



Administration Office

401 E. Camp McDonald Road, Prospect Heights, IL 60070
Phone: 847.788.0551 **Fax:** 847.788.1248 **Email:** admin@rtpd.org



January 29, 2024

Memorandum for the Board of Commissioners

Subj: Board Meeting

The Regular Board Meeting is scheduled for Thursday, February 1, 2024 at 7:00 pm. If you cannot attend please contact me immediately to ensure we have a quorum.

Reminder: If you have specific questions which can/need to be researched (i.e. Voucher List) prior to the meeting, it is incredibly helpful to email me ASAP and we will make every attempt to get the entire Board informed electronically prior to the meeting. This will allow the Board to focus on critical discussion points.

At this point, I do **not** anticipate an Executive Session but have placed it on the agenda just in case.

Thank you!

Sincerely,

Bret Fahnstrom, CPRE

Executive Director

Enclosures

RIVER TRAILS PARK DISTRICT
Regular Meeting of the Board of Commissioners
At **401 E. Camp McDonald Road**, Prospect Heights, IL 60070

February 1, 2024
7:00 PM

- I. Roll Call
- II. Visitors Comments
- III. Approval of Agenda / Changes
- IV. Approval of Minutes for the Regular Meeting of January 18, 2023*
- V. Approval of Treasurer's Report for December 2023*
- VI. *ORDINANCE 24-02-01 providing for the issue of approximately \$980,000 General Obligation Limited Tax Park Bonds, Series 2024, of the District for the payment of land condemned or purchased for parks, for the building, maintaining, improving and protecting of the same and the existing land and facilities of said Park District and for the payment of the expenses incident thereto, for the payment of outstanding obligations of the District, providing for the levy of a direct annual tax to pay the principal and interest on said bonds, and authorizing the sale of said bonds to the purchaser thereof.*
- I. Communications
 - a. Director's Report*
 - b. Miscellaneous Communications
- II. Old Business
 - a. DRAFT 2024 Budget review*
- III. New Business
 - a. 2024 IPRA Board Expense Approval*
 - b. Ordinance No. 24-02-01A An Ordinance Authorizing the Disposal of Unneeded Personal Property of the River Trails Park District*
- IV. Commissioners Comments
- V. Executive Sessions
 - a. I make a motion that the Board go into closed Executive Session to consider information regarding appointment, employment, compensation, discipline, performance, or dismissal of an officer, an employee or employees pursuant to Sections 2(c)(1) and 2(c)(2) of the Open Meetings Act.
- VI. Action as a Result of the Executive Session
- VII. Adjournment

*indicates an attachment included

Persons with disabilities requiring reasonable accommodation to participate in this meeting should contact the Park District's ADA Compliance Officer, Mike Hanley, Monday through Friday from 8:30 am until 4:30 pm at least 48 hours prior to the meeting. Requests for a qualified ASL interpreter require five (5) working days' advance notice. Telephone number 847.463.3734; email:Mhanley@rtpd.org

**MINUTES OF THE REGULAR MEETING OF
THE BOARD OF COMMISSIONERS OF THE
RIVER TRAILS PARK DISTRICT,
COOK COUNTY, ILLINOIS, HELD
AT 401 E. CAMP MCDONALD ROAD IN SAID DISTRICT
ON THE EIGHTEENTH DAY OF JANUARY 2024 AT 7:00 P.M.**

- I. The President called the meeting to order at 7:00 p.m. and directed Crista Altergott, Administrative Assistant & Risk Management to call the roll. Upon roll being called, the following Commissioners answered present: Jennifer Rezek, Leah Lussem and Nancy Parra. Commissioner Robert Hoban III arrived at 7:03pm. Commissioner Melissa Ackerman was absent. Also present were Executive Director Bret Fahnstrom, Superintendent of HR and Finance David Oswald, Superintendent of Recreation Patti Mitchell, Superintendent of Communications and Marketing Christine Powles and Superintendent of Parks Mike Hanley.
- II. Visitors Present: None
- III. The Agenda for January 18, 2024 was submitted for approval. Commissioner Lussem moved to approve said agenda as presented. The motion was seconded by Commissioner Parra and approved by common consent.
- IV. Approval of Minutes for the Regular Meeting of December 21, 2023. Minutes had been amended per the request of Commissioner Hoban. Commissioner Parra agreed that minutes should accurately reflect conversation during the meeting and asked for verification. Upon brief discussion, Commissioner Parra moved to approve said agenda as presented. The motion was seconded by Commissioner Lussem and approved by common consent.
- V. Approval of Minutes for the Regular Meeting of January 4, 2024. Commissioner Lussem moved to approve said agenda as presented. The motion was seconded by Commissioner Hoban and approved by common consent. Commissioner Parra abstained from the vote.
- VI. Approval of Paid Invoice List for November 11 – January 12, 2024. Superintendent of HR and Finance David Oswald reviewed the highlights and explained why the document has been renamed. Commissioner Rezek approved of the name change as it better represents the documents contents. Commissioner Lussem moved to approve the Paid Invoice List for November 11 – January 12, 2024 as presented. The motion was seconded by Commissioner Parra. Upon the roll being called, the Commissioners voted as follows:
- AYE: Nancy Parra, Jennifer Rezek, Leah Lussem, Robert Hoban III
NAY: None
ABSENT: Melissa Ackerman
- VII. Communications
- a. Staff Report: Recreation Department, Superintendent of Recreation Patti Mitchell
- Kid Squad closed upon school closure due to freezing temperatures on Tuesday, January 16th. Recreation Supervisor of The Zone, Justin Slade, suggested offering Parkour Open Gym that day which was hugely successful with 175 kids! Commissioner Parra liked that we were able to offer an indoor activity for the community.
 - Holiday events were met with huge success! Breakfast with Santa, Stocking Deliveries and the Polar Express kept staff busy and all events nearly sold out.

- Trailblazers Preschool recently had Fist Pump Friday with the police department. Commissioner Rezek remarked that she saw the cute social media post and has seen this initiative at schools.
 - Pool passes went on sale and hiring has begun. Commissioner Rezek reported she saw the social media post.
 - The Family Valentine's will be on Friday, February 2nd and 58 participants have already registered.
 - The Illinois Parkour Championship is coming up fast on Saturday, February 3rd. We expect large numbers similar to the past 2 years.
 - The Recreation Team has been busy preparing for summer; summer brochure, programs, camp and hiring.
 - Staff is preparing for the annual IAPD Conference.
- b. Decennial Committee: Executive Director, Bret Fahnstrom
- The Decennial Efficiency Report is in progress. Administrative Assistant/Risk Manager Crista Altergott and Executive Director Bret Fahnstrom are using the IAPD template and gathering relevant details internally.
 - Fahnstrom will be sending out communication when the Report is ready to be reviewed by the Committee. He would also like to refresh the direction the Committee would like to see and is targeting the next 1-2 months.
 - The Decennial Efficiency Report is due by November 4th. Commissioner Parra requested a meeting in March to have ample time to review the report and make revisions.
- c. Miscellaneous Communications: Executive Director Bret Fahnstrom
- Director Fahnstrom shared the January/February Mount Prospect Village Newsletter where our Family Valentine's Dance was included in local events.
 - Commissioner Hoban inquired if the Rover Trails Park District will be attending the Shining Stars Gala. Superintendent of Communications and Marketing Christine Powles replied we are not as we were not nominated this year.

VIII. Old Business

- a. DRAFT 2024 Budget, Full Draft Budget: Superintendent of HR and Finance David Oswald
- Director Fahnstrom confirmed the budget has been made available to the public and meets the 30-day minimum requirement prior to the planned February 15th vote.
 - Discussion and possible changes will still be available prior to the vote but no substantial changes are anticipated. If the Board Members or members of the public have questions, please send inquiries to Executive Director Bret Fahnstrom prior to February 15th to allow time for discussion.

IX. New Business

- a. ADA Bus Purchases for the Recreation Department: Superintendent of Parks Mike Hanley
- Superintendent of Parks Mike Hanley reported the need to replace the existing fleet for the Recreation Department. The 2006 Ford E350 Starcraft and the 1998 Ford E350 are both nearing the end of their useful life.
 - Two used vehicles have become available for purchase; two, 2019 Ford E-350SD El Dorado Advantage 200, the price of both not to exceed \$130,000 which is significantly less than the budgeted \$200,000. These vehicles are expected to last over nine years while in use with the District.
 - Hanley has worked with the local Des Plaines dealership in the past and they are well known to be an honest and reliable company with a good reputation in the community. He believes we are receiving a good deal.

- Discussion ensued led by Commission Hoban and Commissioner Parra. Director Fahnstrom outlined the 2024 plan to replace three of the District's vehicles; two-fifteen passenger buses and one-fifteen passenger van. Upon discussion, it was determined that it is in the District's best interest to purchase the two proposed vehicles and look into an additional option supplied by Commission Hoban to replace the 15 passenger van.
- Commissioner Lussem made a motion to approve the purchase of the two 2019 Ford E-350 SD El Dorado Advantage 200 with 9,320 miles and the other at 6,323 miles for a price not to exceed \$130,000 as discussed. The motion was seconded by Commissioner Parra. Upon the roll being called, the Commissioners voted as follows:

AYE: Nancy Parra, Jennifer Rezek, Leah Lussem, Robert Hoban III

NAY: None

ABSENT: Melissa Ackerman

X. Commissioner Comments

- a. Commission Nancy Parra enjoyed walking around the parks and seeing the decorated trees. Commissioner Parra relayed a recent visit to Weiss while a leak occurred in the gym while playing Pickleball. She congratulated the staff in the manner the leak was contained, information relayed to participants and the expediency in which the leak was fixed. She remarked on how instances like this are prime examples of why the District requires Capital Funds to maintain big projects like the roof. Superintendent Oswald agreed that preventive maintenance is a big part of Capital Funds expenditures. Lastly, Parra would like to add an agenda item to the next meeting. She would like to understand the differences between voting No, Abstain and Present, and make sure that all Board Members are clear on the differences. After a brief discussion Director Fahnstrom will speak with the legal team and Commissioner Lussem offered to possibly visit the Robert's Rules session at the upcoming IAPD Conference.
- b. The sled hill was brought up and Commissioner Lussem asked if sleds can be donated as the current sled shed is empty. Director Fahnstrom said that the District can purchase more if and when the remaining purchased sleds disappear. Additionally, Superintendent Powles briefly outlined her idea to offer different types of recreation equipment to the community.
- c. The Commissioners inquired about a few upcoming events; Fish Fry and Pizza, Pitcher and Puzzles. Director Fahnstrom announced that the Fish Fry at Rob Roy will be extended from 4 to 7 weeks on account of its popularity last year. The first Fish Fry will be on Friday, February 16th. The Pizza, Pitcher and Puzzles event will be on Saturday, March 2nd and a few teams have signed up already. Commissioner Hoban inquired about the prizes which are to be determined.

XI. Executive Session

- a. Commissioner Parra made a motion at 7:43pm that the Board go into closed Executive Session to consider and discuss the minutes of meetings closed under the Open Meetings Act pursuant to Section 2(c)(21) of the Open Meetings Act, either to approve said meeting minutes, or to conduct a semi-annual review to determine the ongoing need for confidentiality of said minutes. The motion was seconded by Commissioner Lussem. Upon the roll being called, the Commissioners voted as follows:

AYE: Nancy Parra, Jennifer Rezek, Leah Lussem, Robert Hoban III

NAY: None

ABSENT: Melissa Ackerman

XII. Action as a Result of the Executive Session

- a. Approval of the Resolution 24-01-18 A Resolution Determining the Confidentiality of Closed Session Minutes. Commissioner Hoban made a motion to approve said meeting minutes as discussed, excluding the closed meeting minutes of July 13, 2023. The motion was seconded by Commissioner Lussem. Upon the roll being called, the Commissioners voted as follows:

AYE: Nancy Parra, Jennifer Rezek, Leah Lussem, Robert Hoban III

NAY: None

ABSENT: Melissa Ackerman

- b. Close Session exited at 7:50pm

- XIII.** Adjournment. There being no further business to discuss, Commissioner Lussem made a motion to adjourn the meeting at 7:51p.m. The motion was seconded by Commissioner Parra and approved by common consent.

President

Secretary



MEMORANDUM



To: Board of Commissioners
From: David Oswald, Superintendent of Finance
RE: Treasurer's Report Highlights – December 2023
Date: January 30, 2024

INTERFUND TRANSFER

To work towards bringing the district within fund balance policy, the Board-approved an interfund transfer of \$1,075,000 from Corporate Fund 10 to Capital Fund 40. This was an unbudgeted transfer. As such, several of the "Budget % Earned or Used" figures are higher than the year-end 100% target. Capital Revenue = 191% which, in turn, is the primary reason why Total Revenue is inflated at 114%; Corporate Expenses = 159% which, in turn, is the primary reason why Total Expenses is inflated at 112%.

REVENUES

YTD Total Revenue = 114%. The YTD Target Revenue Percentage 100%

- In addition to the effect of the interfund transfer stated above, the YTD Total Revenue % reflects the conservative budgeting of revenues. The Budget % Earned is 111% for Fund 10 Corporate and 106% for Fund 20 Recreation.
- YTD Personal Property Replacement Tax (PPRT) revenue was 242K. This was 87K over budget estimate of \$155K. This revenue is deposited in Funds 10, 20, and 21. As Fund 21 Retirement is a smaller fund compared to Funds 10 and 20, this additional revenue has a more pronounced effect on the Budget % Earned figure which is 106%.
- For tax year 2022 (budget year 2023), Cook County has paid the park district \$3.87 million of the \$3.96 million extended. As of 1/30/2024, the balance yet to be received by the county is \$88K. The district has received notifications of tax challenges that would account for this amount.

EXPENSES

YTD Total Expenses = 112%. The YTD Target Expense Percentage 100%

- The YTD Total Expense % figure is well above the target due to the interfund transfer described above.
- Without the interfund transfer, the YTD Fund 10 Expenses would be 91% instead of 159%.
- Following the liberal approach to budgeting expenses, six of the nine funds actual YTD expenses are at or below 100%.
- Fund 22 Liability Insurance is 4K over budget estimate resulting in YTD Expenses of 105%.
- Fund 24 Handicap Recreation Fund is 22K over budget estimate resulting in YTD Expenses of 105%.
- Fund 40 Capital is 344K over budget estimate resulting in YTD Expenses of 123%. The Board will recall there were unbudgeted expenses associated with the pool.

Fund 40 Capital Improvements - Expenses

December Capital Expenses summarized on the bottom right of the Treasurer's Report = \$308,493.

Willow Trails Park = \$202K

- JSD Prof Services through 11/17/2023 = 8K.
- Vendor: Clauss Brothers – Construction Payment #5 of 5 = \$194K.
- Golf = \$94K
 - Rough mower
- Miscellaneous = \$5,277
 - Roby Roy Grill - Chairs

PAYROLL

- There were two regular payrolls in December.
- Board-approved bonuses were paid.
- Insurance Opt-Out/Down incentives were paid. By policy, the district shares 25% of the premiums saved with employees who opt-out of district insurance coverage or enroll in lower cost HMO plans.
- During the Winter Season, the district employees around 100 staff.

FUND BALANCE

The tentative year-end fund balance = \$5.8 million which approximates the \$5.7 million dollar figure in the 2023 Budget and Appropriations Ordinance.

As usual, the final year-end fund balance will be adjusted over the coming months as the district fully closes fiscal year 2023 through the accrual and audit processes.

