

**FOSS PARK DISTRICT
COMBINED BUDGET & APPROPRIATION ORDINANCE
2015-16**

An Ordinance Adopting the Combined Annual Budget and Appropriation Funds for Foss Park District, Lake County, Illinois for the Fiscal year beginning May 1, 2015 and ending April 30, 2016.

Be it ordained by the Board of Park Commissioners (The "Board") of the Foss Park District (The "District"), Lake County, Illinois:

Section I

It is Hereby Found and Determined:

- a) This Board has here-to-fore caused to be prepared a combined annual budget and appropriation ordinance in tentative form, which ordinance has been conveniently available for public inspection for at least 30 days prior to final action hereunder; and
- b) A public hearing was held at the Community Youth Center, 1730 Lewis Avenue, North Chicago, Illinois on October 21, 2015 on said ordinance, notice of said hearing having been given publication in the Lake County News-Sun being a newspaper of general circulation within this District, at least one week prior to such hearing, and,
- c) That all other legal requirements for the adoption of the annual budget and appropriation ordinance of this District for the fiscal year beginning May 1, 2015 and ending April 30, 2016 have here-to-fore been performed.

Section II

The following sums of money constitute the cash balances at the beginning of the first day of May 2015; the estimated revenues and other receipts and the budgeted and appropriated expenditures for the year beginning May 1, 2015 and ending April 30, 2016; and the estimated cash balances on April 30, 2016. The amounts budgeted and appropriated, or so much thereof as may be authorized by law for the following objects and purposes, be and the same are hereby budgeted and appropriated for the fiscal year beginning on the 1st day of May, 2015 and ending on the 30th day of April, 2016.

GENERAL CORPORATE FUND

Cash Balance (Deficit) Beginning \$587,028

Estimated Revenues and Other Receipts

Real Estate Taxes	\$780,693
Replacement Taxes	\$140,000
Rentals	\$3,000
Interest on Investments	\$25
Other Revenues	\$426,000

Total Estimated Receipts \$1,349,718

	BUDGET	APPROPRIATION
<i>Expenditures</i>		
<i>Administration</i>		
Personnel Services	\$231,000	\$275,000
Fringe Benefits	\$30,000	\$50,000
Professional Services	\$105,000	\$150,000
Utilities/Cleaning	\$215	\$5,000
Maint. & Repair/Insurance	\$11,000	\$15,000
Communications	\$27,900	\$40,000
Commodities	\$6,000	\$15,000
Other Expenditures	\$80,000	\$110,000
Transfers Out	\$642,772	\$480,000
Capital Outlay	\$0	\$5,000
<i>Total Administration</i>	\$1,133,887	\$1,145,000
<i>Park Maintenance</i>		
Personnel Services	\$140,761	\$175,000
Fringe Benefits	\$150	\$30,000
Professional Services	\$2,000	\$5,000
Utilities/Cleaning	\$13,160	\$20,000
Maint. & Repair/Insurance	\$24,000	\$50,000
Communications	\$1,360	\$6,000
Commodities	\$34,400	\$40,000
Other Expenditures	\$0	\$5,000
Capital Outlay	\$0	\$0
<i>Total Park Maintenance</i>	\$215,831	\$331,000
<i>Total Expenditures</i>	\$1,349,718	\$1,476,000
<i>Cash Balance (Deficit) Ending</i>	\$587,028	

RECREATION FUND

<i>Cash Balance (Deficit) Beginning</i>	\$270,082	
--	-----------	--

Estimated Revenues and Other Receipts

Real Estate Taxes	\$691,002
Replacement Taxes	\$0
Rentals	\$22,500
Grants	\$1,000
Charges for Service	\$77,520
Interest on Investments	\$0
Other Revenues	\$35,500

