

ADDISON PARK DISTRICT

ORDINANCE NO. 2017-02

FILED
MAY 10 2017
Paul Harris DuPage County Clerk

BUDGET AND APPROPRIATION ORDINANCE

**AN ORDINANCE ADOPTING THE COMBINED ANNUAL
BUDGET AND APPROPRIATION OF FUNDS
FOR THE ADDISON PARK DISTRICT, DUPAGE COUNTY,
ILLINOIS FOR THE FISCAL YEAR BEGINNING
MAY 1, 2017 THROUGH APRIL 30, 2018**

WHEREAS, the Board of Park Commissioners of the Addison Park District DuPage County, Illinois has caused to be prepared a Combined Annual Budget and Appropriation in tentative form, which Ordinance has been conveniently available for public inspection for at least 30 days prior to final action thereon; and

WHEREAS, a public hearing was held at the Addison Park District, Community Recreation Center, Addison, Illinois on the 24th day of April, 2017, on said Ordinance, notice of said hearing having been given at least one week prior to such hearing as required by law, by publication in the Daily Herald, a newspaper published within the Park District; and that all other legal requirements for the adoption of the Annual Budget and Appropriation Ordinance of the Park District for the fiscal year beginning May 1st, 2017 and ending April 30th, 2018 have been performed.

SECTION 1. Each of these funds are deemed necessary by this Board to defray the necessary expenses and liabilities of this District during the fiscal year beginning May 1st, 2017 and ending April 30th, 2018 for the respective purposes set forth.

SECTION 2. That the following annual budget for the fiscal year of the Addison Park District beginning May 1, 2017 through April 30, 2018 is hereby adopted and the following sums of money are hereby budgeted and appropriated for the purposes set forth:

ORDINANCE 2017-02

I. CORPORATE FUND

	Budget	Appropriation
PROJECTED FUND BALANCE BEGINNING OF YEAR	\$ 1,637,444	\$ 1,883,061
Estimated Revenue		
Property Tax	\$ 1,429,542	\$ 1,643,973
Personal Property Replacement Tax	\$ 113,165	\$ 130,140
Audit	\$ 21,116	\$ 24,283
Interest	\$ 3,000	\$ 3,450
Other Revenue (Foundation Support)	\$ 18,000	\$ 20,700
Grants and Development	\$ 3,000	\$ 3,450
TOTAL ESTIMATED REVENUE	\$ 1,587,823	\$ 1,825,996
TOTAL FUNDS AVAILABLE	\$ 3,225,267	\$ 3,709,057
Estimated Disbursements		
Administrative Services		
Salaries and Wages	\$ 545,128	\$ 626,897
Contractual Services	\$ 253,536	\$ 291,566
Maintenance & Supply	\$ 26,250	\$ 30,188
Audit	\$ 21,421	\$ 24,634
Information Systems	\$ 120,223	\$ 138,256
Marketing & Community Relations	\$ 126,970	\$ 146,016
	\$ 1,093,528	\$ 1,257,557
Parks and Planning		
Salaries and Wages	\$ 430,071	\$ 494,582
Contractual Services	\$ 217,821	\$ 250,494
Maintenance & Supply	\$ 131,600	\$ 151,340
	\$ 779,492	\$ 896,416
TOTAL - CORPORATE FUND	\$ 1,873,020	\$ 2,153,973
TOTAL ESTIMATED FUND BALANCE END OF YEAR	\$ 1,352,247	\$ 1,555,084

