCKEY										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
AHL Beginner	1.00	19.02	1	40	20	15,216.00				
AHL Level 1	1.00	21.61	1	40	25	21,610.00				
AHL Level 2	1.00	25.91	1	40	25	25,910.00				
AHL Goalies	1.00	21.00	5	1	5	525.00				
AHL Women's Beginner	1.00	19.02	1	40	10	7,608.00				

Account							2023	2024		
							Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-20-49-11980							8,500.00	9,840.00	9,840.00	9,840.00
RINK SPECIAL EVENTS										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
3 Additional Rink Special Events	1.00	8.00	3	1	75	1,800.00				
My Doll & Me Skate	1.00	12.00	1	1	120	1,440.00				
Holiday Skate	1.00	8.00	1	1	100	800.00				
Cupid Skate	1.00	8.00	1	1	100	800.00				
Spooky Skate	1.00	10.00	1	1	500	5,000.00				
25-20-49-11985							52,000.00	58,300.00	58,300.00	58,300.00
ICE SHOW										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
Opening Number/ Features	1.00	210.00	1	1	40	8,400.00				
Sam-FS2/3 + Family Skate + Adult Feature	1.00	120.00	1	1	100	12,000.00				
FS4/5, Special Events, Adults, Boys	1.00	135.00	1	1	30	4,050.00				
Luminous, FS6/Adv Jump, Elite, High School	1.00	150.00	1	1	40	6,000.00				
Ice Show Tickets	1.00	12.00	4	1	500	24,000.00				
Holiday Expo Tickets	1.00	5.00	1	1	150	750.00				
Holiday Expo Registration	1.00	30.00	1	1	70	2,100.00				
Summer Exhibition	1.00	20.00	1	1	50	1,000.00				
Ice Show registration includes the cost of a costume (\$35). Format for the show has changed, skaters at upper levels can skate 4 shows, lower levels 2 show. Ticket sales were greater than expected in 2023. 4 show model was successful.										

Account							2023	2024		
							Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-20-49-11990							240,000.00	256,572.00	256,572.00	256,572.00
RINK CAMP										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
Skate & Swim 8A-3P	1.00	315.00	9	1	46	130,410.00				
Figure Skating Plus Camp	1.00	163.00	9	1	6	8,802.00				
Figure Skating Camp 8A-12P	1.00	205.00	9	1	14	25,830.00				
Winter Break Camp 8A-3P	1.00	80.00	10	1	14	11,200.00				
Winter Break Camp 8A-6P	1.00	103.00	10	1	6	6,180.00				
Winter Break Camp 8A-12P	1.00	58.00	10	1	6	3,480.00				
Extended Camp 3P-6P	1.00	111.00	9	1	22	21,978.00				
Hockey Camp 9A-3P	1.00	342.00	9	1	14	43,092.00				
Spring Break Camp 8A-3P	1.00	80.00	5	1	14	5,600.00				
Expenditure										

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account	2023			2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)		
25-20-51-00122	109,519.86	143,498.85	143,498.85	143,498.85		
RINK - PART TIME						
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Cashier (January-March)	14.25	3.00	3.00	13.00	1	1,667.25
Attendant (January - March)	14.25	3.50	6.00	13.00	1	3,890.25
Skate Guard (January - March)	14.25	3.00	3.00	13.00	3	5,001.75
Cashier (April - June)	14.25	3.00	3.00	13.00	1	1,667.25
Attendant (April - June)	14.25	3.50	6.00	13.00	1	3,890.25
Skate Guard (April - June)	14.25	3.00	3.00	13.00	1	1,667.25
Figure Skating Coordinator	27.83	6.00	4.00	50.00	1	33,396.00
Check in Table (Mon-Fri)	14.25	5.00	5.00	50.00	1	17,812.50
Check in Table (Sat)	14.25	4.50	1.00	50.00	3	9,618.75
Check in Table (Sun)	14.25	5.00	1.00	50.00	2	7,125.00
Hockey Coordinator 2	20.00	5.75	5.00	48.00	1	27,600.00
Cashier (July - September)	14.25	3.00	3.00	12.00	1	1,539.00
Skate Guard (July - September)	14.25	3.00	3.00	12.00	1	1,539.00
Cashier (October - December)	15.00	3.00	3.00	13.00	1	1,755.00
Attendant (October - December)	15.00	3.50	6.00	13.00	1	4,095.00
Skate Guard (October - December)	15.00	3.00	3.00	13.00	3	5,265.00
Hockey Coordinator 1	22.18	4.00	4.00	45.00	1	15,969.60

Check-In Table has been added to PT year round budget.. Hockey Coordinator 2 position is now an IMRF position. This position has been largely unfilled for 2 years.

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account	2023				2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)			
25-20-51-11950	58,600.00	62,236.80	62,236.80	62,236.80			
LEARN TO SKATE							
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)	
Adult Instructor	25.95	1.00	2.00	40.00	2	4,152.00	
Prefreeskate, Freeskate 1-6 Instructor	23.29	4.00	3.00	40.00	1	11,179.20	
Freeskate 1-6 Aid	14.00	1.00	3.00	40.00	1	1,680.00	
Hi Jump and Spin	25.95	1.00	2.00	40.00	1	2,076.00	
Synchro Coach	17.99	2.00	2.00	45.00	2	6,476.40	
Advanced Double Jump Instructor	25.95	1.00	2.00	40.00	1	2,076.00	
Instructor Training	23.29	2.00	1.00	4.00	20	3,726.40	
Parent Tot Instructor	17.99	1.00	3.00	40.00	1	2,158.80	
Parent Tot Aid	14.00	1.00	3.00	40.00	1	1,680.00	
Snowplow Sam 1-4 Instructor	23.29	1.00	3.00	40.00	3	8,384.40	
Snowplow Sam 1-4 Aid	14.00	2.00	3.00	40.00	1	3,360.00	
Basic 1-6 Instructor	23.29	3.00	3.00	40.00	1	8,384.40	
Basic 1-6 Aid	14.00	3.00	3.00	40.00	1	5,040.00	
Tackle That Axel/Double Jumps Instructor	23.29	1.00	2.00	40.00	1	1,863.20	
25-20-51-11960	24,000.00			24,530.00	24,530.00	24,530.00	
YOUTH HOCKEY							
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)	
Mini Cub 1 & 2	14.25	3.00	2.00	40.00	2	6,840.00	
Might Cub 1 - 4	14.25	3.00	2.00	40.00	2	6,840.00	
Skills & Drills	17.50	1.00	2.00	40.00	2	2,800.00	
Clinic/Power Skating Coach	20.00	1.00	2.00	40.00	2	3,200.00	
Coach Training	16.00	3.00	1.00	4.00	15	2,880.00	
Goalie Coach	14.25	1.00	1.00	40.00	1	570.00	
IBPL	17.50	1.00	1.00	40.00	2	1,400.00	
25-20-51-11965				6,120.00	6,120.00	6,120.00	
TRAVEL HOCKEY							
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)	
PDOP Practice Coaches	17.00	2.00	3.00	30.00	2	6,120.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account					2023	2024		
					Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-20-51-11970					3,000.00	8,400.00	8,400.00	8,400.00
ADULT HOCKEY								
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)		
AHL Level 1 Instructor	17.50	1.50	1.00	40.00	2	2,100.00		
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		
The Beginner Level instructor covers both Adult Beginner and the Women's Beginner classes.								
25-20-51-11980								
RINK SPECIAL EVENTS								
Wages have been coming out of PT year round. This account will no longer be used.								
25-20-51-11985					7,000.00	10,142.84	10,142.84	10,142.84
ICE SHOW								
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)		
Show Announcer	300.00	1.00	1.00	1.00	1	300.00		
Choreographer	23.29	6.00	3.00	2.00	10	8,384.40		
Show Assistant	23.29	3.00	3.00	2.00	2	838.44		
Holiday Recital Staff	15.50	5.00	1.00	1.00	8	620.00		

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account	2023			2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
25-20-51-11990	70,000.00	84,967.76	84,967.76	84,967.76	
RINK CAMP					
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees
Winter Break Camp 8A-6P	14.25	10.00	5.00	2.00	1
Lunch Break Camp Counselors	14.25	3.00	5.00	9.00	1
Extended Camp Site Supervisor	15.00	3.50	5.00	9.00	1
Extended Camp Counselors	14.25	3.00	5.00	9.00	3
Summer Camp Coordinator	16.00	8.00	5.00	10.00	1
Summer Assistant Site Supervisor	14.50	7.50	5.00	9.00	1
Winter Break Camp 8A-12P	14.25	4.00	5.00	2.00	1
Winter Break Camp 8A-3P	14.25	8.00	5.00	2.00	2
Camp Training	14.50	8.00	3.00	1.00	18
Summer Site Supervisors	15.00	7.50	5.00	10.00	1
Skate & Swim Camp Counselors	14.25	7.50	5.00	9.00	6
Hockey Camp Counselors	14.25	7.50	5.00	9.00	2
Figure Skating Camp Counselor	14.25	4.25	5.00	9.00	2
Figure Skating Plus Camp Counselors	14.25	3.00	5.00	9.00	1
Spring Break Camp Counselors	14.25	7.50	5.00	1.00	3
Camps added in 2023 required 5 additional counselors and leadership staff.					
25-20-52-00650	34,300.00	36,100.00	36,100.00	36,100.00	
BANK SERVICE CHARGE					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
	1.00	34,000.00	34,000.00		
25-20-52-11940	1,100.00	1,150.00	1,150.00	1,150.00	
CONTRACTUAL SERVICES - OTHER					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Harness Inspection	2.00	575.00	1,150.00		
Annual Inspection required for 2 skating jump harnesses					

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-20-52-11950				26,180.00	26,235.00	26,235.00	26,235.00
LEARN TO SKATE							
Detail Description		Quantity	Unit Amount (\$)	Amount (\$)			
USFS Instructor Membership		20.00	38.00	760.00			
Synchro Competition Fees		5.00	250.00	1,250.00			
USFS Student Memberships		800.00	30.00	24,000.00			
PSA Membership - Coordinator		1.00	75.00	75.00			
PSA Membership - Synchro Coaches		2.00	75.00	150.00			
Student USFS Memberships are now included in the price of class registration (spread over 40 weeks of classes at \$0.75 per class). USFS memberships includecertificates of accomplishment for passing proficiency tests and placing at the U.S. Figure Skating qualifying events, a subscription to SKATING magazine, a membership card, and coverage under U.S. Figure Skating's sports accident insurance policy. Additionally, the cost of Synchronized Skating competitions are included in team registration rather than collected at a later date.							
25-20-52-11960				16,770.00	9,340.00	9,340.00	9,340.00
YOUTH HOCKEY							
Detail Description		Quantity	Unit Amount (\$)	Amount (\$)			
USA Hockey Coach Membership		10.00	50.00	500.00			
Goodman Elite Sunday Clinics		26.00	340.00	8,840.00			

