



# Oak Brook Park District Board Packet

March 20, 2023

We strive to provide the **very best** in **park** and **recreational opportunities, facilities,** and **open lands** for **our community.**

Family Recreation Center | 1450 Forest Gate Road | Oak Brook, IL 60523-2151 | P: 630-990-4233 | F: 630-990-8379  
Tennis Center | 1300 Forest Gate Road | Oak Brook, IL 60523-2151 | P: 630-990-4660 | F: 630-990-4818

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**AGENDA**  
**REGULAR MEETING OF THE OAK BROOK PARK DISTRICT**  
**BOARD OF COMMISSIONERS**  
**March 20, 2023 – 6:30 p.m.**  
**Canterberry Room**

1. CALL TO ORDER THE REGULAR MEETING OF THE OAK BROOK PARK DISTRICT BOARD OF COMMISSIONERS AND CONDUCT THE ROLL CALL
2. OPEN FORUM
3. CONSENT AGENDA
  - a. APPROVAL OF THE MARCH 20, 2023 AGENDA
  - b. APPROVAL OF MINUTES
    - i. February 20, 2023 Regular Board Meeting Minutes
  - c. APPROVAL OF FINANCIAL STATEMENT ENDING FEBRUARY 28, 2023
    - i. Warrant 670
4. STAFF RECOGNITION
  - a. None
5. COMMUNICATIONS/PROCLAMATIONS
  - a. Board of Commissioners to share communications.
  - b. Presentation of the Proposed Budget for FY 2023-2024
  - c. Ginger Creek Bridge Update
6. REPORTS:
  - a. Communications, IT, and Administration Report
  - b. Finance & Human Resources Report
  - c. Recreation & Facilities Report
  - d. Parks & Planning Report
7. UNFINISHED BUSINESS
  - a. Ordinance 23-0320: An Ordinance Declaring Surplus Personal Property and Authorizing Conveyance or Sale Thereof
  - b. Acceptance of Proposal for Audit Services from Lauterbach & Amen
  - c. Tennis Center Patio Bid
8. NEW BUSINESS
  - a. Resolution 23:0321: A Resolution to Establish a Decennial Committee on Local Government Efficiency as Required by Public Act 102-1088 (\*\*Requires Waiving the Board Rules to Approve At This Meeting.)
  - b. Resolution 23:0322: A Resolution To Approve And Ratify The Appointment Of Committee Members To Serve On The Oak Brook Park District Decennial Committee Of Government Efficiency (\*\*Requires Waiving the Board Rules to Approve at This Meeting.)





**AGENDA**  
**REGULAR MEETING OF THE OAK BROOK PARK DISTRICT**  
**BOARD OF COMMISSIONERS**  
**March 20, 2023 – 6:30 p.m.**  
**Canterberry Room**

NEW BUSINESS - continued

- c. Resolution 23-0323: A Resolution of The Oak Brook Park District Designating Chief Financial Officer Marco Salinas as The Principal Authority for the Park District's Investment Account with the Illinois Public Treasurers' Investment Pool (Requires Waiving the Board Rules to Approve at This Meeting.)
  - d. Budget for Fiscal Year 2023 – 2024  
The tentative Budget and Appropriation Ordinance 23-0417 for Fiscal Year May 1, 2023– April 30, 2024 has been placed on public display for thirty days following the publication notice in the Doings – Oak Brook Newspaper on March 16, 2023. The Budget and Appropriation Ordinance encompasses all previous reviews by the Board of Commissioners. The Public Hearing is scheduled to occur at the April 17, 2023 regular meeting of the Board of Commissioners for the purpose of receiving public comment on the Budget and Appropriation Ordinance. A Legal Notice of the Public Hearing will be published in the Doings – Oak Brook Newspaper on April 6, 2023.
  - e. Five Year Capital Improvement Plan
  - f. Ordinance 23-0419: An Ordinance Authorizing the Destruction of the Verbatim Record of Certain Closed Meeting
  - g. Naming Rights of an Athletic Field by Evergreen Bank Group
9. ENTER CLOSED SESSION: For the purpose of discussing and approving Closed Meeting Minutes pursuant to 5 ILCS 120/2(c)(21); and for the Semi-Annual Review of Closed Meeting Minutes pursuant to 5 ILCS 120/2(c)(21) and 5 ILCS 120/2.06(d); and for the Appointment, Employment, Compensation, Discipline, Performance, or Dismissal of Specific Employees of the District, or Legal Counsel for the District pursuant to 5 ILCS 120/2(c)(1) of the Open Meetings Act
10. CLOSED SESSION
- a. Discussion and Approval of Closed Meeting Minutes, November 14, 2022
  - b. Semi-Annual Review of Closed Meeting Minutes for Release
    - i. Resolution 23-0418: A Resolution Regarding the Review of Minutes for Closed Meetings January 1989 through February 28, 2023
  - c. Appointment, Employment, Compensation, Discipline, Performance, or Dismissal of Specific Employees of the District or Legal Counsel for the District
11. ARISE FROM CLOSED SESSION AND RESUME THE OPEN SESSION
12. THE NEXT REGULAR MEETING OF THE OAK BROOK PARK DISTRICT BOARD OF PARK COMMISSIONERS WILL BE HELD ON APRIL 17, 2023, 6:30 P.M.
13. ADJOURNMENT

In accordance with the provisions of the Americans with Disabilities Act, any individual who is in need of a reasonable accommodation in order to participate in or benefit from attendance at a public meeting of the Oak Brook Park District Board of Commissioners should contact: Laure Kosey, Executive Director at 630-645-9535.

## Minutes

**Minutes**  
**REGULAR MEETING OF THE OAK BROOK PARK DISTRICT**  
**BOARD OF COMMISSIONERS**  
**February 20, 2023 – 6:30 p.m.**  
**Canterberry Room**

1. CALL TO ORDER THE REGULAR MEETING OF THE OAK BROOK PARK DISTRICT BOARD OF COMMISSIONERS AND CONDUCT THE ROLL CALL

President Knitter called to order the regular meeting of the Oak Brook Park District Board of Commissioners at the hour of 6:33 pm. Commissioners Ivkovic Kelley, Suleiman, and President Knitter answered "present" from the Oak Brook Park District Family Recreation Center, Canterbury Conference Room. Also present in Canterbury Conference Room was Laure Kosey, Executive Director; Marco Salinas, Chief Financial Officer; Dave Thommes, Deputy Director; Bob Johnson, Director of Parks and Planning; and Steve Adams, District Attorney.

2. OPEN FORUM

President Knitter asked if there were any public comments.

Mario Vescovi addressed the board. He is a write-in candidate for the Oak Brook Park District Board of Commissioners.

Ron Gondek addressed the board. He is a write-in candidate for the Oak Brook Park District Board of Commissioners.

3. CONSENT AGENDA

- a. APPROVAL OF THE FEBRUARY 20, 2023, AGENDA
- b. APPROVAL OF MINUTES
  - i. January 16, 2023, Regular Board Meeting Minutes
- c. APPROVAL OF FINANCIAL STATEMENT ENDING JANUARY 31, 2023
  - i. Warrant 669

Motion: Commissioner Suleiman made a motion, seconded by Commissioner Ivkovic Kelley, to approve taking a single omnibus vote on the Consent Agenda as presented.

There was no additional discussion, and the motion passed by roll call vote.

Ayes: Commissioners Ivkovic Kelley, Suleiman, and President Knitter

Nays: None

Absent: Commissioners Trombetta and Truedson

Motion: Commissioner Suleiman made a motion, seconded by Commissioner Ivkovic Kelley, to approve the Consent Agenda, and the motion passed by roll call vote.

There was no additional discussion, and the motion passed by roll call vote.

Ayes: Commissioners Ivkovic Kelley, Suleiman, and President Knitter

Nays: None

Absent: Commissioners Trombetta and Truedson

4. STAFF RECOGNITION

- a. None

5. COMMUNICATIONS/PROCLAMATIONS

- a. Board of Commissioners to share communications.

Commissioner Suleiman informed the Board she was glad to attend the IPRA/IAPD Soaring to New Heights Conference, as she learned a lot. Additionally, she feels it is valuable for full-time staff to attend.

President Knitter stated there was a lot of talk about Pickleball at the conference.

- b. Presentation of the IPRA/IAPD Plaque of Recognition – Oak Brook Park District Has Exceeded the Standards of a Distinguished Park and Recreation Accredited Agency

Commissioner Ivkovic Kelley, Suleiman, and President Knitter received the award presented.

- c. License Plate Recognition (LPR) system to assist law enforcement

Robert Pechous, Superintendent of IT and Communication, stated that the Park District will install an LRP system to assist with law enforcement. This will help update the Oak Brook Police in real time about crime. Additionally, looking at leasing verse purchasing the equipment. It is more fiscally responsible to purchase the technology with a replacement every four to five years, which can be budgeted.

President Knitter asked where the cameras would be located.

Mr. Pechous stated that the cameras would be located at the entrance of the FRC at Tennis Center parking lots.

Dr. Kosey stated that they had requested a grant from the Village to help support the program.

6. REPORTS:

- a. Communications, IT, and Administration Report

Dr. Laure Kosey presented her report, which can be found in the Park District's records.

Dr. Kosey reported on staff sharing some of their experience during the conference sessions at the State Conference. Staff seeks to bring back some of what they learned and implement it at the Park District.

- b. Finance & Human Resources Report

Mr. Marco Salinas presented his report, which can be found in the Park District's records.

Mr. Salinas reported on completing the first three quarters of the current fiscal year. The General, Rec., and Tennis Funds are all in surplus showing in budget or favorable to the budget. The following month staff will be sharing the proposed capital budget.

President Knitter would like to see how the budget ties into the strategic plan in future reports notating why the Park District is completing some of the budgeted items.

c. Recreation & Facilities Report

Mr. Dave Thommes presented his report, which can be found in the Park District's records.

Mr. Thommes reported being very busy with President's Day; kids being off school means busier programming.

Mr. Thommes stated staff is looking to roll out an outdoor pickleball reservation system. This will be a first come, first serve self-regulated system. There will be no fees for In-District participants and a charge for participants who live outside of Park District boundaries.

Commissioner Suleiman inquired about the satellite parks having a reservation system.

Dr. Kosey stated that once the courts are converted into pickleball courts, they will monitor if implementing a reservation system would be necessary.

d. Parks & Planning Report

Mr. Bob Johnson presented his report, which can be found in the Park District's records.

Mr. Johnson stated that bids for Central Park North Phase II were open, and five contractors submitted bids, one of which completed the Phase I improvements in 2020.

President Knitter asked Mr. Johnson about the bees at the Dean Nature Sanctuary.

Mr. Johnson stated that the bees are on order for the Spring.

7. UNFINISHED BUSINESS

a. Central Park North Phase II Bid

Motion: Commissioner Suleiman made a motion, seconded by Commissioner Ivkovic Kelley, to accept the base bid from Integral Construction, Inc. in the amount of \$1,232,000 for construction of the phase II improvements at the north athletic fields, to reject alternate bids 1-4, and approve an agreement between the Oak Brook Park District and Integral Construction, Inc. for a not-to-exceed cost of \$1,232,000.

There was no additional discussion, and the motion passed by roll call vote.

Ayes: Commissioners Ivkovic Kelley, Suleiman, and President Knitter

Nays: None

Absent: Commissioners Trombetta and Truedson

b. Central Park North Restroom/Concession/Storage Facility Bid

Motion: Commissioner Suleiman made a motion, seconded by Commissioner Ivkovic Kelley, to accept the base bid from Integral Construction, Inc. in the amount of \$1,432,000 for construction of the Restroom/Concession/Storage facility, and to approve an agreement between the Oak Brook Park District and Integral Construction, Inc. for a not-to-exceed cost of \$1,432,000.

There was no additional discussion, and the motion passed by roll call vote.

Ayes: Commissioners Ivkovic Kelley, Suleiman, and President Knitter

Nays: None

Absent: Commissioners Trombetta and Truedson

c. Appointment of Executive Director to Approve and Execute Change Orders for a Not-to-Exceed cost of \$30,000

Motion: Commissioner Suleiman made a motion, seconded by Commissioner Ivkovic Kelley, second to authorize and designate the Executive Director to approve and execute change orders with a respect to any change order or any series of change orders for construction of the Central Park Phase II Project or the Restroom/Concession/Storage Facility Project, which authorize or necessitate an increase or decrease in the cost of a contract by a total of \$10,000 or more, or which change the time of completion by a total of 30 days or more, to make the written findings required by Section 33E-9 of the Criminal Code, and to preserve such findings in the contract file for public inspection as required by Section 33E-9 of the Criminal Code, 720 ILCS 5/33E-9. Any change order or series of change orders in aggregate, shall not exceed an increase in the contract cost of more than \$30,000 for each project, without prior Board approval. All change orders approved and executed pursuant to this Motion shall be presented as information items to the Board at the Board's next regularly scheduled meeting.

There was no additional discussion, and the motion passed by roll call vote.

Ayes: Commissioners Ivkovic Kelley, Suleiman, and President Knitter

Nays: None

Absent: Commissioners Trombetta and Truedson

d. Ordinance 23-0220: An Ordinance Transferring Funds to and From Several Park District Funds

Motion: Commissioner Suleiman made a motion, seconded by Commissioner Ivkovic Kelley, second to approve Ordinance 23-0220: An Ordinance Transferring Funds to and From Several Park District Funds.

There was no additional discussion, and the motion passed by roll call vote.



Ayes: Commissioners Ivkovic Kelley, Suleiman, and President Knitter

Nays: None

Absent: Commissioners Trombetta and Truedson

e. Proposed Adjustment to Full Time Pay Grades – effective 5-1-23

Motion: Commissioner Suleiman made a motion, seconded by Commissioner Ivkovic Kelley, approve the Proposed Adjustment to Full-Time Pay Grade, effective May 1, 2023.

There was no additional discussion, and the motion passed by roll call vote.

Ayes: Commissioners Ivkovic Kelley, Suleiman, and President Knitter

Nays: None

Absent: Commissioners Trombetta and Truedson

f. Resolution 23-0221: A Resolution Amending the Agreement Between the Oak Brook Park District and Classic Landscape, Ltd. For Turf Grass Mowing

Motion: Commissioner Suleiman made a motion, seconded by Commissioner Ivkovic Kelley, approve Resolution 23-0221: A Resolution Amending the Agreement Between the Oak Brook Park District and Classic Landscape, Ltd. for Turf Grass Mowing.

There was no additional discussion, and the motion passed by roll call vote.

Ayes: Commissioners Ivkovic Kelley, Suleiman, and President Knitter

Nays: None

Absent: Commissioners Trombetta and Truedson

g. Family Aquatic Center HVAC Bid

Motion: Commissioner Suleiman made a motion, seconded by Commissioner Ivkovic Kelley, to accept the bid submittals from C. Acitelli Heat and Piping Contractors, Inc. for \$756,000 for the base bid and \$10,770 for alternate HVAC Controls and to approve an agreement between the Park District and C. Acitelli Heating & Piping Contractors for a total contract cost not-to-exceed \$766,770.

President Knitter stated that this project is costly but is something that needs to be addressed. Additionally, President Knitter inquired about the timeline for installation.

Mr. Thommes stated the unit had a thirty-six-week lead time and it would be installed once delivered.

Commissioner Suleiman asked if people could utilize the pool while the HVAC was installed.

Mr. Thommes stated that the aquatic center would not be closed the whole time of the construction project.

Ayes: Commissioners Ivkovic Kelley, Suleiman, and President Knitter

Nays: None

Absent: Commissioners Trombetta and Truedson

h. Family Aquatic Center Pool Deck Bid

Motion: Commissioner Suleiman made a motion, seconded by Commissioner Ivkovic Kelley, to reject the bid received for the Family Aquatic Center Pool Deck Bid.

Dr. Kosey stated that the pool deck bid was over budget.

President Knitter asked when the project would be completed?

Dr. Kosey stated that the project would need to go out to bid again next year.

Ayes: Commissioners Ivkovic Kelley, Suleiman, and President Knitter

Nays: None

Absent: Commissioners Trombetta and Truedson

i. Ordinance 23-0222: An Ordinance amending an ordinance adopted by the Board of Park Commissioners of the Oak Brook Park District, DuPage and Cook Counties, Illinois on the 16<sup>th</sup> day of January 2023, providing for the issue of not to exceed \$3,060,000 General Obligation Limited Tax Park Bonds, Series 2023

Motion: Commissioner Suleiman made a motion, seconded by Commissioner Ivkovic Kelley, to approve Ordinance 23-0222: An ordinance amending an ordinance adopted by the Board of Park Commissioners of the Oak Brook Park District, DuPage and Cook Counties, Illinois, on the 16<sup>th</sup> day of January 2023, providing for the issue of not to exceed \$3,060,000 General Obligation Limited Tax Park bonds, Series 2023.

There was no additional discussion, and the motion passed by roll call vote.

Ayes: Commissioners Ivkovic Kelley, Suleiman, and President Knitter

Nays: None

Absent: Commissioners Trombetta and Truedson

8. NEW BUSINESS

a. O23-0320: An Ordinance Declaring Surplus Personal Property and Authorizing Conveyance or Sale Thereof

Dr. Kosey stated there were two pages of items on the surplus list.

b. Acceptance of Proposal for Audit Services from Lauterbach & Amen

Mr. Salinas stated that the Park District had used the services of Lauterbach & Amen for the most recent eight years, and in light of this, the Park District undertook a request for a proposal process for audit services. The Park District reached out to eight local accounting firms, and three firms provided responses. Based on the staff's review of the three responses, the staff is recommending acceptance of

Lauterbach & Amen’s proposal based on the overall pricing services and the fact that neither of the two other firms provided actual services, which the Park District needs on an annual basis. A detailed table listing a comparison of the three responding firms was provided to the Board.

c. Tennis Center Patio Bid

Mr. Johnson stated that there is an existing patio at the Tennis Center. However, it is older and does not offer much shading for guests. This update will make the space more usable.

President Knitter asked if this was really needed.

Dr. Kosey stated they would be redoing the restrooms next to the patio to make them accessible, and this will be good for the Sandlot.

9. THE NEXT REGULAR MEETING OF THE OAK BROOK PARK DISTRICT BOARD OF PARK COMMISSIONERS WILL BE HELD ON MARCH 20, 2023, 6:30 P.M.

- a. A Special Meeting of the Oak Brook Park District Board of Commissioners will be held prior to the Regular March 20, 2023 Board Meeting for the purpose of a Groundbreaking Ceremony in celebration of the Commencement of the Central Park North Phase II Project and the Central Park North Restroom/Concession/Storage Facility Project. The Special Meeting of March 20, 2023 will be held at 5:30 p.m. at the Central Park North Fields Picnic Gazebo, 1315 Kensington Road, Oak Brook, IL 60523. The community is invited to attend.

President Knitter announced that the next Regular Meeting of the Oak Brook Park District Board of Park Commissioners will be held on March 20, 2023. A Special Meeting of the Oak Brook Park District Board of Commissioners will be held prior to the Regular March 20, 2023, Board Meeting for the purpose of a Groundbreaking Ceremony in celebration of the Commencement of the Central Park North, Phase II Project, and the Central Park North Restroom/Concession/Storage Facility Project. The Special Meeting of March 20, 2023, will be held at 5:30 p.m. at the Central Park North Fields Picnic Gazebo, 1315 Kensington Road, Oak Brook, IL 60523. The community is invited to attend.

10. ADJOURNMENT

Motion: Commissioner Suleiman made a motion, seconded by Commissioner Ivkovic Kelley, to adjourn the February 20, 2023, regular meeting of the Oak Brook Park District Board of Commissioners. The motion passed by voice vote, and the meeting adjourned at the hour of 7:08 p.m.

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Laure L. Kosey, Executive Director

## Financial Statement

**Oak Brook Park District**  
**General Fund Revenue and Expenditure Summary - Unaudited**  
**Fiscal Year-to-Date Activity through February 28 2023 and 2022**  
**83.33% completed (10 out of 12 months)**

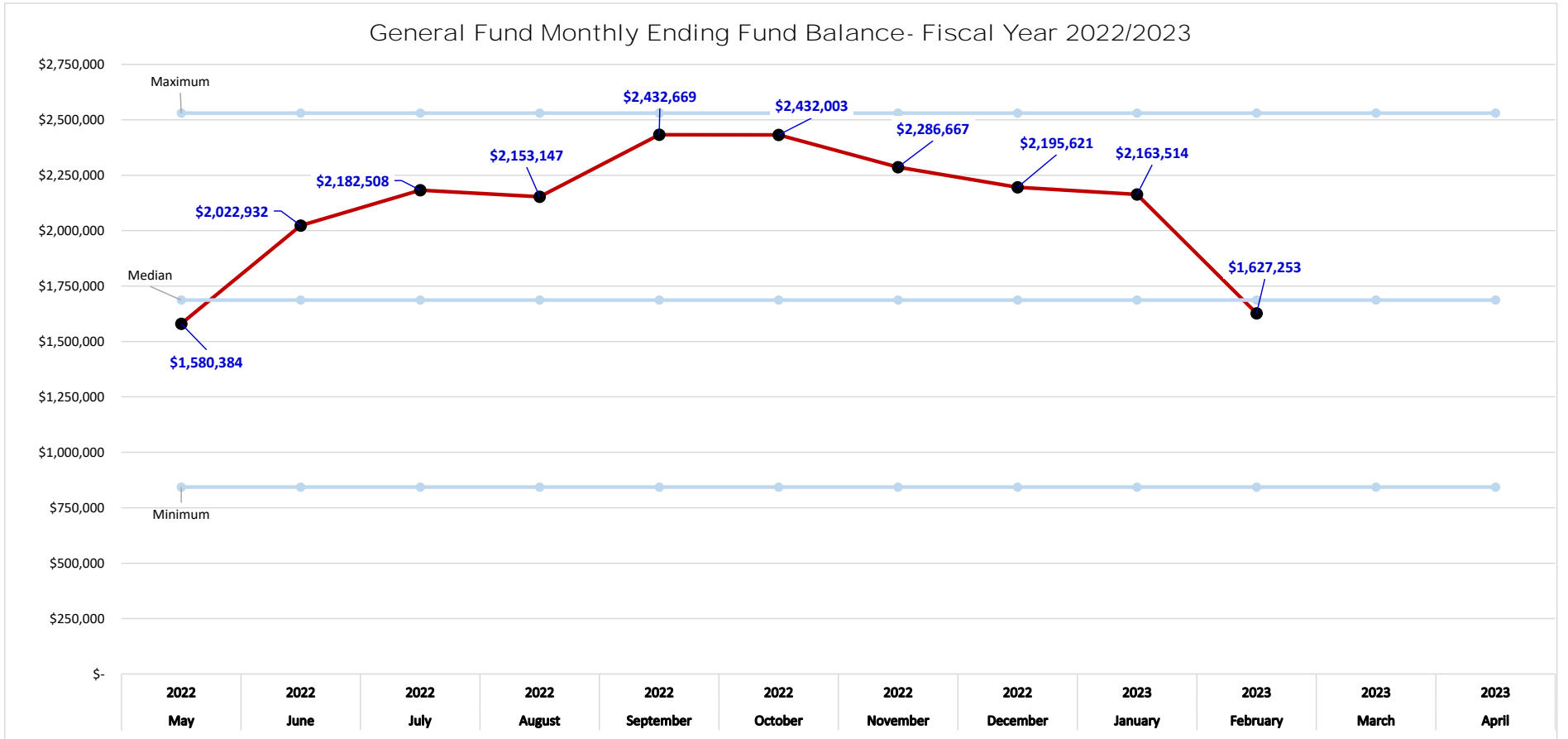
	Fiscal Year 2022/2023- Highlighted items reflect more than 8.33% variance						FY 2022/2023 compared to FY 2021/2022- Highlighted items reflect more than 10% variance		
	Original Annual Budget	February 2023 Actual	Year-To-Date (YTD) Actual	Encumbered	YTD Actual + Encumbered	YTD Actual, as a % of Original Annual Budget	Fiscal Year 2021/2022 YTD Actual	Actual Higher/(Lower) than 2021/2022 YTD Actual	Percent Change
<b>REVENUES</b>									
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	N/A
<b>Finance</b>									
Property Taxes	1,444,422	-	1,473,182	-	1,473,182	102.0%	1,587,227	(114,045)	-7.2%
Personal Prop. Repl. Taxes	164,900	-	266,596	-	266,596	161.7%	154,593	112,002	72.4%
Investment Income	3,000	2,140	8,722	-	8,722	290.7%	2,214	6,508	293.9%
Other	18,350	-	8,383	-	8,383	45.7%	16,076	(7,693)	-47.9%
Central Park North	105,500	-	99,121	-	99,121	94.0%	69,328	29,793	43.0%
Central Park	205,500	2,515	214,501	-	214,501	104.4%	199,364	15,137	7.6%
Saddlebrook Park	500	-	407	-	407	81.4%	-	407	N/A
Forest Glen Park	500	-	-	-	-	0.0%	-	-	N/A
Chillem Park	500	-	-	-	-	0.0%	-	-	N/A
Dean Property	500	-	(3,000)	-	(3,000)	-600.0%	-	(3,000)	N/A
Building-Recreation Center	889,916	40,859	738,488	-	738,488	83.0%	744,222	(5,734)	-0.8%
Central Park West	76,075	8,290	59,162	-	59,162	77.8%	37,525	21,638	57.7%
<b>TOTAL REVENUES</b>	<b>\$ 2,909,662</b>	<b>\$ 53,804</b>	<b>\$ 2,865,562</b>	<b>\$ -</b>	<b>\$ 2,865,562</b>	<b>98.5%</b>	<b>\$ 2,810,549</b>	<b>\$ 55,013</b>	<b>2.0%</b>
<b>EXPENDITURES</b>									
Administration	\$ 506,537	\$ 36,569	\$ 389,358	\$ 1,694	391,053	76.9%	\$ 367,012	\$ 22,346	6.1%
Finance	449,301	37,411	295,173	3,645	298,818	65.7%	302,070	(6,897)	-2.3%
Central Park North	36,520	262	33,663	1,255	34,918	92.2%	19,855	13,807	69.5%
Central Park	800,337	48,333	611,871	23,961	635,832	76.5%	526,643	85,228	16.2%
Saddlebrook Park	17,116	-	11,714	1,371	13,085	68.4%	17,815	(6,101)	-34.2%
Forest Glen Park	26,129	119	18,052	3,457	21,509	69.1%	14,401	3,651	25.3%
Chillem Park	8,889	-	3,868	399	4,267	43.5%	2,419	1,449	59.9%
Dean Property	14,632	636	19,101	1,172	20,272	130.5%	8,030	11,071	137.9%
Professional Services	55,500	3,155	20,770	-	20,770	37.4%	20,613	158	0.8%
Contracts- Maint. DNS	26,000	-	20,585	-	20,585	79.2%	25,000	(4,415)	-17.7%
Building-Recreation Center	976,449	77,781	772,076	29,412	801,488	79.1%	614,674	157,401	25.6%
Central Park West	73,707	3,225	46,029	4,570	50,598	62.4%	36,899	9,129	24.7%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,991,117</b>	<b>\$ 207,490</b>	<b>\$ 2,242,260</b>	<b>\$ 70,935</b>	<b>\$ 2,313,195</b>	<b>75.0%</b>	<b>\$ 1,955,433</b>	<b>\$ 286,827</b>	<b>14.7%</b>
<b>TRANSFERS OUT</b>	<b>\$ 382,575</b>	<b>\$ 382,575</b>	<b>\$ 382,575</b>	<b>\$ -</b>	<b>\$ 382,575</b>	<b>100.0%</b>	<b>\$ 250,000</b>	<b>\$ 132,575</b>	<b>53.0%</b>
<b>TOTAL EXPENDITURES AND TRANSFERS OUT</b>	<b>\$ 3,373,692</b>	<b>\$ 590,065</b>	<b>\$ 2,624,835</b>	<b>\$ 70,935</b>	<b>\$ 2,695,770</b>	<b>77.8%</b>	<b>\$ 2,205,433</b>	<b>\$ 419,402</b>	<b>19.0%</b>
<b>REVENUES OVER (UNDER) EXPENDITURES AND TRANSFERS OUT</b>	<b>\$ (464,030)</b>	<b>\$ (536,261)</b>	<b>\$ 240,727</b>	<b>\$ (70,935)</b>	<b>\$ 169,792</b>	<b>-51.9%</b>	<b>\$ 605,116</b>	<b>\$ (364,389)</b>	<b>-60.2%</b>

**Note>** Fiscal year 2022/2023 highlighted items reflect a variance of one month or greater (i.e. +/- 8.33%). When comparing the current fiscal year to fiscal year 2021/2022, the highlighted items reflect a variance of +/-10.00% or greater.

**Oak Brook Park District**  
**Schedule of Ending Monthly Fund Balance- General Fund**

**Actuals- Unaudited**

	May 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023
Beginning Unassigned	\$ 1,386,526	\$ 1,580,384	\$ 2,022,932	\$ 2,182,508	\$ 2,153,147	\$ 2,432,669	\$ 2,432,003	\$ 2,286,667	\$ 2,195,621	\$ 2,163,514		
Monthly Net Surplus/(Deficit)	193,858	442,548	159,576	(29,361)	279,522	(666)	(145,336)	(91,046)	(32,107)	(536,261)		
Ending Unassigned	\$ 1,580,384	\$ 2,022,932	\$ 2,182,508	\$ 2,153,147	\$ 2,432,669	\$ 2,432,003	\$ 2,286,667	\$ 2,195,621	\$ 2,163,514	\$ 1,627,253		



Minimum (3 months Exp.)	\$ 843,423	\$ 843,423	\$ 843,423	\$ 843,423	\$ 843,423	\$ 843,423	\$ 843,423	\$ 843,423	\$ 843,423	\$ 843,423	\$ 843,423	\$ 843,423
Median (6 months Exp.)	\$ 1,686,846	\$ 1,686,846	\$ 1,686,846	\$ 1,686,846	\$ 1,686,846	\$ 1,686,846	\$ 1,686,846	\$ 1,686,846	\$ 1,686,846	\$ 1,686,846	\$ 1,686,846	\$ 1,686,846
Maximum (9 months Exp.)	\$ 2,530,269	\$ 2,530,269	\$ 2,530,269	\$ 2,530,269	\$ 2,530,269	\$ 2,530,269	\$ 2,530,269	\$ 2,530,269	\$ 2,530,269	\$ 2,530,269	\$ 2,530,269	\$ 2,530,269

**Oak Brook Park District**  
**Recreation Fund Revenue and Expenditure Summary - Unaudited**  
**Fiscal Year-to-Date Activity through February 28 2023 and 2022**  
**83.33% completed (10 out of 12 months)**

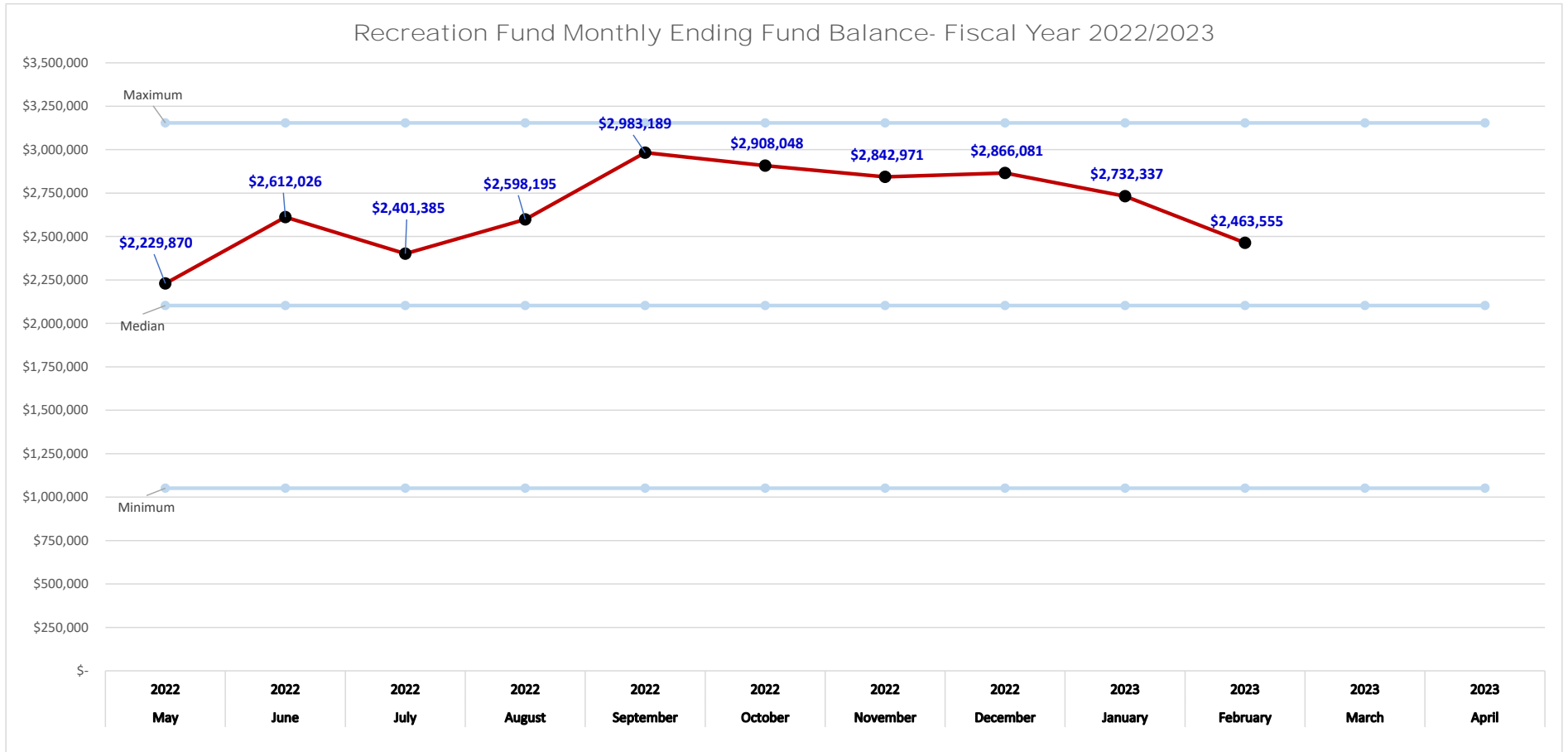
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	Original Annual Budget	February 2023 Actual	Year-To-Date (YTD) Actual	Encumbered	YTD Actual + Encumbered	YTD Actual, as a % of Original Annual Budget	Fiscal Year 2021/2022 YTD Actual	FY 2022/2023 YTD Actual Higher/(Lower) than 2021/2022 YTD Actual	Percent Change
<b>REVENUES</b>									
<b>Administration</b>									
Property Taxes	\$ 1,244,269	\$ -	\$ 1,268,336	\$ -	\$ 1,268,336	101.9%	\$ 1,233,025	\$ 35,312	2.9%
Personal Prop. Repl. Taxes	51,913	-	83,928	-	83,928	161.7%	48,668	35,260	72.5%
Investment Income	5,500	2,736	15,436	-	15,436	280.7%	2,986	12,450	416.9%
Other	2,000	4,712	8,751	-	8,751	437.6%	2,046	6,705	327.7%
<b>Fitness Center</b>	531,393	59,546	509,191	-	509,191	95.8%	324,816	184,374	56.8%
<b>Aquatic Center</b>	421,187	39,158	425,980	-	425,980	101.1%	253,823	172,157	67.8%
<b>Aquatic Recreation Prog.</b>	600,033	47,603	399,851	-	399,851	66.6%	335,363	64,489	19.2%
<b>Children's Programs</b>	375,820	13,117	423,423	-	423,423	112.7%	310,667	112,755	36.3%
<b>Preschool Programs</b>	312,646	38,434	325,798	-	325,798	104.2%	245,853	79,945	32.5%
<b>Youth Programs</b>	222,904	5,214	221,705	-	221,705	99.5%	152,244	69,461	45.6%
<b>Adult Programs</b>	49,235	8,793	84,396	-	84,396	171.4%	43,695	40,702	93.2%
<b>Pioneer Programs</b>	73,675	782	24,729	-	24,729	33.6%	41,432	(16,704)	-40.3%
<b>Special Events and Trips</b>	115,370	570	103,512	-	103,512	89.7%	104,345	(833)	-0.8%
<b>Marketing</b>	49,000	300	73,350	-	73,350	149.7%	11,755	61,595	524.0%
<b>Capital Outlay</b>	-	-	-	-	-	N/A	-	-	N/A
<b>TOTAL REVENUES</b>	<b>\$ 4,054,945</b>	<b>\$ 220,965</b>	<b>\$ 3,968,385</b>	<b>\$ -</b>	<b>\$ 3,968,385</b>	<b>97.9%</b>	<b>\$ 3,110,718</b>	<b>\$ 857,667</b>	<b>27.6%</b>
<b>EXPENDITURES</b>									
<b>Administration</b>	\$ 896,944	\$ 48,106	\$ 593,588	\$ 26,030	\$ 619,617	66.2%	\$ 568,740	\$ 24,847	4.4%
<b>Fitness Center</b>	411,456	22,198	260,367	20,496	280,863	63.3%	277,887	(17,520)	-6.3%
<b>Aquatic Center</b>	958,416	60,433	718,111	36,659	754,770	74.9%	475,286	242,825	51.1%
<b>Aquatic Recreation Prog.</b>	293,015	19,627	187,960	5,868	193,828	64.1%	179,041	8,919	5.0%
<b>Children's Programs</b>	269,006	88,764	276,657	1,680	278,337	102.8%	140,876	135,781	96.4%
<b>Preschool Programs</b>	292,792	19,937	169,042	1,445	170,487	57.7%	144,820	24,221	16.7%
<b>Youth Programs</b>	171,426	7,886	118,262	773	119,035	69.0%	64,666	53,596	82.9%
<b>Adult Programs</b>	29,540	6,950	30,983	1,408	32,391	104.9%	15,088	15,895	105.3%
<b>Pioneer Programs</b>	141,389	4,732	59,860	8	59,868	42.3%	86,340	(26,480)	-30.7%
<b>Special Events and Trips</b>	90,002	155	80,420	152	80,572	89.4%	78,226	2,194	2.8%
<b>Marketing</b>	262,458	18,167	181,509	26	181,535	69.2%	161,124	20,384	12.7%
<b>Capital Outlay</b>	211,250	14,820	207,471	21,920	229,391	98.2%	268,442	(60,971)	-22.7%
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,027,692</b>	<b>\$ 311,775</b>	<b>\$ 2,884,228</b>	<b>\$ 116,465</b>	<b>\$ 3,000,694</b>	<b>71.6%</b>	<b>\$ 2,460,535</b>	<b>\$ 423,693</b>	<b>17.2%</b>
<b>TRANSFERS OUT</b>	\$ 177,972	\$ 177,972	\$ 177,972	\$ -	\$ 177,972	100.0%	\$ 312,548	\$ (134,576)	N/A
<b>TOTAL EXPENDITURES AND TRANSFERS OUT</b>	<b>\$ 4,205,664</b>	<b>\$ 489,747</b>	<b>\$ 3,062,200</b>	<b>\$ 116,465</b>	<b>\$ 3,178,666</b>	<b>72.8%</b>	<b>\$ 2,773,083</b>	<b>\$ 289,117</b>	<b>10.4%</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (150,719)</b>	<b>\$ (268,782)</b>	<b>\$ 906,185</b>	<b>\$ (116,465)</b>	<b>\$ 789,719</b>	<b>-601.2%</b>	<b>\$ 337,635</b>	<b>\$ 568,549</b>	<b>168.4%</b>

**Note>** Fiscal year 2022/2023 highlighted items reflect a variance of one month or greater (i.e. +/- 8.33%). When comparing the current fiscal year to fiscal year 2021/2022, the highlighted items reflect a variance of +/-10.00% or greater.

**Oak Brook Park District**  
**Schedule of Ending Monthly Fund Balance- Recreation Fund**

**Actuals- Unaudited**

	May 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022	January 2023	February 2023	March 2023	April 2023
Beginning Committed	\$ 1,557,371	\$ 2,229,870	\$ 2,612,026	\$ 2,401,385	\$ 2,598,195	\$ 2,983,189	\$ 2,908,048	\$ 2,842,971	\$ 2,866,081	\$ 2,732,337		
Monthly Net Surplus/(Deficit)	672,499	382,156	(210,640)	196,810	384,994	(75,141)	(65,077)	23,110	(133,743)	(268,782)		
Ending Committed	\$ 2,229,870	\$ 2,612,026	\$ 2,401,385	\$ 2,598,195	\$ 2,983,189	\$ 2,908,048	\$ 2,842,971	\$ 2,866,081	\$ 2,732,337	\$ 2,463,555		



Minimum (3 months Exp.)	\$ 1,051,416	\$ 1,051,416	\$ 1,051,416	\$ 1,051,416	\$ 1,051,416	\$ 1,051,416	\$ 1,051,416	\$ 1,051,416	\$ 1,051,416	\$ 1,051,416	\$ 1,051,416	\$ 1,051,416
Median (6 months Exp.)	\$ 2,102,832	\$ 2,102,832	\$ 2,102,832	\$ 2,102,832	\$ 2,102,832	\$ 2,102,832	\$ 2,102,832	\$ 2,102,832	\$ 2,102,832	\$ 2,102,832	\$ 2,102,832	\$ 2,102,832
Maximum (9 months Exp.)	\$ 3,154,248	\$ 3,154,248	\$ 3,154,248	\$ 3,154,248	\$ 3,154,248	\$ 3,154,248	\$ 3,154,248	\$ 3,154,248	\$ 3,154,248	\$ 3,154,248	\$ 3,154,248	\$ 3,154,248



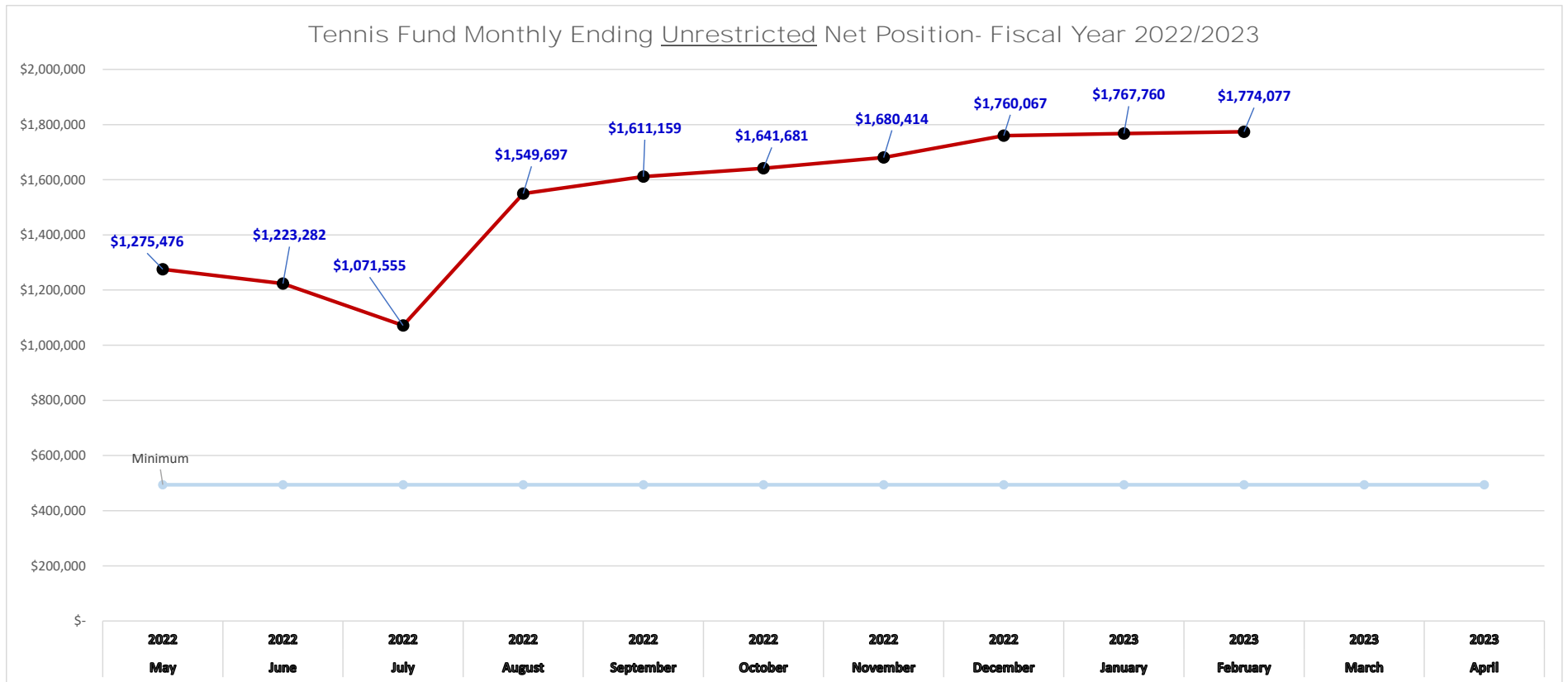
**Oak Brook Park District**  
**Tennis Center (Recreational Facilities Fund) Revenue and Expense Summary - Unaudited**  
**Fiscal Year-to-Date Activity through February 28 2023 and 2022**  
**83.33% completed (10 out of 12 months)**

	Fiscal Year 2022/2023- Highlighted items reflect more than 8.33% variance						FY 2022/2023 compared to FY 2021/2022- Highlighted items reflect more than 10% variance		
	Original Annual Budget	February 2023 Actual	Year-To-Date (YTD) Actual	Encumbered	YTD Actual + Encumbered	YTD Actual, as a % of Original Annual Budget	Fiscal Year 2021/2022 YTD Actual	FY 2022/2023 YTD Actual Higher/(Lower) than 2021/2022 YTD Actual	Percent Change
<b>REVENUES</b>									
Administration	\$ 16,000	\$ 566	\$ 27,582	\$ -	\$ 27,582	172.4%	\$ 31,264	\$ (3,681)	-11.8%
Building- Racquet Club	500	-	-	-	-	0.0%	-	-	N/A
Programs- Racquet Club	1,886,500	136,250	1,846,699	-	1,846,699	97.9%	1,669,651	177,048	10.6%
<b>TOTAL REVENUES</b>	<b>\$ 1,903,000</b>	<b>\$ 136,816</b>	<b>\$ 1,874,282</b>	<b>\$ -</b>	<b>\$ 1,874,282</b>	<b>98.5%</b>	<b>\$ 1,700,915</b>	<b>\$ 173,367</b>	<b>10.2%</b>
<b>EXPENSES</b>									
Administration	\$ 760,230	\$ 44,647	\$ 468,365	\$ 1,675	\$ 470,040	61.6%	\$ 393,280	\$ 75,085	19.1%
Building- Racquet Club	387,912	17,539	226,397	36,589	262,986	58.4%	194,383	32,014	16.5%
Programs- Racquet Club	827,500	50,350	465,608	-	465,608	56.3%	415,404	50,203	12.1%
Capital Outlay	180,000	8,982	88,531	17,963	106,494	49.2%	124,882	(36,351)	-29.1%
<b>TOTAL EXPENSES</b>	<b>\$ 2,155,641</b>	<b>\$ 121,517</b>	<b>\$ 1,248,901</b>	<b>\$ 56,227</b>	<b>\$ 1,305,127</b>	<b>57.9%</b>	<b>\$ 1,127,949</b>	<b>\$ 120,952</b>	<b>10.7%</b>
<b>REVENUES OVER (UNDER) EXPENSES</b>	<b>\$ (252,641)</b>	<b>\$ 15,299</b>	<b>\$ 625,381</b>	<b>\$ (56,227)</b>	<b>\$ 569,154</b>	<b>-247.5%</b>	<b>\$ 572,966</b>	<b>\$ 52,415</b>	<b>9.1%</b>

**Note>** Fiscal year 2022/2023 highlighted items reflect a variance of one month or greater (i.e. +/- 8.33%). When comparing the current fiscal year to fiscal year 2021/2022, the highlighted items reflect a variance of +/-10.00% or greater.