**River Trails Park District
Treasurer's Report
December 2023**

Target 100%

| FUND | December | | Yr-to-date | | Budgeted | | % Earned | | Prior Year | | Interfund Transfers | Yr-to-date Interfund Trf | Beginning Fund Balance 1/1/2023 |
|--------------------------------|--------------|----------|--------------|----------|--------------|--------|----------|--------------|--------------|--------------|---------------------|--------------------------|---------------------------------|
| | Revenue | Expenses | Revenue | Expenses | Amount | Amount | December | Yr-to-Date | December | Yr-to-Date | | | |
| REVENUE | | | | | | | | | | | | | |
| 10 Corporate | \$ 467,769 | \$ - | \$ 1,910,641 | \$ - | \$ 1,722,383 | \$ - | 111% | \$ 708,966 | \$ 1,593,864 | \$ - | \$ - | \$ 1,328,332 | |
| 20 Recreation | \$ 377,970 | \$ - | \$ 3,995,800 | \$ - | \$ 3,777,383 | \$ - | 106% | \$ 503,277 | \$ 3,604,933 | \$ - | \$ - | \$ 1,698,379 | |
| 21 Retirement | \$ 37,991 | \$ - | \$ 258,863 | \$ - | \$ 245,000 | \$ - | 106% | \$ 131,548 | \$ 340,673 | \$ - | \$ - | \$ 255,715 | |
| 22 Liability Insurance | \$ 14,067 | \$ - | \$ 66,196 | \$ - | \$ 65,000 | \$ - | 102% | \$ 33,635 | \$ 85,853 | \$ - | \$ - | \$ 55,330 | |
| 23 Audit | \$ 5,378 | \$ - | \$ 16,362 | \$ - | \$ 16,000 | \$ - | 102% | \$ 6,770 | \$ 14,392 | \$ - | \$ - | \$ 4,875 | |
| 24 Handicapped Recreation | \$ 54,938 | \$ - | \$ 213,180 | \$ - | \$ 234,000 | \$ - | 91% | \$ 100,827 | \$ 227,309 | \$ - | \$ - | \$ 340,875 | |
| 25 Paving & Lighting | \$ 5,110 | \$ - | \$ 24,534 | \$ - | \$ 24,000 | \$ - | 102% | \$ 12,603 | \$ 28,414 | \$ - | \$ - | \$ 24,935 | |
| 26 Bond & Interest | \$ 287,035 | \$ - | \$ 1,955,751 | \$ - | \$ 1,932,736 | \$ - | 101% | \$ (464,626) | \$ 988,379 | \$ - | \$ - | \$ 516,435 | |
| 40 Capital Improvements | \$ - | \$ - | \$ 400,000 | \$ - | \$ 964,799 | \$ - | 191% | \$ 1,027,392 | \$ 1,049,334 | \$ 1,075,000 | \$ 1,439,799 | \$ 1,851,842 | |
| TOTAL REVENUE | \$ 1,250,259 | \$ - | \$ 8,841,327 | \$ - | \$ 8,981,301 | \$ - | 114% | \$ 2,060,393 | \$ 7,933,150 | \$ 1,075,000 | \$ 1,439,799 | \$ 6,076,719 | |
| EXPENSES | | | | | | | | | | | | | |
| 10 Corporate | \$ 128,868 | \$ - | \$ 1,327,185 | \$ - | \$ 1,589,087 | \$ - | 159% | \$ 128,001 | \$ 1,188,333 | \$ 1,075,000 | \$ 1,195,000 | \$ 716,788 | |
| 20 Recreation | \$ 200,233 | \$ - | \$ 3,308,798 | \$ - | \$ 3,462,457 | \$ - | 96% | \$ 387,969 | \$ 3,046,100 | \$ - | \$ - | \$ 2,385,381 | |
| 21 Retirement | \$ 20,946 | \$ - | \$ 311,267 | \$ - | \$ 314,000 | \$ - | 99% | \$ 28,058 | \$ 319,709 | \$ - | \$ - | \$ 203,311 | |
| 22 Liability Insurance | \$ 20,023 | \$ - | \$ 84,445 | \$ - | \$ 80,086 | \$ - | 105% | \$ 16,604 | \$ 80,609 | \$ - | \$ - | \$ 37,081 | |
| 23 Audit | \$ - | \$ - | \$ 13,850 | \$ - | \$ 14,525 | \$ - | 95% | \$ 13,575 | \$ 13,575 | \$ - | \$ - | \$ 7,386 | |
| 24 Handicapped Recreation | \$ - | \$ - | \$ 442,063 | \$ - | \$ 420,000 | \$ - | 105% | \$ 914 | \$ 133,547 | \$ - | \$ - | \$ 111,993 | |
| 25 Paving & Lighting | \$ - | \$ - | \$ 27,339 | \$ - | \$ 30,000 | \$ - | 91% | \$ (3,696) | \$ 55,870 | \$ - | \$ - | \$ 22,130 | |
| 26 Bond & Interest | \$ - | \$ - | \$ 1,688,239 | \$ - | \$ 1,932,736 | \$ - | 100% | \$ 125,701 | \$ 1,790,329 | \$ - | \$ 244,799 | \$ 539,148 | |
| 40 Capital Improvements | \$ 308,493 | \$ - | \$ 1,843,907 | \$ - | \$ 1,500,000 | \$ - | 123% | \$ 34,633 | \$ 1,421,045 | \$ - | \$ - | \$ 1,847,734 | |
| TOTAL EXPENSES | \$ 678,563 | \$ - | \$ 9,047,092 | \$ - | \$ 9,342,891 | \$ - | 112% | \$ 731,760 | \$ 8,049,116 | \$ 1,075,000 | \$ 1,439,799 | \$ 5,870,953 | |
| Profit/Loss | \$ 571,696 | \$ - | \$ (205,765) | \$ - | \$ (361,590) | \$ - | | \$ 1,328,633 | \$ (115,966) | \$ - | \$ - | | |
| Monthly Capital Summary | | | | | | | | | | | | | |
| | | | | | | | | | | | | Amount | |
| Willow Trails Park | | | | | | | | | | | | \$ 202,085 | |
| Golf | | | | | | | | | | | | \$ 93,642 | |
| Miscellaneous | | | | | | | | | | | | \$ 12,766 | |
| Total | | | | | | | | | | | | \$ 308,493 | |

RIVER TRAILS PARK DISTRICT
Cash and Payroll Summary
December 2023

| Cash Available | Amount | Yield |
|--|------------------------|--------------|
| Busey Bank - Operating Account | 110,885.18 | |
| Busey Bank - Money Market | 1,531,429.83 | 4.49% |
| Busey Bank - MM 2021B Refunding Proceeds | 281,165.99 | 4.49% |
| IPDLAF - General Fund | 4,397,310.72 | 5.26% |
| Outstanding Checks - RTPD | (101,246.19) | |
| TOTAL CASH NET WORTH | \$ 6,219,545.53 | |

| Payroll Information | | |
|----------------------------|-------------------|-------------------|
| Date | 12/13/2023 | 12/27/2023 |
| Gross Payroll | \$ 96,631.71 | \$ 86,699.59 |
| Number of Employees | 100 | 98 |



BOARD MEMORANDUM

To: Board of Commissioners

From: Bret Fahnstrom, Executive Director
David Oswald, Superintendent of Finance

Re: Ordinance 24-02-01:
General Obligation Limited Tax Park Bonds, Series 2024 (Rollover Bonds)

Date: January 30, 2024

Supporting the Following Strategic Initiatives

- Maintaining Financial Strength and Sustainability
- Improvements in the Internal Processes and Systems
- Developing and Maintaining Community Relationships
- Employee Excellence through Learning and Growth Opportunities

Background / Analysis

Attached, the Board will find the draft *Ordinance 24-02-01 and the Preliminary Term Sheet* pertaining to the issuance of the District's Rollover Bonds.

The ordinance is presented in draft form because bids to purchase the District's Rollover Bonds are due the day before the Board meeting. The bid results will be presented to the Board in-person by Speer Financial at the February 1, 2024 Board meeting. The winning bid figures will be entered into the final version of the ordinance and filed with Cook County as required by law. Our bond advisors and bond counsel have affirmed that the district has satisfied the public hearing requirements associated with this bond issue when it held a public Bond Issue Notification Act (BINA) hearing last year on January 19, 2023. Under the provisions of the Local Government Debt Reform Act, such BINA hearing proceedings are valid for 3 years. As such, the next BINA public hearing requirement will be in January 2026.

The rollover bonds are payable from a direct property tax that is limited by the District's Debt Service Extension Base (DSEB). Proceeds from the bonds will be used to pay Principal and Interest on other outstanding obligations and to generate new money for capital projects as indicated in the "Purpose" section on page 2 of the *Preliminary Term Sheet*.

Action and Motion Requested

The Board is asked to adopt *Ordinance 24-02-01: Series 2024 Rollover Bonds*

"ORDINANCE providing for the issue of approximately \$980,000 General Obligation Limited Tax Park Bonds, Series 2024, of the District for the payment of land condemned or purchased for parks, for the building, maintaining, improving and protecting of the same and the existing land and facilities of said Park District and for the payment of the expenses incident thereto, for the payment of outstanding obligations of the District, providing for the levy of a direct annual tax to pay the principal and interest on said bonds, and authorizing the sale of said bonds to the purchaser thereof."

ORDINANCE NO. 24-02-01

AN ORDINANCE providing for the issue of \$_____ General Obligation Limited Tax Park Bonds, Series 2024, of the River Trails Park District, Cook County, Illinois, for the payment of land condemned or purchased for parks, for the building, maintaining, improving and protecting of the same and the existing land and facilities of said Park District and for the payment of the expenses incident thereto, for the payment of outstanding obligations of said Park District, providing for the levy of a direct annual tax to pay the principal and interest on said bonds, and authorizing the sale of said bonds to _____.

* * *

WHEREAS, the River Trails Park District, Cook County, Illinois (the “*District*”), is a duly organized and existing Park District created under the provisions of the laws of the State of Illinois, and is now operating under the provisions of the Park District Code of the State of Illinois, and all laws amendatory thereof and supplementary thereto (the “*Act*”); and

WHEREAS, the needs of the District require the expenditure of not less than the sum of \$_____ for the payment of land condemned or purchased for parks, for the building, maintaining, improving and protecting of the same and the existing land and facilities of the District and for the payment of the expenses incident thereto (the “*Project*”), all in accordance with the preliminary plans and estimate of cost heretofore approved by the Board of Park Commissioners of the District (the “*Board*”) and now on file in the office of the Secretary of the Board; and

WHEREAS, the Board finds that it does not have sufficient funds on hand for the purpose aforesaid, and that the cost thereof will be not less than \$_____, and that it is necessary and for the best interests of the District that it borrow the sum of \$_____ and issue bonds of the District to evidence the borrowing; and

WHEREAS, the District has issued and now has outstanding its General Obligation Park Bonds (Alternate Revenue Source), Series 2018C, dated November 15, 2018 (the “*2018C*”

Bonds”), and General Obligation Park Bonds (Alternate Revenue Source), Series 2021B, dated April 13, 2021 (the “*2021B Bonds*” and, together with the 2018C Bonds, the “*Prior Bonds*”); and

WHEREAS, the *Prior Bonds* are presently outstanding and unpaid and are binding and subsisting legal obligations of the District; and

WHEREAS, it is necessary and desirable to provide the revenue source for the payment of principal and interest due on the 2018C Bonds and principal and interest due on the 2021B Bonds on March 1, 2024; and

WHEREAS, the Board hereby finds that it does not have sufficient funds on hand to provide the revenue source for the payment of the *Prior Bonds* as aforesaid, and that the cost thereof, including legal, financial, and other expenses and costs of issuance, will not be less than \$730,556.40 and that it is necessary and for the best interests of the District that it borrow the sum of \$730,556.40 and issue bonds of the District to evidence the borrowing; and

WHEREAS, the Board deems it advisable, necessary and for the best interests of the District to issue bonds in the amount of \$_____ for the Project (the “*Project Bonds*”) and bonds in the amount of \$730,556.40 to provide the revenue source for the payment of the *Prior Bonds* together as one issue of bonds in the aggregate amount of \$_____; and

WHEREAS, pursuant to and in accordance with the provisions of the Bond Issue Notification Act of the State of Illinois, as amended, the President of the Board, on the 5th day of January, 2023, executed an Order calling a public hearing (the “*Hearing*”) for the 19th day of January, 2023, concerning the intent of the Board to sell bonds in the amount of \$3,100,000; and

WHEREAS, notice of the *Hearing* was given (i) by publication at least once not less than seven (7) nor more than thirty (30) days before the date of the *Hearing* in the *Daily Herald*, the same being a newspaper of general circulation in the District, and (ii) by posting at least 48 hours before the *Hearing* a copy of said notice at the principal office of the Board, which notice was

continuously available for public review during the entire 48-hour period preceding the Hearing;
and

WHEREAS, the Hearing was held on the 19th day of January, 2023, and at the Hearing, the Board explained the reasons for the proposed bond issue and permitted persons desiring to be heard an opportunity to present written or oral testimony within reasonable time limits; and

WHEREAS, the Hearing was finally adjourned on the 19th day of January, 2023; and

WHEREAS, the District has heretofore issued bonds in the amount of \$946,805 pursuant to the Hearing; and

WHEREAS, the Board does hereby find and determine that it is authorized at this time to issue bonds in the amount of \$_____ to pay costs of the Project and to provide the revenue source for the payment of the Prior Bonds; and

WHEREAS, the Board does hereby find and determine that (a) said bonds shall be issued as limited bonds under the provisions of the Local Government Debt Reform Act of the State of Illinois, as amended (the "*Debt Reform Act*"), and (b) upon the issuance of the \$_____ General Obligation Limited Tax Park Bonds, Series 2024, now proposed to be issued, the aggregate outstanding unpaid bonded indebtedness of the District, including said bonds, will not exceed .575% of the total assessed valuation of all taxable property in the District as last equalized and determined, and pursuant to the provisions of Section 6-4 of the Act, it is not necessary to submit the proposition of issuing said bonds to the voters of the District for approval:

NOW, THEREFORE, Be It Ordained by the Board of Park Commissioners of the River Trails Park District, Cook County, Illinois, as follows:

Section 1. Incorporation of Preambles. The Board hereby finds that all of the recitals contained in the preambles to this Ordinance are full, true and correct and does incorporate them into this Ordinance by this reference.

Section 2. Authorization. It is hereby found and determined that the District has been authorized by law to borrow the sum of \$_____ upon the credit of the District and as evidence of such indebtedness to issue bonds of the District in said amount, the proceeds of said bonds to be used to pay costs of the Project, and that it is necessary and for the best interests of the District to borrow \$_____ of said authorized sum and issue the Project Bonds in evidence thereof for the purpose of paying costs of the Project, and that the Board has been authorized by law to borrow the sum of \$730,556.40 upon the credit of the District and as evidence of such indebtedness to issue bonds of the District in said amount, the proceeds of said bonds to be used to provide the revenue source for the payment of the Prior Bonds, and that it is necessary to borrow \$730,556.40 of said authorized sum and issue bonds in evidence thereof to provide the revenue source for the payment of the Prior Bonds, and that it is necessary and for the best interests of the District that there be issued an aggregate amount \$_____ of the bonds so authorized to pay costs of the Project and to provide the revenue source for the payment of the Prior Bonds.

Section 3. Bond Details. There be borrowed on the credit of and for and on behalf of the District the sum of \$_____ for the purposes aforesaid; and that bonds of the District (the “Bonds”) shall be issued in said amount and shall be designated “General Obligation Limited Tax Park Bonds, Series 2024.” The Bonds shall be dated February 15, 2024, and shall also bear the date of authentication, shall be in fully registered form, shall be in denominations of \$5 each and authorized integral multiples thereof, shall be numbered 1 and upward, shall become due and payable (without option of prior redemption) on November 15, 2024, and shall bear interest at the rate of ____% per annum.

The Bonds shall bear interest from their date until the principal amount of the Bonds is paid, such interest (computed upon the basis of a 360-day year of twelve 30-day months) being payable on November 15, 2024. Interest on each Bond shall be paid by check or draft of

_____, _____, Illinois (the "*Bond Registrar*"), payable upon presentation in lawful money of the United States of America, to the person in whose name such Bond is registered at the close of business on November 1, 2024. The principal of the Bonds shall be payable in lawful money of the United States of America at the principal office of the Bond Registrar.

The Bonds shall be signed by the manual or facsimile signatures of the President and Secretary of the Board, and shall be countersigned by the manual or facsimile signature of the Treasurer of the Board, as they shall determine, and the seal of the District shall be affixed thereto or printed thereon, and in case any officer whose signature shall appear on any Bond shall cease to be such officer before the delivery of such Bond, such signature shall nevertheless be valid and sufficient for all purposes, the same as if such officer had remained in office until delivery. If the Secretary or the Treasurer of the Board is unable to perform the duties of his or her respective office, then their duties under this Ordinance shall be performed by the Assistant Secretary or the Assistant Treasurer of the Board, respectively.

All Bonds shall have thereon a certificate of authentication substantially in the form hereinafter set forth duly executed by the Bond Registrar as authenticating agent of the District and showing the date of authentication. No Bond shall be valid or obligatory for any purpose or be entitled to any security or benefit under this Ordinance unless and until such certificate of authentication shall have been duly executed by the Bond Registrar by manual signature, and such certificate of authentication upon any such Bond shall be conclusive evidence that such Bond has been authenticated and delivered under this Ordinance. The certificate of authentication on any Bond shall be deemed to have been executed by the Bond Registrar if signed by an authorized officer of the Bond Registrar, but it shall not be necessary that the same officer sign the certificate of authentication on all of the Bonds issued hereunder.

Section 4. Registration of Bonds; Persons Treated as Owners. The District shall cause books for the registration and for the transfer of the Bonds as provided in this Ordinance to be kept at the principal office of the Bond Registrar, which is hereby constituted and appointed the registrar of the District. The District is authorized to prepare, and the Bond Registrar shall keep custody of, multiple Bond blanks executed by the District for use in the transfer and exchange of Bonds.

Upon surrender for transfer of any Bond at the principal office of the Bond Registrar, duly endorsed by, or accompanied by a written instrument or instruments of transfer in form satisfactory to the Bond Registrar and duly executed by, the registered owner or his or her attorney duly authorized in writing, the District shall execute and the Bond Registrar shall authenticate, date and deliver in the name of the transferee or transferees a new fully registered Bond or Bonds of authorized denominations, for a like aggregate principal amount. Any fully registered Bond or Bonds may be exchanged at said office of the Bond Registrar for a like aggregate principal amount of Bond or Bonds of other authorized denominations. The execution by the District of any fully registered Bond shall constitute full and due authorization of such Bond and the Bond Registrar shall thereby be authorized to authenticate, date and deliver such Bond, *provided, however*, the principal amount of outstanding Bonds authenticated by the Bond Registrar shall not exceed the authorized principal amount of Bonds less previous retirements.

The Bond Registrar shall not be required to transfer or exchange any Bond during the period beginning at the close of business on November 1, 2024, and ending at the opening of business on November 15, 2024.

The person in whose name any Bond shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes, and payment of the principal of or interest on any Bond shall be made only to or upon the order of the registered owner thereof or his or her legal

representative. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Bond to the extent of the sum or sums so paid.

No service charge shall be made for any transfer or exchange of Bonds, but the District or the Bond Registrar may require payment of a sum sufficient to cover any tax or other governmental charge that may be imposed in connection with any transfer or exchange of Bonds.

Section 5. Form of Bond. The Bonds shall be in substantially the following form; *provided, however,* that if the text of the Bond is to be printed in its entirety on the front side of the Bond, then paragraph [2] and the legend, "See Reverse Side for Additional Provisions", shall be omitted and paragraphs [6] through [9] shall be inserted immediately after paragraph [1]:

[Form of Bond - Front Side]

REGISTERED
No. 1

REGISTERED
\$ _____

UNITED STATES OF AMERICA

STATE OF ILLINOIS

COUNTY OF COOK

RIVER TRAILS PARK DISTRICT

GENERAL OBLIGATION LIMITED TAX PARK BOND, SERIES 2024

See Reverse Side for
Additional Provisions

Interest
Rate: ____%

Maturity
Date: November 15, 2024

Dated
Date: February 15, 2024

Registered Owner: _____

Principal Amount:

[1] KNOW ALL PERSONS BY THESE PRESENTS, that the River Trails Park District, Cook County, Illinois (the “*District*”), hereby acknowledges itself to owe and for value received promises to pay to the Registered Owner identified above, or registered assigns as hereinafter provided, on the Maturity Date identified above, the Principal Amount identified above and to pay interest (computed on the basis of a 360-day year of twelve 30-day months) on such Principal Amount from the date of this Bond at the Interest Rate per annum set forth above on November 15, 2024. Principal of this Bond is payable in lawful money of the United States of America upon presentation and surrender hereof at the principal office of _____, _____, Illinois, as bond registrar and paying agent (the “*Bond Registrar*”). Payment of the installments of interest shall be made to the Registered Owner hereof as shown on the registration books of the District maintained by the Bond Registrar at the close of business on November 1, 2024, and shall be paid by check or draft of the Bond Registrar, payable upon presentation in lawful money of the United

States of America, mailed to the address of such Registered Owner as it appears on such registration books or at such other address furnished in writing by such Registered Owner to the Bond Registrar.