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-20-52-11965				42,000.00	56,790.00	56,790.00	56,790.00
TRAVEL HOCKEY							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Fall NWHL Officials/Scheduler	1.00	11,550.00	11,550.00				
Spring NWHL Officials/Scheduler	1.00	3,150.00	3,150.00				
USA Hockey-Coaches Fee	24.00	50.00	1,200.00				
Travel Hockey Coaches Clinics	24.00	60.00	1,440.00				
Fall NWHL Tournament Fees- 7 Teams	7.00	910.00	6,370.00				
Spring NWHL Tournament Fees- 8 Teams	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	1,300.00	1,300.00				
Goodman Elite Off-Ice	60.00	170.00	10,200.00				
Goodman Elite On-Ice	60.00	170.00	10,200.00				
Summer Goodman Elite Power Skates	20.00	170.00	3,400.00				
Travel House Clinic Coaches amount is calculated based off a weekly clinic provided by Goodman Elite Training.							
25-20-52-11980				1,100.00	1,550.00	1,550.00	1,550.00
RINK SPECIAL EVENTS							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Misc	3.00	150.00	450.00				
My Doll & Me	1.00	500.00	500.00				
Holiday Skate	1.00	150.00	150.00				
Cupid Skate	1.00	150.00	150.00				
Spooky Skate	1.00	300.00	300.00				

Account	2023			2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
25-20-52-11985	2,561.00	3,700.00	3,700.00	3,700.00	
ICE SHOW					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Spot light rental	2.00	500.00	1,000.00		
Curtain Rental	1.00	500.00	500.00		
Foot Lights Rental	1.00	1,600.00	1,600.00		
Photography	1.00	600.00	600.00		
25-20-53-00301	4,500.00	4,885.50	4,885.50	4,885.50	
UNIFORMS					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Full Time Staff	6.00	200.00	1,200.00		
Summer T Shirts and Sweat Shirts	50.00	22.00	1,100.00		
Printing Fee	5.00	15.00	75.00		
Fall Sweatshirts and Long Sleeves	50.00	25.00	1,250.00		
Spring: Supervisor/Cashier Polo	18.00	13.50	243.00		
Name Tags	5.00	3.50	17.50		
PTYR Rink Coordinators/Admin Assistant	5.00	200.00	1,000.00		
25-20-53-00320	1,000.00				
MISCELLANEOUS SUPPLIES					
material purchases will come out of other supply line items					
25-20-53-11930	750.00	830.00	830.00	830.00	
ICE RINK BIRTHDAY PARTIES					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Stuffed Animal Gift	35.00	18.00	630.00		
Wristbands	1.00	200.00	200.00		
We had more birthday Parties than expected (Rink)					

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-20-53-11950	6,000.00	7,795.00	7,795.00	7,795.00
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	
Synchro Costumes	25.00	65.00	1,625.00	
Synchro Totes	25.00	30.00	750.00	
Synchro Jackets	25.00	60.00	1,500.00	
Synchro Practice Pants	25.00	60.00	1,500.00	
Synchro T-Shirts	25.00	10.00	250.00	
Harmonized Holiday Skate Awards	250.00	3.00	750.00	
Harmonized Holiday Skate Supplies	1.00	200.00	200.00	
25-20-53-11960	14,000.00	12,640.00	12,640.00	12,640.00
YOUTH HOCKEY				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Hockey Academy Teaching Aids	1.00	500.00	500.00	
Hockey Academy Uniforms	6.00	85.00	510.00	
Hockey Pucks (1 blue, black)	2.00	350.00	700.00	
One Goal Equipment	12.00	160.00	1,920.00	
Goalie Equipment	3.00	500.00	1,500.00	
Misc. Hockey Supplies	1.00	300.00	300.00	
Hockey Academy Jerseys	300.00	17.00	5,100.00	
Youth Hockey Helmets	25.00	70.00	1,750.00	
Goalie Masks	2.00	180.00	360.00	

RCRC rental helmets need to be replaced. Additionally, new storage is needed for rental hockey equipment. All Travel Hockey Expenses have been separated into budget line 25-20-53-11965.

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-20-53-11965	7,100.00	13,650.00	13,650.00	13,650.00
TRAVEL HOCKEY				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
End of Season Banquet	200.00	10.00	2,000.00	
End of Season Awards	180.00	35.00	6,300.00	
Travel Coaching Materials	10.00	25.00	250.00	
Ice Bears Coach Warm Ups	12.00	85.00	1,020.00	
Spring Travel Jerseys	240.00	17.00	4,080.00	
Travel Hockey Expenses separated from Youth Hockey.				
25-20-53-11970	1,600.00	1,670.00	1,670.00	1,670.00
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	85.00	170.00	
25-20-53-11980	800.00			
RINK SPECIAL EVENTS				
This money will come out of other lines for special events				
25-20-53-11985	12,000.00	16,120.00	16,120.00	16,120.00
ICE SHOW				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Holiday Recital	1.00	500.00	500.00	
Costumes	250.00	50.00	12,500.00	
Printing	1.00	300.00	300.00	
Set Materials	1.00	1,500.00	1,500.00	
Tickets	0.00	0.00	0.00	
Volunteer and Staff T-shirts	60.00	9.00	540.00	
Volunteer and Staff Food	1.00	780.00	780.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-20-53-11990	3,000.00	4,406.00	4,406.00	4,406.00
RINK CAMP				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Staff Polos	4.00	14.00	56.00	
Camp Supplies	1.00	500.00	500.00	
Camper Shirts	500.00	5.00	2,500.00	
Staff Uniform	30.00	10.00	300.00	
Staff Sweatshirts	18.00	17.00	306.00	
Wristbands	8.00	75.00	600.00	
Visors	18.00	8.00	144.00	
25-20-56-00600	525.00	600.00	600.00	600.00
EMPLOYEE RECOGNITION				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Employee Appreciation	1.00	600.00	600.00	
<i>Camp Staff appreciation as well as part-time rink staff appreciation.</i>				
25-20-56-00646	3,500.00	4,722.50	4,722.50	4,722.50
SKATE SHOP SUPPLIES				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Laces	1.00	300.00	300.00	
Skate Insoles	1.00	200.00	200.00	
Skate Sharpening Supplies	1.00	600.00	600.00	
Miscellaneous Supplies	1.00	100.00	100.00	
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	8.00	200.00	
Vending supplies: mouth guards	30.00	5.00	150.00	
Vending supplies: soakers	20.00	4.75	95.00	
Vending supplies: tape	500.00	2.50	1,250.00	
Public Skate wristbands	1.00	400.00	400.00	
Public Skate Helmets	20.00	45.00	900.00	

Account	2023	2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Total Revenue	\$1,384,388.00	\$1,527,517.60	\$1,527,517.60	\$1,527,517.60
Total Expenditure	\$450,905.86	\$542,080.25	\$542,080.25	\$542,080.25
Net	\$933,482.14	\$985,437.35	\$985,437.35	\$985,437.35
Percent Profit	67.43%	64.51	64.51	64.51
Report Total Revenue	\$1,384,388.00	\$1,527,517.60	\$1,527,517.60	\$1,527,517.60
Report Total Expenditure	\$450,905.86	\$542,080.25	\$542,080.25	\$542,080.25
Report Total Net	\$933,482.14	\$985,437.35	\$985,437.35	\$985,437.35
Total Percent Profit	67.43%	64.51	64.51	64.51

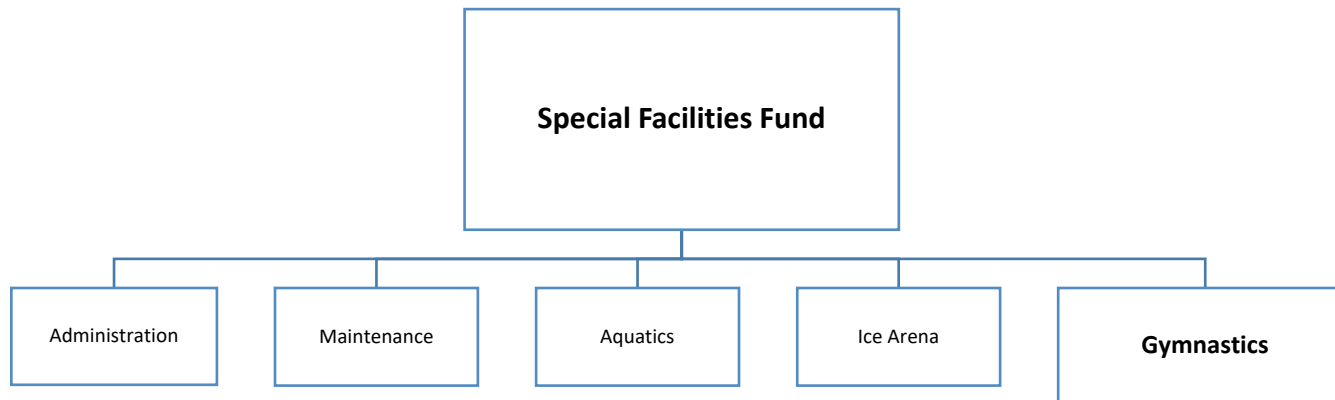
Gymnastics

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 aged 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

2023 RESULTS

Accomplished:

- ✓ We have purchased all equipment needs for 2023 following the equipment replacement plant model as well as additional Ninja equipment.
- ✓ Implemented a private coaching program for full-time and part-time gymnastics coaches.

In Progress/Delayed:

- Schedule at least twenty Family Open Gym options with a minimum of 60 participants by December 31, 2023.
 - As of June 28th, the GRC has held 14 Family Open Gyms with 4 sessions with at least 60 participants.
- 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.
 - Mini sessions are in place and are being programmed for Fall 2023 registration. Mini sessions are already listed on the schedule and will be in the program guide as well. The 1st mini session was held Tuesday August 22nd, 2023, the 2nd mini session's registration was completed on September 1st, and the 3rd mini session will open for registrations on October 1st.