**Oak Brook Park District**  
**Schedule of Ending Monthly Net Position- Tennis Fund**

	Actuals- Unaudited											
	May	June	July	August	September	October	November	December	January	February	March	April
	2022	2022	2022	2022	2022	2022	2022	2022	2023	2023	2023	2023
Beginning Investment in Capital Assets	\$ 1,656,416	\$ 1,820,731	\$ 1,820,731	1,882,631	1,718,316	1,718,316	1,718,316	1,718,316	1,718,316	1,735,965		
Beginning Unrestricted	1,237,227	1,275,476	1,223,282	1,071,555	1,549,697	1,611,159	1,641,681	1,680,414	1,680,414	1,767,760		
Monthly Net Surplus/(Deficit)	270,522	(42,479)	(81,730)	228,055	61,461	30,522	38,735	79,469	25,526	15,299		
Ending Investment in Capital Assets	1,820,731	1,820,731	1,882,631	1,718,316	1,718,316	1,718,316	1,718,316	1,718,316	1,735,965	1,744,947		
<b>Ending Unrestricted</b>	<b>1,275,476</b>	<b>1,223,282</b>	<b>1,071,555</b>	<b>1,549,697</b>	<b>1,611,159</b>	<b>1,641,681</b>	<b>1,680,414</b>	<b>1,760,067</b>	<b>1,767,760</b>	<b>1,774,077</b>		



Minimum (3 months Exp.)	\$ 493,910	\$ 493,910	\$ 493,910	\$ 493,910	\$ 493,910	\$ 493,910	\$ 493,910	\$ 493,910	\$ 493,910	\$ 493,910	\$ 493,910	\$ 493,910
Median (6 months Exp.)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Maximum (9 months Exp.)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A



**OAK BROOK PARK DISTRICT**  
**SUMMARIZED REVENUE & EXPENSE REPORT**  
**February 2023**

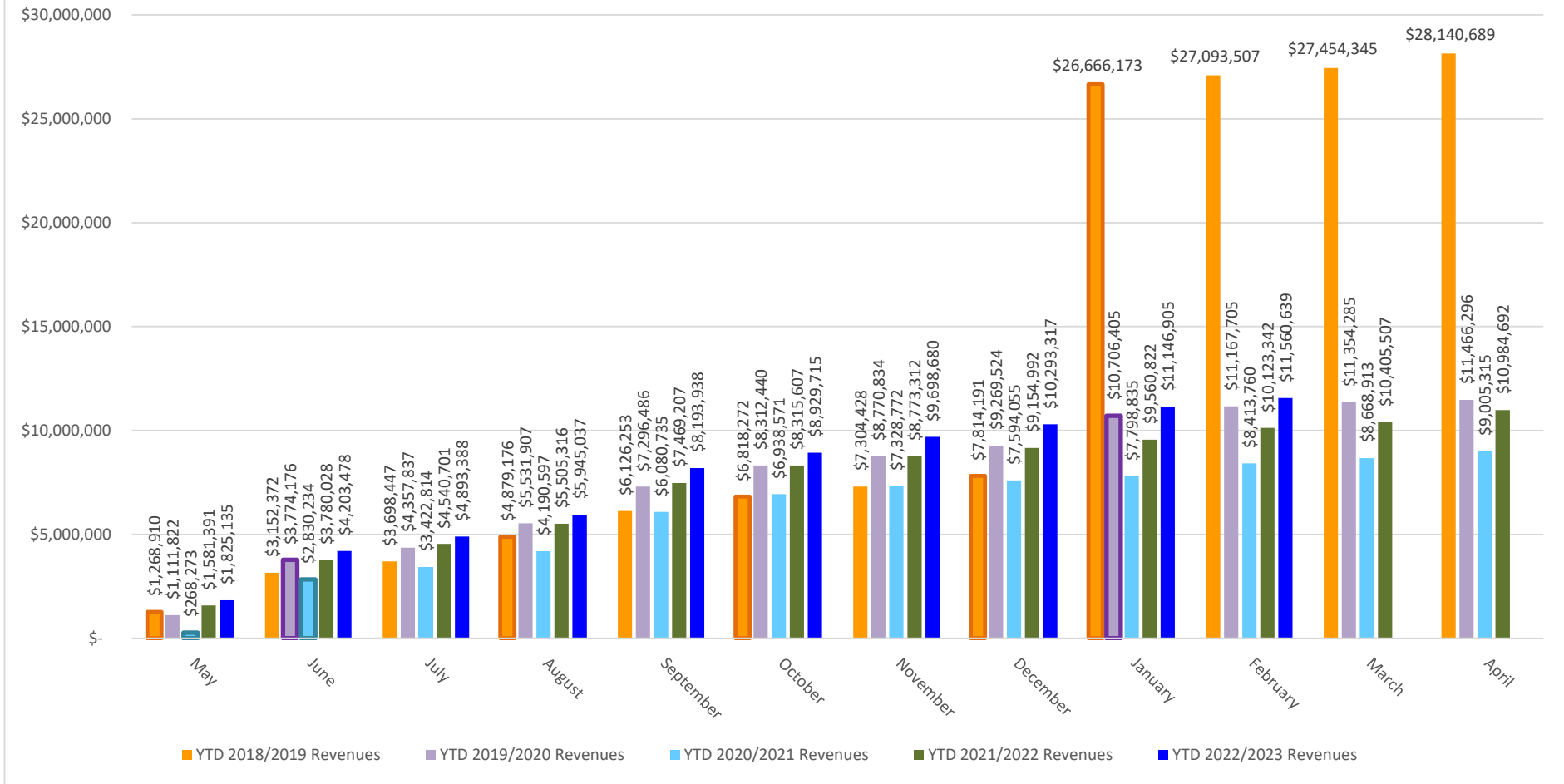
<b>FUND NAME</b>	<b>FY 2022/2023 ANNUAL BUDGET</b>	<b>CURRENT MONTH ACTUAL</b>	<b>Y-T-D ACTUAL (10 months)</b>
<b>GENERAL CORPORATE FUND</b>			
REVENUES	\$ 2,909,662	\$ 53,804	\$ 2,865,562
EXPENDITURES	3,373,692	590,065	2,624,835
SURPLUS/(DEFICIT)	\$ (464,030)	\$ (536,261)	\$ 240,727
<b>RECREATION FUND</b>			
REVENUES	\$ 4,054,945	\$ 220,965	\$ 3,968,385
EXPENDITURES	4,205,664	489,747	3,062,200
SURPLUS/(DEFICIT)	\$ (150,719)	\$ (268,782)	\$ 906,185
<b>IMRF FUND</b>			
REVENUES	\$ 157,555	\$ 87	\$ 188,873
EXPENDITURES	195,000	12,295	140,469
SURPLUS/(DEFICIT)	\$ (37,445)	\$ (12,208)	\$ 48,404
<b>LIABILITY INSURANCE FUND</b>			
REVENUES	\$ 149,199	\$ 385	\$ 161,272
EXPENDITURES	158,808	3,881	146,423
SURPLUS/(DEFICIT)	\$ (9,609)	\$ (3,496)	\$ 14,849
<b>AUDIT FUND</b>			
REVENUES	\$ 12,240	\$ 5	\$ 13,736
EXPENDITURES	13,295	-	13,675
SURPLUS/(DEFICIT)	\$ (1,055)	\$ 5	\$ 61
<b>DEBT SERVICE FUND</b>			
REVENUES	\$ 1,843,916	\$ 310,548	\$ 1,860,660
EXPENDITURES	1,828,422	-	1,365,381
SURPLUS/(DEFICIT)	\$ 15,494	\$ 310,548	\$ 495,280
<b>RECREATIONAL FACILITIES FUND (TENNIS CENTER)</b>			
REVENUES	\$ 1,903,000	\$ 136,816	\$ 1,874,282
EXPENSES	2,155,641	121,517	1,248,901
SURPLUS/(DEFICIT)	\$ (252,641)	\$ 15,299	\$ 625,381
<b>SPECIAL RECREATION FUND</b>			
REVENUES	\$ 325,473	\$ 872	\$ 303,841
EXPENDITURES	290,977	9,766	224,306
SURPLUS/(DEFICIT)	\$ 34,496	\$ (8,893)	\$ 79,535



**OAK BROOK PARK DISTRICT**  
**SUMMARIZED REVENUE & EXPENSE REPORT**  
**February 2023**

<b>FUND NAME</b>	<b>FY 2022/2023 ANNUAL BUDGET</b>	<b>CURRENT MONTH ACTUAL</b>	<b>Y-T-D ACTUAL (10 months)</b>
<b>CAPITAL PROJECT FUND</b>			
REVENUES	\$ 3,520,500	\$ 250,471	\$ 574,484
EXPENDITURES	1,108,100	135,357	581,916
SURPLUS/(DEFICIT)	\$ 2,412,400	\$ 115,114	\$ (7,432)
<b>SOCIAL SECURITY FUND</b>			
REVENUES	\$ 284,184	\$ 327	\$ 310,092
EXPENDITURES	272,000	21,083	210,716
SURPLUS/(DEFICIT)	\$ 12,184	\$ (20,756)	\$ 99,376
<b>CONSOLIDATED SUMMARY</b>			
REVENUES	\$ 15,160,674	\$ 974,281	\$ 12,121,186
EXPENDITURES/EXPENSES	13,601,599	1,383,711	9,618,821
SURPLUS/(DEFICIT)	\$ 1,559,075	\$ (409,430)	\$ 2,502,365

## Oak Brook Park District- Consolidated Year-to-Date Revenues (excluding transfers in)



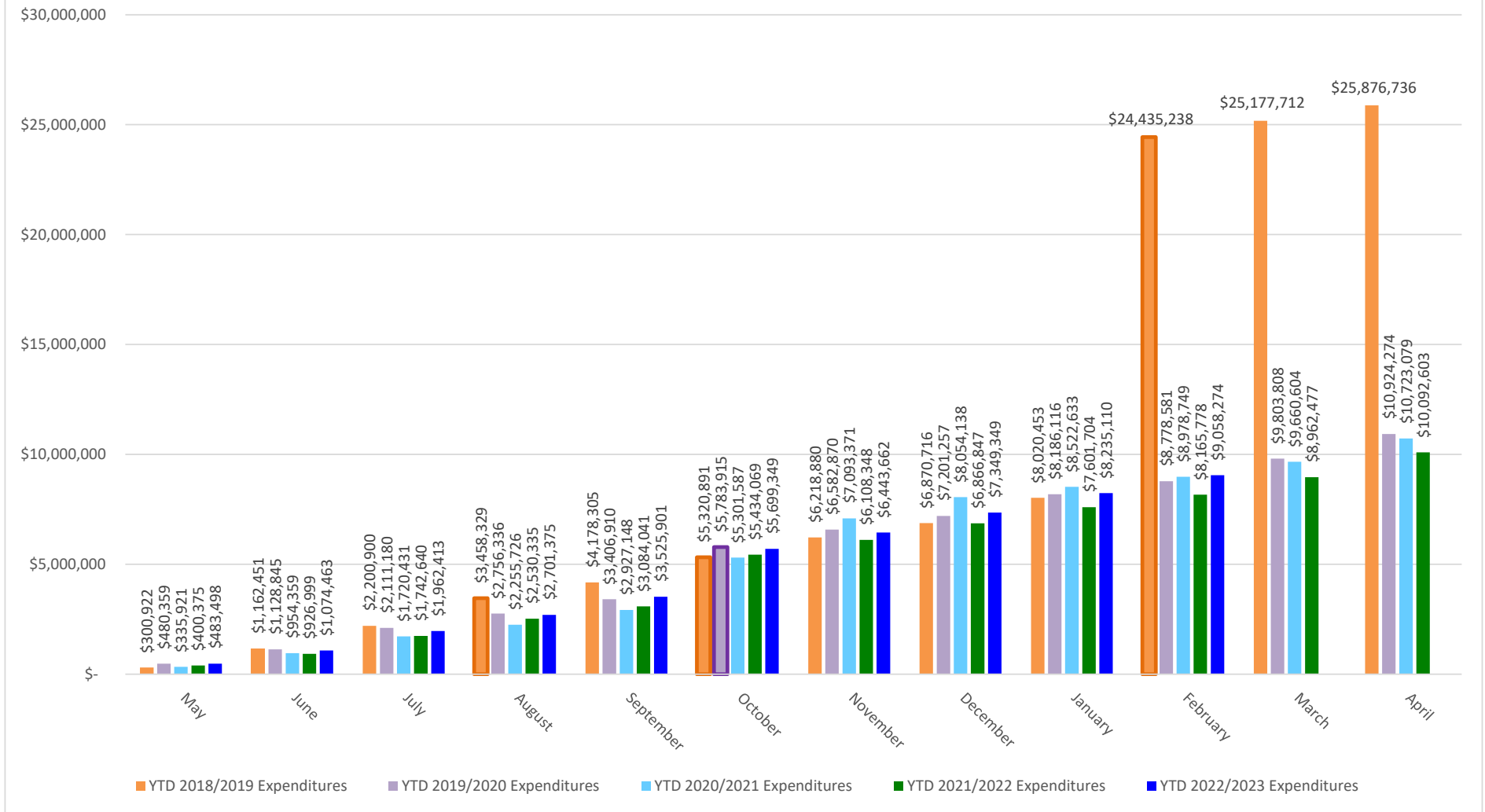
**NOTES**

**2018/2019:** Historically, we have received the largest portions of our property taxes in June and September. In FY 2018/2019 we received approximately \$418,000 in property taxes in May and another \$522,000 in August; a month earlier than usual. In addition, this fiscal year is benefitting from approximately \$229,000 in new revenues related to our management of the Village's aquatic center. Tennis group lesson revenue is also significantly higher than prior year. In January 2019 the District received approximately \$18.1 million in bond proceeds to be used for the purchase of 34 acres of land.

**2019/2020:** The large increase in YTD revenues beginning in June 2019 is attributed to the increase in property tax receipts in our Debt Service Fund for the repayment of our 2019 "referendum" bonds. The 1st payment on these bonds is scheduled for October 30, 2019. In January 2020, we recorded \$450,000 in proceeds from the issuance of our 2020 debt certificates plus another \$500,000 in proceeds from a promissory note. These proceeds to fund various outdoor lighting upgrades.

**2020/2021** The large decreases in May and June 2020 revenues is attributed to the closure of all our indoor and outdoor recreation facilities as a result of the COVID-19 pandemic. Such closure began in Mid-March and extended through the end of June 2020, with the resumption of limited on-site programming during the month of June.

## Oak Brook Park District- Consolidated Year-to-Date Expenditures/Expenses (excluding transfers out)

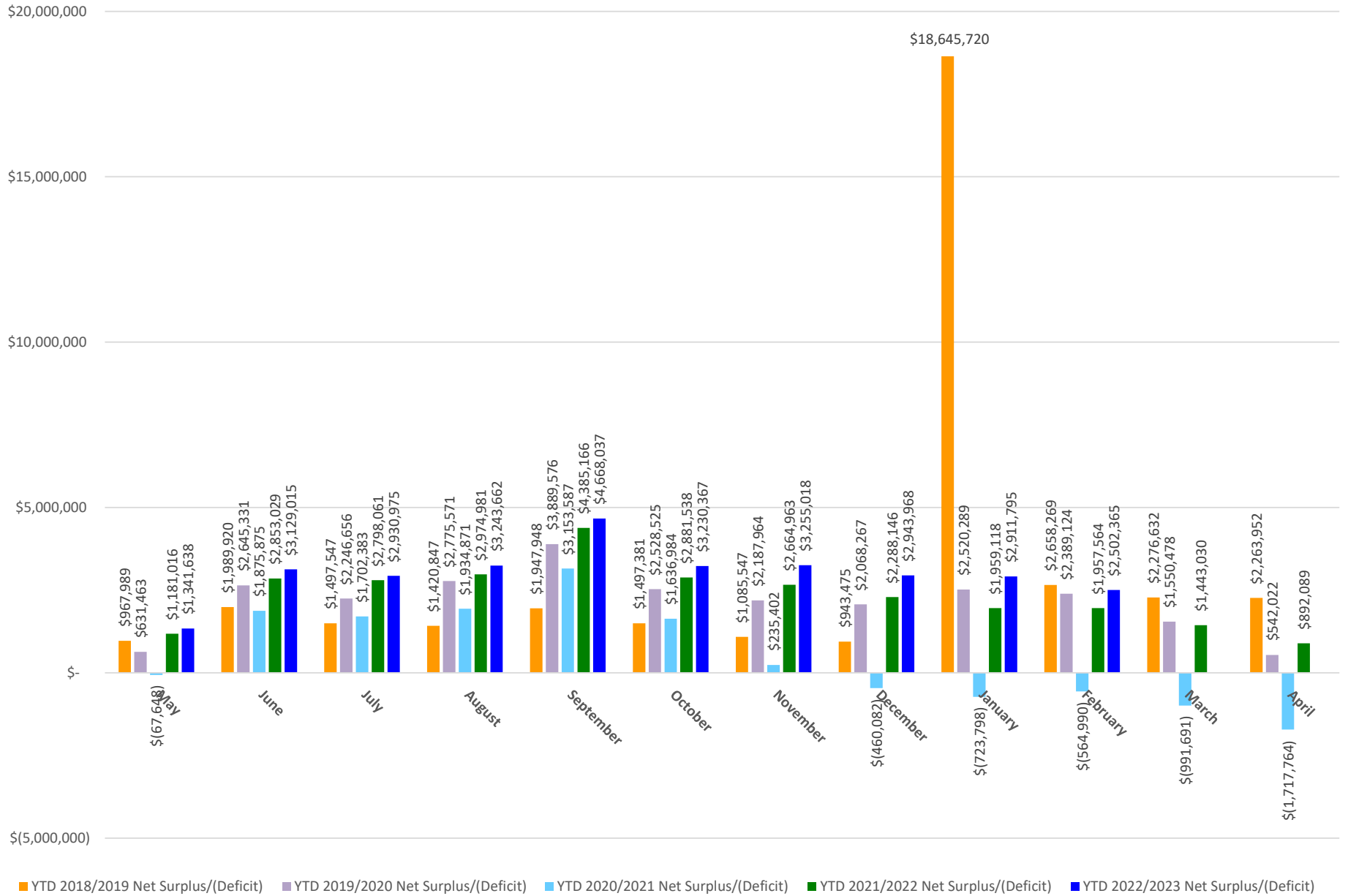


**NOTES**

**2018/2019:** The large increase in expenditures during August 2018 is due to the additional capital costs incurred for our Central Park improvement project. During that month we recognized \$502,035 in capital costs which brings the YTD total to \$936,997. In the prior year we had only recognized \$43,525 in capital costs as of the end of August 2017. Additionally, this fiscal year includes new expenditures related to our management of the Village's aquatic center. In February 2019 the District recorded \$15.8 million in capital expenditures for the purchase of 34 acres of land.

**2019/2020:** During October 2019, we made a \$1,226,621 payment on our 2019 G.O. bonds as well as a \$334,605 payment on our 2016/2012 G.O. bonds.

### Oak Brook Park District- Consolidated Year-to-Date Net Surplus/(Deficit)



**OAK BROOK PARK DISTRICT  
CONSOLIDATED REVENUES AND EXPENDITURES REPORT  
Month: February 2023**

	<b>CONSOLIDATED TOTALS</b>
<b>REVENUES</b>	
Property Taxes	\$ -
Replacement Taxes	-
Recreation Program Fees	203,160
Fitness Center Fees	59,546
Aquatic Center & Program Fees	86,760
Marketing	300
FRC Rental/Member Fees	40,859
CPW Building Rentals	8,290
Field Rentals- Central Park	1,188
Field Rentals- Central Park North	-
Satellite Parks & DNS	-
Interest	7,591
Grant Proceeds	-
Transfers	560,548
Donations	-
Sponsorship	-
Overhead Revenue	-
Miscellaneous	6,039
<b>TOTAL- REVENUES</b>	<b>\$ 974,282</b>
<b>EXPENDITURES/EXPENSES</b>	
Accounts Payable and Other	\$ 923,198
Overhead Expenditures	-
February Payroll and Related Benefits	460,513
<b>TOTAL EXPENDITURES/EXPENSES</b>	<b>\$ 1,383,711</b>
<b>NET REVENUES/(EXPENDITURES/EXPENSES)</b>	<b>\$ (409,429)</b>



**Oak Brook Park District  
Consolidated Balance Sheet  
As of February 28, 2023**

**ASSETS**

	<b>Consolidated Totals</b>
<b>Current Assets</b>	
Cash and Investments	\$ 8,159,923
Receivables - Net of Allowances	
Property Taxes	5,122,622
Accounts	722,879
Due from Other Funds	-
Prepays	4,356
Inventories	22,977
<b>Total Current Assets</b>	<b>\$ 14,032,758</b>
<b>Noncurrent Assets</b>	
Capital Assets	
Non-depreciable	\$ 41,275
Depreciable	5,277,485
Accumulated Depreciation	(3,662,343)
<b>Total Noncurrent Assets</b>	<b>\$ 1,656,417</b>
<b>Total Assets</b>	<b>\$ 15,689,175</b>

**DEFERRED OUTFLOWS OF RESOURCES**

Deferred Items-IMRF	\$ 57,447
<b>Total Assets and Deferred outflows of Resources</b>	<b>\$ 15,746,622</b>

**LIABILITIES**

<b>Current Liabilities</b>	
Accounts Payable	\$ 12,939
Accrued Payroll	5,608
Retainage Payable	-
Unearned Revenue	1,191,075
Due To Other Funds	-
Unclaimed Property	7,685
<b>Total Current Liabilities</b>	<b>\$ 1,217,308</b>
<b>Noncurrent Liabilities</b>	
Compensated Absences Payable	\$ 23,589
Net Pension Liability - IMRF	(274,756)
Total OPEB Liability - RBP	58,097
<b>Total Noncurrent Liabilities</b>	<b>\$ (193,070)</b>
<b>Total Liabilities</b>	<b>\$ 1,024,238</b>

**DEFERRED INFLOWS OF RESOURCES**

Deferred Items - IMRF	\$ 302,416
Property Taxes	5,122,622
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$ 6,449,276</b>

**FUND/NET POSITION BALANCES**

Net Investment in Capital Assets	\$ 1,744,947
Non-spendable	-
Restricted	941,025
Committed	3,210,043
Unassigned/Unrestricted	3,401,330
<b>Total Fund Balances</b>	<b>\$ 9,297,345</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 15,746,621</b>

**OAK BROOK PARK DISTRICT**  
**Treasurer's Report- As of February 28, 2023**

<b>Investment Type</b>	<b>Bank/Institution</b>	<b>Balance</b>	<b>Rate/APY</b>	<b>Description/Note</b>	<b>Concentration Percentage</b>
<b><u>Money Market</u></b>					
	Evergreen Bank	\$ 5,469,195.21	0.600%	Interest-bearing	82.75%
	Hinsdale Bank	775,378.68	4.530%	Interest-bearing	11.73%
	Sub-Total:	<u>\$ 6,244,573.89</u>			<u>94.48%</u>
<b><u>Savings</u></b>					
	Evergreen Bank	\$ 200,213.53	2.500%	Interest-bearing (Insured Cash Sweep)	3.03%
<b><u>Checking</u></b>					
	Fifth Third Bank	\$ 108,161.58	0.660%	Interest-bearing	1.64%
<b><u>Investment Pool</u></b>					
	The Illinois Funds	\$ 56,426.78	4.481%	Illinois Public Treasurers' Investment Pool	0.85%
	<b>Grand Total Investments:</b>	<b><u><u>\$ 6,609,375.78</u></u></b>			<b><u><u>100.00%</u></u></b>

<b><u>Benchmark</u></b>		
<b>Three-month U.S. Treasury Bill</b>	4.808%	Highly liquid short-term security. Payment of principal and interest guaranteed by the full faith and credit of the U.S. government. Rate is as of the day's close on 02/28/2023.

**Oak Brook Park District**  
**Schedule of Capital Expenditures/Expenses**  
**As of February 28, 2023**

DESCRIPTION	VENDOR	Year-to-Date Expenditures
<b>Capital Project Fund</b>		
Central Park North Phase 2- Design & engineering, soil borings, equipment, permit fees, etc. (82% allocation)	Charles Vincent George; Geocon Professional Services, Construction by Camco, Upland Design, Village of Oak Brook, Flagg Creek, NuToys, Parkreation	\$ 215,850.90
Central Park North Phase 2- Legal fees	Robbins Schwartz	11,212.00
FRC preschool playground	Perfect Turf, Peerless Enterprise	42,235.00
FRC roof improvements- Legal fees	Robbins Schwartz	844.00
FRS roof improvements	Anthony Roofing,	214,442.00
Central Park asphalt paving	Chicagoland Paving	91,750.00
Tennis Center outdoor bathroom improvements	Kluber Architects	4,893.00
	<b>SUBTOTAL BALANCE</b>	<b>\$ 581,226.90</b>
<b>Recreation Fund</b>		
Fitness equipment- capital lease payment No. 3 of 3	Lease Servicing Center	\$ 39,111.66
Saddle Brook playground replacement	Play Illinois, C.E. Rentals Inc., Village of Oak Brook,	89,785.98
Preschool entryway door	Kluber Architects	20,595.00
Aquatics HVAC and tile deck	Kluber Architects	57,603.02
Aquatics improvements- Legal fees	Robbins Schwartz	1,064.00
	<b>SUBTOTAL BALANCE</b>	<b>\$ 208,159.66</b>
<b>Tennis Fund</b>		
Outdoor tennis court resurfacing and coating	American Sealcoating, Inc.	\$ 61,900.00
Indoor tennis court safety padding	Putterman Athletics	17,649.40
Tennis Center exhaust fan and louvre project	P&M Mercury Mechanical	8,982.00
	<b>SUBTOTAL BALANCE</b>	<b>\$ 88,531.40</b>
<b>Special Recreation Fund</b>		
Central Park North Phase 2- Design & engineering, soil borings, etc. (18% allocation)	Charles Vincent George	\$ 8,276.86
FRC preschool playground	Perfect Turf	20,000.00
Central Park asphalt paving	Chicagoland Paving	20,000.00
Saddle Brook playground replacement	Play Illinois	93,750.00
Preschool entryway door	Construction Solutions of IL	5,000.00
	<b>SUBTOTAL BALANCE</b>	<b>\$ 147,026.86</b>
	<b>TOTAL YEAR-TO-DATE CAPITAL EXPENDITURES</b>	<b>\$ 1,024,944.82</b>

Warrant

**WARRANT #670**  
 INVOICE REGISTER REPORT FOR OAK BROOK PARK DISTRICT  
 POST DATES 03/20/2023 - 03/20/2023  
 UNJOURNALIZED  
 OPEN

Inv Ref#	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnlized
45307	ACCRUE SOLUTIONS LLC	02/01/2023	03/20/2023	134.30	134.30	Open	N
45371	AED PROFESSIONALS	01/10/2023	03/20/2023	323.00	323.00	Open	N
45390	ANTHONY ROOFING TECTA AMERICA LLC	12/31/2022	03/20/2023	1,330.00	1,330.00	Open	N
45342	APPLIED CONTROLS	03/01/2023	03/20/2023	650.00	650.00	Open	N
45389	AQUA PURE ENTERPRISES, INC.	02/15/2023	03/20/2023	938.77	938.77	Open	N
45434	BANJO BUDDIES DIXIELAND BAND	03/09/2023	03/20/2023	750.00	750.00	Open	N
45391	BEST OFFICIALS	02/28/2023	03/20/2023	1,408.00	1,408.00	Open	N
45365	BSN SPORTS	02/09/2023	03/20/2023	372.95	372.95	Open	N
45341	BURRIS EQUIPMENT COMPANY	02/09/2023	03/20/2023	130.00	130.00	Open	N
45405	CARDMEMBER SERVICE	02/23/2023	03/20/2023	134.13	134.13	Open	N
45406	CARDMEMBER SERVICE	02/23/2023	03/20/2023	1,164.66	1,164.66	Open	N
45407	CARDMEMBER SERVICE	02/23/2023	03/20/2023	876.40	876.40	Open	N
45408	CARDMEMBER SERVICE	02/23/2023	03/20/2023	839.11	839.11	Open	N
45409	CARDMEMBER SERVICE	02/23/2023	03/20/2023	574.34	574.34	Open	N
45410	CARDMEMBER SERVICE	02/23/2023	03/20/2023	2,609.31	2,609.31	Open	N
45411	CARDMEMBER SERVICE	02/23/2023	03/20/2023	1,255.28	1,255.28	Open	N
45412	CARDMEMBER SERVICE	02/23/2023	03/20/2023	971.30	971.30	Open	N
45413	CARDMEMBER SERVICE	02/23/2023	03/20/2023	4,767.24	4,767.24	Open	N
45414	CARDMEMBER SERVICE	02/23/2023	03/20/2023	893.40	893.40	Open	N
45415	CARDMEMBER SERVICE	02/23/2023	03/20/2023	426.30	426.30	Open	N
45416	CARDMEMBER SERVICE	02/23/2023	03/20/2023	89.97	89.97	Open	N
45417	CARDMEMBER SERVICE	02/23/2023	03/20/2023	42.80	42.80	Open	N
45418*	CARDMEMBER SERVICE	02/23/2023	03/20/2023	65.67	65.67	Open	N
45419	CARDMEMBER SERVICE	02/23/2023	03/20/2023	10,844.95	10,844.95	Open	N
45420	CARDMEMBER SERVICE	02/23/2023	03/20/2023	773.94	773.94	Open	N
45421	CARDMEMBER SERVICE	02/23/2023	03/20/2023	2,010.82	2,010.82	Open	N
45422	CARDMEMBER SERVICE	02/23/2023	03/20/2023	40.24	40.24	Open	N
45423	CARDMEMBER SERVICE	02/23/2023	03/20/2023	442.44	442.44	Open	N
45424	CARDMEMBER SERVICE	02/23/2023	03/20/2023	689.85	689.85	Open	N
45425	CARDMEMBER SERVICE	02/23/2023	03/20/2023	945.09	945.09	Open	N
45426	CARDMEMBER SERVICE	02/23/2023	03/20/2023	491.34	491.34	Open	N
45429	CARDMEMBER SERVICE	03/01/2023	03/20/2023	1,597.66	1,597.66	Open	N
45430	CARDMEMBER SERVICE	03/01/2023	03/20/2023	896.27	896.27	Open	N
45431	CARDMEMBER SERVICE	03/01/2023	03/20/2023	26.39	26.39	Open	N
45432	CARDMEMBER SERVICE	02/23/2023	03/20/2023	865.69	865.69	Open	N
45436	CARDMEMBER SERVICE	02/22/2023	03/20/2023	1,619.54	1,619.54	Open	N
45437	CARDMEMBER SERVICE	02/22/2023	03/20/2023	1,632.56	1,632.56	Open	N
45295	CATAPULT	02/20/2023	03/20/2023	112.00	112.00	Open	N
45325	CHARLES VINCENT GEORGE ARCHITECTS	02/24/2023	03/20/2023	1,057.38	1,057.38	Open	N
45326	CHARLES VINCENT GEORGE ARCHITECTS	02/24/2023	03/20/2023	500.00	500.00	Open	N
45321	CHICAGO FILTER SUPPLY	02/07/2023	03/20/2023	165.60	165.60	Open	N
45393	COM ED	03/01/2023	03/20/2023	32.19	32.19	Open	N
45433	COM ED	03/03/2023	03/20/2023	137.58	137.58	Open	N
45427	DAILY HERALD	02/26/2023	03/20/2023	151.80	151.80	Open	N
45385	DAWSONS TREE SERVICE	11/10/2022	03/20/2023	2,500.00	2,500.00	Open	N
45296	DIRECT ENERGY BUSINESS	02/20/2023	03/20/2023	11,447.27	11,447.27	Open	N
45297	DIRECT ENERGY BUSINESS	02/14/2023	03/20/2023	5,062.68	5,062.68	Open	N

Inv Ref#	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnlized
45298	DIRECT ENERGY BUSINESS	02/14/2023	03/20/2023	946.56	946.56	Open	N
45401	DUPAGE COUNTY	03/06/2023	03/20/2023	528.00	528.00	Open	N
45302	EBEL'S ACE HARDWARE #8313	02/20/2023	03/20/2023	8.26	8.26	Open	N
45309	EBEL'S ACE HARDWARE #8313	02/07/2023	03/20/2023	14.91	14.91	Open	N
45319	EBEL'S ACE HARDWARE #8313	02/22/2023	03/20/2023	15.22	15.22	Open	N
45339	EBEL'S ACE HARDWARE #8313	02/24/2023	03/20/2023	31.27	31.27	Open	N
45340	EBEL'S ACE HARDWARE #8313	02/27/2023	03/20/2023	28.39	28.39	Open	N
45372	ENGINEERING RESOURCE ASSOCIATES	02/24/2023	03/20/2023	1,251.80	1,251.80	Open	N
45440	ENGINEERING RESOURCE ASSOCIATES	02/28/2023	03/20/2023	8,668.10	8,668.10	Open	N
45364	FED EX	02/28/2023	03/20/2023	34.56	34.56	Open	N
45345	FERGUSON FACILITY #3400	02/03/2023	03/20/2023	1,044.92	1,044.92	Open	N
45366	FERGUSON FACILITY #3400	01/11/2023	03/20/2023	296.71	296.71	Open	N
45379	FERGUSON FACILITY #3400	02/24/2023	03/20/2023	(160.00)	(160.00)	Open	N
45380	FERGUSON FACILITY #3400	02/22/2023	03/20/2023	176.94	176.94	Open	N
45396	FERGUSON FACILITY #3400	02/14/2023	03/20/2023	805.70	805.70	Open	N
45397	FERGUSON FACILITY #3400	02/15/2023	03/20/2023	974.86	974.86	Open	N
45367	FLAGG CREEK WATER RECLAMATION	02/27/2023	03/20/2023	1,118.46	1,118.46	Open	N
45368	FLAGG CREEK WATER RECLAMATION	02/27/2023	03/20/2023	26.85	26.85	Open	N
45369	FLAGG CREEK WATER RECLAMATION	02/27/2023	03/20/2023	20.95	20.95	Open	N
45370	FLAGG CREEK WATER RECLAMATION	02/27/2023	03/20/2023	73.50	73.50	Open	N
45334	FLUID RUNNING LLC	02/21/2023	03/20/2023	5,868.00	5,868.00	Open	N
45337	GAME OF IRONS, INC.	02/21/2023	03/20/2023	1,680.00	1,680.00	Open	N
45343	HI TOUCH BUSINESS SERVICES	03/01/2023	03/20/2023	298.30	298.30	Open	N
45294	HINSDALE BANK & TRUST COMPANY	02/17/2023	03/20/2023	77,305.18	77,305.18	Open	N
45318	HINSDALE BANK & TRUST COMPANY	02/14/2023	03/20/2023	93,563.90	93,563.90	Open	N
45346	HOME DEPOT CREDIT SERVICES	02/27/2023	03/20/2023	76.39	76.39	Open	N
45347	HOME DEPOT CREDIT SERVICES	02/22/2023	03/20/2023	41.19	41.19	Open	N
45348	HOME DEPOT CREDIT SERVICES	02/20/2023	03/20/2023	71.82	71.82	Open	N
45350	HOME DEPOT CREDIT SERVICES	02/15/2023	03/20/2023	49.74	49.74	Open	N
45351	HOME DEPOT CREDIT SERVICES	02/14/2023	03/20/2023	89.99	89.99	Open	N
45352	HOME DEPOT CREDIT SERVICES	02/14/2023	03/20/2023	67.70	67.70	Open	N
45353	HOME DEPOT CREDIT SERVICES	02/08/2023	03/20/2023	65.48	65.48	Open	N
45354	HOME DEPOT CREDIT SERVICES	02/06/2023	03/20/2023	37.87	37.87	Open	N
45355	HOME DEPOT CREDIT SERVICES	02/01/2023	03/20/2023	119.00	119.00	Open	N
45356	HOME DEPOT CREDIT SERVICES	01/31/2023	03/20/2023	179.00	179.00	Open	N
45357	HOME DEPOT CREDIT SERVICES	01/31/2023	03/20/2023	13.96	13.96	Open	N
45358	HOME DEPOT CREDIT SERVICES	01/31/2023	03/20/2023	11.27	11.27	Open	N
45359	HOME DEPOT CREDIT SERVICES	01/31/2023	03/20/2023	189.42	189.42	Open	N
45363	HOME DEPOT CREDIT SERVICES	02/14/2023	03/20/2023	35.24	35.24	Open	N
45383	HOME DEPOT CREDIT SERVICES	02/02/2023	03/20/2023	406.38	406.38	Open	N
45402	HOME PLUMBING & HEATING	03/07/2023	03/20/2023	49.27	49.27	Open	N
45373	ICON SHELTER SYSTEMS INC	02/16/2023	03/20/2023	41,265.00	41,265.00	Open	N
45305	ILLINOIS STATE POLICE	01/31/2023	03/20/2023	70.00	70.00	Open	N
45300	JOHNSON CONTROLS SECURITY SOLUTION	02/20/2023	03/20/2023	292.99	292.99	Open	N
45301	JOHNSON CONTROLS SECURITY SOLUTION	02/20/2023	03/20/2023	273.00	273.00	Open	N
45330	KLUBER ARCHITECTS & ENGINEERS	01/31/2023	03/20/2023	1,050.00	1,050.00	Open	N
45361	KONICA MINOLTA BUSINESS	02/28/2023	03/20/2023	12.16	12.16	Open	N

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POST DATES 03/20/2023 - 03/20/2023

DB: Oak Brook Park I

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OPEN

Inv Ref#	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnlized
45362	KONICA MINOLTA BUSINESS	02/28/2023	03/20/2023	98.93	98.93	Open	N
45324	KONICA MINOLTA PREMIER FINANCE	01/29/2023	03/20/2023	739.00	739.00	Open	N
45375	LPG MUSIC INC.	01/15/2023	03/20/2023	2,875.50	2,875.50	Open	N
45322	MARKET ACCESS CORP.	12/08/2022	03/20/2023	565.00	565.00	Open	N
45323	MARKET ACCESS CORP.	02/13/2023	03/20/2023	370.00	370.00	Open	N
45386	MASTERBLEND INTERNATIONAL LLC	03/01/2023	03/20/2023	1,430.70	1,430.70	Open	N
45331	MEDIA NUT	02/19/2023	03/20/2023	148.75	148.75	Open	N
45439	MEDIA NUT	02/22/2023	03/20/2023	599.95	599.95	Open	N
45329	MENARDS	01/12/2023	03/20/2023	160.05	160.05	Open	N
45376	MENARDS	02/21/2023	03/20/2023	1,354.88	1,354.88	Open	N
45381	MENARDS	02/21/2023	03/20/2023	905.84	905.84	Open	N
45382	METROPOLITAN INDUSTRIES, INC.	02/24/2023	03/20/2023	1,469.50	1,469.50	Open	N
45344	NEXT GENERATION	02/03/2023	03/20/2023	216.50	216.50	Open	N
45303	NICOR GAS	02/16/2023	03/20/2023	1,750.36	1,750.36	Open	N
45304	NICOR GAS	02/09/2023	03/20/2023	508.52	508.52	Open	N
45311	O'REILLY AUTO PARTS	01/27/2023	03/20/2023	16.36	16.36	Open	N
45312	O'REILLY AUTO PARTS	01/26/2023	03/20/2023	22.98	22.98	Open	N
45313	O'REILLY AUTO PARTS	01/26/2023	03/20/2023	52.35	52.35	Open	N
45314	PARKREATION, INC.	02/16/2023	03/20/2023	1,045.00	1,045.00	Open	N
45360	PENTEGRA SYSTEMS LLC	01/31/2023	03/20/2023	300.00	300.00	Open	N
45299	PFEIFFER'S PEST CONTROL	02/20/2023	03/20/2023	125.00	125.00	Open	N
45400	PFEIFFER'S PEST CONTROL	02/20/2023	03/20/2023	325.00	325.00	Open	N
45306	QUADIENET FINANCE USA	01/31/2023	03/20/2023	200.00	200.00	Open	N
45316	QUENCH USA, INC	03/01/2023	03/20/2023	128.49	128.49	Open	N
45435	ROBBINS SCHWARTZ	02/22/2023	03/20/2023	286.00	286.00	Open	N
45438	ROBBINS SCHWARTZ	02/22/2023	03/20/2023	3,004.00	3,004.00	Open	N
45320	RUSSO POWER EQUIPMENT	02/23/2023	03/20/2023	94.25	94.25	Open	N
45387	SBC WASTE SOLUTIONS	02/28/2023	03/20/2023	140.00	140.00	Open	N
45388	SBC WASTE SOLUTIONS	02/28/2023	03/20/2023	280.00	280.00	Open	N
45394	SBC WASTE SOLUTIONS	02/28/2023	03/20/2023	200.00	200.00	Open	N
45349	SHERWIN WILLIAMS	02/22/2023	03/20/2023	171.25	171.25	Open	N
45377	SOCCER MADE IN AMERICA	02/28/2023	03/20/2023	676.00	676.00	Open	N
45328	SONITROL CHICAGOLAND WEST	01/12/2023	03/20/2023	16.67	16.67	Open	N
45332	SONITROL CHICAGOLAND WEST	02/10/2023	03/20/2023	1,504.50	1,504.50	Open	N
45333	SONITROL CHICAGOLAND WEST	02/10/2023	03/20/2023	162.00	162.00	Open	N
45398	SONITROL CHICAGOLAND WEST	03/01/2023	03/20/2023	470.95	470.95	Open	N
45378	STERLING NETWORK INTEGRATION	03/01/2023	03/20/2023	229.10	229.10	Open	N
45395	SUBURBAN FAMILY MAGAZINE	03/01/2023	03/20/2023	995.00	995.00	Open	N
45336	TOWERSTREAM CORPORATION	03/01/2023	03/20/2023	215.00	215.00	Open	N
45310	TRANE U.S. INC.	01/13/2023	03/20/2023	205.00	205.00	Open	N
45338	UMB BANK N.A.	02/13/2023	03/20/2023	318.00	318.00	Open	N
45384	UPLAND DESIGN LTD	02/28/2023	03/20/2023	5,240.00	5,240.00	Open	N
45327	VC3, INC	02/20/2023	03/20/2023	999.00	999.00	Open	N
45308	VILLA PARK ELECTRICAL SUPPLY	02/01/2023	03/20/2023	223.92	223.92	Open	N
45317	VILLAGE OF OAK BROOK	02/13/2023	03/20/2023	112.50	112.50	Open	N
45399	VILLAGE OF OAK BROOK	02/24/2023	03/20/2023	1,546.57	1,546.57	Open	N
45315	WAREHOUSE DIRECT INC.	02/14/2023	03/20/2023	149.75	149.75	Open	N

INVOICE REGISTER REPORT FOR OAK BROOK PARK DISTRICT  
 POST DATES 03/20/2023 - 03/20/2023  
 UNJOURNALIZED  
 OPEN

Inv Ref#	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnlized
45403	WAREHOUSE DIRECT INC.	01/31/2023	03/20/2023	91.22	91.22	Open	N
45404	WAREHOUSE DIRECT INC.	02/23/2023	03/20/2023	17.20	17.20	Open	N
45392	WINDY CITY NINJAS	02/27/2023	03/20/2023	240.00	240.00	Open	N
45428	ZAZZO'S PIZZA	03/01/2023	03/20/2023	4,216.09	4,216.09	Open	N
# of Invoices:	144	# Due:	144	Totals:	341,251.05	341,251.05	
# of Credit Memos:	1	# Due:	1	Totals:	(160.00)	(160.00)	
Net of Invoices and Credit Memos:					341,091.05	341,091.05	
* 1 Net Invoices have Credits Totalling:					(478.31)		



Inv Ref#	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnalized
--- TOTALS BY FUND ---							
	01 - GENERAL CORPORATE FUND			38,918.82	38,918.82		
	02 - RECREATION FUND			46,860.31	46,860.31		
	06 - DEBT SERVICE FUND			171,187.08	171,187.08		
	07 - RECREATIONAL FACILITIES FUND			20,763.61	20,763.61		
	09 - SPECIAL RECREATION FUND			270.00	270.00		
	12 - CAPITAL PROJECTS FUND			63,091.23	63,091.23		
--- TOTALS BY DEPT/ACTIVITY ---							
	00 - NON-DEPARTMENTAL			318.00	318.00		
	01 - ADMINISTRATION CORPORATE			16,322.43	16,322.43		
	02 - FINANCE			1,669.48	1,669.48		
	04 - CENTRAL PARK NORTH			137.58	137.58		
	05 - CENTRAL PARK			11,633.70	11,633.70		
	06 - SADDLEBROOK PARK			500.00	500.00		
	07 - FOREST GLEN PARK			977.26	977.26		
	09 - DEAN PROPERTY			109.19	109.19		
	10 - PROFESSIONAL SERVICES			434.75	434.75		
	14 - INFORMATION TECHNOLOGY			7.90	7.90		
	15 - BUILDING/RECREATION CENTER			15,150.84	15,150.84		
	20 - CENTRAL PARK WEST			3,226.30	3,226.30		
	21 - FITNESS CENTER			3,318.55	3,318.55		
	25 - AQUATIC CENTER			12,268.98	12,268.98		
	26 - AQUATIC-RECREATION PROGRAMS			6,226.64	6,226.64		
	30 - CHILDRENS PROGRAMS			3,553.29	3,553.29		
	31 - PRESCHOOL PROGRAMS			4,320.77	4,320.77		
	32 - YOUTH PROGRAMS			773.34	773.34		
	40 - ADULT PROGRAMS			2,115.84	2,115.84		
	50 - PIONEER PROGRAMS			1,089.22	1,089.22		
	60 - SPECIAL EVENTS & TRIPS			573.35	573.35		
	71 - BUILDING/RACQUET CLUB			9,431.59	9,431.59		
	75 - TENNIS PROGRAMS			7,784.95	7,784.95		
	80 - MARKETING			2,152.99	2,152.99		
	81 - CAPITAL OUTLAY			3,033.80	3,033.80		
	94 - DEBT SERVICE FUND			170,869.08	170,869.08		
	95 - CAPITAL PROJECTS FUND			63,091.23	63,091.23		

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**WARRANT #670**  
 INVOICE REGISTER REPORT FOR OAK BROOK PARK DISTRICT  
 POST DATES 02/21/2023 - 03/19/2023  
 JOURNALIZED  
 PAID

Inv Ref#	Vendor	Inv Date	Due Date	Inv Amt	Amt Due	Status	Jrnlized
45374	DELL BUSINESS CREDIT	02/02/2023	03/06/2023	4,000.00	0.00	Paid	Y
45291	IL STATE TOLL HWY AUTHORITY	01/11/2023	02/23/2023	48.00	0.00	Paid	Y
45335	ILLINOIS DEPARTMENT OF	02/23/2023	02/28/2023	546.00	0.00	Paid	Y
45292	PETTY CASH - CORPORATE ADMIN.	02/14/2023	02/23/2023	326.74	0.00	Paid	Y
45293	PETTY CASH-RECREATION DEPT.	02/14/2023	02/23/2023	415.03	0.00	Paid	Y

# of Invoices:	5	# Due:	0	Totals:	5,335.77	0.00
# of Credit Memos:	0	# Due:	0	Totals:	0.00	0.00

Net of Invoices and Credit Memos: 5,335.77      0.00

--- TOTALS BY FUND ---

01 - GENERAL CORPORATE FUND	151.35	0.00
02 - RECREATION FUND	4,599.12	0.00
04 - LIABILITY INSURANCE FUND	546.00	0.00
07 - RECREATIONAL FACILITIES FUND	39.30	0.00

--- TOTALS BY DEPT/ACTIVITY ---

01 - ADMINISTRATION CORPORATE	4,131.82	0.00
02 - FINANCE	75.45	0.00
15 - BUILDING/RECREATION CENTER	27.90	0.00
21 - FITNESS CENTER	10.50	0.00
25 - AQUATIC CENTER	164.94	0.00
31 - PRESCHOOL PROGRAMS	260.07	0.00
80 - MARKETING	119.09	0.00
90 - LIABILITY INSURANCE FUND	546.00	0.00

## Staff Recognition

(None)

## Communications and Proclamations

Board of Commissioners to share communications.

