

**FOSS PARK DISTRICT
COMBINED BUDGET & APPROPRIATION ORDINANCE
2016-17**

An Ordinance Adopting the Combined Annual Budget and Appropriation Funds for Foss Park District, Lake County, Illinois for the Fiscal year beginning May 1, 2016. and ending April 30, 2017.

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 May 18, 2016 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, 2016 and ending April 30, 2017 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 2016; the estimated revenues and other receipts and the budgeted and appropriated expenditures for the year beginning May 1, 2016 and ending April 30, 2017; and the estimated cash balances on April 30, 2017. 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, 2016 and ending on the 30th day of April, 2017.

GENERAL CORPORATE FUND

| | |
|--|-----------|
| <i>Cash Balance (Deficit) Beginning</i> | \$114,285 |
|--|-----------|

Estimated Revenues and Other Receipts

| | |
|-------------------------|-----------|
| Real Estate Taxes | \$718,912 |
| Replacement Taxes | \$125,000 |
| Rentals | \$3,000 |
| Interest on Investments | \$100 |
| Other Revenues | \$179,000 |

| | |
|---------------------------------|-------------|
| <i>Total Estimated Receipts</i> | \$1,026,012 |
|---------------------------------|-------------|

| | BUDGET | APPROPRIATION |
|---|---------------|----------------------|
| <i>Expenditures</i> | | |
| <i>Administration</i> | | |
| Personnel Services | \$233,500 | \$275,000 |
| Fringe Benefits | \$25,000 | \$50,000 |
| Professional Services | \$80,000 | \$150,000 |
| Utilities/Cleaning | \$485 | \$5,000 |
| Maint. & Repair/Insurance | \$11,000 | \$15,000 |
| Communications | \$24,700 | \$40,000 |
| Commodities | \$4,000 | \$15,000 |
| Other Expenditures | \$65,000 | \$100,000 |
| Transfers Out | \$377,681 | \$400,000 |
| Capital Outlay | \$0 | \$10,000 |
| <i>Total Administration</i> | \$821,366 | \$1,060,000 |
| <i>Park Maintenance</i> | | |
| Personnel Services | \$142,396 | \$175,000 |
| Fringe Benefits | \$150 | \$20,000 |
| Professional Services | \$2,000 | \$4,000 |
| Utilities/Cleaning | \$12,700 | \$20,000 |
| Maint. & Repair/Insurance | \$20,000 | \$50,000 |
| Communications | \$1,000 | \$9,000 |
| Commodities | \$26,400 | \$40,000 |
| Other Expenditures | \$0 | \$5,000 |
| Capital Outlay | \$0 | \$10,000 |
| <i>Total Park Maintenance</i> | \$204,646 | \$333,000 |
| <i>Total Expenditures</i> | \$1,026,012 | \$1,393,000 |
| <i>Cash Balance (Deficit) Ending</i> | \$114,285 | |

RECREATION FUND

| | |
|--|-----|
| <i>Cash Balance (Deficit) Beginning</i> | \$0 |
|--|-----|

Estimated Revenues and Other Receipts

| | |
|-------------------------|-----------|
| Real Estate Taxes | \$691,002 |
| Replacement Taxes | \$0 |
| Rentals | \$22,500 |
| Grants | \$1,000 |
| Charges for Service | \$87,100 |
| Interest on Investments | \$0 |
| Other Revenues | \$25,000 |

| | |
|---------------------------------|-----------|
| <i>Total Estimated Receipts</i> | \$826,602 |
|---------------------------------|-----------|

| | BUDGET | APPROPRIATION |
|---|---------------|----------------------|
| <i>Expenditures</i> | | |
| <i>Administration</i> | | |
| Personnel Services | \$273,740 | \$400,000 |
| Fringe Benefits | \$25,300 | \$60,000 |
| Professional Services | \$0 | \$9,000 |
| Utilities/Cleaning | \$35,200 | \$80,000 |
| Maint. & Repair/Insurance | \$18,000 | \$50,000 |
| Communications | \$25,960 | \$50,000 |
| Commodities | \$33,500 | \$50,000 |
| Other Expenditures | \$0 | \$2,500 |
| Transfer Out | \$365,932 | \$400,000 |
| Capital Outlay | \$0 | \$10,000 |
| <i>Total Administration</i> | \$777,632 | \$1,111,500 |
| <i>Programs</i> | | |
| Personnel Services | \$4,200 | \$20,000 |
| Fringe Benefits | \$0 | \$5,000 |
| Professional Services | \$0 | \$5,000 |
| Utilities/Cleaning | \$0 | \$5,000 |
| Maint. & Repair/Insurance | \$0 | \$5,000 |
| Communications | \$12,410 | \$30,000 |
| Commodities | \$32,360 | \$40,000 |
| Capital Outlay | \$0 | \$10,000 |
| <i>Total Programs</i> | \$48,970 | \$120,000 |
| <i>Total Expenditures</i> | \$826,602 | \$1,231,500 |
| <i>Cash Balance (Deficit) Ending</i> | \$0 | |