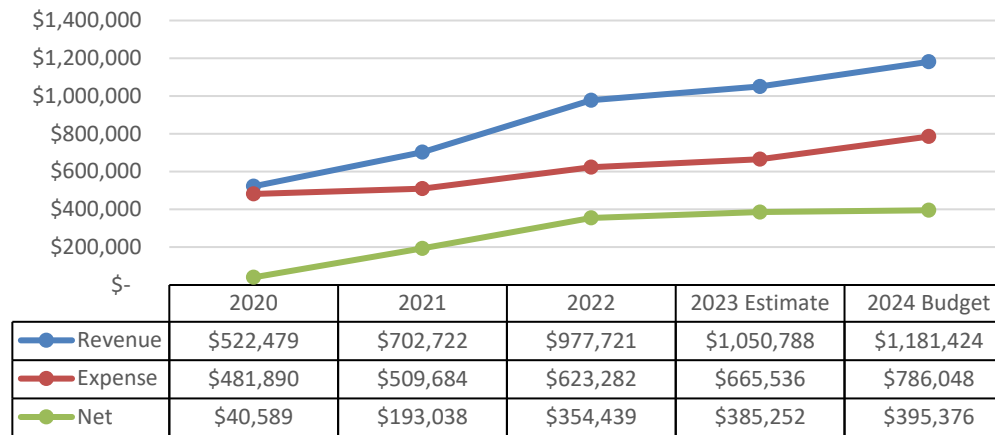
Gymnast at the GRC

2024 GOALS**Staff Excellence**

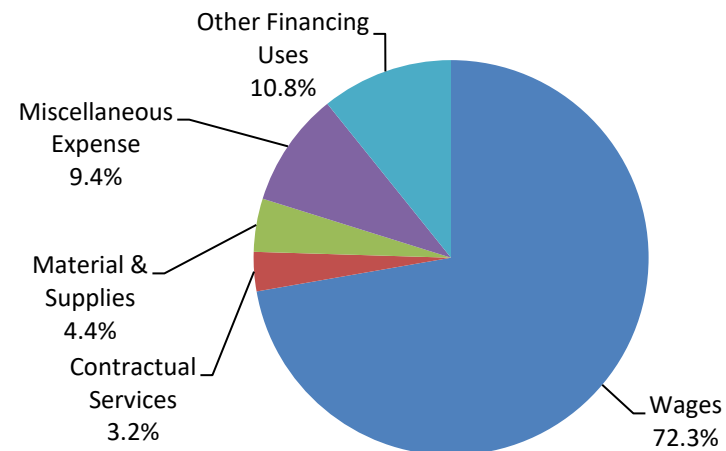
1. Create, organize, and promote 8 gymnastics field trips for surrounding Oak Park Day Care, Preschools, and Elementary schools designed for children who cannot attend regular gym programming due to time or other constraints by December 31, 2024.
Performance Measure: Households served
2. Market, schedule, and host 12 “Parents Night Out” events once a month on Friday evenings from 6pm-10pm, the 12th of which will be hosted before December 31, 2024.
Performance Measure: Households served
3. Expand collection of ninja equipment to increase program participation by a minimum of 20% by December 31, 2024.
Performance Measure: Program registrations
4. Offer a tumbling cheer program by December 31, 2024.
Performance Measure: Households served

Gymnastics

Historical Data



2024 Expense Distribution



Gymnastics
Budget Detail

	2020	2021	2022	2023 Estimate	2024 Budget
Fees and Charges	\$33,406	\$61,504	\$90,449	\$131,912	\$142,520
Rentals	\$8,543	\$7,403	\$42,009	\$45,000	\$47,200
Miscellaneous Revenue	\$5,215	\$6,116	\$11,324	\$0	\$0
Program Revenue	\$475,316	\$627,699	\$833,939	\$873,876	\$991,704
Total Revenue	\$522,479	\$702,722	\$977,721	\$1,050,788	\$1,181,424
Wages	\$392,190	\$429,967	\$454,403	\$491,859	\$567,979
Contractual Services	\$28,463	\$31,798	\$40,351	\$24,100	\$25,300
Material & Supplies	\$22,841	\$20,263	\$30,160	\$32,998	\$34,242
Miscellaneous Expense	\$38,396	\$27,656	\$16,827	\$61,740	\$73,727
Other Financing Uses*	\$0	\$0	\$81,541	\$54,838	\$84,800
Total Expenses	\$481,890	\$509,684	\$623,282	\$665,536	\$786,048
Net	\$40,589	\$193,038	\$354,439	\$385,252	\$395,376

*Other Financing Uses: Employee Health Insurance Transfer

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Revenue							
25-24-42-00050 BOOSTER CLUB REVENUE				56,753.00	45,000.00	65,520.00	65,520.00
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Booster Club Revenue	1.00	65,520.00	65,520.00				
25-24-42-00100 PLAYTIME DAILY FEES				29,829.78	30,800.00	30,800.00	30,800.00
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Single Visit Sales	4,400.00	7.00	30,800.00				
25-24-42-00150 PLAYTIME PASS				11,820.00	12,000.00	12,000.00	12,000.00
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Playtime Pass Sales	200.00	60.00	12,000.00				
25-24-42-00200 OPEN GYM DAILY FEES				18,034.09	18,200.00	18,200.00	18,200.00
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Single Visit Sales	1,400.00	13.00	18,200.00				
25-24-42-00250 OPEN GYM PASS				3,300.00	3,300.00	3,300.00	3,300.00
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Pass Sales	55.00	60.00	3,300.00				
25-24-42-14290 PRO SHOP SALES				11,500.00	12,000.00	12,000.00	12,000.00
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Team Uniforms	1.00	5,500.00	5,500.00				
Pro Shop Sales	1.00	6,500.00	6,500.00				

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-24-42-14510				675.00	700.00	700.00	700.00
VENDING MACHINE SALES							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Vending Commision	14.00	50.00	700.00				
25-24-44-00100				45,000.00	47,200.00	47,200.00	47,200.00
BIRTHDAY PARTIES							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Birthday Party 2 Hrs for 3-15 yrs of age	100.00	440.00	44,000.00				
Birthday Party Extra Participants	100.00	20.00	2,000.00				
Party Favors	200.00	6.00	1,200.00				
25-24-45-30150							
GYMNASTIC FUND RAISING							
25-24-49-11250				246,792.72	248,362.50	248,362.50	248,362.50
PRESCHOOL GYMNASTICS CLASSES							
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)	
Winter 45 minute class	1.00	11.25	11	1	230	28,462.50	
Winter 60 minute class	1.00	15.25	11	1	200	33,550.00	
Spring 45 minute class	1.00	11.25	9	1	230	23,287.50	
Spring 60 minute class	1.00	15.25	9	1	200	27,450.00	
Summer 45 minute class	1.00	11.25	8	1	175	15,750.00	
Summer 60 minute class	1.00	15.25	8	1	160	19,520.00	
Fall 45 minute class	1.00	11.75	17	1	230	45,942.50	
Fall 60 minute class	1.00	16.00	17	1	200	54,400.00	

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account							2023	2024		
							Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-24-49-11260							398,968.50	418,599.50	418,599.50	418,599.50
RECREATIONAL GYMNASTICS CLASS										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
Winter 80 minute class	1.00	20.00	11	1	350	77,000.00				
Winter 120 minute class	1.00	0.00	0	0	0	0.00				
Spring 80 minute class	1.00	20.00	9	1	350	63,000.00				
Sping 120 minute class	1.00	0.00	0	0	0	0.00				
Summer 80 minute class	1.00	20.00	8	1	325	52,000.00				
Summer 120 minute class	1.00	0.00	0	0	0	0.00				
Accelerated Girls	1.00	23.00	38	2	10	17,480.00				
Accelerated Boys	1.00	23.00	38	3	6	15,732.00				
Winter 60 minute class	1.00	15.25	11	1	60	10,065.00				
Spring 60 minute class	1.00	15.25	9	1	60	8,235.00				
Summer 60 minute class	1.00	15.25	8	1	60	7,320.00				
Fall 60 minute class	1.00	16.00	17	1	60	16,320.00				
Fall 80 minute class	1.00	21.00	17	1	350	124,950.00				
Fall 120 minute class	1.00	0.00	0	0	0	0.00				
Fall 150 minute class	1.00	40.50	17	1	15	10,327.50				
Winter 150 minute class	1.00	38.50	11	1	15	6,352.50				
Spring 150 minute class	1.00	38.50	9	1	15	5,197.50				
Summer 150 minute class	1.00	38.50	8	1	15	4,620.00				
Boys GIJO Practices	1.00	0.00	0	0	0	0.00				
Girls Excel moved to team budget Sept 2021	0.00	0.00	0	0	0	0.00				

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account							2023	2024		
							Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-24-49-11270							153,195.08	229,381.60	229,381.60	229,381.60
TEAM GYMNASTICS										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
6 weekly practice hours Jan-Aug	1.00	168.00	1	8	15	20,160.00				
14 weekly practice hours Sept- Dec	1.00	419.44	1	4	10	16,777.60				
16 weekly practice hours Jan-Aug	1.00	448.00	1	8	15	53,760.00				
16 weekly practice hours Sept-Dec	1.00	479.36	1	4	10	19,174.40				
6 Weekly practice hours Sept-Dec	1.00	179.76	1	4	15	10,785.60				
9 weekly practice hours Jan-Aug	1.00	252.00	1	8	15	30,240.00				
9 weekly practice hours Sept-Dec	1.00	269.64	1	4	15	16,178.40				
10 weekly practice hours Jan-Aug	1.00	280.00	1	8	9	20,160.00				
10 weekly practice hours Sept-Dec	1.00	299.60	1	4	9	10,785.60				
14 weekly practice hours Jan-Aug	1.00	392.00	1	8	10	31,360.00				
25-24-49-11275										
Gymnastics GI Joe										
25-24-49-11280							64,679.99	66,060.00	66,060.00	66,060.00
GYMNASTICS CAMPS										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
Winter Gym Camp 7 hrs. (Jan 2)	1.00	82.00	1	1	40	3,280.00				
Winter Gym Camp 7 hrs. (Jan 3)	1.00	82.00	1	1	40	3,280.00				
Winter Gym Camp 7 hrs. (Jan 4)	1.00	82.00	1	1	40	3,280.00				
Winter Gym Camp 7 hrs. (Jan 5)	1.00	82.00	1	1	40	3,280.00				
Summer Gym Camp #1 (5 week days)	1.00	374.00	1	1	65	24,310.00				
Summer Gym Camp #2 (5 week days)	1.00	374.00	1	1	65	24,310.00				
Summer Extended Camp #1 (5 week days)	1.00	108.00	1	1	20	2,160.00				
Summer Extended Camp #2 (5 week days)	1.00	108.00	1	1	20	2,160.00				

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-24-49-11360				10,240.00	29,300.00	29,300.00	29,300.00
GYMNASTICS CENTER PROGRAMS							
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)	
Ninja Warrior one day program for kids	1.00	35.00	10	1	48	16,800.00	
Parents Night Out once a month	1.00	35.00	12	1	25	10,500.00	
One day special programming	1.00	1,000.00	2	1	1	2,000.00	
Expenditure							
25-24-51-00100				8,500.40	10,000.00	10,000.00	10,000.00
BIRTHDAY PARTIES							
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks		Employees	Amount (\$)
Party staff	20.00	2.50	2.00	50.00		1	5,000.00
Party leader paid for 2.5 hours per party	20.00	2.50	2.00	50.00		1	5,000.00
25-24-51-00111				337,000.00	317,078.00	317,078.00	317,078.00
WAGES - FULL TIME							
25-24-51-00122				18,415.90	22,603.00	22,603.00	22,603.00
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 Jan-Sept	16.48	5.00	5.00	26.00		1	10,712.00
Gymn Admin Assist class 1 emp Oct-Dec	17.14	5.00	5.00	26.00		1	11,141.00

Account	2023	2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-24-51-00123 GYMNASTICS COACHES PART TIME	127,943.04	218,298.01	218,298.01	218,298.01