[2] Reference is hereby made to the further provisions of this Bond set forth on the reverse hereof and such further provisions shall for all purposes have the same effect as if set forth at this place.

[3] It is hereby certified and recited that all conditions, acts and things required by law to exist or to be done precedent to and in the issuance of this Bond did exist, have happened, been done and performed in regular and due form and time as required by law; that the indebtedness of the District, including the issue of bonds of which this is one, does not exceed any limitation imposed by law; and that provision has been made for the collection of a direct annual tax to pay the interest hereon as it falls due and also to pay and discharge the principal hereof at maturity. Although this Bond constitutes a general obligation of the District and no limit exists on the rate of said direct annual tax, the amount of said tax is limited by the provisions of the Property Tax Extension Limitation Law of the State of Illinois, as amended (the "*Law*"). The Law provides that the annual amount of the taxes to be extended to pay the issue of Bonds of which this Bond is one and all other limited bonds (as defined in the Local Government Debt Reform Act of the State of Illinois, as amended) hereafter issued by the District shall not exceed the debt service extension base (as defined in the Law) of the District (the "*Base*"). The District is authorized to issue from time to time additional limited bonds payable from the Base, as permitted by law, and to determine the lien priority of payments to be made from the Base to pay the District's limited bonds.

[4] This Bond shall not be valid or become obligatory for any purpose until the certificate of authentication hereon shall have been signed by the Bond Registrar.

[5] IN WITNESS WHEREOF, said River Trails Park District, Cook County, Illinois, by its Board of Park Commissioners, has caused this Bond to be signed by the manual or duly authorized facsimile signatures of the President and Secretary of said Board of Park Commissioners, and to be countersigned by the manual or duly authorized facsimile signature of the Treasurer thereof, and has caused the seal of the District to be affixed hereto or printed hereon, all as of the Dated Date identified above.

(SEAL)

SPECIMEN
President, Board of Park Commissioners

Countersigned:

SPECIMEN
Secretary, Board of Park Commissioners

SPECIMEN
Treasurer, Board of Park Commissioners

Date of Authentication: February 15, 2024

CERTIFICATE
OF
AUTHENTICATION

Bond Registrar and Paying Agent:
_____, _____, Illinois

This Bond is one of the Bonds described in the within mentioned ordinance and is one of the General Obligation Limited Tax Park Bonds, Series 2024, of the River Trails Park District, Cook County, Illinois.

as Bond Registrar

By _____
SPECIMEN
Authorized Officer

[Form of Bond - Reverse Side]

RIVER TRAILS PARK DISTRICT

COOK COUNTY, ILLINOIS

GENERAL OBLIGATION LIMITED TAX PARK BOND, SERIES 2024

[6] This Bond is one of a series of bonds issued by the District for the payment of land condemned or purchased for parks, for the building, maintaining, improving and protecting of the same and the existing land and facilities of the District and for the payment of the expenses incident thereto and for the purpose of providing the revenue source for the payment of certain outstanding obligations of the District, pursuant to and in all respects in full compliance with the provisions of the Park District Code of the State of Illinois, and the Local Government Debt Reform Act of the State of Illinois, and all laws amendatory thereof and supplementary thereto, and is authorized by the Board of Park Commissioners of the District by an ordinance duly and properly adopted for that purpose, in all respects as provided by law.

[7] This Bond is transferable by the Registered Owner hereof in person or by his or her attorney duly authorized in writing at the principal office of the Bond Registrar in _____, Illinois, but only in the manner, subject to the limitations and upon payment of the charges provided in the authorizing ordinance, and upon surrender and cancellation of this Bond. Upon such transfer a new Bond or Bonds of authorized denominations for the same aggregate principal amount will be issued to the transferee in exchange therefor.

[8] The Bonds are issued in fully registered form in the denomination of \$5 each or authorized integral multiples thereof. This Bond may be exchanged at the principal office of the Bond Registrar for a like aggregate principal amount of Bonds of other authorized denominations, upon the terms set forth in the authorizing ordinance. The Bond Registrar shall not be required to

transfer or exchange any Bond during the period beginning at the close of business on November 1, 2024, and ending at the opening of business on November 15, 2024.

[9] The District and the Bond Registrar may deem and treat the Registered Owner hereof as the absolute owner hereof for the purpose of receiving payment of or on account of principal hereof and interest due hereon and for all other purposes and neither the District nor the Bond Registrar shall be affected by any notice to the contrary.

(ASSIGNMENT)

FOR VALUE RECEIVED, the undersigned sells, assigns and transfers unto _____

(Name and Address of Assignee)

the within Bond and does hereby irrevocably constitute and appoint _____

attorney to transfer the said Bond on the books kept for registration thereof with full power of substitution in the premises.

Dated: _____

Signature guaranteed: _____

NOTICE: The signature to this assignment must correspond with the name of the registered owner as it appears upon the face of the within Bond in every particular, without alteration or enlargement or any change whatever.

Section 6. Sale of Bonds. The Bonds hereby authorized shall be executed as in this Ordinance provided as soon after the passage hereof as may be, and thereupon be deposited with the Treasurer of the Board, and be by said Treasurer delivered to _____, _____, Illinois, the purchaser thereof (the "*Purchaser*"), upon receipt of the purchase price therefor, the same being par; the contract for the sale of the Bonds heretofore entered into (the "*Purchase Contract*") is in all respects ratified, approved and confirmed, it being hereby found and determined that the

Bonds have been sold at such price and bear interest at such rate that neither the true interest cost (yield) nor the net interest rate received upon such sale exceed the maximum rate otherwise authorized by Illinois law and that the Purchase Contract is in the best interests of the District and that no person holding any office of the District, either by election or appointment, is in any manner financially interested directly in his or her own name or indirectly in the name of any other person, association, trust or corporation, in the Purchase Contract.

The use by the District of the Term Sheet relating to the Bonds in the form now before the Board (the “*Term Sheet*”) is hereby ratified, approved and authorized; the execution and delivery of the Term Sheet is hereby authorized; and the officers of the Board are hereby authorized to take any action as may be required on the part of the District to consummate the transactions contemplated by the Purchase Contract, this Ordinance, the Term Sheet and the Bonds.

Section 7. Tax Levy. In order to provide for the collection of a direct annual tax to pay the interest on the Bonds as it falls due, and also to pay and discharge the principal thereof at maturity, there be and there is hereby levied upon all the taxable property within the District a direct annual tax for each of the years while the Bonds or any of them are outstanding, and that there be and there is hereby levied upon all of the taxable property in the District, the following direct annual tax, to-wit:

| FOR THE YEAR | A TAX TO PRODUCE THE SUM OF: |
|--------------|--|
| 2023 | \$_____ for interest and principal up to and including November 15, 2024 |

Principal or interest maturing at any time when there are not sufficient funds on hand from the foregoing tax levy to pay the same shall be paid from the general funds of the District, and the fund from which such payment was made shall be reimbursed out of the taxes hereby levied when the same shall be collected.

The District covenants and agrees with the purchasers and the holders of the Bonds that so long as any of the Bonds remain outstanding, the District will take no action or fail to take any action which in any way would adversely affect the ability of the District to levy and collect the foregoing tax levy and the District and its officers will comply with all present and future applicable laws in order to assure that the foregoing taxes will be levied, extended and collected as provided herein and deposited in the fund established to pay the principal of and interest on the Bonds.

Section 8. Filing of Ordinance. Forthwith upon the passage of this Ordinance, the Secretary of the Board is hereby directed to file a certified copy of this Ordinance with the County Clerk of The County of Cook, Illinois (the "*County Clerk*"), and it shall be the duty of the County Clerk to, in and for the year 2023 ascertain the rate necessary to produce the tax herein levied, and extend the same for collection on the tax books against all of the taxable property within the District in connection with other taxes levied in said year for general park purposes, in order to raise the amount aforesaid and in said year such annual tax shall be computed, extended and collected in the same manner as now or hereafter provided by law for the computation, extension and collection of taxes for general park purposes of the District, and when collected, the taxes hereby levied shall be placed to the credit of a special fund to be designated "Park Bond and Interest Fund of 2024" (the "*Bond Fund*"), which taxes are hereby irrevocably pledged to and shall be used only for the purpose of paying the principal of and interest on the Bonds.

Section 9. Limitation on Extension; General Obligation Pledge; Additional Obligations. Notwithstanding any other provision of this Ordinance, the annual amount of the taxes to be extended by the County Clerk to pay the Bonds and all other limited bonds (as defined in the Debt Reform Act) hereafter issued by the District shall not exceed the debt service extension

base (as defined in the Property Tax Extension Limitation Law of the State of Illinois, as amended) of the District (the “*Base*”).

No limit, however, exists on the rate of the direct annual tax levied herein, and the Bonds shall constitute a general obligation of the District.

The District is authorized to issue from time to time additional limited bonds payable from the Base, as permitted by law, and to determine the lien priority of payments to be made from the Base to pay the District’s limited bonds.

Section 10. Use of Bond Proceeds. Any accrued interest received on the delivery of the Bonds is hereby appropriated for the purpose of paying first interest due on the Bonds and is hereby ordered deposited into the Bond Fund. Certain principal proceeds of the Bonds are hereby appropriated for the purpose of paying on March 1, 2024, (a) the principal of and interest due on the 2021B Bonds in the amount of \$276,275.00 and (b) the interest due on the 2018C Bonds in the amount of \$454,291.40. The balance of the principal proceeds of the Bonds is hereby appropriated to pay the costs of issuance of the Bonds and for the purpose of paying costs of the Project, and that portion thereof not needed to pay such costs of issuance is hereby ordered deposited into the Capital Improvement Account of the District. At the time of the issuance of the Bonds, the costs of issuance of the Bonds may be distributed by the Purchaser or Speer Financial, Inc., Chicago, Illinois, on behalf of the District from the proceeds of the Bonds.

Section 11. Non-Arbitrage and Tax-Exemption. The District hereby covenants that it will not take any action, omit to take any action or permit the taking or omission of any action within its control (including, without limitation, making or permitting any use of the proceeds of the Bonds) if taking, permitting or omitting to take such action would cause any of the Bonds to be an arbitrage bond or a private activity bond within the meaning of the Internal Revenue Code of 1986, as amended (the “*Code*”), or would otherwise cause the interest on the Bonds to be included in

the gross income of the recipients thereof for federal income tax purposes. The District acknowledges that, in the event of an examination by the Internal Revenue Service (the “IRS”) of the exemption from Federal income taxation for interest paid on the Bonds, under present rules, the District may be treated as a “taxpayer” in such examination and agrees that it will respond in a commercially reasonable manner to any inquiries from the IRS in connection with such an examination.

The District also agrees and covenants with the purchasers and holders of the Bonds from time to time outstanding that, to the extent possible under Illinois law, it will comply with whatever federal tax law is adopted in the future which applies to the Bonds and affects the tax-exempt status of the Bonds.

The Board hereby authorizes the officials of the District responsible for issuing the Bonds, the same being the President, Secretary and Treasurer of the Board, to make such further covenants and certifications regarding the specific use of the proceeds of the Bonds as approved by the Board and as may be necessary to assure that the use thereof will not cause the Bonds to be arbitrage bonds and to assure that the interest on the Bonds will be exempt from federal income taxation. In connection therewith, the District and the Board further agree: (a) through their officers, to make such further specific covenants, representations as shall be truthful, and assurances as may be necessary or advisable; (b) to consult with counsel approving the Bonds and to comply with such advice as may be given; (c) to pay to the United States, as necessary, such sums of money representing required rebates of excess arbitrage profits relating to the Bonds; (d) to file such forms, statements, and supporting documents as may be required and in a timely manner; and (e) if deemed necessary or advisable by their officers, to employ and pay fiscal agents, financial advisors, attorneys, and other persons to assist the District in such compliance.

Section 12. Reimbursement. With respect to expenditures for the Project paid within the 60 day period ending on this date and with respect to which no declaration of intent was previously made, the District hereby declares its intent to reimburse such expenditures and hereby allocates proceeds of the Bonds in the amount indicated in the Tax Exemption Certificate and Agreement to be delivered in connection with the issuance of the Bonds to reimburse said expenditures.

Section 13. Designation of Issue. The District hereby designates each of the Bonds as a “qualified tax-exempt obligation” for the purposes and within the meaning of Section 265(b)(3) of the Code.

Section 14. List of Bondholders. The Bond Registrar shall maintain a list of the names and addresses of the holders of all Bonds and upon any transfer shall add the name and address of the new Bondholder and eliminate the name and address of the transferor Bondholder.

Section 15. Duties of Bond Registrar. If requested by the Bond Registrar, the President and Secretary of the Board are authorized to execute the Bond Registrar’s standard form of agreement between the District and the Bond Registrar with respect to the obligations and duties of the Bond Registrar hereunder which may include the following:

- (a) to act as bond registrar, authenticating agent, paying agent and transfer agent as provided herein;
- (b) to maintain a list of Bondholders as set forth herein and to furnish such list to the District upon request, but otherwise to keep such list confidential;
- (c) to cancel and/or destroy Bonds which have been paid at maturity or submitted for exchange or transfer;
- (d) to furnish the District at least annually a certificate with respect to Bonds cancelled and/or destroyed; and
- (e) to furnish the District at least annually an audit confirmation of Bonds paid, Bonds outstanding and payments made with respect to interest on the Bonds.

Section 16. Record-Keeping Policy and Post-Issuance Compliance Matters. On February 5, 2015, the Board adopted a record-keeping policy (the “*Policy*”) in order to maintain sufficient records to demonstrate compliance with its covenants and expectations to ensure the appropriate federal tax status for the debt obligations of the District, the interest on which is excludable from “gross income” for federal income tax purposes or which enable the District or the holder to receive federal tax benefits, including, but not limited to, qualified tax credit bonds and other specified tax credit bonds. The Board and the District hereby reaffirm the Policy.

Section 17. Severability. If any section, paragraph, clause or provision of this Ordinance shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this Ordinance.

Section 18. Repeal. All resolutions, ordinances or parts thereof in conflict herewith be and the same are hereby repealed and this Ordinance shall be in full force and effect forthwith upon its adoption.

Adopted February 1, 2024.

President, Board of Park Commissioners

Attest:

Secretary, Board of Park Commissioners

PRELIMINARY TERM SHEET DATED JANUARY 18, 2024

**River Trails Park District,
Cook County, Illinois
\$979,335* General Obligation Limited Tax Park Bonds, Series 2024**

Issuer: River Trails Park District, Cook County, Illinois (the "District").

Issue: \$979,335* General Obligation Limited Tax Park Bonds, Series 2024 (the "Bonds").

Bid(s) Due: January 31, 2024 by 10:15 A.M. C.S.T.

Award Date: February 1, 2024.

Dated/Delivery Date: February 15, 2024.

Method of Sale: Competitive.

Purchaser: _____ (the "Purchaser").

Interest Payment Date: Interest is due on November 15, 2024. Interest is calculated on the basis of a 360-day year consisting of twelve 30-day months.

Principal Due: November 15, 2024.

| | | | | |
|---|--------------------|----------------|-------------|--------------|
| Maturity, Amount, Interest Rate and Yield: | Maturity | Principal | Interest | |
| | <u>November 15</u> | <u>Amount*</u> | <u>Rate</u> | <u>Yield</u> |
| | 2024 | \$979,335 | _____ % | _____ % |

Purchase Price: No less than par.

Good Faith Deposit: A good faith deposit will **NOT** be required.

Bank Qualification: The Bonds are "qualified tax-exempt obligations" under Section 265(b)(3) of the Internal Revenue Code of 1986, as amended.

Legal Opinion/Tax Exemption: Chapman and Cutler LLP, Chicago, Illinois, Bond Counsel ("Bond Counsel"), will provide an opinion as to the validity of, and federal tax exemption of the interest on, the Bonds. Interest on the Bonds is **not** exempt from present State of Illinois income taxes.

Registrar/Paying Agent: The Purchaser will act as bond registrar and paying agent on the Bonds, unless an agent is appointed by the Purchaser. However, such appointment will be made at the expense of the Purchaser. The Purchaser agrees to furnish an invoice to the District prior to the payment date.

Registered or Book-Entry: The Bonds will be registered in the name of the Purchaser unless otherwise requested by the Purchaser.

*Subject to change

Rule G-34, as Amended:

Rule G-34, as amended, extends to non-dealer municipal advisors the requirement that a municipal advisor obtain a CUSIP number when advising on a competitive transaction in municipal securities.

Rule G-34, as amended, provides a principles-based exception for municipal advisors in competitive sales from the CUSIP number requirements when selling a new issue of municipal securities in certain circumstances where the municipal advisor reasonably believes (e.g., by obtaining a written representation) that the present intent of the purchasing entity is to hold the municipal securities to maturity or earlier redemption or mandatory tender. Specifically, Rule G-34(a)(i)(F) provides as follows:

“(F) [A] municipal advisor advising the issuer with respect to a competitive sale of a new issue, which is being purchased directly by a bank, any entity directly or indirectly controlled by the bank or under common control with the bank, other than a broker, dealer or municipal securities dealer ... may elect not to apply for assignment of a CUSIP number or numbers if the ... municipal advisor reasonably believes (e.g., by obtaining a written representation) that the present intent of the purchasing entity or entities is to hold the municipal securities to maturity”

Should your bid be the best bid and should this not be relevant in your situation please advise Speer Financial, Inc. immediately.

Authorization:

The Bonds are being issued pursuant to the Park District Code of the State of Illinois and the Local Government Debt Reform Act of the State of Illinois (the “Debt Reform Act”), each as supplemented and amended, and an ordinance to be adopted by the Board of Park Commissioners of the District on the Award Date.

