

Monthly Meeting Agenda

The monthly meeting of the Ridgeville Park District Board of Commissioners will take place on Thursday, July 17, 2023 at 7:15pm at the Ridgeville Park Community House (908 Seward St.). Meeting agendas and digital packets will be made available at www.ridgeville.org/governance prior to the meeting.

- I. Call Meeting to Order 7:15pm
- II. Roll Call
- III. Citizen Comments
- IV. Approval of Minutes
 - a. June 8, 2023
 - b. June 29, 2023 (special meeting)
- V. Approval of Bills
- VI. Approval of Petty Cash Expenditures
- VII. Monthly Reports
 - a. Executive Director (Rodas)
 - i. Program Director (Sallee)
 - b. Treasurer (Gibbs)
 - c. Racial Equity, Diversity, and Inclusion (REDI) Committee (Herman)
- VIII. Old Business
- IX. New Business
 - a. (FOR ACTION) Present tentative budget for 2023/2024 (Rodas)
 - b. Financial Overview for New Commissioners Part III (Gibbs)
- X. Call of the Commissioners
- XI. Citizen Comments
- XII. Adjournment

DRAFT

The monthly meeting of the Ridgeville Park District Board of Commissioners took place on Thursday, June 8, 2023 at 7:00 pm at the Ridgeville Park Community House (908 Seward St, Evanston, Illinois). Meeting agendas and digital packets were made available at www.ridgeville.org/governance prior to the meeting.

Commissioners Present: Diana Anton, Amanda DePalma, Shawn Jones, Matthew Mitchell (President), Michael (Mick) Morel (Vice President)

Commissioners Absent: none

Also Present: Gerald Gibbs (Treasurer), Julie Larson (Minute Taker), Marlon Rodas (Director of Parks and Recreation), Charles Valente (Attorney)

Citizens: Jacy Herman (REDI Committee), Aisha Bell Robinson (Equity Consultant)

President Matthew Mitchell called the meeting to order at 7:02 pm.

Roll Call

Diana Anton: present

Amanda DePalma: present

Shawn Jones: present

Matthew Mitchell: present

Mick Morel: present

Citizen Comment Part 1:

There are no comments at this time.

Approval of Minutes:

Motion #1: Shawn Jones moved to approve the minutes from the May 11, 2023 Board meeting. Amanda DePalma seconded the motion. All were in favor. The motion passed unanimously.

Approval of Bills:

Jung Hower prepared and shared with Commissioners prior to the meeting: "Ridgeville Park District- General Account Bills Summary June 8, 2023" and "Ridgeville Park District- General Account Bills Detailed Report June 8, 2023." Marlon Rodas noted, among other items: *Manny's Landscaping* for landscaping needs, *Russo* for new equipment, Reba Park water fountain, and woodchips.

Motion #2: Matthew Mitchell moved to approve payment of June 2023 bills in the amount of \$47,198.25. Shawn Jones seconded the motion. All were in favor. The motion passed unanimously.

Motion #3: Matthew Mitchell moved to suspend the rules to move up Citizen Comment Part 2 to occur next on the agenda. Amanda DePalma seconded the motion. All were in favor. The motion passed unanimously.

Citizen Comment Part 2:

Sandra Madison introduced herself and shared that she has taught gardening for RPD's Garden2Table program. She shared that the amount of cottonwood fluff, which is highly flammable, is very extreme at Elks Parks and it is covering the garden plots as well as the children's playground at this time. A passerby at Elks reported to her that small fires were observed in the playground area on Sunday. Asthma sufferers also express concern. In the least, hosing, mowing and cleanup need to happen at Elks. As a more extreme solution, cutting down the cottonwood tree should be considered as an option.

Approval of Petty Cash Expenditures:

Jung Hower prepared and shared with Commissioners prior to the meeting: "Ridgeville Park District Petty Cash Summary June 8, 2023" and "Ridgeville Park District Petty Cash Details June 8, 2023." Marlon Rodas noted, among other items: *ADOBE Systems* for designs, notarizations, iPad to work on the go, *GoDaddy* increased a bit in order to provide email addresses for maintenance workers, *IAPD* for boot camps for new commissioners, *Sam's Club* and *Target* for summer camps, and *KFC* for going away lunch for Brian Rosinski. Shawn Jones suggested moving away from Amazon in favor of buying local. Mick Morel noted that Home Depot regularly offers rebates.

Motion #4: Matthew Mitchell moved to approve payment of June 2023 petty cash expenditures in the amount of \$8,924.79. Amanda DePalma seconded the motion. All were in favor. The motion passed unanimously.

Monthly Report offered by Marlon Rodas, Executive Director of Parks and Recreation:

Two trees fell this month and were taken care of by Sunrise Tree Care at Kamen and Elks, noting safety issues. Camps started on Wednesday this week. Rodas has been meeting with Gerry Gibbs to work on the budget, which will be discussed later in the meeting. We received a call about the new F150 truck that was ordered by Brian Rosinski and Rodas met with the dealership today. The dealership had ordered a second truck which is \$1k more with additional features. The truck Rosinski ordered will not be available for some time. There was board agreement to take the truck that is currently available instead of waiting for the previously ordered truck.

Monthly Report offered by Natalie Sallee, Program Director:

Natalie Sallee was not present to offer a report; her written report was included in the Board Packet.

Monthly Report offered by Gerry Gibbs, Treasurer:

Gerry Gibbs noted there is a delay in receiving a request to do the levy report; he supposes it is because there is a delay in getting the tax bills out. We are still in a "spend" mindset until the

end of this fiscal year, June 30. We are about \$60k short of receiving our full tax revenue. Gibbs also discussed the following documents:

1. "Ridgeville Park District (RPD) Treasurer's Board Meeting Report (prepared by Gerry Gibbs) June, 2023,"
2. "RIDGEVILLE PARK DISTRICT - APPROPRIATIONS LEDGER as of 5/31/2023 for Fiscal Year Ending June 30, 2023,"
3. "RIDGEVILLE PARK DISTRICT - APPROPRIATIONS LEDGER BY GROUPINGS as of 5/31/2023 for Fiscal Year Ending June 30, 2023,"
4. "RIDGEVILLE PARK DISTRICT General Ledger – Trial Balance as of 5/31/2023 for Fiscal Year Ending June 30, 2023,"
5. "RIDGEVILLE PARK DISTRICT Balance Sheet as of 5/31/2023 for Fiscal Year Ending June 30, 2023,"
6. "RIDGEVILLE PARK DISTRICT Statement of Revenue and Appropriation Disbursements / Expenditures as of 5/31/2023 for Fiscal Year Ending June 30, 2023,"
7. "RPD Cash Account Reconciliation: Outstanding / Unresolved Items from 07/01/2022 to 5/31/2023," and
8. "RPD Treasury Fund: Reconcilement of Fund Balances to Cash and Investment Accounts Balances as of 5/31/2023 for Fiscal Year Ending June 30, 2023."

Monthly Report offered by the Racial Equity, Diversity & Inclusion (REDI) Committee:

- **(FOR ACTION) Recommendations on Edits to the Ordinances.**

Jacy Herman shared the following recommendations from the REDI Committee. Language about "begging" and "panhandling" was removed. In addition, "disorderly conduct" and "misdemeanor" language was removed, noting that RPD's standards of conduct should be in line with our equity statement. There was discussion that since such offenses are against the law in the City of Evanston anyhow, it is not necessary to have the language in the ordinance. RPD does not have any separate law enforcement apart from the City of Evanston, so the redundant language is not necessary. These were flagged by Dr. Efiom; other parts of the ordinance have not yet been combed through. Mitchell thanked Herman and the committee for all the work done and appreciated the changes suggested. The board was happy to accept the report and is in support of the content. The changes will be incorporated into the new digitized ordinance when it is completed.

- **(FOR ACTION) Recommendation for Basketball Statement and Signage**

The committee recommends putting a statement in local papers and social media in addition to clear signage on the courts. Actions to support the changes in signage will also be important. (e.g. Programming ideas for art fairs and surveys can be worked on with Natalie Salle and Marlon Rodas.) Rodas suggested doing an audit of all of RPD signs to ensure the language and messaging is consistent. Herman and Matthew Mitchell offered a history of basketball courts, neighbor complaints, and compromises around removing the rims at 9 pm during summer months. (Parks close at 11 pm and basketball rims come off at 9 pm, out of consideration for neighbors.) More communication and clear signage should help some of the misunderstandings about policy changes around the courts. Clear basketball signage rules could be posted at courts as a "test" to see how the community responds. It was suggested to offer some explanations on the website as well. A statement about RPD's commitment to equity can be

posted at all parks. QR codes could be utilized. Positive language of “you are welcome to play basketball until 9 pm” instead of “no basketball after 9 pm” can be considered, to be welcoming.

- **Equity Charter**

Herman reminded the board that having a board member on the REDI committee is required by the REDI Committee’s Equity Charter and would be very beneficial for working together going forward. She noted some degree of breakdown between the board and the REDI Committee at this time, since the committee was told they would be a part of the ED hiring process when they were not.

- **(FOR ACTION) Recommendation for Aisha to Conduct Training on Equity Lens**

The Equity Lens was written and passed with Dr. Efiom but she did not get a chance to train the REDI committee on effectively using the Equity Lens. The committee would like to have Aisha Robinson conduct a training on using the Equity Lens.

- **(FOR ACTION) Recommendation for Sponsorships for Next Year**

Herman offered a reminder to allot money for both Juneteenth and Pride parades for next year when fleshing out the budget. She also noted a District 65 event which highlights Dr. King’s work in Evanston. The 4th of July games could be more accommodating to folks with varying abilities. Matthew Mitchell noted that he’d like to be thoughtful about genders for the races this year, making room for kids who do not resonate with “boy” and “girl” categories. The City of Evanston provides the supplies for the games.

- **(FOR ACTION) Recommendation on 1 hour Equity Training for Youth in the Parks (outstanding) and Possibly New Board Members**

There was discussion about the Open Meetings Act for the REDI Committee and requirements to meet in person. Alternatives could be to make the committee a “club.”

Old Business:

There was no Old Business to discuss at this time.

New Business:

- **Discuss Local Government Efficiency Act (Rodas)**

Marlon Rodas shared that the Efficiency Committee met for its first meeting today. They will look into collaborating with school districts and possibly purchasing the City of Evanston road salt. The committee will meet again in October. Gerry Gibbs and Michael Miro will be citizen committee members.

- **Financial Overview for New Commissioners Part II (Gibbs)**

Gibbs discussed the document entitled “Board Intro Part 2 of 3: Discussion of Funds, Fund Accounting, and Financial Reports.” He highlighted a diagram that shows how all the financial reports interact with one another. He outlined the General Fund, Recreation Fund, Capital Projects Fund, and some smaller funds. The Working Cash Fund is untouchable money to give us liquidity, essentially “reserve funds.” He also outlined each of the financial reports and what each one highlights.