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)	
Preschool Coach Lev 1 (Jan-Sept)	18.72	3.00	7.00	34.00	1	13,366.08	
Preschool Coach Lev 2 (Jan-Sept)	20.80	3.00	7.00	34.00	1	14,851.20	
Preschool Coach Lev 3 (Jan-Sept)	22.36	3.00	5.00	34.00	1	11,403.60	
Preschool Coach Lev 1 (Oct-Dec)	19.47	3.00	7.00	12.00	1	4,906.44	
Preschool Coach Lev 2 (Oct-Dec)	21.63	3.00	7.00	12.00	1	5,450.76	
Spec Prog Coach Lev 2 (Jan-Sept)	20.80	4.00	6.00	1.00	2	998.40	
Spec Prog Coach Lev 2 (Oct-Dec)	21.63	3.00	6.00	1.00	2	778.68	
Spec Prog Coach Lev 3 (Jan-Sept)	22.36	4.00	6.00	1.00	2	1,073.28	
Spec Prog Coach Lev 3 (Oct-Dec)	23.25	3.00	6.00	1.00	2	837.00	
No exp Summer Camp Coach (Aug).	14.56	7.50	5.00	2.00	2	2,184.00	
No exp Winter Camp Coach (Jan)	15.00	7.50	5.00	1.00	2	1,125.00	
No exp Spec Prog Coach (Jan-Sept)	14.56	4.00	6.00	1.00	2	698.88	
No exp Spec Prog Coach (Oct-Dec)	15.14	4.00	6.00	1.00	2	726.72	
Spec Prog Coach Lev 1 (Jan-Sept)	18.72	4.00	6.00	1.00	2	898.56	
Spec Prog Coach Lev 1 (Oct-Dec)	19.47	4.00	6.00	1.00	2	934.56	
Pre Playtime Coach (Jan-Sept)	20.80	2.00	2.00	38.00	1	3,161.60	
Pre Playtime Coach (Oct-Dec)	21.63	2.00	2.00	14.00	1	1,211.28	
No exp Pre Coach (Jan-Sept)	14.56	3.00	7.00	34.00	1	10,395.84	
No exp Pre Coach (Oct-Dec)	15.14	3.00	7.00	12.00	1	3,815.28	
No exp Rec Coach (Jan-Sept)	14.56	5.00	7.00	34.00	1	17,326.40	
No exp Rec Coach (Oct-Dec)	15.14	5.00	7.00	12.00	1	6,358.80	
Summer Camp Coach Lev 3 (Aug)	22.36	7.50	5.00	2.00	2	3,354.00	
Winter Camp Coach Lev 1 (Jan)	18.72	7.50	5.00	1.00	2	1,404.00	
Winter Camp Coach Lev 2 (Jan)	20.80	7.50	5.00	1.00	1	780.00	
Winter Camp Coach Lev 3 (Jan)	22.36	7.50	5.00	1.00	2	1,677.00	
Open Gym Coach (Jan-Sept)	18.72	2.50	1.00	38.00	1	1,778.40	
Open Gym Coach (Oct-Dec)	19.47	2.50	1.00	14.00	1	681.45	
Recreational Coach Lev 3 (Oct-Dec)	23.25	5.00	5.00	12.00	1	6,975.00	
GIJO Boys/ Coaching at Competition	0.00	0.00	0.00	0.00	0	0.00	
XCEL Girls/ Coaching at Competition	23.00	4.00	1.00	6.00	2	1,104.00	
USAG Team Coach Lev 3	21.50	3.00	2.00	48.00	1	6,192.00	
Summer Camp Coach Lev 1 (Aug)	18.72	7.50	5.00	2.00	2	2,808.00	
Summer Camp Coach Lev 2 (Aug)	20.80	7.50	5.00	2.00	1	1,560.00	
Preschool Coach Lev 3 (Oct-Dec)	23.25	3.00	5.00	12.00	1	4,185.00	

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Recreational Coach Lev 1 (Jan-Sept)	18.72	5.00		7.00	34.00	1	22,276.80
Recreational Coach Lev 2 (Jan-Sept)	20.80	5.00		7.00	34.00	1	24,752.00
Recreational Coach Lev 3 (Jan-Sept)	22.36	5.00		5.00	34.00	1	19,006.00
Recreational Coach Lev 1 (Oct-Dec)	19.47	5.00		7.00	12.00	1	8,177.40
Recreational Coach Lev 2 (Oct-Dec)	21.63	5.00		7.00	12.00	1	9,084.60
25-24-52-00222				100.00	300.00	300.00	300.00
MARKETING AND ADVERTISING							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Promotional Materials from USAG/Misc	1.00	300.00	300.00				
25-24-52-00650				24,000.00	25,000.00	25,000.00	25,000.00
BANK SERVICE CHARGE							
25-24-52-11275							
Gymnastics GI Joe							
25-24-53-00100				860.00	900.00	900.00	900.00
BIRTHDAY PARTIES							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
T-Shirts for B-Day Child	60.00	5.00	300.00				
Party Favors/ Misc.	1.00	600.00	600.00				
25-24-53-00301				912.00	1,438.50	1,438.50	1,438.50
UNIFORMS							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
T-Shirts	40.00	7.25	290.00				
Long Sleeve T-Shirts	40.00	8.65	346.00				
Dri-Fit Polos	25.00	10.85	271.25				
Warm-up jackets/zip up hoodies	25.00	21.25	531.25				

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-24-53-00314				75.00	135.00	135.00	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				12,402.18	9,000.00	9,000.00	9,000.00
SUPPLIES- PRO SHOP							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Pro Shop Merchandise	1.00	3,000.00	3,000.00				
Team Uniforms	1.00	4,250.00	4,250.00				
Pro Shop Returns	1.00	250.00	250.00				
Pro Shop additions T-shirts, shorts, boys wear	1.00	1,500.00	1,500.00				
25-24-53-00425				9,105.00	11,000.00	11,000.00	11,000.00
GYMNASTICS EQUIPMENT							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Misc. Equipment focus on Ninja expansion	1.00	3,000.00	3,000.00				
Pit Foam	1.00	2,000.00	2,000.00				
base, resi & skill cushion mats replacement	1.00	4,000.00	4,000.00				
Wedge mat replacement	1.00	2,000.00	2,000.00				
25-24-53-11250				4,200.00	3,048.00	3,048.00	3,048.00
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 Medals	1,200.00	1.84	2,208.00				

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-24-53-11260	1,960.00	2,848.00	2,848.00	2,848.00
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 Medals	1,200.00	1.84	2,208.00	
25-24-53-11270	1,075.10	1,572.50	1,572.50	1,572.50
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	20.00	25.00	500.00	
Annual Team T-Shirts (Girls, Boys, XCEL, GIJO)	75.00	6.30	472.50	
Team Training Materials	1.00	200.00	200.00	
25-24-53-11275				
Gymnastics GI Joe				
25-24-53-11280	1,230.70	1,300.00	1,300.00	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	1,178.50	3,000.00	3,000.00	3,000.00
GYMNASTICS CENTER PROGRAMS				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Misc. Supplies:Ninja, sleepover/under, spec. pro.	1.00	3,000.00	3,000.00	

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-24-56-00050				56,753.00	45,000.00	65,520.00	65,520.00
BOOSTER CLUB EXPENSE							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Booster Club Expense	1.00	65,520.00	65,520.00				
25-24-56-00600				300.00	600.00	600.00	600.00
EMPLOYEE RECOGNITION							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Recognition Misc.	1.00	600.00	600.00				
25-24-56-00605				3,200.00	4,500.00	4,500.00	4,500.00
CONFERENCE AND TRAINING							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Gymnastics Manager Training	1.00	1,500.00	1,500.00				
FT Coach Training (National Conference)	1.00	1,000.00	1,000.00				
Gymnastics Supervisor Training	1.00	1,000.00	1,000.00				
FT Coaches (Regional Training)	2.00	250.00	500.00				
PT Coach Training	2.00	250.00	500.00				

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
25-24-56-00610	1,000.00	2,511.00	2,511.00	2,511.00
DUES AND SUBSCRIPTIONS				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
AAU Membership Team Staff	0.00	0.00	0.00	
AAU Club Membership	0.00	0.00	0.00	
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	0.00	0.00	0.00	
Part Time USAG Instructor Membership	12.00	17.00	204.00	
All Coaches Req. Bi-Ann Bkgrd Check w/ USAG	15.00	30.00	450.00	
IPRA Membership	2.00	264.00	528.00	
USAG Club Membership	1.00	225.00	225.00	
25-24-56-00615	100.00	200.00	200.00	200.00
EMPLOYEE TRAVEL REIMBURSEMENT				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Staff Mileage	1.00	200.00	200.00	
25-24-56-00675	387.00	396.00	396.00	396.00
SALES TAX				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Pro Shop Sales	12.00	33.00	396.00	
25-24-56-30150				
GYM FUND RAISING IMPROVEMENTS				
25-24-63-00500	54,838.00	84,800.00	84,800.00	84,800.00
EMPLOYEE HEALTH INSURANCE TRANSFER				

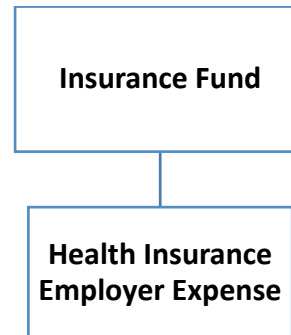
Account	2023	2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Total Revenue	\$1,050,788.16	\$1,160,903.60	\$1,181,423.60	\$1,181,423.60
Total Expenditure	\$665,535.82	\$765,528.01	\$786,048.01	\$786,048.01
Net	\$385,252.34	\$395,375.59	\$395,375.59	\$395,375.59
Percent Profit	36.66%	34.06	33.47	33.47
Report Total Revenue	\$1,050,788.16	\$1,160,903.60	\$1,181,423.60	\$1,181,423.60
Report Total Expenditure	\$665,535.82	\$765,528.01	\$786,048.01	\$786,048.01
Report Total Net	\$385,252.34	\$395,375.59	\$395,375.59	\$395,375.59
Total Percent Profit	36.66%	34.06	33.47	33.47

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

2023 RESULTS

In Progress:

- ✓ The Health Insurance fund is projected to end with a 37% fund balance.

2024 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, 2028, with an ending fund balance of 38% by December 31, 2024.

