

ADDISON PARK DISTRICT

ORDINANCE NO. 2018-01

BUDGET AND APPROPRIATION ORDINANCE

FILED
MAY 16 2018
Paul Minick
DuPage County Clerk

**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, 2018 THROUGH APRIL 30, 2019**

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 23rd day of April, 2018, 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, 2018 and ending April 30th, 2019 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, 2018 and ending April 30th, 2019 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, 2018 through April 30, 2019 is hereby adopted and the following sums of money are hereby budgeted and appropriated for the purposes set forth:

ORDINANCE 2018-01

I. CORPORATE FUND

	Budget	Appropriation
PROJECTED FUND BALANCE BEGINNING OF YEAR	\$ 567,641	\$ 652,787
Estimated Revenue		
Property Tax	\$ 1,575,968	\$ 1,812,363
Personal Property Replacement Tax	\$ 134,297	\$ 154,442
Audit	\$ 19,833	\$ 22,808
Interest	\$ 48,000	\$ 55,200
Other Revenue (Foundation Support, Rebates & Events)	\$ 24,500	\$ 28,175
TOTAL ESTIMATED REVENUE	\$ 1,802,598	\$ 2,072,988
TOTAL FUNDS AVAILABLE	\$ 2,370,239	\$ 2,725,775
Estimated Disbursements		
Administrative Services		
Salaries and Benefits	\$ 663,986	\$ 763,584
Contractual Services	\$ 227,198	\$ 261,278
Maintenance & Supply	\$ 27,000	\$ 31,050
Audit	\$ 19,833	\$ 22,808
	\$ 938,017	\$ 1,078,720
Parks and Planning		
Salaries and Benefits	\$ 632,910	\$ 727,847
Contractual Services	\$ 91,344	\$ 105,046
Maintenance & Supply	\$ 144,700	\$ 166,405
	\$ 868,954	\$ 999,297
TOTAL - CORPORATE FUND	\$ 1,806,971	\$ 2,078,017
TOTAL ESTIMATED FUND BALANCE END OF YEAR	\$ 563,268	\$ 647,758

II. RECREATION FUND

	Budget	Appropriation
PROJECTED FUND BALANCE BEGINNING OF YEAR	\$ 1,103,438	\$ 1,268,954
Estimated Revenue		
Property Taxes	\$ 844,804	\$ 971,525
Recreational Programming	\$ 699,802	\$ 804,772
Golf Operations	\$ 549,965	\$ 632,460
Senior Programming	\$ 61,985	\$ 71,283
Club Fitness	\$ 725,631	\$ 834,476
Other - Vending & Sponsorships	\$ 14,500	\$ 16,675
TOTAL ESTIMATED REVENUE	\$ 2,896,687	\$ 3,331,190
TOTAL FUNDS AVAILABLE	\$ 4,000,125	\$ 4,600,144
Estimated Disbursements		
Administrative Services		
Salaries and Benefits		
Recreation Programming	\$ 602,994	\$ 693,443
Facilities Operations	\$ 153,300	\$ 176,295
Club Fitness Operations	\$ 396,285	\$ 455,728
Golf Programming	\$ 268,849	\$ 309,176
	\$ 1,421,428	\$ 1,634,642
Contractual Services		
Recreation Programming	\$ 403,961	\$ 464,555
Senior Programs	\$ 1,143	
Facilities Operations	\$ 247,720	\$ 284,878
Club Fitness Operations	\$ 100,722	\$ 115,830
Golf Programming	\$ 120,503	\$ 138,578
	\$ 874,049	\$ 1,005,156
Supplies		
Recreation Programming	\$ 159,595	\$ 183,534
Senior Programs	\$ 46,810	
Facilities Operations	\$ 149,100	\$ 171,465
Club Fitness Operations	\$ 103,484	\$ 119,007
Golf Programming	\$ 97,284	\$ 111,877
	\$ 556,273	\$ 639,714
TOTAL EXPENSES - RECREATION FUND	\$ 2,851,750	\$ 3,279,513
ESTIMATED FUND BALANCE END OF YEAR	\$ 1,148,375	\$ 1,320,631