SPECIAL RECREATION FUND

| | |
|--|----------|
| <i>Cash Balance (Deficit) Beginning</i> | \$22,918 |
|--|----------|

Estimated Revenues and Other Receipts

| | |
|-------------------------|---------|
| Real Estate Taxes | \$8,202 |
| Interest on Investments | \$0 |

| | |
|---------------------------------|---------|
| <i>Total Estimated Receipts</i> | \$8,202 |
|---------------------------------|---------|

| | BUDGET | APPROPRIATION |
|---|---------------|----------------------|
| <i>Expenditures</i> | | |
| <i>Administration</i> | | |
| Professional Services | \$4,000 | \$6,000 |
| Maint. & Repair/Insurance | \$3,000 | \$25,000 |
| Communications | \$4,000 | \$12,000 |
| Commodities | \$0 | \$8,000 |
| Capital Outlay | \$0 | \$50,000 |
| <i>Total Administration</i> | \$11,000 | \$101,000 |
| <i>Cash Balance (Deficit) Ending</i> | \$20,120 | |

ILLINOIS MUNICIPAL RETIREMENT FUND

| | |
|--|-----|
| <i>Cash Balance (Deficit) Beginning</i> | \$0 |
|--|-----|

Estimated Revenues and Other Receipts

| | |
|-------------------------|-----------|
| Real Estate Taxes | \$0 |
| Interest on Investments | \$0 |
| Transfer In | \$210,000 |

| | |
|---------------------------------|-----------|
| <i>Total Estimated Receipts</i> | \$210,000 |
|---------------------------------|-----------|

| | BUDGET | APPROPRIATION |
|---|---------------|----------------------|
| <i>Expenditures</i> | | |
| Fringe Benefits | \$210,000 | \$275,000 |
| <i>Total Expenditures</i> | \$210,000 | \$275,000 |
| <i>Cash Balance (Deficit) Ending</i> | \$0 | |

PUBLIC LIABILITY

| | |
|--|-----|
| <i>Cash Balance (Deficit) Beginning</i> | \$0 |
|--|-----|

Estimated Revenues and Other Receipts

| | |
|-------------------|-----------|
| Real Estate Taxes | \$0 |
| Interest | \$0 |
| Other Revenues | \$0 |
| Transfer In | \$214,400 |

| | |
|---------------------------------|-----------|
| <i>Total Estimated Receipts</i> | \$214,400 |
|---------------------------------|-----------|

| | BUDGET | APPROPRIATION |
|----------------------------|---------------|----------------------|
| <i>Expenditures</i> | | |
| Fringe Benefits | \$107,000 | \$150,000 |
| Professional Services | \$15,000 | \$45,000 |
| Maint. & Repair/Insurance | \$69,400 | \$100,000 |
| Communications | \$11,000 | \$30,000 |
| Commodities | \$2,000 | \$20,000 |
| Capital Outlay | \$10,000 | \$60,000 |
| <i>Total Expenditures</i> | \$214,400 | \$405,000 |

| | |
|---|-----|
| <i>Cash Balance (Deficit) Ending</i> | \$0 |
|---|-----|

AUDIT FUND

| | |
|--|-----|
| <i>Cash Balance (Deficit) Beginning</i> | \$0 |
|--|-----|

Estimated Revenues and Other Receipts

| | |
|-------------------------|----------|
| Real Estate Taxes | \$10,270 |
| Interest on Investments | \$0 |
| Transfer In | \$7,830 |

| | |
|---------------------------------|----------|
| <i>Total Estimated Receipts</i> | \$18,100 |
|---------------------------------|----------|