- **Present Tentative Budget 2023-2024 (Rodas)**

Marlon Rodas and Gerry Gibbs summarized features of the Tentative Budget. In the coming months, all the details of hoped-for expense items and projects should make their way into the budgeting conversation. Rodas is collecting information from the RPD staff to ensure that all of

their needs and hopes are noted in the document. Brian Rosinski put the document together before he left. Any insights and ideas should be brought to Rodas in the coming two months.

- **Discuss Beer and Wine Sales at Summer Concerts (Mitchell)**

Matthew Mitchell noted there is one vendor who is interested in selling alcohol at summer concert events. There was discussion about alcohol sales with a liquor license, special event liquor license, and a permit. The vendor would absorb all of the liability. In the park district code, sales need to occur out of a "building." RPD would get a permit to allow public alcohol within the bounds of the park. There was general agreement to try it out at a few concerts and see how it goes. The board looked at the ordinance sections 6.0.2a and 6.0.2b, and discussed authorizing the ED to issue a permit for sales for one-time events at concerts.

Motion #5: Matthew Mitchell moved to authorize the Executive Director to issue a permit for vendors to sell beer and wine at the Wednesday night concerts on a trial basis with legal signoff and oversight. Amanda DePalma seconded the motion. Shawn Jones abstained due to potential conflicts. The motion passed with a 3-0-1 abstention vote.

- **(FOR ACTION) Discuss Implementing Consent Agenda at Board Meetings as of July 2023 (Rodas)**

Marlon Rodas noted that in an effort to increase efficiency in local government, RPD can put petty cash and bills into a consent agenda (and one motion) to save time. Any commissioner can take anything off of the consent agenda to discuss. Shawn Jones opposed the idea since he felt consent agendas are not as transparent as traditional agendas and has observed some difficulty with consent agendas at the City of Evanston meetings. He would be glad to revisit the idea in 6 months. Likewise, in favor of transparency, Mitchell felt it may be unnecessary for the newer board and is also against the idea at this time. There was discussion that petty cash and bills have not slowed meetings down in the past. Mitchell appreciated the idea for efficiency and would be open to revisiting in the future.

Call of the Commissioners:

- Anton: passed
- DePalma: passed
- Jones: passed
- Mitchell: passed
- Morel: absent

Adjournment:

Motion #6: Matthew Mitchell moved to adjourn the meeting. Shawn Jones seconded the motion. All were in favor. The meeting was adjourned at 8:51 pm.

Respectfully submitted,
Julie Larson, Minute Taker

DRAFT

The special meeting of the Ridgeville Park District Board of Commissioners took place on Thursday, June 29, 2023 at 5:30 pm at the Ridgeville Park Community House (908 Seward St). Meeting agendas and digital packets will be made available at www.ridgeville.org/governance prior to the meeting.

Commissioners Present: Amanda DePalma, Shawn Jones, Matthew Mitchell (President),
Michael (Mick) Morel (Vice President)

Commissioners Absent: Diana Anton

Also Present: Marlon Rodas (Director of Parks and Recreation)

President Matthew Mitchell called the meeting to order at 5:36 pm.

Roll Call

Diana Anton: absent

Amanda DePalma: present

Shawn Jones: present

Matthew Mitchell: present

Mick Morel: present

Citizen Comment Part 1:

There were no comments at this time.

Old Business:

There was no Old Business to discuss.

New Business:

- **Approval of Purchase of Vehicle for the Ridgeville Park District (Motion)**

Matthew Mitchell brings up approval of purchase of new F250. Marlon Rodas discussed/explained the updated PO for the new vehicle.

Motion #1: Matthew Mitchell moves to approve the purchase and updated PO in the amount of \$50,170.26. Amanda DePalma seconded the motion. All were in favor. The motion passed unanimously.

Call of the Commissioners:

- Anton: absent
- DePalma: passed
- Jones: passed
- Mitchell: passed

- Morel: passed

Citizen Comment Part 2:

There were no comments at this time.

Adjournment:

Motion #2: Matthew Mitchell moved to adjourn the meeting. Amanda DePalma seconded the motion. All were in favor. The meeting was adjourned at 5:44 pm.

Respectfully submitted,
Julie Larson, Minute Taker

07/13/23

Ridgeville Park District - General Account

Bills Summary

July 13, 2023

	TOTAL
ADP (Payroll Taxes)	-126.11
ADP Payroll Processing Acct.#00060-052985	-675.75
AT&T U-Verse #117-052-202	-78.51
AT&T U-Verse #117-052-204	-62.82
Auto-Wares Group (Bumper To Bumper)	-85.99
Bella Consulting Group, LLC	-1,437.50
Bienstock Natural Playgrounds, Inc.	-7,077.02
Chase Paymentech	-603.00
City of Evanston	-132.00
COMCAST	-240.10
ComEd a/c 152-137-3009	-47.66
ComEd a/c 158-313-2031	-7.78
ComEd a/c 303-349-2002	-263.48
ComEd a/c 303-360-1001	-64.29
ComEd a/c 303-360-2008	-138.98
ComEd a/c 311-727-0008	-25.47
Domain Networks	-289.00
Evanston Lumber Co.	-2.10
Fresh Prints of Evanston	-742.75
Great America	-105.84
Hinckley Springs-DS Waters Company	-54.94
IDES Illinois Dept of Employment Security	-2.54
Illinois Municipal Retirement Fund (IMRF)	-2,506.21
Kao, Lane	-12.00
Knight, Steve	-300.00
Learn For Life, CPR, Inc.	-195.00
Local Government Health Plan CMS	-5,646.00
LRS	-104.11
McClendon, Gerald	-650.00
Meltzer, Purtill & Stelle LLC	-2,925.00
National Awards	11.94
Nice Rink Sto-Cote Products, Inc.	-1,939.96
Nicor Gas a/c 30-47-90-9630 4	-63.30
Nicor Gas a/c 31-03-84-0000 3	-83.70
Nicor Gas a/c 91-71-84-0000 4	-57.75
Orenstein, Myrna	-58.00
Quill Corporation	-199.99
Redmond, Ariel	-28.94
Rick Peterson Plumbing & Sewer, Inc.	-325.00
Rodas, Marlon*	-41.71
Russo Power Equipment	-42.89
Sallee, Natalie*	-108.75
Sanford Stein	-450.00
Sosa, Roger	-400.00
Staples	-490.20
Stein, Elizabeth	-475.00
Stratus Building Solutions of Chicago - N	-1,366.00
Sunrise Tree Care	-4,400.00
Two Brothers Heating Cooling	-680.00
Verizon Wireless	-34.69
TOTAL	<u>-35,835.89</u>

Ridgeville Park District - General Account

Bills Detailed Report

July 13, 2023

07/13/23

Num	Name	Memo	Amount
2010 · A/P-Corporate			
DEBIT	ADP (Payroll Taxes)	LA07ap: State Unemployment Tax Adjustment from 0.8500% to 1.0500%	-126.11
	ADP Payroll Processing Acct.#00...	CA22ap: Payroll Processing	-675.75
DEBIT	AT&T U-Verse #117-052-202	CA05ap: Fast Speed Internet: Acct #117-052-202	-78.51
DEBIT	AT&T U-Verse #117-052-204	CA05ap: Fast Speed Internet: Acct #117-052-204	-62.82
	Auto-Wares Group (Bumber To B...	RA12: Statement for Acct #4730000908	-85.99
	Bella Consulting Group, LLC	CA21ap: Equity Consultant Invoice# 223007	-1,437.50
	Bienenstock Natural Playgrounds...	C600: Nature Based Playground	-7,077.02
DEBIT	Chase Paymentech	CA06ap: Chase Paymentech Fees	-603.00
	City of Evanston	RA23ap: Critter Visit for Summer Camp	-132.00
DEBIT	COMCAST	CA05ap: Internet@ 1111 South Blvd: Account #8771 10 135 1142175	-240.10
DEBIT	ComEd a/c 152-137-3009	CA05ap: Electric@ 1w Calley	-47.66
DEBIT	ComEd a/c 158-313-2031	CA05ap: Electric@ 141 Elmwood Ave	-7.78
DEBIT	ComEd a/c 303-349-2002	CA05ap: Electric@ 908 Seward	-263.48
DEBIT	ComEd a/c 303-360-1001	CA05ap: Electric@ 1111 South Blvd.	-64.29
DEBIT	ComEd a/c 303-360-2008	CA05ap: Electric@ 1115 South Blvd.	-138.98
DEBIT	ComEd a/c 311-727-0008	CA05ap: Electric@ 709 Reba Place	-25.47
	Domain Networks	CA13: Annual Website Domain Listing	-289.00
	Evanston Lumber Co.	CA13: Supplies Acct: RIDPAR	-2.10
	Fresh Prints of Evanston	RA23ap: T-shirts Invoice #0000552	-742.75
	Great America	CA05: Phone	-105.84
	Hinckley Springs-DS Waters Co...	CA06ap: Office Water Acct# 1651 5872 5335 83	-54.94
	IDES Illinois Dept of Employment...	LA07a/p: Rate revision balance Acct:0802710	-2.54
DEBIT	Illinois Municipal Retirement Fun...	CA222ap: June 2023 Deposit	-2,506.21
	Kao, Lane	C105ap: REFUND - Summer Story Workshop	-12.00
	Knight, Steve	RA23: Concert on Ridge 08/02/2023	-300.00
	Learn For Life, CPR, Inc.	RA23ap: CPR Class Certification and AED	-195.00
	Local Government Health Plan C...	CA08: Employee Health Insurance July	-5,646.00
	LRs	RA14ap: Trash Removal - Cust # 54404.1	-104.11
	McClendon, Gerald	RA23: Concerts on the Ridge 07/26/2023	-650.00
	Meltzer, Purtil & Stelle LLC	CA09ap: Legal Fees	-2,925.00
CREDIT	National Awards	RA17: Cancelled Order	1,600.00
	National Awards	RA17: Signs and Banners	-1,588.06
	Nice Rink Sto-Cote Products, Inc.	RA17ap: Invoice #131738	-1,939.96
DEBIT	Nicor Gas a/c 30-47-90-9630 4	CA05ap: Gas@ 908 Seward St. Rear House - June	-63.30
DEBIT	Nicor Gas a/c 31-03-84-0000 3	CA05: Gas@ 908 Seward St.	-83.70
DEBIT	Nicor Gas a/c 91-71-84-0000 4	CA05ap: Gas@ 1115 S. Blvd	-57.75
	Orenstein, Myrna	C105ap: REFUND - Feldenkrais	-58.00
	Quill Corporation	CA06ap: Inv #32866554	-199.99
	Redmond, Ariel	RA23ap: Reimbursement for Crafts Supplies for Summer Camp	-28.94
	Rick Peterson Plumbing & Sewer...	RA14a/p - Annual Rodding - Kamen Field House	-325.00
	Rodas, Marlon*	RA12ap: Reimbursment for Gas	-41.71
	Russo Power Equipment	RA12: Acct # 1009597	-42.89
	Sallee, Natalie*	RA23ap: REIMBURSEMENT - Summer Programming Supplies	-108.75
	Sanford Stein	RA23: Concerts on the Ridge 07/19/23	-450.00
	Sosa, Roger	RA23: Concerts on the Ridge 08/09/2023	-400.00
	Staples	CA06ap: Invoice #8070812260	-490.20
	Stein, Elizabeth	C105ap: REFUND - Imaginary Games	-475.00
	Stratus Building Solutionsof Chic...	RA31ap & RA31: Janitorial Service	-1,366.00
	Sunrise Tree Care	RA14ap: Inv #38509 Removal of Elm Tree	-4,400.00
	Two Brothers Heating Cooling	CA13ap: Invoice #4972 & 4980	-680.00
	Verizon Wireless	RA23ap: Acct# 980513682-0001: Inv #9937474329	-34.69
Total 2010 · A/P-Corporate			-35,835.89
C222 · IMRF (Paid by Employee)			
DEBIT	Illinois Municipal Retirement Fun...	Employee Contribution for Rosinski, Rodas, Cruz, Hower, Lopez and S...	2,076.97
Total C222 · IMRF (Paid by Employee)			2,076.97
4999 · Uncategorized Income			
	Russo Power Equipment	RA12: Acct # 1009597	-167.04
Total 4999 · Uncategorized Income			-167.04
C105a/p · Program Revenue			
	Kao, Lane	REFUND - Summer Story Workshop Double Registration - Lane Kao	12.00
	Orenstein, Myrna	REFUND - Feldenkrais Did not Like the Class - Myrna Orenstein	58.00
	Stein, Elizabeth	REFUND - Imaginary Games REquested by John Dalton - Issal Foster	475.00