Purpose:

Proceeds of the Bonds will be used to (i) provide the revenue source for outstanding obligations of the District, as listed below, (ii) to fund various capital projects and (iii) to pay the costs of issuance of the Bonds.

| <u>Issue</u> | <u>Payment Date</u> | <u>Debt Service</u> |
|--|-------------------------|---------------------|
| General Obligation Park Bonds (Alternate Revenue Source), Series 2018C | 3/1/2024 | \$454,291.40 |
| General Obligation Park Bonds (Alternate Revenue Source), Series 2021B | 3/1/2024 | <u>276,275.00</u> |
| | Total Prior Obligations | \$730,566.40 |

Security:

In the opinion of Bond Counsel, the Bonds are valid and legally binding upon the District and are payable from any funds of the District legally available for such purpose, and all taxable property in the District is subject to the levy of taxes to pay the same without limitation as to rate, except that the rights of the owners of the Bonds and the enforceability of the Bonds may be limited by bankruptcy, insolvency, reorganization, moratorium and other similar laws affecting creditors' rights and by equitable principles, whether considered at law or in equity, including the exercise of judicial discretion. The amount of said taxes that may be extended to pay the Bonds is limited as provided by the Property Tax Extension Limitation Law of the State of Illinois, as amended (the "Tax Extension Limitation Law").

The Debt Reform Act provides that the Bonds are payable from the debt service extension base of the District (the "Base"), which is an amount equal to that portion of the extension for the District for the 1994 levy year constituting an extension for payment of principal and interest on bonds issued by the District without referendum, but not including alternate bonds issued under Section 15 of the Debt Reform Act or refunding obligations issued to refund or to continue to refund obligations of the District initially issued pursuant to referendum, increased each year, commencing with the 2009 levy year, by the lesser of 5% or the percentage increase in the Consumer Price Index (as defined in the Tax Extension Limitation Law) during the 12-month calendar year preceding the levy year. The amount of the Base for the 2023 levy year is \$1,016,060.28. The Tax Extension Limitation Law further provides that the annual amount of taxes to be extended to pay the Bonds and all other limited bonds hereafter issued by the District shall not exceed the Base.

The Bonds will constitute the only series of limited bonds of the District payable from the Base. The District is authorized to issue from time to time additional limited bonds payable from the Base, as permitted by law, and to determine the lien priority of payments to be made from the Base to pay the District's limited bonds.

**Illinois Property Tax
Extension Limitation Law:**

The District, as a non-home rule unit of local government located in Cook County, Illinois, became subject to the Tax Extension Limitation Law in 1994 pursuant to a legislative action by the Illinois General Assembly. The effect of the Tax Extension Limitation Law is to limit the amount of property taxes that can be extended for a taxing body. In addition, general obligation bonds, notes and installment contracts payable from ad valorem taxes unlimited as to rate and amount cannot be issued by the affected taxing bodies unless the obligations first are approved at a direct referendum, are alternate bonds or are for certain refunding purposes.

Public Act 89-385, effective August 18, 1995, permits local governments, including the District, to issue limited tax bonds in lieu of general obligation bonds that have otherwise been authorized by applicable law.

Denomination: \$5.00 or integral multiples thereof.

Municipal Advisor: Speer Financial, Inc., Chicago, Illinois.

Expenses: The District will pay for the legal opinion and municipal advisor's fee. At closing, the District will deliver one typed bond.

No Prior Redemption: The Bonds are not subject to redemption prior to maturity.

Credit Rating: A credit rating will not be requested for the Bonds.

Secondary Market Disclosure: This Bond issue is not subject to the continuing disclosure provisions of Section (b)(5) of Rule 15c2-12 adopted by the Securities and Exchange Commission under the Securities Exchange Act of 1934.

Investor Letter: The Purchaser will be required to execute an investor letter, in the form attached as Appendix B, wherein the Purchaser will certify to the District and Bond Counsel that it (i) is acquiring the Bonds for its own account and solely for investment purposes and not with a view to any distribution of any Bond or any interest therein or a portion thereof or with any present intention of distributing or selling any Bond or any interest therein or portion thereof and (ii) has knowledge and experience in financial and business matters, including the acquisition and holding of tax-exempt obligations, that it is capable of evaluating the merits and risks of purchasing the Bonds and is able to bear such risks.

President, Board of Park Commissioners



MEMORANDUM

February 1, 2024

To: Board of Commissioners
From: Bret Fahnstrom, CPRE Executive Director
RE: Director's Report

What is coming up in the upcoming month(s):

- Family Valentine's Dance February 2 Rob Roy GC
- Illinois Parkour Championships (The Zone) February 3
- **Board Meeting** **February 15**
- RRGC Fish Fry February 16
- Pizza Puzzle Palooza March 2 Rob Roy GC
- Easter Egg Hunt March 23 Burning Bush Trails Park

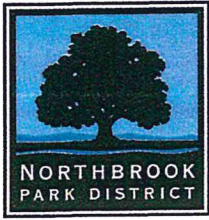
Significant Projects

- Fitness Center cleaning and reorganizing
- Parks and facility ADA updates
- Payroll / HR software investigation

Other Committees Meetings

- Prospect Heights Leadership Meeting
- NWSRA Board of Director's meetings
- SLSF Board of Director's meetings
- IPRA Admin & Finance Committee
- RTPD Foundation Meetings
- RTPD Safety Committee
- RTPD DEI Committee
- Rotary Club of River Cities
- OMNI / LINK Coalition Committee

Information Purposes; No Board Action is Needed



Joe Doud Administration Building
545 Academy Drive
Northbrook, IL 60062-2426
847-291-2960
nbparks.org

Joint Legislative Committee Breakfast

January 15, 2024

Dear Bret,

The Illinois Association of Park Districts Joint Legislative Committee is hosting a legislative breakfast program in numerous legislative districts around the state. The purpose of these breakfasts is to bring together your local legislators and park commissioners to discuss issues that will be debated throughout this next legislative session. These breakfasts can be very beneficial in identifying issues of concern to park, forest and conservation districts throughout Illinois.

We believe that any opportunity that we can create for locally elected commissioners to meet with state legislators improves the communication and allows for the legislators to be more aware of issues that impact the quality of life within the districts they serve.

Representatives from the following agencies have been invited to this event:

| | |
|---------------------------------|-----------------------------|
| River Trails Park District | NSSRA |
| Golf Maine Park District | M-NASR |
| Park District of Highland Park | Buffalo Grove Park District |
| Park District of Park Ridge | Glenview Park District |
| Skokie Park District | Des Plaines Park District |
| Arlington Heights Park District | Northbrook Park District |
| Winnetka Park District | Wilmette Park District |

The breakfast will be held on Thursday, February 29, 2024 at 8:30am at Heritage Oaks Golf Club. All local legislators have been invited to attend.

Please join us to discuss the many pressing issues facing park districts, forest preserve, conservation and recreation agencies. Please contact Wendy at 847-897-6106 or wpeterson@nbparks.org to indicate your interest in participating in this Legislative Breakfast.

Sincerely,

Chris Leiner, CPRP
Executive Director

CL:wp



MEMORANDUM



To: Board of Commissioners
From: Bret Fahnstrom, Executive Director
David Oswald, Superintendent of Finance
RE: Budget & Appropriations Ordinance 24-02-15 DRAFT
Date: January 30, 2024

SUPPORTS THE FOLLOWING STRATEGIC INITIATIVES

- Maintaining Financial Strength and Sustainability
- Improvements in the Internal Processes and Systems
- Developing and Maintaining Community Relationships
- Employee Excellence through Learning and Growth Opportunities

BACKGROUND / DISCUSSION

As outlined in the schedule contained in this memo, the Board has reviewed and discussed all parts of the proposed 2024 Budget over the course of several meetings. At this meeting, the Board has the opportunity to review the 2024 Budget & Appropriations Ordinance (Updated Draft).

Summarized below are the notable changes in the draft budget since the last Board meeting.

| Account Number | Account Description | Previous Amount | Updated Amount | Rationale |
|-------------------|--------------------------|-----------------|----------------|--|
| 10-10-90-850-5510 | Consulting Services | 109,400 | 128,000 | Finish the Woodland Park Master Plan. Added Environmental initiatives |
| 10-10-90-8905925 | Transfer to Capital Fund | 120,000 | 200,000 | Historical performance in Funds 10 and 20 show there is capacity to make enhanced transfers to support long-term capital improvements. |
| 20-10-90-890-5925 | Transfer to Capital Fund | 150,000 | 250,000 | |

(continued on next page)

| Board Meeting Date | Funds Presented |
|--------------------|--|
| 11/16/2023 | Part 1: <ul style="list-style-type: none"> ▪ Funds 10; 21 – 26 (1st Viewing by Board) <i>*Meeting cancelled, but memo and associated budget information still distributed to the Board.</i> |
| 12/7/2023 | Part 2: <ul style="list-style-type: none"> ▪ Funds 10; 21 – 26 (2nd Viewing by Board) ▪ Fund 20 Recreation (1st Viewing by Board) |
| 12/21/2023 | Part 3: <ul style="list-style-type: none"> ▪ Fund 20 Recreation; Fund 40 Capital? (2nd Viewing by Board) ▪ Fund 40 Capital ▪ Board Tentative Agreement of 2024 Budget |
| 1/4/2024 | Entire 2024 Budget & Appropriations Ordinance (Tentative) |
| 1/18/2024 | Board Agenda – Budget Questions |
| 2/1/2024 | Updated Draft 2024 Budget & Appropriations Ordinance |
| 2/15/2024 | <ul style="list-style-type: none"> • Public Hearing on Proposed 2024 Budget • Board Adopts 2024 Budget & Appropriation Ordinance |



Action and Motion Requested

No Board action is requested at this meeting. An updated draft of the full 2024 Budget and Appropriation document has been provided for discussion purposes.

At the 2/15/2024 meeting, the Board is scheduled to hold the public hearing and adopt the 2024 Budget and Appropriations Ordinance.

RIVER TRAILS PARK DISTRICT
No. 24-02-01
ANNUAL BUDGET AND APPROPRIATION ORDINANCE

AN ORDINANCE SETTING FORTH THE BUDGET AND APPROPRIATIONS OF SUMS OF MONEY FOR ALL OF THE NECESSARY EXPENDITURES OF THE RIVER TRAILS PARK DISTRICT OF COOK COUNTY, ILLINOIS, FOR CORPORATE PURPOSES FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2024 AND ENDING DECEMBER 31, 2024.

WHEREAS, the Board of Commissioners of the River Trails Park District, Cook County, Illinois, caused to be prepared in tentative form a combined Budget and Appropriation and the Secretary of the Board has made the same conveniently available for at least thirty (30) days prior to the final action thereon; and

WHEREAS, a public hearing was held as to such combined Budget and Appropriation on the 1st day of February, 2024, 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 River Trails Park District, as follows:

Section 1. That the fiscal year of the Park District be and the same hereby fixed and declared to be from January 1, 2024 through December 31, 2024. The amounts herein set forth, or so much thereof as may be authorized by law and as may be needed, are hereby budgeted and appropriated for the purposes of the River Trails Park District, Cook County, Illinois, to defray all necessary expenses and liabilities of said Park District as specified in Section 2 for the fiscal year.

Section 2. The amount budgeted and appropriated for each object or purpose are as follows:

| Fund | Budgeted | Appropriated |
|---------------------------|---------------------|----------------------|
| 10 Corporate | \$ 1,835,562 | \$ 2,294,453 |
| 20 Recreation | \$ 4,053,127 | \$ 5,066,409 |
| 21 Retirement | \$ 333,895 | \$ 417,369 |
| 22 Liability | \$ 112,468 | \$ 140,585 |
| 23 Audit | \$ 14,695 | \$ 18,369 |
| 24 Handicapped Recreation | \$ 293,000 | \$ 366,250 |
| 25 Paving & Lighting | \$ 40,000 | \$ 50,000 |
| 26 Bond & Interest | \$ 1,995,395 | \$ 2,494,244 |
| 40 Capital Improvements | \$ 1,224,300 | \$ 1,530,375 |
| Total | \$ 9,700,962 | \$ 10,595,828 |

Section 3. That all unexpended balances of any item or items of any general appropriations made in this ordinance be expended in appropriation, and for the same general purpose, or any like appropriation made by this ordinance.

Section 4. That all unexpended balances from annual appropriations of previous years be and they are hereby reappropriated for the same or similar purposes.

Section 5. That should any clause, sentence, paragraph or a 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 6. This ordinance shall be in full force and effect from and after its passage and approval, according to law.

Approved this 1st day of February, 2024 pursuant to a roll call vote as follows:

AYES:

NAYS:

ABSENT:

Jennifer Rezek, President

ATTEST: _____
Bret Fahnstrom, Secretary

RIVER TRAILS PARK DISTRICT
No. 24-02-01
ANNUAL BUDGET AND APPROPRIATION ORDINANCE

Fiscal Year Beginning January 1, 2024 and Ending December 31, 2024

ESTIMATED REVENUES AVAILABLE

| | |
|---|----------------------|
| Estimated Opening Cash Balance 01/01/2024 | \$ 5,665,209 |
| Anticipated Real Estate Taxes | \$ 4,030,060 |
| Interest on Investments | \$ 189,380 |
| Recreation Program Fees | \$ 2,245,819 |
| Golf Facilities Revenue | \$ 758,195 |
| Bonds, Grants, Donations, Other | \$ 1,822,213 |
| Replacement Taxes | \$ 155,000 |
| Estimated Total Available | \$ 14,865,876 |
| Less Estimated 2024 Expenditures | \$ (9,902,442) |
| Estimated Ending Cash Balance 12/31/2024 | \$ 4,963,434 |

I, Nancy Parra do hereby certify that I am the duly appointed Treasurer of the River Trails Park District.

I do further certify that the estimated revenues shown are based upon the best information available to me at this time.

I do further certify that this estimate of revenues and accompanying Budget & Appropriation Ordinance was passed, approved, and adopted this 1st day of February, 2024. This copy is certified in accordance with House Bill 1838 (PA83-1881) effective September 29, 1983.

I hereunto affix my official signature as Treasurer of the River Trails Park District, Cook County, Illinois, this 1st day of February, 2024.

Nancy Parra, Treasurer
River Trails Park District

STATE OF ILLINOIS)
) SS.
COUNTY OF COOK)

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the River Trails Park District Board of Park Commissioners, Cook County, Illinois, and as such I am the keeper of the records and files of the Board of Park Commissioners of said Park District.

I further certify that the foregoing is a full, true and complete copy of Ordinance No. 24-02-01 entitled,

**ORDINANCE APPROVING
RIVER TRAILS PARK DISTRICT
ANNUAL BUDGET AND APPROPRIATION ORDINANCE**

adopted at a duly called Regular Meeting of the Board of Park Commissioners of the River Trails Park District, held at Prospect Heights, Illinois at 7:00 p.m. on the 1st day of February, 2024.

I do further certify that the deliberations of the Board on the adoption of said Ordinance were conducted openly, that the vote on the adoption of said Ordinance was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the Park District Code of the State of Illinois, as amended, and that the Board has complied with all the provisions of said Act and said Code and with all the procedural rules of the Board.

IN WITNESS WHEREOF I hereunto affix my official signature at Prospect Heights, Illinois, this 1st day of February, 2024.

Park District Board Secretary

**River Trails Park District
2024 Budget and Appropriations DRAFT**

| Account Number | Account Description | 2023 Budget | 2024 Budget | 2024 Appropriation |
|--|--|-------------------|---------------------|-----------------------|
| Fund 10 Corporate | | | | |
| 10-10-90-800-5001 | Postage | \$ 2,410 | \$ 2,092 | \$ 2,615 |
| 10-10-90-800-5004 | Office Supplies | \$ 3,800 | \$ 4,000 | \$ 5,000 |
| 10-10-90-800-5005 | Computer Supplies | \$ 6,950 | \$ 7,250 | \$ 9,063 |
| 10-10-90-800-5006 | Computer Repair Parts | \$ 750 | \$ - | \$ - |
| 10-10-90-800-5008 | Uniforms & Clothing | \$ 1,500 | \$ 1,000 | \$ 1,250 |
| 10-10-90-800-5010 | Miscellaneous Supplies | \$ 300 | \$ 500 | \$ 625 |
| Total Materials and Supplies | | \$ 15,710 | \$ 14,842 | \$ 18,553 |
| 10-10-90-810-5101 | Director's Salary | \$ 136,854 | \$ 145,000 | \$ 181,250 |
| 10-10-90-810-5111 | Administrative Assistant | \$ 48,000 | \$ 48,900 | \$ 61,125 |
| 10-10-90-810-5113 | Information Systems Manager (50%) | \$ 42,000 | \$ 43,800 | \$ 54,750 |
| 10-10-90-810-5130 | Superintendent of Finance | \$ 91,500 | \$ 94,500 | \$ 118,125 |
| 10-10-90-810-5203 | Part-time Office Salary | \$ 54,452 | \$ 68,318 | \$ 85,398 |
| Total Salaries and Wages | | \$ 374,006 | \$ 400,518 | \$ 500,648 |
| 10-10-90-830-5301 | Health, Life, Dental Insurance | \$ 67,000 | \$ 73,700 | \$ 92,125 |
| 10-10-90-830-5304 | Mileage Reimbursement | \$ 4,500 | \$ 4,100 | \$ 5,125 |
| 10-10-90-830-5305 | Director's Car Allowance | \$ 4,920 | \$ 4,800 | \$ 6,000 |
| 10-10-90-830-5306 | Memberships and Dues | \$ 4,485 | \$ 5,575 | \$ 6,969 |
| 10-10-90-830-5307 | Agency Memberships & Donations | \$ 10,025 | \$ 10,800 | \$ 13,500 |
| 10-10-90-830-5308 | Seminars - Full-time | \$ 14,500 | \$ 15,300 | \$ 19,125 |
| 10-10-90-830-5309 | Seminars - Part-time | \$ 1,000 | \$ 800 | \$ 1,000 |
| 10-10-90-830-5310 | Tuition Reimbursement | \$ 1,000 | \$ 2,000 | \$ 2,500 |
| 10-10-90-830-5311 | Awards & Recognition | \$ 1,800 | \$ 3,900 | \$ 4,875 |
| Total Employee Expenses | | \$ 109,230 | \$ 120,975 | \$ 151,219 |
| 10-10-90-850-5501 | Employee Recruiting & Onboarding | \$ 2,500 | \$ 5,200 | \$ 6,500 |
| 10-10-90-850-5510 | Consulting Services | \$ 84,000 | \$ 128,000 | \$ 160,000 |
| 10-10-90-850-5520 | Legal Service | \$ 10,000 | \$ 10,000 | \$ 12,500 |
| 10-10-90-850-5522 | Legal - Publications | \$ 2,050 | \$ 1,300 | \$ 1,625 |
| 10-10-90-850-5530 | Maintenance Agreements | \$ 900 | \$ 760 | \$ 950 |
| 10-10-90-850-5531 | Cell Phone Service | \$ 6,780 | \$ 6,780 | \$ 8,475 |
| 10-10-90-850-5570 | Advertising | \$ 13,300 | \$ 13,500 | \$ 16,875 |
| 10-10-90-850-5571 | Printing/Mailing-Brochures/Newsletters | \$ 3,467 | \$ 11,900 | \$ 14,875 |
| 10-10-90-850-5572 | Web Site Maintenance | \$ 3,100 | \$ 2,900 | \$ 3,625 |
| 10-10-90-850-5590 | Miscellaneous Services | \$ 1,100 | \$ 3,600 | \$ 4,500 |
| Total Contractual Services | | \$ 127,197 | \$ 183,940 | \$ 229,925 |
| 10-10-90-860-5600 | Office Equipment | \$ 2,000 | \$ 1,600 | \$ 2,000 |
| 10-10-90-860-5610 | Office Furnishings | \$ 1,000 | \$ 1,000 | \$ 1,250 |
| 10-10-90-860-5690 | Computer - Hardware | \$ 18,550 | \$ 12,600 | \$ 15,750 |
| 10-10-90-860-5691 | Computer - Software | \$ 71,536 | \$ 89,816 | \$ 112,270 |
| Total Equipment Purchase | | \$ 93,086 | \$ 105,016 | \$ 131,270 |
| 10-10-90-880-8828 | Bond Interest - 2021B | \$ 49,575 | \$ 42,825 | \$ 53,531 |
| Total Bond & Interest Payments | | \$ 49,575 | \$ 42,825 | \$ 53,531 |
| 10-10-90-890-5525 | Other Special Events | \$ 2,250 | \$ 2,250 | \$ 2,813 |
| 10-10-90-890-5900 | Miscellaneous Expenses | \$ 3,000 | \$ 3,200 | \$ 4,000 |
| 10-10-90-890-5903 | Credit Card & Bank Charges | \$ 2,760 | \$ 3,600 | \$ 4,500 |
| 10-10-90-890-5910 | Commissioner Expenses | \$ 5,850 | \$ 4,900 | \$ 6,125 |
| 10-10-90-890-5925 | Transfer to Other Funds (Capital Fund) | \$ 120,000 | \$ 200,000 | \$ 250,000 |
| Total Miscellaneous | | \$ 133,860 | \$ 213,950 | \$ 267,438 |
| TOTAL CORPORATE ADMINISTRATION EXPENSES | | \$ 902,664 | \$ 1,082,066 | \$ 1,352,583 |