Performance Measure: Fund balance

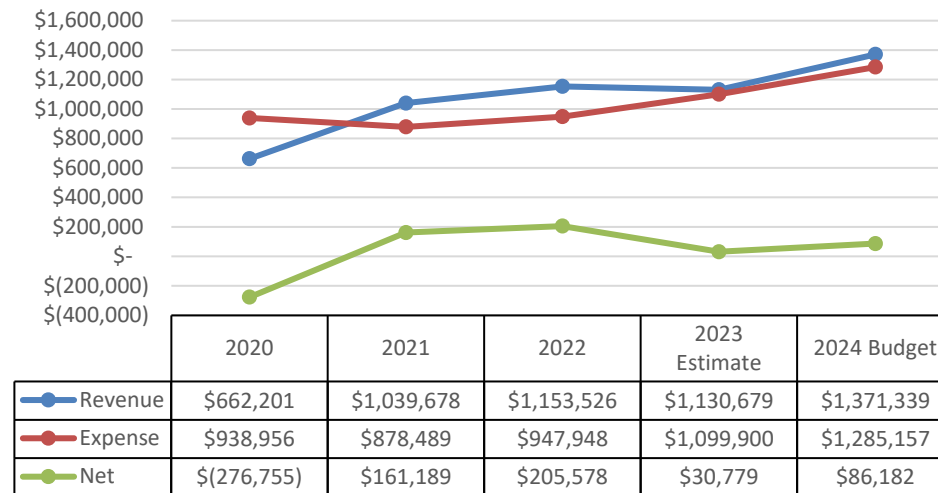


The CRC multi-purpose room and entrance

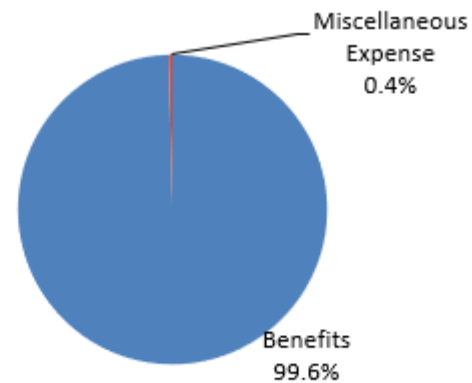
Park District of Oak Park Mission: *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

Insurance Fund

Historical Data

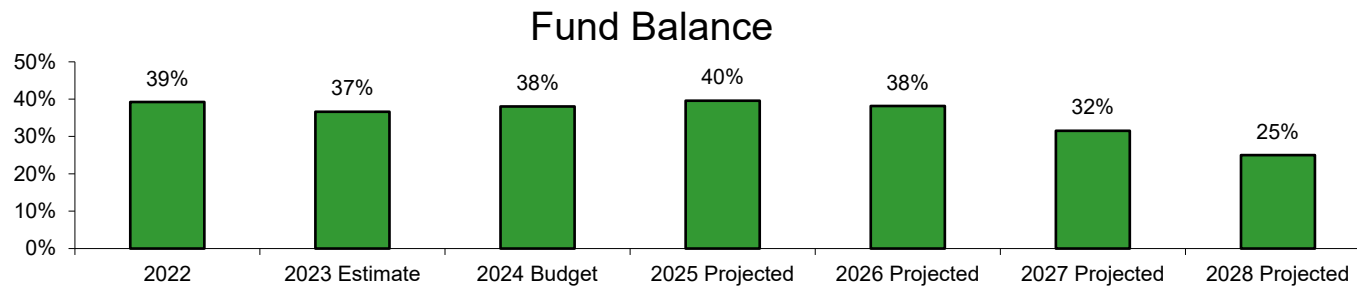


2024 Expense Distribution



Insurance Fund
Budget Detail

	2022	2023 Estimate	2024 Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected
Fees and Charges	\$140,210	\$150,000	\$198,432	\$204,385	\$210,517	\$216,832	\$223,337
Miscellaneous Revenue	\$6,010	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$1,007,306	\$980,679	\$1,172,907	\$1,208,094	\$1,244,337	\$1,244,167	\$1,302,151
Total Revenue	\$1,153,526	\$1,130,679	\$1,371,339	\$1,412,479	\$1,454,854	\$1,460,999	\$1,525,488
Benefits	\$947,948	\$1,099,900	\$1,280,157	\$1,356,966	\$1,438,384	\$1,524,687	\$1,600,922
Miscellaneous Expense	\$0	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Total Expenses	\$947,948	\$1,099,900	\$1,285,157	\$1,361,966	\$1,443,384	\$1,529,687	\$1,605,922
Net	\$205,578	\$30,779	\$86,182	\$50,513	\$11,469	(\$68,688)	(\$80,434)
Fund Balance	\$371,660	\$402,439	\$488,621	\$539,134	\$550,603	\$481,915	\$401,481
	39%	37%	38%	40%	38%	32%	25%



ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account	2023	2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Revenue				
50-00-42-14999 EMPLOYEE CONTRIBUTIONS	150,000.00	198,432.00	198,432.00	198,432.00
50-00-45-14505 MISCELLANEOUS REVENUE				
50-00-47-14910 CORPORATE FUND CONTRIBUTION	658,778.00	659,680.00	659,680.00	659,680.00
50-00-47-14920 RECREATION FUND CONTRIBUTION	242,217.00	320,450.00	320,450.00	320,450.00
50-00-47-14925 REVENUE FACILITIES CONTRIBUTION	79,683.96	192,777.00	192,777.00	192,777.00
Expenditure				
50-00-55-00550 HEALTH INSURANCE - PPO	805,000.00	927,947.09	927,947.09	927,947.09
50-00-55-00551 HEALTH INSURANCE - HMO	225,000.00	265,329.52	265,329.52	265,329.52
50-00-55-00552 LIFE INSURANCE	4,000.00	4,000.00	4,000.00	4,000.00
50-00-55-00553 DENTAL INSURANCE	45,000.00	55,424.80	55,424.80	55,424.80
50-00-55-00554 EMPLOYEE ASSISTANCE PROGRAM	1,900.00	1,900.00	1,900.00	1,900.00
50-00-55-00555 HEALTH INSURANCE - OPT OUT	5,500.00	7,200.00	7,200.00	7,200.00

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
50-00-55-00557 VISION INSURANCE				13,500.00	18,355.35	18,355.35	18,355.35
50-00-56-00600 EMPLOYEE WELLNESS PROGRAM					5,000.00	5,000.00	5,000.00
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Wellness Committee	1.00	5,000.00	5,000.00				
Total Revenue				\$1,130,678.96	\$1,371,339.00	\$1,371,339.00	\$1,371,339.00
Total Expenditure				\$1,099,900.00	\$1,285,156.76	\$1,285,156.76	\$1,285,156.76
Net				\$30,778.96	\$86,182.24	\$86,182.24	\$86,182.24
Percent Profit				2.72%	6.28	6.28	6.28
Report Total Revenue				\$1,130,678.96	\$1,371,339.00	\$1,371,339.00	\$1,371,339.00
Report Total Expenditure				\$1,099,900.00	\$1,285,156.76	\$1,285,156.76	\$1,285,156.76
Report Total Net				\$30,778.96	\$86,182.24	\$86,182.24	\$86,182.24
Total Percent Profit				2.72%	6.28	6.28	6.28

CAPITAL PROJECTS FUND

Description

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

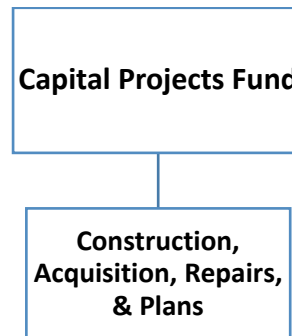
The Capital Projects Fund accounts for purchases and construction expenditures related to the acquisition and improvement of major capital facilities and equipment. Every year the Capital Improvement Plan (CIP) is updated projecting capital costs for the next 5 years. In 2023, the CIP was updated and projects included in the 2024 budget contain previously allocated projects.

The proposed budget includes \$3.7 million in expenditures. Capital improvements continue to be processed and implemented throughout the District, as highlighted below:

- 5-year Comprehensive and Strategic Plan
- Updates at Rehm Pool, Cheney, and the Conservatory
- Tennis Court Improvements at Scoville and Lindberg Parks
- 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 2022-2028.

	<u>2022</u>	<u>2023</u> <u>Estimated</u>	<u>2024</u> <u>Budgeted</u>	<u>2025</u> <u>Projected</u>	<u>2026</u> <u>Projected</u>	<u>2027</u> <u>Projected</u>	<u>2028</u> <u>Projected</u>
Capital Project Expense	\$15,879,874	\$9,164,294	\$3,667,540	\$8,297,540	\$5,370,000	\$5,470,000	\$2,985,000
Per Capita Amount	\$291	\$168	\$67	\$152	\$98	\$100	\$55



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

Capital Projects Fund

2023 RESULTS

In Progress:

- Implementation of 2023 projects from the 2023-2027 Capital Improvement Plan by December 31, 2023.
 - All projects are on track to be completed by end of year.

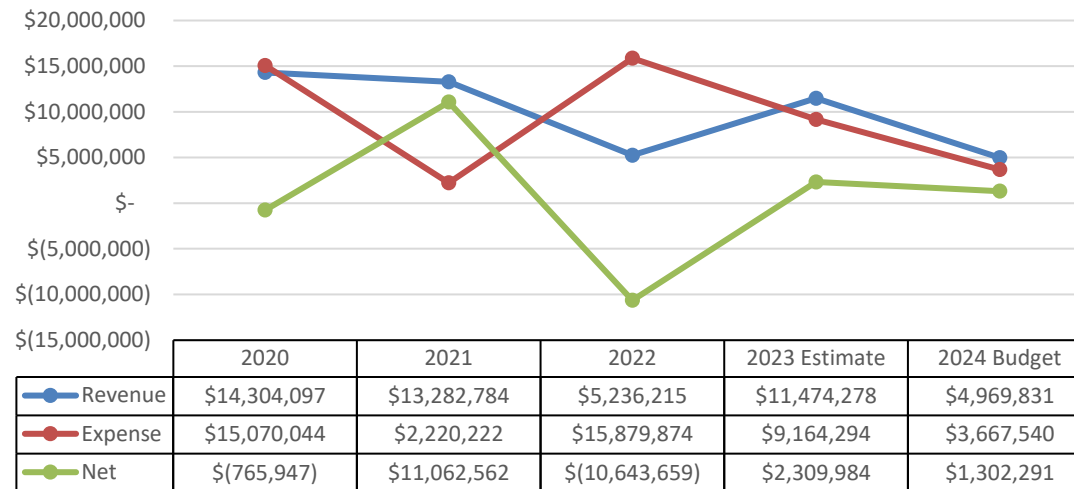
2024 GOALS

Quality Infrastructure Management

1. Implementation of 2024 projects from the 2024-2028 Capital Improvement Plan by December 31, 2024.
Performance Measure: Beginning and/or completing all 2024 projects identified in the CIP by December 31, 2024.