Ridgeville Park District - General Account

Bills Detailed Report

July 13, 2023

07/13/23

Num	Name	Memo	Amount
Total C105a/p · Program Revenue			545.00
C600 Capitol Improvement Fund			
	Bienenstock Natural Playgrounds...	Playground equipment, Hanging Amadinda, Chalkboard pannel, stump ...	6,052.92
Total C600 Capitol Improvement Fund			6,052.92
RA23 Program Supplies			
	Knight, Steve	Steve Knight Trio Concert on Ridge 08/02/2023	300.00
	McClendon, Gerald	Gerald McClendon Concerts on the Ridge 07/26/2023	650.00
	Sanford Stein	45 RPM Concert on the Ridge 07.19.23	450.00
	Sosa, Roger	Los Perros Cubanos Concerts on the Ridge 08/09/2023	400.00
Total RA23 Program Supplies			1,800.00
RA23a/p Program Supplies			
	City of Evanston	Critter Visit for Summer Camp	132.00
	Fresh Prints of Evanston	Summer camp tees - Invoice #0000552	742.75
	Learn For Life, CPR, Inc.	CPR Class and Certification for 3 Employees	195.00
	Redmond, Ariel	Reimbursement for Crafts Supplies for Summer Camp	28.94
	Sallee, Natalie*	REIMBURSEMENT - T-Ball Equipment	99.97
	Sallee, Natalie*	REIMBURSEMENT - Wather for Theater on the Ridge VIPs	8.78
	Verizon Wireless	Invoice #9937474329 Cell Phone Monthly Charges for Sallee & Partial ...	34.69
Total RA23a/p Program Supplies			1,242.13
6999 · Uncategorized Expenses			
	Bienenstock Natural Playgrounds...	Shipping and Handling	1,024.10
Total 6999 · Uncategorized Expenses			1,024.10
CA05 · Utilities			
	Great America	Avaya Phones for Office	105.84
DEBIT	Nicor Gas a/c 31-03-84-0000 3	Gas@ 908 Seward St.: June	83.70
Total CA05 · Utilities			189.54
CA05a/p · Utilities*			
DEBIT	AT&T U-Verse #117-052-202	Fast Speed Internet Account #117-052-202	78.51
DEBIT	AT&T U-Verse #117-052-204	Fast Speed Internet Account #117-052-204	62.82
DEBIT	COMCAST	Account #8771 10 135 1142175 - 06/18-07/14/23	240.10
DEBIT	ComEd a/c 152-137-3009	1w Calley Service: June	47.66
DEBIT	ComEd a/c 158-313-2031	141 Elmwood Ave. Service: June	7.78
DEBIT	ComEd a/c 303-349-2002	908 Seward Service : June	263.48
DEBIT	ComEd a/c 303-360-1001	1111 South Blvd. Service: June	64.29
DEBIT	ComEd a/c 303-360-2008	1115 South Blvd. Service: June	138.98
DEBIT	ComEd a/c 311-727-0008	709 Reba Place Service: June	25.47
DEBIT	Nicor Gas a/c 30-47-90-9630 4	Gas@ 908 Seward St Rear House - June	63.30
DEBIT	Nicor Gas a/c 91-71-84-0000 4	Gas@ 1115 S. Blvd., Kamen Park Field House: June	57.75
Total CA05a/p · Utilities*			1,050.14
CA06a/p · Office Supplies & Expenses*			
DEBIT	Chase Paymentech	CA06ap: Chase Paymentech Fees	603.00
	Hinckley Springs-DS Waters Co...	Office Water Acct# 1651 5872 5335 83	54.94
	Quill Corporation	Inv #32866554 - K-Cup Coffee Brewer	199.99
	Staples	Invoice #8070812260 - Toilet Paper; Broom and Dust Pans; Sponges; ...	490.20
Total CA06a/p · Office Supplies & Expenses*			1,348.13
CA08 · Employee Health Insurance			
	Local Government Health Plan C...	Rodas, Marlon	1,504.00
	Local Government Health Plan C...	Cruz, Marcos	1,319.00
	Local Government Health Plan C...	Sallee, Natalie	1,319.00
	Local Government Health Plan C...	Lopez, Felipe	1,504.00
Total CA08 · Employee Health Insurance			5,646.00
CA09a/p · Attorney Fees & Expense*			
	Meltzer, Purtill & Stelle LLC	Fee for legal communication - Inv 202479	877.50
	Meltzer, Purtill & Stelle LLC	Fee for legal communication - Inv 203191	2,047.50

Ridgeville Park District - General Account

Bills Detailed Report

July 13, 2023

07/13/23

Num	Name	Memo	Amount
	Total CA09a/p · Attorney Fees & Expense*		2,925.00
CA13 · Building Maintenance & Repair			
	Domain Networks	Annual website domain IsitingAugust 12 2023-2024	289.00
	Evanston Lumber Co.	Inv#117797 bolts	2.10
	Total CA13 · Building Maintenance & Repair		291.10
CA13a/p · Building Maintenance & Repair*			
	Two Brothers Heating Cooling	Invoice #4972 - AC Unit on South Blvd and 908 Seaward repair	380.00
	Two Brothers Heating Cooling	Invoice #4980 - Replace and Move Thermostat	300.00
	Total CA13a/p · Building Maintenance & Repair*		680.00
CA21a/p · Board Development Activities*			
	ADP Payroll Processing Acct.#00...	Workforce Now - HR Assist	108.75
	Bella Consulting Group, LLC	Equity Consultant Invoice# 223007	1,437.50
	Total CA21a/p · Board Development Activities*		1,546.25
CA22 · Payroll Processing Expense			
	ADP Payroll Processing Acct.#00...	Processing Charges for 06/23/23	288.84
	Total CA22 · Payroll Processing Expense		288.84
CA22a/p · Payroll Processing Expense*			
	ADP Payroll Processing Acct.#00...	Processing Charges for 06/09/23	278.16
	Total CA22a/p · Payroll Processing Expense*		278.16
IA19a/p · III Municipal Retirement Fund*			
DEBIT	Illinois Municipal Retirement Fun...	Employee Contribution for Rosinski, Rodas, Cruz, Hower, Lopez and S...	429.24
	Total IA19a/p · III Municipal Retirement Fund*		429.24
LA07a/p · SUI (State Unemployment 2.0%)*			
DEBIT	ADP (Payroll Taxes)	State Unemployment Tax Adjustment from 0.8500% to 1.0500%	126.11
	IDES Illinois Dept of Employment...	IDES Rate revision this quarter	2.54
	Total LA07a/p · SUI (State Unemployment 2.0%)*		128.65
RA12 · Vehicle Maintenance & Repair			
	Auto-Wares Group (Bumber To B...	Inv 473-295201 - mirror glass	85.99
	Russo Power Equipment	Invoice # SPI20260465 Ani-scalp wheel, bolts	209.93
	Total RA12 · Vehicle Maintenance & Repair		295.92
RA12a/p · Vehicle Maintenance & Repair*			
	Rodas, Marlon*	Reimbursement for Gas for Juneteenth Parade	41.71
	Total RA12a/p · Vehicle Maintenance & Repair*		41.71
RA14a/p · Playground Maintenance Mat*			
	LRS	Garbage Pickup: Monthly Charge Inv#0005355414 (Service for 06/01-0...	104.11
	Rick Peterson Plumbing & Sewer...	Rod main sewer next to Kamen Field House	325.00
	Sunrise Tree Care	Inv #38509 Removal of Elm Tree includign Crane Service and Stump G...	4,400.00
	Total RA14a/p · Playground Maintenance Mat*		4,829.11
RA17 · Playground & Park Equipment			
CREDIT	National Awards	Cancellation of Order for Banners-Ck #5795 Voided	-1,600.00
	National Awards	Inv#14664 - Banners	1,588.06
	Total RA17 · Playground & Park Equipment		-11.94
RA17a/p · Playground & Park Equipment*			
	Nice Rink Sto-Cote Products, Inc.	Ice Rink Liner, Tape Pad, Hockey Puck	1,939.96
	Total RA17a/p · Playground & Park Equipment*		1,939.96
RA31 · Part-Time Maintenance Wages			
	Stratus Building Solutions of Chic...	Janitorial Service for July	683.00
	Total RA31 · Part-Time Maintenance Wages		683.00

07/13/23

Ridgeville Park District - General Account

Bills Detailed Report

July 13, 2023

<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
RA31a/p · Part-Time Maintenance Wages*			
	Stratus Building Solutions of Chic...	Janitorial Service for June	683.00
	Total RA31a/p · Part-Time Maintenance Wages*		683.00
TOTAL			0.00

07/12/23

Ridgeville Park District
Petty Cash Summary Debit
July 13, 2023

	TOTAL
Amazon.com	-361.70
Dropbox, Inc.	-119.88
Evanston Organics	-142.00
Mail Chimp	-47.00
Sam's Club	-580.34
TOTAL	-1,250.92

