

## 5.4.2 - Budget Recommendations

*Standard:* Major organizational components shall provide recommendations, based on operational and activity analysis, for use in the development of the agency's budget.

*Suggested Evidence of Compliance:* Provide examples of agency component recommendations and evidence of their consideration in the budgeting process. Recommendations shall include:

- a. Assessment of current and future personnel needs;
- b. Costs per program element;
- c. Line items.

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### Agency Evidence of Compliance:

The Park District of Oak Park's annual budget is deeply rooted in the recommendations of each of its departments. As evidenced in the Park District's annual budget timeline<sup>1</sup>, after budget training, staff make recommendations for each line item through the Park District's financial software. As part of this process, staff are asked to determine and enter anticipated revenues and set prices, assess personnel needs, contractual needs, and material and supply needs into MSI (financial software). The majority of the work completed in the budget development process takes place within MSI in order to ensure accuracy and save on paper costs. Once completed, access to edit the budget recommendations within the software is removed. Detailed Budget Reports displaying each department's recommendations are e-mailed<sup>2-4</sup> to Department Heads as well as the Executive Director prior to department budget meetings.

At the individual department budget meetings, Department Heads and Managers meet with the Finance Director, Finance Manager, and Executive Director. Any agreed upon adjustments to the department's recommendations made at these meetings are then entered into MSI by the Business Operations Department. The final recommendations are then presented to the Park District Board of Commissioners for approval.

### Documentation of Evidence:

1. [05.04.02\\_2015-Budget-Timeline.pdf](#)
2. [05.04.02\\_Conservatory-Budget-Pre-Meeting-Email-and-Detailed-Budget-Report.pdf](#)
3. [05.04.02\\_Revenue-Facilities-Budget-Pre-Meeting-Email-and-Detailed-Budget-Report.pdf](#)
4. [05.04.02\\_Sports-and-Fitness-Budget-Pre-Meeting-Email-and-Detailed-Budget-Report.pdf](#)

**Agency Self Assessment:** MET

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