II. RECREATION AND POOL FUND

	<u>Budget</u>	<u>Appropriation</u>
PROJECTED FUND BALANCE BEGINNING OF YEAR	\$ 1,155,867	\$ 1,329,247
Estimated Revenue		
Property Taxes	\$ 795,011	\$ 914,263
Personal Property Replacement Tax	\$ 37,948	\$ 43,640
Rental Income	\$ 123,760	\$ 142,324
Other - Vending Machines	\$ 4,000	\$ 4,600
Program Revenue	\$ 590,452	\$ 679,020
Pool Operations	\$ 93,515	\$ 107,542
TOTAL ESTIMATED REVENUE	\$ 1,644,686	\$ 1,891,389
TOTAL FUNDS AVAILABLE	\$ 2,800,553	\$ 3,220,636
Estimated Disbursements		
Administrative Services		
Salaries and Wages	\$ 268,774	\$ 309,090
Contractual Services	\$ 297,248	\$ 341,835
Materials & Supplies	\$ 91,815	\$ 105,587
Facility Salaries	\$ 154,861	\$ 178,090
	\$ 812,698	\$ 934,603
Recreation Programs		
Youth Program Wages	\$ 163,175	\$ 187,651
Athletic Program Wages	\$ 16,090	\$ 18,504
Bus Driver Wages	\$ 5,379	\$ 6,186
Contractual Services	\$ 60,727	\$ 69,836
Maintenance and Supply	\$ 64,738	\$ 74,449
Active Adult Program	\$ 35,580	\$ 40,917
Pool Wages	\$ 87,738	\$ 100,899
Pool Contractual Services	\$ 20,200	\$ 23,230
Pool Maintenance & Supply	\$ 31,340	\$ 36,041
	\$ 484,967	\$ 557,712
TOTAL - RECREATION FUND	\$ 1,297,665	\$ 1,492,315
ESTIMATED FUND BALANCE END OF YEAR	\$ 1,502,888	\$ 1,728,321

III. ILLINOIS MUNICIPAL RETIREMENT FUND

	<u>Budget</u>	<u>Appropriation</u>
PROJECTED FUND BALANCE BEGINNING OF YEAR	\$ (113,395)	\$ (130,404)
Estimated Revenue		
Property Taxes	\$ 377,973	\$ 434,669
Personal Property Replacement Tax	\$ 18,220	\$ 20,953
TOTAL ESTIMATED REVENUE	\$ 396,193	\$ 455,622
TOTAL FUNDS AVAILABLE	\$ 282,798	\$ 325,218
Estimated Disbursements		
Retirement - Employer Contribution	\$ 336,891	\$ 387,425
TOTAL - IMRF FUND	\$ 336,891	\$ 387,425
ESTIMATED FUND BALANCE END OF YEAR	<u>\$ (54,093)</u>	<u>\$ (62,207)</u>

IV. LIABILITY INSURANCE FUND

	<u>Budget</u>	<u>Appropriation</u>
PROJECTED FUND BALANCE BEGINNING OF YEAR	\$ 94,131	\$ 108,251
Estimated Revenue		
Property Taxes	\$ 98,189	\$ 112,917
Other - Safety Award	\$ 1,500	\$ 1,725
TOTAL ESTIMATED REVENUE	\$ 99,689	\$ 114,642
TOTAL FUNDS AVAILABLE	\$ 193,820	\$ 222,893
Estimated Disbursements		
Contractual	\$ 2,030	\$ 2,335
PDRMA Liability Insurance	\$ 102,349	\$ 117,701
Unemployment Insurance	\$ 2,000	\$ 2,300
Maintenance and Supply	\$ 4,200	\$ 4,830
TOTAL - LIABILITY INSURANCE FUND	\$ 110,579	\$ 127,166
ESTIMATED FUND BALANCE END OF YEAR	<u>\$ 83,241</u>	<u>\$ 95,727</u>

V. BOND AND INTEREST FUND

	<u>Budget</u>	<u>Appropriation</u>
PROJECTED FUND BALANCE BEGINNING OF YEAR	\$ -	\$ -
Estimated Revenue		
Property Taxes	\$ 1,266,950	\$ 1,456,993
Interest	\$ 704	\$ 810
Bond Proceeds	\$ 441,000	\$ 507,150
GO Bond Capital Transfer	\$ 628,810	\$ 723,132
TOTAL ESTIMATED REVENUE	\$ 2,337,464	\$ 2,688,084
TOTAL FUNDS AVAILABLE	\$ 2,337,464	\$ 2,688,084
Estimated Disbursements		
Bond Principal	\$ 1,166,670	\$ 1,341,671
Bond Interest	\$ 87,536	\$ 100,667
Refunding Bonds	\$ 628,810	\$ 723,132
TOTAL - BOND AND INTEREST FUND	\$ 1,883,016	\$ 2,165,469
ESTIMATED FUND BALANCE END OF YEAR	<u>\$ 454,448</u>	<u>\$ 522,615</u>

