



# 2017 Budget

# Meeting Agenda

- Vision & Values
- Executive Summary
- Financial Summary
- Tax Levy
- Small Fund Summary
- Master / Capital Plan Fund
- General Fund
- Recreation Fund & Small Cap.

# 2015-19 Strategic Plan

## Our Vision

### Strengthening the Spirit of Community

## Our Mission

As responsible stewards of community resources, the District will enhance the community through recreational experiences in a fun, safe and healthy environment.

# 2015-19 Strategic Plan

- Our Values
  - Continuous Improvement
  - Community
  - Stewardship
  - Service Orientation
  - Excellence
- Our Plan (Core Areas)
  - Guest
  - Financial
  - Internal Operations
  - Learning & Growth

# Executive Summary

- Highlights & Assumptions
  - Balanced Budget
  - Realistic Revenues
  - C.P.I. & New Construction Included
  - New Revenue Sources

- Potential Budgetary Risks
  - Golf Course Revenues
  - Beach Revenues
  - Lean Expenses
  - Transaction Fees

# Executive Summary

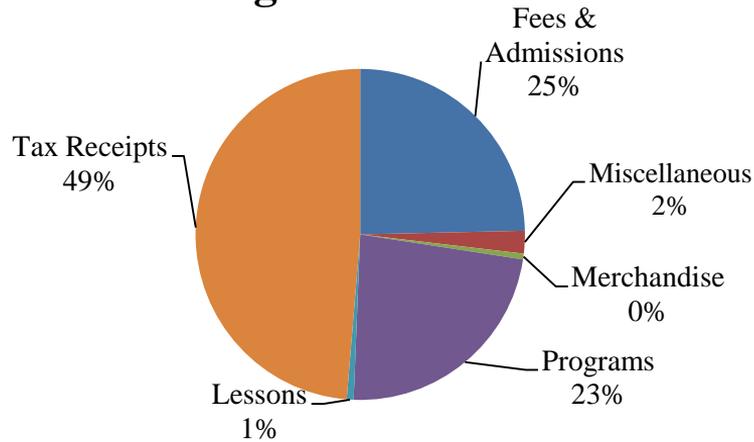
- Unbudgeted Revenue Sources
  - Impact Fees
  - Credit Card Administrative Fees
  - Additional Personal Training Growth (Fitness)
  - Additional Rental Growth (Rec. Center, Pool, Shelters)
- Future Challenges
  - Program Stabilization
  - Golf, Fitness & Paddle Revenues
  - Administrative Expenses
  - Legislative Mandates

# Financial Summary

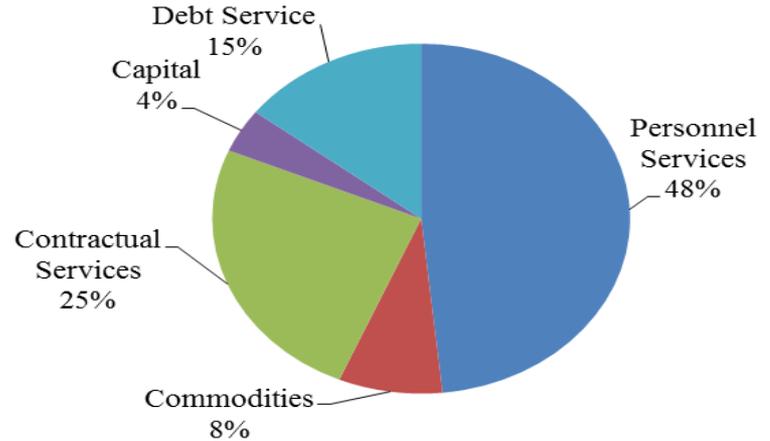
- 2016 Projections
  - District-wide Net Operating Loss of (\$292,000)
    - \$274,000 is a result of accrual accounting
  - Managed core assets efficiently
    - Offset decreased revenues by controlling expenses
- 2017 Budget
  - District-wide Net Operating Income of \$591
  - 3.6% increase in Total Operating Revenues
  - 6.8% decrease in part-time employee wages
  - 2.9% increase in full-time employee wages