Capital Projects Fund

Historical Data

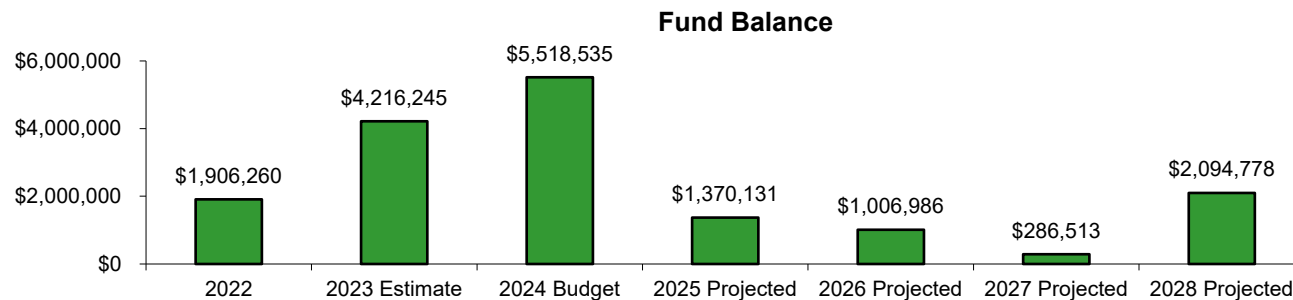


2024 Expense Distribution

100% Capital Projects

Capital Projects Fund
Budget Detail

	2022	2023 Estimate	2024 Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected
Intergovernmental	\$621,500	\$6,942,194	\$861,463	\$0	\$300,000	\$0	\$0
Miscellaneous Revenue	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0
Donations	\$1,545,587	\$1,000,000	\$15,000	\$0	\$0	\$0	\$0
Property Tax Contribution	\$1,459,128	\$1,532,084	\$1,593,368	\$1,649,136	\$1,706,855	\$1,749,527	\$1,793,265
Debt Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Funds' Transfers	\$1,609,000	\$2,000,000	\$2,500,000	\$2,500,000	\$3,000,000	\$3,000,000	\$3,000,000
Total Revenue	\$5,236,215	\$11,474,278	\$4,969,831	\$4,149,136	\$5,006,855	\$4,749,527	\$4,793,265
Property Acquisition	\$0	\$0	\$0	\$0	\$200,000	\$200,000	\$200,000
ADA/Surveys	\$3,013	\$140,000	\$375,000	\$75,000	\$75,000	\$75,000	\$75,000
Nonsite Specific	\$26,717	\$50,000	\$370,000	\$50,000	\$650,000	\$100,000	\$450,000
Vehicle/Equipment/Tech	\$39,938	\$140,000	\$115,000	\$240,000	\$320,000	\$240,000	\$350,000
Park/Master Improvements	\$15,810,206	\$8,834,294	\$2,750,000	\$7,875,000	\$4,065,000	\$4,795,000	\$1,850,000
RC (2011,12,13 Bonds)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BG/Admin (2013 Bond)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Community Recreation Center	\$0	\$0	\$57,540	\$57,540	\$60,000	\$60,000	\$60,000
Total Expenses	\$15,879,874	\$9,164,294	\$3,667,540	\$8,297,540	\$5,170,000	\$5,270,000	\$2,785,000
Net	(\$10,643,659)	\$2,309,984	\$1,302,291	(\$4,148,404)	(\$163,145)	(\$520,473)	\$2,008,265
Fund Balance	\$1,906,260	\$4,216,245	\$5,518,535	\$1,370,131	\$1,006,986	\$286,513	\$2,094,778
Fund Balance with Property Acquisition	\$1,906,260	\$4,216,245	\$5,518,535	\$1,370,131	\$1,206,986	\$686,513	\$2,694,778



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

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account	2023	2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Revenue				
70-00-43-14610 GRANTS	6,942,194.00	861,463.00	861,463.00	861,463.00
70-00-43-14620 INTERGOVERNMENTAL REVENUE				
70-00-45-14505 MISCELLANEOUS REVENUE				
70-00-46-14600 DONATIONS	1,000,000.00	15,000.00	15,000.00	15,000.00
70-00-47-14651 FUND TRANSFER - PROPERTY TAXES	1,532,084.00	1,593,368.00	1,593,368.00	1,593,368.00
70-00-47-14653 FUND TRANSFER - OPERATIONAL	2,000,000.00	2,500,000.00	2,500,000.00	2,500,000.00
Expenditure				
70-00-72-70330 PROPERTY REPAIRS AND REHAB	50,000.00	370,000.00	370,000.00	370,000.00
70-00-72-70370 VEHICLE AND EQUIPMENT PROGRAM	140,000.00	65,000.00	65,000.00	65,000.00
70-00-72-70380 TECHNOLOGY IMPROVEMENTS		50,000.00	50,000.00	50,000.00
70-00-72-70420 SURVEYS - STUDIES	140,000.00	375,000.00	375,000.00	375,000.00
70-11-72-70100 ANDERSEN SITE PLAN	75,000.00	25,000.00	25,000.00	25,000.00

Account	2023	2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
70-12-72-70200 BARRIE BUILDING IMPROVEMENTS		75,000.00	75,000.00	75,000.00
70-12-72-70250 BARRIE PARK IMPROVEMENTS	1,583,221.00			
70-14-72-70100 FIELD SITE PLAN		200,000.00	200,000.00	200,000.00
70-16-72-70100 LONGFELLOW SITE PLAN				
70-17-72-70250 STEVENSON PARK IMPROVEMENTS		30,000.00	30,000.00	30,000.00
70-18-72-70200 PLEASANT HOME BUILDING IMPROVEMENTS	82,580.00			
70-19-72-70200 RIDGELAND COMMON BUILDING IMPROVEME	140,000.00	125,000.00	125,000.00	125,000.00
70-20-72-70150 REHM MASTER PLAN IMPROVEMENTS		750,000.00	750,000.00	750,000.00
70-20-72-70200 REHM BUILDING IMPROVEMENTS	188,000.00			
70-24-72-70200 GRC BUILDING IMPROVEMENTS		75,000.00	75,000.00	75,000.00
70-25-72-70200 DOLE BUILDING IMPROVEMENTS	35,000.00	350,000.00	350,000.00	350,000.00
70-35-72-70150 CONSERVATORY MASTER PLAN IMPROVEMEN				

Account	2023	2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
70-35-72-70200 CONSERVATORY BUILDING IMPROVEMENTS	75,000.00	280,000.00	280,000.00	280,000.00
70-71-72-70250 SCOVILLE PARK IMPROVEMENTS		140,000.00	140,000.00	140,000.00
70-72-72-70250 LINDBERG PARK IMPROVEMENTS		200,000.00	200,000.00	200,000.00
70-73-72-70200 TAYLOR BUILDING IMPROVEMENTS				
70-73-72-70250 TAYLOR PARK IMPROVEMENTS	210,000.00			
70-79-72-70100 CRC SITE PLAN				
70-79-72-70150 CRC MASTER PLAN IMPROVEMENTS	6,320,493.00	57,540.00	57,540.00	57,540.00
70-80-72-70200 JH ADMIN CENTER BUILDING IMPROVEMEN	100,000.00	200,000.00	200,000.00	200,000.00
70-85-72-70200 CHENEY BUILDING IMPROVEMENTS	25,000.00	300,000.00	300,000.00	300,000.00
Total Revenue	\$11,474,278.00	\$4,969,831.00	\$4,969,831.00	\$4,969,831.00
Total Expenditure	\$9,164,294.00	\$3,667,540.00	\$3,667,540.00	\$3,667,540.00
Net	\$2,309,984.00	\$1,302,291.00	\$1,302,291.00	\$1,302,291.00
Percent Profit	20.13%	26.20	26.20	26.20
Report Total Revenue	\$11,474,278.00	\$4,969,831.00	\$4,969,831.00	\$4,969,831.00

Account	2023	2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Report Total Expenditure	\$9,164,294.00	\$3,667,540.00	\$3,667,540.00	\$3,667,540.00
Report Total Net	\$2,309,984.00	\$1,302,291.00	\$1,302,291.00	\$1,302,291.00
Total Percent Profit	20.13%	26.20	26.20	26.20

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

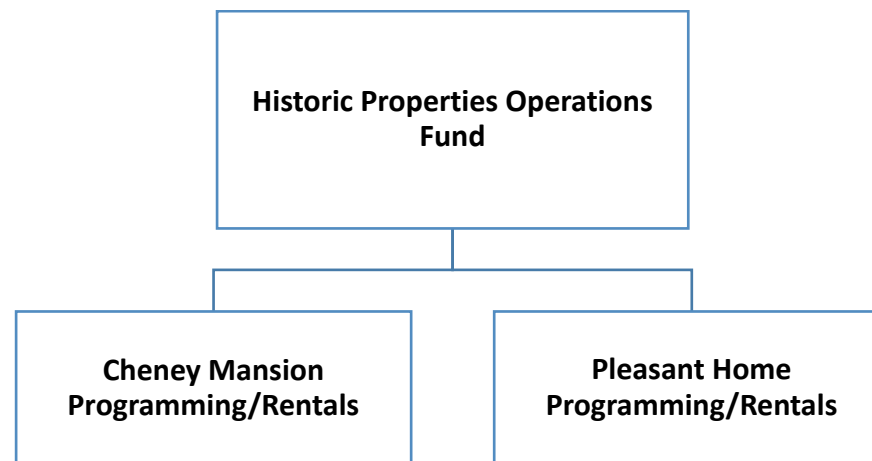
Statement of Service

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

2023 RESULTS

Accomplished:

- ✓ Increased total wedding revenue by 3% over 2022 totals.
- ✓ Implemented a themed event week in partnership with other program supervisors for Summer 2023.

In Progress/Delayed:

- Increase total special and corporate event revenue by 5% over 2022 totals by December 31, 2023.
 - Through August, combined special/corporate revenue is \$66,955. 2023 combined budget is \$82,000.
- Increase program revenue at Cheney and Pleasant Home by 5% over 2022 totals by December 31, 2023.
 - Through August combined program revenue is \$76,370. 2023 combined budget is \$86,924.



A Wedding at 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.*

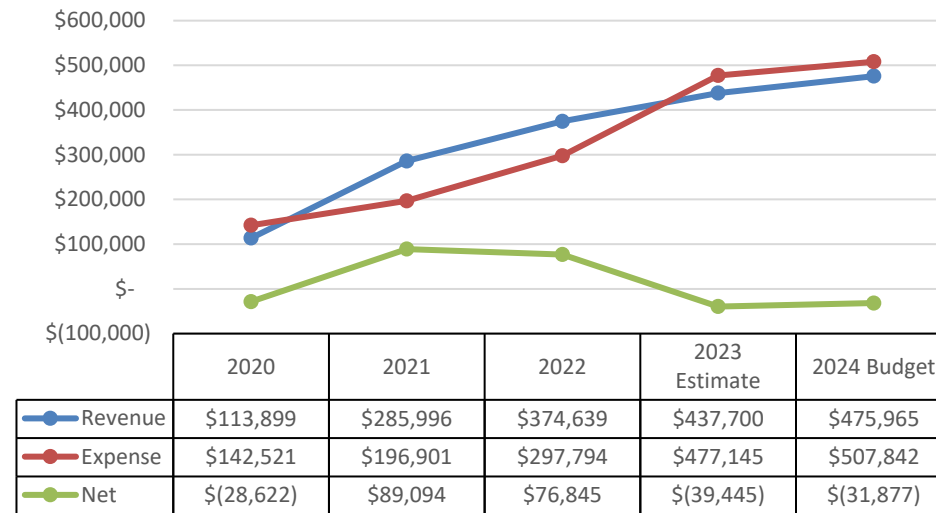
2024 GOALS**Financial Strength**

1. Increase total wedding revenue by 3% over 2022 totals by December 31, 2024
Performance Measure: Facility usage
2. Increase Corporate rental revenue by 10% over 2023 totals by December 31, 2024
Performance Measure: Facility usage
3. Achieve \$100,000 in program revenue by December 31, 2024.
Performance Measure: Percentage of households served