| | BUDGET | APPROPRIATION |
|-----------------------------|---------------|----------------------|
| <i>Expenditures</i> | | |
| Professional Services | \$18,100 | \$30,000 |
| <i>Total Administration</i> | \$18,100 | \$30,000 |

| | |
|---|-----|
| <i>Cash Balance (Deficit) Ending</i> | \$0 |
|---|-----|

POLICE FUND

| | |
|--|-----|
| <i>Cash Balance (Deficit) Beginning</i> | \$0 |
|--|-----|

Estimated Revenues and Other Receipts

| | |
|-------------------------|----------|
| Real Estate Taxes | \$16,001 |
| Interest on Investments | \$0 |

| | |
|---------------------------------|----------|
| <i>Total Estimated Receipts</i> | \$16,001 |
|---------------------------------|----------|

| | BUDGET | APPROPRIATION |
|---|---------------|----------------------|
| <i>Expenditures</i> | | |
| Personnel Services | \$70,000 | \$100,000 |
| Professional Services | \$0 | \$15,000 |
| Utilities/Cleaning | \$1,500 | \$5,000 |
| Maint. & Repair | \$2,500 | \$10,000 |
| Communications | \$0 | \$5,000 |
| Commodities | \$4,260 | \$15,000 |
| Capital Outlay | \$5,000 | \$50,000 |
| <i>Total Expenditures</i> | \$83,260 | \$200,000 |
| <i>Cash Balance (Deficit) Ending</i> | (\$67,259) | |

BOND & INTEREST FUND

| | |
|--|-----------|
| <i>Cash Balance (Deficit) Beginning</i> | \$593,840 |
|--|-----------|

Estimated Revenues and Other Receipts

| | |
|-------------------------|-------|
| Real Estate Taxes | \$0 |
| Interest on Investments | \$200 |

| | |
|---------------------------------|-------|
| <i>Total Estimated Receipts</i> | \$200 |
|---------------------------------|-------|

| | BUDGET | APPROPRIATION |
|---|---------------|----------------------|
| <i>Expenditures</i> | | |
| Professional Services | \$15,000 | \$30,000 |
| Other Expenditures | \$0 | \$25,000 |
| Capital Outlay | \$185,000 | \$550,000 |
| <i>Total Administration</i> | \$200,000 | \$605,000 |
| <i>Cash Balance (Deficit) Ending</i> | \$394,040 | |

CAPITAL IMPROVEMENTS FUND

| | |
|--|-----------|
| <i>Cash Balance (Deficit) Beginning</i> | \$236,894 |
|--|-----------|

Estimated Revenues and Other Receipts

| | |
|-------------------------|-----------|
| Grants | \$0 |
| Interest on Investments | \$1,000 |
| Other Revenues | \$350,000 |

| | |
|---------------------------------|-----------|
| <i>Total Estimated Receipts</i> | \$351,000 |
|---------------------------------|-----------|

Expenditures

| | | |
|-----------------------|---------------|----------------------|
| | BUDGET | APPROPRIATION |
| Professional Services | \$0 | \$40,000 |
| Maint. & Repair | \$50,000 | \$70,000 |
| Communications | \$0 | \$1,000 |
| Capital Outlay | \$155,215 | \$300,000 |

| | | |
|---------------------------|-----------|-----------|
| <i>Total Expenditures</i> | \$205,215 | \$411,000 |
|---------------------------|-----------|-----------|

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|---|-----------|
| <i>Cash Balance (Deficit) Ending</i> | \$382,679 |
|---|-----------|

GOLF COURSE FUND

| | |
|--|------------|
| <i>Cash Balance (Deficit) Beginning</i> | (\$42,396) |
|--|------------|