07/12/23

Ridgeville Park District
Petty Cash Details
 July 13, 2023

Num	Name	Memo	Amount
2030 · A/P-Petty Cash - Debit			
DEBIT	Sam's Club	RA23ap: Camp Supplies	-94.08
DEBIT	Amazon.com	CA06ap: Coffee Creamer	-5.28
DEBIT	Amazon.com	CA06ap: Coffee Pod Holder	-15.19
DEBIT	Sam's Club	RA23ap: Camp Supplies	-168.10
DEBIT	Mail Chimp	CA06ap: Monthly Fee for over 2000 patron emails	-47.00
DEBIT	Dropbox, Inc.	CA06ap: Digital File Sharing/ Storage	-119.88
DEBIT	Amazon.com	CA06ap: Name Plates for Board Meetings	-74.80
DEBIT	Sam's Club	RA23ap: Camp Supplies	-166.82
DEBIT	Evanston Organics	RA14ap: Planting Bed Mix	-37.00
DEBIT	Evanston Organics	RA14ap: Planting Bed Mix	-37.00
DEBIT	Evanston Organics	RA14ap: Planting Bed Mix	-37.00
DEBIT	Amazon.com	CA06ap: Office Supplies	-160.47
DEBIT	Amazon.com	RA23ap: Camp Supplies	-9.99
DEBIT	Amazon.com	RA23ap: Fourth of July Races Supplies	-95.97
DEBIT	Evanston Organics	RA14ap: Torpedo Sand	-31.00
DEBIT	Sam's Club	RA23ap: Camp Supplies	-151.34
Total 2030 · A/P-Petty Cash - Debit			-1,250.92
RA23a/p Program Supplies			
DEBIT	Sam's Club	Snacks for Summer Camp	94.08
DEBIT	Sam's Club	Snacks for Summer Camp	168.10
DEBIT	Sam's Club	Snacks for Summer Camp	166.82
DEBIT	Amazon.com	Water Balloons for Summer Camp	9.99
DEBIT	Amazon.com	Potato Sack Race Bags for Fourth of July Races	95.97
DEBIT	Sam's Club	Snacks for Summer Camp	151.34
Total RA23a/p Program Supplies			686.30
CA06a/p · Office Supplies & Expenses*			
DEBIT	Amazon.com	Coffee Creamer	5.28
DEBIT	Amazon.com	Coffee Pod Holder	15.19
DEBIT	Mail Chimp	Email Integration fo prpgrams	47.00
DEBIT	Dropbox, Inc.	Yearly Subscriptions	119.88
DEBIT	Amazon.com	Name Plates for Board Meetings	74.80
DEBIT	Amazon.com	Storage Box Containers	160.47
Total CA06a/p · Office Supplies & Expenses*			422.62
RA14a/p · Playground Maintenance Mat*			
DEBIT	Evanston Organics	Planting Bed Mix	37.00
DEBIT	Evanston Organics	Planting Bed Mix	37.00
DEBIT	Evanston Organics	Planting Bed Mix	37.00
DEBIT	Evanston Organics	Torpedo Sand	31.00
Total RA14a/p · Playground Maintenance Mat*			142.00
TOTAL			0.00

Date: 07/11/23

To: Board of Commissioners

From: Marlon Rodas

Subject: Monthly Report

It has been a busy summer with camps and special events. Camps are going great with Natalie managing directors and day to day camp activities.

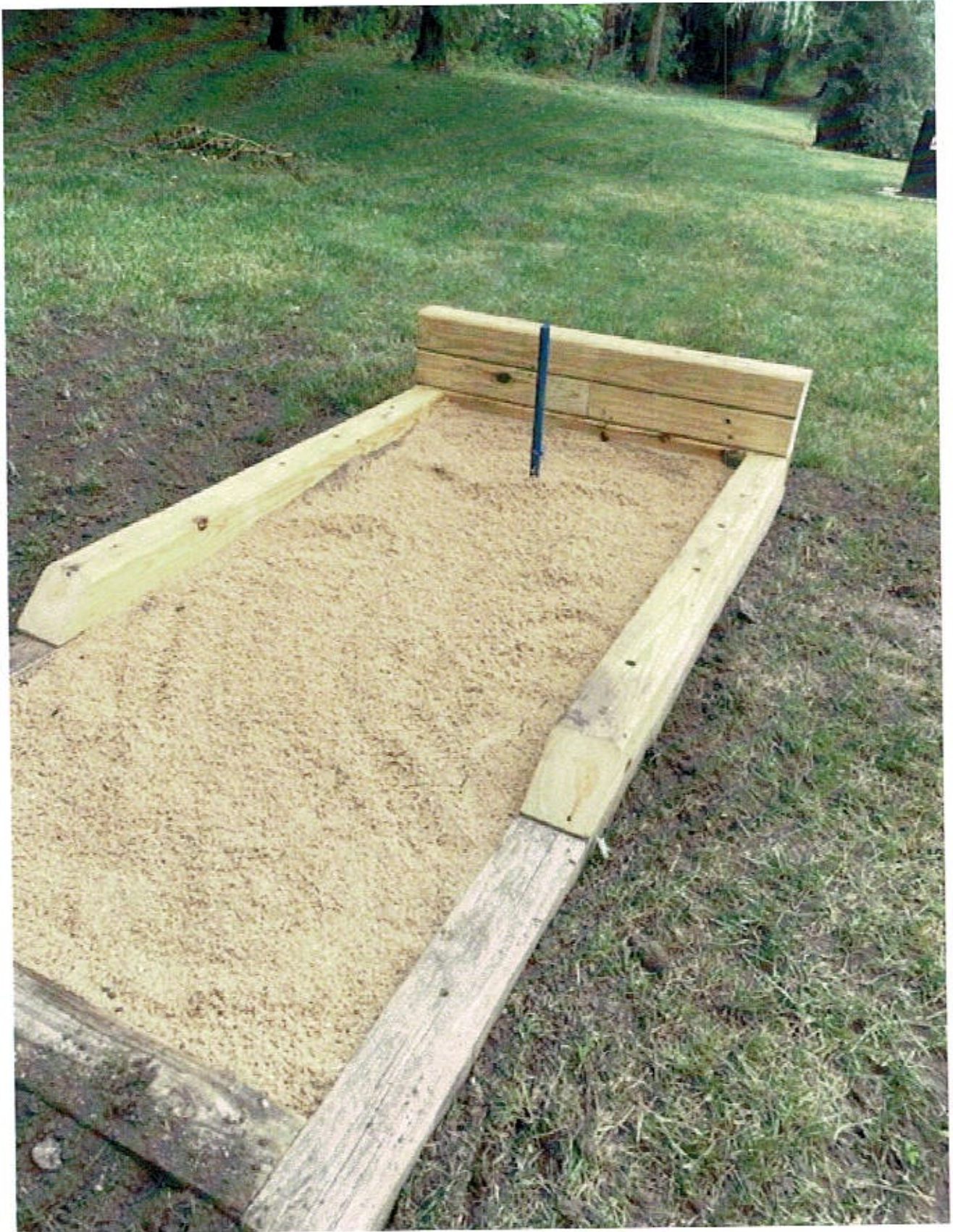
We participated in the Juneteenth parade here in Evanston on Saturday, June 17th with great participation from our staff and residents. (pictures attached)

Jung Howard our Accounts Manager/Office Assistant recently resigned to pursue other opportunities. We hired Abie Levielle who worked as our Manger/Office Assistant in the past and is working out well.

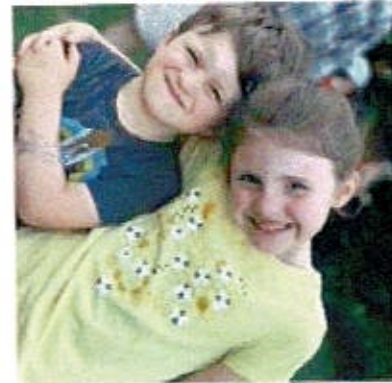
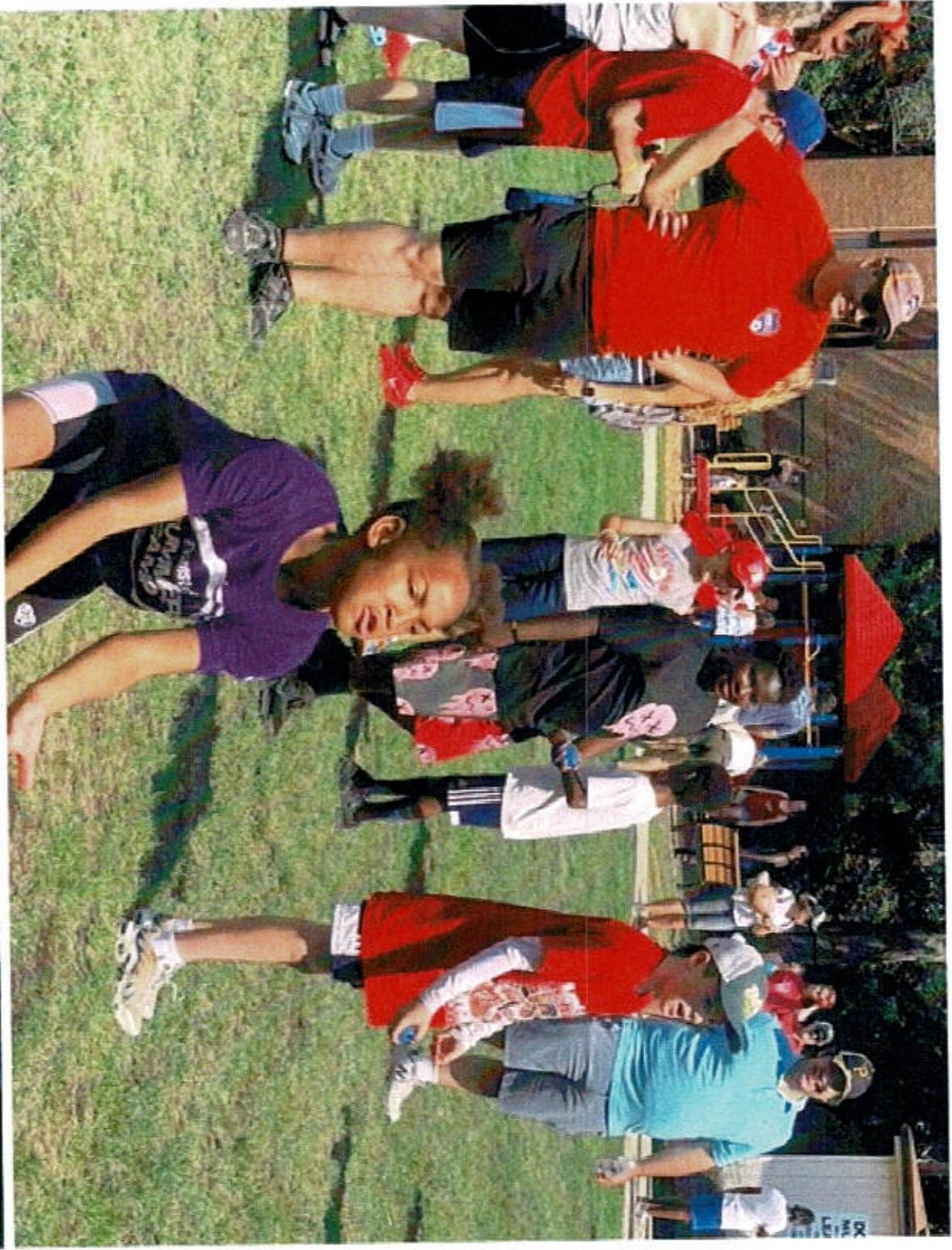
Our parks department has been extremely busy maintaining our parks and playgrounds including dragging baseball fields and preparing special events throughout the summer. They have also installed a horseshoe pit at Elks Park. (picture attached)

Matt Mitchell, Natalie Sallee, counselors and myself worked the 4th of July races at Kamen East Park. We had a great crowd of about 100-200 people. The kids and adults had a great time. (picture attached)

Continue to work on next year's budget with staff and our treasurer.