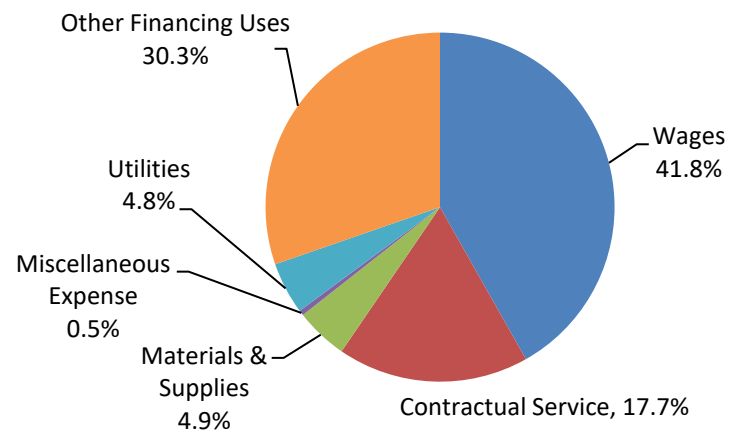
Park District of Oak Park Mission: *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

Historic Properties Operations Fund

Historic Analysis



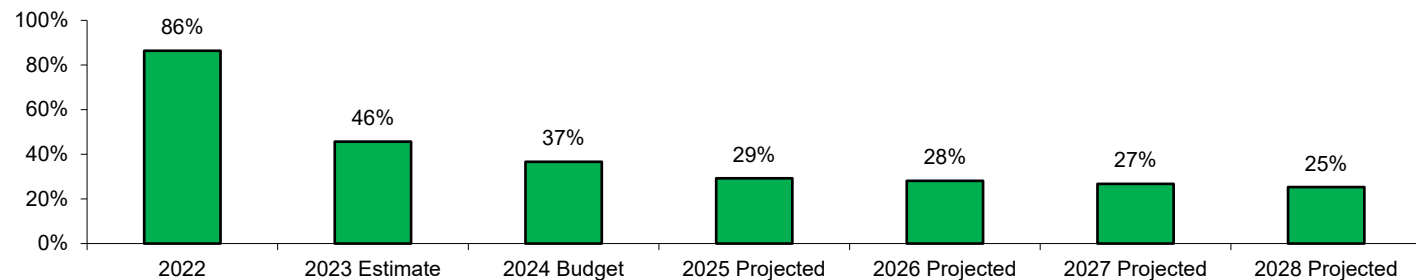
2024 Expense Distribution



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

	2022	2023 Estimate	2024 Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected
Fees and Charges	\$21,700	\$20,100	\$18,100	\$18,643	\$19,202	\$19,778	\$20,372
Rental Income	\$274,266	\$304,450	\$323,650	\$333,360	\$343,360	\$353,661	\$364,271
Program Revenue	\$78,673	\$113,150	\$134,215	\$138,241	\$142,389	\$146,660	\$151,451
Total Revenues	\$374,639	\$437,700	\$475,965	\$490,244	\$504,951	\$520,100	\$536,094
Wages	\$187,671	\$198,785	\$212,402	\$218,774	\$225,337	\$232,097	\$239,060
Contractual Service	\$60,013	\$82,150	\$89,936	\$92,634	\$95,413	\$98,275	\$101,224
Materials & Supplies	\$25,151	\$22,780	\$24,710	\$25,451	\$26,215	\$27,001	\$27,811
Miscellaneous Expense	\$779	\$2,915	\$2,414	\$2,486	\$2,561	\$2,638	\$2,717
Utilities	\$24,180	\$23,400	\$24,500	\$25,235	\$25,992	\$26,772	\$27,575
Other Financing Uses	\$0	\$147,115	\$153,880	\$158,496	\$138,251	\$137,399	\$141,521
Total Expenses	\$297,794	\$477,145	\$507,842	\$523,077	\$513,770	\$524,183	\$539,908
Net	\$76,845	(\$39,445)	(\$31,877)	(\$32,833)	(\$8,818)	(\$4,083)	(\$3,814)
Fund Balance	\$257,285	\$217,840	\$185,963	\$153,130	\$144,312	\$140,229	\$136,414
	86%	46%	37%	29%	28%	27%	25%
\$ Amount Above Policy Minimum	\$182,837	\$98,554	\$59,003	\$22,361	\$15,869	\$9,183	\$1,437

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				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Revenue							
85-00-42-14505				15,600.00	14,100.00	14,100.00	14,100.00
CATERING FEES							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Preferred Caterer Fees	8.00	1,500.00	12,000.00				
Non Preferred Caterer Fees	3.00	700.00	2,100.00				
85-00-44-14420				35,300.00	37,800.00	37,800.00	37,800.00
CHENEY SPECIAL RENTAL							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Celebrations/Memorials/Showers	28.00	1,350.00	37,800.00				
85-00-44-14430				7,000.00	8,000.00	8,000.00	8,000.00
CHENEY CORPORATE RENTALS							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Corporate rental	10.00	800.00	8,000.00				
85-00-44-14440				500.00	500.00	500.00	500.00
CHENEY MISCELLANEOUS RENTALS							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Cancelled events/Misc charges	5.00	100.00	500.00				
85-00-44-14460				175,000.00	180,000.00	180,000.00	180,000.00
CHENEY EVENT RENTALS							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Wedding Rentals	50.00	3,600.00	180,000.00				
85-00-44-14480				19,250.00	23,100.00	23,100.00	23,100.00
COACH HOUSE RENTAL							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Coach House Rental	12.00	1,925.00	23,100.00				

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account							2023	2024		
							Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
85-00-49-11135							10,000.00	9,072.00	12,192.00	12,192.00
CHENEY KIDS COOKING										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
Cooking Classes	1.00	65.00	2	7	12	10,920.00				
Teen/Intergenerational	1.00	53.00	2	1	12	1,272.00				
85-00-49-11155							26,000.00	33,215.00	33,215.00	33,215.00
CHENEY HOLIDAY EVENTS										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
Brunch with the Bunny	1.00	34.00	1	1	90	3,060.00				
Pet Photos with Santa	1.00	75.00	10	1	1	750.00				
Brunch with the Grinch	1.00	34.00	1	1	90	3,060.00				
Santa Trolley	1.00	24.00	12	1	40	11,520.00				
Breakfast, Lunch, Tea with Santa	1.00	34.00	3	1	100	10,200.00				
Cookies with Santa	1.00	13.00	3	1	35	1,365.00				
Sensory Sensitive Cookies with Santa	1.00	13.00	3	1	25	975.00				
Little Helpers Workshop	1.00	23.00	1	1	40	920.00				
Treats with the Bunny	1.00	13.00	3	1	35	1,365.00				
85-00-49-11185							39,000.00	41,708.00	41,708.00	41,708.00
CHENEY ADULT PROGRAMS										
Detail Description	Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)				
Adult Cooking Classes	1.00	63.00	12	1	10	7,560.00				
Adult Baking Classes	1.00	52.00	3	1	8	1,248.00				
Tasting Partnerships	1.00	52.00	10	1	20	10,400.00				
Adult Music, Dance, Comedy	1.00	50.00	15	1	30	22,500.00				

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account				2023		2024			
				Estimate (\$)		Requested (\$)	Recommended (\$)	Approved (\$)	
85-00-49-12020				11,000.00		12,160.00		12,160.00	
CHENEY FAMILY EVENTS									
Detail Description		Factor	Fee (\$)	Session	Classes	Enrollment	Amount (\$)		
Character Events		1.00	42.00	3	1	30	3,780.00		
Mothers Day Event		1.00	50.00	1	1	65	3,250.00		
Valentines Event		1.00	43.00	1	1	30	1,290.00		
St Patrick's Day		1.00	43.00	1	1	60	2,580.00		
Halloween Event		1.00	42.00	1	1	30	1,260.00		
Expenditure									
85-00-51-00111				123,885.00		133,593.00		133,593.00	
WAGES - FULL TIME									
85-00-51-00176				50,000.00		51,352.00		52,276.00	
CHENEY RENTAL ATTENDANT PT									
Detail Description		Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks		Employees	Amount (\$)	
Supervisors Working Cheney Events		19.50	7.00	3.00	22.00		4	36,036.00	
Event Attendant Per Event		14.50	7.00	2.00	20.00		4	16,240.00	
85-00-51-11155				3,200.00		3,498.30		3,519.00	
CHENEY HOLIDAY EVENTS									
Detail Description		Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks		Employees	Amount (\$)	
Breakfast, Lunch and Tea with Santa		17.00	4.00	1.00	1.00		8	544.00	
Santa Trolley		17.00	4.00	1.00	2.00		8	1,088.00	
Little Helpers Workshop		17.00	5.00	1.00	1.00		5	425.00	
Cookies with Santa		17.00	5.00	1.00	1.00		3	255.00	
Sensory Sensitive Cookies with Santa		17.00	5.00	1.00	1.00		3	255.00	
Treats with the Bunny		17.00	5.00	1.00	1.00		4	340.00	
Brunch with the Bunny		17.00	5.00	1.00	1.00		4	340.00	
Brunch with the Grinch		17.00	4.00	1.00	1.00		4	272.00	

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
85-00-51-12020				3,200.00	3,581.50	3,638.00	3,638.00
CHENEY FAMILY EVENTS							
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)	
Character Events	17.00	4.00	5.00	1.00	6	2,040.00	
Mothers Day Event	17.00	5.00	1.00	1.00	6	510.00	
Valentines	17.00	4.00	1.00	1.00	6	408.00	
St. Patrick's Day	17.00	4.00	1.00	1.00	6	408.00	
Halloween Event	17.00	4.00	1.00	1.00	4	272.00	
85-00-52-00260				13,000.00	14,355.00	14,355.00	14,355.00
CHENEY PROPERTY REPAIR							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Misc Repairs	1.00	4,300.00	4,300.00				
Interior/Exterior Improvements	1.00	3,000.00	3,000.00				
Air Conditioner Repair	1.00	750.00	750.00				
Air Conditioner Service Contract	1.00	950.00	950.00				
Alarm Services	1.00	680.00	680.00				
Alarm Services Repair	1.00	350.00	350.00				
Fire Alarm Service	1.00	525.00	525.00				
HVAC Contract	1.00	3,800.00	3,800.00				
85-00-52-00275				1,900.00	1,995.00	1,995.00	1,995.00
CHENEY CUSTODIAL SERVICES							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Mat Services	1.00	1,010.00	1,010.00				
Pest Services	1.00	735.00	735.00				
Hood Cleaning	1.00	250.00	250.00				

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
85-00-52-00299	1,200.00	1,295.94	1,295.94	1,295.94
CHENEY CONTRACTUAL SVC - OTHER				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Monthly Spotify and Misc	6.00	16.99	101.94	
Floorplan software	6.00	199.00	1,194.00	
85-00-52-00650	10,400.00	10,900.00	10,900.00	10,900.00
BANK SERVICE CHARGE				
85-00-52-11135	5,500.00	6,000.00	6,000.00	6,000.00
CHENEY KIDS COOKING				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Contractual Chef	10.00	600.00	6,000.00	
85-00-52-11155	4,950.00	5,950.00	5,950.00	5,950.00
CHENEY HOLIDAY EVENTS				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Sensory Sensitive Cookies with Santa	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	
Brunch with the Grinch	1.00	1,000.00	1,000.00	
Treats with the Bunny	1.00	200.00	200.00	
Brunch with the Bunny	1.00	1,000.00	1,000.00	
85-00-52-11185	18,000.00	18,960.00	18,960.00	18,960.00
CHENEY ADULT PROGRAMS				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Adult Baking Classes	6.00	300.00	1,800.00	
Adult Cooking Classes	9.00	540.00	4,860.00	
Adult Tastings	18.00	350.00	6,300.00	
Adult Music, Dance and Comedy	12.00	500.00	6,000.00	