# Financial Summary

## Lake Bluff Park District 2017 Budgeted Revenue

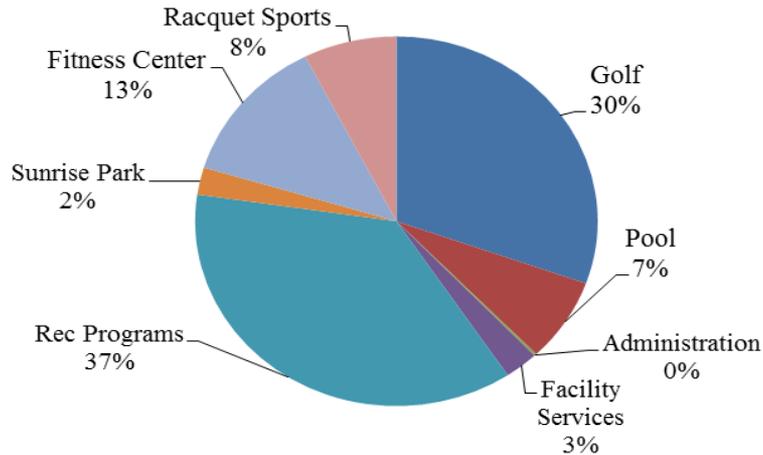


## Lake Bluff Park District 2017 Budgeted Expenditures

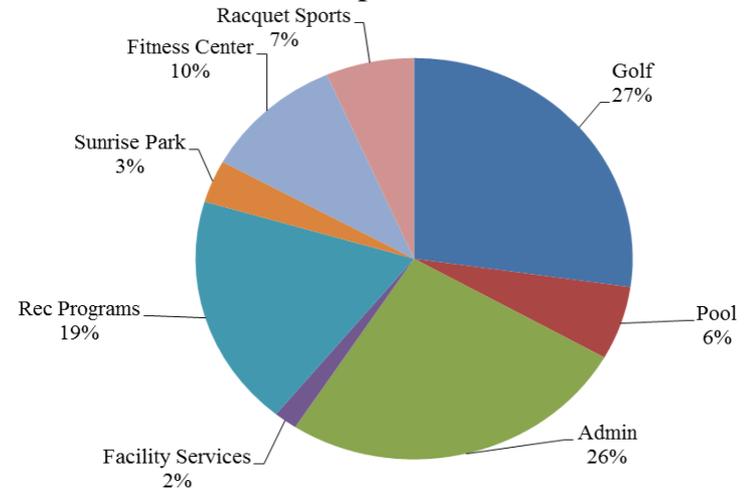


# Financial Summary

## Lake Bluff Park District Budgeted Recreation Operating Revenues

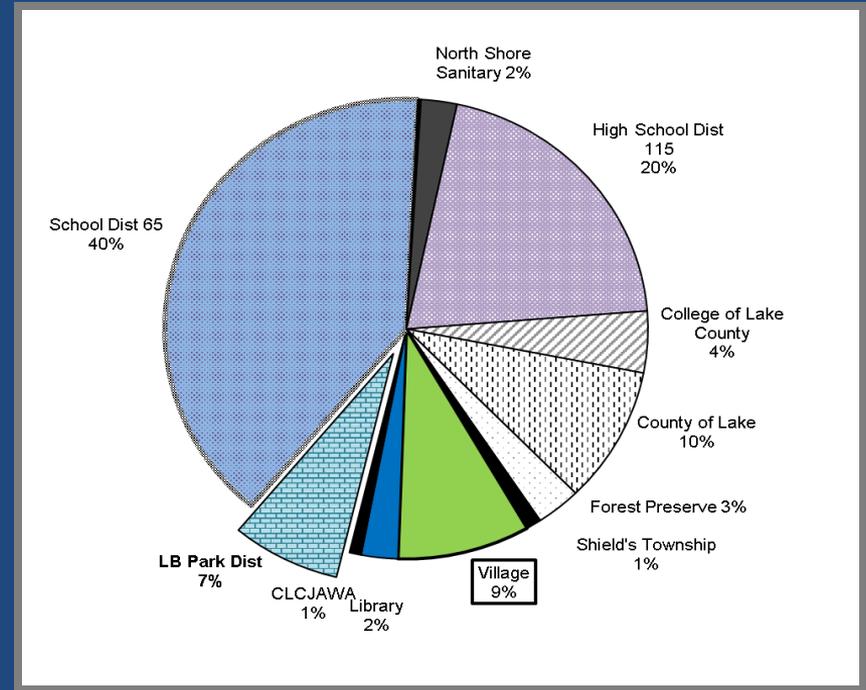


## Lake Bluff Park District Budgeted Recreation Expenditures



# Tax Levy

- Consumer Price Index: 0.7%
- Anticipated Growth: 6.2%
- 0.0% C.P.I. + New Construction: \$ 11,797
- 0.7% C.P.I. + New Construction: \$26,756
- \$500,000 fair market value home would anticipate an increase of \$6 to \$8



# Small Fund Summary

- Audit Fund presented a net surplus of \$2,400
- Social Security Fund requires allocating a larger portion of the Tax Levy to cover increased expense
- IMRF employer contributions in 2017 are 9.99%
- Net surplus in Special Recreation Fund will reduce the negative fund balance
- Liability Fund requires reallocating a larger portion of the Tax Levy to cover expenses

# Master / Capital Plan Fund Summary

	 2013 BOND	 SUNRISE PARK & BEACH <small>(718 Mountain)</small>	 2015 BOND <small>Post-Referendum Projects (\$72,000 expected balance year-end 2020)</small>	 GENERAL RESERVES	 POTENTIAL OSLAD GRANT	Master / Capital Plan Fund
<b>Beginning Balance</b>	\$ 133,305	\$ 93,227	\$ 188,957	\$ 497,098	\$ 400,000	<b>\$ 1,312,587</b>
<b>2017 Budget Expense</b>	\$ 115,618	\$ 31,000	\$ -	\$ 85,000	\$ -	<b>\$ 231,618</b>
<b>End Balance</b>	\$ 17,687	\$ 62,227	\$ 188,957	\$ 412,098	\$ 400,000	<b>\$ 1,080,969</b>