**River Trails Park District
2024 Budget and Appropriations DRAFT**

| Account Number | Account Description | 2023 Budget | 2024 Budget | 2024 Appropriation |
|--|--------------------------------------|-------------------|-------------------|-----------------------|
| Administration Office Building Expenses | | | | |
| 10-11-90-800-5010 | Miscellaneous Supplies | \$ 100 | \$ - | \$ - |
| 10-11-90-800-5013 | Maintenance Repair Parts | \$ 700 | \$ 2,200 | \$ 2,750 |
| 10-11-90-800-5023 | Maintenance Materials/Supplies | \$ 200 | \$ 220 | \$ 275 |
| Total Materials and Supplies | | \$ 1,000 | \$ 2,420 | \$ 3,025 |
| 10-11-90-810-5217 | Custodian PT | \$ 3,744 | \$ 3,814 | \$ 4,768 |
| Total Salaries and Wages | | \$ 3,744 | \$ 3,814 | \$ 4,768 |
| 10-11-90-840-5420 | Gas | \$ 2,700 | \$ 2,600 | \$ 3,250 |
| 10-11-90-840-5430 | Telephone | \$ 12,060 | \$ 10,152 | \$ 12,690 |
| 10-11-90-840-5440 | Electricity | \$ 3,480 | \$ 3,400 | \$ 4,250 |
| 10-11-90-840-5450 | Water | \$ 900 | \$ 1,020 | \$ 1,275 |
| Total Utilities | | \$ 19,140 | \$ 17,172 | \$ 21,465 |
| 10-11-90-850-5511 | Contractual Services Unplanned | \$ - | \$ 1,000 | \$ 1,250 |
| 10-11-90-850-5530 | Maintenance Agreements | \$ 2,066 | \$ 2,616 | \$ 3,270 |
| Total Contractual Services | | \$ 2,066 | \$ 3,616 | \$ 4,520 |
| 10-11-90-890-5900 | Miscellaneous Expenses | \$ 300 | \$ 500 | \$ 625 |
| Total Miscellaneous Services | | \$ 300 | \$ 500 | \$ 625 |
| TOTAL ADMINISTRATION BUILDING EXPENSES | | \$ 26,250 | \$ 27,522 | \$ 34,403 |
| CORPORATE PARK EXPENSES | | | | |
| 10-20-93-800-5002 | Safety Supplies | \$ 785 | \$ 809 | \$ 1,011 |
| 10-20-93-800-5004 | Office Supplies | \$ 175 | \$ 175 | \$ 219 |
| 10-20-93-800-5005 | Computer Supplies | \$ 4,980 | \$ 5,680 | \$ 7,100 |
| 10-20-93-800-5008 | Uniforms & Clothing | \$ 3,200 | \$ 3,296 | \$ 4,120 |
| 10-20-93-800-5009 | Small Tools | \$ 1,476 | \$ 1,700 | \$ 2,125 |
| 10-20-93-800-5012 | Playground Maintenance/Repairs | \$ 15,370 | \$ 15,831 | \$ 19,789 |
| 10-20-93-800-5013 | Maintenance Repair Parts - General | \$ 1,000 | \$ 1,030 | \$ 1,288 |
| 10-20-93-800-5015 | Repair Parts - Vehicles | \$ 3,390 | \$ 3,492 | \$ 4,365 |
| 10-20-93-800-5016 | Repair Parts Tractors/Mowers | \$ 4,000 | \$ 4,820 | \$ 6,025 |
| 10-20-93-800-5023 | Maintenance/Custodial Supplies | \$ 3,000 | \$ 3,090 | \$ 3,863 |
| 10-20-93-800-5025 | Horticulture Supplies | \$ 14,000 | \$ 14,420 | \$ 18,025 |
| Total Materials and Supplies | | \$ 51,376 | \$ 54,343 | \$ 67,929 |
| 10-20-93-810-5102 | Superintendent of Parks Salary (50%) | \$ 44,000 | \$ 45,700 | \$ 57,125 |
| 10-20-93-810-5106 | Mechanic's Salary | \$ - | \$ - | \$ - |
| 10-20-93-810-5107 | Maintenance-Full-Time & O.T. | \$ 215,000 | \$ 225,975 | \$ 282,469 |
| 10-20-93-810-5202 | Maintenance-Seasonal & P.T. | \$ 114,224 | \$ 126,894 | \$ 158,618 |
| Total Salaries and Wages | | \$ 375,624 | \$ 398,569 | \$ 498,211 |
| 10-20-93-830-5301 | Health/Life/Dental Insurance | \$ 85,900 | \$ 95,964 | \$ 119,955 |
| 10-20-93-830-5304 | Mileage Reimbursement | \$ 2,400 | \$ 2,400 | \$ 3,000 |
| 10-20-93-830-5306 | Memberships & Dues | \$ 845 | \$ 1,235 | \$ 1,544 |
| 10-20-93-830-5308 | Seminars - Full-time | \$ 2,000 | \$ 2,000 | \$ 2,500 |
| 10-20-93-830-5309 | Seminars - Part-time | \$ 650 | \$ 700 | \$ 875 |
| Total Employee Expenses | | \$ 91,795 | \$ 102,299 | \$ 127,874 |
| 10-20-93-840-5420 | Gas | \$ 4,100 | \$ 4,000 | \$ 5,000 |
| 10-20-93-840-5430 | Telephone | \$ 5,772 | \$ 5,040 | \$ 6,300 |
| 10-20-93-840-5440 | Electricity | \$ 3,300 | \$ 3,300 | \$ 4,125 |
| 10-20-93-840-5450 | Water | \$ 2,540 | \$ 2,905 | \$ 3,631 |
| Total Utilities | | \$ 15,712 | \$ 15,245 | \$ 19,056 |

River Trails Park District
2024 Budget and Appropriations DRAFT

| Account Number | Account Description | 2023 Budget | 2024 Budget | 2024 Appropriation |
|--------------------------------------|--------------------------------|---------------------|---------------------|-----------------------|
| 10-20-93-850-5511 | Unplanned Contractual | | \$ 1,000 | \$ 1,250 |
| 10-20-93-850-5530 | Maintenance Agreements | \$ 23,860 | \$ 20,883 | \$ 26,104 |
| 10-20-93-850-5534 | Horticulture Agreements | \$ 65,600 | \$ 96,610 | \$ 120,763 |
| 10-20-93-850-5540 | Maintenance Rentals | \$ 1,350 | \$ 1,450 | \$ 1,813 |
| 10-20-93-850-5545 | Vehicle Repair | \$ 3,300 | \$ 3,400 | \$ 4,250 |
| 10-20-93-850-5546 | Tractor Mower Repair | \$ 8,600 | \$ 8,600 | \$ 10,750 |
| 10-20-93-850-5547 | Fuel & Oil | \$ 14,476 | \$ 14,900 | \$ 18,625 |
| Total Contractual Services | | \$ 117,186 | \$ 146,843 | \$ 183,554 |
| 10-20-93-860-5600 | Office Equipment | \$ - | \$ - | \$ - |
| 10-20-93-860-5614 | Safety Equipment | \$ 705 | \$ 750 | \$ 938 |
| 10-20-93-860-5623 | Maintenance Equipment Purchase | \$ 4,500 | \$ 4,650 | \$ 5,813 |
| Total Equipment Purchase | | \$ 5,205 | \$ 5,400 | \$ 6,750 |
| 10-20-93-870-5721 | Vandalism | \$ 2,975 | \$ 2,975 | \$ 3,719 |
| Total Capital Improvements | | \$ 2,975 | \$ 2,975 | \$ 3,719 |
| 10-20-93-890-5920 | Licenses/Stickers/Inspections | \$ 300 | \$ 300 | \$ 375 |
| Total Miscellaneous Expenses | | \$ 300 | \$ 300 | \$ 375 |
| TOTAL CORPORATE PARK EXPENSES | | \$ 660,173 | \$ 725,974 | \$ 907,468 |
| | | | | \$ - |
| TOTAL CORPORATE FUND REVENUE | | \$ 1,722,383 | \$ 1,768,309 | \$ 2,210,386 |
| TOTAL CORPORATE FUND EXPENSES | | \$ 1,589,087 | \$ 1,835,562 | \$ 2,294,453 |
| PROFIT/LOSS | | \$ 133,296 | \$ (67,253) | \$ (84,066) |

River Trails Park District
2024 Budget and Appropriations DRAFT

| Account Number | Account Description | 2023 Budget | 2024 Budget | 2024 Appropriation |
|-------------------------------------|------------------------------------|-------------------|-------------------|-----------------------|
| Fund 20 Recreation | | | | |
| RECREATION PROGRAMMING | | | | |
| 20-10-90-800-5001 | Postage | \$ 4,985 | \$ 10,792 | \$ 13,490 |
| 20-10-90-800-5002 | Safety Supplies | \$ 2,965 | \$ 2,665 | \$ 3,331 |
| 20-10-90-800-5004 | Office Supplies | \$ 3,500 | \$ 3,500 | \$ 4,375 |
| 20-10-90-800-5005 | Computer Supplies | \$ 7,795 | \$ 9,530 | \$ 11,913 |
| 20-10-90-800-5006 | Computer Repair Parts | \$ 500 | \$ - | \$ - |
| 20-10-90-800-5008 | Uniforms & Clothing | \$ 1,225 | \$ 1,560 | \$ 1,950 |
| 20-10-90-800-5010 | Miscellaneous Supplies | \$ 6,562 | \$ 5,910 | \$ 7,388 |
| 20-10-90-800-5015 | Parts for Rec Vehicles | \$ 400 | \$ - | \$ - |
| Total Materials and Supplies | | \$ 27,932 | \$ 33,957 | \$ 42,446 |
| 20-10-90-810-5103 | Superintendent of Recreation | \$ 103,000 | \$ 107,100 | \$ 133,875 |
| 20-10-90-810-5112 | Supt of Communications & Marketing | \$ 61,600 | \$ 83,200 | \$ 104,000 |
| 20-10-90-810-5113 | Information Systems Manager (50%) | \$ 42,000 | \$ 43,800 | \$ 54,750 |
| 20-10-90-810-5115 | Office Supervisor | \$ 61,500 | \$ 64,090 | \$ 80,113 |
| 20-10-90-810-5120 | Manager - Athletics & Facilities | \$ 72,900 | \$ 75,800 | \$ 94,750 |
| 20-10-90-810-5121 | Manager - Programs & Aquatics | \$ 64,800 | \$ 66,900 | \$ 83,625 |
| 20-10-90-810-5122 | Recreation Supervisor 1 | \$ 50,000 | \$ 52,100 | \$ 65,125 |
| 20-10-90-810-5123 | Recreation Supervisor 2 | \$ 52,100 | \$ 54,200 | \$ 67,750 |
| 20-10-90-810-5124 | Recreation Supervisor 4 | \$ 46,300 | \$ 48,200 | \$ 60,250 |
| 20-10-90-810-5128 | Recreation Supervisor 3 | \$ 48,300 | \$ 50,200 | \$ 62,750 |
| 20-10-90-810-5204 | Part-time Program Supervisor | \$ 31,616 | \$ 38,844 | \$ 48,555 |
| 20-10-90-810-5205 | Recreation Staff Bonuses | \$ 3,900 | \$ 3,900 | \$ 4,875 |
| 20-10-90-810-5214 | PT Marketing Coordinator | \$ 14,688 | \$ 23,000 | \$ 28,750 |
| 20-10-90-810-5216 | Marketing Intern Salary | \$ - | \$ 2,880 | \$ 3,600 |
| 20-10-90-810-5218 | Recreation Coordinator | \$ 46,176 | \$ 48,230 | \$ 71,403 |
| 20-10-90-810-5320 | Hiring / Referral Bonus | \$ - | \$ 5,000 | \$ 6,250 |
| Total Salaries and Wages | | \$ 698,880 | \$ 767,444 | \$ 959,305 |
| 20-10-90-830-5301 | Health/Life/Dental Insurance | \$ 134,000 | \$ 126,010 | \$ 157,513 |
| 20-10-90-830-5304 | Mileage Reimbursement | \$ 5,000 | \$ 6,600 | \$ 8,250 |
| 20-10-90-830-5306 | Memberships and Dues | \$ 4,027 | \$ 3,629 | \$ 4,536 |
| 20-10-90-830-5308 | Seminars - Full-time | \$ 12,811 | \$ 14,436 | \$ 18,045 |
| 20-10-90-830-5309 | Seminars - Part-time | \$ 1,595 | \$ 3,195 | \$ 3,994 |
| 20-10-90-830-5310 | Tuition Reimbursement | \$ - | \$ 1,500 | \$ 1,875 |
| 20-10-90-830-5312 | Memberships & Dues - Part-time | \$ 200 | \$ - | \$ - |
| Total Employee Expenses | | \$ 157,633 | \$ 155,370 | \$ 194,213 |
| 20-10-90-850-5530 | Maintenance Agreements | \$ 10,800 | \$ 10,450 | \$ 13,063 |
| 20-10-90-850-5545 | Rec Vehicle Repair | \$ 500 | \$ 2,000 | \$ 2,500 |
| 20-10-90-850-5547 | Fuel & Oil rec vans | \$ 6,852 | \$ 3,020 | \$ 3,775 |
| 20-10-90-850-5570 | Advertising/Marketing | \$ 11,804 | \$ 14,950 | \$ 18,688 |
| 20-10-90-850-5571 | Printing/Mailing-Publications | \$ 19,204 | \$ 14,800 | \$ 18,500 |
| 20-10-90-850-5590 | Miscellaneous Services | \$ 4,320 | \$ 4,560 | \$ 5,700 |
| Total Contractual Services | | \$ 53,480 | \$ 49,780 | \$ 62,225 |
| 20-10-90-860-5615 | Recreation Equipment | \$ 4,910 | \$ 2,700 | \$ 3,375 |
| 20-10-90-860-5690 | Computer - Hardware | \$ 13,250 | \$ 11,600 | \$ 14,500 |
| 20-10-90-860-5691 | Computer - Software | \$ 1,150 | \$ 2,950 | \$ 3,688 |
| Total Equipment Purchase | | \$ 19,310 | \$ 17,250 | \$ 21,563 |
| 20-10-90-890-5900 | Miscellaneous Expenses | \$ 1,000 | \$ - | \$ - |