Date: July 10, 2023
To: Board of Commissioners
From: Natalie Sallee
Subject: Monthly Report

Summer Camp

We are now in the second session of summer camp. Both camps are relatively full. This session, the ecology center is coming for a Critter Visit, Cynthia McFadden is leading dance workshops and additional garden workshops are happening with Youth Grow Team. We will close the session with an all-camp celebration featuring a performance by one of our camper's bands. The staff has done a terrific job.

Summer Story Workshop

Our Summer Story Workshops have been a huge success this summer with great enrollment. These workshops run on Monday mornings at Leider Park with Laura Downey. These workshops run through July 31.

Summer Sports

Due to poor air quality and bad weather, we have had to cancel quite a few soccer and t-ball practices. The coaches have offered to make up a few of these days at the end of the session. Other than this, all is going well and the players are having fun.

Youth Grow Team

The Youth Grow Team is working at Elks Garden growing food and native plants. The team harvests at least once per week and donations are going to Faith Temple food pantry and the Community Fridges. The Youth Grow Team works through August 4. At that point, Laura will coordinate volunteers for the remainder of the season through October 31.

Concerts on the Ridge

Sadly, due to weather, our first concert was rained out. School of Rock will be back for Bike the Ridge on October 1. This week, Dance in the Parks joins us on Wednesday evening. This summer, Cocina Azteca, Firehouse Grill, Katz Cookies and Pour join us as food vendors.

Fall/Winter Brochure

I finished the fall/winter brochure last week. It should be in homes by the second week of August. My timeline was a little earlier due to my surgeries. As always, Sarin was wonderful to work with.

Coming up....

In August, we will host many partner camps at Ridgeville Park and Kamen East. We will continue to run concerts on Wednesday nights. Our Fall I session begins August 27.

MONTHLY REPORTS:

There are no reports to distribute this month.

Until the accounting process for June is completed in late August, the typical monthly reports are unavailable. Financial accounting for the fiscal year ending June 30, 2023 (FYE23) cannot be completed until after commissioners approve bills at the July and August board meetings. This is the nature of the process. Typically some of the bills received and paid in July and August are for goods and services purchased in June. Also, a number of adjusting accounting entries are made as part of the year-end processes. For example, a portion of the July payroll expenditures typically compensates staff for work done in June. Another example involves the write-off of uncollected tax receivables. Once the books for June are closed, the reports are available and are distributed to the commissioners. A copy is also provided to the audit / accounting firm to enable them to begin their process of producing the ACFR (Annual Certified Financial Report) with a goal of completing, presenting and filing the report by the end of December, as required by state laws.

Date: July 13, 2023

To: The Board of Commissioners of Ridgeville Park District

From: Jacy Costa Herman - Racial Equity Diversity and Inclusion Committee Chair

Subject: Monthly Report from the Racial Equity Diversity and Inclusion Committee

1. Focus Area Addressed: The Park District is not aligning with the Equity Charter as there are no board members and no senior staff member that have been appointed to the committee.

Statement of Impact: On August 11, 2020 the RPD board voted to appoint the REDI committee, as recommended by Dr. Pat Efiom, RPD's equity consultant at that time. On May 12, 2021, the Board voted unanimously to adopt the Equity Charter, which states that one or two board members and a senior staff member will be appointed to the committee along with RPD residents. At that meeting, two board members, a senior staff member and four citizens were appointed to the committee by the Board. All of these decisions are reflected in the minutes from each meeting.

The purpose of the REDI committee is to expand the capacity of the Board to work towards becoming an anti-racist organization. Passing the Equity Charter was an important step in that process in that it holds the Park District accountable while also making the work sustainable, particularly when there is a change in staff and board members.

Currently, the park district has failed to align with the charter by not having any board members or staff appointed to the committee.

Recommendations for Resolution: Having board members and a senior staff member is crucial to the equity work the Park District is attempting to do. The committee asks that the board honor its commitment to becoming anti-racist by ensuring it is adhering to the Charter. Please appoint one or two board members and a senior staff member to the committee.

2. Focus Area Addressed: Aisha Robinson from Bela Consulting, RPD's equity consultant, has provided a status report. Her current contract has come to an end.

Statement of Impact: Please see the attached report from Bela Consulting. Please note this is the second status report provided by Mrs. Robinson in the time she has been contracted by the Park District.

Recommendations for Resolution: It is strongly recommended the Park District enter into another contract agreement with Mrs. Robinson. There is more foundational work to complete, for example, revising the entire Park District Ordinance. We are also ready to move into expanding the REDI committee, creating more community connections, and engaging with the RPD community in a way that promotes more opportunities to hear the voices of Ridgeville residents.



Ridgeville Park District Status Report, Equity Consulting, June 2023

RFP Deliverables:

Deliverable #1	<p>a. Review Equity Climate Assessment and identify key points of focus for DEI work.</p> <p>b. Review Equity Charter and Equity Lens Process to identify key points of focus to operationalize DEI work.</p>
Deliverable #2	Collaboratively develop and administer comprehensive annual DEI assessment.
Deliverable #3	Develop REDI committee procedures and goals, audit policies as needed and provide recommendations.
Deliverable #4	<p>a. Provide coaching, as necessary.</p> <p>b. Provision of training related to DEI basics and other content relevant to organizational needs identified through audits, meetings, and observation.</p>

Deliverable #1 status:

a. *Review of Climate Assessment* completed. Met with REDI chair and RPD program director to identify key points of focus for current year of work for RPD.

b. *Review of equity charter and lens* completed in phases. Delivered review of Equity Charter in REDI committee meeting to regroup committee members. Reviewed as refresher in board meeting to strengthen connection to REDI committee and equity imperative.

Integrated abbreviated review of equity charter in equity training developed and delivered for REDI committee, board, and RPD staff. Integrated abbreviated review of charter in one hour training developed for summer staff.

Revamped the equity lens to adapt to meet needs of equity committee. Trained committee on usage of tool and application in the review of RPD ordinances.

Recommended next steps:

- Annual abbreviated climate assessment performed in partnership with RPD staff.
- Annual review of equity charter provided to ensure fidelity to commitment.
- Develop and deliver training on equity lens, and application of equity lens for committee and board of commissioners.

Deliverable #2 status:

Collaboratively develop and administer comprehensive annual DEI assessment. Completed unstructured assessment of DEI efforts in REDI meetings. Data collection occurred through formal initial interviews; informal equity conversations focused on identification of growth areas. Reviewed RPD equity survey on the website, made initial recommendations and suggestions for updates to the survey which were incorporated during the fiscal year.

Recommended next steps:



- Review and analysis of survey data to identify trends, areas for growth, and recommendations for RPD
- Guide the REDI committee in revamping the survey in response to data analysis and needs of RPD
- Guide REDI chair/committee in identification of recommendations for community engagement and relationship development as it relates to equity
- Full review of RPD ordinances

Deliverable #3 status:

Develop REDI committee procedures and goals, audit policies as needed and provide recommendations.

Audit completed which included reviews of YouTube videos, website, Charter/Equity Lens documents, previous consultants' recommendations and reports, review of identified ordinances for rewrites, initial review of all ordinances and structure of document.

Developed REDI chair board report template. Developed template to review documents integrating an equity lens and reviewed process with REDI committee (applied in review of ordinances).

Updated the committee landing page, definitions, recommendations for accessibility regarding equity related content. Identified recommended language to ensure quality resources added to page.

Recommended next steps:

- Identify methods to house and archive committee procedures
- Consistent REDI committee and community contributions to increase collaboration and interaction with the community and the committee
- Develop process for contributions and vetting resources

Deliverable #4 status:

a. *Provide coaching, as necessary.* Ongoing provision of guidance and coaching for committee chair, RPD director, REDI committee members per request and as identified by consultant. Guidance and coaching regarding a range of focused topics connected to Racial equity including, but not limited to RPD community complaints, relationship building, addressing community concerns.

b. *Provision of training related to DEI basics and other content relevant to organizational needs identified through audits, meetings, and observation.*

6-hour training was developed and delivered. 1-hour abbreviated training was developed. RPD did not schedule training.

Modules	Topics Addressed
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Setting the Stage Session 1	Norms/Agreements Reviewing the Equity Charter Conflict Transformation/Conflict Management
Key Terms & Definitions Sessions 1 & 2	REDI key terms and definitions & deep dive concepts Deeper dive concepts including: anti-racist, implicit bias, microaggressions, equity versus equality
Racial Equity Lens Sessions 2 & 3	Applying a racial equity lens Bridging connection between REDI committee and board
Racial Equity and Park Districts Session 3	Race and park space Re-imagining public spaces to impact social and economic inequity and fragmentation

Recommended next steps:

- Schedule one hour staff training
- Provide training for new board members, provide training for new REDI committee members
- Develop and delivery annual and on-going training on relevant equity related topics to ensure continuing education of committee, staff, and board
- Provide ongoing resource development and coaching for REDI, board, RPD staff in response to needs of RPD community

Commentary: The REDI committee and RPD has made great strides over the last fiscal year to create a foundation, increase understanding of equity concepts and tools available. RPD should continue to demonstrate its commitment to equity through action including strengthening and operationalizing the relationship between the REDI committee and the board, continued learning opportunities, and intentional relationship building through community connections, and internal and external expressions of the equity imperative.