Estimated Revenues and Other Receipts

| | |
|-------------------------|-------------|
| Charges for Service | \$1,414,825 |
| Rentals | \$100,000 |
| Interest on Investments | \$50 |
| Other Revenues | \$55,500 |
| Transfers In | \$311,383 |

| | |
|---------------------------------|-------------|
| <i>Total Estimated Receipts</i> | \$1,881,758 |
|---------------------------------|-------------|

| | BUDGET | APPROPRIATION |
|---|---------------|----------------------|
| <i>Expenditures</i> | | |
| <i>Golf Course Operations</i> | | |
| Personnel Services | \$422,500 | \$525,000 |
| Fringe Benefits | \$31,500 | \$60,000 |
| Professional Services | \$0 | \$30,000 |
| Utilities/Cleaning | \$28,000 | \$50,000 |
| Maint. & Repair/Insurance | \$19,000 | \$30,000 |
| Communications | \$78,820 | \$100,000 |
| Commodities | \$469,450 | \$600,000 |
| Other Expenditures | \$0 | \$5,000 |
| Capital Outlay | \$57,000 | \$75,000 |
| <i>Total Operations</i> | \$1,106,270 | \$1,475,000 |
| <i>Golf Maintenance</i> | | |
| Personnel Services | \$248,599 | \$275,000 |
| Fringe Benefits | \$12,000 | \$50,000 |
| Professional Services | \$7,000 | \$9,000 |
| Utilities/Cleaning | \$60,900 | \$75,000 |
| Maint. & Repair/Insurance | \$59,000 | \$75,000 |
| Communications | \$2,870 | \$6,000 |
| Commodities | \$150,365 | \$200,000 |
| Other Expenditures | \$0 | \$10,000 |
| Capital Outlay | \$240 | \$25,000 |
| <i>Total Golf Maintenance</i> | \$540,974 | \$725,000 |
| <i>Total Expenditures</i> | \$1,647,244 | \$2,200,000 |
| <i>Cash Balance (Deficit) Ending</i> | \$192,118 | |

SUMMARY OF FUNDS

| | BUDGET | APPROPRIATION |
|---|---------------------------|---------------------------|
| <i>CORPORATE FUND</i> | \$1,026,012 | \$1,393,000 |
| <i>RECREATION FUND</i> | \$826,602 | \$1,231,500 |
| <i>SPECIAL RECREATION FUND</i> | \$11,000 | \$101,000 |
| <i>ILLINOIS MUNICIPAL RETIREMENT FUND</i> | \$210,000 | \$275,000 |
| <i>PUBLIC LIABILITY FUND</i> | \$214,400 | \$405,000 |
| <i>AUDIT FUND</i> | \$18,100 | \$30,000 |
| <i>POLICE FUND</i> | \$83,260 | \$200,000 |
| <i>BOND & INTEREST FUND</i> | \$200,000 | \$605,000 |
| <i>CAPITAL IMPROVEMENT FUND</i> | \$205,215 | \$411,000 |
| <i>GOLF COURSE FUND</i> | \$1,647,244 | \$2,200,000 |
| TOTALS | <u><u>\$4,441,833</u></u> | <u><u>\$6,851,500</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, 2016 and ending April 30, 2017 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 | \$925,541 |
| Estimated Cash Expected to be Received During the Fiscal Year from all Sources | \$4,552,275 |
| Estimated Expenditures Contemplated for the Fiscal Year | \$4,441,833 |
| Estimated Cash Expected to be On Hand at the End of the Fiscal Year | <u>\$1,035,983</u> |
| Estimated Taxes to be Received During the Fiscal Year: | |
| Real Estate Taxes: | \$1,444,387 |
| Personal Property Replacement Taxes | \$125,000 |
| Total | <u>\$1,569,387</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 18th day of May, 2016.

President
The Board of Commissioners

ATTEST:

Secretary

Commissioners Voting "AYE": Jones, King, Johnson, Baldwin

Commissioners Voting "NAYE": Wyatt

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, 2016 and ending April 30, 2017" as adopted by the Board of Commissioners at its properly convened meeting held on the 18th day of May, 2016, 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, 2016 and ending on April 30, 2017.

| <u>SOURCE</u> | <u>AMOUNT</u> |
|---|---|
| <i>Real Estate Taxes</i> | <i>\$1,444,387</i> |
| <i>Personal Property Replacement Taxes</i> | <i>\$125,000</i> |
| <i>Grants</i> | <i>\$1,000</i> |
| <i>Charges for Services</i> | <i>\$1,501,925</i> |
| <i>Interest on Investments</i> | <i>\$1,350</i> |
| <i>Rentals</i> | <i>\$125,500</i> |
| <i>Other Revenues</i> | <i>\$609,500</i> |
| <i>Transfers In</i> | <i>\$743,613</i> |
| <i>TOTAL</i> | <i><u><u>\$4,552,275</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 2016-2017 fiscal year.

Business Manager

Date