III. ILLINOIS MUNICIPAL RETIREMENT FUND

	<u>Budget</u>	<u>Appropriation</u>
PROJECTED FUND BALANCE BEGINNING OF YEAR	\$ (277,350)	\$ (318,953)
Estimated Revenue		
Property Taxes	\$ 396,672	\$ 456,173
TOTAL ESTIMATED REVENUE	\$ 396,672	\$ 456,173
TOTAL FUNDS AVAILABLE	\$ 119,322	\$ 137,220
Estimated Disbursements		
Retirement - Employer Contribution	\$ 347,635	\$ 399,780
TOTAL - IMRF FUND	\$ 347,635	\$ 399,780
ESTIMATED FUND BALANCE END OF YEAR	<u>\$ (228,313)</u>	<u>\$ (262,560)</u>

IV. LIABILITY INSURANCE FUND

	<u>Budget</u>	<u>Appropriation</u>
PROJECTED FUND BALANCE BEGINNING OF YEAR	\$ (33,324)	\$ (38,323)
Estimated Revenue		
Property Taxes	\$ 99,704	\$ 114,660
Other - Safety Award	\$ 1,500	\$ 1,725
TOTAL ESTIMATED REVENUE	\$ 101,204	\$ 116,385
TOTAL FUNDS AVAILABLE	\$ 67,880	\$ 78,062
Estimated Disbursements		
Contractual/Liability Insurance	\$ 109,140	\$ 125,511
Maintenance and Supply	\$ 3,400	\$ 3,910
TOTAL - LIABILITY INSURANCE FUND	\$ 112,540	\$ 129,421
ESTIMATED FUND BALANCE END OF YEAR	<u>\$ (44,660)</u>	<u>\$ (51,359)</u>

V. BOND AND INTEREST FUND

	<u>Budget</u>	<u>Appropriation</u>
PROJECTED FUND BALANCE BEGINNING OF YEAR	\$ 455,525	\$ 523,854
Estimated Revenue		
Property Taxes	\$ 1,280,420	\$ 1,472,483
Bond Proceeds	\$ 442,603	\$ 508,993
TOTAL ESTIMATED REVENUE	\$ 1,723,023	\$ 1,981,476
TOTAL FUNDS AVAILABLE	\$ 2,178,548	\$ 2,505,330
Estimated Disbursements		
Bond Principal	\$ 1,114,000	\$ 1,281,100
Bond Interest	\$ 169,668	\$ 195,118
TOTAL - BOND AND INTEREST FUND	\$ 1,283,668	\$ 1,476,218
ESTIMATED FUND BALANCE END OF YEAR	\$ 894,880	\$ 1,029,112

VI. SPECIAL RECREATION FUND

	<u>Budget</u>	<u>Appropriation</u>
PROJECTED FUND BALANCE BEGINNING OF YEAR	\$ 317,666	\$ 365,316
Estimated Revenue		
Property Taxes	\$ 402,033	\$ 462,338
TOTAL ESTIMATED REVENUE	\$ 402,033	\$ 462,338
TOTAL FUNDS AVAILABLE	\$ 719,699	\$ 827,654
Estimated Disbursements		
SRA Distribution	\$ 275,000	\$ 316,250
ADA Projects	\$ 60,000	\$ 69,000
Contractual Services	\$ 23,550	\$ 27,083
TOTAL - SPECIAL RECREATION FUND	\$ 358,550	\$ 412,333
ESTIMATED FUND BALANCE END OF YEAR	\$ 361,149	\$ 415,321

VII. DEVELOPER DONATIONS FUND

	<u>Budget</u>	<u>Appropriation</u>
FUND BALANCE BEGINNING OF YEAR	\$ 343,807	\$ 395,378
Estimated Revenue		
Village of Addison Properties	\$ 5,000	\$ 5,750
TOTAL ESTIMATED REVENUE	\$ 5,000	\$ 5,750
TOTAL FUNDS AVAILABLE	\$ 348,807	\$ 401,128
Estimated Disbursements		
Property Improvements	\$ 5,000	\$ 5,750
TOTAL - DEVELOPER DONATIONS FUND	\$ 5,000	\$ 5,750
	\$ 5,000	\$ 5,750
ESTIMATED FUND BALANCE END OF YEAR	\$ 343,807	\$ 395,378

VIII. SOCIAL SECURITY AND MEDICARE FUND

	<u>Budget</u>	<u>Appropriation</u>
PROJECTED FUND BALANCE BEGINNING OF YEAR	\$ 477,158	\$ 548,732
Estimated Revenue		
Property Tax	\$ 300,184	\$ 345,212
TOTAL ESTIMATED REVENUE	\$ 300,184	\$ 345,212
TOTAL FUNDS AVAILABLE	\$ 777,342	\$ 893,943
Estimated Disbursements		
Social Security	\$ 335,279	\$ 385,571
Medicare	\$ 34,450	\$ 39,618
TOTAL - SOCIAL SECURITY AND MEDICARE FUND	\$ 369,729	\$ 425,189
ESTIMATED FUND BALANCE END OF YEAR	\$ 407,613	\$ 468,755