**River Trails Park District
2024 Budget and Appropriations DRAFT**

| Account Number | Account Description | 2023 Budget | 2024 Budget | 2024 Appropriation |
|--|--|---------------------|---------------------|-----------------------|
| 20-10-90-890-5903 | Credit Card Settlement Charges | \$ 55,000 | \$ 60,000 | \$ 75,000 |
| 20-10-90-890-5920 | Licenses/Stickers/Inspections | \$ 140 | \$ 140 | \$ 175 |
| 20-10-90-890-5925 | Transfer to Other Funds (Capital Fund) | \$ - | \$ 250,000 | \$ 312,500 |
| Total Miscellaneous Expenses | | \$ 56,140 | \$ 310,140 | \$ 387,675 |
| 20-10-93-810-5102 | Supt of Park Salary (50%) | \$ 44,200 | \$ 45,700 | \$ 57,125 |
| 20-10-93-810-5107 | Maintenance-Full-time & O.T. | \$ 71,903 | \$ 78,075 | \$ 97,594 |
| 20-10-93-810-5202 | Maintenance - Seasonal & P.T. | \$ 78,399 | \$ 87,127 | \$ 108,909 |
| Total Park Salaries and Wages | | \$ 194,502 | \$ 210,902 | \$ 263,628 |
| 20-10-93-830-5301 | Health/Life/Dental Insurance | \$ 12,100 | \$ - | \$ - |
| 20-10-93-850-5530 | Maintenance Agreements | \$ 4,100 | \$ 4,250 | \$ 5,313 |
| Total Park Contractual Services | | \$ 16,200 | \$ 4,250 | \$ 5,313 |
| TOTAL RECREATION ADMINISTRATION EXPENSES | | \$ 1,224,077 | \$ 1,549,093 | \$ 1,936,366 |
| RECREATION PROGRAMMING | | | | |
| 20-31-30-... | Kid Squad | \$ 148,997 | \$ 183,635 | \$ 229,544 |
| 20-31-31-... | Athletics | \$ 89,754 | \$ 99,249 | \$ 124,061 |
| 20-31-32-... | Pre-school | \$ 56,412 | \$ 63,300 | \$ 79,125 |
| 20-31-33-... | Exercise | \$ 56,560 | \$ 69,566 | \$ 86,958 |
| 20-31-34-... | Cultural Arts | \$ 19,047 | \$ 18,584 | \$ 23,230 |
| 20-31-35-... | Camps | \$ 235,494 | \$ 278,430 | \$ 348,038 |
| 20-31-37-... | Miscellaneous Programming | \$ 22,130 | \$ 18,062 | \$ 22,578 |
| 20-31-38-... | Special Events | \$ 26,907 | \$ 31,837 | \$ 39,796 |
| 20-31-39-... | Trips | \$ 5,326 | \$ 1,340 | \$ 1,675 |
| | | | | \$ - |
| TOTAL RECREATION PROGRAMMING REVENUE | | \$ 1,143,394 | \$ 1,230,141 | \$ 1,537,676 |
| TOTAL RECREATION PROGRAMMING EXPENSES | | \$ 660,627 | \$ 764,003 | \$ 955,004 |
| PROFIT/LOSS | | \$ 482,767 | \$ 466,138 | \$ 582,673 |
| TRAILS FITNESS CENTER (Fitness Center Only) | | | | |
| 20-40-40-800-5010 | Miscellaneous Supplies | \$ 120 | \$ 120 | \$ 150 |
| 20-40-40-800-5024 | Operational Supplies | \$ 750 | \$ 750 | \$ 938 |
| Total Materials and Supplies | | \$ 870 | \$ 870 | \$ 1,088 |
| 20-40-40-810-5206 | Part-time Building Supervisor | \$ 14,746 | \$ 16,931 | \$ 21,164 |
| Total Salaries and Wages | | \$ 14,746 | \$ 16,931 | \$ 21,164 |
| 20-40-40-850-5550 | Equipment Repair | \$ 3,000 | \$ 3,000 | \$ 3,750 |
| 20-40-40-850-5570 | Advertising | | | \$ - |
| Total Contractual Services | | \$ 3,000 | \$ 3,000 | \$ 3,750 |
| 20-40-40-860-5615 | Fitness Equipment | \$ 2,000 | \$ 2,000 | \$ 2,500 |
| Total Equipment Purchase | | \$ 2,000 | \$ 2,000 | \$ 2,500 |
| TOTAL FITNESS CENTER REVENUE | | \$ 28,127 | \$ 28,400 | \$ 35,500 |
| TOTAL FITNESS CENTER EXPENSES | | \$ 20,616 | \$ 22,801 | \$ 28,501 |
| PROFIT/LOSS | | \$ 7,511 | \$ 5,599 | \$ 6,999 |
| WEISS COMMUNITY CENTER (Not Including Fitness Center) | | | | |
| 20-40-90-800-5010 | Miscellaneous Supplies | \$ 300 | \$ 300 | \$ 375 |
| 20-40-90-800-5013 | Maintenance Repair Parts | \$ 2,450 | \$ 2,550 | \$ 3,188 |

River Trails Park District
2024 Budget and Appropriations DRAFT

| Account Number | Account Description | 2023 Budget | 2024 Budget | 2024 Appropriation |
|--|-------------------------------|---------------------|--------------------|-----------------------|
| 20-40-90-800-5023 | Maintenance Supplies | \$ 4,770 | \$ 5,520 | \$ 6,900 |
| 20-40-90-800-5024 | Operational Supplies | \$ 150 | \$ 150 | \$ 188 |
| 20-40-90-800-5041 | Non-Alcoholic Beverages | \$ 1,500 | \$ 1,700 | \$ 2,125 |
| Total Materials and Supplies | | \$ 9,170 | \$ 10,220 | \$ 12,775 |
| 20-40-90-810-5206 | Part-time Building Supervisor | \$ 57,142 | \$ 57,142 | \$ 71,428 |
| 20-40-90-810-5217 | Custodial - Part-time | \$ 12,393 | \$ 12,874 | \$ 16,093 |
| 20-40-90-810-5219 | Rental Supervisor | \$ 12,292 | \$ 20,521 | \$ 25,651 |
| Total Salaries and Wages | | \$ 81,827 | \$ 90,537 | \$ 113,171 |
| 20-40-90-840-5420 | Gas | \$ 16,000 | \$ 14,000 | \$ 17,500 |
| 20-40-90-840-5430 | Telephone / Internet | \$ 18,360 | \$ 15,000 | \$ 18,750 |
| 20-40-90-840-5440 | Electricity | \$ 38,400 | \$ 36,000 | \$ 45,000 |
| 20-40-90-840-5450 | Water | \$ 4,800 | \$ 4,800 | \$ 6,000 |
| Total Utilities | | \$ 77,560 | \$ 69,800 | \$ 87,250 |
| 20-40-90-850-5511 | Contractual Services | \$ 2,850 | \$ 5,850 | \$ 7,313 |
| 20-40-90-850-5517 | Custodial Services | \$ 27,324 | \$ 24,390 | \$ 30,488 |
| 20-40-90-850-5530 | Maintenance Agreements | \$ 18,129 | \$ 18,879 | \$ 23,599 |
| Total Contractual Services | | \$ 48,303 | \$ 49,119 | \$ 61,399 |
| 20-40-90-860-5600 | Office Equipment | \$ 300 | \$ 300 | \$ 375 |
| 20-40-90-860-5610 | Office Furnishings | \$ - | \$ 800 | \$ 1,000 |
| 20-40-90-860-5615 | Recreation Equipment | \$ 2,475 | \$ 3,500 | \$ 4,375 |
| 20-40-90-860-5620 | Building Equipment | \$ - | \$ - | \$ - |
| Total Equipment Purchase | | \$ 2,775 | \$ 4,600 | \$ 5,750 |
| 20-40-90-890-5900 | Miscellaneous Expenses | \$ 100 | \$ 100 | \$ 125 |
| 20-40-90-890-5901 | Retailer's Occupation Tax | \$ 450 | \$ 400 | \$ 500 |
| Total Miscellaneous | | \$ 550 | \$ 500 | \$ 625 |
| TOTAL MSW COMMUNITY CENTER REVENUE | | \$ 76,235 | \$ 143,191 | \$ 178,989 |
| TOTAL MSW COMMUNITY CENTER EXPENSES | | \$ 220,185 | \$ 224,776 | \$ 280,970 |
| PROFIT/LOSS | | \$ (143,950) | \$ (81,585) | \$ (101,981) |
| BURNING BUSH COMMUNITY CENTER | | | | |
| 20-41-90-800-5013 | Maintenance Repair Parts | \$ 5,320 | \$ 5,320 | \$ 6,650 |
| 20-41-90-800-5023 | Maintenance Supplies | \$ 1,900 | \$ 2,900 | \$ 3,625 |
| Total Materials and Supplies | | \$ 7,220 | \$ 8,220 | \$ 10,275 |
| 20-41-90-810-5117 | Custodial - FT | \$ - | \$ - | \$ - |
| 20-41-90-810-5206 | Part-time Building Supervisor | \$ 3,840 | \$ 2,800 | \$ 3,500 |
| 20-41-90-810-5217 | Custodial - Part-time | \$ 5,049 | \$ 5,245 | \$ 6,556 |
| 20-41-90-810-5219 | Rental Supervisor | \$ 9,352 | \$ 9,792 | \$ 12,240 |
| Total Salaries and Wages | | \$ 18,241 | \$ 17,837 | \$ 22,296 |
| 20-41-90-840-5420 | Gas | \$ 3,240 | \$ 3,120 | \$ 3,900 |
| 20-41-90-840-5430 | Telephone | \$ 4,800 | \$ 3,500 | \$ 4,375 |
| 20-41-90-840-5440 | Electricity | \$ 5,280 | \$ 5,040 | \$ 6,300 |
| 20-41-90-840-5450 | Water | \$ 3,300 | \$ 2,500 | \$ 3,125 |
| Total Utilities | | \$ 16,620 | \$ 14,160 | \$ 17,700 |
| 20-41-90-850-5511 | Contractual Services | \$ 750 | \$ 500 | \$ 625 |
| 20-41-90-850-5517 | Custodial Services | \$ 11,964 | \$ 12,288 | \$ 15,360 |

River Trails Park District
2024 Budget and Appropriations DRAFT

| Account Number | Account Description | 2023 Budget | 2024 Budget | 2024 Appropriation |
|---|---------------------------------|--------------------|--------------------|-----------------------|
| 20-41-90-850-5530 | Maintenance Agreements | \$ 5,052 | \$ 5,052 | \$ 6,315 |
| Total Contractual Services | | \$ 17,766 | \$ 17,840 | \$ 22,300 |
| 20-41-90-860-5610 | Office Furnishings | \$ - | \$ 320 | \$ 400 |
| 20-41-90-860-5615 | Recreation Equipment | \$ 1,200 | \$ 1,700 | \$ 2,125 |
| Total Equipment Purchase | | \$ 1,200 | \$ 2,020 | \$ 2,525 |
| | | | | \$ - |
| TOTAL BURNING BUSH CENTER REVENUE | | \$ 24,648 | \$ 24,648 | \$ 30,810 |
| TOTAL BURNING BUSH CENTER EXPENSES | | \$ 61,047 | \$ 60,077 | \$ 75,096 |
| PROFIT/LOSS | | \$ (36,399) | \$ (35,429) | \$ (44,286) |
| THE ZONE - 550 BUSINESS CENTER DRIVE | | | | |
| 20-42-31-106-... | Indoor Soccer | \$ 1,028 | \$ - | \$ - |
| 20-42-37-529-5208 | In-House Parties - Instructors | \$ 7,199 | \$ 10,777 | \$ 13,471 |
| 20-42-37-529-5521 | In-House Parties - Supplies | \$ 600 | \$ 600 | \$ 750 |
| Total Zone - Athletics | | \$ 8,827 | \$ 11,377 | \$ 14,221 |
| 20-42-70-243-5410 | Parkour Party | \$ 7,799 | \$ - | \$ - |
| 20-42-70-244-5410 | Parkour Walk In | \$ 29,960 | \$ 29,960 | \$ 37,450 |
| 20-42-70-250-... | Parkour Team | \$ 1,992 | \$ 1,600 | \$ 2,000 |
| 20-42-70-251-5410 | Parkour Superhero | \$ - | \$ 2,755 | \$ 3,444 |
| 20-42-70-252-5410 | Parkour Junior | \$ 35,750 | \$ 34,881 | \$ 43,601 |
| 20-42-70-253-5410 | Parkour Pre-Kour | \$ 55,440 | \$ 60,213 | \$ 75,266 |
| 20-42-70-254-5410 | Parkour Tag Ons | \$ 4,156 | \$ 2,870 | \$ 3,588 |
| 20-42-70-255-5410 | Parkour | \$ 66,269 | \$ 56,562 | \$ 70,703 |
| 20-42-70-256-5410 | Parkour Miscellaneous | \$ 11,298 | \$ 8,080 | \$ 10,100 |
| 20-42-70-262-5410 | Parkour Camps | \$ 10,250 | \$ 10,035 | \$ 12,544 |
| 20-42-70-529-5410 | Parkour Birthday Parties | \$ 63,400 | \$ 82,320 | \$ 102,900 |
| 20-42-70-860-5615 | Recreation Equipment | \$ - | \$ 7,300 | \$ 9,125 |
| Total Parkour | | \$ 286,314 | \$ 296,576 | \$ 370,720 |
| 20-42-90-003-5208 | PT Staff - Rentals/Field Trips | \$ 2,333 | \$ 3,145 | \$ 3,931 |
| 20-42-90-003-5410 | Cont Serv - Rentals/Field Trips | \$ 4,243 | \$ 6,999 | \$ 8,749 |
| Total Zone Rental / Field Trips | | \$ 6,576 | \$ 10,144 | \$ 12,680 |
| 20-42-90-800-5010 | Miscellaneous Supplies | \$ 1,050 | \$ 1,050 | \$ 1,313 |
| 20-42-90-800-5013 | Maintenance Repair Parts | \$ 2,800 | \$ 2,900 | \$ 3,625 |
| 20-42-90-800-5023 | Maintenance Supplies | \$ 3,500 | \$ 5,800 | \$ 7,250 |
| 20-42-90-800-5040 | Non Alcoholic Beverages | \$ 1,800 | \$ 2,100 | \$ 2,625 |
| Total Materials and Supplies | | \$ 9,150 | \$ 11,850 | \$ 14,813 |
| 20-42-90-810-5206 | Part-time Building Supervisor | \$ 2,400 | \$ 2,400 | \$ 3,000 |
| 20-42-90-810-5217 | Custodian - Part-time | \$ 8,262 | \$ - | \$ - |
| 20-42-90-810-5219 | Rental Supervisor | \$ 5,025 | \$ 8,000 | \$ 10,000 |
| Total Salaries and Wages | | \$ 15,687 | \$ 10,400 | \$ 13,000 |
| 20-42-90-840-5420 | Gas | \$ 13,000 | \$ 12,000 | \$ 15,000 |
| 20-42-90-840-5430 | Telephone / Internet | \$ 12,120 | \$ 9,000 | \$ 11,250 |
| 20-42-90-840-5440 | Electricity | \$ 12,240 | \$ 13,000 | \$ 16,250 |
| 20-42-90-840-5450 | Water | \$ 1,440 | \$ 1,500 | \$ 1,875 |
| Total Utilities | | \$ 38,800 | \$ 35,500 | \$ 44,375 |
| 20-42-90-850-5511 | Contractual Service | \$ 3,000 | \$ 3,200 | \$ 4,000 |
| 20-42-90-850-5517 | Custodial Service | \$ 11,760 | \$ 12,078 | \$ 15,098 |

River Trails Park District
2024 Budget and Appropriations DRAFT

| Account Number | Account Description | 2023 Budget | 2024 Budget | 2024 Appropriation |
|--|---------------------------|-------------------|-------------------|-----------------------|
| 20-42-90-850-5530 | Maintenance Agreements | \$ 5,273 | \$ 5,300 | \$ 6,625 |
| Total Contractual Services | | \$ 20,033 | \$ 20,578 | \$ 25,723 |
| 20-42-90-860-5600 | Office Equipment | \$ 500 | \$ - | \$ - |
| 20-42-90-860-5615 | Recreation Equipment | \$ 4,000 | \$ 10,000 | \$ 12,500 |
| Total Equipment Purchase | | \$ 4,500 | \$ 10,000 | \$ 12,500 |
| 20-42-90-870-5710 | Capital Improvements | \$ - | \$ 34,000 | \$ 42,500 |
| Total Capital Improvements | | \$ - | \$ 34,000 | \$ 42,500 |
| TOTAL THE ZONE REC CENTER REVENUE | | \$ 484,430 | \$ 531,616 | \$ 664,520 |
| TOTAL THE ZONE REC CENTER EXPENSES | | \$ 389,887 | \$ 440,425 | \$ 550,531 |
| PROFIT/LOSS | | \$ 94,543 | \$ 91,191 | \$ 113,989 |
| CONCESSION STAND | | | | |
| 20-43-90-800-5013 | Maintenance Repair Parts | \$ 100 | \$ 100 | \$ 125 |
| 20-43-90-800-5023 | Maintenance Supplies | \$ 75 | \$ 75 | \$ 94 |
| 20-43-90-800-5024 | Operational Supplies | \$ 200 | \$ 250 | \$ 313 |
| 20-43-90-800-5040 | Concession Supplies | \$ 600 | \$ 1,100 | \$ 1,375 |
| 20-43-90-800-5041 | Non-Alcoholic Beverages | \$ 3,600 | \$ 2,300 | \$ 2,875 |
| 20-43-90-800-5042 | Snacks/Food | \$ 17,000 | \$ 19,450 | \$ 24,313 |
| Total Materials and Supplies | | \$ 21,575 | \$ 23,275 | \$ 29,094 |
| 20-43-90-810-5205 | Cashiers | \$ 20,071 | \$ 20,390 | \$ 25,488 |
| Total Salaries and Wages | | \$ 20,071 | \$ 20,390 | \$ 25,488 |
| 20-43-90-850-5530 | Maintenance Agreements | \$ 170 | \$ - | \$ - |
| 20-43-90-850-5550 | Equipment Repair | \$ 100 | \$ - | \$ - |
| Total Contractual Services | | \$ 270 | \$ - | \$ - |
| 20-43-90-890-5901 | Retailer's Occupation Tax | \$ 4,000 | \$ 4,200 | \$ 5,250 |
| Total Miscellaneos | | \$ 4,000 | \$ 4,200 | \$ 5,250 |
| TOTAL CONCESSION STAND REVENUE | | \$ 48,500 | \$ 49,500 | \$ 61,875 |
| TOTAL CONCESSION STAND EXPENSES | | \$ 45,916 | \$ 47,865 | \$ 59,831 |
| PROFIT/LOSS | | \$ 2,584 | \$ 1,635 | \$ 2,044 |
| WOODLAND SWIMMING POOL | | | | |
| 20-50-51-701-... | Swim Programs | \$ 36,964 | \$ 38,638 | \$ 48,298 |
| 20-50-51-704-... | Swim Team | \$ 9,821 | \$ 10,834 | \$ 13,543 |
| 20-50-51-706-... | Swim Events | \$ 419 | \$ 419 | \$ 524 |
| TOTAL SWIMMING PROGRAMMING EXPENSES | | \$ 47,204 | \$ 49,891 | \$ 62,364 |
| 20-50-90-800-5002 | Safety Supplies | \$ 750 | \$ 750 | \$ 938 |
| 20-50-90-800-5008 | Uniforms & Clothing | \$ 2,120 | \$ 2,680 | \$ 3,350 |
| 20-50-90-800-5010 | Miscellaneous Supplies | \$ 225 | \$ 200 | \$ 250 |
| 20-50-90-800-5013 | Maintenance Repair Parts | \$ 6,625 | \$ 6,925 | \$ 8,656 |
| 20-50-90-800-5022 | Chemicals | \$ 11,750 | \$ 12,800 | \$ 16,000 |
| 20-50-90-800-5023 | Maintenance Supplies | \$ 3,300 | \$ 3,300 | \$ 4,125 |
| Total Materials and Supplies | | \$ 24,770 | \$ 26,655 | \$ 33,319 |
| 20-50-90-810-5117 | Custodian- FT | \$ - | \$ - | \$ - |
| 20-50-90-810-5205 | Cashiers | \$ 13,812 | \$ 14,042 | \$ 17,553 |
| 20-50-90-810-5207 | Lifeguards | \$ 109,351 | \$ 100,621 | \$ 125,776 |

