



LISLE PARK DISTRICT DIRECT & INDIRECT COSTS DEFINITIONS

Direct Costs: Any expense, fixed and variable, *directly attributable to a provided facility or service*. These expenses would not exist without the service. Examples include:

- Labor for Full-time and part-time staff, seasonal, and volunteer; benefits; requirements for being an employee costs
 - Recreation Program Managers wages - full time and part time (proportioned by staff estimate of how time is spent in terms of percentage of total time across all programs and services)
 - Park and Facility Department full time and part time staff wages (specialists, seasonal employees, custodians, building attendants, etc. (Includes park maintenance expense that support unstaffed park/facility use)
 - River Bend Golf Club full-time, part-time, and seasonal staff
 - Wheatstack restaurant full-time and part-time staff
 - Part-time staff (field supervisors, scorekeepers, counselors, instructors, cashiers, etc.)
 - Personnel benefits including FICA; Medicaid; Workers' Compensation Insurance; Unemployment Insurance; pension; health, dental and other insurance premiums as applicable. (Currently estimate at 34% of total compensation package for regular FTEs and 8% for part time employees).
 - Background checks and pre-employment physicals and drug screenings of employees and volunteers
 - Marketing labor (staff costs) specific to a program
- Contracted services for officials, instructors, entertainers, etc.
- Contracted maintenance services (golf course grounds maintenance and repairs, outsourced park and facility maintenance and repairs, trash and recycling services, fertilizer and herbicide applications, tree removal, portable restroom facility rental, mechanical equipment repairs & maintenance, etc.)
- Consumable equipment and supplies – typically less than a one year life-cycle (balls; arts & crafts supplies; herbicide; fertilizer; trash bags; Sea Lion Aquatic Park supplies including chemicals, kick boards and first aid supplies; rescue equipment; cups/plates/utensils, food and beverage, awards and trophies, all restaurant and golf course equipment and supplies)
- Non-consumable equipment purchased only for a particular service that requires periodic, continual repair, maintenance and replacement (balls, bases, fitness equipment, tables, chairs, aquatic park mechanical equipment, umbrellas, lane lines, diving blocks, soccer goals, tennis nets, fencing, restaurant and golf course copiers, telecommunications equipment, computers, AV equipment, etc.)
- Uniforms, logoed shirts, etc. for participants, staff, and volunteers.
- Licenses and Permits – health, food and alcohol
- Licensing agreements for the use of motion pictures (Swank)
- Software licensing for specific operations such as restaurant and golf operations; registration.
- Professional association memberships such as (CDGA for golf, etc.)
- PDRMA insurance required for specific events.
- Program and facility specific training (coaching, staff development, lifeguarding, etc.)
- Transportation of participants – program specific busses and vans for trips and associated fleet costs including repairs
- Targeted marketing, promotions, printing, distribution, print advertising, etc.

- Facility utilities for River Bend Golf Club (proshop and River Bend golf maintenance facility), Wheatstack Restaurant, Recreation and Community Centers, Sea Lion Aquatic Park, Museum complex, Community Park. (Not Parks Department or River Road Maintenance Facility, etc., these are indirect costs)
- For enterprise operations:
 - Merchant fees
 - Registration transaction fees
 - Legal fees and legal notices
 - Employment advertisements

Indirect Costs: Remaining overhead, both fixed and variable, including the administrative costs of the agency, not identified as Direct Costs and that would generally exist without any one specific service. Examples include:

- Administrative full-time and part-time staff labor (Department heads, human resources, customer service personnel, accounts payable & payroll staff, etc.)
 - **Percent of any full time wages that are not apportioned to a specific facility or service (may include training, etc.)**
 - Personnel benefits including FICA; Medicaid; Workers' Compensation Insurance; Unemployment Insurance; pension; health, dental and other insurance premiums as applicable (Currently estimate at 34% of total compensation package for regular FTEs and 8% for part time employees).
 - Background checks and pre-employment physicals and drug screenings of employees and volunteers
- Information Technology (IT) services
- Property and casualty insurance (PDRMA) –non-event specific
- Facility utilities for Parks Department, River Bend Maintenance facility, etc.
- Facility safety and security costs (surveillance cameras, security & fire alarms, etc.)
- Consumable equipment and supplies for Recreation and Community Centers, Parks Department, River Road Maintenance facility, etc. (janitorial supplies including toilet paper, mops and cleaning supplies; kitchen supplies, staff uniforms/logo apparel; etc.)
- Service contracts and non-consumable equipment that require periodic repair, maintenance and replacement (copiers, printers, fax machines, telephones, computers, AV equipment, facility mechanical equipment, etc.)
- Office supplies;
- Staff training, professional development, continuing education, professional affiliations, meetings, and associated travel costs, etc.
- Agency association memberships (Illinois Association of Park Districts, Illinois Park & Recreation Association, National Recreation & Park Association, Chamber of Commerce, etc.)
- Licensing agreements for the use of music (ASCAP, BMI, etc.)
- Merchant fees
- Registration transaction fees
- Legal fees and legal notices
- Employment advertisements
- Trash and recycling services
- General park district marketing and communications (web site design and maintenance, program brochure, social media communications, postage and brochure delivery costs etc.)
- Shared Transportation costs – non-program specific busses, vans and associated fleet costs, as well as staff mileage not related to specific programs
- Parks maintenance that is not considered direct costs.