Presentation of the Proposed Budget for FY 2023-2024

Ginger Creek Bridge Update



# **Oak Brook Park District**

Requested Budget Presentation

For Fiscal Year

May 1, 2023 – April 30, 2024



## Oak Brook Park District Fiscal Year 2023/2024 Budget Timeline

Day(s)	Date(s)	Task	Responsible Party
Wednesday	November 30, 2022	Access to BS&A budget module opened- staff to begin inputting their requested FY 2023/2024 operating budgets and FY 2022/2023 year-end projections.	Finance/Staff
Thursday	December 1, 2022	Legal notice of a public hearing for our 2022 property tax levy published in "The Doings" newspaper and our website no less than 7 days or greater than 14 days from public hearing.	Finance
Monday	December 12, 2022	Public hearing for our 2022 property tax levy prior to Board meeting. Board of Commissioners to vote on the 2022 property tax levy ordinance at this same meeting.	Commissioners
Tuesday	December 27, 2022	Adopted 2022 property tax levy ordinance due to Cook & DuPage County Clerk's offices.	Finance
Friday	December 30, 2022	Five-year capital improvement plan updates & budget requests due to Finance.	Staff
Friday	January 13, 2023	FY 2023/2024 operating budget requests and FY 2022/2023 year-end projections to be completed. Access to BS&A budget module closed to staff.	Staff/Finance
Monday - Monday	January 23-30, 2023	Preliminary budget reports compiled by Finance. Department meetings to be held to discuss and refine operating and capital budget requests.	Finance/Staff
Thursday	March 16, 2023	Legal Notice of the availability for public inspection of our proposed FY 2023/2024 budgets to be published in "The Doings" newspaper and our website at least 30 days prior to adoption by Board.	Finance
Monday	March 20, 2023	Board Meeting - Presentation of our requested operating and capital budgets for FY 2023/2024, followed by the first reading of the corresponding budget/appropriation ordinance.	Finance/ Commissioners
Thursday	April 6, 2023	Legal Notice of a public hearing for our proposed FY 2023/2024 budgets to be published in "The Doings" newspaper and our website at least 7 days prior to hearing.	Finance
Monday	April 17, 2023	Public hearing for our proposed FY 2023/2024 budgets prior to Board Meeting. Board to vote on the final FY 2023/2024 budget ordinance at this same meeting.	Commissioners
Friday	April 21, 2023	Final FY 2023/2024 budget reports distributed electronically to staff.	Finance
Monday - Wednesday	April 24-26, 2023	Final FY 2023/2024 budgets transferred from "Requested" to "Final" column, and activated for use in BS&A.	Finance
Friday	May 5, 2023	Correspondence and filing of final FY 2023/2024 budget ordinance due to Cook & DuPage Clerks' offices within 30 calendar days of passage by Board.	Finance

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Oak Brook  
Park District

*A National Gold Medal Agency*



HAPPY | FIT | ACTIVE

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# **Oak Brook Park District**

Five-Year Capital Improvement Plan  
For Fiscal Years Ending  
April 30, 2024 - 2028

Oak Brook Park District

Five-year Capital Improvement Plan

Fund	Description Project/Equipment	FY 2022/2023			FY 2023/2024 Requested Budget	FY 2024/2025 Proposed Budget	FY 2025/2026 Proposed Budget	FY 2026/2027 Proposed Budget	FY 2027/2028 Proposed Budget	Five-Year Requested/Proposed Budget Total
		FYTD Actual 2/28/2023	Projected 4/30/2023	Original Approved Budget						
<b>Family Recreation Center-Administration</b>										
Capital Project	IT Security/Cameras/Security Systems & Access Controls	\$ -	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Project	SQL/File/Exchange Server Replacement	-	-	-	15,000.00	-	-	-	-	15,000.00
Capital Project	Marketing/Wayfinding Signage- Central Park	-	-	-	-	30,000.00	-	-	-	30,000.00
Capital Project	H.R. Onboarding Software	-	-	20,000.00	-	-	-	-	-	-
Capital Project	Automated vehicle license plate reader- *PENDING	-	20,000.00	-	-	-	-	-	-	-
Capital Project	Parking Lot & Entrance Security Cameras	-	-	-	-	20,000.00	-	-	-	20,000.00
<b>Family Recreation Center Administration Total:</b>		<b>\$ -</b>	<b>\$ 35,000.00</b>	<b>\$ 35,000.00</b>	<b>\$ 15,000.00</b>	<b>\$ 50,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 65,000.00</b>
<b>Family Recreation Center-Aquatics</b>										
Recreation	Grate Replacement- Lap Pool	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00
Recreation	Replace Interglass Surface- Lap Pool	-	-	-	-	-	55,000.00	-	-	55,000.00
Recreation	Replace Interglass Surface- Leisure Pool	-	-	-	-	-	60,000.00	-	-	60,000.00
Recreation	Installation of replacement starting blocks (6)	-	-	-	30,000.00	-	-	-	-	30,000.00
Recreation	Evaporative Pre-cooler Phase II/40 Ton Condensing Unit Phase III & repainting of facility	58,667.02	75,000.00	-	770,000.00	25,000.00	-	-	-	795,000.00
Recreation	Pool Heater Replacement (7 Total heaters)	-	-	-	-	24,000.00	-	-	-	24,000.00
Recreation	Replace Tile Deck	-	-	-	-	75,000.00	-	-	-	75,000.00
Recreation	Sound System upgrade in aquatics center & Splash Island	-	-	-	-	40,000.00	-	-	-	40,000.00
<b>Family Recreation Center Aquatics Total:</b>		<b>\$ 58,667.02</b>	<b>\$ 75,000.00</b>	<b>\$ -</b>	<b>\$ 800,000.00</b>	<b>\$ 164,000.00</b>	<b>\$ 140,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,104,000.00</b>



Oak Brook Park District

Five-year Capital Improvement Plan

Fund	Description Project/Equipment	FY 2022/2023			FY 2023/2024 Requested Budget	FY 2024/2025 Proposed Budget	FY 2025/2026 Proposed Budget	FY 2026/2027 Proposed Budget	FY 2027/2028 Proposed Budget	Five-Year Requested/Proposed Budget Total
		FYTD Actual 2/28/2023	Projected 4/30/2023	Original Approved Budget						
<b>Family Recreation Center- Cori's Way</b>										
Recreation	Preschool entryway doors	\$ 20,595.00	\$ 20,595.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Recreation	Preschool entryway doors	5,000.00	5,000.00	-	-	-	-	-	-	-
<b>Family Recreation Center Cori's Way Total:</b>		<b>\$ 25,595.00</b>	<b>\$ 25,595.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Family Recreation Center- Fitness</b>										
Recreation	Replace Remaining Cardio Equipment (Lease Purchase)	\$ 39,111.66	\$ 39,111.66	\$ 40,000.00	\$ -	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ 100,000.00
<b>Family Recreation Center Fitness Total:</b>		<b>\$ 39,111.66</b>	<b>\$ 39,111.66</b>	<b>\$ 40,000.00</b>	<b>\$ -</b>	<b>\$ 50,000.00</b>	<b>\$ 50,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000.00</b>
<b>Family Recreation Center- Building</b>										
Capital Project	Heating & Cooling Systems (10 Year Replacement Plan)	\$ -	\$ -	\$ -	\$ -	\$ 150,000.00	\$ -	\$ -	\$ -	\$ 150,000.00
Capital Project	Roof Maintenance	214,442.00	214,442.00	200,000.00	-	400,000.00	-	-	-	400,000.00
Capital Project	Convert Gym 1 Storage into Party Room	-	-	-	-	-	15,000.00	-	-	15,000.00
Capital Project	Family Recreation Center Backup/Emergency Electrical Generator	-	-	-	-	-	-	-	100,000.00	100,000.00
Capital Project	Entry Doors	-	-	-	-	-	24,000.00	-	-	24,000.00
Capital Project	Indoor track resurfacing/upgrade	-	-	-	-	-	100,000.00	-	-	100,000.00
Capital Project	Painting and carpet replacement in common public spaces	-	-	-	55,000.00	-	-	-	-	55,000.00
Capital Project	Fitness Center emergency access door	-	-	-	-	2,000.00	-	-	-	2,000.00
Capital Project	Studio D storage hallway	-	-	-	-	100,000.00	-	-	-	100,000.00
Capital Project	Gymnasium storage	-	-	-	-	500,000.00	-	-	-	500,000.00
<b>Family Recreation Center Building Total:</b>		<b>\$ 214,442.00</b>	<b>\$ 214,442.00</b>	<b>\$ 200,000.00</b>	<b>\$ 55,000.00</b>	<b>\$ 1,152,000.00</b>	<b>\$ 139,000.00</b>	<b>\$ -</b>	<b>\$ 100,000.00</b>	<b>\$ 1,446,000.00</b>

Oak Brook Park District

Five-year Capital Improvement Plan

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		FYTD Actual 2/28/2023	Projected 4/30/2023	Original Approved Budget						
<b>Parks &amp; Maintenance</b>										
Capital project	Ford F-250 Pickup Truck	\$ -	\$ -	\$ -	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00
Recreation	Additional Utility Vehicle- Kubota	-	-	-	-	25,000.00	-	-	-	25,000.00
<b>Parks &amp; Maintenance Total:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,000.00</b>	<b>\$ 25,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 65,000.00</b>

<b>Central Park</b>										
Capital Project	Challenge Adventure Course- Phase II	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00
Capital Project	Lacrosse/Ball Field Reconfiguration- Phase 2 External Funding	-	-	-	-	-	-	-	3,300,000.00	3,300,000.00
Capital Project	Gazebo Roof Replacement	-	-	-	-	20,000.00	-	-	-	20,000.00
Capital Project	Gabion Weir Replacement-East Weir completed as of 4/30/2019. This budget for West Weir improvements and bridge replacement.	-	62,500.00	-	100,000.00	1,000,000.00	-	-	-	1,100,000.00
Capital Project	One 15-passenger bus for use in camp programming and various trips	-	-	-	-	-	60,000.00	-	-	60,000.00
Capital Project	Irrigation Well at Central Park	-	-	-	-	45,000.00	-	-	-	45,000.00
Capital Project	Preschool Playground Equipment (\$45K + \$20K Special Recreation)	42,235.00	-	-	-	-	-	-	-	-
Capital Project	Primary Color Playground (\$35K + \$15K Special Recreation)	-	-	-	-	-	100,000.00	-	-	100,000.00
Capital Project	Receptacles- Trash/Recycle	-	-	-	-	-	20,000.00	-	-	20,000.00
Capital Project	Outdoor Restrooms in Central Park- Tennis Facility	4,893.00	10,000.00	65,600.00	-	-	-	-	-	-
Capital Project	Tennis Center Outdoor Patio	-	30,600.00	-	-	-	-	-	-	-
Capital Project	Tree Top Playground (\$35K + \$15K Special Recreation)	-	-	-	-	-	50,000.00	-	-	50,000.00
Capital Project	Volleyball Lights (Outdoors)	-	-	-	-	-	60,000.00	-	-	60,000.00
Capital Project	Pavement Plan (Grinding Asphalt + Overlay)	91,750.00	100,000.00	100,000.00	-	-	-	-	-	-
Capital Project	Synthetic soccer field replacement	-	-	-	675,000.00	-	-	-	-	675,000.00

Oak Brook Park District

Five-year Capital Improvement Plan

Fund	Description Project/Equipment	FY 2022/2023			FY 2023/2024 Requested Budget	FY 2024/2025 Proposed Budget	FY 2025/2026 Proposed Budget	FY 2026/2027 Proposed Budget	FY 2027/2028 Proposed Budget	Five-Year Requested/Proposed Budget Total
		FYTD Actual 2/28/2023	Projected 4/30/2023	Original Approved Budget						
Capital Project	Electrical feed service- Winter Lights	-	-	-	25,000.00	-	-	-	-	25,000.00
Recreation	Unity Garden	-	-	-	-	-	-	-	80,000.00	80,000.00
Recreation	Receptacles- Trash/Recycle	-	-	-	-	-	10,000.00	-	-	10,000.00
Recreation	Pavement Plan (Grinding Asphalt + Overlay)	-	-	-	55,000.00	25,000.00	-	-	-	80,000.00
Special Recreation	Preschool Playground Equipment (\$45K + \$20K Special Recreation)	20,000.00	-	-	-	-	-	-	-	-
Special Recreation	Primary Color Playground (\$35K + \$15K Special Recreation)	-	-	-	-	-	100,000.00	-	-	100,000.00
Special Recreation	Outdoor Restrooms in Central Park- Tennis Facility	-	5,000.00	14,400.00	-	-	-	-	-	-
Special Recreation	Tennis Center Outdoor Patio	-	9,400.00	-	-	-	-	-	-	-
Special Recreation	Pavement Plan (Grinding Asphalt + Overlay)	20,000.00	15,000.00	20,000.00	-	5,000.00	-	-	-	5,000.00
<b>Central Park Total:</b>		<b>\$ 178,878.00</b>	<b>\$ 232,500.00</b>	<b>\$ 200,000.00</b>	<b>\$ 855,000.00</b>	<b>\$ 1,095,000.00</b>	<b>\$ 415,000.00</b>	<b>\$ -</b>	<b>\$ 3,380,000.00</b>	<b>\$ 5,745,000.00</b>

Central Park West										
Capital Project	Roof Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000.00	\$ -	\$ -	\$ 22,000.00
Recreation	Various upgrades at CPW	-	-	-	-	-	1,200,000.00	-	-	1,200,000.00
Recreation	Playground Equipment/Surface	-	-	-	-	-	15,000.00	-	-	15,000.00
Special Recreation	Playground Equipment/Surface	-	-	-	-	-	5,000.00	-	-	5,000.00
<b>Central Park West Total:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,242,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,242,000.00</b>

Oak Brook Park District

Five-year Capital Improvement Plan

Fund	Description Project/Equipment	FY 2022/2023			FY 2023/2024 Requested Budget	FY 2024/2025 Proposed Budget	FY 2025/2026 Proposed Budget	FY 2026/2027 Proposed Budget	FY 2027/2028 Proposed Budget	Five-Year Requested/Proposed Budget Total
		FYTD Actual 2/28/2023	Projected 4/30/2023	Original Approved Budget						
<b>Central Park North</b>										
Capital Project	Phase II- Pavilion and amphitheater-OSLAD grant & 2023 bond proceeds	\$ 144,521.59	\$ 175,000.00	\$ 408,540.00	\$ 1,150,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,150,000.00
Special Recreation	Phase II- Pavilion and amphitheater	3,775.51	5,000.00	-	82,000.00	-	-	-	-	82,000.00
Capital Project	Phase II-Bathrooms, storage & concession building-DCEO grant & 2023 bond proceeds	83,385.31	175,000.00	248,460.00	1,314,000.00	-	-	-	-	1,314,000.00
Special Recreation	Phase II-Bathrooms, storage & concession building	4,501.35	25,000.00	54,540.00	118,000.00	-	-	-	-	118,000.00
<b>Central Park North Total:</b>		<b>\$ 236,183.76</b>	<b>\$ 380,000.00</b>	<b>\$ 711,540.00</b>	<b>\$ 2,664,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,664,000.00</b>
<b>Chillem Park</b>										
Capital Project	Playground Equipment (\$15K from Special Recreation)	\$ -	\$ -	\$ -	\$ -	\$ 35,000.00	\$ -	\$ -	\$ -	\$ 35,000.00
Capital Project	Tennis Courts Crack Filling and Resealing	-	-	-	25,000.00	-	-	-	-	25,000.00
Special Recreation	Tennis Courts Crack Filling and Resealing	-	-	-	5,000.00	-	-	-	-	5,000.00
<b>Chillem Park Total:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000.00</b>	<b>\$ 35,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 65,000.00</b>
<b>Forest Glen Park</b>										
Capital Project	Sand volleyball courts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,000.00	\$ -	\$ -	\$ 26,000.00
Capital Project	Gazebo Roof Replacement	-	-	-	-	10,000.00	-	-	-	10,000.00
Recreation	Tennis Courts Crack Filling and Resealing	-	-	-	25,000.00	-	-	-	-	25,000.00
Recreation	Pond Aerators/fountains	-	25,000.00	25,000.00	-	-	-	-	-	-
Recreation	Asphalt Paving	-	-	25,000.00	45,000.00	-	-	-	-	45,000.00
Special Recreation	Tennis Courts Crack Filling and Resealing	-	-	-	10,000.00	-	-	-	-	10,000.00
Special Recreation	Asphalt Paving	-	-	10,000.00	15,000.00	-	-	-	-	15,000.00
<b>Forest Glen Park Total:</b>		<b>\$ -</b>	<b>\$ 25,000.00</b>	<b>\$ 60,000.00</b>	<b>\$ 95,000.00</b>	<b>\$ 10,000.00</b>	<b>\$ -</b>	<b>\$ 26,000.00</b>	<b>\$ -</b>	<b>\$ 131,000.00</b>

Oak Brook Park District

Five-year Capital Improvement Plan

Fund	Description Project/Equipment	FY 2022/2023			FY 2023/2024 Requested Budget	FY 2024/2025 Proposed Budget	FY 2025/2026 Proposed Budget	FY 2026/2027 Proposed Budget	FY 2027/2028 Proposed Budget	Five-Year Requested/Proposed Budget Total
		FYTD Actual 2/28/2023	Projected 4/30/2023	Original Approved Budget						
<b>Saddlebrook Park</b>										
Recreation	Playground Equipment (Design, install and equipment)	\$ 89,097.03	\$ 101,250.00	\$ 101,250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation	Tennis Courts Crack Filling and Resealing	-	-	20,000.00	25,000.00	-	-	-	-	25,000.00
Recreation	Asphalt Paving	-	-	-	12,500.00	20,000.00	-	-	-	32,500.00
Special Recreation	Playground Equipment (Design, install and equipment)	33,750.00	33,750.00	33,750.00	-	-	-	-	-	-
Special Recreation	Poured-in-place playground surface (100% cost)	60,000.00	60,000.00	60,000.00	-	-	-	-	-	-
Special Recreation	Tennis Courts Crack Filling and Resealing	-	-	5,000.00	10,000.00	-	-	-	-	10,000.00
Special Recreation	Asphalt Paving	-	-	-	-	5,000.00	-	-	-	5,000.00
<b>Saddlebrook Park Total:</b>		<b>\$ 182,847.03</b>	<b>\$ 195,000.00</b>	<b>\$ 220,000.00</b>	<b>\$ 47,500.00</b>	<b>\$ 25,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 72,500.00</b>
<b>Dean Nature Sanctuary</b>										
Capital Project	Outdoor Bathrooms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,000.00	\$ -	\$ -	\$ 31,000.00
Capital Project	Gazebo Roof Replacement	-	-	-	-	-	20,000.00	-	-	20,000.00
<b>Dean Nature Sanctuary Total:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 51,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 51,000.00</b>
<b>Governmental Funds Totals:</b>		<b>\$ 935,724.47</b>	<b>\$ 1,221,648.66</b>	<b>\$ 1,466,540.00</b>	<b>\$ 4,601,500.00</b>	<b>\$ 2,606,000.00</b>	<b>\$ 2,037,000.00</b>	<b>\$ 26,000.00</b>	<b>\$ 3,480,000.00</b>	<b>\$ 12,750,500.00</b>

Oak Brook Park District

Five-year Capital Improvement Plan

Fund	Description Project/Equipment	FY 2022/2023			FY 2023/2024	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028	Five-Year
		FYTD Actual 2/28/2023	Projected 4/30/2023	Original Approved Budget	Requested Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Requested/Proposed Budget Total

SUMMARY RECAP

Capital Project Fund (GL #12-95-940-065):	\$ 353,320.00	\$ 452,542.00	\$ 400,600.00	\$ 935,000.00	\$ 2,312,000.00	\$ 517,000.00	\$ 26,000.00	\$ 3,400,000.00	\$ 7,190,000.00
Capital Project Fund-C.P. North (GL #12-95-940-065):	227,906.90	350,000.00	657,000.00	2,464,000.00	-	-	-	-	2,464,000.00
Recreation Fund (GL #02-81-805-000):	207,470.71	260,956.66	211,250.00	962,500.00	284,000.00	1,415,000.00	-	80,000.00	2,741,500.00
Recreation Fund-C. P. North (G/L #02-81-805-000):	-	-	-	-	-	-	-	-	-
Special Recreation Fund (GL #09-01-800-000):	138,750.00	128,150.00	143,150.00	40,000.00	10,000.00	105,000.00	-	-	155,000.00
Special Recreation Fund-C.P. North (G/L #09-01-800-000):	8,276.86	30,000.00	54,540.00	200,000.00	-	-	-	-	200,000.00
<b>Governmental Funds Totals:</b>	<b>\$ 935,724.47</b>	<b>\$ 1,221,648.66</b>	<b>\$ 1,466,540.00</b>	<b>\$ 4,601,500.00</b>	<b>\$ 2,606,000.00</b>	<b>\$ 2,037,000.00</b>	<b>\$ 26,000.00</b>	<b>\$ 3,480,000.00</b>	<b>\$ 12,750,500.00</b>

Check: \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -

Oak Brook Park District

Five-year Capital Improvement Plan

Fund	Description Project/Equipment	FY 2022/2023			FY 2023/2024 Requested Budget	FY 2024/2025 Proposed Budget	FY 2025/2026 Proposed Budget	FY 2026/2027 Proposed Budget	FY 2027/2028 Proposed Budget	Five-Year Requested/Proposed Budget Total
		FYTD Actual 2/28/2023	Projected 4/30/2023	Original Approved Budget						
<b>Tennis Courts</b>										
Recreational Facilities	Reconstruction and expansion of Outdoor Courts	\$ 61,900.00	\$ 61,900.00	\$ 80,000.00	\$ -	\$ 2,000,000.00	\$ -	\$ -	\$ -	\$ 2,000,000.00
Recreational Facilities	Indoor Court Recoating/Resurfacing	-	-	-	75,000.00	-	-	-	-	75,000.00
Recreational Facilities	Indoor Court- new protection pads	17,649.40	18,100.00	-	-	-	-	-	-	-
<b>Tennis Courts Total:</b>		<b>\$ 79,549.40</b>	<b>\$ 80,000.00</b>	<b>\$ 80,000.00</b>	<b>\$ 75,000.00</b>	<b>\$ 2,000,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,075,000.00</b>
<b>Tennis Court Building- Indoor</b>										
Recreational Facilities	Upper/Lower Level Remodeling- FD Remodel	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreational Facilities	Remodeling of front desk area	-	-	-	245,000.00	-	-	-	-	245,000.00
Recreational Facilities	Security Building Access	-	-	-	-	-	25,000.00	-	-	25,000.00
Recreational Facilities	Electric energy efficiency generator	-	-	-	-	-	100,000.00	-	-	100,000.00
Recreational Facilities	Indoor Court lighting project	-	30,000.00	-	30,000.00	-	-	-	-	30,000.00
<b>Tennis Court Building- Indoor Total:</b>		<b>\$ -</b>	<b>\$ 30,000.00</b>	<b>\$ 100,000.00</b>	<b>\$ 275,000.00</b>	<b>\$ -</b>	<b>\$ 100,000.00</b>	<b>\$ 25,000.00</b>	<b>\$ -</b>	<b>\$ 400,000.00</b>
<b>Tennis Court Building- HVAC</b>										
Recreational Facilities	HVAC- Exhaust Fans	\$ 8,982.00	\$ 18,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreational Facilities	HVAC- Heating & Cooling System (Courts 1-4)	-	-	-	-	200,000.00	-	-	-	200,000.00
Recreational Facilities	HVAC- Heating & Cooling System (Courts 5-8)	-	-	-	-	-	200,000.00	-	-	200,000.00
<b>Tennis Court Building- HVAC Total:</b>		<b>\$ 8,982.00</b>	<b>\$ 18,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000.00</b>	<b>\$ 200,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,000.00</b>

Oak Brook Park District

Five-year Capital Improvement Plan

Fund	Description Project/Equipment	FY 2022/2023			FY 2023/2024 Requested Budget	FY 2024/2025 Proposed Budget	FY 2025/2026 Proposed Budget	FY 2026/2027 Proposed Budget	FY 2027/2028 Proposed Budget	Five-Year Requested/Proposed Budget Total
		FYTD Actual 2/28/2023	Projected 4/30/2023	Original Approved Budget						
<b>Tennis Court Building- Outdoor</b>										
	Recreational Facilities BO-Roof Repairs and Gutters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000.00	\$ 350,000.00
	Recreational Facilities Tennis Outdoor Patio	-	50,000.00	-	-	-	-	-	-	-
	<b>Tennis Court Building- Outdoor Total:</b>	<b>\$ -</b>	<b>\$ 50,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 350,000.00</b>	<b>\$ 350,000.00</b>
	<b>Enterprise Fund Totals:</b>	<b>\$ 88,531.40</b>	<b>\$ 178,000.00</b>	<b>\$ 180,000.00</b>	<b>\$ 350,000.00</b>	<b>\$ 2,000,000.00</b>	<b>\$ 300,000.00</b>	<b>\$ 225,000.00</b>	<b>\$ 350,000.00</b>	<b>\$ 3,225,000.00</b>





# **Oak Brook Park District**

Requested Budgets-  
General, Recreation, and Tennis Funds  
For Fiscal Year  
May 1, 2023 – April 30, 2024



# Oak Brook Park District General Fund

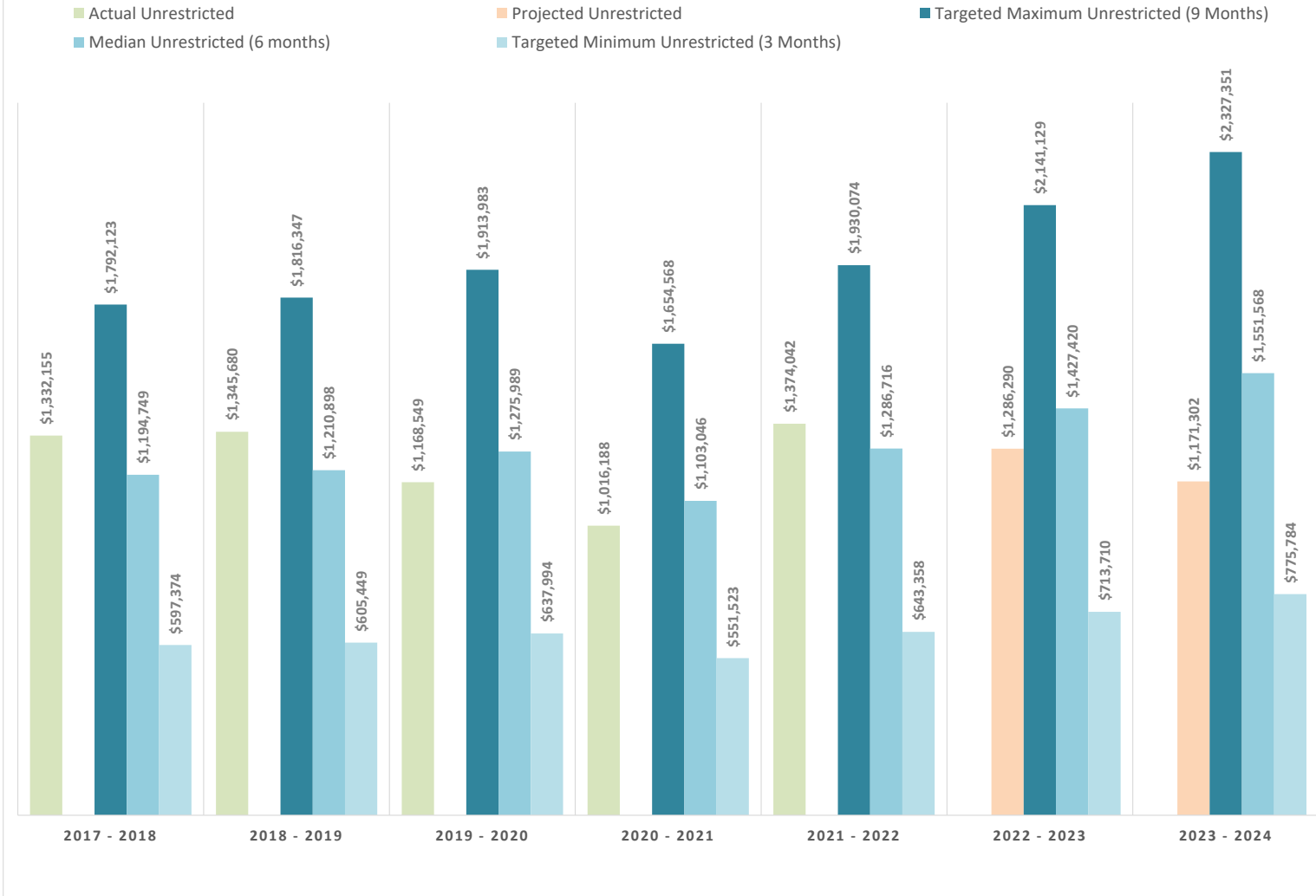
GENERAL FUND	REQUESTED BUDGET	ORIGINAL BUDGET	INCREASE/ (DECREASE)	INCREASE/ (DECREASE)
	2023 - 2024	2022 - 2023	DOLLARS (\$)	PERCENT (%)
<b>REVENUES</b>				
Taxes- Property	\$ 1,773,687	\$ 1,444,422	\$ 329,265	22.80%
Taxes- Replacement	324,515	164,900	159,615	96.80%
Interest	7,500	3,000	4,500	150.00%
Building Rental Fees	320,669	302,000	18,669	6.18%
Program & Service Fees	332,194	284,786	47,408	16.65%
Field Rentals	284,500	311,000	(26,500)	-8.52%
Overhead/Interfund Rental	586,861	378,085	208,776	55.22%
Other/Miscellaneous	12,221	21,470	(9,249)	-43.08%
<b>Total Revenues</b>	<b>3,642,147</b>	<b>\$ 2,909,663</b>	<b>\$ 732,484</b>	<b>25.17%</b>
<b>EXPENDITURES</b>				
Administration	\$ 385,411	\$ 506,537	\$ (121,126)	-23.91%
Finance & H.R.	313,015	449,300	(136,285)	-30.33%
Parks & DNS	944,387	929,623	14,764	1.59%
Professional Services	29,500	55,500	(26,000)	-46.85%
Information Technology	314,889	-	314,889	N/A
Recreation Center	1,034,406	976,449	57,957	5.94%
Central Park West	81,527	73,708	7,819	10.61%
<b>Total Expenditures</b>	<b>\$ 3,103,135</b>	<b>\$ 2,991,117</b>	<b>\$ 112,018</b>	<b>3.75%</b>
<b>Net Surplus/(Deficit), Excluding Transfers</b>	<b>\$ 539,012</b>	<b>\$ (81,454)</b>	<b>\$ 620,466</b>	<b>-761.73%</b>
<b>Transfers in/(out), Net</b>	<b>\$ (654,000)</b>	<b>\$ (382,575)</b>	<b>\$ 271,425</b>	<b>70.95%</b>
<b>Net Surplus/(Deficit)</b>	<b>\$ (114,988)</b>	<b>\$ (464,029)</b>	<b>\$ (349,041)</b>	<b>-75.22%</b>



**Oak Brook Park District**  
**Requested Fiscal Year 2023/2024 Budget- General Fund**

	2023/2024 Initial Budget Request	2023/2024 Sub. Budget Adjust. (\$)	2023/2024 Revised Budget Request	2022/2023 Original Budget	2022/2023 Projected Actuals	Budget Percentage Increase (Decrease)
<b>Revenues</b>						
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Finance and H.R.	2,215,121	(100,169)	2,114,953	1,630,672	1,847,556	29.70%
Central Park North	83,500	5,000	88,500	105,500	99,421	(16.11%)
Central Park	196,000	-	196,000	205,500	208,884	(4.62%)
Saddlebrook Park	500	-	500	500	406	0.00%
Forest Glen Park	500	-	500	500	-	0.00%
Chillem Park	250	-	250	500	-	(50.00%)
Dean Property	500	-	500	500	(3,000)	0.00%
Professional Services	-	-	-	-	-	N/A
Contracts Maint. DNS	-	-	-	-	-	N/A
Information Technology (New)	126,024	(8,900)	117,124	-	-	N/A
Building/Rec. Center	1,016,481	24,245	1,040,726	889,916	906,440	16.95%
Central Park West	83,094	-	83,094	76,075	77,471	9.23%
<b>Total Revenues:</b>	<b>\$ 3,721,970</b>	<b>\$ (79,824)</b>	<b>\$ 3,642,147</b>	<b>\$ 2,909,663</b>	<b>\$ 3,137,178</b>	<b>25.17%</b>
<b>Expenditures</b>						
Administration	\$ 389,411	\$ (4,000)	\$ 385,411	\$ 506,537	\$ 482,719	(23.91%)
Finance and H.R.	425,862	(112,847)	313,015	449,300	364,152	(30.33%)
Central Park North	50,021	(5,000)	45,021	36,520	36,884	23.28%
Central Park	842,140	(24,062)	818,078	800,337	796,333	2.22%
Saddlebrook Park	17,158	(1,500)	15,658	17,115	16,615	(8.51%)
Forest Glen Park	29,043	(1,500)	27,543	26,130	20,450	5.41%
Chillem Park	8,409	(500)	7,909	8,889	7,683	(11.02%)
Dean Property	41,177	(11,000)	30,177	14,632	21,977	106.24%
Professional Services	35,500	(6,000)	29,500	55,500	40,500	(46.85%)
Contracts Maint. DNS	-	-	-	26,000	26,000	(100.00%)
Information Technology	347,176	(32,287)	314,889	-	-	N/A
Building/Rec. Center	1,059,023	(24,617)	1,034,406	976,449	970,246	5.94%
Central Park West	81,527	-	81,527	73,708	71,280	10.61%
<b>Total Expenditures:</b>	<b>\$ 3,326,447</b>	<b>\$ (223,313)</b>	<b>\$ 3,103,135</b>	<b>\$ 2,991,117</b>	<b>\$ 2,854,839</b>	<b>3.75%</b>
<b>Surplus/(deficit), excluding other financing sources/(uses)</b>	<b>\$ 395,523</b>	<b>\$ 143,489</b>	<b>\$ 539,012</b>	<b>\$ (81,454)</b>	<b>\$ 282,339</b>	<b>(761.74%)</b>
<b>Other Financing Sources/(Uses)</b>						
Transfer to Capital Project Fund	\$ (250,000)	\$ -	\$ (250,000)	\$ (250,000)	\$ (250,000)	0.00%
Transfer to Debt Service Fund	(104,000)	-	(104,000)	(132,575)	(132,575)	(21.55%)
Transfer to Recreation Fund	(300,000)	-	(300,000)	-	-	N/A
<b>Net Surplus/(Deficit):</b>	<b>\$ (258,477)</b>	<b>\$ 143,489</b>	<b>\$ (114,988)</b>	<b>\$ (464,029)</b>	<b>\$ (100,236)</b>	<b>(75.22%)</b>
Beginning Fund Balance- Unassigned	\$ 1,286,290		\$ 1,286,290		\$ 1,386,526	
Fiscal Year Increase/(decrease)	(258,477)		(114,988)		(100,236)	
Ending Fund Balance- Unassigned	\$ 1,027,813		\$ 1,171,302		\$ 1,286,290	
Months of Expenditures:	3.71		4.53		5.16	

**GENERAL FUND- ACTUAL, PROJECTED AND TARGETED ENDING UNRESTRICTED FUND BALANCE**





# Oak Brook Park District Recreation Fund

RECREATION FUND	REQUESTED BUDGET	ORIGINAL BUDGET	INCREASE/ (DECREASE)	INCREASE/ (DECREASE)
	2023 - 2024	2022 - 2023	DOLLARS (\$)	PERCENT (%)
<b>REVENUES</b>				
Taxes- Property	\$ 1,294,055	\$ 1,244,269	\$ 49,786	4.00%
Taxes- Replacement	100,714	51,913	48,801	94.01%
Interest	22,000	5,500	16,500	300.00%
Program & Service Fees	3,006,884	2,650,448	356,436	13.45%
Sponsorships, Donations	139,525	95,815	43,710	45.62%
Other/Miscellaneous	7,500	7,000	500	7.14%
<b>Total Revenues</b>	<b>\$ 4,570,678</b>	<b>\$ 4,054,945</b>	<b>\$ 515,733</b>	<b>12.72%</b>
<b>EXPENDITURES</b>				
Administration	\$ 755,855	\$ 748,722	\$ 7,133	0.95%
Recreation Programs	2,617,440	2,405,270	212,170	8.82%
Overhead/Interfund Rental	555,307	399,996	155,311	38.83%
Marketing	237,411	262,459	(25,048)	-9.54%
Capital Projects	962,500	211,250	751,250	355.62%
<b>Total Expenditures</b>	<b>\$ 5,128,513</b>	<b>\$ 4,027,697</b>	<b>\$ 1,100,816</b>	<b>27.33%</b>
<b>Net Surplus/(Deficit), Excluding Transfers</b>	<b>\$ (557,835)</b>	<b>\$ 27,248</b>	<b>\$ (585,083)</b>	<b>-2147.25%</b>
<b>Transfers in/(out), Net</b>	<b>\$ 122,028</b>	<b>\$ (177,972)</b>	<b>\$ 300,000</b>	<b>168.57%</b>
<b>Net Surplus/(Deficit)</b>	<b>\$ (435,807)</b>	<b>\$ (150,724)</b>	<b>\$ 285,083</b>	<b>189.14%</b>