**RIDGEVILLE PARK DISTRICT
SUMMARY**

TENTATIVE BUDGET - FISCAL YEAR BEGINNING JULY 1, 2023 - ENDING JUNE 30, 2024

		2022/2023	2023/2024
		Budget	Proposed
GENERAL CORPORATE FUND			
CA1	Part Time Wages	\$ 38,850	\$ 18,000
CA3	Administrative Salaries	\$ 114,850	\$ 158,000
CA5	Utilities	\$ 33,000	\$ 32,000
CA6	Office Supplies & Equipment	\$ 12,000	\$ 15,000
CA8	Employee Health Insurance	\$ 73,600	\$ 80,000
CA9	Attorney Fees & Expenses	\$ 14,000	\$ 17,000
CA10	Auditing Expenses	\$ 9,700	\$ 9,900
CA13	Facilities Repairs & Maintenance	\$ 28,500	\$ 23,000
CA16	Employee Benefits - 403B	\$ 3,500	\$ -
CA21	Board Development Activities	\$ 24,000	\$ 40,500
CA22	Payroll Processing Expense	\$ 9,000	\$ 8,000
CA51	Capital Improvements To Facilities	\$ 17,500	\$ 17,000
CA53	Property Casualty Insurance	\$ 14,500	\$ 15,000
TOTAL GENERAL FUND		\$ 393,000	\$ 433,400
<hr/>			
		2022/2023	2023/2024
		Budget	Proposed
RECREATION FUND			
RA12	Vehicles & Equipment Expenses	\$ 20,500	\$ 44,000
RA14	Playground & Parks Repairs & Maint.	\$ 28,000	\$ 32,000
RA17	Capital Outlays - Playground & Parks	\$ 32,000	\$ 15,500
RA23	Program Supplies	\$ 23,500	\$ 21,000
RA24	Partner Programs	\$ 115,000	\$ 115,000
RA31	Part-Time Wages	\$ 31,500	\$ 50,100
RA34	Program Wages	\$ 131,500	\$ 143,000
RA37	Maintenance Wages	\$ 113,000	\$ 120,000
RA38	Recreation Administration Salary	\$ 47,300	\$ 62,500
RA49	Intergovernmental Transfer - After School Program	\$ 12,000	\$ -
RA55	Program Promotion Expenses	\$ 22,000	\$ 24,000
TOTAL RECREATION FUND		\$ 576,300	\$ 627,100
<hr/>			
		2022/2023	2023/2024
		Budget	Proposed
LIABILITY INSURANCE FUND			
LA07	Unemployment Insurance	\$ 2,000	\$ 2,500
LA15	Worker's Compensation Insurance	\$ 8,500	\$ 9,000
LA24	Liability Insurance	\$ 11,500	\$ 12,000
TOTAL LIABILITY INSURANCE FUND		\$ 22,000	\$ 23,500
<hr/>			
		2022/2023	2023/2024
		Budget	Proposed
CAPITAL IMPROVEMENT PROJECTS FUND			
C600	Capital Projects Spending	\$ 95,000	\$ 47,800
TOTAL CAPITAL PROJECTS FUND		\$ 95,000	\$ 47,800

**RIDGEVILLE PARK DISTRICT
General Fund Line Items**

TENTATIVE BUDGET - FISCAL YEAR BEGINNING JULY 1, 2023 - ENDING JUNE 30, 2024

CA1	LINE ITEM	PART TIME WAGES		
	Corporate Secretary		\$ 4,300	
	Corporate Treasurer		\$ 10,300	
	Office: Miscellaneous	Board Meeting Minute Taker	\$ 2,500	
	Misc	(round up to nearest \$500)	\$ 900	
CA1	TOTAL	PART TIME WAGES		\$ 18,000
CA3	LINE ITEM	ADMINISTRATIVE SALARIES		
	Director of Parks & Recreation	Current \$92,000 + 6%	\$ 97,520	
	Office Manager	Salary \$60,000	\$ 60,000	
	Misc	(round up to nearest \$500)	\$ 480	
CA3	TOTAL	ADMINISTRATIVE SALARIES		\$ 158,000
CA5	LINE ITEM	UTILITIES		
	Telephone			
	Internet			
	Water			
	Electricity			
	Heating Gas			
CA5	TOTAL	UTILITIES	\$ 32,000	\$ 32,000
CA6	LINE ITEM	OFFICE SUPPLIES & EQUIPMENT		
	Legal Notices, Ads, Listings		\$ 1,000	
	Letterhead, Forms, Time Cards		\$ 1,750	
	Paper, Pads, Envelopes		\$ 1,750	
	Computer Needs	PC's for comm asst, pgm director ...	\$ 5,500	
	Credit Card Processing Fees		\$ 3,000	
	Postage		\$ 1,000	
	Other		\$ 1,000	
	Miscellaneous	(Rounding adjustment)	\$ -	
CA6	TOTAL	OFFICE SUPPLIES & EQUIPMENT		\$ 15,000
CA8	LINE ITEM	EMPLOYEE HEALTH INSURANCE		
	Director of Parks & Recreation	\$1,319	\$ 15,828	
	Program Director	\$1,319	\$ 15,828	
	Office Manager	\$1,319	\$ 15,828	
	Maintenance Foreman	\$1,319	\$ 15,828	
	Maintenance Crew	\$1,319	\$ 15,828	
	Miscellaneous	(Rounding Adjustment)	\$ 860	
CA8	TOTAL	EMPLOYEE HEALTH INSURANCE		\$ 80,000
CA9	LINE ITEM	ATTORNEY FEES & EXPENSES		
	Attorney Fees		\$ 17,000	
CA9	TOTAL	ATTORNEY FEES & EXPENSES		\$ 17,000
CA10	LINE ITEM	AUDITING EXPENSES		
	Annual Audit by Sikich		\$ 9,900	
CA10	TOTAL	AUDITING EXPENSES		\$ 9,900

**RIDGEVILLE PARK DISTRICT
General Fund Line Items**

TENTATIVE BUDGET - FISCAL YEAR BEGINNING JULY 1, 2023 - ENDING JUNE 30, 2024

CA13	LINE ITEM	FACILITIES REPAIRS & MAINTENANCE		
	Community House / Garage / Art Studio		\$	7,000
	Door Repair		\$	1,000
	Locks / Plumbing Maintenance		\$	1,000
	Furnace Maintenance		\$	1,500
	Air Conditioner		\$	1,000
	Tools		\$	500
	Carpet Cleaning		\$	500
	Repairs, Trim, Paint		\$	1,500
	Studio Floor Maintenance		\$	1,000
	Lights		\$	1,000
	Kamen Field House	Gutters	\$	2,000
	Garage Maintenance	(1111 S Blvd) Shelves, Storage	\$	2,000
	Concrete / Asphalt	Repair / Concrete needs	\$	1,500
	Website	Maintenance / Update / Upkeep	\$	1,000
	Miscellaneous	(rounding factor)	\$	500
CA13	TOTAL	FACILITIES REPAIRS & MAINTENANCE		\$ 23,000
CA16	LINE ITEM	EMPLOYEE BENEFITS - 403B		
	Director of Parks & Recreation	Contribution - \$250/mo	\$	-
CA16	TOTAL	EMPLOYEE BENEFITS - 403B		\$ -
CA21	LINE ITEM	BOARD DEVELOPMENT ACTIVITIES		
	IAPD Membership	and IPRA Development	\$	2,000
	REDI Minute Taker		\$	1,500
	Equity/ Outreach		\$	16,000
	Strategic Planning		\$	16,000
	Board	Development / Conferences	\$	5,000
CA21	TOTAL	BOARD DEVELOPMENT ACTIVITIES		\$ 40,500
CA22	LINE ITEM	PAYROLL PROCESSING EXPENSE		
	ADP Processing		\$	8,000
CA22	TOTAL	PAYROLL PROCESSING EXPENSE		\$ 8,000
CA51	LINE ITEM	CAPITAL IMPROVEMENTS TO FACILITIES		
	908 Seward	Replace side door	\$	2,000
	Website Upgrades		\$	5,000
	908 Seward	Exit doors / Handicapped Entrance	\$	10,000
			\$	-
CA51	TOTAL	CAPITAL IMPROVEMENTS TO FACILITIES		\$ 17,000
CA53	LINE ITEM	PROPERTY CASUALTY INSURANCE		
	Property / Casualty		\$	15,000
CA53	TOTAL	PROPERTY CASUALTY INSURANCE		\$ 15,000
GENERAL FUND GRAND TOTAL:			\$	433,400

**RIDGEVILLE PARK DISTRICT
Recreation Fund Line Items**

TENTATIVE BUDGET - FISCAL YEAR BEGINNING JULY 1, 2023 - ENDING JUNE 30, 2024

RA12	LINE ITEM	VEHICLES & EQUIPMENT EXPENSES	
	Maintenance		\$ 2,000
	Dump Truck/Pick Up Truck	Plow for F250 + \$1000 safety lights	\$ 10,000
	Kubata Multi Use Vehicle Maint		\$ 500
	2 Riding Mowers		\$ 1,500
	Attachments / Lubrication		\$ 1,000
	Kubata Brush & Plow		\$ 4,000
	Oil, Diesel, Lubricants, Parts		\$ 1,000
	Aerator		\$ 15,000
	Fuel		\$ 9,000
RA12	TOTAL	VEHICLES & EQUIPMENT EXPENSES	\$ 44,000
RA14	LINE ITEM	PLAYGROUND & PARKS REPAIRS & MAINT.	
	General park repairs		\$ 5,000
	Turf Maintenance, Woodchips		\$ 10,000
	Garden Plots & G2T		\$ 5,000
	Baseball Dirt/ Salt		\$ 1,500
	Water Fountains	Repairs	\$ 1,500
	Garden Plots rehab		\$ 5,000
	Play Equipment Parts / Sand		\$ 1,000
	Trash Removal		\$ 2,000
	Maint Crew Repair Seminars		\$ 1,000
RA14	TOTAL	PLAYGROUND & PARKS REPAIRS & MAINT.	\$ 32,000
RA17	LINE ITEM	CAPITAL OUTLAYS - PLAYGROUND & PARKS	
	Brummel Park	Drinking Fountain install	\$ 5,000
	Brummel Park	Play Circuit Parts	\$ 1,500
	Elks Park	Fence Repairs	\$ 1,500
	Kamen Park East	Parts	\$ 1,000
	Kay Lee Tot Lot	Fence Repairs / parts	\$ 1,000
	Leider Park	Playground Equipment	\$ 1,500
	Various	Park Benches / slabs	\$ 2,500
	Ridgeville Park	Play Circuit Parts	\$ 1,500
RA17	TOTAL	CAPITAL OUTLAYS - PLAYGROUND & PARKS	\$ 15,500
RA23	LINE ITEM	PROGRAM SUPPLIES	
	Studio 908	Yoga equipment, props, instruments, etc	\$ 2,000
	Sports Program	Nets / Balls / etc	\$ 2,000
	Camps	Snacks, T-Shirts and Crafts, etc.	\$ 6,500
	Special Events	Fall Frenzy, Earth Day, Block Party, Juneteenth,	\$ 8,000
	Youth in the Parks	Concerts, Shakespear, Bike the Ridge, Elks Playground equipment	\$ 2,500
RA23	TOTAL	PROGRAM SUPPLIES	\$ 21,000
RA24	LINE ITEM	PARTNER PROGRAMS	
	Partner Programs		\$ 115,000