<i>Total Estimated Receipts</i>	\$827,522
--	-----------

	BUDGET	APPROPRIATION
<i>Expenditures</i>		
<i>Administration</i>		
Personnel Services	\$275,000	\$400,000
Fringe Benefits	\$23,000	\$60,000
Professional Services	\$800	\$9,000
Utilities/Cleaning	\$39,800	\$75,000
Maint. & Repair/Insurance	\$38,000	\$50,000
Communications	\$30,000	\$50,000
Commodities	\$34,000	\$50,000
Other Expenditures	\$0	\$2,500
Transfer Out	\$324,925	\$350,000
Capital Outlay	\$1,400	\$5,000
<i>Total Administration</i>	\$766,925	\$1,051,500
<i>Programs</i>		
Personnel Services	\$4,700	\$8,000
Fringe Benefits	\$0	\$2,000
Professional Services	\$0	\$5,000
Utilities/Cleaning	\$0	\$2,000
Maint. & Repair/Insurance	\$0	\$5,000
Communications	\$23,497	\$30,000
Commodities	\$32,400	\$40,000
Capital Outlay	\$0	\$0
<i>Total Programs</i>	\$60,597	\$92,000
<i>Total Expenditures</i>	\$827,522	\$1,143,500
<i>Cash Balance (Deficit) Ending</i>	\$270,082	

SPECIAL RECREATION FUND

Cash Balance (Deficit) Beginning \$671,641

Estimated Revenues and Other Receipts

Real Estate Taxes \$15,000
Interest on Investments \$0

Total Estimated Receipts \$15,000

BUDGET APPROPRIATION

Expenditures

Administration

Professional Services \$4,000 \$8,000
Maint. & Repair/Insurance \$0 \$15,000
Communications \$4,000 \$12,000
Commodities \$0 \$8,000
Capital Outlay \$0 \$25,000

Total Administration \$8,000 \$68,000

Cash Balance (Deficit) Ending \$678,641

ILLINOIS MUNICIPAL RETIREMENT FUND

Cash Balance (Deficit) Beginning (\$202,925)

Estimated Revenues and Other Receipts

Real Estate Taxes \$0
Interest on Investments \$0
Transfer In \$360,000

Total Estimated Receipts \$360,000

BUDGET APPROPRIATION

Expenditures

Fringe Benefits \$210,000 \$275,000

Total Expenditures \$210,000 \$275,000

Cash Balance (Deficit) Ending (\$52,925)

PUBLIC LIABILITY

Cash Balance (Deficit) Beginning (\$158,995)

Estimated Revenues and Other Receipts

Real Estate Taxes	\$0
Interest	\$0
Other Revenues	\$0
Transfer In	\$306,400

Total Estimated Receipts \$306,400

	BUDGET	APPROPRIATION
<i>Expenditures</i>		
Fringe Benefits	\$105,000	\$150,000
Professional Services	\$10,000	\$45,000
Maint. & Repair/Insurance	\$89,400	\$100,000
Communications	\$11,000	\$30,000
Commodities	\$4,000	\$20,000
Capital Outlay	\$10,000	\$60,000
<i>Total Expenditures</i>	\$229,400	\$405,000

Cash Balance (Deficit) Ending (\$81,995)

AUDIT FUND

Cash Balance (Deficit) Beginning (\$7,634)

Estimated Revenues and Other Receipts

Real Estate Taxes	\$11,153
Interest on Investments	\$0
Transfer In	\$6,847

Total Estimated Receipts \$18,000

	BUDGET	APPROPRIATION
<i>Expenditures</i>		
Professional Services	\$18,000	\$30,000
<i>Total Administration</i>	\$18,000	\$30,000

Cash Balance (Deficit) Ending (\$7,634)

POLICE FUND

Cash Balance (Deficit) Beginning \$16,177

Estimated Revenues and Other Receipts

Real Estate Taxes \$15,000
Interest on Investments \$0

Total Estimated Receipts \$15,000

Expenditures

	BUDGET	APPROPRIATION
Personnel Services	\$97,040	\$125,000
Professional Services	\$0	\$15,000
Utilities/Cleaning	\$1,500	\$5,000
Maint. & Repair	\$3,800	\$10,000
Communications	\$0	\$5,000
Commodities	\$5,500	\$15,000
Capital Outlay	\$5,000	\$30,000