Account					2023	2024		
					Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
85-00-52-12020					3,500.00	3,700.00	3,700.00	3,700.00
CHENEY FAMILY EVENTS								
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)					
Valentines Event	1.00	600.00	600.00					
Character Events	3.00	600.00	1,800.00					
Mothers Day Event	1.00	600.00	600.00					
Halloween Event	1.00	700.00	700.00					
85-00-53-00301					1,300.00	875.00	875.00	875.00
CHENEY UNIFORMS								
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)					
Staff Shirts-Cheney/PH and Special events	25.00	35.00	875.00					
85-00-53-00311					2,000.00	2,500.00	2,500.00	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	3,000.00	3,000.00	3,000.00
CHENEY SUPPLIES - BUILDING MATERIAL								
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	200.00	200.00	200.00
CHENEY KIDS COOKING								
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)					
Kitchen Supplies	10.00	20.00	200.00					

ANNUAL BUDGET ESTIMATE - ALL

Amended - 2024-2025

Park District of Oak Park

FY 2023

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
85-00-53-11145				180.00	180.00	180.00	180.00
CHENEY ADULT COOKING							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Supplies for Cooking and Baking classes	12.00	15.00	180.00				
85-00-53-11155				3,000.00	3,240.00	3,240.00	3,240.00
CHENEY HOLIDAY EVENTS							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Sensory Sensitive Cookies with Santa	1.00	155.00	155.00				
Little Helpers Workshop	1.00	205.00	205.00				
Breakfast, Lunch and Tea	3.00	355.00	1,065.00				
Santa Trolley	2.00	355.00	710.00				
Cookies with Santa	1.00	205.00	205.00				
Brunch with the Grinch	1.00	300.00	300.00				
Treats with the Bunny	1.00	300.00	300.00				
Brunch with the Bunny	1.00	300.00	300.00				
85-00-53-11185				4,500.00	4,875.00	4,875.00	4,875.00
CHENEY ADULT PROGRAMS							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Adult Baking Classes	6.00	10.00	60.00				
Adult Cooking Classes	9.00	15.00	135.00				
Adult Tastings	18.00	180.00	3,240.00				
Adult Dance, Music and Comedy	12.00	120.00	1,440.00				
85-00-53-12020				1,200.00	1,280.00	1,280.00	1,280.00
CHENEY FAMILY EVENTS							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
St. Patrick's Day Event	1.00	200.00	200.00				
Character Events	3.00	210.00	630.00				
Mothers Day Event	1.00	225.00	225.00				
Valentines Event	1.00	225.00	225.00				

ANNUAL BUDGET ESTIMATE - ALL

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Park District of Oak Park

FY 2023

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
85-00-56-00605	2,500.00	2,000.00	2,000.00	2,000.00
CONFERENCE AND TRAINING				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Coordinator Trainings	1.00	500.00	500.00	
Manager Training	1.00	1,500.00	1,500.00	
85-00-56-00610	265.00	264.00	264.00	264.00
DUES AND SUBSCRIPTIONS				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
IPRA Membership	1.00	264.00	264.00	
85-00-56-00615	150.00	150.00	150.00	150.00
EMPLOYEE TRAVEL REIMBURSEMENT				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Mileage Reimbursement	10.00	15.00	150.00	
85-00-58-00800	8,100.00	8,500.00	8,500.00	8,500.00
ELECTRICITY				
85-00-58-00810	8,100.00	8,500.00	8,500.00	8,500.00
NATURAL GAS				
85-00-58-00830	7,200.00	7,500.00	7,500.00	7,500.00
WATER				
85-00-63-00500	47,115.00	53,880.00	53,880.00	53,880.00
EMPLOYEE HEALTH INSURANCE TRANSFER				
85-00-63-00950	100,000.00	100,000.00	100,000.00	100,000.00
Capital Projects Contribution				
Revenue				

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
85-21-42-14505				4,500.00	4,500.00	4,000.00	4,000.00
PH CATERING FEES							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Annual Preferred Catering Fee	8.00	500.00	4,000.00				
85-21-44-14420				19,000.00	19,950.00	19,950.00	19,950.00
PH SPECIAL RENTAL							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Receptions, Memorials, Showers	19.00	1,050.00	19,950.00				
85-21-44-14430				6,500.00	7,200.00	7,200.00	7,200.00
PH CORPORATE RENTALS							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Meetings, Fundraisers, Corporate celebrations	8.00	900.00	7,200.00				
85-21-44-14440				1,900.00	300.00	300.00	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				40,000.00	41,600.00	46,800.00	46,800.00
PH EVENT RENTALS							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Wedding Rentals	18.00	2,600.00	46,800.00				

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
85-21-49-11155				7,150.00	8,690.00	8,690.00	8,690.00
PH HOLIDAY EVENTS							
Detail Description		Quantity	Unit Amount (\$)	Amount (\$)			
Holidays Around the World		35.00	33.00	1,155.00			
Make Your Own Gingerbread House		25.00	125.00	3,125.00			
Father Christmas		140.00	27.00	3,780.00			
Easter Event		15.00	42.00	630.00			
85-21-49-11185				9,000.00	10,800.00	10,800.00	10,800.00
PH ADULT PROGRAMS							
Detail Description		Quantity	Unit Amount (\$)	Amount (\$)			
Adult Music, Dance, Comedy		6.00	900.00	5,400.00			
Social Events		6.00	900.00	5,400.00			
85-21-49-12020				11,000.00	15,450.00	15,450.00	15,450.00
PH FAMILY EVENTS							
Detail Description		Quantity	Unit Amount (\$)	Amount (\$)			
Character Events/Literary Events		8.00	1,500.00	12,000.00			
Mothers Day Event		1.00	1,000.00	1,000.00			
Valentines Day Event		1.00	1,200.00	1,200.00			
St. Patricks Day Event		1.00	1,250.00	1,250.00			
Expenditure							
85-21-51-00176				14,500.00	14,920.00	15,160.00	15,160.00
PH RENTAL ATTENDANT PT							
Detail Description		Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount (\$)
Part Time Event Attendants		14.50	5.00	2.00	20.00	2	5,800.00
Supervisors		19.50	6.00	2.00	20.00	2	9,360.00

ANNUAL BUDGET ESTIMATE - ALL

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Park District of Oak Park

FY 2023

Account	2023		2024		
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)	
85-21-51-11155	1,500.00	1,487.20	1,496.00	1,496.00	
PH HOLIDAY EVENTS					
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees Amount (\$)
Easter Event	17.00	5.00	1.00	1.00	3 255.00
Holidays Around the World	17.00	5.00	1.00	1.00	5 425.00
Make Your Own Gingerbread House	17.00	7.00	1.00	1.00	4 476.00
Father Christmas	17.00	5.00	1.00	1.00	4 340.00
85-21-51-12020	2,500.00	2,752.00	2,720.00	2,720.00	
PH FAMILY EVENTS					
Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees Amount (\$)
Character Event	17.00	5.00	1.00	5.00	4 1,700.00
Mother's Day Event	17.00	5.00	1.00	1.00	4 340.00
Valentines Day Event	17.00	5.00	1.00	1.00	4 340.00
St. Patricks Day Event	17.00	5.00	1.00	1.00	4 340.00
85-21-52-00299	200.00	240.00	240.00	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	12,100.00	12,700.00	12,700.00	12,700.00	
PH BANK SERVICE CHARGE					
85-21-52-11155	1,500.00	1,640.00	1,640.00	1,640.00	
PH HOLIDAY EVENTS					
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)		
Father Christmas	3.00	160.00	480.00		
Makie Your Own Gingerbread House	2.00	300.00	600.00		
Holidays Around the World	1.00	350.00	350.00		
Easter Event	1.00	210.00	210.00		

Account				2023	2024		
				Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
85-21-52-11185				5,400.00	6,000.00	6,000.00	6,000.00
PH ADULT PROGRAMS							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Social Events	6.00	500.00	3,000.00				
Adult Music, Comedy, Tastings	6.00	500.00	3,000.00				
85-21-52-12020				4,500.00	6,200.00	6,200.00	6,200.00
PH FAMILY EVENTS							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Character events/Literary Events	8.00	625.00	5,000.00				
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				
85-21-53-00311				1,200.00	1,260.00	1,260.00	1,260.00
PH SUPPLIES - CLEANING/HH							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Household Cleaning Supplies	12.00	105.00	1,260.00				
85-21-53-00313				2,000.00	1,240.00	1,240.00	1,240.00
PH SUPPLIES - BUILDING MATERIALS							
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)				
Misc Supplies	1.00	600.00	600.00				
Resin Replacment chairs	10.00	34.00	340.00				
Replacement Tables	2.00	150.00	300.00				

Account				
	2023		2024	
	Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
85-21-53-11155	1,200.00	1,260.00	1,260.00	1,260.00
PH HOLIDAY EVENTS				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Holidays Around the World	1.00	310.00	310.00	
Father Christmas	1.00	250.00	250.00	
Make Your Own Gingerbread House	1.00	500.00	500.00	
Easter Event Supplies	1.00	200.00	200.00	
85-21-53-11185	1,500.00	1,800.00	1,800.00	1,800.00
PH ADULT PROGRAMS				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
Social Events	6.00	150.00	900.00	
Music, Comedy, Tastings	6.00	150.00	900.00	
85-21-53-12020	1,500.00	3,000.00	3,000.00	3,000.00
PH FAMILY EVENTS				
Detail Description	Quantity	Unit Amount (\$)	Amount (\$)	
St. Patricks Day	1.00	150.00	150.00	
Character Events/Literary Events	8.00	300.00	2,400.00	
Mothers Day Event	1.00	300.00	300.00	
Valentines	1.00	150.00	150.00	
Total Revenue		\$437,700.00	\$468,145.00	\$475,965.00
Total Expenditure		\$477,145.00	\$506,623.94	\$507,841.94
Net		-\$39,445.00	-\$38,478.94	-\$31,876.94
Percent Profit		-9.01%	-8.22	-6.70
Report Total Revenue		\$437,700.00	\$468,145.00	\$475,965.00
Report Total Expenditure		\$477,145.00	\$506,623.94	\$507,841.94

Account		2023	2024		
		Estimate (\$)	Requested (\$)	Recommended (\$)	Approved (\$)
Report Total Net		-\$39,445.00	-\$38,478.94	-\$31,876.94	-\$31,876.94
Total Percent Profit		-9.01%	-8.22	-6.70	-6.70

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 covering April 1, 2020 through April 1, 2024.

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 meet.

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.