**RIDGEVILLE PARK DISTRICT
Recreation Fund Line Items**

TENTATIVE BUDGET - FISCAL YEAR BEGINNING JULY 1, 2023 - ENDING JUNE 30, 2024

RA24	TOTAL	PARTNER PROGRAMS	\$ 115,000
RA31	LINE ITEM	PART-TIME WAGES	
	Communications Assistant	20 hrs/wk @ \$23.65/hr	\$ 24,600
	Seasonal Maintenance	Sumer, Ice-Rink, etc	\$ 15,000
	Facility Maintenance	Cleaning Service	\$ 9,000
	Special Events		\$ 1,500
RA31	TOTAL	PART-TIME WAGES	\$ 50,100
RA34	LINE ITEM	PROGRAM WAGES	
	Studio 908	Instructors	\$ 41,000
	Summer Camps	Directors & Staff	\$ 23,000
	Seasonal Camps	Directors & Staff	\$ 8,000
	Gardens	Urban Agriculture Supervisor, Garden2Table	\$ 20,500
	Sports	T-Ball, Soccer	\$ 3,000
	Youth in the Parks	Directors & Staff	\$ 36,000
	Wage increase for above groups	9%	\$ 11,500
RA34	TOTAL	PROGRAM WAGES	\$ 143,000
RA37	LINE ITEM	MAINTENANCE WAGES	
	Foreman	2080 hrs @ \$24.65/hr + 10% (\$27.12)	\$ 56,410
	Staff	2080 hrs @ \$23.32/hr + 6%	\$ 48,500
	Overtime	foreman; staff	\$ 14,200
	Miscellaneous	(rounding adjustment)	\$ 890
RA37	TOTAL	MAINTENANCE WAGES	\$ 120,000
RA38	LINE ITEM	RECREATION ADMINISTRATION SALARY	
	Program Director	2080 hrs @\$44559 + 6% raise	\$ 62,500
RA38	TOTAL	RECREATION ADMINISTRATION SALARY	\$ 62,500
RA49	LINE ITEM	INTERGOVERNMENTAL TRANSFER - AFTER SCHOOL PROGRAM	
	To City of Evanston		\$ -
RA49	TOTAL	INTERGOVERNMENTAL TRANSFER - AFTER SCHOOL PROGRAM	\$ -
RA55	LINE ITEM	PROGRAM PROMOTION EXPENSES	
	Brochures	2 - Fall, Spring/Summer	\$ 15,000
	Brochure Distribution		\$ 3,500
	Online Marketing	2 Ads per month \$50 x 12	\$ 2,000
	Flyers / Banners	Special Events	\$ 1,000
	Advertising	For Programs, Misc. Recreation related	\$ 2,500
	Miscellaneous	(Rounding Adjustment)	\$ -
RA55	TOTAL	PROGRAM PROMOTION EXPENSES	\$ 24,000
RA58	LINE ITEM	GRANT FUNDED CAPITAL PROJECTS	
	ECF	per Grant	\$ -
RA58	TOTAL	GRANT FUNDED CAPITAL PROJECTS	\$ -
RECREATION FUND GRAND TOTAL:			\$ 627,100

RIDGEVILLE PARK DISTRICT
Capital Projects Fund Line Items

TENTATIVE BUDGET - FISCAL YEAR BEGINNING JULY 1, 2023 - ENDING JUNE 30, 2024

C600	LINE ITEM	Capital Projects Spending	
	Trees, Bushes, Shrubs	Vanden Avenue bequest	\$ 10,000
	Basketball Court repair	vandalism / insurance settlement	\$ 12,800
	Kubata		\$ 25,000
C600	TOTAL	Capital Project Spending	\$ 47,800
	CAPITAL PROJECTS FUND GRAND TOTAL:	\$	47,800

RIDGEVILLE PARK DISTRICT

EXHIBIT A

TENTATIVE BUDGET - FISCAL YEAR BEGINNING JULY 1, 2023 - ENDING JUNE 30, 2024

	General Corporate Fund	Recreational Program Fund	Illinois Municipal Retirement Fund	Social Security Fund	Liability Insurance Fund	Capital Improvement Fund	Total All Funds
Program Revenue	\$ -	\$ 220,000.00					\$ 220,000.00
Community Development Block Grant	\$ -	\$ -					\$ -
Grants	\$ -	\$ -					\$ -
Interest	\$ 5,000.00	\$ -					\$ 5,000.00
Rentals	\$ -	\$ 7,500.00					\$ 7,500.00
Non-Tax Revenues	\$ 5,000.00	\$ 227,500.00					\$ 232,500.00
Personal Property Replacement Tax Revenue	\$ 20,000.00	\$ 17,000.00					\$ 37,000.00
Unexpended Funds on Hand to be Applied to Appropriations	\$ -	\$ -	\$ 5,000.00	\$ 3,000.00	\$ 7,000.00	\$ 47,800.00	\$ 62,800.00
Funds from Sources other than Levy	\$ 25,000.00	\$ 244,500.00			\$ 7,000.00	\$ 47,800.00	\$ 332,300.00
Appropriation	\$433,400.00	\$ 627,100.00	\$ 8,000.00	\$33,800.00	\$23,500.00	\$ 47,800.00	\$1,173,600.00
Funds from Sources other than Levy	\$ 25,000.00	\$ 244,500.00	\$ -	\$ -	\$ 7,000.00	\$ 47,800.00	\$ 324,300.00
Tax Levy	\$408,400.00	\$ 382,600.00	\$ 8,000.00	\$33,800.00	\$16,500.00	\$ -	\$ 849,300.00

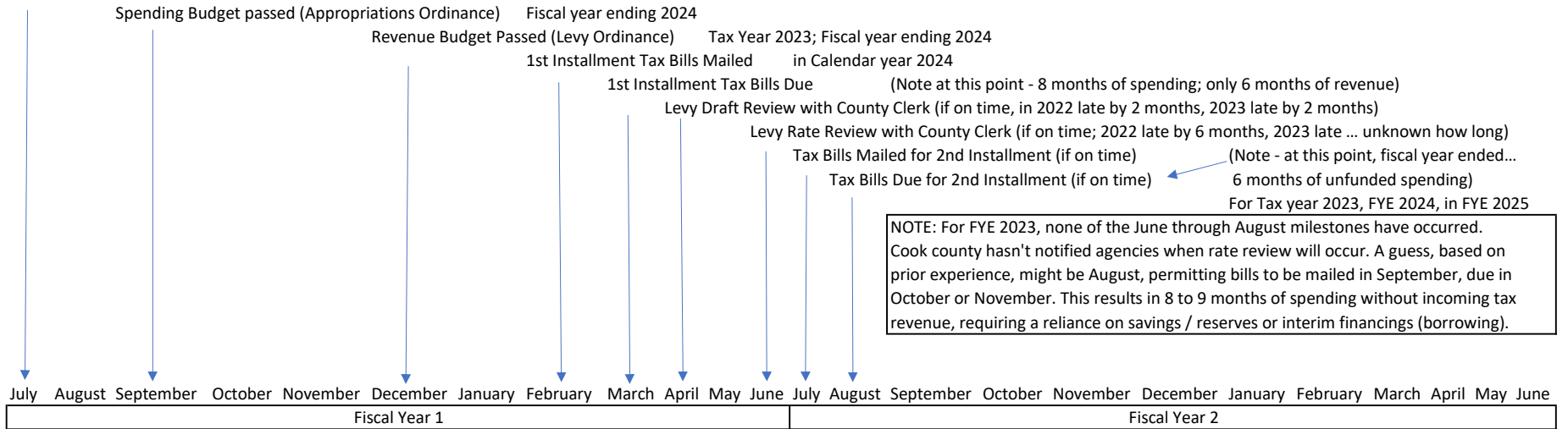
Summary of Estimate:

Total Property Tax Levy (All Funds)	\$ 849,300.00
Personal Property Replacment Tax (All Funds)	\$ 37,000.00
Unexpended Funds on Hand	\$ 62,800.00
Other Non-Tax Revenue (All Funds)	\$ 232,500.00
Total Revenue (All Funds)	\$1,181,600.00
Total Appropriation (All Funds)	\$1,181,600.00

TIMELINE ILLUSTRATING THE DELAY BETWEEN RECEIPT OF REVENUES RELATIVE TO THE OUTLAYS OF EXPENDED FUNDS FOR GOVERNMENTAL AGENCIES IN COOK COUNTY WITH JUNE FISCAL YEAR END

Begin Fiscal Year Calendar year 2023; fiscal year ending 2024 (CY 2023; FYE 2024)

Spending Begins - no formal plan - tentative budget passed



How Much Fund Balance is Too Much? Not Enough? Just Right?

December 16, 2009

All governments - whether states, cities or school districts - should place a portion of their general operating revenues in a general fund reserve or “rainy day” fund. These rainy day funds are savings accounts that governments can use to address revenue shortfalls or unanticipated expenditures and to help stabilize tax rates. The discussion here centers around reserves for general funds only, not revenues from long-term asset lease proceeds such as the City of Chicago lease of parking meters or the Skyway. The appropriate use of those proceeds is addressed in several previous Civic Federation blog posts.

Why Should Governments Have Reserves?

Emergencies or unanticipated situations happen all the time. A snowier than predicted winter can rapidly exhaust a city’s snow removal budget. Skyrocketing energy costs can overwhelm a planned fuel budget. A large adverse legal settlement can immediately cost millions of dollars. Collections of economically sensitive revenues such as sales or income taxes may plunge far more than originally forecast as an economic downturn intensifies.

Governments that maintain adequate reserves are better positioned to deal with funding issues in bad times. The Chicago Public Schools, for example, used reserve funds to balance its FY2009 budget instead of raising property taxes. (See [Civic Federation Analysis of Chicago Public Schools FY2009 Budget](#)). Therefore, in good economic times it is prudent for governments to use a portion of budget surpluses to help create, sustain or increase the size of a general fund reserves. **Putting money into reserves is a more fiscally prudent action than spending surplus funds on new or expanded programs.**

The National Advisory Council on State and Local Budgeting (NACSLB) and the Government Finance Officers Association recommend that **all governments develop a formal, written fund balance policy that is made publicly available (See [NACSLB Recommended Practice 4.1](#)).**

How Big Should Reserves Be?

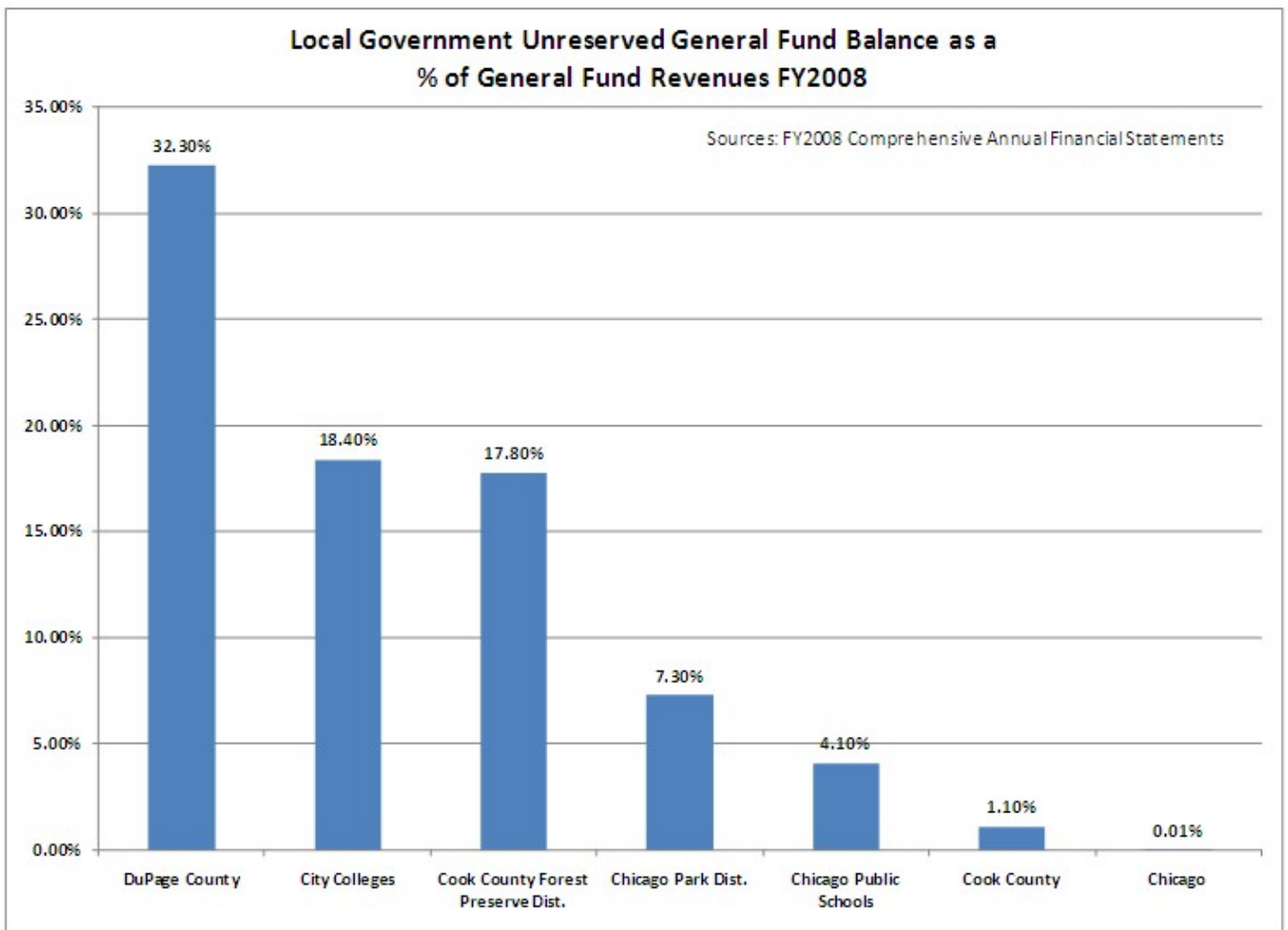
While it is a good idea to have general fund reserves that can be used for contingencies, how big should that reserve be? This is a contentious issue to which there is no one-size-fits-all answer.