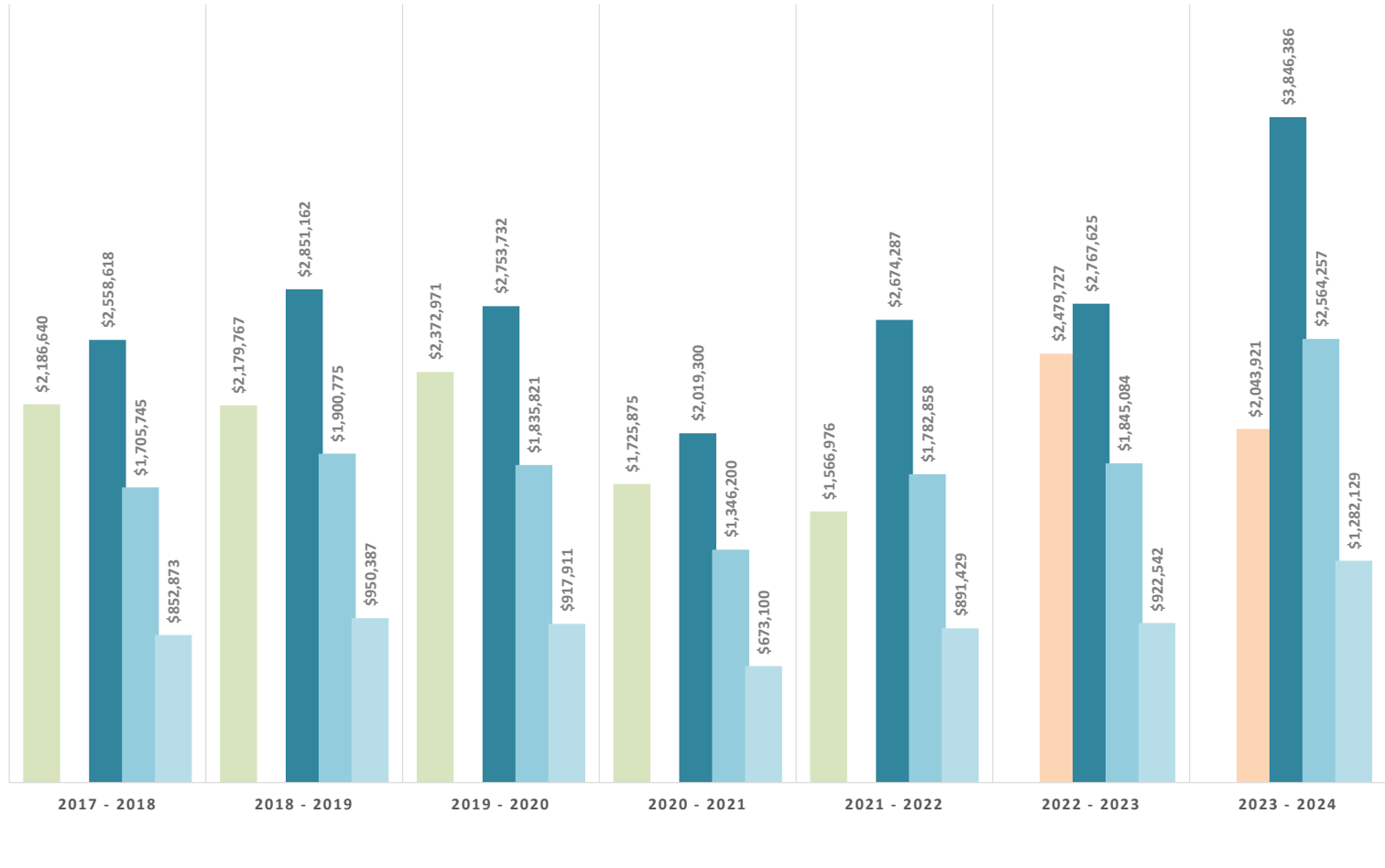


**Oak Brook Park District**  
**Requested Fiscal Year 2023/2024 Budget- Recreation Fund**

	<b>2023/2024 Requested Budget</b>	<b>2023/2024 Budget Adjust. (\$)</b>	<b>2023/2024 Revised Req. Budget</b>	<b>2022/2023 Original Budget</b>	<b>2022/2023 Projected Actuals</b>	<b>Budget Percentage Increase (Decrease)</b>
<b>Revenues</b>						
Administration	\$ 1,419,769	\$ -	\$ 1,419,769	\$ 1,303,682	\$ 1,401,541	8.90%
Fitness Center	616,386	59,093	675,479	531,393	550,211	27.11%
Aquatic Center	542,378	52,926	595,304	421,187	450,808	41.34%
Aquatic Rec. Programs	569,563	-	569,563	600,033	436,900	(5.08%)
Children's Programs	442,929	13,400	456,329	375,820	420,226	21.42%
Preschool Programs	300,981	2,500	303,481	312,646	356,831	(2.93%)
Youth Programs	225,158	-	225,158	222,904	219,484	1.01%
Adult Programs	75,766	1,500	77,266	49,235	69,908	56.93%
Pioneer Programs	59,150	-	59,150	73,675	29,423	(19.71%)
Special Events & Trips	138,930	5,250	144,180	115,370	97,733	24.97%
Marketing	45,000	-	45,000	49,000	72,825	(8.16%)
Capital Outlay	-	-	-	-	-	N/A
<b>Total Revenues:</b>	<b>\$ 4,436,010</b>	<b>\$ 134,669</b>	<b>\$ 4,570,680</b>	<b>\$ 4,054,945</b>	<b>\$ 4,105,890</b>	<b>12.72%</b>
<b>Expenditures</b>						
Administration	\$ 1,084,085	\$ (46,608)	\$ 1,037,477	\$ 896,944	\$ 844,432	15.67%
Fitness Center	465,155	37,410	502,565	411,456	353,863	22.14%
Aquatic Center	1,075,947	(23,310)	1,052,637	958,417	896,081	9.83%
Aquatic Rec. Programs	275,301	-	275,301	293,015	245,050	(6.05%)
Children's Programs	316,312	7,576	323,888	269,006	305,754	20.40%
Preschool Programs	287,043	(1,750)	285,293	292,793	286,285	(2.56%)
Youth Programs	176,734	(2,750)	173,984	171,426	130,767	1.49%
Adult Programs	57,858	-	57,858	29,540	35,515	95.86%
Pioneer Programs	97,022	-	97,022	141,389	69,940	(31.38%)
Special Events & Trips	122,577	-	122,577	90,002	81,444	36.19%
Marketing	250,939	(13,528)	237,411	262,459	229,786	(9.54%)
Capital Outlay	835,000	127,500	962,500	211,250	211,250	355.62%
<b>Total Expenditures:</b>	<b>\$ 5,043,973</b>	<b>\$ 84,540</b>	<b>\$ 5,128,514</b>	<b>\$ 4,027,696</b>	<b>\$ 3,690,167</b>	<b>27.33%</b>
<b>Surplus/(deficit), excluding other financing sources/(uses)</b>	<b>\$ (607,963)</b>	<b>\$ 50,129</b>	<b>\$ (557,834)</b>	<b>\$ 27,250</b>	<b>\$ 415,723</b>	<b>(2147.12%)</b>
<b>Other Financing Sources/(Uses)</b>						
Transfer to Debt Service Fund	\$ (177,972)	\$ -	\$ (177,972)	\$ (177,972)	\$ (177,972)	0.00%
Transfer from General Fund	300,000	-	300,000	-	-	N/A
Bond Proceeds	-	-	-	-	675,000	N/A
<b>Net Surplus/(Deficit):</b>	<b>\$ (485,935)</b>	<b>\$ 50,129</b>	<b>\$ (435,806)</b>	<b>\$ (150,722)</b>	<b>\$ 912,751</b>	<b>189.14%</b>
Beginning Fund Balance- Committed	\$ 2,479,727		\$ 2,479,727		\$ 1,566,976	
Fiscal Year Increase/(Decrease)	(485,935)		(435,806)		912,751	
Ending Fund Balance- Committed	\$ 1,993,791		\$ 2,043,920		\$ 2,479,727	
Months of Expenditures:	4.74		4.78		7.39	

### RECREATION FUND- ACTUAL, PROJECTED AND TARGETED ENDING UNRESTRICTED FUND BALANCE

- Actual Unrestricted
- Projected Unrestricted
- Targeted Maximum Unrestricted (9 months)
- Median Unrestricted (6 months)
- Targeted Minimum Unrestricted (3 months)





# Oak Brook Park District

## Recreational Facilities (Tennis) Fund

TENNIS FUND	REQUESTED BUDGET	ORIGINAL BUDGET	INCREASE/ (DECREASE)	INCREASE/ (DECREASE)
	2023 - 2024	2022 - 2023	DOLLARS (\$)	PERCENT (%)
<b>REVENUES</b>				
Program & Service Fees	\$ 2,050,000	\$ 1,885,000	\$ 165,000	8.75%
Interest	8,000	3,500	4,500	128.57%
Other/Miscellaneous	6,220	14,500	(8,280)	-57.10%
<b>Total Revenues</b>	<b>\$ 2,064,220</b>	<b>\$ 1,903,000</b>	<b>\$ 161,220</b>	<b>8.47%</b>
<b>EXPENSES</b>				
Administration	\$ 777,043	\$ 760,230	\$ 16,813	2.21%
Buildings	381,971	387,912	(5,941)	-1.53%
Programs	688,000	662,500	25,500	3.85%
Overhead	31,556	-	31,556	N/A
Capital Projects	350,000	180,000	170,000	94.44%
Depreciation	170,000	165,000	5,000	3.03%
<b>Total Expenses</b>	<b>\$ 2,398,570</b>	<b>\$ 2,155,642</b>	<b>\$ 242,929</b>	<b>11.27%</b>
<b>Net Surplus/(Deficit), Excluding Transfers</b>	<b>\$ (334,350)</b>	<b>\$ (252,642)</b>	<b>\$ (81,709)</b>	<b>32.34%</b>
<b>Transfers in/(out)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Net Surplus/(Deficit)</b>	<b>\$ (334,350)</b>	<b>\$ (252,642)</b>	<b>\$ (81,709)</b>	<b>-32.34%</b>



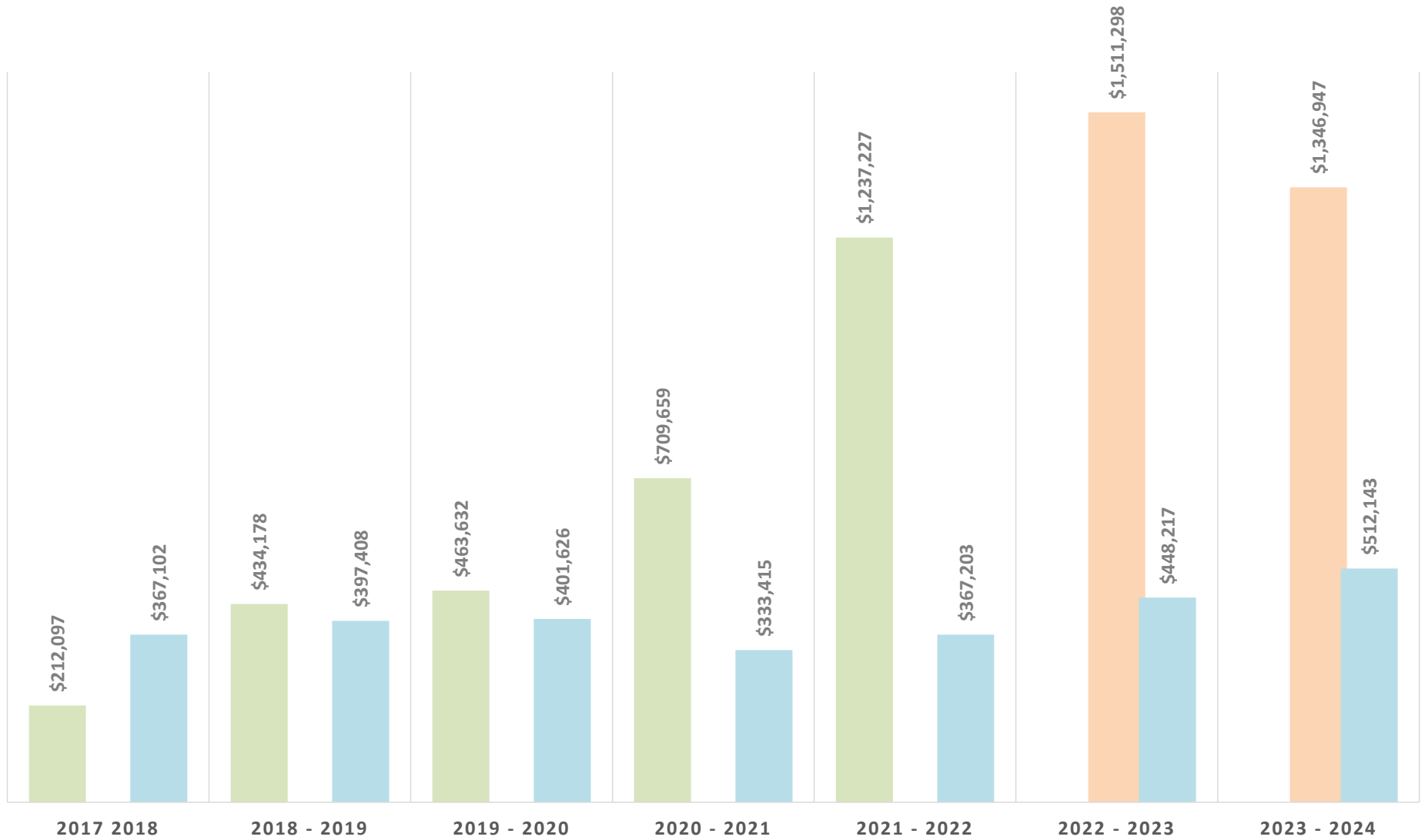


**Oak Brook Park District**  
**Requested Fiscal Year 2023/2024 Budget- Recreational Facilities (Tennis) Fund**

	2023/2024 Requested Budget	2023/2024 Budget Adjust. (\$)	2023/2024 Revised Req. Budget	2022/2023 Original Budget	2022/2023 Projected Actuals	Budget Percentage Increase (Decrease)
<b>Revenues</b>						
Administration	\$ 12,220	\$ -	\$ 12,220	\$ 16,000	\$ 27,857	(23.62%)
Building	500	-	500	500	-	0.00%
Programs	1,929,500	122,000	2,051,500	1,886,500	1,963,080	8.75%
<b>Total Revenues:</b>	<b>\$ 1,942,220</b>	<b>\$ 122,000</b>	<b>\$ 2,064,220</b>	<b>\$ 1,903,000</b>	<b>\$ 1,990,937</b>	<b>8.47%</b>
<b>Expenses</b>						
Administration	\$ 816,701	\$ (8,102)	\$ 808,599	\$ 760,230	\$ 644,563	6.36%
Building	381,971	-	381,971	387,912	343,092	(1.53%)
Programs	688,000	-	688,000	662,500	640,211	3.85%
Capital Projects	280,000	70,000	350,000	180,000	89,000	94.44%
Depreciation	170,000	-	170,000	165,000	165,000	3.03%
<b>Total Expenses:</b>	<b>\$ 2,336,672</b>	<b>61,898.00</b>	<b>2,398,571</b>	<b>\$ 2,155,642</b>	<b>\$ 1,881,866</b>	<b>11.27%</b>
<b>Preliminary Surplus/(Deficit):</b>	<b>\$ (394,452)</b>	<b>\$ 60,102</b>	<b>\$ (334,351)</b>	<b>\$ (252,642)</b>	<b>\$ 109,071</b>	<b>32.34%</b>
<b>Adjustment for Capitalized Costs</b>	<b>\$ 280,000</b>	<b>\$ 70,000</b>	<b>\$ 350,000</b>	<b>\$ 180,000</b>	<b>\$ 89,000</b>	<b>94.44%</b>
<b>Net Surplus/(Deficit):</b>	<b>\$ (114,452)</b>	<b>\$ 130,102</b>	<b>\$ 15,649</b>	<b>\$ (72,642)</b>	<b>\$ 198,071</b>	<b>(121.54%)</b>
<b>Beginning Net Position</b>						
Investment in Capital Assets	\$ 1,580,416		\$ 1,580,416		\$ 1,656,416	
Unrestricted	1,511,298		1,511,298		1,237,227	
Total:	<u>\$ 3,091,714</u>		<u>\$ 3,091,714</u>		<u>\$ 2,893,643</u>	
<b>Ending Net Position</b>						
Investment in Capital Assets	\$ 1,690,416		\$ 1,760,416		\$ 1,580,416	
Unrestricted	1,286,846		1,346,947		1,511,298	
Total:	<u>\$ 2,977,262</u>		<u>\$ 3,107,363</u>		<u>\$ 3,091,714</u>	
Months of Expenses:	7.51		7.89		9.18	

## RECREATIONAL FACILITIES FUND- ACTUAL, PROJECTED AND TARGETED ENDING UNRESTRICTED NET POSITION

■ Actual Unrestricted     
 ■ Projected Unrestricted     
 ■ Targeted Minimum Unrestricted (3 Months)





# **Oak Brook Park District**

Requested Budgets-  
Other Funds  
For Fiscal Year  
May 1, 2023 – April 30, 2024



**Oak Brook Park District**  
**Requested Fiscal Year 2023/2024 Budget- Debt Service Fund**

	2023/2024 Requested Budget	2023/2024 Budget Adjust. (\$)	2023/2024 Revised Req. Budget	2022/2023 Original Budget	2022/2023 Projected Actuals	Budget Percentage Increase (Decrease)
<b>Revenues</b>						
Property Taxes-DuPage	\$ 1,532,243	\$ 65,393	\$ 1,597,636	\$ 1,532,744	\$ 1,549,411	4.23%
Property Taxes-Cook	525	22	547	500	589	9.48%
Investment Income	300	-	300	125	117	140.00%
<b>Total Revenues:</b>	<b>\$ 1,533,068</b>	<b>\$ 65,415</b>	<b>\$ 1,598,483</b>	<b>\$ 1,533,369</b>	<b>\$ 1,550,117</b>	<b>4.25%</b>
<b>Expenditures</b>						
Principal-2012 Bonds	\$ -	\$ -	\$ -	\$ 297,212	\$ 297,212	(100.00%)
Interest-2012 Bonds	-	-	-	10,819	10,819	(100.00%)
Principal-2016 Bonds	281,455	-	281,455	-	-	N/A
Interest-2016 Bonds	26,575	-	26,575	26,575	26,575	0.00%
Principal-2018 Debt Certif.	75,992	-	75,992	73,600	73,600	3.25%
Interest-2018 Debt Certif.	5,020	-	5,020	7,412	7,412	(32.27%)
Principal-2019 Bonds	640,000	-	640,000	610,000	610,000	4.92%
Interest-2019 Bonds	568,214	-	568,214	599,463	599,463	(5.21%)
Principal-2020 Debt Certif.	92,378	-	92,378	90,169	90,169	2.45%
Interest-2020 Debt Certif.	4,582	-	4,582	6,792	6,792	(32.54%)
Principal-2020 Loan (Village)	100,000	-	100,000	100,000	100,000	0.00%
Interest-2020 Loan (Village)	4,000	-	4,000	6,000	6,000	(33.33%)
Principal-2023 Bonds	-	-	-	-	-	N/A
Interest-2023 Bonds	-	-	-	-	-	N/A
Miscellaneous	348	-	348	380	318	(8.42%)
<b>Total Expenditures:</b>	<b>\$ 1,798,564</b>	<b>\$ -</b>	<b>\$ 1,798,565</b>	<b>\$ 1,828,422</b>	<b>\$ 1,828,360</b>	<b>(1.63%)</b>
<b>Surplus/(deficit), excluding other financing sources/(uses)</b>	<b>\$ (265,496)</b>	<b>\$ 65,415</b>	<b>\$ (200,082)</b>	<b>\$ (295,053)</b>	<b>\$ (278,243)</b>	<b>(32.19%)</b>
<b>Other Financing Sources/(Uses)</b>						
Transfer from General Fund	\$ 104,000	\$ -	\$ 104,000	\$ 132,575	\$ 132,575	(21.55%)
Transfer from Recreation Fund	177,972	-	177,972	177,972	177,972	0.00%
Transfer from ?-2023 G.O. Bonds	-	-	-	-	-	-
<b>Net Surplus/(Deficit):</b>	<b>\$ 16,476</b>	<b>\$ 65,415</b>	<b>\$ 81,890</b>	<b>\$ 15,494</b>	<b>\$ 32,304</b>	<b>428.53%</b>
Beginning Fund Balance- Restricted	\$ (197,615)		\$ (197,615)		\$ (229,919)	
Fiscal Year Increase/(decrease)	16,476		81,890		32,304	
Ending Fund Balance- Restricted	\$ (181,139)		\$ (115,724)		\$ (197,615)	
Months of Expenditures:	N/A		N/A		N/A	



**Oak Brook Park District**  
**Requested Fiscal Year 2023/2024 Budget- Audit Fund**

	<b>2023/2024 Requested Budget</b>	<b>2023/2024 Budget Adjust. (\$)</b>	<b>2023/2024 Revised Req. Budget</b>	<b>2022/2023 Original Budget</b>	<b>2022/2023 Projected Actuals</b>	<b>Budget Percentage Increase (Decrease)</b>
<b>Revenues</b>						
Property Taxes-DuPage	\$ 16,800	\$ -	\$ 16,801	\$ 12,163	\$ 13,651	38.13%
Property Taxes-Cook	8	-	8	5	6	60.01%
Investment Income	95	-	95	72	83	31.95%
<b>Total Revenues:</b>	<b>\$ 16,903</b>	<b>\$ -</b>	<b>\$ 16,904</b>	<b>\$ 12,240</b>	<b>\$ 13,740</b>	<b>38.10%</b>
<b>Expenditures</b>						
Audit Services	\$ 15,750	\$ -	\$ 15,751	\$ 13,275	\$ 13,275	18.65%
Miscellaneous	425	-	425	20	400	2025.13%
<b>Total Expenditures:</b>	<b>\$ 16,175</b>	<b>\$ -</b>	<b>\$ 16,176</b>	<b>\$ 13,295</b>	<b>\$ 13,675</b>	<b>21.67%</b>
<b>Surplus/(deficit), excluding other financing sources/(uses)</b>	<b>\$ 728</b>	<b>\$ -</b>	<b>\$ 728</b>	<b>\$ (1,055)</b>	<b>\$ 65</b>	<b>(169.00%)</b>
<b>Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Net Surplus/(Deficit):</b>	<b>\$ 728</b>	<b>\$ -</b>	<b>\$ 728</b>	<b>\$ (1,055)</b>	<b>\$ 65</b>	<b>(169.00%)</b>
Beginning Fund Balance- Restricted	\$ 7,527		\$ 7,527		\$ 7,462	
Fiscal Year Increase/(decrease)	728		728		65	
Ending Fund Balance- Restricted	\$ 8,255		\$ 8,255		\$ 7,527	
Months of Expenditures:	6.12		6.12		6.79	



**Oak Brook Park District**  
**Requested Fiscal Year 2023/2024 Budget- Capital Projects Fund**

	2023/2024 Requested Budget	2023/2024 Budget Adjust. (\$)	2023/2024 Revised Req. Budget	2022/2023 Original Budget	2022/2023 Projected Actuals	Budget Percentage Increase (Decrease)
<b>Revenues</b>						
Sponsorships	\$ 75,000	\$ 15,000	\$ 90,000	\$ -	\$ -	N/A
Investment Income	85,000	-	85,000	1,500	2,076	5566.67%
Miscellaneous	5,000	-	5,000	5,000	122,407	0.00%
Grants	536,000	-	536,000	264,000	344,000	103.03%
<b>Total Revenues:</b>	<b>\$ 701,000</b>	<b>\$ 15,000</b>	<b>\$ 716,000</b>	<b>\$ 270,500</b>	<b>\$ 468,483</b>	<b>164.70%</b>
<b>Expenditures</b>						
Building & Park Improv.	\$ 3,127,200	\$ 271,800	\$ 3,399,000	\$ 1,057,600	\$ 788,100	221.39%
Miscellaneous	500	-	500	500	-	0.00%
Bond Issuance Costs	-	-	-	50,000	50,000	(100.00%)
<b>Total Expenditures:</b>	<b>\$ 3,127,700</b>	<b>\$ 271,800</b>	<b>\$ 3,399,500</b>	<b>\$ 1,108,100</b>	<b>\$ 838,100</b>	<b>206.79%</b>
<b>Surplus/(deficit), excluding other Financing Sources/(Uses)</b>	<b>\$ (2,426,700)</b>	<b>\$ (256,800)</b>	<b>\$ (2,683,500)</b>	<b>\$ (837,600)</b>	<b>\$ (369,617)</b>	<b>220.38%</b>
<b>Other Financing Sources/(Uses)</b>						
Bond Proceeds	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 2,385,000	(100.00%)
Debt Certificates Proceeds	-	-	-	-	-	N/A
Loan Proceeds	-	-	-	-	-	N/A
Transfer from General	250,000	-	250,000	250,000	250,000	0.00%
Transfer to Debt Service	-	-	-	-	-	N/A
<b>Net Surplus/(Deficit):</b>	<b>\$ (2,176,700)</b>	<b>\$ (256,800)</b>	<b>\$ (2,433,500)</b>	<b>\$ 2,412,400</b>	<b>\$ 2,265,383</b>	<b>(200.87%)</b>
Beginning Fund Balance- Committed	\$ 3,010,429		\$ 3,010,429		\$ 745,046	
Fiscal Year Increase/(decrease)	(2,176,700)		(2,433,500)		2,265,383	
Ending Fund Balance- Committed	\$ 833,729		\$ 576,929		\$ 3,010,429	
Months of Expenditures:	N/A		N/A		N/A	



**Oak Brook Park District**  
**Requested Fiscal Year 2023/2024 Budget- IMRF Fund**

	<b>2023/2024 Requested Budget</b>	<b>2023/2024 Budget Adjust. (\$)</b>	<b>2023/2024 Revised Req. Budget</b>	<b>2022/2023 Original Budget</b>	<b>2022/2023 Projected Actuals</b>	<b>Budget Percentage Increase (Decrease)</b>
<b>Revenues</b>						
Property Taxes-DuPage	\$ 52,500	\$ -	\$ 52,500	\$ 111,495	\$ 114,329	(52.91%)
Property Taxes-Cook	21	-	21	30	45	(30.00%)
Personal Property Rep. Tax	88,865	-	88,865	45,805	98,739	94.01%
Investment Income	600	-	600	225	515	166.67%
<b>Total Revenues:</b>	<b>\$ 141,986</b>	<b>\$ -</b>	<b>\$ 141,986</b>	<b>\$ 157,555</b>	<b>\$ 213,628</b>	<b>(9.88%)</b>
<b>Expenditures</b>						
Employer Contributions	\$ 175,000	\$ -	\$ 175,000	\$ 195,000	\$ 180,013	(10.26%)
<b>Total Expenditures:</b>	<b>\$ 175,000</b>	<b>\$ -</b>	<b>\$ 175,000</b>	<b>\$ 195,000</b>	<b>\$ 180,013</b>	<b>(10.26%)</b>
<b>Surplus/(deficit), excluding other Financing Sources/(Uses)</b>	<b>\$ (33,014)</b>	<b>\$ -</b>	<b>\$ (33,014)</b>	<b>\$ (37,445)</b>	<b>\$ 33,615</b>	<b>(11.83%)</b>
<b>Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Net Surplus/(Deficit):</b>	<b>\$ (33,014)</b>	<b>\$ -</b>	<b>\$ (33,014)</b>	<b>\$ (37,445)</b>	<b>\$ 33,615</b>	<b>(11.83%)</b>
Beginning Fund Balance- Restricted	\$ 162,725		\$ 162,725		\$ 129,110	
Fiscal Year Increase/(decrease)	(33,014)		(33,014)		33,615	
Ending Fund Balance- Restricted	<u>\$ 129,711</u>		<u>\$ 129,711</u>		<u>\$ 162,725</u>	
Months of Expenditures:	8.89		8.89		10.01	



**Oak Brook Park District**  
**Requested Fiscal Year 2023/2024 Budget- Liability Insurance Fund**

	2023/2024 Requested Budget	2023/2024 Budget Adjust. (\$)	2023/2024 Revised Req. Budget	2022/2023 Original Budget	2022/2023 Projected Actuals	Budget Percentage Increase (Decrease)
<b>Revenues</b>						
Property Taxes-DuPage	\$ 84,000	\$ -	\$ 84,000	\$ 136,834	\$ 139,925	(38.61%)
Property Taxes-Cook	33	-	33	45	55	(26.67%)
Personal Property Rep. Tax	23,697	-	23,697	12,215	26,330	94.00%
Investment Income	3,000	-	3,000	105	1,964	2757.17%
<b>Total Revenues:</b>	<b>\$ 110,730</b>	<b>\$ -</b>	<b>\$ 110,730</b>	<b>\$ 149,199</b>	<b>\$ 168,274</b>	<b>(25.78%)</b>
<b>Expenditures</b>						
Personnel- Wages	\$ 33,557	\$ (987)	\$ 32,570	\$ 32,270	\$ 31,216	0.93%
Personnel- Group Medical	11,544	(34)	11,510	11,239	10,286	2.41%
Risk Mgmt.- PDRMA Prem.	97,522	-	97,522	109,800	109,800	(11.18%)
Unemployment Insurance	4,000	-	4,000	5,500	2,600	(27.27%)
<b>Total Expenditures:</b>	<b>\$ 146,623</b>	<b>\$ (1,021)</b>	<b>\$ 145,602</b>	<b>\$ 158,809</b>	<b>\$ 153,902</b>	<b>(8.32%)</b>
<b>Surplus/(deficit), excluding other Financing Sources/(Uses)</b>	<b>\$ (35,893)</b>	<b>\$ 1,021</b>	<b>\$ (34,872)</b>	<b>\$ (9,610)</b>	<b>\$ 14,372</b>	<b>262.87%</b>
<b>Other Financing Sources/(Uses)</b>						
Transfers from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Transfers from Recreation Fund	-	-	-	-	-	N/A
<b>Net Surplus/(Deficit):</b>	<b>\$ (35,893)</b>	<b>\$ 1,021</b>	<b>\$ (34,872)</b>	<b>\$ (9,610)</b>	<b>\$ 14,372</b>	<b>262.87%</b>
Beginning Fund Balance- Restricted	\$ 114,392		\$ 114,392		\$ 100,020	
Fiscal Year Increase/(decrease)	(35,893)		(34,872)		14,372	
Ending Fund Balance- Restricted	\$ 78,499		\$ 79,520		\$ 114,392	
Months of Expenditures:	6.42		6.55		8.64	





**Oak Brook Park District**  
**Requested Fiscal Year 2023/2024 Budget- Social Security Fund**

	<b>2023/2024 Requested Budget</b>	<b>2023/2024 Budget Adjust. (\$)</b>	<b>2023/2024 Revised Req. Budget</b>	<b>2022/2023 Original Budget</b>	<b>2022/2023 Projected Actuals</b>	<b>Budget Percentage Increase (Decrease)</b>
<b>Revenues</b>						
Property Taxes-DuPage	\$ 210,000	\$ -	\$ 210,000	\$ 253,397	\$ 259,373	(17.13%)
Property Taxes-Cook	81	-	81	75	100	8.00%
Personal Property Rep. Tax	59,243	-	59,243	30,537	65,826	94.00%
Investment Income	3,000	-	3,000	175	1,646	1614.29%
<b>Total Revenues:</b>	<b>\$ 272,324</b>	<b>\$ -</b>	<b>\$ 272,324</b>	<b>\$ 284,184</b>	<b>\$ 326,945</b>	<b>(4.17%)</b>
<b>Expenditures</b>						
Employer Contrib.- S.S.	\$ 237,460	\$ -	\$ 237,460	\$ 220,000	\$ 217,382	7.94%
Employer Contrib.- Medicare	55,535	-	55,535	52,000	52,788	6.80%
<b>Total Expenditures:</b>	<b>\$ 292,995</b>	<b>\$ -</b>	<b>\$ 292,995</b>	<b>\$ 272,000</b>	<b>\$ 270,170</b>	<b>7.72%</b>
<b>Surplus/(deficit), excluding other Financing Sources/(Uses)</b>	<b>\$ (20,671)</b>	<b>\$ -</b>	<b>\$ (20,671)</b>	<b>\$ 12,184</b>	<b>\$ 56,775</b>	<b>(269.66%)</b>
<b>Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Net Surplus/(Deficit):</b>	<b>\$ (20,671)</b>	<b>\$ -</b>	<b>\$ (20,671)</b>	<b>\$ 12,184</b>	<b>\$ 56,775</b>	<b>(269.66%)</b>
Beginning Fund Balance- Restricted	\$ 168,698		\$ 168,698		\$ 111,923	
Fiscal Year Increase/(decrease)	(20,671)		(20,671)		56,775	
Ending Fund Balance- Restricted	\$ 148,027		\$ 148,027		\$ 168,698	
Months of Expenditures:	6.06		6.06		7.44	



**Oak Brook Park District**  
**Requested Fiscal Year 2023/2024 Budget- Special Recreation Fund**

	2023/2024 Requested Budget	2023/2024 Budget Adjust. (\$)	2023/2024 Revised Req. Budget	2022/2023 Original Budget	2022/2023 Projected Actuals	Budget Percentage Increase (Decrease)
<b>Revenues</b>						
Property Taxes-DuPage	\$ 301,022	\$ -	\$ 301,022	\$ 300,000	\$ 300,327	0.34%
Property Taxes-Cook	121	-	121	75	120	61.33%
Investment Income	8,400	-	8,400	40	4,390	20900.06%
Misc. Income- IGA	27,384	-	27,384	25,358	25,673	7.99%
<b>Total Revenues:</b>	<b>\$ 336,927</b>	<b>\$ -</b>	<b>\$ 336,927</b>	<b>\$ 325,473</b>	<b>\$ 330,510</b>	<b>3.52%</b>
<b>Expenditures</b>						
Full-Time Salaries	\$ 37,968	\$ (17,384)	\$ 20,584	\$ -	\$ -	N/A
Part-Time Salaries	58,000	-	58,000	55,000	49,000	5.45%
Gateway Special Recreation	39,233	-	39,233	36,287	38,464	8.12%
Capital/Small Equip.	442,800	(193,801)	249,000	197,690	197,690	25.95%
Misc. Program Expenses	2,000	-	2,000	2,000	1,300	0.00%
<b>Total Expenditures:</b>	<b>\$ 580,001</b>	<b>\$ (211,185)</b>	<b>\$ 368,817</b>	<b>\$ 290,977</b>	<b>\$ 286,454</b>	<b>26.75%</b>
<b>Surplus/(deficit), excluding other Financing Sources/(Uses)</b>	<b>\$ (243,074)</b>	<b>\$ 211,185</b>	<b>\$ (31,890)</b>	<b>\$ 34,496</b>	<b>\$ 44,056</b>	<b>(192.45%)</b>
<b>Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Net Surplus/(Deficit):</b>	<b>\$ (243,074)</b>	<b>\$ 211,185</b>	<b>\$ (31,890)</b>	<b>\$ 34,496</b>	<b>\$ 44,056</b>	<b>(192.45%)</b>
Beginning Fund Balance- Restricted	\$ 128,979		\$ 128,979		\$ 84,923	
Fiscal Year Increase/(decrease)	(243,074)		(31,890)		44,056	
Ending Fund Balance- Restricted	\$ (114,095)		\$ 97,089		\$ 128,979	
Months of Expenditures:	-2.36		3.16		5.32	

Oak Brook  
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# **Oak Brook Park District**

Requested Budgets-  
Consolidating Schedule  
For Fiscal Year

May 1, 2023 – April 30, 2024



**OAK BROOK PARK DISTRICT**  
**Requested Fiscal Year 2023 - 2024 Budget Summary- All Funds**

<b>REVENUES</b>	<b>GENERAL</b>	<b>RECREATION</b>	<b>TENNIS</b>	<b>IMRF</b>	<b>SOCIAL SECURITY</b>	<b>LIABILITY INSURANCE</b>	<b>AUDIT</b>	<b>SPECIAL RECREATION</b>	<b>DEBT SERVICE</b>	<b>CAPITAL PROJECTS</b>	<b>TOTALS</b>
Taxes - Property	\$ 1,773,687	\$ 1,294,055	\$ -	\$ 52,521	\$ 210,081	\$ 84,033	\$ 16,809	\$ 301,143	\$ 1,598,183	\$ -	\$ 5,330,512
Taxes - Replacement	324,515	100,714	-	88,865	59,243	23,697	-	-	-	-	597,034
Interest	7,500	22,000	8,000	600	3,000	3,000	95	8,400	300	85,000	137,895
Building Rental Fees	320,669	-	-	-	-	-	-	-	-	-	320,669
Program & Service Fees	332,194	3,006,884	2,050,000	-	-	-	-	-	-	-	5,389,078
Field Rentals	284,500	-	-	-	-	-	-	-	-	-	284,500
Overhead/Interfund	586,861	-	-	-	-	-	-	-	-	-	586,861
Sponsorships & Donations	-	139,525	-	-	-	-	-	-	-	90,000	229,525
Grants	-	-	-	-	-	-	-	-	-	536,000	536,000
Other/Miscellaneous	12,221	7,500	6,220	-	-	-	-	27,384	-	5,000	58,325
<b>Total Revenues</b>	<b>\$ 3,642,147</b>	<b>\$ 4,570,678</b>	<b>\$ 2,064,220</b>	<b>\$ 141,986</b>	<b>\$ 272,324</b>	<b>\$ 110,730</b>	<b>\$ 16,904</b>	<b>\$ 336,927</b>	<b>\$ 1,598,483</b>	<b>\$ 716,000</b>	<b>\$ 13,470,399</b>
<b>EXPENDITURES/EXPENSES</b>											
Administration	\$ 385,411	\$ 755,855	\$ 777,043	\$ -	\$ -	\$ 44,080	\$ -	\$ 78,584	\$ -	\$ -	\$ 2,040,973
Finance & H.R.	313,015	-	-	-	-	-	-	-	-	-	313,015
Parks & Dean Nature	944,387	-	-	-	-	-	-	-	-	-	944,387
Professional Services	29,500	-	-	-	-	-	15,751	-	-	-	45,251
Information Technology	314,889	-	-	-	-	-	-	-	-	-	314,889
Recreation Center	1,034,406	-	-	-	-	-	-	-	-	-	1,034,406
Buildings (Incl. CPW)	81,527	-	381,971	-	-	-	-	-	-	-	463,498
Programs	-	2,617,440	688,000	-	-	-	-	39,233	-	-	3,344,673
Overhead/Interfund	-	555,307	31,556	-	-	-	-	-	-	-	586,863
Marketing	-	237,411	-	-	-	-	-	-	-	-	237,411
Other/Miscellaneous	-	-	-	175,000	292,995	101,522	425	2,000	1,798,565	500	2,371,007
Capital Projects	-	962,500	350,000	-	-	-	-	249,000	-	3,399,000	4,960,500
Depreciation	-	-	170,000	-	-	-	-	-	-	-	170,000
<b>Total Expenditures</b>	<b>\$ 3,103,135</b>	<b>\$ 5,128,513</b>	<b>\$ 2,398,570</b>	<b>\$ 175,000</b>	<b>\$ 292,995</b>	<b>\$ 145,602</b>	<b>\$ 16,176</b>	<b>\$ 368,817</b>	<b>\$ 1,798,565</b>	<b>\$ 3,399,500</b>	<b>\$ 16,826,873</b>
Year-End Adjustment for Capitalized Costs	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000
<b>Net Surplus/(Deficit), Excluding Transfers &amp; Other Financing</b>	<b>\$ 539,012</b>	<b>\$ (557,835)</b>	<b>\$ 15,650</b>	<b>\$ (33,014)</b>	<b>\$ (20,671)</b>	<b>\$ (34,872)</b>	<b>\$ 728</b>	<b>\$ (31,890)</b>	<b>\$ (200,082)</b>	<b>\$ (2,683,500)</b>	<b>\$ (3,006,474)</b>
Transfers in	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 281,972	\$ 250,000	\$ 831,972
Transfers (out)	(654,000)	(177,972)	-	-	-	-	-	-	-	-	(831,972)
Other Financing Sources/(Uses)	-	-	-	-	-	-	-	-	-	-	-
<b>Net Surplus/(Deficit)</b>	<b>\$ (114,988)</b>	<b>\$ (435,807)</b>	<b>\$ 15,650</b>	<b>\$ (33,014)</b>	<b>\$ (20,671)</b>	<b>\$ (34,872)</b>	<b>\$ 728</b>	<b>\$ (31,890)</b>	<b>\$ 81,890</b>	<b>\$ (2,433,500)</b>	<b>\$ (3,006,474)</b>
<b>Projected Fund/Net Position</b>											
<b>Balance- Beginning</b>	<b>\$ 1,286,290</b>	<b>\$ 2,479,727</b>	<b>\$ 3,091,714</b>	<b>\$ 162,725</b>	<b>\$ 168,698</b>	<b>\$ 114,392</b>	<b>\$ 7,527</b>	<b>\$ 128,979</b>	<b>\$ (197,615)</b>	<b>\$ 3,010,429</b>	<b>\$ 10,252,866</b>
<b>Balance- Ending</b>	<b>\$ 1,171,302</b>	<b>\$ 2,043,920</b>	<b>\$ 3,107,364</b>	<b>\$ 129,711</b>	<b>\$ 148,027</b>	<b>\$ 79,520</b>	<b>\$ 8,255</b>	<b>\$ 97,089</b>	<b>\$ (115,725)</b>	<b>\$ 576,929</b>	<b>\$ 7,246,392</b>

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# **Oak Brook Park District**

Requested Budgets-  
Operating Transfers  
For Fiscal Year

May 1, 2023 – April 30, 2024



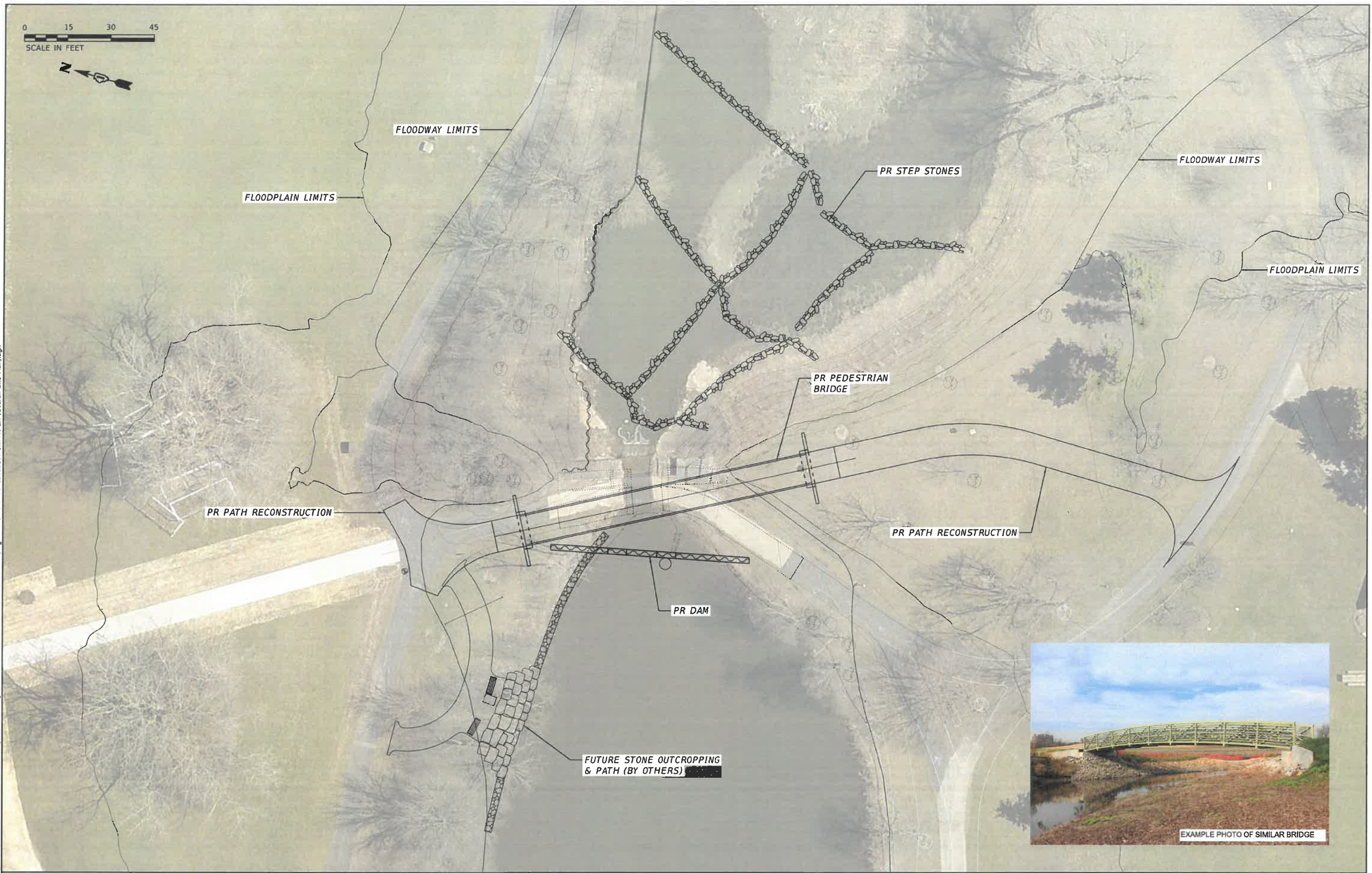
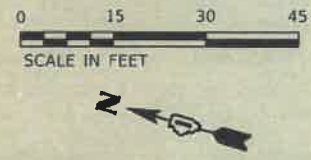
## Oak Brook Park District

### Schedule of Requested Fiscal Year 2023/2024 Operating Transfers

Fund	Operating Transfer Out	Operating Transfer In	Purpose for Transfer
General	\$ 250,000.00		-To provide funding for FY 2023/2024 capital purchases & improvements
Capital Project		\$ 250,000.00	
General	\$ 104,000.00		-To provide funding for FY 2023/2024 debt service payments on our Promissory Note with Village
Debt Service		\$ 104,000.00	
General	\$ 300,000.00		-To provide general funding for FY 2023/2024- 2022 Tax Levy
Recreation		\$ 300,000.00	
Recreation	\$ 81,012.00		-To provide funding for FY 2023/2024 debt service payments on our Debt Certificates, Series 2018.
Debt Service		\$ 81,012.00	
Recreation	\$ 96,960.00		-To provide funding for FY 2023/2024 debt service payments on our Debt Certificates, Series 2020.
Debt Service		\$ 96,960.00	
			-To provide funding for FY 2023/2024 debt service payments on our G.O. Limited Tax Bonds, Series 2023.
Debt Service			

**Totals: \$ 831,972.00 \$ 831,972.00**





MODEL: Default  
 FILE NAME: H:\Oak Brook Park District\W22317.00 Ginger Creek Bridge and Dam Evaluation\CADD SS10\Structural\04\_ Exhibits\Site Exhibits\W22317-eph-A11\_3A (Overall Site Plan).dgn  
 3/3/2023 11:53:20 AM


**ENGINEERING RESOURCE ASSOCIATES**  
 USER NAME =  
 PLOT SCALE =  
 PLOT DATE = 3/3/2023

DESIGNED - K. KOLODZIEJCZYK	REVISED -
CHECKED - K. KOLODZIEJCZYK	REVISED -
DRAWN - K. KOLODZIEJCZYK	REVISED -
CHECKED - M. LANGE	REVISED -

**OAK BROOK PARK DISTRICT**

**APPENDIX H - OVERALL SITE PLAN - ALTERNATIVE #3A**  
**GINGER CREEK BRIDGE & DAM IMPROVEMENTS**  
 SHEET 4 OF 5 SHEETS

TOTAL SHEETS	SHEET NO.
5	4



CODE	ITEM	UNIT	QUANTITY	UNIT COST	COST
20200100	EARTH EXCAVATION	CU YD	348	\$65	\$22,619
21001000	GEOTECHNICAL FABRIC FOR GROUND STABILIZATION	SQ YD	274	\$3	\$822
21101505	TOPSOIL EXCAVATION AND PLACEMENT	CU YD	86	\$35	\$2,996
35102000	AGGREGATE BASE COURSE, TYPE B 8"	SQ YD	274	\$17	\$4,658
40604050	HOT-MIX ASPHALT SURFACE COURSE, IL-9.5, MIX "C", N50	TON	43	\$475	\$20,425
44000100	PAVEMENT REMOVAL	SQ YD	196	\$10	\$1,960
50200100	STRUCTURE EXCAVATION	CU YD	35.0	\$75	\$2,625
50300225	CONCRETE STRUCTURES	CU YD	31.1	\$1,800	\$56,067
50300255	CONCRETE SUPERSTRUCTURE	CU YD	19.0	\$2,300	\$43,700
50300260	BRIDGE DECK GROOVING	SQ YD	113	\$20	\$2,260
50300300	PROTECTIVE COAT	SQ YD	215	\$8	\$1,720
50301350	CONCRETE SUPERSTRUCTURES (APPROACH SLAB)	CU YD	8.5	\$1,400	\$11,900
50800205	REINFORCEMENT BARS, EPOXY COATED	POUND	11,760	\$3.0	\$35,280
51200957	FURNISHING METAL SHELL PILES 12" X 0.250"	FOOT	200	\$175	\$35,000
51202305	DRIVING PILES	FOOT	200	\$1	\$200
51203200	TEST PILE METAL SHELLS	EACH	2	\$9,600	\$19,200
52200015	PERMANENT SHEET PILING	SQ FT	1,580	\$60	\$94,800
58600101	GRANULAR BACKFILL FOR STRUCTURES	CU YD	22	\$90	\$1,980
58700300	CONCRETE SEALER	SQ FT	104	\$7	\$728
59100100	GEOCOMPOSITE WALL DRAIN	SQ YD	18	\$50	\$900
60100060	CONCRETE HEADWALL FOR PIPE UNDERDRAINS	EACH	2	\$700	\$1,400
60146304	PIPE UNDERDRAINS FOR STRUCTURES 4"	FOOT	90	\$35	\$3,150
67100100	MOBILIZATION	L SUM	1	\$45,000	\$45,000
X0322508	PEDESTRIAN TRUSS SUPERSTRUCTURE	SQ FT	1,000	\$340	\$340,200
X0426200	DEWATERING	L SUM	1	\$3,750	\$3,750
X7010216	TRAFFIC CONTROL AND PROTECTION, (SPECIAL)	L SUM	1	\$3,750	\$3,750
Z0013798	CONSTRUCTION LAYOUT	L SUM	1	\$7,750	\$7,750
X0900071	SHEET PILE REMOVAL (SPECIAL)	SQ FT	1,080	\$22	\$23,760
X2850001	REVTMENT MAT REMOVAL	SQ YD	155	\$75	\$11,625
X5010205	REMOVAL OF EXISTING STRUCTURE (SPECIAL)	EACH	1	\$35,930	\$35,930
	STEP POOLS	L SUM	1	\$199,900	\$199,900

Potential funding from IDNR Bike Path Grant, up to \$200,000

Potential funding from Community Project Grant (up to total project cost)

Potential funding from DRSCW or WQIP. 25%-100% funding

Potential funding from Community Project Grant (up to total project cost)

IDNR Bike Path Grant- Illinois Department of Natural Resources

Community Project Funding - The House Appropriations Committee which allow members of Congress to advocate for direct funding to their communities.