VI. SPECIAL RECREATION FUND

	<u>Budget</u>	<u>Appropriation</u>
PROJECTED FUND BALANCE BEGINNING OF YEAR	\$ 660,738	\$ 759,849
Estimated Revenue		
Property Taxes	<u>\$ 408,591</u>	<u>\$ 469,880</u>
TOTAL ESTIMATED REVENUE	\$ 1,069,329	\$ 1,229,728
TOTAL FUNDS AVAILABLE	\$ 1,730,067	\$ 1,989,577
Estimated Disbursements		
SRA Distribution	\$ 271,368	\$ 312,073
ADA Projects	\$ 60,000	\$ 69,000
Contractual Services	<u>\$ 21,790</u>	<u>\$ 25,059</u>
TOTAL - SPECIAL RECREATION FUND	\$ 353,158	\$ 406,132
ESTIMATED FUND BALANCE END OF YEAR	<u>\$ 1,376,909</u>	<u>\$ 1,583,445</u>

VII. DEVELOPER DONATIONS FUND

	<u>Budget</u>	<u>Appropriation</u>
FUND BALANCE BEGINNING OF YEAR	\$ 269,656	\$ 310,104
Estimated Revenue		
Village of Addison Properties	<u>\$ 10,000</u>	<u>\$ 11,500</u>
TOTAL ESTIMATED REVENUE	\$ 10,000	\$ 11,500
TOTAL FUNDS AVAILABLE	\$ 279,656	\$ 321,604
Estimated Disbursements		
Property Improvements	\$ -	\$ -
TOTAL - DEVELOPER DONATIONS FUND	<u>\$ -</u>	<u>\$ -</u>
	\$ -	\$ -
ESTIMATED FUND BALANCE END OF YEAR	<u><u>\$ 279,656</u></u>	<u><u>\$ 321,604</u></u>

VIII. SOCIAL SECURITY AND MEDICARE FUND

	<u>Budget</u>	<u>Appropriation</u>
PROJECTED FUND BALANCE BEGINNING OF YEAR	\$ 147,890	\$ 170,074
Estimated Revenue		
Property Tax	<u>\$ 285,064</u>	<u>\$ 327,824</u>
TOTAL ESTIMATED REVENUE	\$ 285,064	\$ 327,824
TOTAL FUNDS AVAILABLE	\$ 432,954	\$ 497,897
Estimated Disbursements		
Social Security	\$ 98,618	\$ 113,411
Medicare	<u>\$ 23,064</u>	<u>\$ 26,524</u>
TOTAL - SOCIAL SECURITY AND MEDICARE FUND	\$ 121,682	\$ 139,934
ESTIMATED FUND BALANCE END OF YEAR	<u><u>\$ 311,272</u></u>	<u><u>\$ 357,963</u></u>

IX. SENIOR CLUB FUND

	<u>Budget</u>	<u>Appropriation</u>
FUND BALANCE BEGINNING OF YEAR	\$ 6,562	\$ 7,546
Estimated Revenue		
Village of Addison Senior Commission	\$ 18,800	\$ 21,620
Membership	\$ 5,000	\$ 5,750
Programs	\$ 29,435	\$ 33,850
TOTAL ESTIMATED REVENUE	\$ 53,235	\$ 61,220
TOTAL FUNDS AVAILABLE	\$ 59,797	\$ 68,767
Estimated Disbursements		
Contractual Services	\$ 1,143	\$ 1,314
Program	\$ 39,230	\$ 45,115
Transfer to Recreation Fund (for staffing costs)	\$ 6,500	\$ 7,475
Consumables	\$ 7,580	\$ 8,717
TOTAL - SENIOR CLUB FUND	\$ 54,453	\$ 62,621
ESTIMATED FUND BALANCE END OF YEAR	\$ 5,344	\$ 6,146