The credit rating agencies, which regularly monitor the size of governmental fund balances, prefer large reserves so that there is a degree of assurance that debt service payments will be made.

However, if a government consistently maintains large reserves, it raises concerns from taxpayers and

citizens' groups about whether the government is taxing too much and hoarding the proceeds.

How much do local governments in Illinois maintain in general fund reserves? The amount varies widely. The following chart shows the unreserved general fund balance as a percentage of general fund revenues for selected Chicago area local governments in FY2008, the last year for which information is available from audited financial statements. In that year, the general fund reserves ranged from a high of 32.3% for DuPage County to a low of 0.01% for the City of Chicago. The latter amount represented just \$226,000. In its FY2010 budget, Chicago will have a general fund reserve of \$0, a huge decline from its FY2005 reserve of \$57.6 million. (See [Civic Federation Analysis of the City of Chicago FY2010 Budget](#) , p. 54).



Best Practices for General Fund Reserves

The Government Finance Officers Association (GFOA) recently updated its best practice on unreserved general fund balances to recommend that general purpose governments maintain **at a minimum** an unrestricted general fund balance of no less than 2 months of regular general fund operating revenues or regular general fund operating expenditures. This amounts to 16.7% of either general fund operating revenues or regular general fund operating expenditures. The GFOA cautions

that some governments may require much larger reserves based on their particular financial situation. Conversely, a lower level of reserves may be appropriate for governments such as states, cities and counties because they are better able to predict and plan for contingencies and because they often have a more diversified revenue base that mitigate problems with revenue volatility. The GFOA policy can be found [here](#).

The Civic Federation's Position on Reserves

The Civic Federation strongly supports local governments adopting a formal fund balance policy and maintaining general operating fund reserves to at least at the GFOA minimum recommended level. We support the reasonable use of reserves to prevent severe service cuts, tax hikes or to address unforeseen contingency situations. However, we do caution against governments holding excessive reserves, which we have defined as being a ratio of unreserved general and special revenue balances to operating expenditures for those funds higher than 50%. In our view, if a government has a fund balance ratio higher than 50%, it should consider shifting toward longer term asset holdings, retiring debt or adjusting the income streams feeding the funds to bring income in line with current spending requirements (See [Evaluating Local Government Financial Health: Financial Indicators for Cook, DuPage, Kane, Lake, McHenry, & Will Counties](#)).

GASB 54: New Standards for Fund Balance Reporting

January 26, 2012

In order to address sometimes inconsistent application of reporting standards for fund balance by governments, the Governmental Accounting Standards Board (GASB) issued [GASB Statement No. 54: Fund Balance Reporting and Governmental Fund Type Definitions](#) in February 2009. GASB Statement No. 54 shifts the focus of fund balance reporting from the availability of fund resources for budgeting purposes to the “extent to which the government is bound to honor constraints on the specific purposes for which amounts in the fund can be spent.”^[1] GASB required that governments implement the new reporting standards with their FY2011 financial statements, meaning the first statements incorporating the reporting changes are starting to be released by local governments in the Chicago area, starting with governments with a July through June fiscal year. Chicago Public Schools recently released their [FY2011 Comprehensive Annual Financial Report](#) with GASB No. 54 modifications.

Fund Balance

Fund balance is a term commonly used to describe the net assets of a governmental fund and serves as a measure of financial resources.^[2]

Previous Components of Fund Balance

Previously, the categories for fund balance focused on whether resources were available for appropriation by governments. A variety of external and internal constraints may prevent portions of the fund balance from being available for budgeting. The *unreserved* fund balance thus referred to resources that did not have any external legal restrictions or constraints. The unreserved fund balance was able to be further categorized as designated and undesignated. A *designation* was a limitation placed on the use of the fund balance by the government itself for planning purposes or to earmark funds.^[3]

New Components of Fund Balance

GASB Statement No. 54 creates five components of fund balance, though not every government or governmental fund will report all components. The five components are:

- *Nonspendable fund balance* – resources that inherently cannot be spent such as pre-paid rent or the long-term portion of loans receivable. In addition, this category includes resources that cannot be spent because of legal or contractual provisions, such as the principal of an endowment.
- *Restricted fund balance* – net fund resources subject to legal restrictions that are externally

enforceable, including restrictions imposed by constitution, creditors or laws and regulations of non-local governments.

- *Committed fund balance* – net fund resources with self-imposed limitations set at the highest level of decision-making which remain binding unless removed by the same action used to create the limitation.

- *Assigned fund balance* – the portion of fund balance reflecting the government’s intended use of resources, with the intent established by government committees or officials in addition to the governing board. Appropriated fund balance, or the portion of existing fund balance used to fill the gap between appropriations and estimated revenues for the following year, would be categorized as assigned fund balance.

- *Unassigned fund balance* – in the General Fund, the remaining surplus of net resources after funds have been identified in the four categories above.[4]

GFOA Fund Balance Best Practices

The Government Finance Officers Association (GFOA) recommends “at a minimum, that general-purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures.” Two months of operating expenditures is approximately 17%. The GFOA statement adds that each unit of government should adopt a formal policy that considers the unit’s own specific circumstances and that a smaller fund balance ratio may be appropriate for the largest governments.[5] In accordance with GASB No. 54 modifications, the GFOA identifies unrestricted fund balance as “only resources without a constraint on spending or for which the constraint on spending is imposed by the government itself.” These resources are the combined total of *committed fund balance*, *assigned fund balance* and *unassigned fund balance*. [6]

Chicago Public Schools Fund Balance

The two exhibits below together show ten years of the Chicago Public Schools' general operating fund balance and its ratio to general fund expenditures. Prior to FY2011 and GASB Statement No. 54, the District categorized their unreserved fund balance into *designated to provide operating capital* and *undesignated* fund balance. The first chart includes only the unreserved undesignated fund balance to determine the portion of the fund balance without any constraints.[7] Between FY2002 and FY2010, the District’s unreserved undesignated fund balance fluctuated between a low of 0.2% in FY2002 and a high of 4.1% in FY2007 and FY2010.

CPS Unreserved, Undesignated General Operating Fund Balance Ratio: FY2002-FY2010			
	General Operating Fund Balance	General Fund Expenditures	Ratio
FY2002	\$ 8,383,000	\$ 3,493,886,000	0.2%

FY2003	\$	47,126,000	\$	3,595,441,000	1.3%
FY2004	\$	25,210,000	\$	3,758,510,000	0.7%
FY2005	\$	58,546,000	\$	3,862,396,000	1.5%
FY2006	\$	89,320,000	\$	4,085,093,000	2.2%
FY2007	\$	171,643,000	\$	4,146,369,000	4.1%
FY2008	\$	174,391,000	\$	4,394,685,000	4.0%
FY2009	\$	130,222,000	\$	4,742,779,000	2.7%
FY2010	\$	198,461,000	\$	4,896,142,000	4.1%

Sources: CPS Comprehensive Annual Financial Reports FY2002-FY2010.

The following chart presents unrestricted fund balance for FY2011. In this exhibit, the District's net resources including self-imposed constraints, amount to \$520.5 million or 10.6% of general fund expenditures. These resources include those assigned for educational services (\$289.0 million), for appropriated fund balance (\$181.3 million) and for encumbrances (\$44.9 million). The unassigned portion of fund balance – the District's net resources without constraints, self or externally imposed – amount to approximately \$5.3 million, or 0.1% of general fund expenditures.^[8]

CPS Unrestricted General Operating Fund Balance FY2011			
	General Operating Fund Balance	General Fund Expenditures	Ratio
FY2011	\$ 520,517,000	\$ 4,909,952,000	10.6%

Sources: CPS Comprehensive Annual Financial Report FY2011, p. 40.

A ten-year trend analysis of the District's fund balance ratio including the most recent FY2011 numbers is not possible because the data has been classified differently with implementation of GASB No. 54. In the interest of government transparency, the Civic Federation recommends that all local governments, including the Chicago Public Schools, provide 10 years of fiscal data in the GASB No. 54 format in the statistical section of their audited financial statements. Only with reclassified data can an accurate trend analysis be conducted.

[1] Gauthier, Steven, "Fund Balance: New and Improved," Government Finance Review, April 2009 and GASB Statement No. 54, paragraph 5.

[2] GFOA, Appropriate Level of Unrestricted Fund Balance in the General Fund (Adopted October 2009).

[3] Gauthier, Steven, "Fund Balance: New and Improved," Government Finance Review, April 2009.

[4] Gauthier, Steven, "Fund Balance: New and Improved," Government Finance Review, April 2009.

[5] GFOA, Appropriate Level of Unrestricted Fund Balance in the General Fund (Adopted October 2009).

[6] GFOA, Appropriate Level of Unrestricted Fund Balance in the General Fund (Adopted October 2009).

[7] This analysis differs from the CPS fund balance policy which requires the District to maintain an

unreserved, designated fund balance in the operating and debt funds of 5% to 10% of the budget for each new fiscal year. For analysis of the District's fund balance policy, see the Civic Federation's [Chicago Public Schools FY2012 Budget: Analysis and Recommendations](#).

[8] Chicago Public Schools, FY2011 CAFR p. 40.