DRSCW – DuPage River Salt Creek Work Group

WQIP – DuPage County Water Quality Improvement Grant

Subtotal	\$1,036,054
20% Misc/Contingency	\$167,231
Engineering and CM	\$240,680
Permitting costs (estimate)	\$35,000
Total project cost	\$1,478,965
<b>Potential alternative funding</b>	
DRSCW and/or WQIP	\$67,803 - \$271,215
IDNR Bike Path Grant and/or Community Funding Project	\$200,000-\$1,443,965



## Reports

Communications, IT, and Administration Report

Finance & Human Resources Report

Recreation & Facilities Report

Parks & Planning Report



# Memo

To: Oak Brook Park District Board of Commissioners  
From: Laure Kosey, Executive Director  
Date: March 9, 2023  
Re: February/March 2023: Communications, IT & Administration

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## **February Board Meeting Follow Up:**

### **Audit Services**

The District has been with the auditing firm of Lauterbach & Amen for eight years. We have gone out for a RFP and received three competitive proposals. Lauterbach & Amen are the most fiscally responsible firm. The recommendation is to continue with Lauterbach & Amen; however, we have requested in writing that staff that is unfamiliar with the District be involved in future audits.

## **March Board Meeting Discussion Points:**

### **Decennial Committee**

The Decennial Committee has started the process of discussing the District efficiencies of local government. Two residents, Kathy Carson & Linda Pizzello, are part of this committee with the Deputy Director leading the charge.

### **Budget for the Fiscal Year 2023-2024**

Staff has done a tremendous job with the upcoming budget. The focus was on continuing to grow in programming and memberships while investing in several large capital projects.

### **IT Report:**

Additional features were added to the staff internet including different languages. Staff now have the option to select a language of their choice. The content on the site will translate to their selection.

We have renewed our agreement with T-Mobile for two more years to be on the state of IL government contract prices. They provided the best prices out of the four main cell phone vendors.

**Corporate and Community Relations:**

Sponsorships	\$ 4,000.00
Advertising	\$ 340.00
Vendors	\$ 600.00
In-Kind Donations	\$ 327.30
Oak Brook Park District Foundation	\$ 700.00
<hr/>	
Total for February:	\$ 5,967.30

**Marketing & Communications Report:**

**Facebook Analytics**

Followers: 4,659 (up 15)  
 Posts: 26  
 Post Reach  
 (organic and paid): 10,632

**Instagram Analytics**

Total Followers: 1,774 (up 23)  
 Posts: 22  
 Top Post Reach: 144

**Twitter Analytics**

Total Followers: 1,113 (up 1)  
 Posts: 20  
 Top Post Impressions: 52

**Post Insights**

http://ow.ly/niB150MLTY1  
 Published by Hootsuite • February 8 at 8:01 AM • Public

Post Impressions	Post reach	Post Engagement
857	794	20

**Distribution**  
 -2.2x less impressions than your other posts within 21+ days of publishing. [Learn more](#)

**Interactions**

Like	Love	Wow	Careless	Angry	Sad
6	1	0	0	0	0

Reactions: 7  
 Comments: 0  
 Link Clicks: 5  
 Shares: 1  
 Other Clicks: 2

Other

[Boost a post](#)

Oak Brook Park District  
 Published by Hootsuite • February 8 at 8:01 AM

http://ow.ly/niB150MLTY1

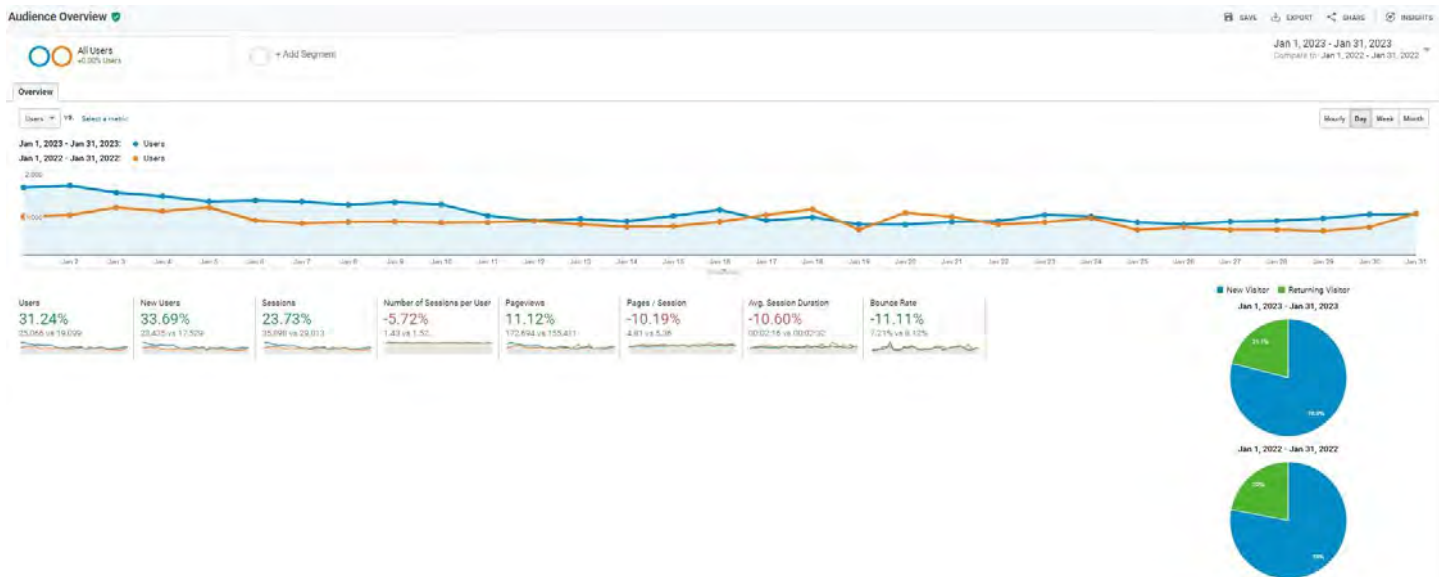
**Join in February & pay \$0 ENROLLMENT FEE\***  
\* We will reimburse the enrollment fee in March

AQUATICS, FITNESS, GROUP-EX, PICKLEBALL & MORE!

**Member Referral Rewards**  
 Refer a new member and receive a free month of membership.

For more information, visit us at the Family Recreation Center or online at [www.obparks.org](http://www.obparks.org)!

See insights and ads [Boost a post](#)



**February 2023 Top pages\***

1. Obparks.org
2. Facilities/Family Aquatic Center
3. Programs/Aquatics
4. Facilities/Family Recreation Center
5. Programs/Aquatics/Swim Lessons
6. /Membership Opportunities
7. Facilities/Central Park West
8. Programs/Tennis Programs
9. Programs/Youth Basketball
10. Programs/Pickleball

**February 2023 Top Products\***

1. Summer Playground Camp M-F #22609
2. Summer Playground Camp M-F #22662
3. Summer Playground Last Chance Camp M-F
4. Summer Playground Camp M-F #22664
5. Summer Playground Camp M-F #22667

**obparks.org Ecommerce Overview – Feb 2023\***

	<b>February 2022</b>	<b>February 2023</b>
Total Revenue	\$264,202	\$285,703
Transactions:	1,485	1,389

	<b>2022</b>	<b>2023</b>
Year to date total	\$358,779	\$379,271
Transactions:	2,497	1,899

**obparks.org Acquisition Value\***

<b>Referral Percentage Values Feb. 2023</b>	<b>Feb. 2023</b>	<b>Feb. 2022</b>
Direct:	46.9%	44.3%
Organic Search:	47.7%	48.2%
Social:	1.9%	2.9%
Referrals:	3.4%	4.6%



# Memo

To: Board of Commissioners and Executive Director, Laure Kosey  
From: Marco Salinas, Chief Financial Officer  
Date: March 14, 2023  
Re: February 2023 Financials

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## General Fund

We have now completed ten months of fiscal year 2022/2023 (83% completed). Year-to-date (YTD) revenues, expenditures, and transfers-out for this fund equals \$2,865,562, \$2,242,260 and \$382,575, respectively. This is resulting in a YTD net surplus of \$240,727; which is a \$364,389 decrease from the \$605,116 net surplus experienced in the prior fiscal year. Following is additional commentary:

- **Revenues-** Total current year revenues are ahead of current budgeted expectations at 99% and approximately 2% higher than prior year. Personal Property Replacement Taxes (PPRT) and investment income have already surpassed budgeted expectations. Other (miscellaneous) revenues are lower than prior year primarily due to a decrease in the annual electrical demand “rebate” (\$6,765 -vs- \$9,817) as well as decreased monthly rebates. Central Park North revenues are ahead of budget and prior year, primarily due to two national Lacrosse tournaments that were held this fiscal year that did not occur last fiscal year. Central Park West revenues are higher than prior year due to increased rental activity and the fact that at the start of the current fiscal year, we implemented a new rental pricing structure that established “peak” (May through October) and “off-peak” (November through April) rental periods and increased the hourly rental rates.
- **Expenditures-** Total current year expenditures are favorable at 75% of budgeted expenditures, and have increased approximately \$287,000 when compared to the prior year. The largest increases are in our Central Park and Building-Recreation Center departments. Full-time & part-time wages in Central Park have increased approximately \$81K primarily due to the addition of one full-time staff person and the fact that in the prior year a portion of personnel costs for our Director of Parks and seasonal parks maintenance staff were being re-allocated to the Sports Core fund, whereas this year no such re-allocation is occurring now that the Sports Core fund has been closed. In Building-Recreation Center, the increased costs are primarily due to increased full-time and part-time personnel costs (\$115K increase). In addition, we incurred approximately \$28K for our FRC wallpaper and painting project, of which, \$11K was funded from a reimbursement received from FEMA. In the Dean property department, expenditures are higher than prior year due to the costs incurred to purchase and install a security gate.

## Recreation Fund

YTD revenues, expenditures, and transfers out for this fund equal \$3,968,385, \$2,884,228, and \$177,972, respectively. This is resulting in a YTD net surplus of \$906,185; which is a \$568,549 increase over the \$337,635 net surplus experienced in the prior fiscal year. Following is additional commentary:

- **Revenues-** Total revenues are currently favorable at 98% when compared to the annual budget, and have increased approximately \$858K when compared to the prior year. Every department, except for aquatic recreation programming and pioneer programs, are either in line or surpassing current budgeted expectations.

This fund is benefitting from overall increased programming revenues; primarily due to the elimination of the Covid-19 restrictions that were in place for a portion of the previous year. In our fitness center, membership revenues have increased \$166K while personal training revenues have increased \$15K. The marketing department is reflecting increased sponsorship revenue and the receipt of a \$50,000 donation from the Foundation which helps fund the repayment of the debt certificates that were previously issued for the benefit of the universal playground. Although total revenues in our aquatic recreation programs department have increased over prior year, children's private lesson and children's swim team revenues are not meeting budgeted expectations and are currently at 53% and 50% of budget, respectively. A shortage of qualified staff is dampening our private lesson offerings, as well as a customer-driven shift from private lessons to group lessons. Participation in our swim team has decreased approximately 40%; likely due to competition from the FMC natatorium.

- **Expenditures-** The majority of departments are either in line or favorable with current year's budgeted expectations. In total, expenditures have increased approximately \$424K when compared to the prior year. The largest increase in expenditures is in our aquatic center department and is the result of increased full-time and part-time wages (\$172k increase), due to expanded programming and the fact that we are no longer allocating any such costs and related benefits to the sports core fund, as was happening in the prior year. The increased expenditures in our children's programs department is primarily driven by our youth basketball program. These program expenditures have increased from \$56K to \$172K; however, revenues have also increased from \$207K to \$288K.

### **Recreational Facilities Fund (Tennis Center)**

YTD revenues and expenses in this fund are currently at \$1,874,282 and \$1,248,901, respectively. This is resulting in a YTD net surplus of \$625,381; which is a \$52,415 increase over the prior year's surplus of \$572,966. Following is additional commentary:

- **Revenues-** Total revenues are favorable at 99% when compared to the annual budget and have increased \$173,367 when compared to the prior year. Driving this is a \$49K increase in membership revenues as well as a \$99K increase in group lessons revenue. In addition, tournament fees are currently at \$46k versus \$16k in the prior year.
- **Expenses-** Total fund and departmental expenses are currently favorable when compared to their annual budgets. In the administration department, full-time wages and related benefits have increased approximately \$84K due to the restructuring that occurred at the end of the prior fiscal year that, among other things, resulted in the addition of a full-time staff person. In the programs department, part-time wages have increased approximately \$30K due to the expanded programming as a result of the elimination of the previously imposed COVID-19 restrictions. In addition, there has been an increase in expenses for our junior team tennis program.

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### **FINANCE & HUMAN RESOURCES:**

Finance & H.R. personnel have been working on various tasks, including:

- Continued work on our upcoming General Obligation bond sale. Pricing for our bonds is currently scheduled to occur the first week in April with an estimated closing in mid to late April 2023.
- Recruitment for the vacant part-time Administrative Services Assistant position is underway. To date we have received three applications and Finance will work with marketing to identify any potential adjustments to our recruiting efforts.





# Memo

To: Oak Brook Park District Board of Commissioners  
From: Dave Thommes, Deputy Director  
Date: March 10, 2023  
Re: Recreation & Facilities Report

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## Recreation

- Preschool had a busy month with a visit from a dentist for Dental Health month, enjoyed donuts courtesy of Stan's Donuts for Donuts with Grown Ups and Valentine's Day parties and activities!
- Kim, Lauren, and Mike held their monthly meeting with District 53.
- Yearly invoices were sent to District 53 for tuition fees and staff reimbursement.
- Brian met with Tammy and is in the process of bringing her on board part-time to help with pickleball programs. Welcome to the team Tammy.
- Brain has begun inputting outdoor soccer, baseball, and lacrosse rentals for the spring season.
- Recreation and IT staff continue to work on a reservation system for the outdoor pickleball courts.
- Pioneer events and programs for the month included:
  - AARP Driver Safety class.
  - Thursday Movie, Elvis
  - Pinstripes Club
  - For the Love of Pancakes and Friends
  - Pizza and Bingo
- Ceramic for Kid's class started with a full class of 7 students.

## Aquatics

- With 497 participants the second session of Winter / Spring swim lessons has sold out, which brings us back to pre-covid numbers.
- All March timeslots Aquatic Parties and Private Rentals have been filled. are sold out!
- Staff is scheduled to meet with the Gurnee Park District in mid-March to explore their perpetual swim lesson model.
- We will host a StarGuard Instructor Development Course, during which Rob will renew his Elite Level 2 instructor certification and Grant will complete his Elite Level 3 instructor certification.
- We will be offering modified Open Swim hours during Spring Break, with the slide available from 12:00 – 4:00 pm Monday through Thursday. Schedules are published on the website and this has been promoted via email and social media.
- The Aqua Egg Hunt is close to 50% full already. We should be able to sell out in March with a big push.
- Rob and Grant are attending the StarGuard Elite's annual conference in order to learn about industry updates and standards with regard to our lifeguarding certification authority.

## Facilities

- Kurt Haendel has started as PT Facility Maintenance Manager! Welcome, Kurt!
- Maintenance projects for the month included:
  - Completion of the outdoor Tennis Center Bathroom remodel.
  - Preventative maintenance on all Park District HVAC units.
  - Painting of the fitness office.
  - Repairs to Tennis Center RTU's 1 and 2.

- Installation of a new outlet at the front desk to allow for a tablet kiosk.

### **Tennis**

- Two part-time Customer Service representatives were hired.







# Oak Brook Park District Aquatic Rental/Programming Revenue Report

Aquatic Usage/Financial Report Parties and Rentals														
FY	Month	May	June	July	August	September	October	November	December	January	Feb	March	April	TOTALS
21 - 22	Uses	20	21	23	35	10	15	18	16	9	17	26	27	237
	Parties	\$0	\$0	\$9,672	\$13,727	\$4,395	\$6,443	\$6,931	\$6,234	\$4,009	\$6,353	\$9,313	\$10,498	\$77,575
	Rentals	\$6,018	\$7,980	\$0	\$0	\$0	\$1,674	\$1,060	\$700	\$0	\$715	\$3,206	\$2,990	\$24,343
	TOTAL	\$6,018	\$7,980	\$9,672	\$13,727	\$4,395	\$8,117	\$7,991	\$6,934	\$4,009	\$7,068	\$12,519	\$13,488	\$101,917
22 - 23	Uses	28	47	55	20	14	27	22	23	29	29	21	12	327
	Parties	\$10,312	\$12,650	\$16,505	\$7,765	\$6,895	\$10,411	\$9,738	\$8,445	\$10,230	\$10,645	\$9,845	\$5,230	\$118,671
	Rentals	\$980	\$5,047	\$7,015	\$903	\$0	\$3,520	\$1,320	\$1,174	\$3,700	\$2,540			\$26,199
	TOTAL	\$11,292	\$17,697	\$23,520	\$8,668	\$6,895	\$13,931	\$11,058	\$9,619	\$13,930	\$13,185	\$9,845	\$5,230	\$144,870

Swim Lesson					
FY	Season	SUMMER	FALL	W/S	TOTAL
21 - 22	Registrations	982	1,248	1,811	<b>4,041</b>
	Private	\$49,030	\$30,707	\$40,398	<b>\$120,136</b>
	Group	\$26,011	\$39,522	\$65,807	<b>\$131,340</b>
	TOTAL	\$75,042	\$70,229	\$106,205	\$251,476
22 - 23	Registrations	888	899	970	<b>2,757</b>
	Private	\$38,751	\$37,077	\$33,962	<b>\$109,790</b>
	Group	\$47,168	\$58,794	\$54,730	<b>\$160,692</b>
	TOTAL	\$85,919	\$95,871	\$88,692	\$270,482

Swim Team						
FY	Season	SUMMER	FALL	WINTER	SPRING	TOTAL
21 - 22	Registrations	59	75	63	46	<b>243</b>
	Revenue	\$13,816	\$17,174	\$13,967	\$11,399	<b>\$56,356</b>
22 - 23	Registrations	32	60	50		<b>142</b>
	Revenue	\$8,610	\$20,942	\$13,798		<b>\$43,350</b>



# Oak Brook Park District Athletic Fields Rental Report

## Athletic Field Usage Report Evergreen Bank Group Athletic Turf Field

FY	Month	May	June	July	August	September	October	November	December	January	Feb	March	April	TOTALS
21 - 22	Hours	254	214	121	122	193	195	92	8	0	2	58	168	1,426
	Revenue	\$13,006	\$64,381	\$8,998	\$4,467	\$6,689	\$7,184	\$5,050	\$903	\$0	\$235	\$6,530	\$9,604	\$127,045

22 - 23	Hours	204	158	132	102	174	187	83	13	8	12			1,073
	Revenue	\$8,419	\$8,838	\$5,181	\$5,068	\$4,243	\$6,077	\$4,926	\$1,273	\$914	\$1,410			\$110,548
Wizards	Revenue			\$50,000										
Lakeshore	Revenue			\$14,200										

## Natural Grass Soccer Fields

FY	Month	May	June	July	August	September	October	November	December	January	Feb	March	April	TOTALS
21 - 22	Hours	3,468	1,095	875	1,056	1556	1,698	512	0	0	0	0	1315	11,575
	Revenue	\$46,925	\$98,846	\$28,504	\$17,345	\$18,536	\$24,001	\$3,455	\$0	\$0	\$0	\$0	\$3,706	\$241,319

22 - 23	Hours	1,923	1,240	558	1,040	1370	1,426	542	0	0	0			8,099
	Revenue	\$17,170	\$8,095	\$14,900	\$10,315	\$8,169	\$7,860	\$748	\$0	\$0	\$0			\$125,257
Wizards	Revenue			\$50,000										
Lakeshore	Revenue			\$8,000										

## Baseball Fields

FY	Month	May	June	July	August	September	October	November	December	January	Feb	March	April	TOTALS
21 - 22	Hours	233	206	135	71	177	158	35	0	0	0	0	119	1,133
	Revenue	\$5,458	\$5,154	\$2,183	\$3,320	\$7,095	\$7,050	\$2,218	\$0	\$0	\$0	\$0	\$4,776	\$37,253

22 - 23	Hours	304	297	226	42	175	143	10	0	0	0			1,196
	Revenue	\$8,301	\$13,145	\$4,450	\$1,064	\$6,208	\$5,027	\$273	\$0	\$0	\$0			\$38,468

## Totals

FY	Month	May	June	July	August	September	October	November	December	January	Feb	March	April	TOTALS
21 - 22	Hours	3,954	1,515	1,131	1,249	1,926	2,051	638	8	0	2	58	1,602	14,134
	Revenue	\$65,389	\$168,381	\$39,684	\$25,132	\$32,320	\$38,235	\$10,723	\$903	\$0	\$235	\$6,530	\$18,086	\$405,617

22 - 23	Hours	2,431	1,695	916	1,184	1,719	1,756	635	13	8	12	0	0	10,368
	Revenue	\$33,890	\$30,078	\$146,731	\$16,446	\$18,620	\$18,964	\$5,946	\$1,273	\$914	\$1,410	\$0	\$0	\$274,272



## Oak Brook Park District Facility Statistics and Data

### Facility Rentals

21/22 FY	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	Total
<b>Gym Rentals Hours</b>	456	415	351	523	293	364	476	458	522	369	325	323	4,874
<b>Gym Revenue</b>	\$16,306	\$11,298	\$15,833	\$22,385	\$15,288	\$18,700	\$25,595	\$24,175	\$26,913	\$19,795	\$17,638	\$17,408	\$231,331
<b>Room Rentals</b>	0	0	0*	0*	0*	0*	0*	0*	2	3	3	2	10
<b>Room Revenue</b>	\$0	\$0	0*	0*	0*	0*	0*	0*	\$100	\$240	\$240	\$120	\$700
<b>CPW Rentals</b>	6	10	6	10	6	6	7	0	3	5	4	10	73
<b>CPW Revenue</b>	\$3,156	\$5,697	\$4,762	\$6,509	\$5,087	\$5,326	\$4,551	\$0	\$1,664	\$2,915	\$2,437	\$6,126	\$48,226

22/23 FY	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	Total
<b>Gym Rentals Hours</b>	316	253	263	483	274	485	393	372	529	396			3,764
<b>Gym Revenue</b>	\$17,089	\$12,969	\$14,075	\$25,157	\$14,324	\$21,145	\$21,701	\$19,871	\$27,335	\$21,701			\$195,365
<b>Room Rentals</b>	2	0	1	8	4	7	4	3	12	15			56
<b>Room Revenue</b>	\$160	\$0	\$280	\$1,855	\$420	\$910	\$700	\$780	\$240	\$590			\$5,935
<b>CPW Rentals</b>	7	10	10	10	8	7	7	1	2	10			72
<b>CPW Revenue</b>	\$5,524	\$5,359	\$7,443	\$7,620	\$4,113	\$2,601	\$4,380	\$330	\$1,510	\$7,045			\$45,924



# Memo

To: Board of Commissioners  
From: Bob Johnson, Director of Parks and Planning  
Date: March 14, 2023  
Re: Board Report

---

- The ice rink is closed and being removed for the season due to weather. Staff is attempting to salvage the rink liner for use next season. The sled hill will remain available should snow occur in March.
- The outdoor Tennis Center restroom remodel has been completed. Tennis Center facility staff collaborated with the Parks Department to complete the majority of the work in-house. Both restrooms are gender neutral and one is ADA compliant.
- Staff met with Engineering Resource Associates to review the findings and options for replacement of the crossing over Ginger Creek, and review permitting requirements and funding alternatives.
- Staff completed restoration and installation of the 1921 merry-go-round located at the Oak Brook Historical Society.
- Winter fleet service has been completed on all vehicles and equipment.
- Please see the agenda history regarding the Tennis Center Patio project bid and the plan moving forward.

Unfinished Business



# Oak Brook Park District

## BOARD MEETING

### AGENDA ITEM –HISTORY/COMMENTARY

**ITEM TITLE: ORDINANCE 23-0320 AN ORDINANCE DECLARING SURPLUS PERSONAL PROPERTY AND AUTHORIZING CONVEYANCE OR SALE THEREOF**

**AGENDA NO.:7 A**

**MEETING DATE: MARCH 20, 2023**

STAFF REVIEW:

Superintendent of Facilities, Katie Basile:

RECOMMENDED FOR BOARD ACTION:

Executive Director, Laure Kosey:

**ITEM HISTORY (PREVIOUS PARK DISTRICT BOARD REVIEWS, ACTIONS RELATED TO THIS ITEM, COMMITTEE ACTION, OTHER PERTINENT HISTORY):**

The Park District Code (70 ILCS 1205/8-22) provides that whenever a Park District owns any personal property that in the opinion of three-fifths (3/5) of the Board members then holding office, is no longer necessary, useful to or for the best interests of the District, three-fifths (3/5) of the Board members then holding office may, by ordinance, authorize the conveyance or sale of that personal property in any manner they may designate.

Items that have been recently identified as surplus are listed in the attached Ordinance 23-0320.

**ITEM COMMENTARY (BACKGROUND, DISCUSSION, KEY POINTS, RECOMMENDATIONS):**

The recommended manner of conveyance for each item is provided in the ordinance.

**ACTION PROPOSED:**

Motion to approve Ordinance 23-0320: An Ordinance Declaring Surplus Person Property and Authorizing Conveyance or Sale Thereof.

**ORDINANCE NO. 23-0320  
AN ORDINANCE DECLARING  
SURPLUS PERSONAL PROPERTY AND  
AUTHORIZING CONVEYANCE OR SALE THEREOF**

---

**WHEREAS**, the Park District Code (70 ILCS 1205/8-22) provides that whenever a Park District owns any personal property that in the opinion of three-fifths (3/5) of the Board members then holding office, is no longer necessary, useful to or for the best interests of the District, three-fifths (3/5) of the Board members then holding office may, by ordinance, authorize the conveyance or sale of that personal property in any manner they may designate, with or without advertising for sale; and

**WHEREAS**, the Oak Brook Park District (the “District”) owns certain personal property as follows:

<b>Quantity</b>	<b>Item</b>	<b>Brand</b>	<b>Color/Description/ Model Number</b>	<b>Description</b>	<b>Disposal Method</b>
18	Indoor Cycle Bikes	Keiser	Model M3	Indoor Cycle Bike	Sell
1	Hamstring Curl	Free Motion	White weight stack	Free motion hamstring curl	Sell
1	Decline bench	Matrix	Silver decline bench	Silver decline bench	Sell
1	Olympic decline bench	Matrix	Olympic bar decline bench	With weights	Sell
1	30lb slam ball	Rogue	Red slam ball	Red slam ball	Disposal
1	35lb slam ball	Rogue	Red slam ball	Red slam ball	Disposal
1	Bunn Coffee Maker	Bunn	Double burner coffee maker	Coffee maker	Recycle/Donate
2	Microwaves	Sunbeam	Microwaves, 900W	Microwaves	Recycle/Donate
1	Double burner	Bunn	Coffee heat pad warmer	Coffee warmer	Recycle/Donate
1	Single burner	Bunn	Coffee heat pad warmer	Coffee warmer	Recycle/Donate
20	Blue fitness mats	N/A	Blue fitness mats	Fitness mats	Disposal/Recycle
1	Fitness mat rack	N/A	Fitness mat rack	Fitness mat rack	Disposal/Recycle

*Continued on next page.*



<b>Quantity</b>	<b>Item</b>	<b>Brand</b>	<b>Color/Description/ Model Number</b>	<b>Description</b>	<b>Disposal Method</b>
50	Floor Squares	N/A	Black w/blue, white, red flecks	Black Flecked Rubber Floor Squares	Disposal/Recycle
1	Upholstered Bench	Hausmann Industries	Blue upholstery with wooden frame	Wooden Locker Room Bench	Disposal/Recycle
2	Mobile Tables	Sure-Lock	Mobile folding tables	Plastic and metal tables	Disposal/Recycle
1	Desk	Marvel	OBPD #: 001138	Plastic and metal desk	Disposal/Recycle
4	Wooden tables	Mity-Lite	Wooden and metal 8' folding tables	Wooden and metal tables	Disposal/Recycle
1	Square Table	N/A	Brown wooden and metal 4' square table	Small wooden and metal table	Disposal/Recycle
1	Dumbbell Weight Rack	Power Systems	Multi-dumbbell weight rack	Black metal rack	Recycle/Sell
1	Gymnasium, Ball Rack	TC Sports	Silver metal rack	Silver metal	Disposal/Recycle
2	Circular Tables	N/A	OBPD#: 000316 & 000314	Brown Wooden and metal base	Disposal/Recycle
2	Lounge Chairs	KT Furniture	Multi-colored upholstered lounge chairs	Fabric/wooden base	Donate/Disposal
2	Badminton/Volleyball carts	Porter	White and blue sports carts	Metal and blue fabric	Recycle/Disposal
2	Soccer Goal Frames	Porter	White soccer goal frames	Metal	Disposal/Recycle
4	Folding gymnastic mats	Speith Anderson	Blue folding gymnastic mats	Tumbling mats that Velcro together	Disposal/Recycle
1	Bill/currency counter	Ribao Technology	Model: BC-900B	Currency Counter Machine	Donation
1	Coin counter	Mag II	Model: 915	Coin Counter machine	Donation/Disposal
1	Lobby Sofa	Not Specified	Brown Vinyl Upholstered Sofa 6'x34"	Upholstered Sofa, 3 Seat	Donation

*Continued on next page.*

<i>Quantity</i>	<i>Item</i>	<i>Brand</i>	<i>Color/Description/Model Number</i>	<i>Description</i>	<i>Disposal Method</i>
3	Rectangular Break Room Tables	Not Specified	Wooden/Laminate 3x3	Rectangular Tables with Metal Base	Donation
5	Lobby Arm Chairs/Sofas	National	32”Hx30”D	Upholstered Lobby Chairs	Donation
3	Lobby End Tables	Not Specified	Wooden 2x2	End Tables	Donation
1	Lobby Coffee Table	Not Specified	Wooden 20”x40”	Coffee Table	Donation
65	Conference Rooms Chairs	Perry	Metal/Fabric Upholstered Seat	Metal Armchairs	Donation/Exchange with replacement

(Hereinafter collectively referred to from time to time as the “Property”), which, according to the advice and recommendation of the District’s staff is no longer necessary, useful to or for the best interests of the District; and

**WHEREAS**, the District’s staff has recommended that the Property, except for the Property designated to be recycled/discarded or traded-in, can best be sold directly by the District’s Executive Director to a municipality, school district, or park district, or may be sold indirectly by utilizing the services of Obernauf Auction Services, Inc., 118 N. Orchard Street, Round Lake, IL 60073, (an Illinois Auction Firm; License # 444.000105), who shall post the availability of such Property, with a minimum acceptable price as determined by the District’s Executive Director, and shall conduct the auction on behalf of the District by accepting bids for the purchase of the Property to the highest bidder; provided that, in the event that no bid is received for any portion of the Property to be sold by Obernauf Auction Services, Inc., any remaining Property shall be donated or disposed of as determined by the Executive Director; and

**WHEREAS**, the Board hereby accepts and adopts the recommendation of the District’s staff with respect to the Property.

**NOW, THEREFORE, BE IT ORDAINED** by the Board of Park Commissioners of the Oak Brook Park District, DuPage and Cook Counties, Illinois as follows:

**Section 1:** The Property is hereby declared, by a three-fifths (3/5) vote of the Board members now holding office, to be no longer necessary or useful to or for the best interests of the District, and the Board hereby finds that it is in the best interest of the District to dispose of the Property as set forth in Section 2 of this Ordinance.

**Section 2:** The Board hereby authorizes:

- a) The sale of the Property, not designated to be discarded or traded-in, may be sold directly by the District's Executive Director to a municipality, school district, or park district, or indirectly by utilizing the services of Obernauf Auction Services, Inc., 118 N. Orchard Street, Round Lake, IL 60073, (an Illinois Auction Firm; License # 444.000105), who shall post the availability of the Property, with a minimum acceptable price as determined by the District's Executive Director, and shall conduct the auction on behalf of the District by accepting bids for the purchase of the Property to the highest bidder; provided that, in the event that no bid is received for any portion of the Property to be sold by Obernauf Auction Services, Inc., any remaining Property shall be donated or disposed of as determined by the Executive Director; and
- b) All other Property to be discarded.

**Section 3:** All ordinances or parts of ordinances in conflict with this Ordinance are hereby repealed to the extent of the conflict.

**Section 4:** This Ordinance shall be in full force and effect from and after its passage and approval as provided by law.

*Continued on next page.*

**PASSED AND APPROVED THIS 20th DAY OF MARCH, 2023.**

Ayes: \_\_\_\_\_

Nays: \_\_\_\_\_

Absent: \_\_\_\_\_

**OAK BROOK PARK DISTRICT**

By:

\_\_\_\_\_  
Sharon Knitter, President

**ATTEST:**

By:

\_\_\_\_\_  
Laure L. Kosey, Secretary



# Oak Brook Park District

## BOARD MEETING AGENDA ITEM –HISTORY/COMMENTARY

**ITEM TITLE: ACCEPTANCE OF PROPOSAL FOR AUDIT SERVICES FROM LAUTERBACH & AMEN**

**AGENDA No.: 7 B**  
**MEETING DATE: MARCH 20, 2023**

**STAFF REVIEW:** Finance Manager Nicole Lawler: *Nicole Lawler*

**RECOMMENDED FOR BOARD ACTION:** Executive Director, Laure Kosey: *Laure Kosey*

**ITEM HISTORY (PREVIOUS PARK DISTRICT BOARD REVIEWS, ACTIONS RELATED TO THIS ITEM, COMMITTEE ACTION, OTHER PERTINENT HISTORY):**

The Accounting Firm of Lauterbach & Amen, LLP was initially engaged to provide audit services for three years beginning FY 14/15. Their contract was extended for two years in 2018 and for three years in 2020.

The RFP-Audit Services was sent to eight local Public Accounting Firms with a due date of February 1<sup>st</sup>, 2023. Three firms submitted a proposal, four firms declined to submit a proposal, and one firm did not respond.

**ITEM COMMENTARY (BACKGROUND, DISCUSSION, KEY POINTS, RECOMMENDATIONS):**

The RFP is intended for a multiyear engagement. The schedule of proposed audit fees is attached.

Lauterbach and Amen LLC (L&A) is the lowest bidder and are the only responding firm able to provide the actuarial services we have requested. Additionally, our prior experience has shown that they are capable and thorough. They have confirmed that they can assign an entirely new team to perform and oversee the audit.

Staff recommendation is to accept the proposal from L&A for three years with an option to extend the contract for an additional two years. If approved, staff will obtain the engagement letter from L&A, and will ensure that the letter specifies that a new team be assigned. Staff will then arrange to have the letter executed by the board president.

**ACTION PROPOSED:**

Motion to accept the proposal for Audit Services from Lauterbach and Amen, and authorize an Agreement between Lauterbach and Amen and the Oak Brook Park District for a three-year term, with an option to extend the Agreement for an additional two-year term if mutually agreed between the parties, for a 3-year cost not-to-exceed \$53,190.00 (audit services) and \$6,650 (actuarial services).

Oak Brook Park District RFP for Multi-Year Audit Services

Annual Financial Report, Comptrollers Report, GFOA award assistance, and Foundation 990 tax return preparation							
Firm Name	Year 1	Year 2	Year 3	3 Year Total	Year 4 (option)	Year 5 (option)	5 Year Total
Lauterbach & Amen	\$ 17,220.00	\$ 17,730.00	\$ 18,240.00	\$ 53,190.00	\$ 18,750.00	\$ 19,360.00	\$ 91,300.00
Selden Fox	\$ 22,500.00	\$ 23,950.00	\$ 25,500.00	\$ 71,950.00	\$ 26,250.00	\$ 27,000.00	\$ 125,200.00
Sikich LLP	\$ 29,050.00	\$ 30,505.00	\$ 32,030.00	\$ 91,585.00	\$ 33,630.00	\$ 35,310.00	\$ 160,525.00

Single Audit Pricing (if required)							
	2023	2024	2025	3 Year Total	2026 (option)	2027 (option)	5 Year Total
Lauterbach & Amen	\$ 4,000.00	\$ 4,100.00	\$ 4,200.00	\$ 12,300.00	\$ 4,300.00	\$ 4,400.00	\$ 21,000.00
Selden Fox	\$ 5,000.00	\$ 5,250.00	\$ 5,500.00	\$ 15,750.00	\$ 5,725.00	\$ 6,000.00	\$ 27,475.00
Sikich LLP	\$ 4,500.00	\$ 4,725.00	\$ 4,960.00	\$ 14,185.00	\$ 5,205.00	\$ 5,465.00	\$ 24,855.00

Actuarial Valuation (alternating full/partial)							
	2023	2024	2025	3 Year Total	2026 (option)	2027 (option)	5 Year Total
Lauterbach & Amen *	\$ 2,750.00	\$ 930.00	\$ 2,970.00	\$ 6,650.00	\$ 1,000.00	\$ 3,210.00	\$ 10,860.00

Recent client references	
Lauterbach & Amen	Elmhurst, Glen Ellyn, Itasca, Carol Stream
Selden Fox	Bartlett, Hanover Park, Kenilworth, Roselle, Westchester
Sikich LLP	Fox Valley, Rockford, Naperville, Downers Grove

\* L&A is the only responding firm to provide Actuarial services



Lauterbach & Amen, LLP

CERTIFIED PUBLIC ACCOUNTANTS

DUE DATE:

February 1, 2023

# SERVICE PROPOSAL AUDIT SERVICES

**PREPARED FOR:**

Oak Brook Park District

**FOR THE YEARS ENDING:**

April 30, 2023, 2024,  
2025, 2026 and 2027



**SUBMITTED BY:**

**Ronald J. Amen, Partner**  
ramen@lauterbachamen.com

**Jamie L. Wilkey, Partner**  
jwilkey@lauterbachamen.com

668 N. River Road  
Naperville, Illinois 60563  
Phone: 630.393.1483  
Fax: 630.393.2516



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February 1, 2023

Oak Brook Park District  
1450 Forest Gate Road  
Oak Brook, IL 60523

Lauterbach & Amen, LLP (L&A) is pleased to respond to your request to provide auditing services to the Oak Brook Park District (District).

Enclosed in this proposal are details about our practice, our people and our reputation for quality service, as well as an outline of our audit approach and scope of the audit process. L&A is a firm nearly entirely specialized in the governmental sector, allowing us to provide an unrivaled commitment to exceeding your expectations with regards to quality service, government specific expertise, and timing and approach of the audit process. Our five partners share a combined 130+ years of exclusive government experience, with past experience in nonprofit, tax and commercial clients. Their years of experience in the governmental sector will directly benefit the District. L&A possesses the resources and drive to continually exceed your expectations.

At L&A our mission is to provide accounting, compilation, assurance, and consulting services to governments in the spirit of excellence and altruism. As a firm, we are committed to adhering to stringent moral standards in addition to the legally imposed professional standards and guidelines, priding ourselves in our flexible attitude towards accommodating our clients, and continually striving to be an elite personal client service firm. L&A will attain the highest quality employees who share our core values and capacities in order to continue to service our clients at the level at which they are accustomed. Our staff utilizes their expertise to educate clients, with the anticipation that it will lead to accurate solutions to challenges that may arise in the daily course of financial activities. Our goal is to maintain personalized relationships with our current clients, while continuing to acquire new clients with the hopes of creating equally valuable bonds. At L&A we continually strive to distinguish ourselves from other accounting firms by emphasizing the following:

### EXPERTISE

- Providing professional audit and consulting services to over 400 local governments on an annual basis, and providing compilation and benefit services to over 450 public pension funds.
- Possessing exclusive expertise in the area of local government, as evidenced by our exemplary retention rate of the Certificate of Achievement for Excellence in Financial Reporting for clients with continual submissions to the program. L&A is also in the top ten firms nationally that submit audits to the Certificate of Achievement Program.
- Striving to continually be a proven leader in the governmental accounting industry and assisting our clients on the implementation of new, complex pronouncements and issues affecting local government, including one-on-one assistance with the understanding and implementation of these new pronouncements and issues. We will provide thorough and timely answers to any of your questions or needs.
- Maintaining a highly professional staff, each of which possess extensive knowledge in the area of local government, continually broadening their knowledge of local government issues through in-house training, involvement in various local government organizations and through continuing professional education programs.
- Engaging in audit planning, preliminary work and continual communication with our clients to ensure an efficient and quality audit process. This also ensures that audit issues will be identified early and solutions will be implemented timely.



## SERVICE AND QUALITY

- Allowing our clients to dictate scheduling needs related to the audit process and adhering to those needs. We continually meet or exceed the deadlines established by our clients.
- Identifying, communicating and assisting in the implementation of identified opportunities for improved and more efficient financial or procedural operations.
- Maintaining a program of continuity for multi-year engagements, including minimal rotation of the team, allowing for the establishment of efficient working relationships with the District.
- Continually promoting communication with management from the beginning of our engagement and throughout the year. This includes a planning meeting with the District, weekly updates with management to review the progress of the engagement, if requested, an exit conference to discuss our findings and report production issues, meetings with elected officials during the evenings to answer questions regarding the audit and any other related issues, and continual communication throughout the year. We are committed to listening to your needs and customizing the audit process to meet those needs.
- Customizing our audit approach to focus on those areas that represent significant risk to the District and any of the District's uniquely complex issues.

## CLIENT TRAINING OPPORTUNITIES

- Providing a variety of training and educational opportunities to our clients covering topics such as: new GASB pronouncements, understanding the financial statements, identification of finance department efficiencies and best practices. This includes hosting other industry experts to assist in educating our clients using the most current information available. These opportunities are always included in our fee structure.
- Forming professional resource alliances with other businesses in the areas of human resources, tax and information technology so, if required and if permitted by current audit independence standards, we would be able to provide the District the highest level of service.