X. GOLF FUND

	<u>Budget</u>	<u>Appropriation</u>
PROJECTED FUND BALANCE BEGINNING OF YEAR	\$ (624,699)	\$ (718,404)
Estimated Revenue		
Driving Range	\$ 150,000	\$ 172,500
Putters Peak	\$ 72,600	\$ 83,490
Golf Course	\$ 56,536	\$ 65,016
Outdoor Merchandise and Rentals	\$ 59,800	\$ 68,770
Dome	\$ 329,750	\$ 379,213
Indoor Programs	\$ 3,000	\$ 3,450
TOTAL REVENUE - GOLF FUND	\$ 671,686	\$ 772,439
TOTAL FUNDS AVAILABLE	\$ 46,987	\$ 54,035

X. GOLF FUND (continued)

	<u>Budget</u>	<u>Appropriation</u>
Estimated Disbursements		
Salaries & Wages	\$ 127,221	\$ 146,304
Contractual Services	\$ 84,610	\$ 97,302
Materials & Supply	\$ 1,000	\$ 1,150
Transfer to Debt Service	\$ 25,000	\$ 28,750
Links and Tees Salaries and Wages	\$ 84,381	\$ 97,038
L&T's Contractual Services	\$ 85,500	\$ 98,325
L&T's Maintenance and Supply	\$ 70,400	\$ 80,960
Dome Salary and Wages	\$ 47,026	\$ 54,080
Dome Contractual Services	\$ 43,750	\$ 50,313
Dome Maintenance and Supply	\$ 53,350	\$ 61,353
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TOTAL - GOLF FUND	\$ 622,238	\$ 715,574
ESTIMATED FUND BALANCE END OF YEAR	<hr/> \$ (575,251)	<hr/> \$ (661,539)

XI. CLUB FITNESS FUND

	<u>Budget</u>	<u>Appropriation</u>
PROJECTED FUND BALANCE BEGINNING OF YEAR	\$ (91,210)	\$ (104,892)
Estimated Revenue		
Club Memberships	\$ 498,000	\$ 572,700
Daily Fees	\$ 17,200	\$ 19,780
Silver Sneakers, BC/BS Prime, Ashlink Memberships	\$ 171,300	\$ 196,995
Building Rental/Utilities	\$ 139,195	\$ 160,074
Food, Beverage, Merchandise Sales	\$ 5,692	\$ 6,546
Fitness Programs	\$ 75,441	\$ 86,757
Aquatic Programs	\$ 44,250	\$ 50,888
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TOTAL ESTIMATED REVENUE	\$ 951,078	\$ 1,093,740
TOTAL FUNDS AVAILABLE	\$ 859,868	\$ 988,848
ESTIMATED DISBURSEMENTS		
Support Staff Wages	\$ 236,922	\$ 272,460
Contractual Services	\$ 273,239	\$ 314,225
Maintenance and Supply	\$ 187,757	\$ 215,921
Transfer to Debt Service	\$ 25,000	\$ 28,750
Fitness Program Wages	\$ 48,665	\$ 55,965
Fitness Supply	\$ 4,200	\$ 4,830
Aquatic Program Wages	\$ 17,281	\$ 19,873
Aquatic Supply	\$ 1,275	\$ 1,466
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TOTAL - CLUB FITNESS FUND	\$ 794,339	\$ 913,490
ESTIMATED FUND BALANCE END OF YEAR	<hr/> \$ 65,529	<hr/> \$ 75,358