River Trails Park District
2024 Budget and Appropriations DRAFT

| Account Number | Account Description | 2023 | 2024 | 2024 |
|---|--------------------------------|--------------------|--------------------|--------------------|
| | | Budget | Budget | Appropriation |
| 20-50-90-810-5209 | Pool Manager | \$ 19,711 | \$ 26,296 | \$ 32,870 |
| 20-50-90-810-5217 | Custodian- Part-Time | \$ 2,745 | \$ 2,244 | \$ 2,805 |
| 20-50-90-810-5220 | Part-time Aquatic Supervisor | \$ 5,708 | \$ 3,400 | \$ 4,250 |
| Total Salaries and Wages | | \$ 151,327 | \$ 146,603 | \$ 183,254 |
| 20-50-90-830-5309 | Seminars - Part-time | \$ 950 | \$ 950 | \$ 1,188 |
| Total Employee Expenses | | \$ 950 | \$ 950 | \$ 1,188 |
| 20-50-90-840-5420 | Gas | \$ 22,000 | \$ 9,500 | \$ 11,875 |
| 20-50-90-840-5430 | Telephone | \$ 4,400 | \$ 4,400 | \$ 5,500 |
| 20-50-90-840-5440 | Electricity | \$ 15,500 | \$ 11,000 | \$ 13,750 |
| 20-50-90-840-5450 | Water | \$ 14,500 | \$ 12,500 | \$ 15,625 |
| Total Utilities | | \$ 56,400 | \$ 37,400 | \$ 46,750 |
| 20-50-90-850-5511 | Contractual Services | \$ 5,000 | \$ 5,000 | \$ 6,250 |
| 20-50-90-850-5517 | Custodial Services | \$ - | \$ 918 | \$ 1,148 |
| 20-50-90-850-5530 | Maintenance Agreements | \$ 2,457 | \$ 3,207 | \$ 4,009 |
| 20-50-90-850-5550 | Equipment Repair | \$ 3,400 | \$ 3,500 | \$ 4,375 |
| 20-50-90-850-5551 | Ellis & Associates Expenses | \$ 7,525 | \$ 7,525 | \$ 9,406 |
| Total Contractual Services | | \$ 18,382 | \$ 20,150 | \$ 25,188 |
| 20-50-90-860-5615 | Recreation Equipment | \$ 2,100 | \$ 2,925 | \$ 3,656 |
| 20-50-90-860-5640 | Pool Equipment | | | \$ - |
| Total Equipment Purchase | | \$ 2,100 | \$ 2,925 | \$ 3,656 |
| 20-50-90-890-5920 | Lincenses/Stickers/Inspections | \$ 400 | \$ 400 | \$ 500 |
| Total Miscellaneous | | \$ 400 | \$ 400 | \$ 500 |
| TOTAL WOODLAND POOL OPERATION EXPENSES | | \$ 254,329 | \$ 235,083 | \$ 293,854 |
| TOTAL WOODLAND POOL REVENUE | | \$ 219,062 | \$ 238,323 | \$ 297,904 |
| TOTAL WOODLAND POOL EXPENSES | | \$ 301,533 | \$ 284,974 | \$ 356,218 |
| PROFIT/LOSS | | \$ (82,471) | \$ (46,651) | \$ (58,314) |
| GOLF FACILITIES | | | | |
| Rob Roy Pro Shop | | | | |
| 20-60-60-800-5024 | Operational Supplies | \$ 1,350 | \$ 1,850 | \$ 2,313 |
| 20-60-60-800-5041 | Non-alcoholic Beverages | \$ 1,200 | \$ 1,600 | \$ 2,000 |
| 20-60-60-800-5044 | Alcoholic Beverages | \$ 1,200 | \$ 800 | \$ 1,000 |
| 20-60-60-800-5055 | Golf Balls | \$ 4,000 | \$ - | \$ - |
| 20-60-60-800-5056 | Golf Clubs/Bags/Umbrellas | \$ 150 | \$ - | \$ - |
| 20-60-60-800-5057 | Pro Shop Clothing | \$ 1,200 | \$ - | \$ - |
| 20-60-60-800-5058 | ProShop Merchandise | \$ 2,000 | \$ 10,250 | \$ 12,813 |
| Total Materials and Supplies | | \$ 11,100 | \$ 14,500 | \$ 18,125 |
| 20-60-60-810-5205 | Cashiers | \$ 55,800 | \$ 63,504 | \$ 79,380 |
| 20-60-60-810-5211 | Starter/Rangers | \$ - | \$ 8,820 | \$ 11,025 |
| Total Salaries and Wages | | \$ 55,800 | \$ 72,324 | \$ 90,405 |
| 20-60-60-850-5547 | Fuel & Oil (Golf Carts) | \$ - | \$ 4,000 | \$ 5,000 |
| 20-60-60-850-5590 | Misc Services | \$ 4,800 | \$ 9,900 | \$ 12,375 |
| Total Contractual Services | | \$ 4,800 | \$ 13,900 | \$ 17,375 |

River Trails Park District
2024 Budget and Appropriations DRAFT

| Account Number | Account Description | 2023 Budget | 2024 Budget | 2024 Appropriation |
|---|-----------------------------------|------------------|-------------------|-----------------------|
| 20-60-60-860-5622 | Golf Equipment | \$ 400 | \$ 800 | \$ 1,000 |
| Total Equipment Purchases | | \$ 400 | \$ 800 | \$ 1,000 |
| 20-60-60-890-5515 | ProShop Golf Cart Repairs | \$ - | \$ 6,500 | \$ 8,125 |
| Total Miscellaneous | | \$ - | \$ 6,500 | \$ 8,125 |
| TOTAL ROB ROY PRO SHOP EXPENSES | | \$ 72,100 | \$ 108,024 | \$ 126,905 |
| 20-60-61-186-5208 | Golf Tag-On Instructors | \$ 1,701 | \$ 768 | \$ 960 |
| TOTAL GOLF TAG-ON | | \$ 1,701 | \$ 768 | \$ 960 |
| 20-60-61-187-5208 | Instructors | \$ 1,071 | \$ 1,024 | \$ 1,280 |
| 20-60-61-187-5410 | Contractual Services | \$ 578 | \$ 1,000 | \$ 1,250 |
| 20-60-61-187-5521 | Program Supplies | \$ 50 | \$ - | \$ - |
| TOTAL GOLF JUNIOR LEAGUE EXPENSES | | \$ 1,699 | \$ 2,024 | \$ 2,530 |
| ROB ROY BAR & GRILL | | | | |
| 20-60-62-800-5013 | Maintenance Repair Parts | \$ - | \$ 2,000 | \$ 2,500 |
| 20-60-62-800-5046 | Bar Non-Alcoholic Beverages | \$ 2,500 | \$ - | \$ - |
| Total Materials and Supplies | | \$ 2,500 | \$ 2,000 | \$ 2,500 |
| | | | | \$ - |
| 20-60-62-810-5217 | Custodial - Part Time | \$ 4,590 | \$ - | \$ - |
| Total Salaries and Wages | | \$ 4,590 | \$ - | \$ - |
| 20-60-62-850-5511 | Contractual Services | \$ - | \$ 2,000.00 | \$ 2,500 |
| 20-60-62-850-5530 | Maintenance Agreements | \$ - | \$ 3,500.00 | \$ 4,375 |
| 20-60-62-850-5550 | Equipment Repair | \$ - | \$ 2,000.00 | \$ 2,500 |
| 20-60-62-850-5590 | Miscellaneous Services | \$ 720 | \$ - | \$ - |
| Total Contractual Services | | \$ 720 | \$ 7,500 | \$ 9,375 |
| 20-60-62-860-5622 | Golf Equipment | \$ 1,000 | \$ - | \$ - |
| 20-60-62-860-5634 | Grill Equipment | \$ - | \$ 250 | \$ 313 |
| Total Equipment Purchase | | \$ 1,000 | \$ 250 | \$ 313 |
| TOTAL ROB ROY BAR & GRILL EXPENSES | | \$ 8,810 | \$ 9,750 | \$ 12,188 |
| MINIATURE GOLF COURSE | | | | |
| 20-60-63-800-5010 | Miscellaneous Supplies | \$ 120 | \$ 120 | \$ 150 |
| 20-60-63-800-5024 | Operational Supplies | \$ 700 | \$ 800 | \$ 1,000 |
| Total Materials and Supplies | | \$ 820 | \$ 920 | \$ 1,150 |
| TOTAL MINIATURE GOLF EXPENSES | | \$ 820 | \$ 920 | \$ 1,150 |
| GOLF DRIVING RANGE | | | | |
| 20-60-64-800-5010 | Miscellaneous Supplies | \$ 300 | \$ - | \$ - |
| 20-60-64-800-5013 | Maintenance Repair Parts | \$ 1,250 | \$ 1,200 | \$ 1,500 |
| 20-60-64-800-5016 | Repair Parts | \$ 1,200 | \$ 800 | \$ 1,000 |
| 20-60-64-800-5023 | Maintenance Supplies | \$ 300 | \$ 300 | \$ 375 |
| 20-60-64-800-5024 | Operational Supplies | \$ 500 | \$ 5,600 | \$ 7,000 |
| 20-60-64-800-5041 | Non-Alcoholic Beverages | \$ 275 | \$ 300 | \$ 375 |
| 20-60-64-800-5204 | Part-time Recreational Supervisor | \$ 500 | \$ - | \$ - |
| Total Materials and Supplies | | \$ 4,325 | \$ 8,200 | \$ 10,250 |
| 20-60-64-810-5217 | Custodian- Part Time | \$ 305 | \$ - | \$ - |
| 20-60-64-810-5232 | Driving Range Staff | \$ 19,320 | \$ 25,520 | \$ 31,900 |
| Total Salaries and Wages | | \$ 19,625 | \$ 25,520 | \$ 31,900 |

River Trails Park District
2024 Budget and Appropriations DRAFT

| Account Number | Account Description | 2023 Budget | 2024 Budget | 2024 Appropriation |
|-------------------------------------|--|------------------|------------------|-----------------------|
| 20-60-64-850-5511 | Contractual Services | \$ - | \$ 500 | \$ 625 |
| 20-60-64-850-5530 | Maintenance Agreements | \$ - | \$ 400 | \$ 500 |
| 20-60-64-850-5546 | Tractor Repair | \$ - | \$ 400 | \$ 500 |
| 20-60-64-850-5547 | Fuel & Oil | \$ 2,400 | \$ 1,200 | \$ 1,500 |
| Total Contractual Services | | \$ 2,400 | \$ 2,500 | \$ 3,125 |
| | | | | \$ - |
| TOTAL DRIVING RANGE EXPENSES | | \$ 26,350 | \$ 36,220 | \$ 45,275 |
| | | | | |
| GOLF FACILITIES OPERATIONS | | | | |
| 20-60-90-800-5004 | Office Supplies | \$ 500 | \$ 250 | \$ 313 |
| 20-60-90-800-5005 | Computer Supplies | \$ 2,120 | \$ 2,120 | \$ 2,650 |
| 20-60-90-800-5008 | Uniforms & Clothing | \$ 500 | \$ 800 | \$ 1,000 |
| 20-60-90-800-5010 | Miscellaneous Supplies | \$ - | \$ 250 | \$ 313 |
| 20-60-90-800-5013 | Maintenance Repair Parts | \$ 2,050 | \$ 2,050 | \$ 2,563 |
| 20-60-90-800-5023 | Maintenance Supplies-Clubhouse | \$ 2,100 | \$ 2,300 | \$ 2,875 |
| Total Materials and Supplies | | \$ 7,270 | \$ 7,770 | \$ 9,713 |
| | | | | |
| 20-60-90-810-5118 | Manager - Golf Operations | \$ 56,903 | \$ 60,600 | \$ 75,750 |
| 20-60-90-810-5205 | Staff Bonuses | \$ 300 | \$ 300 | \$ 375 |
| 20-60-90-810-5217 | Custodian - Part Time | \$ - | \$ 4,000 | \$ 5,000 |
| 20-60-90-810-5244 | Banquet Rental Supervisor | \$ - | \$ 5,000 | \$ 6,250 |
| Total Salaries and Wages | | \$ 57,203 | \$ 69,900 | \$ 87,375 |
| | | | | |
| 20-60-90-830-5301 | Health, Life, Dental Insurance | \$ 17,367 | \$ 21,392 | \$ 26,740 |
| Total Employee Expenses | | \$ 17,367 | \$ 21,392 | \$ 26,740 |
| | | | | |
| 20-60-90-840-5420 | Gas | \$ 6,360 | \$ 13,500 | \$ 16,875 |
| 20-60-90-840-5430 | Telephone | \$ 6,600 | \$ 3,500 | \$ 4,375 |
| 20-60-90-840-5440 | Electricity | \$ 13,800 | \$ 26,000 | \$ 32,500 |
| 20-60-90-840-5450 | Water | \$ 2,400 | \$ 3,000 | \$ 3,750 |
| Total Utilities | | \$ 29,160 | \$ 46,000 | \$ 57,500 |
| | | | | |
| 20-60-90-850-5511 | Contractual Services (unplanned maintenance) | \$ - | \$ 1,000 | \$ 1,250 |
| 20-60-90-850-5515 | Golf Cart Repairs | \$ 3,000 | \$ - | \$ - |
| 20-60-90-850-5517 | Custodial Services | \$ 12,068 | \$ 12,792 | \$ 15,990 |
| 20-60-90-850-5530 | Maintenance Agreements | \$ 5,283 | \$ 11,938 | \$ 14,923 |
| 20-60-90-850-5535 | Scavenger Service | \$ 3,300 | \$ - | \$ - |
| 20-60-90-850-5536 | Portable Restrooms | \$ 1,215 | \$ - | \$ - |
| 20-60-90-850-5570 | Advertising | \$ 3,000 | \$ 2,000 | \$ 2,500 |
| 20-60-90-850-5571 | Printing/Mailing-Publications | \$ - | \$ 1,000 | \$ 1,250 |
| 20-60-90-850-5590 | Miscellaneous Services (Rob Roy Comcast TV) | \$ 2,400 | \$ 2,400 | \$ 3,000 |
| Total Contractual Services | | \$ 30,266 | \$ 31,130 | \$ 38,913 |
| | | | | |
| 20-60-90-860-5610 | Office Furnishings | \$ - | \$ 160 | \$ 200 |
| 20-60-90-860-5615 | Recreation Equipment | \$ - | \$ 3,800 | \$ 4,750 |
| 20-60-90-860-5690 | Computer - Hardware | \$ 4,300 | \$ 5,150 | \$ 6,438 |
| 20-60-90-860-5691 | Computer - Software | \$ - | \$ - | \$ - |
| Total Equipment Purchase | | \$ 4,300 | \$ 9,110 | \$ 11,388 |
| | | | | |
| 20-60-90-870-5710 | Capital Improvements | \$ - | \$ 24,000 | \$ 30,000 |
| Total Capital | | \$ - | \$ 24,000 | \$ 30,000 |
| | | | | |
| 20-60-90-890-5920 | Licenses and Stickers | \$ 2,360 | \$ 1,900 | \$ 2,375 |
| Total Miscellaneous | | \$ 2,360 | \$ 1,900 | \$ 2,375 |