XII. CAPITAL DEVELOPMENT FUND

	<u>Budget</u>	<u>Appropriation</u>
PROJECTED FUND BALANCE BEGINNING OF YEAR	\$ 3,841,106	\$ 4,417,272
Estimated Revenue		
Sale of Bonds	\$ 857,397	\$ 986,007
TOTAL ESTIMATED REVENUE	\$ 857,397	\$ 986,007
TOTAL FUNDS AVAILABLE	\$ 4,698,503	\$ 5,403,278
Estimated Disbursements		
Recreation Improvements	\$ 148,000	\$ 170,200
Club Fitness Needs	\$ 353,000	\$ 405,950
Technology Upgrades	\$ 125,000	\$ 143,750
Parks Department	\$ 415,000	\$ 477,250
Golf Improvements	\$ 38,500	\$ 44,275
Bond Sale Costs	\$ 15,000	\$ 17,250
TOTAL - CAPITAL DEVELOPMENT FUND	\$ 1,094,500	\$ 1,258,675
ESTIMATED FUND BALANCE END OF YEAR	<u>\$ 3,604,003</u>	<u>\$ 4,144,603</u>

SUMMARY OF FUND EXPENSES

	Budget	Appropriation
CORPORATE FUND	\$1,806,971	\$ 2,078,017
RECREATION FUND	2,851,750	3,279,513
ILLINOIS MUNICIPAL RETIREMENT FUND	347,635	399,780
LIABILITY INSURANCE FUND	112,540	129,421
BOND & INTEREST FUND	1,283,668	1,476,218
SPECIAL RECREATION	358,550	412,333
CAPITAL IMPROVEMENT FUND	1,094,500	1,258,675
DEVELOPER DONATION FUND	5,000	5,750
FICA/SOCIAL SECURITY FUND	121,682	139,934
TOTAL SUMMARY OF ALL FUNDS	\$8,230,343	\$9,464,894

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 2019 shall be in full force and effect upon its passage and approval.

PASSED this 23rd day of April, 2018.

AYES: 4 Towns, Angiolo, Gayon, Capizzano
ABSENT: 1 Reed
NAYS: Ø
ABSTAIN: Ø

(Seal)

ADDISON PARK DISTRICT

By: 
Michael Capizzano, Board President

ATTEST:


Deborah Gayon, Board Secretary

FILED
MAY 16 2018
Paul H. ... DuPage County Clerk

FILED
MAY 16 2018

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DuPage County Clerk

CERTIFICATION OF ESTIMATE OF REVENUE
FISCAL YEAR 2018-2019

I, Frank Angiulo, 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, 2018 and ending on April 30th, 2019 are estimated to be as follows:

ESTIMATE OF REVENUE

SOURCE	AMOUNT (\$)
Real Estate Taxes	\$4,932,423
Personal Property Replacement Tax	134,297
Interest Earned	48,000
Program Fees	868,498
Membership Fees	520,400
Golf Fees	533,700
Merchandise Sales	8,335
Rental Revenue	139,145
Bond Proceeds	1,300,000
TOTAL	\$8,484,798

Estimate of cash on hand May 1, 2018 \$ 6,795,667

Estimate of Cash to be Received during Fiscal Year 2019 \$ 8,484,798

Estimate of Expenditures planned for Fiscal Year 2019 \$ 8,230,323

Estimated NET CASH to be on hand April 30, 2019 \$ 7,050,122

Estimated amount of taxes, including property and personal property replacement taxes, to be received by the Addison Park District during Fiscal Year 2019 \$ 5,066,720

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of The Addison Park District this 23rd day of April, 2018.



Frank Angiulo, Board Treasurer


STATE OF ILLINOIS)
) SS.
COUNTY OF DUPAGE)

FILED
MAY 16 2018
Paul H. ... DuPage County Clerk

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, 2018 and ending April 30th, 2019 as adopted by the Board of Commissioners at its properly convened meeting held on the 23rd day of April, 2018, 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 23rd day of April, 2018.



Deborah Gayon
Board Secretary, Addison Park District

(seal)