XII. CAPITAL DEVELOPMENT FUND

	Budget	Appropriation
PROJECTED FUND BALANCE BEGINNING OF YEAR	\$ 3,653,249	\$ 4,201,236
Estimated Revenue		
Sale of Bonds	\$ 800,000	\$ 920,000
TOTAL ESTIMATED REVENUE	\$ 800,000	\$ 920,000
TOTAL FUNDS AVAILABLE	\$ 4,453,249	\$ 5,121,236
Estimated Disbursements		
District Wide Improvements	\$ 20,000	\$ 23,000
Bond Sale Costs	\$ 13,000	\$ 14,950
Club Fitness	\$ 59,000	\$ 67,850
Recreation Program Equipment	\$ 5,000	\$ 5,750
Technology Upgrades	\$ 129,000	\$ 148,350
Parks Department	\$ 206,000	\$ 236,900
Neighborhood Parks	\$ 95,000	\$ 109,250
Golf Improvements	\$ 32,000	\$ 36,800
GO Bond Payment	\$ 629,000	\$ 723,350
TOTAL - CAPITAL DEVELOPMENT FUND	\$ 1,188,000	\$ 1,366,200
ESTIMATED FUND BALANCE END OF YEAR	\$ 3,265,249	\$ 3,755,036

SUMMARY OF FUND EXPENSES

	<u>Budget</u>	<u>Appropriation</u>
CORPORATE FUND	\$ 1,873,020	\$ 2,153,973
RECREATION FUND	\$ 1,297,665	\$ 1,492,315
FICA AND MEDICARE FUND	\$ 121,682	\$ 139,934
ILLINOIS MUNICIPAL RETIREMENT FUND	\$ 336,891	\$ 387,425
LIABILITY INSURANCE FUND	\$ 110,579	\$ 127,166
BOND & INTEREST FUND	\$ 1,883,016	\$ 2,165,469
SPECIAL RECREATION FUND	\$ 353,158	\$ 406,132
DEVELOPER DESIGNATED FUND	\$ -	\$ -
SENIOR CLUB FUND	\$ 54,453	\$ 62,621
GOLF FUND	\$ 622,238	\$ 715,574
CLUB FITNESS FUND	\$ 794,339	\$ 913,490
CAPITAL DEVELOPMENT FUND	<u>\$ 1,188,000</u>	<u>\$ 1,366,200</u>
 TOTAL TO BE BUDGETED AND APPROPRIATED	 \$ 8,635,041	 \$ 9,930,297

CERTIFICATION OF ESTIMATE OF REVENUE
FISCAL YEAR 2017-2018

SOURCE	AMOUNT
Real Estate Taxes	\$ 4,661,320
Personal Property Replacement Tax	\$ 169,333
Interest Earned	\$ 3,000
Program Fees	\$ 836,093
Membership Fees	\$ 691,500
Golf Fees	\$ 671,686
Merchandise Sales	\$ 78,262
Rental Revenue	\$ 262,955
GO Bond Refunding Capital Transfer	\$ 628,810
Bond Proceeds	\$ 1,250,000
TOTAL	\$ 9,252,959
Estimate of cash on hand May 1, 2017	\$ 6,796,233
Estimate of Cash to be received during Fiscal Year 2018	\$ 9,252,959
Estimate of Expenditures planned for Fiscal Year 2018	\$ 8,635,041
Estimated NET CASH to be on hand April 30, 2018	\$ 7,414,151
Estimated amount of taxes, including property and personal property replacement taxes, to be received by the Addison Park District during Fiscal Year 2018	\$ 4,830,653

SUMMARY OF FUND EXPENSES

	Budget	Appropriation
I. CORPORATE FUND	\$1,873,020	2,153,973
II. RECREATION FUND	1,297,665	1,492,315
III. ILLINOIS MUNICIPAL RETIREMENT FUND	336,891	387,425
IV. LIABILITY INSURANCE FUND	110,579	127,166
V. BOND & INTEREST FUND	1,883,016	2,165,469
VI. SPECIAL RECREATION	353,158	406,132
VII. CAPITAL IMPROVEMENT FUND	1,188,000	1,366,200
VIII. GOLF FUND	622,238	715,574
IX. DEVELOPER DONATION FUND	0	0
X. SOCIAL SECURITY FUND	121,682	139,934
XI. SENIOR CLUB FUND	54,453	62,621
XII. CLUB FITNESS FUND	794,339	913,490
TOTAL SUMMARY OF ALL FUNDS	\$8,635,041	\$9,930,297

SECTION 3. That all unexpended balances of any item or items, or any general appropriation made in this Ordinance may be expended in making up any insufficiency in any item or items in the same appropriation made for this Ordinance.