Total Expenditures \$112,840 \$205,000

Cash Balance (Deficit) Ending (\$81,663)

BOND & INTEREST FUND

Cash Balance (Deficit) Beginning \$595,129

Estimated Revenues and Other Receipts

Real Estate Taxes \$183,994
Interest on Investments \$200

Total Estimated Receipts \$184,194

Expenditures

	BUDGET	APPROPRIATION
Professional Services	\$0	\$30,000
Other Expenditures	\$15,000	\$25,000
Capital Outlay	\$185,000	\$400,000

Total Administration \$200,000 \$455,000

Cash Balance (Deficit) Ending \$579,323

CAPITAL IMPROVEMENTS FUND

Cash Balance (Deficit) Beginning (\$329,646)

Estimated Revenues and Other Receipts

Grants	\$62,464
Interest on Investments	\$1,000
Other Revenues	\$0

Total Estimated Receipts \$63,464

Expenditures

	BUDGET	APPROPRIATION
Professional Services	\$35,000	\$50,000
Maint. & Repair	\$25,000	\$60,000
Communications	\$0	\$1,000
Capital Outlay	\$125,000	\$350,000

Total Expenditures \$185,000 \$461,000

Cash Balance (Deficit) Ending (\$451,182)

GOLF COURSE FUND

Cash Balance (Deficit) Beginning (\$446,468)

Estimated Revenues and Other Receipts

Charges for Service	\$1,659,000
Rentals	\$100
Interest on Investments	\$50
Other Revenues	\$77,000
Transfers In	\$293,450

Total Estimated Receipts \$2,029,600

	BUDGET	APPROPRIATION
Expenditures		
<i>Golf Course Operations</i>		
Personnel Services	\$480,000	\$525,000
Fringe Benefits	\$31,000	\$60,000
Professional Services	\$3,000	\$30,000
Utilities/Cleaning	\$26,800	\$50,000
Maint. & Repair/Insurance	\$21,000	\$20,000
Communications	\$103,000	\$130,000
Commodities	\$500,000	\$700,000
Other Expenditures	\$0	\$5,000
Capital Outlay	\$57,000	\$75,000
<i>Total Operations</i>	\$1,221,800	\$1,595,000
<i>Golf Maintenance</i>		
Personnel Services	\$243,736	\$275,000
Fringe Benefits	\$20,000	\$50,000
Professional Services	\$6,500	\$7,500
Utilities/Cleaning	\$61,120	\$75,000
Maint. & Repair/Insurance	\$66,500	\$75,000
Communications	\$3,745	\$6,000
Commodities	\$156,256	\$200,000
Other Expenditures	\$0	\$10,000
Capital Outlay	\$240	\$25,000
<i>Total Golf Maintenance</i>	\$558,097	\$723,500
<i>Total Expenditures</i>	\$1,779,897	\$2,318,500
Cash Balance (Deficit) Ending	(\$196,765)	

SUMMARY OF FUNDS

	BUDGET	APPROPRIATION
<i>CORPORATE FUND</i>	\$1,349,718	\$1,476,000
<i>RECREATION FUND</i>	\$827,522	\$1,143,500
<i>SPECIAL RECREATION FUND</i>	\$8,000	\$68,000
<i>ILLINOIS MUNICIPAL RETIREMENT FUND</i>	\$210,000	\$275,000
<i>PUBLIC LIABILITY FUND</i>	\$229,400	\$405,000
<i>AUDIT FUND</i>	\$18,000	\$30,000
<i>POLICE FUND</i>	\$112,840	\$205,000
<i>BOND & INTEREST FUND</i>	\$200,000	\$455,000
<i>CAPITAL IMPROVEMENT FUND</i>	\$185,000	\$461,000
<i>GOLF COURSE FUND</i>	\$1,779,897	\$2,318,500
TOTALS	<u><u>\$4,920,377</u></u>	<u><u>\$6,837,000</u></u>

Each of said sums of money and the aggregate thereof are deemed necessary by this Board to defray the necessary expenses and liabilities of this District during the fiscal year beginning May 1, 2015 and ending April 30, 2016 for the respective purpose set forth.