During the time we have worked with the District, our firm has gained valuable knowledge of District operations, work flow, and internal controls that assist in providing a thorough but efficient audit. We have enjoyed our working relationship with the District and look forward to hopefully continue working with Management and the Board for years to come.

We are very excited about the opportunity to continue to serve the District and are committed to providing the District with quality service and commit to perform the work within the established time period. We believe we have talented people and the appropriate experience to provide you with a quality audit at a fair and competitive price. The Partners that are signing this proposal are entitled to represent the Firm, empowered to submit the proposal and authorized to sign a contract with the District. This proposal is a firm and irrevocable offer for 60 days. If you have any questions about this proposal or need to discuss these matters further, please contact us. We look forward to your reply.

Respectfully Submitted,

Ronald J. Amen  
Partner  
ramen@lauterbachamen.com  
630.393.1483

Jamie L. Wilkey  
Partner  
jwilkey@lauterbachamen.com  
630.393.1483



# FIRM PROFILE

Lauterbach & Amen, LLP (L&A) is based in Naperville, Illinois. Founded in 1997 by Sherry Lauterbach and Ron Amen, the firm provides clients with accurate, timely and personalized services that combine large-firm capabilities with small-firm values. Through the years, our services have evolved to meet the growing demands of our clients in the governmental, nonprofit and private sectors.

**L&A clients can expect unparalleled service from an experienced team of knowledgeable professionals who double as valuable management resources.**

## OUR SERVICES



Actuarial



Audit



Financial



Pension



Tax

## OUR TEAM

**14 Partners**  
**50+ Managers**  
**135+ Staff**



## OUR INDUSTRIES

**Government**  
**Private Sector**  
**Nonprofit**

**CRAIN'S**  
CHICAGO BUSINESS.

L&A was ranked as the 17th largest accounting firm in the Chicagoland area, according to an annual survey published by Crain's Chicago Business.





# FIRM PROFILE

## Firm Philosophy

We have a full-time commitment to accounting and financial reporting, with extensive expertise in the governmental and nonprofit sectors. Through our experience, we are able to help clients anticipate and prepare for changes in their operating environment. The value of our services lies not only in the performance of an efficient audit, but in our detailed review of finance practices, and our extensive knowledge of key topics affecting local governments. With our extensive experience in the field of local governmental accounting and auditing, we have served a substantial number of municipalities, park districts, libraries, special districts, school districts, pension funds, joint ventures, and various other governmental organizations. We have included a partial list of such entities as references, and would encourage you to contact any or all of them for references as to our qualifications and level of service. We have also provided our current client listing as evidence of our expertise in and commitment to governmental accounting and auditing.

## Close Working Relationship with Management

A close working relationship with management on a year-round basis is the best way to provide our clients with the benefit of our depth of knowledge. This approach also allows for the timely resolution of questions and problems as they arise rather than after the fact. Through understanding the client's activities and a close working relationship with management, L&A can best respond to and help initiate programs that lead to improved operations and efficiencies and ultimately result in a more efficient audit.

We consider it essential to maintain the lines of communication throughout the year. To attain this, we both formally (via meetings, newsletters, etc.) and informally (via telephone calls, emails, etc.) keep our clients advised of changes and recent developments related to governments.

## An Audit is a People-Oriented Endeavor

The team at L&A recognizes that we are involved in a people-oriented endeavor. Our goals and objectives, therefore, are centered around this understanding.

We strive:

- To create an environment that encourages a high level of communication between the client and our team
- To provide clients with the highest attainable level of staff capabilities through selective recruiting and creation of a work environment that aids personal growth
- To continually improve the quality of our services
- To support our financial, business, professional and social communities



# FIRM PROFILE

## A Strong Commitment to the Industry

Our involvement in the local government field includes active membership, support and participation in numerous professional organizations which serve the financial and management teams of local governments, including:



“Involvement in our industry’s organizations and providing educational support to those groups is a passion of our leadership team.”

- Government Finance Officers Association (GFOA)
- Wisconsin Government Finance Officers Association (WGFOA)
- Illinois Municipal Treasurers Association (IMTA)
- American Institute of Certified Public Accountants
- Illinois CPA Society Committees on Governmental Accounting
- AICPA Government Audit Quality Center
- AICPA Nonprofit Center
- Illinois Association of Park Districts/ Illinois Parks and Recreation Association (IAPD/IPRA)
- Illinois Public Pension Fund Association (IPPFA)
- Illinois Government Finance Officers Association (IGFOA)
- Michigan Government Finance Officers Association (MGFOA)
- Illinois Association of School Business Officials (IASBO)
- Illinois Library Association
- IGFOA Technical Accounting and Review Committee (TARC)
- Township Officials of Illinois
- Illinois Department of Insurance—Task Force
- Special Review Committee - Certificate of Achievement for Excellence in Financial Reporting - GFOA



# FIRM PROFILE

## Additional Services and Resources

Sharing our knowledge and expertise in the governmental industry is one of the greatest values we can bring to our clients. We are committed to continually reviewing our process to ensure an efficient audit, ensuring exemplary communication with our clients, and providing education on issues affecting local governments on a year-round basis. With our strong background in government, many of our areas of expertise are complementary of one another.

## Client Educational Opportunities

We offer multiple training opportunities throughout the year, on-demand webinars and important newsletter updates to our clients, at no additional cost. Our client trainings cover a variety of relevant topics such as:

- Implementation of GASB pronouncements
- State and local government updates
- Changes to auditing standards
- Understanding of financial statements
- Identification of department efficiencies and best practices
- Other statutory or hot topics affecting governments

“L&A’s value add approach to an audit includes extensive no-cost client training throughout the year.”

We record and share all of our client trainings so that they may be accessed on-demand directly from our website. Below are some recent examples of previous training webinars that we hosted:



Payroll



Government Software



Audit Reports



Government Updates



GASB87



Management Software



# FIRM PROFILE

## Government Expertise Means Extensive Services Available

It has been our experience that questions or problems may arise during the year for which a client might call upon us for assistance. The following is a partial list of the services we can provide to our clients:

- Financial reporting-assistance in the implementation of authoritative pronouncement requirements
- Assistance in obtaining or securing the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA)
- Utility or enterprise funds-analysis, forecasting, rate structure, and consulting services
- Federal, state and local grant reporting requirements
- Budget-assistance in obtaining the Distinguished Budget Award from the GFOA, appropriation and tax levy documents
- Personnel issues-evaluation and executive search
- Policies and procedures documentation and implementation
- Temporary staffing and training
- Pension fund related issues, including benefit calculations, funding analysis, etc.
- Human resources-taxability issues, fringe benefits, policies, etc.
- Outsourced finance and accounting department functions, including all levels of finance functions
- Taxpayer compliance-specialized audits for selected revenue sources
- Capital asset services to track net book value, depreciation expense and accumulated depreciation





# FIRM PROFILE

## Quality Assurance

We are committed to providing the highest quality audit product to our clients during all phases of the audit. Our Quality Assurance Team is responsible for reviewing all financial statements before issuance, assisting in technical inquiries and reviewing workpapers and reports of all engagements to verify compliance with professional standards and our Firm’s policies. At L&A we pride ourselves in providing a quality audit. As such, we are a member of the Private Companies Practice Section (PCPS) of the Division for CPA Firms of the AICPA, submitting our accounting and auditing practice to quality control reviews of our compliance with professional standards as established by the AICPA.

## Peer Review

The firm undergoes an independent peer review of our accounting and auditing practice as a condition of membership in the American Institute of Certified Public Accountants (AICPA), the national organization of CPA’s in public practice, industry, government and education. Our reports have been reviewed by numerous federal and state oversight agencies as well as other external professional agencies and organizations. Furthermore, there has never been any action taken against our Firm with any state or federal regulatory body or professional organization to which we have submitted our reports. A copy of our most recent peer review opinion is provided in the appendix section of this proposal.

## Independence

We require that all personnel inform the Firm of any lack of independence with respect to all clients. Specific guidelines to be followed are those set forth in the AICPA’s Code of Professional Ethics. Additionally, we are in compliance with the standards established by the General Accounting Office (GAO). More specifically, we are completely independent with respect to the District.

## License to Practice

We affirm that Lauterbach & Amen and all key personnel are duly licensed to practice in the State of Illinois.

Our State of Illinois license number is 066-003655.







## FIRM PROFILE

### DFK International/USA



Lauterbach and Amen is an independent member of DFK International, a worldwide association of independent accounting and management consulting firms, with locations in over 40 major markets throughout the United States and representation in over 85 countries worldwide. Our membership in DFK enhances our worldwide reach, provides us with additional resources, and expands the world of opportunity for our clients.

### Other Information

L&A has not had any federal or state desk reviews of its audits during the last five years. No disciplinary action has been taken against the firm during the last five years by state regulatory bodies or professional associations.

Per our firm's quality control document, all audit staff are required to meet the AICPA's continuing professional education requirements. Because we are niched in government, the required CPE hours for all of the staff outlined in this proposal are focused on the government industry, with hours also dedicated to Uniform Guidance/Single Audit continuing professional education as required by our industry. The firm utilizes a mix of self-study, in-house training, state Society or AICPA programs, Government Audit Quality Center programs, and programs offered by various government associations, such as the IGFOA.

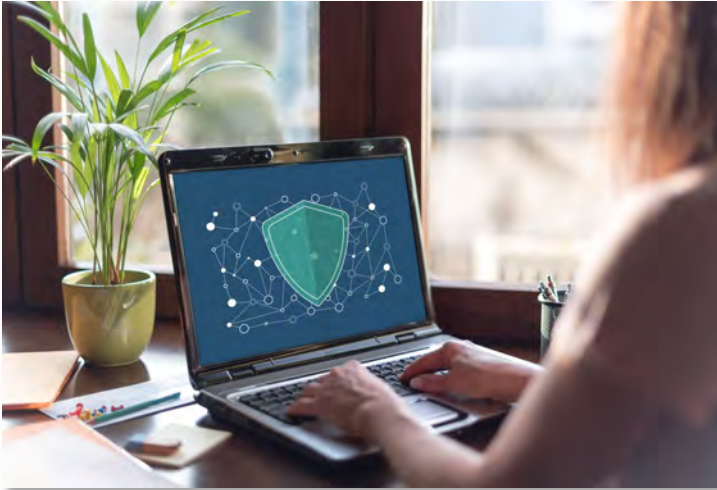
While we don't anticipate any significant issues during the course of the audit, we will certainly inform the appropriate representatives of Management depending on the nature of the issue and in accordance with our standards for communicating such matters.

### Conclusion

We are thrilled to have the opportunity to continue to serve the District. We have a passion for the government industry and a passion for providing a level of service well beyond just issuing you audited financial statements. Our approach to client service includes open year-round communication, a large network of resources to assist with even non-audit related questions, and a dedication to furthering education on our industry technical standards and best practices. At L&A you will be served by partners who are dedicated to the government industry and a group of over 160 L&A employees that share in that passion and spend all twelve months of the year working on government engagements.

# SOFTWARE & SECURITY

## L&A Software



With threats constantly evolving, becoming riskier and more consequential, we must remain proactive, continually enhancing our approach to information security. To meet our clients' unique security expectations and address today's dynamic regulatory issues, L&A has purposefully selected tools and processes necessary to protect client data and mitigate security risks over the lifecycle of a client project. Multi-Factor Authentication, limited human access, anti-virus software and firewalls are some of the protections we have in place throughout the entire firm to minimize risk and maximize the security of client data.

## L&A Portal Security

The application L&A has chosen for online access to client data uses a secure portal that is hosted at some of the largest, most secure data centers in the world. It uses the industry's most advanced security and reliability measures to keep your data safe. Built-in redundancy involves multiple data locations, internet connections, and power sources that keep our secure portal up and running at all times. We utilize secure password protection and 256-bit encryption which protects your data as it travels between the data center and your computer.

## Disaster Contingency Plans

L&A has developed recovery strategies for our IT systems, applications and data. This includes networks, servers, desktops, laptops, wireless devices, data and connectivity. Our recovery strategies anticipate the loss of one or more of the following system components:

- Hardware (networks, servers, laptop computers)
- Internet connectivity
- Software applications
- Data and restoration





# KEY ENGAGEMENT PERSONNEL

## Ronald J. Amen, CPA

### Managing Partner

Ron Amen has over 33 years of experience serving clients in the governmental sector. He has participated in numerous governmental engagements, including municipalities, park districts, school districts, State and Federal government entities, universities, nonprofits and other governments.



### Educational and Membership Background

- University of Nebraska
- Certified Public Accountant
- American Institute of Certified Public Accountants
- Member of Government Finance Officers Association (GFOA) and Illinois GFOA
- Member of AICPA Government Audit Quality Center
- Member of Illinois Municipal Treasurers Association (IMTA)
- Member of Illinois Association of Park Districts/Illinois Parks and Recreation Association (IAPD/IPRA)
- GFOA Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting
- Instructor for IGFOA Training Courses
- Instructor for IMTA Training Courses



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ramen@lauterbachamen.com

### Governmental Accounting and Auditing Experience

Ron has managed numerous governmental engagements during his experience in public accounting. Assignments ranging from audits, single audits, TIF audits, performance reviews, budgeting, strategic planning, and other projects is a brief history of his background. Due to his extensive government background, he is often used as a resource for providing creative solutions to issues affecting local governments. He functions as a working partner, in that he is available and present during each phase of the audit process.

Ron has also participated in the management of some large commercial and nonprofit engagements. This experience includes audits, tax preparation, consulting and strategic planning for both commercial and nonprofit clients.



# KEY ENGAGEMENT PERSONNEL

## Jamie L. Wilkey

### Technical Partner

Jamie Wilkey has over 21 years of professional accounting experience exclusively in the governmental sector. She has participated in numerous governmental engagements, including municipalities, park districts, school districts, libraries, special districts and various other units of government.

### Educational and Membership Background

- Truman State University
- Northern Illinois University
- Member of Illinois Government Finance Officers Association (IGFOA)
- Member of Technical Accounting Review Committee (TARC) with IGFOA
- Member of Illinois Municipal Treasurers Association (IMTA)
- Member of Illinois Association of Park Districts/Illinois Parks and Recreation Association (IAPD/IPRA)
- GFOA Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting
- Instructor for IGFOA Training Courses
- Instructor for IMTA Training Courses
- Instructor for IPPFA Training Courses

### Governmental Accounting and Auditing Experience

Jamie’s experience in the governmental sector includes management of numerous units of government. Such assignments include annual audits, single audits, TIF audits, grant specific audits, and other related projects. Jamie has been responsible for the management of numerous annual audits for government units, all of which has either received the Certificate of Achievement for Excellence in Financial Reporting Award from the GFOA in the first year of their submittal to the program or maintained their Certificate standing.

Jamie also has extensive government consulting experience, which includes the responsibility for all financial operations of the government unit, including, but not limited to, the maintaining of the general ledger, trial balance, balance sheet and consolidated financials. Jamie has also assisted numerous clients with payroll processing, budget preparation, supervision of accounts receivable, accounts payable and utilities billing processing, tax levies and related documents, and the recommendation and implementation of various finance/accounting department procedures and policies.



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[jwilkey@lauterbachamen.com](mailto:jwilkey@lauterbachamen.com)



# KEY ENGAGEMENT PERSONNEL

## Matt R. Beran, CPA

### Operations Partner

Matt Beran has over 19 years of professional accounting experience, 13 of those are exclusively in the governmental sector. Prior to working in government, Mr. Beran was a supervisor at one of the Big 4 accounting firms. He has participated in numerous governmental engagements, including municipalities, park districts, school districts, libraries, special districts, nonprofits and various other units of government.

### Educational and Membership Background

- Truman State University
- Certified Public Accountant
- American Institute of Certified Public Accountants
- Member of Illinois Government Finance Officers Association (IGFOA)
- Member of Illinois Municipal Treasurers Association (IMTA)
- Member of Illinois Association of School Board Officials (IASBO)
- Instructor for IMTA Training Courses
- Instructor for IASBO Training Courses

### Governmental Accounting and Auditing Experience

Matt’s experience in the government sector includes managing numerous governmental engagements. Assignments ranging from audits, single audits, TIF audits, performance reviews, budgeting, strategic planning, and other projects is a brief history of his background.

Matt has been responsible for the training of staff at Lauterbach and Amen. The training includes audit methodology and the specifics of governmental accounting, such as property taxes, debt, and full accrual versus modified accrual accounting. He researches new GASB pronouncements and gains an understanding of the change and how it will affect clients, audit staff, and the audit process. Then Matt passes along this knowledge to clients to ensure they understand what is changing.

Matt has also been responsible for various agreed-upon procedures including forensic audits. He has been able to observe various municipalities, park districts and libraries and prepare an extensive report on their current internal controls and procedures. Matt will also then give various suggestions on how to improve internal controls and procedures to improve efficiency and accuracy while still having proper segregation of duties.



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mberan@lauterbachamen.com





# KEY ENGAGEMENT PERSONNEL

## Audit Team Key Personnel

### Monika Adamski



Monika has 13 years of professional accounting experience exclusively in the governmental sector. She is a graduate of DePaul University. Monika is specialized in municipal and state agency audits as well as school districts and nonprofit entities and also specializes in internal control assessment for all governmental clients.

### Courtney Clement



Courtney has over 5 years of public accounting experience serving various types of clients. She is a graduate of North Central College and a Certified Public Accountant. She has participated as the lead in both auditing and financial services roles where she has been the direct contact for the clients and has managed L&A teams.

### Jennifer Martinson



Jen has 10 years of professional accounting experience exclusively in the governmental sector. She is a graduate of the University of Miami and a Certified Public Accountant. Jen specializes in municipal audits, staff training and new hire training. The training includes audit methodology and the specifics of governmental accounting.

### Brad Porter



Brad has 8 years of professional accounting experience exclusively in the governmental sector. He is a graduate of University of Saint Francis and a Certified Public Accountant. Brad specializes in staff development and the training and auditing of local governments and park districts.

### Don Shaw



Don has 13 years of professional accounting experience, 8 of those years are exclusively in the governmental sector. He is a graduate of Northern Illinois University and is a Certified Public Accountant. Don specializes in municipalities, school districts and Uniform Grant Guidance single audit testing, reporting and submission.

### Ann Scales



Ann has 13 years of professional accounting experience exclusively in the governmental sector. She is a graduate of Marquette University and is a Certified Public Accountant. Ann specializes in finalizing Comprehensive Annual Financial Reports for our clients - meeting the requirements established by the GFOA. Ann has completed the AICPA's Nonprofit Level I and Level II Certificate Program. She specializes in auditing and performing consulting services for municipalities and nonprofits.



# AUDIT APPROACH

## Overview

We are prepared to meet or exceed all requirements and expectations of the District. The partners of L&A will be involved in all phases of the audit of the District as outlined below. L&A does not use statistical sampling in any phase of the audit process. Sample sizes used for testing are in accordance with standards established by the profession and will be determined in the planning phase.

Throughout the audit process we will inform management of audit issues as they arise and maintain the highest level of professionalism in the identification and communication of these issues. Discussion of the issues will take place immediately following their discovery and will allow management ample time to rectify any issues.

## GFOA Certificate of Achievement

L&A fully supports the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting Program. We have assisted many clients in obtaining their certificates and have submitted over a thousand award applications to GFOA over the years. We also work with our clients in subsequent years on the implementation of any recommendations provided by the GFOA.



We will respond to GFOA comments for improvement and take care of the filing of the necessary documents each year. We currently submit in excess of one hundred reports to the GFOA on an annual basis and are in the top ten firms nationally that submit to the program.

## Audit Scope and Standards






L&A will issue an opinion on the governmental activities, business-type activities, each major fund and the aggregate remaining fund information, including the notes to the financial statements, which collectively comprise the District's financial statements, with "in-relation-to" coverage provided on the combining and individual fund financial statements and on any supplementary information. We will not provide an opinion on the Management Discussion and Analysis, but will provide customary review of this information. Introductory and Statistical sections of the Comprehensive Annual Financial Report, if applicable, will not be audited by us.

The audit will be conducted in accordance with generally accepted auditing standards, and, if a single audit becomes necessary, the standards for financial audits contained in Governmental Auditing Standards (2004), issued by the Comptroller General of the United States, and the Single Audit Act of 1996; and the provisions of Uniform Grant Guidance 2CFR-2000/OMB Circular A-133, Audits of State and Local Governments and Nonprofit Organizations.



# AUDIT APPROACH

Below is our proposed schedule for your audit phases in accordance with the requirements stated in the RFP:

PHASE		TIMING	PARTNER	MANAGER	IN-CHARGE	TOTAL HOURS (EST)
	Phase 1 Planning	May	2 Hours	4 Hours	2 Hours	8 Hours
	Phase 2 Preliminary Fieldwork	July	4 Hours	4 Hours	8 Hours	16 Hours
	Phase 3 Fieldwork	August	8 Hours	18 Hours	62 Hours	88 Hours
	Phase 4 Drafts	September	5 Hours	18 Hours	5 Hours	28 Hours
	Phase 5 Audit Completion	Early October	3 Hours	6 Hours	3 Hours	12 Hours

## Phase 1: Planning



May

The purpose of the planning phase is to provide the foundation for the direction that the audit will take. During the planning phase of the audit, we will hold a planning meeting with the District to discuss the audit approach, develop a schedule for completing the audit, and review the areas that we will be focusing on during our fieldwork procedures and testing.

The following is an outline of the key steps performed during the planning phase of the audit:

- Discussing and agreeing upon report formats to provide information which complies with generally accepted accounting principles. The format should be agreed upon during the planning phase of the audit to ensure timely issuance of the report. Our plan is to adopt a format similar to the previous year.
- Discussing availability of accounting records and source documents and developing a detailed list of schedules to be prepared by the District.
- Developing a schedule for completing the subsequent phase of the audit.



# AUDIT APPROACH

## Phase 2: Preliminary Fieldwork



July

Preliminary fieldwork is the next phase of the audit process and involves expanding our understanding of the District and its operations through a review of various documents and through discussions with key District personnel. During this phase, we will begin the required study and evaluation of internal accounting controls as part of the financial and compliance audit.

The purpose of our study and evaluation will be to obtain sufficient knowledge and understanding of the internal accounting and administrative control systems used by the District for reliance on the system of internal control and the degree of such reliance; or to aid us in designing substantive tests in the absence of such reliance. We will hold progress meetings with key management, as necessary, to keep you apprised of the results of our preliminary review and to discuss the key internal controls to be tested.

Our approach to the study and evaluation of the internal accounting and administrative controls will be accomplished through the following techniques:

- We will perform an in-depth review of internal control documentation and working papers made available by the prior audit firm and the District.
- We will use internal control questionnaires, narratives and/or flowcharting techniques to document key flows of information. Because of our extensive commitment to government, the questionnaires utilized are designed specifically for use on governmental. We will utilize this information and identify key internal control procedures which will be tested in order to warrant reliance on the identified controls. The objectives of such reliance will be to reduce the extent of substantive work performed, resulting in a more cost-efficient audit approach.
- We will evaluate audit risk for all key financial statement assertions and compliance determinations using the procedures outlined above. Audit risk is the risk that material financial statement misstatements or material noncompliance will not be prevented or will not be detected and corrected in a timely manner.





# AUDIT APPROACH

## Phase 3: Fieldwork



August

This phase of the audit will consist primarily of substantive testing of year-end balances. If any audit issues come to our attention during the course of our work, we will immediately inform you so that action can be taken before the completion of our fieldwork.

We will design our detailed testing procedures to provide both compliance and financial audit coverage where applicable. We utilize custom designed audit programs that are specifically designed for government clients and therefore, provide for the most efficient and effective approach.

At a minimum, management is to provide supporting schedules for the following areas once we return for fieldwork:

<b>Cash</b>	<b>Accounts Payable</b>
<b>Investments</b>	<b>Payroll</b>
<b>Governmental Revenues/Receivables</b>	<b>Debt Service</b>
<b>Proprietary Revenues/Receivables</b>	<b>Fund Balance/Net Position</b>
<b>Inventories</b>	<b>Grants</b>
<b>Interfunds</b>	<b>Risk Management</b>
<b>Capital Assets</b>	

For financial audit purposes, we will assess the risk of material misstatement associated with a given objective, and perform substantive and compliance procedures. Our substantive procedures will gather evidence as to the completeness, accuracy, or validity of the information contained in the financial statements. These procedures will include confirmation of year-end balances, vouching documents and analytic reviews. Through our compliance procedures, we will gather evidence related to the existence and effectiveness of specific internal controls. These procedures includes examinations of documents for proper approval and review of procedures for compliance with rules, regulations and District policies.

At the conclusion of fieldwork, workpapers will be reviewed by the engagement partner and we will prepare the Annual Comprehensive Financial Report in accordance with generally accepted accounting principles for government entities. In addition, we will prepare a management letter and other required communication letters that we will review and discuss with the District during the draft phase of the audit.



# AUDIT APPROACH

## Phase 4: Drafts



September

The final completion and quality review of the initial draft of the Annual Comprehensive Financial Report will be completed at our office and a draft of the Annual Comprehensive Financial Report and related communication letters will be provided to the District no later than the date agreed to during the planning meeting. The District will then have a sufficient amount of time to review the draft for questions and/or changes. L&A will then coordinate with the District a final draft where we will review the District's questions and/or changes to the Annual Comprehensive Financial Report as well as the client communication letters and submit a final draft of the Annual Comprehensive Financial Report to the District.

## Phase 5: Audit Completion



Early October

Upon approval of the drafts by the District, we will deliver final, bound financial Annual Comprehensive Financial Reports. At the completion of our audit, we will also provide a the final management letter addressing reportable conditions, if any, and other comments and observations for improvements. The management letter will be provided as a separate document. The management letter will contain, as warranted and appropriate:


- Specific recommendations for improvement of the accounting practice and procedures and the internal accounting and administrative controls.
- Comments on the design, controls and audit trails of new and redesigned automated systems, along with suggestions to improve processing methods and procedures.
- Suggestions for operational improvements or cost efficiencies noted during the course of our work.
- Findings relative to compliance with the applicable rules and regulations.
- Comments regarding compliance with laws.
- Other comments or recommendations and best practices that we believe may be relevant.
- Upcoming GASB Pronouncements or auditing standards that may affect the District's financial statements in the future.

L&A strives for continual communication with District staff and management as well as the Board. As such, the engagement partner will be available for meetings and/or formal presentations of the Annual Comprehensive Financial Report and communication letters with representatives of the District.



# PRICE AND BILLING

## AUDIT SERVICES RFP RESPONSE FORM

Firm:	Lauterbach & Amen, LLP
Firm Contact/Project Manager:	Ronald J. Amen, Partner
Email Address:	ramen@lauterbachamen.com
Address:	668 N. River Road
	Naperville, IL 60563
Telephone and Fax Numbers:	Phone: 630.393.1483   Fax: 630.393.2516
Signature of Authorized Agent:	 , Partner
Date of Proposal Submission:	February 1, 2023

## PRICE STRUCTURE

	April 30, 2023	April 30, 2024	April 30, 2025	April 30, 2026	April 30, 2027
Annual Financial Report	\$17,000	\$17,500	\$18,000	\$18,500	\$19,100
IL Comptrollers Report	Included	Included	Included	Included	Included
OPEB Valuation (full/limited)	Separate Actuary Engagement	Separate Actuary Engagement	Separate Actuary Engagement	Separate Actuary Engagement	Separate Actuary Engagement
GFOA award assistance	Included	Included	Included	Included	Included
990 tax return preparation	\$220	\$230	\$240	\$250	\$260

Single Audit Report, if Required *	\$4,000	\$4,100	\$4,200	\$4,300	\$4,400
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\* L&A notes charge is for 1 Major Program testing. Additional \$1,500 per additional program tested.



# PRICE AND BILLING

## HOURS SCHEDULE

	Hours	Standard Rate	Quoted Rate	Total
<b>Partner</b>	22	\$170	\$160	\$3,520
<b>Manager</b>	50	\$140	\$130	\$6,500
<b>In-Charge</b>	80	\$100	\$90	\$7,200
	152			\$17,220

In 25 years of providing auditing services, Lauterbach & Amen, LLP has never increased an audit price from what was proposed in the RFP. This includes implementation of all future GASB and FASB pronouncements.

Our firm stresses that we are available throughout the year to provide technical accounting and financial reporting assistance to the District. We encourage clients to contact us with questions that may arise. In addition, we provide no cost client training to introduce new GASB pronouncements and auditing standards that may affect the District, as well as providing other training topics based on client requests and needs.

## Schedules Requested

The proposed annual prices are based upon staff support at all levels from District personnel and that the District will provide adjusted trial balances and support (detailed schedules that reconcile to the trial balance) for all balance sheet accounts. At a minimum, management is to provide supporting schedules for the areas outlined in the Fieldwork Phase of the Audit Approach section of this proposal.

## Additional Services

Should it become necessary for the District to request us to render additional services to either supplement the services requested in the RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement or new accounting standards, then such additional work will be performed only after discussing with management the level of effort and estimated costs prior to performing any such work.

As independence standards have recently become more stringent related to the types of additional services auditors can perform, L&A would review these independence standards and the types of services requested prior to proposing on any additional services.









# REFERENCES

We know that our best endorsement comes from satisfied clients. We invite you to contact the following clients who have been serviced by our firm to inquire about their experience and how our services continue to bring value to our clients. Additional references can be provided upon request.

	Client	Contact
	<b>Elmhurst Park District*</b>	<b>Barbara Stembridge</b> (630) 993-8196 bstembridge@epd.org
	<b>Glen Ellyn Park District*</b>	<b>Nick Cinquegrani</b> (630) 858-2462 NCinquegrani@gepark.org
	<b>Itasca Park District</b>	<b>Maryfran Leno</b> (630) 773-2257 maryfran@itascaparkdistrict.com
	<b>Carol Stream Park District*</b>	<b>Lisa Scumaci</b> (630) 784-6116 lisas@csparks.org

\* Indicates governments who currently hold the GFOA Certificate of Achievement.

					
Municipalities <b>110+</b>	Park Districts <b>65+</b>	School Districts <b>35+</b>	Libraries <b>45+</b>	Pension Funds <b>450+</b>	Other <b>110+</b>



# REFERENCES

L&A stands by our quality and service. As such, we encourage you to reach out to any of the clients listed below that we serve to learn more about their experience with our firm.

## Park Districts | Special Recreation Districts | Forest Preserve Districts

Park Districts	Special Recreation Districts	Forest Preserve Districts
Bensenville Park District	Geneva Park District*	Lockport Township Park District
Big Rock Park District	Glen Ellyn Park District*	Manhattan Park District*
Buffalo Grove Park District*	Glencoe Park District	Marengo Park District
Burbank Park District	Glenview Park District*	Maywood Park District
Butterfield Park District	Golf Maine Park District	Memorial Park District
Byron Park District	Grayslake Park District	Mokena Community Park District
Carol Stream Park District*	Gurnee Park District*	Morton Grove Park District*
Cary Park District *	Hickory Hills Park District	Mundelein Park District*
Channahon Park District*	Hoffman Estates Park District*	Norridge Park District
Crystal Lake Park District*	Homewood-Flossmoor Park District*	Northbrook Park District*
Darien Park District	Huntley Park District*	Northfield Park District
Deerfield Park District	Itasca Park District	Oak Brook Park District*
DeKalb Park District	Kankakee Valley Park District	Oak Lawn Park District*
Des Plaines Park District*	Kenilworth Park District	Oak Park Park District*
Elk Grove Park District*	La Grange Park Community Park District	Oswegoland Park District*
Elmhurst Park District*	La Grange Park District*	Palatine Park District*
Frankfort Square Park District	Lake Bluff Park District*	Park Ridge Park District*
Geneseo Park District*	Lan-Oak Park District	Plainfield Township Park District*
	Lemont Park District*	River Forest Park District*

## Special Recreation Associations

Fox Valley Special Recreation Association	Northwest Special Recreation Association
Kishwaukee Special Recreation Association	South East Association Special Parks
Lincolnway Special Recreation Association	Special Recreation Association of Northern Lake County
Maine-Niles Association of Special Recreation	Warren Special Recreation Association
NISRA and Foundation	West Suburban Special Recreation Association
Northeast DuPage Special Recreation Association	Western DuPage Special Recreation Association*
Northern Suburban Special Recreation Association and Foundation	
Northern Will County Special Recreation Association	

## Forest Preserve Districts

- Forest Preserve District of DuPage County\*
- Forest Preserve District of Kane County \*

\* Indicates governments who currently hold the GFOA Certificate of Achievement.

Municipalities	Park Districts	School Districts	Libraries	Pension Funds	Other
110+	65+	35+	45+	450+	110+





# APPENDIX

ELLIN & TUCKER

## REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Partners of  
Lauterbach & Amen, LLP and the Peer Review Alliance Report Acceptance Committee

We have reviewed the system of quality control for the accounting and auditing practice of Lauterbach & Amen, LLP (Firm) in effect for the year ended June 30, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### FIRM'S RESPONSIBILITY

The Firm is responsible for designing a system of quality control and complying with it to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and remediating weaknesses in its system of quality control, if any.

### PEER REVIEWER'S RESPONSIBILITY

Our responsibility is to express an opinion on the design of the system of quality control and the Firm's compliance therewith based on our review.

### REQUIRED SELECTIONS AND CONSIDERATIONS

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.





# APPENDIX

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**ELLIN & TUCKER****OPINION**

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In our opinion, the system of quality control for the accounting and auditing practice of Lauterbach & Amen, LLP in effect for the year ended June 30, 2019 has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Lauterbach & Amen, LLP has received a peer review rating of *pass*.

A handwritten signature in blue ink that reads "Ellin &amp; Tucker".

ELLIN & TUCKER  
Certified Public Accountants

Baltimore, Maryland  
December 27, 2019



# Oak Brook Park District

BOARD MEETING  
AGENDA ITEM –HISTORY/COMMENTARY

<b>ITEM TITLE: TENNIS CENTER PATIO BID</b>	<b>AGENDA No.: 7C</b>
<b>MEETING DATE: MARCH 20, 2023</b>	

**STAFF REVIEW:** Director of Parks and Planning, Bob Johnson:

**RECOMMENDED FOR BOARD ACTION:** Executive Director, Laure Kosey:

**ITEM HISTORY (PREVIOUS PARK DISTRICT BOARD REVIEWS, ACTIONS RELATED TO THIS ITEM, COMMITTEE ACTION, OTHER PERTINENT HISTORY):**  
 The outdoor patio at the Oak Brook Tennis Center services patrons from the Tennis Center, the Universal Playground, and surrounding park areas. The adjacent outdoor restrooms, ample space, and picnic tables make it an ideal gathering place for visitors.

The patio surface is comprised of deteriorating concrete and uneven paver bricks, and the site lacks shade. The park district worked with Upland Design, LTD. to develop a renovation plan for the space, including a new concrete patio, underdrainage, shade structures, and additional landscaping.

The District went out to bid for site demolition, underdrainage, and installation of a new poured concrete patio. Two bids were submitted from contractors and both were substantially over budget.

**ITEM COMMENTARY (BACKGROUND, DISCUSSION, KEY POINTS, RECOMMENDATIONS):**  
 Staff recommends rejecting both the bids. The project will be modified and re-bid in March with a bid opening in April 2023.

**ACTION PROPOSED:** A motion (and a second) to reject all bids for the Tennis Center Patio Project.

## Oak Brook Park District

1450 Forest Gate Road  
Oak Brook, IL 60523

Tennis Center Patio Project 2023

Bid open 3-9-23, 2:00 pm

Bids opened in the order of receipt.

Bidder	Bond	References	Certifications	Base Bid	Alternate Bid
Blinderman Construction 224 N. Desplaines Street, Suite 650 Chicago, IL 60661	x	x	x	\$ 142,026.00	\$ 36,807.00
Misfits Construction Company 333 South Wabash Ave, Suite 2700 Chicago, IL 60604	x	x	x	\$ 116,580.00	\$ 38,650.00

Alternate Bid: Asphalt Paving

New Business



# Oak Brook Park District

## BOARD MEETING

### AGENDA ITEM –HISTORY/COMMENTARY

**ITEM TITLE: RESOLUTION 23:0321: A RESOLUTION TO ESTABLISH A DECENNIAL COMMITTEE ON LOCAL GOVERNMENT EFFICIENCY AS REQUIRED BY PUBLIC ACT 102-1088 (REQUIRES WAIVING THE BOARD RULES TO APPROVE AT THIS MEETING.)**

**AGENDA No.: 8 A**

**MEETING DATE: MARCH 20, 2023**

**STAFF REVIEW:** Deputy Director, Dave Thommes:

**RECOMMENDED FOR BOARD ACTION:** Executive Director, Laure Kosey:

**ITEM HISTORY (PREVIOUS PARK DISTRICT BOARD REVIEWS, ACTIONS RELATED TO THIS ITEM, COMMITTEE ACTION, OTHER PERTINENT HISTORY):**

On June 10, 2022, the Illinois General Assembly enacted Public Act 102-1088, also known as the “Decennial Committees on Local Government Efficiency Act.”

The act requires that within one year after the Act has been enacted and every ten years thereafter, each governmental unit, except municipalities and counties, must form a committee to study local efficiencies and increased accountability and report recommendations to the County Board. Park Districts are subject to the Act and must form a committee by June 10, 2023.

The Act requires the committee’s membership to consist of the members of the Board of Commissioners, the Park District’s Executive Director and Deputy Director, and two residents of the Oak Brook Park District jurisdiction.

The committee must meet at least three times to review “governing statutes, ordinances, rules, procedures, powers, jurisdiction, shared services, intergovernmental agreements, and interrelationships with other governmental units and the State. The committee must collect data, research, and analysis as necessary to prepare a report for the County Board of Cook and DuPage Counties.”

A Decennial Committee Meeting Notice and Agenda shall be prepared to notify the public of the Committee meetings in accordance with the Open Meetings Act. The public may attend the meetings. At the conclusion of each meeting, prior to the adjournment, the Committee shall conduct a survey of the residents in attendance to ask input on the matters discussed at that meeting.

The Committee must summarize its work and findings with a written Report which shall include recommendations in respect to increased accountability and efficiency. The Committee must deliver the report to the County Board of Cook and DuPage Counties no later than 18 months after Committee formation (on or before September 20, 2024). After the Committee makes the Report available to the public, the committee is dissolved without further action. A new Committee will be formed to conduct the analysis and prepare the Report every 10 years, as required by the Act.

**ITEM COMMENTARY (BACKGROUND, DISCUSSION, KEY POINTS, RECOMMENDATIONS):**

The Board’s approval of Resolution 23:0321 will establish the Oak Brook Park District Decennial Committee on Local Government Efficiency as required by the Act.

**ACTION PROPOSED:** A motion and a second to waive the Board Rules to approve at this meeting Resolution 23-0321: A Resolution to Establish a Decennial Committee on Local Government Efficiency as Required by Public Act 102-1088. Then request a motion and a second to approve Resolution 23-0321: A Resolution to Establish a Decennial Committee on Local Government Efficiency as Required by Public Act 102-1088.

**Resolution 23:0321**

**A RESOLUTION TO ESTABLISH A DECENNIAL COMMITTEE ON LOCAL GOVERNMENT EFFICIENCY  
AS REQUIRED BY PUBLIC ACT 102-1088**

**WHEREAS**, on June 10, 2022, the Illinois General Assembly enacted Public Act 102-1088 (the “Act”), “an Act concerning government,” also known as the “Decennial Committees on Local Government Efficiency Act,” which became effective immediately; and

**WHEREAS**, the Act mandates that, within one (1) year after the effective date of the Act, and at least once every ten (10) years thereafter, each governmental unit, except municipalities and counties, must form a committee to study local efficiencies and increased accountability to the county board in which the governmental unit is located; and

**WHEREAS**, to comply with the Act, the Oak Brook Park District Board of Park Commissioners (“The Board of Commissioners”) deem it necessary and appropriate to establish the Oak Brook Park District Decennial Committee on Local Government Efficiency, as provided herein; and

**NOW, THEREFORE, BE IT RESOLVED** by the Oak Brook Park District Board of Commissioners, Cook and DuPage Counties, Illinois as follows:

**Section One: Formation and Duration.** The Oak Brook Park District Decennial Committee on Local Government Efficiency (the “Committee”) is hereby established. The Oak Brook Park District (the “Park District”) shall provide administrative and other support to the Committee, as determined by the Executive Director. The Committee shall be dissolved upon the publication of the report required under Section Five below, until such time as it is re-established with newly appointed members pursuant to Section 10 of Public Act 102-1088, “an Act concerning government,” also known as the “Decennial Committees on Local Government Efficiency Act.”

**Section Two: Membership.** The Committee’s membership shall consist of the members of the Board of Commissioners, the Park District’s Executive Director and Deputy Director, and two residents of the Oak Brook Park District jurisdiction (“Park District Residents”) to be appointed by the President of the Board of Commissioners, with the advice and consent of the Board of Commissioners. The Deputy Director shall serve as the Chairperson of the Committee. The Chairperson may appoint additional Committee members. Committee members shall serve without compensation but may be reimbursed by the Park District for their expenses incurred in performing their duties. Except as otherwise required by law, the appointed Park District Residents serving on the Committee, may be removed from serving on the Committee at the sole discretion of the Board of Commissioners. In the event of a vacancy in the

Committee's appointed members or the role of the Chairperson, such vacancy shall be filled in the same manner as the appointment under this Section Two.

**Section Three: Powers and Duties.** The duties of the Committee shall include, but are not limited to, the following: (a) the study of the Park District's governing statutes, ordinances, rules, procedures, powers, jurisdiction, shared services, intergovernmental agreements, and interrelationships with other governmental units; and (b) the collection of data, research, and analysis as necessary to prepare the report required under Section Five below. The Committee may employ or use the services of specialists in public administration and governmental management and any other trained consultants, analysts, investigators, and assistants it consider appropriate, and may seek assistance from colleges and universities as necessary to prepare the report required under Section Five below. Before enlisting any services, the Committee shall bring recommendations for such services to the Executive Director in accordance with the Park District's Purchasing Policy.

**SECTION FOUR: Meetings.** The Committee shall meet from time-to-time as determined by the Chairperson and at least three (3) times prior to dissolution under Section One above. The Committee shall meet in accordance with all applicable rules, regulations, ordinances, and laws, including, but not limited to, the Open Meetings Act, 5 ILCS 120/1 *et seq.*, and the following provisions of the Oak Brook Park District Board of Commissioners' Rules: (a) Section 1.1(1)(G); (b) Section IV; (c) Sections VI – XII. In addition, at the conclusion of each Committee meeting, the Committee shall conduct a survey of the residents in attendance and ask for input on the matters discussed at the meeting. The Committee may meet during a regularly scheduled Board Meeting, so long as: (a) separate notice is given in conformance with the Open Meetings Act; (b) The Committee meeting is listed as part of the Agenda for the Meeting of the Board of Commissioners; and (c) at least a majority of the Committee members are present at the Committee's Meeting.

**SECTION FIVE: Reporting.** The Committee shall summarize its work and findings in a written report, which shall include recommendations in respect to increased accountability and efficiency. The report shall be provided to the County Board of Cook and DuPage Counties on or before September 20, 2024, which is eighteen months after the Committee's formation, and shall be made available to the public. At the discretion of the Board President, the Executive Director, or Chairperson, may be required to present its report at a full meeting of the Board of Park Commissioners. The Board President may also from time-to-time require that the Chairperson present in-person progress and/or status reports to the Board of Park Commissioners at regularly scheduled Board Meetings.



**SECTION SIX: Severability.** If any section, paragraph, or provision of this Resolution shall be held to be invalid or unenforceable for any reason, the invalidity of unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this Resolution.

**SECTION SEVEN: Repealer.** All prior Ordinances and Resolutions in conflict or inconsistent herewith are hereby expressly repealed only to the extent of such conflict or inconsistency.

**SECTION EIGHT: Effective Date.** This Resolution shall be in full force and effect from its passage and approval as required by law:

**PASSED AND APPROVED THIS 20<sup>TH</sup> DAY OF MARCH, 2023.**

**AYES:** \_\_\_\_\_

**NAYS:** \_\_\_\_\_

**ABSENT:** \_\_\_\_\_

\_\_\_\_\_  
**Sharon Knitter, President**

**ATTEST:**

\_\_\_\_\_  
**Laure Kosey, Secretary**



# Oak Brook Park District

## BOARD MEETING

### AGENDA ITEM –HISTORY/COMMENTARY

**ITEM TITLE: RESOLUTION 23-0322: A RESOLUTION TO APPROVE AND RATIFY THE APPOINTMENT OF COMMITTEE MEMBERS TO SERVE ON THE OAK BROOK PARK DISTRICT DECENNIAL COMMITTEE OF GOVERNMENT EFFICIENCY. (REQUIRES WAIVING THE BOARD RULES TO APPROVE AT THIS MEETING.)**

**AGENDA No.8 B:**

**MEETING DATE: MARCH 20, 2023**

STAFF REVIEW:

Deputy Director, Dave Thommes:

RECOMMENDED FOR BOARD ACTION:

Executive Director, Laure Kosey:

**ITEM HISTORY (PREVIOUS PARK DISTRICT BOARD REVIEWS, ACTIONS RELATED TO THIS ITEM, COMMITTEE ACTION, OTHER PERTINENT HISTORY):**

On June 10, 2022, the Illinois General Assembly enacted Public Act 102-1088, also known as the “Decennial Committees on Local Government Efficiency Act.”