SECTION 4. That all unexpended balances from annual appropriations of previous years are hereby reappropriated.

SECTION 5. The various provisions of this Ordinance are to be considered severable, and if any part or portion of this Ordinance shall be held invalid by any Court of competent

jurisdiction, such decision shall not affect the validity of the remaining provisions of this Ordinance.

SECTION 6. All prior ordinances and resolutions in conflict or inconsistent with herewith are expressly repealed only to the extent of such conflict or inconsistency.

SECTION 7. This Budget and Appropriation Ordinance for Fiscal Year 2018 shall be in full force and effect upon its passage and approval.

PASSED this 24th day of April, 2017.

AYES: Michael Capizzano, Debbie Gayon, Tom Reed, Tina Towns

ABSENT: Ron Maxwell

NAYS: _____

ABSTAIN: _____

ADDISON PARK DISTRICT

(Seal)

By: Tina Towns
Tina Towns, Board President

ATTEST:

Deborah Gayon
Deborah Gayon, Board Secretary

FILED
MAY 10 2017
Paul Harris DuPage County Clerk

STATE OF ILLINOIS)
) SS.
COUNTY OF DUPAGE)

CERTIFICATION

I, Deborah Gayon, do hereby certify that I am the duly qualified and acting Secretary of the Addison Park District in the county and state aforesaid, and, as such Secretary, I am the keeper of the records and files of the Board of Commissioners of the Addison Park District. I do further certify that the attached and foregoing is a true and complete copy of the Combined Annual Budget and Appropriation Ordinance of the Addison Park District, DuPage County, Illinois, for the Fiscal Year beginning May 1st, 2017 and ending April 30th, 2018 as adopted by the Board of Commissioners at its properly convened meeting held on the 24th day of April, 2017, as appears from the official records of the Addison Park District in my care and custody.

IN WITNESS WHEREOF, I have hereunto affixed my official signature and the corporate seal of the Addison Park District at 120 East Oak Street, Addison, Illinois, on the 24th day of April, 2017.



Deborah Gayon
Board Secretary, Addison Park District

(seal)

FILED
MAY 10 2017
Paul Haines DuPage County Clerk

FILED
MAY 10 2017
Paul Harris DuPage County Clerk

CERTIFICATION OF ESTIMATE OF REVENUE
FISCAL YEAR 2017-2018

I, Ron Maxwell, do hereby certify that I am the Treasurer of the Board of Commissioners for the Addison Park District. I do further certify that the revenues, by source, anticipated to be received by the Park District in the fiscal year beginning May 1st, 2017 and ending on April 30th, 2018 are estimated to be as follows:

ESTIMATE OF REVENUE

SOURCE	AMOUNT (\$)
Real Estate Taxes	\$4,661,320
Personal Property Replacement Tax	169,333
Interest Earned	3,000
Program Fees	836,093
Membership Fees	691,500
Rental Revenue	262,955
Golf Fees	671,686
Merchandise Sales	78,262
GO Bond Refunding – Capital Transfer	628,810
Bond Proceeds	1,250,000
TOTAL	\$9,252,959

Estimate of cash on hand May 1, 2017 \$ 6,796,233

Estimate of Cash to be Received during Fiscal Year 2018 \$ 9,252,959

Estimate of Expenditures planned for Fiscal Year 2018 \$ 8,635,041

Estimated NET CASH to be on hand April 30, 2018 \$ 7,414,151

Estimated amount of taxes, including property and personal property replacement taxes, to be received by the Addison Park District during Fiscal Year 2018 \$ 4,830,653

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of
The Addison Park District this 24th day of April, 2017.



Ron Maxwell, Board Treasurer