All unexpended balances of the appropriations for the fiscal year ending April 30, 2016 and prior years are hereby specifically reappropriated for same general purposes for which they were originally made and may be expended in making up an insufficiency of any other items provided in this appropriation ordinance, pursuant to law.

The receipts and revenue of said District derived from sources other than taxation and not specifically appropriated, shall constitute the general corporate fund and shall first be placed to the credit of such fund.

Section III

The following determinations have been made and are hereby made a part of the aforesaid budget.

	DISTRICT TOTAL
Estimated Cash at the Beginning of the Fiscal Year	\$994,389
Estimated Cash Expected to be Received During the Fiscal Year from all Sources	\$5,168,898
Estimated Expenditures Contemplated for the Fiscal Year	\$4,920,377
Estimated Cash Expected to be On Hand at the End of the Fiscal Year	<u>\$1,242,910</u>
Estimated Taxes to be Received During the Fiscal Year:	
Real Estate Taxes:	\$1,696,842
Personal Property Replacement Taxes	\$140,000
Total	<u>\$1,836,842</u>

All ordinances or parts of ordinances conflicting with any of the provisions of this ordinance be, are and the same are hereby, repealed to the extent of such conflict. If any item or portion thereof of this budget and appropriation ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such items or the remaining portion of this ordinance.

This ordinance shall be in full force and effective immediately upon its passage.

Passed by the Board of Park Commissioners of the Foss Park District this 21st day of October, 2015.

President
The Board of Commissioners

ATTEST:

Secretary

Commissioners Voting "AYE":

Commissioners Voting "NAYE":

Commissioners Absent and Not Voting:

I, Kari Cowart, do hereby certify that I am the duly qualified and acting Secretary of the Foss Park District Board of Commissioners 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 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 Foss Park District , Lake County, Illinois, for the Fiscal Year beginning May 1, 2015 and ending April 30, 2016," as adopted by the Board of Commissioners at its properly convened meeting held on the 21st day of October, 2015, as appears from the official records of the Foss Park District in my care and custody.

Secretary

I, Brad Skof, do hereby certify that I am the Business Manager of the Foss Park District, Lake County, Illinois and that the estimate of anticipated revenues is true and correct to the best of my knowledge.

Business Manager
Foss Park District

**Foss Park District
1730 Lewis Avenue
North Chicago, Illinois**

The following is an estimate of revenues, by source, anticipated to be received by the Foss Park District, North Chicago, Illinois during the fiscal year beginning May 1, 2015 and ending on April 30, 2016.

<u>SOURCE</u>	<u>AMOUNT</u>
<i>Real Estate Taxes</i>	<i>\$1,696,842</i>
<i>Personal Property Replacement Taxes</i>	<i>\$140,000</i>
<i>Grants</i>	<i>\$63,464</i>
<i>Charges for Services</i>	<i>\$1,736,520</i>
<i>Interest on Investments</i>	<i>\$1,275</i>
<i>Rentals</i>	<i>\$25,600</i>
<i>Other Revenues</i>	<i>\$538,500</i>
<i>Transfers In</i>	<i>\$966,697</i>
<i>TOTAL</i>	<i><u><u>\$5,168,898</u></u></i>

The undersigned, being Business Manager of the Foss Park District, hereby certifies that the foregoing is an estimate of revenues to be received by the Foss Park District during the 2015-2016 fiscal year.

Business Manager

Date