The Act mandates that, within one (1) year after the effective date of the Act, and at least once every ten (10) years thereafter, each governmental unit, except municipalities and counties, must form a committee to study local efficiencies and increased accountability to the county board in which the governmental unit is located.

To comply with the Act, the Oak Brook Park District Board of Park Commissioners deem it necessary and appropriate to establish the Oak Brook Park District Decennial Committee on Local Government Efficiency (the “Committee”), as provided in Resolution 23-0321.

The act requires the Committee’s membership to consist of all elected or appointed members of the of the governing board of the governmental unit; at least two (2) residents of the governmental jurisdiction which shall be appointed by the Board President with the advice and consent of the Board, and the Executive Director or other officer of the governmental unit.

Executive Director Laure Kosey provided a recommendation to the Board of Commissioners to appoint residents Kathleen Carson and Linda Pizzello to serve on the Committee; and for Dave Thommes, Deputy Director, to serve as the Committee’s Chair. The Board of Commissioners provided consensus to approve the appointment. Residents Kathleen Carson and Linda Pizzello have agreed to serve on the Committee.

**ITEM COMMENTARY (BACKGROUND, DISCUSSION, KEY POINTS, RECOMMENDATIONS):**

The first meeting of the Committee was held prior to the regular March 20, 2023 Board Meeting; therefore, the approval of Resolution 23-0322 will ratify the appointment of the resident members to the Committee.

**ACTION PROPOSED:** A motion and a second to waive the Board Rules to approve at this meeting, Resolution 23-0322: A Resolution to Approve and Ratify the Appointment Of Committee Members To Serve On The Oak Brook Park District Decennial Committee Of Government Efficiency. Then request a motion and a second to approve Resolution 23-0322: A Resolution to Approve and Ratify the Appointment Of Committee Members To Serve On The Oak Brook Park District Decennial Committee Of Government Efficiency.

## Resolution 23-0322

### A RESOLUTION TO APPROVE AND RATIFY THE APPOINTMENT OF COMMITTEE MEMBERS TO SERVE ON THE OAK BROOK PARK DISTRICT DECENNIAL COMMITTEE OF GOVERNMENT EFFICIENCY

**WHEREAS**, on June 10, 2022, the Illinois General Assembly enacted Public Act 102-1088 (the “Act”), “an Act concerning government,” also known as the “Decennial Committees on Local Government Efficiency Act,” which became effective immediately; and

**WHEREAS**, the Act mandates that, within one (1) year after the Act’s effective date, and at least once every ten (10) years thereafter, each governmental unit, except municipalities and counties, must form a committee to study local efficiencies and increased accountability, and submit a report concerning same to each of the counties in which the governmental unit is located; and

**WHEREAS**, to comply with the Act, the Oak Brook Park District Board of Park Commissioners (the “Park Board”) adopted Resolution 23-0321, establishing the Oak Brook Park District Decennial Committee on Local Government Efficiency (the “Committee”); and

**WHEREAS**, the Act further requires all elected or appointed members of the Park Board, the Executive Director or other officer, and two (2) Park District residents appointed by the Board President with the advice and consent of the Board, to serve on the Committee , and

**WHEREAS**, residents Kathleen Carson and Linda Pizzello are residents of the Oak Brook Park District, understand the Committee's purposes and duties, and have agreed to serve on the Committee, and Executive Director Laure Kosey has recommended their appointment to the Committee, and

**WHEREAS**, Deputy Executive Director Dave Thommes understands the Committee’s purposes and duties and the Chair’s powers and responsibilities, and has agreed to serve as Committee Chair, and Executive Director Kosey has recommended Dave Thommes serve as the Committee’s Chair, and

**WHEREAS**, Board President Sharon Knitter has appointed Kathleen Carson and Linda Pizzello to serve on the Committee, subject to the Board’s consent and designated Dave Thommes to serve as Committee Chair, and

**WHEREAS**, the first meeting of the Committee, chaired by Thommes and attended by members of the Park Board, Carson, and Pizzello was held immediately prior to the March 20, 2023 regular meeting of the Park Board without objection.

**NOW, THEREFORE, BE IT RESOLVED** by the Oak Brook Park District Board of Commissioners, Cook and DuPage Counties, Illinois as follows:

Section 1: The Board of Park Commissioners does hereby consent to, approve, and ratify: (A) the appointment of Oak Brook Park District residents Kathleen Carson and Linda Pizzello to serve on the Committee, and (B) the designation of Deputy Director Dave Thommes to serve as Committee chair.

Section 2: This Resolution shall be in full force and effect from its passage and approval, until dissolution of the Committee, as required by the Act.

**PASSED AND APPROVED THIS 20<sup>TH</sup> DAY OF MARCH, 2023.**

**AYES:** \_\_\_\_\_

**NAYS:** \_\_\_\_\_

**ABSENT:** \_\_\_\_\_

\_\_\_\_\_  
**Sharon Knitter, President**

**ATTEST:**

\_\_\_\_\_  
**Laure Kosey, Secretary**



# Oak Brook Park District

## BOARD MEETING

### AGENDA ITEM –HISTORY/COMMENTARY

<p><b>ITEM TITLE: RESOLUTION NO. 23-0323: A RESOLUTION OF THE OAK BROOK PARK DISTRICT DESIGNATING CHIEF FINANCIAL OFFICER MARCO SALINAS AS THE PRINCIPAL AUTHORITY FOR THE PARK DISTRICT’S INVESTMENT ACCOUNT WITH THE ILLINOIS PUBLIC TREASURERS’ INVESTMENT POOL. (**REQUIRES WAIVING THE BOARD’S RULES TO APPROVE AT THIS MEETING.)</b></p>	<p>AGENDA NO.: 8. C.  MEETING DATE: MARCH 20, 2023</p>
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STAFF REVIEW: Chief Financial Officer, Marco Salinas: 

RECOMMENDED FOR BOARD ACTION: Executive Director, Laure Kosey: 

**ITEM HISTORY (PREVIOUS VILLAGE BOARD REVIEWS, ACTIONS RELATED TO THIS ITEM, COMMITTEE ACTION, OTHER PERTINENT HISTORY)**  
 The Park District maintains an active investment account with the Illinois Public Treasurers’ Investment Pool, commonly known as “The Illinois Funds”. The Illinois Funds was created in 1975 under Section 17 of the State Treasurer’s Act (15 ILCS 505/17) and is a local government investment pool operated by the Office of the Illinois State Treasurer and is currently comprised of over 1,500 participating entities including local governments, public education institutions, public pension systems, and various Illinois state government agencies. This investment pool allows government agencies to safely invest funds and benefit from “economies of scale” available for a fund with a combined \$7 billion (latest data) investment portfolio.

**ITEM COMMENTARY (BACKGROUND, DISCUSSION, KEY POINTS, RECOMMENDATIONS):**  
 The Park District maintains an active investment account with the Illinois Funds and has determined that several changes and updates to the account and signatory information are necessary. In order to begin the update process, it is necessary to remove Nancy Strathdee, former Finance Manager, as the existing Principal Authority and designating Chief Financial Officer Marco Salinas as the Principal Authority. In conjunction with this update, staff will work with The Illinois Funds and members of the Board to update the investment account’s signer information to remove individuals no longer employed with the Park District or actively serving on our Board. Once the updates have been completed, the signers on our account will include the Executive Director, Chief Financial Officer, President, and Treasurer of the Board of Commissioners.

**ACTION PROPOSED:**  
 A Motion (and a second) to waive the Board’s rules to approve at this meeting, Resolution No. 23-0323: A Resolution of the Oak Brook Park District designating Chief Financial Officer Marco Salinas as the Principal Authority for the Park District’s investment account with the Illinois Public Treasurers’ Investment Pool.  
  
 A Motion (and a second) to approve Resolution No. 23-0323: A Resolution of the Oak Brook Park District designating Chief Financial Officer Marco Salinas as the Principal Authority for the Park District’s investment account with the Illinois Public Treasurers’ Investment Pool.

**RESOLUTION NO. 23-0323**

**A RESOLUTION OF THE OAK BROOK PARK DISTRICT  
DESIGNATING CHIEF FINANCIAL OFFICER MARCO  
SALINAS AS THE PRINCIPAL AUTHORITY FOR THE  
PARK DISTRICT'S INVESTMENT ACCOUNT WITH THE  
ILLINOIS PUBLIC TREASURERS' INVESTMENT POOL**

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**WHEREAS**, the Oak Brook Park District ("Park District") maintains an active investment account with The Illinois Public Treasurers' Investment Pool (referred to as "The Illinois Funds"); and

**WHEREAS**, Nancy Strathdee, former Finance Manager of the Park District is currently the designated Principal Authority for the Park District's investment account with The Illinois Funds; and

**WHEREAS**, the Park District Board of Park Commissioners ("Park Board") has determined it is in the best interest of the Park District that Chief Financial Officer Marco Salinas replace Nancy Strathdee as the Principal Authority with The Illinois Funds; and

**WHEREAS**, the Park Board has determined that it is in the best interests of the Park District that upon adoption of this resolution, any subsequent individual serving as the active Chief Financial Officer of the Park District shall be the designated Principal Authority with The Illinois Funds.

**NOW, THEREFORE, BE IT RESOLVED BY THE PRESIDENT AND BOARD OF PARK COMMISSIONERS OF THE OAK BROOK PARK DISTRICT, DUPAGE COUNTY, ILLINOIS**, that Chief Financial Officer Marco Salinas replace Nancy Strathdee as the Principal Authority with The Illinois Funds, effective March 20, 2023.

**PASSED AND APPROVED THIS 20<sup>th</sup> day of March, 2023**

**AYES:** \_\_\_\_\_

**NAYS:** \_\_\_\_\_

**ABSENT:** \_\_\_\_\_

\_\_\_\_\_  
**Sharon Knitter, President**

**ATTEST:**

\_\_\_\_\_  
**Laure Kosey, Secretary**



# Oak Brook Park District

## BOARD MEETING

### AGENDA ITEM –HISTORY/COMMENTARY

**ITEM TITLE: ORDINANCE 23-0417: AN ORDINANCE SETTING FORTH THE BUDGET AND MAKING APPROPRIATIONS OF SUMS OF MONEY FOR ALL OF THE NECESSARY EXPENDITURES OF THE OAK BROOK PARK DISTRICT OF COOK AND DUPAGE COUNTIES, ILLINOIS, FOR THE CORPORATE PURPOSE FOR THE FISCAL YEAR BEGINNING MAY 1, 2023 AND ENDING APRIL 30, 2024**

AGENDA NO.: 8.D.

MEETING DATE: MARCH 20, 2023

STAFF REVIEW: Chief Financial Officer, Marco Salinas:

RECOMMENDED FOR BOARD ACTION: Executive Director, Laure Kosey:

**ITEM HISTORY (PREVIOUS VILLAGE BOARD REVIEWS, ACTIONS RELATED TO THIS ITEM, COMMITTEE ACTION, OTHER PERTINENT HISTORY)**

Preparation of the requested fiscal year 2023/2024 budgets (“budgets”) commenced in October 2022 when Finance staff began calculating the proposed 2022 property tax levies. On November 30, 2022 the budget planning module was made available to staff so they could begin compiling their budget requests. These requests were due to Finance on January 13, 2023, at which time access to the budget module was closed. Concurrent with this process, staff was also tasked with developing and updating their capital budget requests/estimates for the five fiscal years ending April 30, 2028. Subsequent to the closure of the budget module, Finance staff worked on compiling the requested budget information and presented such requests to the Executive Director for review.

Soon after the Executive Director’s initial review, finance staff and the Executive Director began holding meetings with all directors and respective managers to conduct a detailed review of the operating and capital budget requests to identify any necessary adjustments. Such adjustments are reflected in the schedules that accompany this history agenda.

Finance staff will present the requested budgets to the Board of Commissioners at the March 2023 Board meeting. A public hearing for the requested budgets will be conducted on April 17, 2023 and notice of this public hearing is scheduled to be published in the Doings-Oak Brook newspaper on April 6, 2023.

**ITEM COMMENTARY (BACKGROUND, DISCUSSION, KEY POINTS, RECOMMENDATIONS):**

Accompanying this agenda history document is a draft of the annual budget and appropriation ordinance, a draft of the Certification of Estimate of Revenue for Fiscal Year 2023-2024, detailed schedules for all ten of our funds, and a consolidating schedule.

The accompanying documents are for review and discussion only. The final requested fiscal year 2023/2024 budgets and related documents are scheduled for approval at the April 17, 2023 Board meeting.

**ACTION PROPOSED:**  
For Review and Discussion Only.

**ORDINANCE NO. 23-0417**

**OAK BROOK PARK DISTRICT**

**ANNUAL BUDGET AND APPROPRIATION ORDINANCE**

**AN ORDINANCE SETTING FORTH THE BUDGET AND MAKING APPROPRIATIONS OF SUMS OF MONEY FOR ALL OF THE NECESSARY EXPENDITURES OF THE OAK BROOK PARK DISTRICT OF COOK AND DUPAGE COUNTIES, ILLINOIS, FOR THE CORPORATE PURPOSE FOR THE FISCAL YEAR BEGINNING MAY 1, 2023 AND ENDING APRIL 30, 2024.**

WHEREAS, the Board of Commissioners of the Oak Brook Park District, DuPage and Cook Counties, Illinois, caused to be prepared in tentative form a Budget, and the Secretary of this Board has made the same conveniently available to public inspection for at least thirty (30) days prior to final action thereon; and

WHEREAS, a public hearing will be held as to such Budget on the 17th day of April, 2023, notice of said hearing having been given at least one (1) week prior thereto as required by law and all other legal requirements having been complied with;

NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners of the Oak Brook Park District, as follows:

Section 1. That the fiscal year of this District be and the same hereby is fixed and declared to be from May 1, 2023 to April 30, 2024.

Section 2. That the following Budget, containing an estimate of the amount available, and expenditures, and the appropriation contained therein, be and the same is hereby adopted as the Budget and Appropriations for this Park District for the said fiscal year and the following sums of money:

GENERAL FUND	\$ 3,103,135.00
RECREATION FUND	\$ 5,128,513.00
ILLINOIS MUNICIPAL RETIREMENT FUND	\$ 175,000.00
SOCIAL SECURITY FUND	\$ 292,995.00
LIABILITY INSURANCE FUND	\$ 145,602.00
AUDIT FUND	\$ 16,176.00
SPECIAL RECREATION FUND	\$ 368,817.00
DEBT SERVICE FUND	\$ 1,798,565.00
RECREATIONAL FACILITIES FUND (Tennis Ctr.)	\$ 2,398,570.00
CAPITAL PROJECTS FUND	\$ 3,399,500.00

or as much thereof as may be authorized by law and hereby appropriated for the purpose of the Oak Brook Park District, as herein thereafter specified for said fiscal year.



**SUMMARY OF APPROPRIATIONS**

GENERAL CORPORATE FUND	\$ 3,103,135.00
RECREATION PROGRAM FUND	5,128,513.00
ILLINOIS MUNICIPAL RETIREMENT FUND	175,000.00
SOCIAL SECURITY FUND	292,995.00
LIABILITY INSURANCE FUND	145,602.00
AUDIT FUND	16,176.00
SPECIAL RECREATION FUND	368,817.00
DEBT SERVICE FUND	1,798,565.00
RECREATIONAL FACILITIES FUND	2,398,570.00
CAPITAL PROJECTS FUND	<u>3,399,500.00</u>
TOTAL	<u>\$ 16,826,873.00</u>

Section 3. That the estimated cash expected to be on hand at the end of this fiscal year is To Be Determined.

Section 4. That all balances of any item or items of any general appropriation made in the Ordinance be expended in making up any deficiency in any item in the same general appropriation, and for the same general purposes, or any like appropriation and for the same general purpose, or any like appropriation made by this Ordinance.

Section 5. That all unexpended balances from annual appropriations of the previous years be and they are hereby re-appropriated for the same or similar purpose.

Section 6. That should any clause, sentence, paragraph or part of this Ordinance be declared by a Court of competent jurisdiction to be invalid, such decision shall not affect the validity of the Ordinance as a whole or any part thereof other than the part so declared to be invalid.

Section 7. This Ordinance shall be in full force and effect from and after its passage and approval according to law.

Adopted this 17th day of April 2023, pursuant to a roll call vote as follows:

Aye: \_\_\_\_\_

Nay: \_\_\_\_\_

Absent: \_\_\_\_\_

\_\_\_\_\_  
President

ATTEST:

\_\_\_\_\_  
Board Secretary

**OAK BROOK PARK DISTRICT  
CERTIFICATION OF ESTIMATE OF  
REVENUE FOR FISCAL YEAR 2023-2024**

**I, Thomas Truedson**, do hereby certify that I am the duly qualified Treasurer of the Oak Brook Park District and the Chief Fiscal Officer of said Park District. As such officer, I do further certify that the revenues, by source, anticipated to be received by said Park District in the fiscal year beginning May 1, 2023 and ending April 30, 2024 are estimated to be as follows:

<u>SOURCE</u>	<u>AMOUNT</u>
Property and Replacement Taxes	
General Corporate	\$ 2,098,202.00
Recreation	1,394,769.00
Illinois Municipal Retirement Fund	141,386.00
Special Recreation Fund	301,143.00
Social Security Fund	269,324.00
Liability Insurance	107,730.00
Audit	16,809.00
Debt Service	1,598,183.00
Sub-Total	\$ 5,927,546.00
Non-Tax Revenues	
Interest Earned	\$ 137,895.00
Program Fees	1,842,016.00
Recreation Center/Memberships & Fees	937,363.00
Racquet Club/Tennis Court Fund	2,050,000.00
Aquatic Center	1,164,867.00
Grants	536,000.00
Other	874,712.00
Sub-Total	\$ 7,542,853.00
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$ 13,470,399.00</b>

**IN WITNESS WHEREOF**, I have hereunto set my hand and affixed the seal of the said Park District this 17th day of April 2023.

\_\_\_\_\_  
Thomas Truedson  
Treasurer and Chief Fiscal Officer

SEAL



**OAK BROOK PARK DISTRICT**  
**Requested Fiscal Year 2023 - 2024 Budget Summary- All Funds**

<b>REVENUES</b>	<b>GENERAL</b>	<b>RECREATION</b>	<b>TENNIS</b>	<b>IMRF</b>	<b>SOCIAL SECURITY</b>	<b>LIABILITY INSURANCE</b>	<b>AUDIT</b>	<b>SPECIAL RECREATION</b>	<b>DEBT SERVICE</b>	<b>CAPITAL PROJECTS</b>	<b>TOTALS</b>
Taxes - Property	\$ 1,773,687	\$ 1,294,055	\$ -	\$ 52,521	\$ 210,081	\$ 84,033	\$ 16,809	\$ 301,143	\$ 1,598,183	\$ -	\$ 5,330,512
Taxes - Replacement	324,515	100,714	-	88,865	59,243	23,697	-	-	-	-	597,034
Interest	7,500	22,000	8,000	600	3,000	3,000	95	8,400	300	85,000	137,895
Building Rental Fees	320,669	-	-	-	-	-	-	-	-	-	320,669
Program & Service Fees	332,194	3,006,884	2,050,000	-	-	-	-	-	-	-	5,389,078
Field Rentals	284,500	-	-	-	-	-	-	-	-	-	284,500
Overhead/Interfund	586,861	-	-	-	-	-	-	-	-	-	586,861
Sponsorships & Donations	-	139,525	-	-	-	-	-	-	-	90,000	229,525
Grants	-	-	-	-	-	-	-	-	-	536,000	536,000
Other/Miscellaneous	12,221	7,500	6,220	-	-	-	-	27,384	-	5,000	58,325
<b>Total Revenues</b>	<b>\$ 3,642,147</b>	<b>\$ 4,570,678</b>	<b>\$ 2,064,220</b>	<b>\$ 141,986</b>	<b>\$ 272,324</b>	<b>\$ 110,730</b>	<b>\$ 16,904</b>	<b>\$ 336,927</b>	<b>\$ 1,598,483</b>	<b>\$ 716,000</b>	<b>\$ 13,470,399</b>
<b>EXPENDITURES/EXPENSES</b>											
Administration	\$ 385,411	\$ 755,855	\$ 777,043	\$ -	\$ -	\$ 44,080	\$ -	\$ 78,584	\$ -	\$ -	\$ 2,040,973
Finance & H.R.	313,015	-	-	-	-	-	-	-	-	-	313,015
Parks & Dean Nature	944,387	-	-	-	-	-	-	-	-	-	944,387
Professional Services	29,500	-	-	-	-	-	15,751	-	-	-	45,251
Information Technology	314,889	-	-	-	-	-	-	-	-	-	314,889
Recreation Center	1,034,406	-	-	-	-	-	-	-	-	-	1,034,406
Buildings (Incl. CPW)	81,527	-	381,971	-	-	-	-	-	-	-	463,498
Programs	-	2,617,440	688,000	-	-	-	-	39,233	-	-	3,344,673
Overhead/Interfund	-	555,307	31,556	-	-	-	-	-	-	-	586,863
Marketing	-	237,411	-	-	-	-	-	-	-	-	237,411
Other/Miscellaneous	-	-	-	175,000	292,995	101,522	425	2,000	1,798,565	500	2,371,007
Capital Projects	-	962,500	350,000	-	-	-	-	249,000	-	3,399,000	4,960,500
Depreciation	-	-	170,000	-	-	-	-	-	-	-	170,000
<b>Total Expenditures</b>	<b>\$ 3,103,135</b>	<b>\$ 5,128,513</b>	<b>\$ 2,398,570</b>	<b>\$ 175,000</b>	<b>\$ 292,995</b>	<b>\$ 145,602</b>	<b>\$ 16,176</b>	<b>\$ 368,817</b>	<b>\$ 1,798,565</b>	<b>\$ 3,399,500</b>	<b>\$ 16,826,873</b>
Year-End Adjustment for Capitalized Costs	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000
<b>Net Surplus/(Deficit), Excluding Transfers &amp; Other Financing</b>	<b>\$ 539,012</b>	<b>\$ (557,835)</b>	<b>\$ 15,650</b>	<b>\$ (33,014)</b>	<b>\$ (20,671)</b>	<b>\$ (34,872)</b>	<b>\$ 728</b>	<b>\$ (31,890)</b>	<b>\$ (200,082)</b>	<b>\$ (2,683,500)</b>	<b>\$ (3,006,474)</b>
Transfers in	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 281,972	\$ 250,000	\$ 831,972
Transfers (out)	(654,000)	(177,972)	-	-	-	-	-	-	-	-	(831,972)
Other Financing Sources/(Uses)	-	-	-	-	-	-	-	-	-	-	-
<b>Net Surplus/(Deficit)</b>	<b>\$ (114,988)</b>	<b>\$ (435,807)</b>	<b>\$ 15,650</b>	<b>\$ (33,014)</b>	<b>\$ (20,671)</b>	<b>\$ (34,872)</b>	<b>\$ 728</b>	<b>\$ (31,890)</b>	<b>\$ 81,890</b>	<b>\$ (2,433,500)</b>	<b>\$ (3,006,474)</b>
<b>Projected Fund/Net Position</b>											
<b>Balance- Beginning</b>	<b>\$ 1,286,290</b>	<b>\$ 2,479,727</b>	<b>\$ 3,091,714</b>	<b>\$ 162,725</b>	<b>\$ 168,698</b>	<b>\$ 114,392</b>	<b>\$ 7,527</b>	<b>\$ 128,979</b>	<b>\$ (197,615)</b>	<b>\$ 3,010,429</b>	<b>\$ 10,252,866</b>
<b>Balance- Ending</b>	<b>\$ 1,171,302</b>	<b>\$ 2,043,920</b>	<b>\$ 3,107,364</b>	<b>\$ 129,711</b>	<b>\$ 148,027</b>	<b>\$ 79,520</b>	<b>\$ 8,255</b>	<b>\$ 97,089</b>	<b>\$ (115,725)</b>	<b>\$ 576,929</b>	<b>\$ 7,246,392</b>



**Oak Brook Park District**  
**Requested Fiscal Year 2023/2024 Budget- General Fund**

	2023/2024 Initial Budget Request	2023/2024 Sub. Budget Adjust. (\$)	2023/2024 Revised Budget Request	2022/2023 Original Budget	2022/2023 Projected Actuals	Budget Percentage Increase (Decrease)
<b>Revenues</b>						
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Finance and H.R.	2,215,121	(100,169)	2,114,953	1,630,672	1,847,556	29.70%
Central Park North	83,500	5,000	88,500	105,500	99,421	(16.11%)
Central Park	196,000	-	196,000	205,500	208,884	(4.62%)
Saddlebrook Park	500	-	500	500	406	0.00%
Forest Glen Park	500	-	500	500	-	0.00%
Chillem Park	250	-	250	500	-	(50.00%)
Dean Property	500	-	500	500	(3,000)	0.00%
Professional Services	-	-	-	-	-	N/A
Contracts Maint. DNS	-	-	-	-	-	N/A
Information Technology (New)	126,024	(8,900)	117,124	-	-	N/A
Building/Rec. Center	1,016,481	24,245	1,040,726	889,916	906,440	16.95%
Central Park West	83,094	-	83,094	76,075	77,471	9.23%
<b>Total Revenues:</b>	<b>\$ 3,721,970</b>	<b>\$ (79,824)</b>	<b>\$ 3,642,147</b>	<b>\$ 2,909,663</b>	<b>\$ 3,137,178</b>	<b>25.17%</b>
<b>Expenditures</b>						
Administration	\$ 389,411	\$ (4,000)	\$ 385,411	\$ 506,537	\$ 482,719	(23.91%)
Finance and H.R.	425,862	(112,847)	313,015	449,300	364,152	(30.33%)
Central Park North	50,021	(5,000)	45,021	36,520	36,884	23.28%
Central Park	842,140	(24,062)	818,078	800,337	796,333	2.22%
Saddlebrook Park	17,158	(1,500)	15,658	17,115	16,615	(8.51%)
Forest Glen Park	29,043	(1,500)	27,543	26,130	20,450	5.41%
Chillem Park	8,409	(500)	7,909	8,889	7,683	(11.02%)
Dean Property	41,177	(11,000)	30,177	14,632	21,977	106.24%
Professional Services	35,500	(6,000)	29,500	55,500	40,500	(46.85%)
Contracts Maint. DNS	-	-	-	26,000	26,000	(100.00%)
Information Technology	347,176	(32,287)	314,889	-	-	N/A
Building/Rec. Center	1,059,023	(24,617)	1,034,406	976,449	970,246	5.94%
Central Park West	81,527	-	81,527	73,708	71,280	10.61%
<b>Total Expenditures:</b>	<b>\$ 3,326,447</b>	<b>\$ (223,313)</b>	<b>\$ 3,103,135</b>	<b>\$ 2,991,117</b>	<b>\$ 2,854,839</b>	<b>3.75%</b>
<b>Surplus/(deficit), excluding other financing sources/(uses)</b>	<b>\$ 395,523</b>	<b>\$ 143,489</b>	<b>\$ 539,012</b>	<b>\$ (81,454)</b>	<b>\$ 282,339</b>	<b>(761.74%)</b>
<b>Other Financing Sources/(Uses)</b>						
Transfer to Capital Project Fund	\$ (250,000)	\$ -	\$ (250,000)	\$ (250,000)	\$ (250,000)	0.00%
Transfer to Debt Service Fund	(104,000)	-	(104,000)	(132,575)	(132,575)	(21.55%)
Transfer to Recreation Fund	(300,000)	-	(300,000)	-	-	N/A
<b>Net Surplus/(Deficit):</b>	<b>\$ (258,477)</b>	<b>\$ 143,489</b>	<b>\$ (114,988)</b>	<b>\$ (464,029)</b>	<b>\$ (100,236)</b>	<b>(75.22%)</b>
Beginning Fund Balance- Unassigned	\$ 1,286,290		\$ 1,286,290		\$ 1,386,526	
Fiscal Year Increase/(decrease)	(258,477)		(114,988)		(100,236)	
Ending Fund Balance- Unassigned	\$ 1,027,813		\$ 1,171,302		\$ 1,286,290	
Months of Expenditures:	3.71		4.53		5.16	



**Oak Brook Park District**  
**Requested Fiscal Year 2023/2024 Budget- Recreation Fund**

	<b>2023/2024 Requested Budget</b>	<b>2023/2024 Budget Adjust. (\$)</b>	<b>2023/2024 Revised Req. Budget</b>	<b>2022/2023 Original Budget</b>	<b>2022/2023 Projected Actuals</b>	<b>Budget Percentage Increase (Decrease)</b>
<b>Revenues</b>						
Administration	\$ 1,419,769	\$ -	\$ 1,419,769	\$ 1,303,682	\$ 1,401,541	8.90%
Fitness Center	616,386	59,093	675,479	531,393	550,211	27.11%
Aquatic Center	542,378	52,926	595,304	421,187	450,808	41.34%
Aquatic Rec. Programs	569,563	-	569,563	600,033	436,900	(5.08%)
Children's Programs	442,929	13,400	456,329	375,820	420,226	21.42%
Preschool Programs	300,981	2,500	303,481	312,646	356,831	(2.93%)
Youth Programs	225,158	-	225,158	222,904	219,484	1.01%
Adult Programs	75,766	1,500	77,266	49,235	69,908	56.93%
Pioneer Programs	59,150	-	59,150	73,675	29,423	(19.71%)
Special Events & Trips	138,930	5,250	144,180	115,370	97,733	24.97%
Marketing	45,000	-	45,000	49,000	72,825	(8.16%)
Capital Outlay	-	-	-	-	-	N/A
<b>Total Revenues:</b>	<b>\$ 4,436,010</b>	<b>\$ 134,669</b>	<b>\$ 4,570,680</b>	<b>\$ 4,054,945</b>	<b>\$ 4,105,890</b>	<b>12.72%</b>
<b>Expenditures</b>						
Administration	\$ 1,084,085	\$ (46,608)	\$ 1,037,477	\$ 896,944	\$ 844,432	15.67%
Fitness Center	465,155	37,410	502,565	411,456	353,863	22.14%
Aquatic Center	1,075,947	(23,310)	1,052,637	958,417	896,081	9.83%
Aquatic Rec. Programs	275,301	-	275,301	293,015	245,050	(6.05%)
Children's Programs	316,312	7,576	323,888	269,006	305,754	20.40%
Preschool Programs	287,043	(1,750)	285,293	292,793	286,285	(2.56%)
Youth Programs	176,734	(2,750)	173,984	171,426	130,767	1.49%
Adult Programs	57,858	-	57,858	29,540	35,515	95.86%
Pioneer Programs	97,022	-	97,022	141,389	69,940	(31.38%)
Special Events & Trips	122,577	-	122,577	90,002	81,444	36.19%
Marketing	250,939	(13,528)	237,411	262,459	229,786	(9.54%)
Capital Outlay	835,000	127,500	962,500	211,250	211,250	355.62%
<b>Total Expenditures:</b>	<b>\$ 5,043,973</b>	<b>\$ 84,540</b>	<b>\$ 5,128,514</b>	<b>\$ 4,027,696</b>	<b>\$ 3,690,167</b>	<b>27.33%</b>
<b>Surplus/(deficit), excluding other financing sources/(uses)</b>	<b>\$ (607,963)</b>	<b>\$ 50,129</b>	<b>\$ (557,834)</b>	<b>\$ 27,250</b>	<b>\$ 415,723</b>	<b>(2147.12%)</b>
<b>Other Financing Sources/(Uses)</b>						
Transfer to Debt Service Fund	\$ (177,972)	\$ -	\$ (177,972)	\$ (177,972)	\$ (177,972)	0.00%
Transfer from General Fund	300,000	-	300,000	-	-	N/A
Bond Proceeds	-	-	-	-	675,000	N/A
<b>Net Surplus/(Deficit):</b>	<b>\$ (485,935)</b>	<b>\$ 50,129</b>	<b>\$ (435,806)</b>	<b>\$ (150,722)</b>	<b>\$ 912,751</b>	<b>189.14%</b>
Beginning Fund Balance- Committed	\$ 2,479,727		\$ 2,479,727		\$ 1,566,976	
Fiscal Year Increase/(Decrease)	(485,935)		(435,806)		912,751	
Ending Fund Balance- Committed	\$ 1,993,791		\$ 2,043,920		\$ 2,479,727	
Months of Expenditures:	4.74		4.78		7.39	



**Oak Brook Park District**  
**Requested Fiscal Year 2023/2024 Budget- Recreational Facilities (Tennis) Fund**

	2023/2024 Requested Budget	2023/2024 Budget Adjust. (\$)	2023/2024 Revised Req. Budget	2022/2023 Original Budget	2022/2023 Projected Actuals	Budget Percentage Increase (Decrease)
<b>Revenues</b>						
Administration	\$ 12,220	\$ -	\$ 12,220	\$ 16,000	\$ 27,857	(23.62%)
Building	500	-	500	500	-	0.00%
Programs	1,929,500	122,000	2,051,500	1,886,500	1,963,080	8.75%
<b>Total Revenues:</b>	<b>\$ 1,942,220</b>	<b>\$ 122,000</b>	<b>\$ 2,064,220</b>	<b>\$ 1,903,000</b>	<b>\$ 1,990,937</b>	<b>8.47%</b>
<b>Expenses</b>						
Administration	\$ 816,701	\$ (8,102)	\$ 808,599	\$ 760,230	\$ 644,563	6.36%
Building	381,971	-	381,971	387,912	343,092	(1.53%)
Programs	688,000	-	688,000	662,500	640,211	3.85%
Capital Projects	280,000	70,000	350,000	180,000	89,000	94.44%
Depreciation	170,000	-	170,000	165,000	165,000	3.03%
<b>Total Expenses:</b>	<b>\$ 2,336,672</b>	<b>61,898.00</b>	<b>2,398,571</b>	<b>\$ 2,155,642</b>	<b>\$ 1,881,866</b>	<b>11.27%</b>
<b>Preliminary Surplus/(Deficit):</b>	<b>\$ (394,452)</b>	<b>\$ 60,102</b>	<b>\$ (334,351)</b>	<b>\$ (252,642)</b>	<b>\$ 109,071</b>	<b>32.34%</b>
<b>Adjustment for Capitalized Costs</b>	<b>\$ 280,000</b>	<b>\$ 70,000</b>	<b>\$ 350,000</b>	<b>\$ 180,000</b>	<b>\$ 89,000</b>	<b>94.44%</b>
<b>Net Surplus/(Deficit):</b>	<b>\$ (114,452)</b>	<b>\$ 130,102</b>	<b>\$ 15,649</b>	<b>\$ (72,642)</b>	<b>\$ 198,071</b>	<b>(121.54%)</b>
<b>Beginning Net Position</b>						
Investment in Capital Assets	\$ 1,580,416		\$ 1,580,416		\$ 1,656,416	
Unrestricted	1,511,298		1,511,298		1,237,227	
Total:	<u>\$ 3,091,714</u>		<u>\$ 3,091,714</u>		<u>\$ 2,893,643</u>	
<b>Ending Net Position</b>						
Investment in Capital Assets	\$ 1,690,416		\$ 1,760,416		\$ 1,580,416	
Unrestricted	1,286,846		1,346,947		1,511,298	
Total:	<u>\$ 2,977,262</u>		<u>\$ 3,107,363</u>		<u>\$ 3,091,714</u>	
Months of Expenses:	7.51		7.89		9.18	



**Oak Brook Park District**  
**Requested Fiscal Year 2023/2024 Budget- Debt Service Fund**

	<b>2023/2024 Requested Budget</b>	<b>2023/2024 Budget Adjust. (\$)</b>	<b>2023/2024 Revised Req. Budget</b>	<b>2022/2023 Original Budget</b>	<b>2022/2023 Projected Actuals</b>	<b>Budget Percentage Increase (Decrease)</b>
<b>Revenues</b>						
Property Taxes-DuPage	\$ 1,532,243	\$ 65,393	\$ 1,597,636	\$ 1,532,744	\$ 1,549,411	4.23%
Property Taxes-Cook	525	22	547	500	589	9.48%
Investment Income	300	-	300	125	117	140.00%
<b>Total Revenues:</b>	<b>\$ 1,533,068</b>	<b>\$ 65,415</b>	<b>\$ 1,598,483</b>	<b>\$ 1,533,369</b>	<b>\$ 1,550,117</b>	<b>4.25%</b>
<b>Expenditures</b>						
Principal-2012 Bonds	\$ -	\$ -	\$ -	\$ 297,212	\$ 297,212	(100.00%)
Interest-2012 Bonds	-	-	-	10,819	10,819	(100.00%)
Principal-2016 Bonds	281,455	-	281,455	-	-	N/A
Interest-2016 Bonds	26,575	-	26,575	26,575	26,575	0.00%
Principal-2018 Debt Certif.	75,992	-	75,992	73,600	73,600	3.25%
Interest-2018 Debt Certif.	5,020	-	5,020	7,412	7,412	(32.27%)
Principal-2019 Bonds	640,000	-	640,000	610,000	610,000	4.92%
Interest-2019 Bonds	568,214	-	568,214	599,463	599,463	(5.21%)
Principal-2020 Debt Certif.	92,378	-	92,378	90,169	90,169	2.45%
Interest-2020 Debt Certif.	4,582	-	4,582	6,792	6,792	(32.54%)
Principal-2020 Loan (Village)	100,000	-	100,000	100,000	100,000	0.00%
Interest-2020 Loan (Village)	4,000	-	4,000	6,000	6,000	(33.33%)
Principal-2023 Bonds	-	-	-	-	-	N/A
Interest-2023 Bonds	-	-	-	-	-	N/A
Miscellaneous	348	-	348	380	318	(8.42%)
<b>Total Expenditures:</b>	<b>\$ 1,798,564</b>	<b>\$ -</b>	<b>\$ 1,798,565</b>	<b>\$ 1,828,422</b>	<b>\$ 1,828,360</b>	<b>(1.63%)</b>
<b>Surplus/(deficit), excluding other financing sources/(uses)</b>	<b>\$ (265,496)</b>	<b>\$ 65,415</b>	<b>\$ (200,082)</b>	<b>\$ (295,053)</b>	<b>\$ (278,243)</b>	<b>(32.19%)</b>
<b>Other Financing Sources/(Uses)</b>						
Transfer from General Fund	\$ 104,000	\$ -	\$ 104,000	\$ 132,575	\$ 132,575	(21.55%)
Transfer from Recreation Fund	177,972	-	177,972	177,972	177,972	0.00%
Transfer from ?-2023 G.O. Bonds	-	-	-	-	-	
<b>Net Surplus/(Deficit):</b>	<b>\$ 16,476</b>	<b>\$ 65,415</b>	<b>\$ 81,890</b>	<b>\$ 15,494</b>	<b>\$ 32,304</b>	<b>428.53%</b>
Beginning Fund Balance- Restricted	\$ (197,615)		\$ (197,615)		\$ (229,919)	
Fiscal Year Increase/(decrease)	16,476		81,890		32,304	
Ending Fund Balance- Restricted	\$ (181,139)		\$ (115,724)		\$ (197,615)	
Months of Expenditures:	N/A		N/A		N/A	



**Oak Brook Park District**  
**Requested Fiscal Year 2023/2024 Budget- Audit Fund**

	<b>2023/2024 Requested Budget</b>	<b>2023/2024 Budget Adjust. (\$)</b>	<b>2023/2024 Revised Req. Budget</b>	<b>2022/2023 Original Budget</b>	<b>2022/2023 Projected Actuals</b>	<b>Budget Percentage Increase (Decrease)</b>
<b>Revenues</b>						
Property Taxes-DuPage	\$ 16,800	\$ -	\$ 16,801	\$ 12,163	\$ 13,651	38.13%
Property Taxes-Cook	8	-	8	5	6	60.01%
Investment Income	95	-	95	72	83	31.95%
<b>Total Revenues:</b>	<b>\$ 16,903</b>	<b>\$ -</b>	<b>\$ 16,904</b>	<b>\$ 12,240</b>	<b>\$ 13,740</b>	<b>38.10%</b>
<b>Expenditures</b>						
Audit Services	\$ 15,750	\$ -	\$ 15,751	\$ 13,275	\$ 13,275	18.65%
Miscellaneous	425	-	425	20	400	2025.13%
<b>Total Expenditures:</b>	<b>\$ 16,175</b>	<b>\$ -</b>	<b>\$ 16,176</b>	<b>\$ 13,295</b>	<b>\$ 13,675</b>	<b>21.67%</b>
<b>Surplus/(deficit), excluding other financing sources/(uses)</b>	<b>\$ 728</b>	<b>\$ -</b>	<b>\$ 728</b>	<b>\$ (1,055)</b>	<b>\$ 65</b>	<b>(169.00%)</b>
<b>Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Net Surplus/(Deficit):</b>	<b>\$ 728</b>	<b>\$ -</b>	<b>\$ 728</b>	<b>\$ (1,055)</b>	<b>\$ 65</b>	<b>(169.00%)</b>
Beginning Fund Balance- Restricted	\$ 7,527		\$ 7,527		\$ 7,462	
Fiscal Year Increase/(decrease)	728		728		65	
Ending Fund Balance- Restricted	\$ 8,255		\$ 8,255		\$ 7,527	
Months of Expenditures:	6.12		6.12		6.79	





**Oak Brook Park District**  
**Requested Fiscal Year 2023/2024 Budget- Capital Projects Fund**

	2023/2024 Requested Budget	2023/2024 Budget Adjust. (\$)	2023/2024 Revised Req. Budget	2022/2023 Original Budget	2022/2023 Projected Actuals	Budget Percentage Increase (Decrease)
<b>Revenues</b>						
Sponsorships	\$ 75,000	\$ 15,000	\$ 90,000	\$ -	\$ -	N/A
Investment Income	85,000	-	85,000	1,500	2,076	5566.67%
Miscellaneous	5,000	-	5,000	5,000	122,407	0.00%
Grants	536,000	-	536,000	264,000	344,000	103.03%
<b>Total Revenues:</b>	<b>\$ 701,000</b>	<b>\$ 15,000</b>	<b>\$ 716,000</b>	<b>\$ 270,500</b>	<b>\$ 468,483</b>	<b>164.70%</b>
<b>Expenditures</b>						
Building & Park Improv.	\$ 3,127,200	\$ 271,800	\$ 3,399,000	\$ 1,057,600	\$ 788,100	221.39%
Miscellaneous	500	-	500	500	-	0.00%
Bond Issuance Costs	-	-	-	50,000	50,000	(100.00%)
<b>Total Expenditures:</b>	<b>\$ 3,127,700</b>	<b>\$ 271,800</b>	<b>\$ 3,399,500</b>	<b>\$ 1,108,100</b>	<b>\$ 838,100</b>	<b>206.79%</b>
<b>Surplus/(deficit), excluding other Financing Sources/(Uses)</b>	<b>\$ (2,426,700)</b>	<b>\$ (256,800)</b>	<b>\$ (2,683,500)</b>	<b>\$ (837,600)</b>	<b>\$ (369,617)</b>	<b>220.38%</b>
<b>Other Financing Sources/(Uses)</b>						
Bond Proceeds	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 2,385,000	(100.00%)
Debt Certificates Proceeds	-	-	-	-	-	N/A
Loan Proceeds	-	-	-	-	-	N/A
Transfer from General	250,000	-	250,000	250,000	250,000	0.00%
Transfer to Debt Service	-	-	-	-	-	N/A
<b>Net Surplus/(Deficit):</b>	<b>\$ (2,176,700)</b>	<b>\$ (256,800)</b>	<b>\$ (2,433,500)</b>	<b>\$ 2,412,400</b>	<b>\$ 2,265,383</b>	<b>(200.87%)</b>
Beginning Fund Balance- Committed	\$ 3,010,429		\$ 3,010,429		\$ 745,046	
Fiscal Year Increase/(decrease)	(2,176,700)		(2,433,500)		2,265,383	
Ending Fund Balance- Committed	\$ 833,729		\$ 576,929		\$ 3,010,429	
Months of Expenditures:	N/A		N/A		N/A	



**Oak Brook Park District**  
**Requested Fiscal Year 2023/2024 Budget- IMRF Fund**

	<b>2023/2024 Requested Budget</b>	<b>2023/2024 Budget Adjust. (\$)</b>	<b>2023/2024 Revised Req. Budget</b>	<b>2022/2023 Original Budget</b>	<b>2022/2023 Projected Actuals</b>	<b>Budget Percentage Increase (Decrease)</b>
<b>Revenues</b>						
Property Taxes-DuPage	\$ 52,500	\$ -	\$ 52,500	\$ 111,495	\$ 114,329	(52.91%)
Property Taxes-Cook	21	-	21	30	45	(30.00%)
Personal Property Rep. Tax	88,865	-	88,865	45,805	98,739	94.01%
Investment Income	600	-	600	225	515	166.67%
<b>Total Revenues:</b>	<b>\$ 141,986</b>	<b>\$ -</b>	<b>\$ 141,986</b>	<b>\$ 157,555</b>	<b>\$ 213,628</b>	<b>(9.88%)</b>
<b>Expenditures</b>						
Employer Contributions	\$ 175,000	\$ -	\$ 175,000	\$ 195,000	\$ 180,013	(10.26%)
<b>Total Expenditures:</b>	<b>\$ 175,000</b>	<b>\$ -</b>	<b>\$ 175,000</b>	<b>\$ 195,000</b>	<b>\$ 180,013</b>	<b>(10.26%)</b>
<b>Surplus/(deficit), excluding other Financing Sources/(Uses)</b>	<b>\$ (33,014)</b>	<b>\$ -</b>	<b>\$ (33,014)</b>	<b>\$ (37,445)</b>	<b>\$ 33,615</b>	<b>(11.83%)</b>
<b>Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Net Surplus/(Deficit):</b>	<b>\$ (33,014)</b>	<b>\$ -</b>	<b>\$ (33,014)</b>	<b>\$ (37,445)</b>	<b>\$ 33,615</b>	<b>(11.83%)</b>
Beginning Fund Balance- Restricted	\$ 162,725		\$ 162,725		\$ 129,110	
Fiscal Year Increase/(decrease)	(33,014)		(33,014)		33,615	
Ending Fund Balance- Restricted	<u>\$ 129,711</u>		<u>\$ 129,711</u>		<u>\$ 162,725</u>	
Months of Expenditures:	8.89		8.89		10.01	