Parking Lot Lights Beach Sand Sand Pro Washer & Dryer Technology Equipment Payroll Software	Tree Removal	Artesian Park Roof* Gymnasium Roof* Knollwood Park System* * Future Projects	Cost Recovery Grant Consultant Website Design Employee Market Analysis Institutional Zoning	
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# 01-10 | Administration

- Human Resources
  - 3% increase for all staff
  - Legal review of personnel manual
  - Complete Human Resources Plan
- Communications & Promotion Services
  - Additional IT Services
  - Reduced brochure printing costs by \$11,800
  - Marketing and Communications

# 01-20 | Park Maintenance

- Lean expenses
- Restructured maintenance staff to provide additional staffing resources for Parks division

## 2017 Budget

Revenue:	\$ 13,900
Expense:	\$ 421,175
Net Operating:	\$(407,275)

# 02 | Administration

- Implementation of restructuring staffing within Guest Services
- Discuss with Committee Credit Card Fees
- Ongoing commitment to continuing education

## 2017 Budget

Revenue:	\$ 6,000
Expense:	\$ 974,165
Net Operating:	\$(968,165)

# 30 | Facility Services

- Restructuring responsibilities of Gym Supervisor position
- Focus on increasing rental revenues

## 2017 Budget

Revenue:	\$ 86,140
Expense:	\$ 63,878
Net Operating:	\$ 22,262

# Small Cap.

- **Dugout Roof Replacement**
  - Location: Artesian Park
  - Cost: \$4,500
- **Shelter Roof Repair**
  - Location: Artesian Park
  - Cost: \$4,000
- **Fire Place Repair**
  - Location: Beach, South Shelter
  - Cost: \$6,000
- **Diving Board Fulcrums**
  - Location: Pool
  - Cost: \$5,000
- **Wood Fencing Replacement**
  - Location: Pool
  - Cost: \$5,000
- **Child-Proof Electric Heaters**
  - Location: Preschool
  - Cost: \$6,000

# 50 | Recreation Programming

- 28% fee increase on Day Camp to recover swim lessons and afternoon pool usage expenses
- 15% increase on Spring dance classes to recover costume and recital expenses
- 3% fee increase on all general, enrichments, fall dance classes, and athletic programs
- 4.2% price increase on After School Care Programs
- Intergenerational program (P.A.L.S.)
- First annual volunteer recognition event

## 2017 Budget

Revenue:	\$ 1,162,570
Expense:	\$ 690,933
Net Operating:	\$ 471,637

# 55 | Sunrise Park

- Resident Dog Tag Permit Fee of \$7.50 per dog
- Increase Non-Resident Daily Fee from \$10 to \$12
- Increase & Simplify Beach Shelter Fee Structure
- Bluffinia opening concert

## 2017 Budget

Revenue:	\$ 75,485
Expense:	\$ 126,542
Net Operating:	\$(51,057)

# 55 | Sunrise Park

## 2014 – 2016 Rental Fees

<u>Day</u>	<u>Rental Fee</u>
Mon – Thur. Anytime	<b>\$ 40</b>
Friday Before 4pm	<b>\$ 40</b>
Friday After 4pm	<b>\$ 100</b>
Saturday Anytime	<b>\$ 100</b>
Sunday Anytime	<b>\$ 55</b>

## 2017 Rental Fees

<u>Day</u>	<u>Rental Fee</u>
Mon – Thur. Anytime	<b>\$ 50</b>
Fri. – Sun. Anytime	<b>\$ 150</b>

# 60 | Fitness Center

- Business Plan
- Updated Fee Matrix
- Marketing & Communications
- Personal Training
- Wellness Programs

## 2017 Budget

Revenue:	\$ 406,661
Expense:	\$ 385,551
Net Operating:	\$ 21,110

# 70 | Racquet Sports

- Fourth Court Opportunities
- Marketing & Communications

## 2017 Budget

Revenue:	\$ 237,746
Expense:	\$ 241,662
Net Operating:	\$(3,916)

- Focus on wading pool rentals, membership fees & swim team registrations
- Increase Day Camp transfer to 25% from 11% in 2016
- Slight increase in lane line rentals

**2017 Budget**

Revenue:	\$ 231,860
Expense:	\$ 218,823
Net Operating:	\$ 13,037

Recreation Fund  
**90 | Golf Club**

- Growth Initiatives
- Membership Retention
- Purchase / Lease Golf Carts
- Continue Silver Maintenance
- Equipment Replacement Program

2017 Budget

Revenue:	\$ 966,633
Expense:	\$ 1,006,815
Net Operating:	\$(40,182)