River Trails Park District
2024 Budget and Appropriations DRAFT

| Account Number | Account Description | 2023 Budget | 2024 Budget | 2024 Appropriation |
|--|--------------------------------|--------------------|-------------------|-----------------------|
| | | | | \$ - |
| TOTAL GOLF FACILITIES OPERATIONS EXPENSES | | \$ 147,926 | \$ 211,202 | \$ 264,003 |
| ROB ROY BANQUETS/RENTALS | | | | |
| 20-60-91-810-5244 | Banquet Supervisor | \$ 128 | \$ - | \$ - |
| Total Salaries and Wages | | \$ 128 | \$ - | \$ - |
| TOTAL ROB ROY BANQUETS/RENTALS EXPENSES | | \$ 128 | \$ - | \$ - |
| ROB ROY GOLF FACILITIES MAINTENANCE | | | | |
| 20-60-92-800-5002 | Safety Supplies | \$ 400 | \$ 400 | \$ 500 |
| 20-60-92-800-5004 | Office Supplies | \$ 200 | \$ 200 | \$ 250 |
| 20-60-92-800-5008 | Uniforms & Clothing | \$ 500 | \$ 500 | \$ 625 |
| 20-60-92-800-5009 | Small Tools | \$ 1,700 | \$ 1,900 | \$ 2,375 |
| 20-60-92-800-5013 | Maintenance Repair Parts | \$ 550 | \$ 650 | \$ 813 |
| 20-60-92-800-5016 | Repair Parts - Tractors/Mowers | \$ 7,950 | \$ 8,650 | \$ 10,813 |
| 20-60-92-800-5017 | Repair Parts - Turf Vehicles | \$ 1,900 | \$ 1,950 | \$ 2,438 |
| 20-60-92-800-5021 | Irrigation & Drainage | \$ 2,600 | \$ 2,670 | \$ 3,338 |
| 20-60-92-800-5023 | Maintenance Supplies | \$ 200 | \$ 200 | \$ 250 |
| 20-60-92-800-5025 | Horticulture Supplies | \$ 29,000 | \$ 29,900 | \$ 37,375 |
| Total Materials and Supplies | | \$ 45,000 | \$ 47,020 | \$ 58,775 |
| 20-60-92-810-5105 | Greenskeeper/Supt | \$ 66,560 | \$ 70,900 | \$ 88,625 |
| 20-60-92-810-5106 | Mechanic Salary | \$ - | \$ - | \$ - |
| 20-60-92-810-5202 | Seasonal & P.T. | \$ 126,458 | \$ 125,000 | \$ 156,250 |
| 20-60-92-810-5205 | Staff bonuses | \$ 600 | \$ 600 | \$ 750 |
| Total Salaries and Wages | | \$ 193,618 | \$ 196,500 | \$ 245,625 |
| 20-60-92-830-5306 | Memberships and Dues | \$ 600 | \$ 650 | \$ 813 |
| 20-60-92-830-5308 | Seminars - Full-time | \$ 300 | \$ 300 | \$ 375 |
| 20-60-92-830-5309 | Seminars - Part-time | \$ 150 | \$ 150 | \$ 188 |
| Total Employee Expenses | | \$ 1,050 | \$ 1,100 | \$ 1,375 |
| 20-60-92-850-5530 | Maintenance Agreements | \$ 3,180 | \$ 7,260 | \$ 9,075 |
| 20-60-92-850-5535 | Scavenger Service | \$ 1,380 | \$ - | \$ - |
| 20-60-92-850-5536 | Portable Restrooms | \$ 2,700 | \$ - | \$ - |
| 20-60-92-850-5540 | Maintenance Rentals | \$ 1,400 | \$ 1,500 | \$ 1,875 |
| 20-60-92-850-5547 | Fuel & Oil | \$ 7,000 | \$ 10,000 | \$ 12,500 |
| Total Contractual Services | | \$ 15,660 | \$ 18,760 | \$ 23,450 |
| 20-60-92-860-5614 | Safety Equipment | \$ 200 | \$ 200 | \$ 250 |
| 20-60-92-860-5622 | Golf Equipment | \$ 2,550 | \$ 2,625 | \$ 3,281 |
| Total Equipment Purchase | | \$ 2,750 | \$ 2,825 | \$ 3,531 |
| 20-60-92-870-5719 | Landscape Materials | \$ 7,800 | \$ 8,000 | \$ 10,000 |
| 20-60-92-870-5720 | Building Maintenance | \$ 14,360 | \$ 16,000 | \$ 20,000 |
| Total Capital Improvements | | \$ 22,160 | \$ 24,000 | \$ 30,000 |
| TOTAL ROB ROY GOLF FACILITIES MAINTENANCE | | \$ 280,238 | \$ 290,205 | \$ 362,756 |
| TOTAL GOLF FACILITIES REVENUE | | \$ 524,987 | \$ 758,195 | \$ 947,744 |
| TOTAL GOLF FACILITIES EXPENSES | | \$ 539,772 | \$ 659,113 | \$ 823,891 |
| PROFIT/LOSS | | \$ (14,785) | \$ 99,082 | \$ 123,853 |

River Trails Park District
2024 Budget and Appropriations DRAFT

| Account Number | Account Description | 2023 Budget | 2024 Budget | 2024 Appropriation |
|---------------------------------------|---------------------|---------------------|---------------------|-----------------------|
| TOTAL RECREATION FUND REVENUE | | \$ 3,777,383 | \$ 4,093,814 | \$ 5,117,268 |
| TOTAL RECREATION FUND EXPENSES | | \$ 3,463,660 | \$ 4,053,127 | \$ 5,066,409 |
| PROFIT/LOSS | | \$ 313,723 | \$ 40,687 | \$ 50,859 |

River Trails Park District
2024 Budget and Appropriations DRAFT

| Account Number | Account Description | 2023 Budget | 2024 Budget | 2024 Appropriation |
|------------------------------------|----------------------------------|---------------------|---------------------|-----------------------|
| RETIREMENT FUND | | | | |
| 21-10-90-830-5302 | IMRF Retirement | \$ 105,000 | \$ 112,700 | \$ 140,875 |
| 21-10-90-830-5303 | Social Security | \$ 209,000 | \$ 221,195 | \$ 276,494 |
| | Revenue Total | \$ 245,000 | \$ 235,000 | \$ 293,750 |
| | Expenses Total | \$ 314,000 | \$ 333,895 | \$ 417,369 |
| | Net | \$ (69,000) | \$ (98,895) | \$ (123,619) |
| LIABILITY INSURANCE FUND | | | | |
| 22-10-90-850-5581 | Liability Insurance | \$ 39,510 | \$ 64,217 | \$ 80,271 |
| 22-10-90-850-5582 | Unemployment Compensation | \$ 4,652 | \$ 8,000 | \$ 10,000 |
| 22-10-90-850-5583 | Workers' Compensation | \$ 35,924 | \$ 40,251 | \$ 50,314 |
| | Revenue Total | \$ 90,000 | \$ 90,000 | \$ 112,500 |
| | Expenses Total | \$ 80,086 | \$ 112,468 | \$ 140,585 |
| | Net | \$ 9,914 | \$ (22,468) | \$ (28,085) |
| AUDIT FUND | | | | |
| 23-10-90-850-5591 | Annual Audit Fee | \$ 14,525 | \$ 14,695 | \$ 18,369 |
| | Revenue Total | \$ 16,000 | \$ 14,000 | \$ 17,500 |
| | Expenses Total | \$ 14,525 | \$ 14,695 | \$ 18,369 |
| | Net | \$ 1,475 | \$ (695) | \$ (869) |
| HANDICAPPED RECREATION FUND | | | | |
| 24-10-90-850-5592 | NWSRA Annual Assessment | \$ 108,000 | \$ 107,000 | \$ 133,750 |
| 24-10-90-870-5710 | Capital Improvements - ADA | \$ 173,000 | \$ 31,000 | \$ 38,750 |
| 24-10-90-890-5900 | Miscellaneous Expense | \$ 139,000 | \$ 155,000 | \$ 193,750 |
| | Revenue Total | \$ 234,000 | \$ 242,000 | \$ 302,500 |
| | Expenses Total | \$ 420,000 | \$ 293,000 | \$ 366,250 |
| | Net | \$ (186,000) | \$ (51,000) | \$ (63,750) |
| PAVING & LIGHTING FUND | | | | |
| 25-10-90-870-5730 | Lighting Expenses | \$ - | \$ - | \$ - |
| 25-10-90-870-5735 | Paving Expenses | \$ 30,000 | \$ 40,000 | \$ 50,000 |
| | Revenue Total | \$ 24,000 | \$ 28,000 | \$ 35,000 |
| | Expenses Total | \$ 30,000 | \$ 40,000 | \$ 50,000 |
| | Net | \$ (6,000) | \$ (12,000) | \$ (15,000) |
| BOND & INTEREST FUND | | | | |
| 26-10-90-850-5510 | Bond Issuance Loss & Costs | \$ 13,500 | \$ 14,000 | \$ 17,500 |
| 26-10-90-880-8805 | Principal Payment-Bonds February | \$ 943,010 | \$ 979,335 | \$ 1,224,169 |
| 26-10-90-880-8806 | Principal Payment-Bonds 2018 B | \$ 280,000 | \$ - | \$ - |
| 26-10-90-880-8807 | Principal Payment-Bonds 2018 C | \$ - | \$ 305,000 | \$ 381,250 |
| 26-10-90-880-8808 | Principal Payment-Bonds 2021 B | \$ 220,000 | \$ 230,000 | \$ 287,500 |
| 26-10-90-880-8825 | Interest Payment-Bonds February | \$ 24,662 | \$ 36,725 | \$ 45,906 |
| 26-10-90-880-8826 | Interest Payment 2018 B | \$ 7,840 | \$ - | \$ - |
| 26-10-90-880-8827 | Interest Payment 2018 C | \$ 149,300 | \$ 149,291 | \$ 186,614 |
| 26-10-90-880-8828 | Interest Payment 2021 B | \$ 49,625 | \$ 46,275 | \$ 57,844 |
| 26-10-90-890-5925 | Transfer to Other Funds | \$ 244,799 | \$ 234,769 | \$ 293,461 |
| | Revenue Total | \$ 1,932,736 | \$ 2,024,775 | \$ 2,530,969 |
| | Expenses Total | \$ 1,932,736 | \$ 1,995,395 | \$ 2,494,244 |
| | Net | \$ - | \$ 29,380 | \$ 36,725 |

**River Trails Park District
2024 Budget and Appropriations DRAFT**

| Account Number | Account Description | 2023 Budget | 2024 Budget | 2024 Appropriation |
|------------------------------------|--|---------------------|---------------------|-----------------------|
| CAPITAL IMPROVEMENTS FUND | | | | |
| 40-10-20... | Recreation Equipment & Technology | \$ 96,000 | \$ 164,800 | \$ 206,000 |
| 40-10-90... | Capital Project RTPD Labor | \$ 25,000 | \$ 25,000 | \$ 31,250 |
| 40-11-90... | 401 Admin Office | \$ 23,000 | \$ 30,500 | \$ 38,125 |
| 40-20-93... | Parks General | \$ 186,000 | \$ 135,000 | \$ 168,750 |
| 40-21-93... | Woodland Trails Park | \$ 50,000 | \$ 22,000 | \$ 27,500 |
| 40-22-93... | Willow Trails Park | \$ 575,000 | \$ 70,000 | \$ 87,500 |
| 40-24-93... | Sycamore Trails Park | \$ 20,000 | \$ - | \$ - |
| 40-26-93... | Tamarack Trails Park | \$ 50,000 | \$ 120,000 | \$ 150,000 |
| 40-40-90... | Weiss Recreation Center Facility | \$ 78,000 | \$ 240,000 | \$ 300,000 |
| 40-41-90... | Burning Bush Community Center Facility | \$ 13,000 | \$ 16,500 | \$ 20,625 |
| 40-42-90... | The Zone Facility | \$ 116,000 | \$ 65,000 | \$ 81,250 |
| 40-43-90... | Concessions Facility | \$ - | \$ 3,000 | \$ 3,750 |
| 40-50-90... | Pool Facility | \$ 135,000 | \$ 26,500 | \$ 33,125 |
| 40-60-90... | Rob Roy Facility | \$ 87,500 | \$ 212,000 | \$ 265,000 |
| 40-60-92... | Golf Equipment Purchase | \$ 65,500 | \$ 94,000 | \$ 117,500 |
| TOTAL CAPITAL FUND REVENUE | | \$ 964,799 | \$ 704,769 | \$ 880,961 |
| TOTAL CAPITAL FUND EXPENSES | | \$ 1,520,000 | \$ 1,224,300 | \$ 1,530,375 |
| PROFIT/LOSS | | \$ (555,201) | \$ (519,531) | \$ (649,414) |

**River Trails Park District
2024 Budget and Appropriations DRAFT**

| Account Number | Account Description | 2023 Budget | 2024 Budget | 2024 Appropriation |
|--|---------------------|---------------------|---------------------|-----------------------|
| SUMMARY OF BUDGET AND APPROPRIATION | | | | |
| | | | | |
| CORPORATE FUND (10) | | \$ 1,589,087 | \$ 1,835,562 | \$ 2,294,453 |
| RECREATION FUND (20) | | \$ 3,463,660 | \$ 4,053,127 | \$ 5,066,409 |
| RETIREMENT FUND (21) | | \$ 314,000 | \$ 333,895 | \$ 417,369 |
| LIABILITY INSURANCE FUND (22) | | \$ 80,086 | \$ 112,468 | \$ 140,585 |
| AUDIT FUND (23) | | \$ 14,525 | \$ 14,695 | \$ 18,369 |
| HANDICAPPED RECREATION FUND (24) | | \$ 420,000 | \$ 293,000 | \$ 366,250 |
| PAVING & LIGHTING FUND (25) | | \$ 30,000 | \$ 40,000 | \$ 50,000 |
| BOND & INTEREST FUND (26) | | \$ 1,932,736 | \$ 1,995,395 | \$ 2,494,244 |
| CAPITAL IMPROVEMENTS (40) | | \$ 1,520,000 | \$ 1,224,300 | \$ 1,530,375 |
| TOTALS | | \$ 9,364,094 | \$ 9,902,442 | \$ 12,378,053 |



BOARD MEMORANDUM

February 1, 2024 Board Meeting Agenda Item

To: Board of Commissioners
From: Bret Fahnstrom, CPRE Executive Director
RE: 2024 IPRA Board Expense Approval

Supports the Following Initiatives

- Maintaining Financial Strength and Sustainability
- Improvements in the Internal Processes and Systems
- Developing and Maintaining Community Relationships
- Being a Source of Innovation and Growth
- Being a Leader in Social Diversity, Equity and Inclusion (DEI)

Background / Analysis

Commissioner Lussem attended the 2024 Illinois Parks and Recreation Association conference at the Hyatt, Chicago during the date of January 27, 2024.

The District may reimburse employees for necessary and reasonable expenses incurred while on authorized District business in accordance with the District's Ordinance No. 17-07-20, An Ordinance Regulating Travel, Meal and Lodging Expenses in Accordance with the Local Government Travel Expense Control Act ("Ordinance No. 17-07-20")

As part of the Amended Ordinance No 17-07-20, Board members are required to have expenses approved by the Board. Director Fahnstrom has reviewed all the receipts and has approved all that are listed on the Expense Report.

Commissioner Lussem incurred all the identified expenses for a total of **\$83.79**. All are appropriately reimbursable as per Illinois standards.

Action and Motion Requested

Staff recommends that the Board Approve the Expense Report and reimbursements of expenses for Commissioner Lussem as submitted in the amount of \$83.79.



EXPENSE REPORT

STAFF/COMMISSIONER: Leah Lussem

SIGNATURE: *Leah Lussem*

WEEK Beginning (Sunday): 1/21/2023

DATE: 1/29/2024

Conference: IPRA Hyatt Chicago

EX DIR. APPROVAL: *[Signature]*

| | SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY | REIMBURSABLE TOTAL |
|---------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------------------|
| | 1/21/2023 | 1/22/2023 | 1/23/2023 | 1/24/2023 | 1/25/2023 | 1/26/2023 | 1/27/2023 | |
| TRANSPORTATION / LODGING | | | | | | | | |
| Parking And Tolls | | | | | | | | \$63.00 |
| Auto Rental | | | | | | | | \$0.00 |
| Taxi / Limo | | | | | | | | \$0.00 |
| Other (Rail or Bus) | | | | | | | | \$0.00 |
| TOTAL | | | | | | | | \$63.00 |

| | SUNDAY | MONDAY | TUESDAY | WEDNESDAY | THURSDAY | FRIDAY | SATURDAY | REIMBURSABLE TOTAL |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------------------|
| | 1/21/2023 | 1/22/2023 | 1/23/2023 | 1/24/2023 | 1/25/2023 | 1/26/2023 | 1/27/2023 | |
| MEALS / INCIDENTALS | | | | | | | | |
| Daily Meal Rate \$ | 79.00 | | | | | | | |
| Meal Rate on First and Last Day of Travel \$ | 59.25 | | | | | | | |
| Breakfast | \$18 | | | | | | | \$0.00 |
| Lunch | \$20 | | | | | | | \$20.79 |
| Dinner | \$36 | | | | | | | \$0.00 |
| Snack / Other | \$5 | | | | | | | \$0.00 |
| TOTAL | \$ 79.00 | | | | | | | |

*NOTES:
 Hotel - RTPD will make every attempt to get hotel charges directly billed. Attach hotel check out receipt.
 Airfare - RTPD pays airfare when reservations are made for travel to the conference.
 Food - You are allotted a food allowance per the US General Services Administration guidelines; meals and incidentals are an **Area X per day, in Anytown, State** (see below). Please include all receipts.

US General Services Administration guidelines; meals and incidentals

| | |
|----------------------------|----------------|
| TOTAL EXPENSES | \$83.79 |
| TOTAL CASH ADVANCE | \$0.00 |
| TOTAL REIMBURSEMENT | \$83.79 |

RIVER TRAILS PARK DISTRICT

ORDINANCE NO. 24-02-01A

AN ORDINANCE AUTHORIZING THE DISPOSAL
OF UNNEEDED PERSONAL PROPERTY
OF THE RIVER TRAILS PARK DISTRICT,
COOK COUNTY, ILLINOIS

WHEREAS, the Board of Park Commissioners (the "Board") of the River Trails Park District, Cook County, Illinois (the "District"), has determined that personal property of the District, items:

2006 Ford E350 StarCraft with 28,048 Miles VIN: 1FDWE35S86DA83360
1998 Ford E350 with 26,633 Miles VIN: 1FBSS31L9YHA19418,

is unneeded and unnecessary, and it is in the best interest of the District to dispose of it.

NOW, THEREFORE, it is hereby ordained by the Board of Park Commissioners of the River Trails Park District, Cook County, Illinois, that unneeded and unnecessary personal property items listed above to be disposed and authorizes the Superintendent of Parks to sell it at fair market value in the most expeditious method (sale to a dealer; sale to private party on a bid basis; or other appropriate method).

Adopted this 1st day of February, 2024 pursuant to a roll call vote as follows:

Ayes: _____

Nays: _____

Abstained: _____

Absent: _____

Jennifer Rezek
President, Board of Park Commissioners
River Trails Park District

ATTESTED this 1st day of February, 2024:

Bret Fahnstrom
Secretary, Board of Park Commissioners
River Trails Park District

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

SECRETARY'S CERTIFICATE

I, Bret Fahnstrom, do hereby certify that I am the duly qualified and acting Secretary of the Board of Park Commissioners (the "Board") of the River Trails Park District, Cook County, Illinois (the "District"), and as such official, I am the keeper of the records, ordinances, files, and seal of said Park District; and,

I do further certify that the foregoing instrument is a true and correct copy of Ordinance No. 24-02-01A entitled:

AN ORDINANCE AUTHORIZING THE DISPOSAL
OF UNNEEDED PERSONAL PROPERTY
OF THE RIVER TRAILS PARK DISTRICT,
COOK COUNTY, ILLINOIS

adopted at a duly called Regular Meeting of the Board of Park Commissioners of the River Trails Park District, held at 401 East Camp McDonald Road, Prospect Heights, Cook County, Illinois, in said District at 7:00 p.m. on the 1st day of February, 2024.

I do further certify that the deliberations of the Board on the adoption of said ordinance were conducted openly, that the vote on the adoption of said ordinance was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given, and that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of The Park District Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said Park District, at 401 East Camp McDonald Road, Prospect Heights, Cook County, Illinois, this 1st day of February, 2024.

(SEAL)

Bret Fahnstrom
Secretary, Board of Park Commissioners
River Trails Park District