**Oak Brook Park District**  
**Requested Fiscal Year 2023/2024 Budget- Liability Insurance Fund**

	2023/2024 Requested Budget	2023/2024 Budget Adjust. (\$)	2023/2024 Revised Req. Budget	2022/2023 Original Budget	2022/2023 Projected Actuals	Budget Percentage Increase (Decrease)
<b>Revenues</b>						
Property Taxes-DuPage	\$ 84,000	\$ -	\$ 84,000	\$ 136,834	\$ 139,925	(38.61%)
Property Taxes-Cook	33	-	33	45	55	(26.67%)
Personal Property Rep. Tax	23,697	-	23,697	12,215	26,330	94.00%
Investment Income	3,000	-	3,000	105	1,964	2757.17%
<b>Total Revenues:</b>	<b>\$ 110,730</b>	<b>\$ -</b>	<b>\$ 110,730</b>	<b>\$ 149,199</b>	<b>\$ 168,274</b>	<b>(25.78%)</b>
<b>Expenditures</b>						
Personnel- Wages	\$ 33,557	\$ (987)	\$ 32,570	\$ 32,270	\$ 31,216	0.93%
Personnel- Group Medical	11,544	(34)	11,510	11,239	10,286	2.41%
Risk Mgmt.- PDRMA Prem.	97,522	-	97,522	109,800	109,800	(11.18%)
Unemployment Insurance	4,000	-	4,000	5,500	2,600	(27.27%)
<b>Total Expenditures:</b>	<b>\$ 146,623</b>	<b>\$ (1,021)</b>	<b>\$ 145,602</b>	<b>\$ 158,809</b>	<b>\$ 153,902</b>	<b>(8.32%)</b>
<b>Surplus/(deficit), excluding other Financing Sources/(Uses)</b>	<b>\$ (35,893)</b>	<b>\$ 1,021</b>	<b>\$ (34,872)</b>	<b>\$ (9,610)</b>	<b>\$ 14,372</b>	<b>262.87%</b>
<b>Other Financing Sources/(Uses)</b>						
Transfers from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Transfers from Recreation Fund	-	-	-	-	-	N/A
<b>Net Surplus/(Deficit):</b>	<b>\$ (35,893)</b>	<b>\$ 1,021</b>	<b>\$ (34,872)</b>	<b>\$ (9,610)</b>	<b>\$ 14,372</b>	<b>262.87%</b>
Beginning Fund Balance- Restricted	\$ 114,392		\$ 114,392		\$ 100,020	
Fiscal Year Increase/(decrease)	(35,893)		(34,872)		14,372	
Ending Fund Balance- Restricted	\$ 78,499		\$ 79,520		\$ 114,392	
Months of Expenditures:	6.42		6.55		8.64	



**Oak Brook Park District**  
**Requested Fiscal Year 2023/2024 Budget- Social Security Fund**

	2023/2024 Requested Budget	2023/2024 Budget Adjust. (\$)	2023/2024 Revised Req. Budget	2022/2023 Original Budget	2022/2023 Projected Actuals	Budget Percentage Increase (Decrease)
<b>Revenues</b>						
Property Taxes-DuPage	\$ 210,000	\$ -	\$ 210,000	\$ 253,397	\$ 259,373	(17.13%)
Property Taxes-Cook	81	-	81	75	100	8.00%
Personal Property Rep. Tax	59,243	-	59,243	30,537	65,826	94.00%
Investment Income	3,000	-	3,000	175	1,646	1614.29%
<b>Total Revenues:</b>	<b>\$ 272,324</b>	<b>\$ -</b>	<b>\$ 272,324</b>	<b>\$ 284,184</b>	<b>\$ 326,945</b>	<b>(4.17%)</b>
<b>Expenditures</b>						
Employer Contrib.- S.S.	\$ 237,460	\$ -	\$ 237,460	\$ 220,000	\$ 217,382	7.94%
Employer Contrib.- Medicare	55,535	-	55,535	52,000	52,788	6.80%
<b>Total Expenditures:</b>	<b>\$ 292,995</b>	<b>\$ -</b>	<b>\$ 292,995</b>	<b>\$ 272,000</b>	<b>\$ 270,170</b>	<b>7.72%</b>
<b>Surplus/(deficit), excluding other Financing Sources/(Uses)</b>	<b>\$ (20,671)</b>	<b>\$ -</b>	<b>\$ (20,671)</b>	<b>\$ 12,184</b>	<b>\$ 56,775</b>	<b>(269.66%)</b>
<b>Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Net Surplus/(Deficit):</b>	<b>\$ (20,671)</b>	<b>\$ -</b>	<b>\$ (20,671)</b>	<b>\$ 12,184</b>	<b>\$ 56,775</b>	<b>(269.66%)</b>
Beginning Fund Balance- Restricted	\$ 168,698		\$ 168,698		\$ 111,923	
Fiscal Year Increase/(decrease)	(20,671)		(20,671)		56,775	
Ending Fund Balance- Restricted	\$ 148,027		\$ 148,027		\$ 168,698	
Months of Expenditures:	6.06		6.06		7.44	



**Oak Brook Park District**  
**Requested Fiscal Year 2023/2024 Budget- Special Recreation Fund**

	2023/2024 Requested Budget	2023/2024 Budget Adjust. (\$)	2023/2024 Revised Req. Budget	2022/2023 Original Budget	2022/2023 Projected Actuals	Budget Percentage Increase (Decrease)
<b>Revenues</b>						
Property Taxes-DuPage	\$ 301,022	\$ -	\$ 301,022	\$ 300,000	\$ 300,327	0.34%
Property Taxes-Cook	121	-	121	75	120	61.33%
Investment Income	8,400	-	8,400	40	4,390	20900.06%
Misc. Income- IGA	27,384	-	27,384	25,358	25,673	7.99%
<b>Total Revenues:</b>	<b>\$ 336,927</b>	<b>\$ -</b>	<b>\$ 336,927</b>	<b>\$ 325,473</b>	<b>\$ 330,510</b>	<b>3.52%</b>
<b>Expenditures</b>						
Full-Time Salaries	\$ 37,968	\$ (17,384)	\$ 20,584	\$ -	\$ -	N/A
Part-Time Salaries	58,000	-	58,000	55,000	49,000	5.45%
Gateway Special Recreation	39,233	-	39,233	36,287	38,464	8.12%
Capital/Small Equip.	442,800	(193,801)	249,000	197,690	197,690	25.95%
Misc. Program Expenses	2,000	-	2,000	2,000	1,300	0.00%
<b>Total Expenditures:</b>	<b>\$ 580,001</b>	<b>\$ (211,185)</b>	<b>\$ 368,817</b>	<b>\$ 290,977</b>	<b>\$ 286,454</b>	<b>26.75%</b>
<b>Surplus/(deficit), excluding other Financing Sources/(Uses)</b>	<b>\$ (243,074)</b>	<b>\$ 211,185</b>	<b>\$ (31,890)</b>	<b>\$ 34,496</b>	<b>\$ 44,056</b>	<b>(192.45%)</b>
<b>Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Net Surplus/(Deficit):</b>	<b>\$ (243,074)</b>	<b>\$ 211,185</b>	<b>\$ (31,890)</b>	<b>\$ 34,496</b>	<b>\$ 44,056</b>	<b>(192.45%)</b>
Beginning Fund Balance- Restricted	\$ 128,979		\$ 128,979		\$ 84,923	
Fiscal Year Increase/(decrease)	(243,074)		(31,890)		44,056	
Ending Fund Balance- Restricted	\$ (114,095)		\$ 97,089		\$ 128,979	
Months of Expenditures:	-2.36		3.16		5.32	



# Oak Brook Park District

## BOARD MEETING

### AGENDA ITEM –HISTORY/COMMENTARY

**ITEM TITLE: FIVE-YEAR CAPITAL IMPROVEMENT PLAN FOR THE FISCAL YEARS 2024 THROUGH 2028 OF THE OAK BROOK PARK DISTRICT OF COOK AND DUPAGE COUNTIES, ILLINOIS.**

**AGENDA NO.:** 8.E.

**MEETING DATE:** MARCH 20, 2023

**STAFF REVIEW:**

Chief Financial Officer, Marco Salinas:

**RECOMMENDED FOR BOARD ACTION:** Executive Director, Laure Kosey:

**ITEM HISTORY (PREVIOUS VILLAGE BOARD REVIEWS, ACTIONS RELATED TO THIS ITEM, COMMITTEE ACTION, OTHER PERTINENT HISTORY)**

During the 4<sup>th</sup> quarter of 2022, park district staff began updating the five-year Capital Improvement Plan (“CIP”) which coincided with the development of the fiscal year 2023/2024 operating budgets. During that time, staff conducted numerous meetings to discuss the CIP; including identifying the scope, timing and funding sources for the various capital items listed.

At the March 20, 2023 Board of Commissioners meeting, Finance staff will conduct a presentation of the requested fiscal year 2023/2024 operating budgets, as well as this CIP and the Commissioners shall be afforded the opportunity to provide commentary and additional direction over the operating budgets and CIP.

**ITEM COMMENTARY (BACKGROUND, DISCUSSION, KEY POINTS, RECOMMENDATIONS):**

Accompanying this agenda history document is the five-year CIP that includes the proposed capital purchases and improvements for the fiscal years ending 2024 through 2028. Please note that the fiscal year 2023/2024 capital purchases and improvements have been incorporated into budget and appropriations ordinance number 23-0417. The capital items for fiscal years ending 2025 and beyond are for long-term planning purposes only, and are subject to change based on continuous review of anticipated funding sources as well as needs/priority assessments.

**ACTION PROPOSED:**

For review and discussion only.

Oak Brook Park District

Five-year Capital Improvement Plan

Fund	Description Project/Equipment	FY 2022/2023			FY 2023/2024 Requested Budget	FY 2024/2025 Proposed Budget	FY 2025/2026 Proposed Budget	FY 2026/2027 Proposed Budget	FY 2027/2028 Proposed Budget	Five-Year Requested/Proposed Budget Total
		FYTD Actual 2/28/2023	Projected 4/30/2023	Original Approved Budget						
<b>Family Recreation Center-Administration</b>										
Capital Project	IT Security/Cameras/Security Systems & Access Controls	\$ -	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Project	SQL/File/Exchange Server Replacement	-	-	-	15,000.00	-	-	-	-	15,000.00
Capital Project	Marketing/Wayfinding Signage- Central Park	-	-	-	-	30,000.00	-	-	-	30,000.00
Capital Project	H.R. Onboarding Software	-	-	20,000.00	-	-	-	-	-	-
Capital Project	Automated vehicle license plate reader- *PENDING	-	20,000.00	-	-	-	-	-	-	-
Capital Project	Parking Lot & Entrance Security Cameras	-	-	-	-	20,000.00	-	-	-	20,000.00
<b>Family Recreation Center Administration Total:</b>		<b>\$ -</b>	<b>\$ 35,000.00</b>	<b>\$ 35,000.00</b>	<b>\$ 15,000.00</b>	<b>\$ 50,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 65,000.00</b>
<b>Family Recreation Center-Aquatics</b>										
Recreation	Grate Replacement- Lap Pool	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00
Recreation	Replace Interglass Surface- Lap Pool	-	-	-	-	-	55,000.00	-	-	55,000.00
Recreation	Replace Interglass Surface- Leisure Pool	-	-	-	-	-	60,000.00	-	-	60,000.00
Recreation	Installation of replacement starting blocks (6)	-	-	-	30,000.00	-	-	-	-	30,000.00
Recreation	Evaporative Pre-cooler Phase II/40 Ton Condensing Unit Phase III & repainting of facility	58,667.02	75,000.00	-	770,000.00	25,000.00	-	-	-	795,000.00
Recreation	Pool Heater Replacement (7 Total heaters)	-	-	-	-	24,000.00	-	-	-	24,000.00
Recreation	Replace Tile Deck	-	-	-	-	75,000.00	-	-	-	75,000.00
Recreation	Sound System upgrade in aquatics center & Splash Island	-	-	-	-	40,000.00	-	-	-	40,000.00
<b>Family Recreation Center Aquatics Total:</b>		<b>\$ 58,667.02</b>	<b>\$ 75,000.00</b>	<b>\$ -</b>	<b>\$ 800,000.00</b>	<b>\$ 164,000.00</b>	<b>\$ 140,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,104,000.00</b>

Oak Brook Park District

Five-year Capital Improvement Plan

Fund	Description Project/Equipment	FY 2022/2023			FY 2023/2024 Requested Budget	FY 2024/2025 Proposed Budget	FY 2025/2026 Proposed Budget	FY 2026/2027 Proposed Budget	FY 2027/2028 Proposed Budget	Five-Year Requested/Proposed Budget Total
		FYTD Actual 2/28/2023	Projected 4/30/2023	Original Approved Budget						
<b>Family Recreation Center- Cori's Way</b>										
Recreation	Preschool entryway doors	\$ 20,595.00	\$ 20,595.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Recreation	Preschool entryway doors	5,000.00	5,000.00	-	-	-	-	-	-	-
<b>Family Recreation Center Cori's Way Total:</b>		<b>\$ 25,595.00</b>	<b>\$ 25,595.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Family Recreation Center- Fitness</b>										
Recreation	Replace Remaining Cardio Equipment (Lease Purchase)	\$ 39,111.66	\$ 39,111.66	\$ 40,000.00	\$ -	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ 100,000.00
<b>Family Recreation Center Fitness Total:</b>		<b>\$ 39,111.66</b>	<b>\$ 39,111.66</b>	<b>\$ 40,000.00</b>	<b>\$ -</b>	<b>\$ 50,000.00</b>	<b>\$ 50,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000.00</b>
<b>Family Recreation Center- Building</b>										
Capital Project	Heating & Cooling Systems (10 Year Replacement Plan)	\$ -	\$ -	\$ -	\$ -	\$ 150,000.00	\$ -	\$ -	\$ -	\$ 150,000.00
Capital Project	Roof Maintenance	214,442.00	214,442.00	200,000.00	-	400,000.00	-	-	-	400,000.00
Capital Project	Convert Gym 1 Storage into Party Room	-	-	-	-	-	15,000.00	-	-	15,000.00
Capital Project	Family Recreation Center Backup/Emergency Electrical Generator	-	-	-	-	-	-	-	100,000.00	100,000.00
Capital Project	Entry Doors	-	-	-	-	-	24,000.00	-	-	24,000.00
Capital Project	Indoor track resurfacing/upgrade	-	-	-	-	-	100,000.00	-	-	100,000.00
Capital Project	Painting and carpet replacement in common public spaces	-	-	-	55,000.00	-	-	-	-	55,000.00
Capital Project	Fitness Center emergency access door	-	-	-	-	2,000.00	-	-	-	2,000.00
Capital Project	Studio D storage hallway	-	-	-	-	100,000.00	-	-	-	100,000.00
Capital Project	Gymnasium storage	-	-	-	-	500,000.00	-	-	-	500,000.00
<b>Family Recreation Center Building Total:</b>		<b>\$ 214,442.00</b>	<b>\$ 214,442.00</b>	<b>\$ 200,000.00</b>	<b>\$ 55,000.00</b>	<b>\$ 1,152,000.00</b>	<b>\$ 139,000.00</b>	<b>\$ -</b>	<b>\$ 100,000.00</b>	<b>\$ 1,446,000.00</b>



Oak Brook Park District

Five-year Capital Improvement Plan

Fund	Description Project/Equipment	FY 2022/2023			FY 2023/2024 Requested Budget	FY 2024/2025 Proposed Budget	FY 2025/2026 Proposed Budget	FY 2026/2027 Proposed Budget	FY 2027/2028 Proposed Budget	Five-Year Requested/Proposed Budget Total
		FYTD Actual 2/28/2023	Projected 4/30/2023	Original Approved Budget						
<b>Parks &amp; Maintenance</b>										
Capital project	Ford F-250 Pickup Truck	\$ -	\$ -	\$ -	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00
Recreation	Additional Utility Vehicle- Kubota	-	-	-	-	25,000.00	-	-	-	25,000.00
<b>Parks &amp; Maintenance Total:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,000.00</b>	<b>\$ 25,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 65,000.00</b>
<b>Central Park</b>										
Capital Project	Challenge Adventure Course- Phase II	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00
Capital Project	Lacrosse/Ball Field Reconfiguration- Phase 2 External Funding	-	-	-	-	-	-	-	3,300,000.00	3,300,000.00
Capital Project	Gazebo Roof Replacement	-	-	-	-	20,000.00	-	-	-	20,000.00
Capital Project	Gabion Weir Replacement-East Weir completed as of 4/30/2019. This budget for West Weir improvements and bridge replacement.	-	62,500.00	-	100,000.00	1,000,000.00	-	-	-	1,100,000.00
Capital Project	One 15-passenger bus for use in camp programming and various trips	-	-	-	-	-	60,000.00	-	-	60,000.00
Capital Project	Irrigation Well at Central Park	-	-	-	-	45,000.00	-	-	-	45,000.00
Capital Project	Preschool Playground Equipment (\$45K + \$20K Special Recreation)	42,235.00	-	-	-	-	-	-	-	-
Capital Project	Primary Color Playground (\$35K + \$15K Special Recreation)	-	-	-	-	-	100,000.00	-	-	100,000.00
Capital Project	Receptacles- Trash/Recycle	-	-	-	-	-	20,000.00	-	-	20,000.00
Capital Project	Outdoor Restrooms in Central Park- Tennis Facility	4,893.00	10,000.00	65,600.00	-	-	-	-	-	-
Capital Project	Tennis Center Outdoor Patio	-	30,600.00	-	-	-	-	-	-	-
Capital Project	Tree Top Playground (\$35K + \$15K Special Recreation)	-	-	-	-	-	50,000.00	-	-	50,000.00
Capital Project	Volleyball Lights (Outdoors)	-	-	-	-	-	60,000.00	-	-	60,000.00
Capital Project	Pavement Plan (Grinding Asphalt + Overlay)	91,750.00	100,000.00	100,000.00	-	-	-	-	-	-
Capital Project	Synthetic soccer field replacement	-	-	-	675,000.00	-	-	-	-	675,000.00

Oak Brook Park District

Five-year Capital Improvement Plan

Fund	Description Project/Equipment	FY 2022/2023			FY 2023/2024 Requested Budget	FY 2024/2025 Proposed Budget	FY 2025/2026 Proposed Budget	FY 2026/2027 Proposed Budget	FY 2027/2028 Proposed Budget	Five-Year Requested/Proposed Budget Total
		FYTD Actual 2/28/2023	Projected 4/30/2023	Original Approved Budget						
Capital Project	Electrical feed service- Winter Lights	-	-	-	25,000.00	-	-	-	-	25,000.00
Recreation	Unity Garden	-	-	-	-	-	-	-	80,000.00	80,000.00
Recreation	Receptacles- Trash/Recycle	-	-	-	-	-	10,000.00	-	-	10,000.00
Recreation	Pavement Plan (Grinding Asphalt + Overlay)	-	-	-	55,000.00	25,000.00	-	-	-	80,000.00
Special Recreation	Preschool Playground Equipment (\$45K + \$20K Special Recreation)	20,000.00	-	-	-	-	-	-	-	-
Special Recreation	Primary Color Playground (\$35K + \$15K Special Recreation)	-	-	-	-	-	100,000.00	-	-	100,000.00
Special Recreation	Outdoor Restrooms in Central Park- Tennis Facility	-	5,000.00	14,400.00	-	-	-	-	-	-
Special Recreation	Tennis Center Outdoor Patio	-	9,400.00	-	-	-	-	-	-	-
Special Recreation	Pavement Plan (Grinding Asphalt + Overlay)	20,000.00	15,000.00	20,000.00	-	5,000.00	-	-	-	5,000.00
<b>Central Park Total:</b>		<b>\$ 178,878.00</b>	<b>\$ 232,500.00</b>	<b>\$ 200,000.00</b>	<b>\$ 855,000.00</b>	<b>\$ 1,095,000.00</b>	<b>\$ 415,000.00</b>	<b>\$ -</b>	<b>\$ 3,380,000.00</b>	<b>\$ 5,745,000.00</b>
<b>Central Park West</b>										
Capital Project	Roof Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000.00	\$ -	\$ -	\$ 22,000.00
Recreation	Various upgrades at CPW	-	-	-	-	-	1,200,000.00	-	-	1,200,000.00
Recreation	Playground Equipment/Surface	-	-	-	-	-	15,000.00	-	-	15,000.00
Special Recreation	Playground Equipment/Surface	-	-	-	-	-	5,000.00	-	-	5,000.00
<b>Central Park West Total:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,242,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,242,000.00</b>

Oak Brook Park District

Five-year Capital Improvement Plan

Fund	Description Project/Equipment	FY 2022/2023			FY 2023/2024 Requested Budget	FY 2024/2025 Proposed Budget	FY 2025/2026 Proposed Budget	FY 2026/2027 Proposed Budget	FY 2027/2028 Proposed Budget	Five-Year Requested/Proposed Budget Total
		FYTD Actual 2/28/2023	Projected 4/30/2023	Original Approved Budget						
<b>Central Park North</b>										
Capital Project	Phase II- Pavilion and amphitheater-OSLAD grant & 2023 bond proceeds	\$ 144,521.59	\$ 175,000.00	\$ 408,540.00	\$ 1,150,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,150,000.00
Special Recreation	Phase II- Pavilion and amphitheater	3,775.51	5,000.00	-	82,000.00	-	-	-	-	82,000.00
Capital Project	Phase II-Bathrooms, storage & concession building-DCEO grant & 2023 bond proceeds	83,385.31	175,000.00	248,460.00	1,314,000.00	-	-	-	-	1,314,000.00
Special Recreation	Phase II-Bathrooms, storage & concession building	4,501.35	25,000.00	54,540.00	118,000.00	-	-	-	-	118,000.00
<b>Central Park North Total:</b>		<b>\$ 236,183.76</b>	<b>\$ 380,000.00</b>	<b>\$ 711,540.00</b>	<b>\$ 2,664,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,664,000.00</b>
<b>Chillem Park</b>										
Capital Project	Playground Equipment (\$15K from Special Recreation)	\$ -	\$ -	\$ -	\$ -	\$ 35,000.00	\$ -	\$ -	\$ -	\$ 35,000.00
Capital Project	Tennis Courts Crack Filling and Resealing	-	-	-	25,000.00	-	-	-	-	25,000.00
Special Recreation	Tennis Courts Crack Filling and Resealing	-	-	-	5,000.00	-	-	-	-	5,000.00
<b>Chillem Park Total:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000.00</b>	<b>\$ 35,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 65,000.00</b>
<b>Forest Glen Park</b>										
Capital Project	Sand volleyball courts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,000.00	\$ -	\$ -	\$ 26,000.00
Capital Project	Gazebo Roof Replacement	-	-	-	-	10,000.00	-	-	-	10,000.00
Recreation	Tennis Courts Crack Filling and Resealing	-	-	-	25,000.00	-	-	-	-	25,000.00
Recreation	Pond Aerators/fountains	-	25,000.00	25,000.00	-	-	-	-	-	-
Recreation	Asphalt Paving	-	-	25,000.00	45,000.00	-	-	-	-	45,000.00
Special Recreation	Tennis Courts Crack Filling and Resealing	-	-	-	10,000.00	-	-	-	-	10,000.00
Special Recreation	Asphalt Paving	-	-	10,000.00	15,000.00	-	-	-	-	15,000.00
<b>Forest Glen Park Total:</b>		<b>\$ -</b>	<b>\$ 25,000.00</b>	<b>\$ 60,000.00</b>	<b>\$ 95,000.00</b>	<b>\$ 10,000.00</b>	<b>\$ -</b>	<b>\$ 26,000.00</b>	<b>\$ -</b>	<b>\$ 131,000.00</b>

Oak Brook Park District

Five-year Capital Improvement Plan

Fund	Description Project/Equipment	FY 2022/2023			FY 2023/2024 Requested Budget	FY 2024/2025 Proposed Budget	FY 2025/2026 Proposed Budget	FY 2026/2027 Proposed Budget	FY 2027/2028 Proposed Budget	Five-Year Requested/Proposed Budget Total
		FYTD Actual 2/28/2023	Projected 4/30/2023	Original Approved Budget						
<b>Saddlebrook Park</b>										
Recreation	Playground Equipment (Design, install and equipment)	\$ 89,097.03	\$ 101,250.00	\$ 101,250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation	Tennis Courts Crack Filling and Resealing	-	-	20,000.00	25,000.00	-	-	-	-	25,000.00
Recreation	Asphalt Paving	-	-	-	12,500.00	20,000.00	-	-	-	32,500.00
Special Recreation	Playground Equipment (Design, install and equipment)	33,750.00	33,750.00	33,750.00	-	-	-	-	-	-
Special Recreation	Poured-in-place playground surface (100% cost)	60,000.00	60,000.00	60,000.00	-	-	-	-	-	-
Special Recreation	Tennis Courts Crack Filling and Resealing	-	-	5,000.00	10,000.00	-	-	-	-	10,000.00
Special Recreation	Asphalt Paving	-	-	-	-	5,000.00	-	-	-	5,000.00
<b>Saddlebrook Park Total:</b>		<b>\$ 182,847.03</b>	<b>\$ 195,000.00</b>	<b>\$ 220,000.00</b>	<b>\$ 47,500.00</b>	<b>\$ 25,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 72,500.00</b>
<b>Dean Nature Sanctuary</b>										
Capital Project	Outdoor Bathrooms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,000.00	\$ -	\$ -	\$ 31,000.00
Capital Project	Gazebo Roof Replacement	-	-	-	-	-	20,000.00	-	-	20,000.00
<b>Dean Nature Sanctuary Total:</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 51,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 51,000.00</b>
<b>Governmental Funds Totals:</b>		<b>\$ 935,724.47</b>	<b>\$ 1,221,648.66</b>	<b>\$ 1,466,540.00</b>	<b>\$ 4,601,500.00</b>	<b>\$ 2,606,000.00</b>	<b>\$ 2,037,000.00</b>	<b>\$ 26,000.00</b>	<b>\$ 3,480,000.00</b>	<b>\$ 12,750,500.00</b>

Oak Brook Park District

Five-year Capital Improvement Plan

Fund	Description Project/Equipment	FY 2022/2023			FY 2023/2024	FY 2024/2025	FY 2025/2026	FY 2026/2027	FY 2027/2028	Five-Year
		FYTD Actual 2/28/2023	Projected 4/30/2023	Original Approved Budget	Requested Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Requested/Proposed Budget Total

SUMMARY RECAP

Capital Project Fund (GL #12-95-940-065):	\$ 353,320.00	\$ 452,542.00	\$ 400,600.00	\$ 935,000.00	\$ 2,312,000.00	\$ 517,000.00	\$ 26,000.00	\$ 3,400,000.00	\$ 7,190,000.00
Capital Project Fund-C.P. North (GL #12-95-940-065):	227,906.90	350,000.00	657,000.00	2,464,000.00	-	-	-	-	2,464,000.00
Recreation Fund (GL #02-81-805-000):	207,470.71	260,956.66	211,250.00	962,500.00	284,000.00	1,415,000.00	-	80,000.00	2,741,500.00
Recreation Fund-C. P. North (G/L #02-81-805-000):	-	-	-	-	-	-	-	-	-
Special Recreation Fund (GL #09-01-800-000):	138,750.00	128,150.00	143,150.00	40,000.00	10,000.00	105,000.00	-	-	155,000.00
Special Recreation Fund-C.P. North (G/L #09-01-800-000):	8,276.86	30,000.00	54,540.00	200,000.00	-	-	-	-	200,000.00
Governmental Funds Totals:	\$ 935,724.47	\$ 1,221,648.66	\$ 1,466,540.00	\$ 4,601,500.00	\$ 2,606,000.00	\$ 2,037,000.00	\$ 26,000.00	\$ 3,480,000.00	\$ 12,750,500.00

Check: \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -

Oak Brook Park District

Five-year Capital Improvement Plan

Fund	Description Project/Equipment	FY 2022/2023			FY 2023/2024 Requested Budget	FY 2024/2025 Proposed Budget	FY 2025/2026 Proposed Budget	FY 2026/2027 Proposed Budget	FY 2027/2028 Proposed Budget	Five-Year Requested/Proposed Budget Total
		FYTD Actual 2/28/2023	Projected 4/30/2023	Original Approved Budget						
<b>Tennis Courts</b>										
Recreational Facilities	Reconstruction and expansion of Outdoor Courts	\$ 61,900.00	\$ 61,900.00	\$ 80,000.00	\$ -	\$ 2,000,000.00	\$ -	\$ -	\$ -	\$ 2,000,000.00
Recreational Facilities	Indoor Court Recoating/Resurfacing	-	-	-	75,000.00	-	-	-	-	75,000.00
Recreational Facilities	Indoor Court- new protection pads	17,649.40	18,100.00	-	-	-	-	-	-	-
<b>Tennis Courts Total:</b>		<b>\$ 79,549.40</b>	<b>\$ 80,000.00</b>	<b>\$ 80,000.00</b>	<b>\$ 75,000.00</b>	<b>\$ 2,000,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,075,000.00</b>
<b>Tennis Court Building- Indoor</b>										
Recreational Facilities	Upper/Lower Level Remodeling- FD Remodel	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreational Facilities	Remodeling of front desk area	-	-	-	245,000.00	-	-	-	-	245,000.00
Recreational Facilities	Security Building Access	-	-	-	-	-	25,000.00	-	-	25,000.00
Recreational Facilities	Electric energy efficiency generator	-	-	-	-	-	100,000.00	-	-	100,000.00
Recreational Facilities	Indoor Court lighting project	-	30,000.00	-	30,000.00	-	-	-	-	30,000.00
<b>Tennis Court Building- Indoor Total:</b>		<b>\$ -</b>	<b>\$ 30,000.00</b>	<b>\$ 100,000.00</b>	<b>\$ 275,000.00</b>	<b>\$ -</b>	<b>\$ 100,000.00</b>	<b>\$ 25,000.00</b>	<b>\$ -</b>	<b>\$ 400,000.00</b>
<b>Tennis Court Building- HVAC</b>										
Recreational Facilities	HVAC- Exhaust Fans	\$ 8,982.00	\$ 18,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreational Facilities	HVAC- Heating & Cooling System (Courts 1-4)	-	-	-	-	200,000.00	-	-	-	200,000.00
Recreational Facilities	HVAC- Heating & Cooling System (Courts 5-8)	-	-	-	-	-	200,000.00	-	-	200,000.00
<b>Tennis Court Building- HVAC Total:</b>		<b>\$ 8,982.00</b>	<b>\$ 18,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000.00</b>	<b>\$ 200,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 400,000.00</b>

Oak Brook Park District

Five-year Capital Improvement Plan

Fund	Description Project/Equipment	FY 2022/2023			FY 2023/2024 Requested Budget	FY 2024/2025 Proposed Budget	FY 2025/2026 Proposed Budget	FY 2026/2027 Proposed Budget	FY 2027/2028 Proposed Budget	Five-Year Requested/Proposed Budget Total
		FYTD Actual 2/28/2023	Projected 4/30/2023	Original Approved Budget						
<b>Tennis Court Building- Outdoor</b>										
	Recreational Facilities BO-Roof Repairs and Gutters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000.00	\$ 350,000.00
	Recreational Facilities Tennis Outdoor Patio	-	50,000.00	-	-	-	-	-	-	-
	<b>Tennis Court Building- Outdoor Total:</b>	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000.00	\$ 350,000.00
	<b>Enterprise Fund Totals:</b>	\$ 88,531.40	\$ 178,000.00	\$ 180,000.00	\$ 350,000.00	\$ 2,000,000.00	\$ 300,000.00	\$ 225,000.00	\$ 350,000.00	\$ 3,225,000.00



## Oak Brook Park District

### BOARD MEETING

#### AGENDA ITEM –HISTORY/COMMENTARY

**ORDINANCE No. 23-0419: AN ORDINANCE AUTHORIZING THE DESTRUCTION OF THE VERBATIM RECORD OF CERTAIN CLOSED MEETINGS**

AGENDA No.: 8 F

MEETING DATE: MARCH 20, 2023

RECOMMENDED FOR BOARD ACTION: Executive Director, Laure Kosey: 

**ITEM HISTORY(PREVIOUS VILLAGE BOARD REVIEWS, ACTIONS RELATED TO THIS ITEM, COMMITTEE ACTION, OTHER PERTINENT HISTORY):**

As required by the Open Meetings Act, the closed meeting sessions of the Board Meetings are recorded. After 18 months, the Act permits the Board to authorize the destruction of these recordings, as long as the written minutes have been approved by the Board. The written minutes of these meetings have been approved by the Board of Commissioners, routinely, which occurred at the next closed meeting held after the meeting date.

**ITEM COMMENTARY (BACKGROUND, DISCUSSION, KEY POINTS, RECOMMENDATIONS):**

The following Closed Meeting recording is now over 18 months in age:

April 19, 20211

**ACTION PROPOSED:**

For Review and Discussion only.



**ORDINANCE NO. 23-0419**  
**AN ORDINANCE AUTHORIZING THE DESTRUCTION OF THE**  
**VERBATIM RECORD OF CERTAIN CLOSED MEETINGS**

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**WHEREAS**, the Open Meetings Act (5 ILCS 120/1, *et seq.*) (the "Act") requires governmental bodies to keep a verbatim record of closed meetings by audio or video tape; and

**WHEREAS**, the Oak Brook Park District Board of Park Commissioners (the "Board") has complied with such requirement by providing for the Secretary of the Board to keep a verbatim record of all closed meetings by audio recording; and

**WHEREAS**, the Act also permits governmental bodies to destroy the verbatim record of closed meetings, no less than eighteen (18) months after the completion of the meeting recorded, without notification to or approval of a records commission or the State Archivist under the Local Records Act, but only after: i) the public body approves the destruction of a particular recording; and ii) the public body approves written minutes that meet the requirements of the Act for the closed meeting recorded; and

**WHEREAS**, at least eighteen (18) months have passed since the completion of certain closed meetings of the Board that are identified in Section 1 of this Ordinance, and the Board has approved written minutes for each of the such closed meetings; and

**WHEREAS**, the Board has determined that it is necessary and desirable to order the destruction of the verbatim record of the closed meetings identified in Section 1 of this Ordinance; and

**NOW, THEREFORE, BE IT ORDAINED** by the Board of Park Commissioners of the Oak Brook Park District, DuPage and Cook Counties, Illinois, as follows:

**Section 1.** The Board hereby finds that at least eighteen (18) months have passed since the completion of the following closed meetings of the Board, and that the Board has approved written minutes for such closed meetings:

April 19, 2021

**Section 2.** The Board hereby orders the destruction of the entire verbatim record, in the form of digital audio recordings, of the closed meetings identified in Section 1 of this Ordinance, and the Secretary is hereby authorized and directed to destroy said audio tapes in a suitable manner.

**Section 3.** All resolutions or parts of resolutions in conflict with the provisions of this Resolution are hereby repealed.

**Section 4.** This Resolution shall be in full force and effect from and after its passage and approval as provided by law.

**PASSED AND APPROVED THIS 17th DAY OF APRIL, 2023.**

**AYES:** \_\_\_\_\_

**NAYS:** \_\_\_\_\_

**ABSENT:** \_\_\_\_\_

\_\_\_\_\_  
**President Sharon Knitter**

**ATTEST:**

\_\_\_\_\_  
**Laure Kosey, Secretary**



# Oak Brook Park District

## BOARD MEETING

### AGENDA ITEM –HISTORY/COMMENTARY

**ITEM TITLE: NAMING RIGHTS OF AN ATHLETIC FIELD BY EVERGREEN BANK GROUP**

**AGENDA No.: 8 G**

**MEETING DATE: MARCH 20, 2023**

STAFF REVIEW: Superintendent of Communications and IT, Robert Pechous: *Robert Pechous*

RECOMMENDED FOR BOARD ACTION: Executive Director, Laure Kosey: *Laure Kosey*

**ITEM HISTORY (PREVIOUS PARK DISTRICT BOARD REVIEWS, ACTIONS RELATED TO THIS ITEM, COMMITTEE ACTION, OTHER PERTINENT HISTORY):**

In accordance with the District’s Naming Rights Policy (Administrative Policies and Procedures, 2.13), the Board of Commissioners possess the authority for the naming of all public parks and facilities by passing or rejecting a motion at a public board meeting.

Evergreen Bank Group has been the naming rights sponsor of the District’s synthetic turf field beginning June 28, 2012 for a 10-year term. The Park District and Evergreen Bank Group renewed the agreement in October 2017 to extend the naming rights for another 5 years.

Evergreen Bank Group desires to renew the synthetic turf field naming rights for an additional 5 year.

**ITEM COMMENTARY (BACKGROUND, DISCUSSION, KEY POINTS, RECOMMENDATIONS):**

If approved by the Board of Commissioners, Evergreen Bank Group has pledged \$75,000 to be paid May 1, 2023 for a five-year naming right agreement. The agreement will be reviewed in April 2028 and possibly extended for an additional five-years at \$75,000 upon the approval of the Board of Commissioners and Evergreen Bank Group.

In addition to the naming rights, Evergreen Bank Group also sponsors the lobby plasma TVs and e-newsletters, in addition to the Pink 5K and Paper Recycling/Shredding special events.

Staff is recommending for the Board of Commissioners to authorize the naming rights agreement with Evergreen Bank Group, which will benefit the Park District and community by providing funding for the synthetic turf field maintenance.

**ACTION PROPOSED:**  
For Review and Discussion Only.

## Oak Brook Park District & Evergreen Bank Group

### Synthetic Field Agreement

This Sponsorship Agreement ("the Agreement") is entered this day of January 30, 2023, between the Oak Brook Park District ("OBPD") 1450 Forest Gate Road, Oak Brook, Illinois and Evergreen Bank Group, ("Sponsor") 1515 West 22nd Street, Suite 100W, Oak Brook, IL 60523 (hereinafter from time to time collectively referred to as the "Parties").

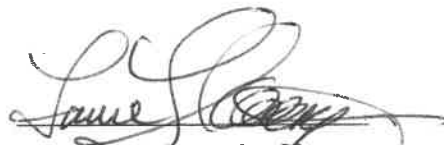
- I. **Purpose:** The purpose of this Agreement is to define the nature and scope of sponsorship benefits to Sponsor, and the level of financial support to be provided to the OBPD by the Sponsor, with respect to the establishment and operation of a synthetic field and scoreboard to be installed at OBPD's Central Park, to be known as "Evergreen Bank Group Athletic Field".
- II. **Term:** The initial term of this Agreement shall be five (5) years, beginning on May 1, 2023, and ending on April 30, 2028 (the "Term"). OBPD will maintain its primary depository and treasury management relationship with the Sponsor during the Term of the Agreement. The option of a five (5)-year renewal term will be made available to Sponsor ("Renewal Term"). Upon written notice to the OBPD no later than three (3) months prior to the expiration of the Term, Sponsor shall have the right to continue the sponsorship at the same level as provided in the Agreement for the Renewal Term.
- III. **Sponsorship Benefits:** The sponsorship benefits of this Agreement shall correspond to those set forth in the Schedule of Sponsorship Benefits and made a part hereof as **Exhibit A**, attached to and made a part of this Agreement.
- IV. **Payment:** Sponsor will agree to make OBPD an initial payment of \$75,000, on or before May 1, 2023. Sponsor will make a second payment of \$75,000 no later than May 1, 2028 if Sponsor has renewed the Agreement for the Renewal Term. Checks shall be made payable to "Oak Brook Park District" and delivered or mailed to 1450 Forest Gate Road, Oak Brook, IL 60523, to the attention of the Executive Director.
- V. **Signage:** At its sole cost and expense, OBPD shall design, obtain necessary permits for, install and maintain all signage agreed upon between Sponsor and OBPD. OBPD shall work with Sponsor to achieve a design that is acceptable to both Parties. OBPD agrees to place signage as set forth in **Exhibit A**, provided that all final signage and logos require the express prior written approval of both Parties.
- VI. **Funds:** All funds received from Sponsor pursuant to this Agreement shall be placed in the OBPD operational fund and used for constructing, maintaining, repairing, replacing, operating, and/or marketing the synthetic field.
- VII. **Unavoidable Circumstances:** OBPD shall not be responsible to Sponsor for its failure to perform any of the obligations imposed by the Agreement if such failure is occasioned by fire, catastrophic weather conditions, strikes, lockouts, shortage of labor or material, war, pandemic, civil strife, acts of terrorism, governmental laws, restrictions, or regulations, or any other occurrence whatsoever that is reasonably beyond the control of the OBPD.
- VIII. Nothing contained herein shall grant to OBPD any rights or ownership in the intellectual property, name, or trademarks of Sponsor and OBPD shall not use any such intellectual property, except as provided herein, without the prior written consent of Sponsor.
- IX. **Liability:** The Sponsor shall not hold OBPD responsible for any loss of business or other

consequential damages resulting from damage to or destruction of any signage or other material or thing contemplated by this Agreement; provided that OBPD agrees to replace any such signage, material or thing as promptly as practicable after notice of such damage or destruction.


- X. **Assignment:** Sponsor shall not assign this Agreement, or the rights provided to it herein, to any third party without the express written permission of OBPD.
- XI. **Governing Law:** This Agreement shall be governed, construed and interpreted by, through and under the laws of the State of Illinois, and venue for any disputes shall be in the 18th Judicial Circuit Court, DuPage County, Illinois.
- XII. **Severability:** If any provision of the Agreement or the application thereof shall, for any reason and to any extent, be held by a court of law to be invalid or unenforceable, neither the remainder of this Agreement nor the application of the provision to other persons, entities or circumstances shall be affected thereby, but instead shall be enforced to the maximum extent permitted by law.
- XIII. **Entire Agreement; Amendment:** The Parties agree that this Agreement, including Exhibit "A" attached hereto and made a part hereof, shall be the entire agreement between the Parties. This Agreement shall not be modified, changed, altered or amended in any way except through a written amendment signed by both Parties.
- XIV. **Approval:** This Agreement is expressly conditioned upon review and approval of the Agreement by OBPD and Sponsor by their respective authorized representatives.

IN WITNESS WHEREOF, the Parties have affixed their signatures below.

Oak Brook Park District

  
Laure Kosey, Executive Director  
Date: 2-6-2023

Evergreen Bank Group

  
Darin Campbell, President  
Date: 2-6-2023

## **Exhibit A**

### **Evergreen Bank Group Synthetic Field & Scoreboard Naming Rights Sponsor**

#### **Schedule of Sponsorship Benefits**

- **Naming Rights:**
  - Sponsor has sole naming rights to the synthetic field.
- **Signage:**
  - Sponsor name displayed on sign at corner of Forest Gate Road & Jorie Boulevard.
  - Sponsor name displayed on sign at corner of Forest Gate Road & Forest Gate subdivision.
  - Sponsor name displayed on a directional sign on grass island between synthetic field and Tennis Center.
- **Scoreboard:**
  - Evergreen Bank Group logo to be placed at top of scoreboard, running horizontally with a minimum of thirty feet (30') in length. Evergreen Bank Group will be the sole sponsor on the scoreboard panel.
- **Additional Logo Placement:**
  - Logo placed at the Winter Lights at Central Park (10 Years)
  - Family Recreation Center Gym Banner Ad—30,000 impressions monthly
  - Twenty (20) Family Recreation Center Memberships

## Enter Closed Session

ENTER CLOSED SESSION: For the purpose of discussing and approving Closed Meeting Minutes pursuant to 5 ILCS 120/2(c)(21); and for the Semi-Annual Review of Closed Meeting Minutes pursuant to 5 ILCS 120/2(c)(21) and 5 ILCS 120/2.06(d); and for the Appointment, Employment, Compensation, Discipline, Performance, or Dismissal of Specific Employees of the District, or Legal Counsel for the District pursuant to 5 ILCS 120/2(c)(1) of the Open Meetings Act

### 10. CLOSED SESSION

- a. Discussion and Approval of Closed Meeting Minutes, November 14, 2022
- b. Semi-Annual Review of Closed Meeting Minutes for Release
  - i. Resolution 23-0418: A Resolution Regarding the Review of Minutes for Closed Meetings January 1989 through February 28, 2023
- c. Appointment, Employment, Compensation, Discipline, Performance, or Dismissal of Specific Employees of the District or Legal Counsel for the District

### 11. ARISE FROM CLOSED SESSION AND RESUME THE OPEN SESSION

The next Regular Meeting of the Oak Brook Park District Board of Commissioners will be held on April 17, 2023, 6:30 p.m.

Adjournment