

ORDINANCE # 04-2017

COMBINED BUDGET AND APPROPRIATION ORDINANCE OF THE COMMUNITY PARK DISTRICT OF LA GRANGE PARK, COOK COUNTY, ILLINOIS, FOR THE FISCAL YEAR BEGINNING MAY 1, 2017 AND ENDING APRIL 30, 2018

WHEREAS, this Combined Budget and Appropriation Ordinance has been prepared in tentative form and has been conveniently made available to public inspection for at least 30 days prior to final action thereon, and

WHEREAS, a public hearing on said Ordinance has been held in the Park District Board room, 1501 Barnsdale Road, La Grange Park, Illinois, on May 8, 2017 notice of said hearing having been given by publication in the Suburban Life News, being a newspaper published within this District, at least one week prior to such hearing, and

WHEREAS, all other legal requirements have heretofore been performed for the adoption of the annual budget and appropriations ordinance of this District for the fiscal year beginning May 1, 2017 and ending April 30, 2018.

NOW, THEREFORE, be it hereby ordained by the Board of Park Commissioners of the Community Park District of La Grange Park, Cook County, Illinois, as follows:

SECTION 1: That the following sums of money, 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 the May 1, 2017 and ending April 30, 2018. That each of said sums of money and the aggregate thereof are deemed necessary by the Board to defray the necessary expenses and liabilities of this District during the fiscal year beginning May 1, 2017 and ending April 30, 2018.

CORPORATE FUND

	2017-18	2017-18
	BUDGET	APPROPRIATION
Revenues		
Corporate Fund Taxes	\$ 512,400.00	\$ 512,400.00
Replacement Taxes	\$ 15,000.00	\$ 15,000.00
Interest Earned - Corp	\$ 400.00	\$ 400.00
Other Income - Corp	\$ 3,500.00	\$ 3,500.00

Total Revenue	\$ 531,300.00	\$ 531,300.00
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Expenses		
Full Time Wages	\$ 230,489.79	\$ 253,538.77
Part Time Wages	\$ 66,000.00	\$ 72,600.00
Part Time Wages - IMRF	\$ -	\$ -
Overtime	\$ -	\$ -
Legal Publications	\$ 1,200.00	\$ 1,320.00
Postage Stamps	\$ 1,300.00	\$ 1,430.00
Public Relations	\$ 500.00	\$ 550.00
Telephones	\$ 6,100.00	\$ 6,710.00
Association Dues	\$ 5,400.00	\$ 5,940.00
Professional Development	\$ 5,850.00	\$ 6,435.00
Subscriptions	\$ 1,200.00	\$ 1,320.00
Mileage Reimbursement	\$ 3,100.00	\$ 3,410.00
Park Board Expense	\$ 5,200.00	\$ 5,720.00
Computer Services	\$ 6,800.00	\$ 7,480.00
Security Services	\$ 2,050.00	\$ 2,255.00
Health Insurance	\$ 58,449.00	\$ 64,293.90
Professional Services	\$ 24,000.00	\$ 26,400.00
Office Machine Contract	\$ 12,400.00	\$ 13,640.00
Refuse Disposals	\$ 6,000.00	\$ 6,600.00
Portable Toilets	\$ 5,200.00	\$ 5,720.00
Trade Services	\$ 34,300.00	\$ 37,730.00
Utilities - Natural Gas	\$ 1,600.00	\$ 1,760.00
Utilities - Electricity	\$ 12,000.00	\$ 13,200.00
Utilities - Water	\$ 1,000.00	\$ 1,100.00
Bank Fees	\$ 500.00	\$ 550.00
Supplies	\$ 33,600.00	\$ 36,960.00
Equipment	\$ 6,100.00	\$ 6,710.00
Repair Parts	\$ 4,200.00	\$ 4,620.00
Awards & Remembrances	\$ 450.00	\$ 495.00
Staff Uniforms	\$ 2,100.00	\$ 2,310.00
Separation Pay	\$ 118,101.00	\$ 129,911.10
Other Expenses	\$ 2,000.00	\$ 2,200.00

Total Expenses	\$ 657,189.79	\$ 722,908.77
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Net Income	\$ (125,889.79)	\$ (191,608.77)
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Fund Balance	\$ 292,726.08	\$ 227,007.10
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RECREATION FUND

	2017-18	2017-18
	BUDGET	APPROPRIATION
Revenues		
Recreation Fund Taxes	\$ 45,000.00	\$ 45,000.00
Interest Earned - Rec.	\$ 800.00	\$ 800.00
Program Fees- General	\$ 555,850.00	\$ 555,850.00
Donations & Sponsors	\$ 19,000.00	\$ 19,000.00
Other Income - Recreation	\$ 100.00	\$ 100.00

Total Revenues	\$ 620,750.00	\$ 620,750.00
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Expenses		
Full Time Wages - Recreation	\$ 153,570.50	\$ 168,927.55
Part Time Wages - Programs	\$ 111,900.00	\$ 123,090.00
Wages - Rental Supervisor	\$ -	\$ -
Part Time Wages - IMRF	\$ 80,550.00	\$ 88,605.00
Legal Publications - Recreation	\$ -	\$ -
Program Marketing	\$ 1,000.00	\$ 1,100.00
Telephones	\$ 1,650.00	\$ 1,815.00
Association Dues	\$ 600.00	\$ 660.00
Professional Development	\$ 3,500.00	\$ 3,850.00
Mileage	\$ 300.00	\$ 330.00
Security Services	\$ 7,200.00	\$ 7,920.00
Health Insurance Recreation	\$ 57,818.00	\$ 63,599.80
Refuse Disposals	\$ 4,000.00	\$ 4,400.00
Trade Services	\$ 8,500.00	\$ 9,350.00
Utilities - Natural Gas	\$ 2,500.00	\$ 2,750.00
Utilities - Electricity	\$ 16,500.00	\$ 18,150.00
Utilities - Water	\$ 1,000.00	\$ 1,100.00
Program Contractual Services	\$ 111,840.00	\$ 123,024.00
Credit Card Fees	\$ 10,000.00	\$ 11,000.00
Brochure Printing	\$ 15,000.00	\$ 16,500.00
Co-op Fees	\$ 20,300.00	\$ 22,330.00
Bank Fees	\$ -	\$ -
Supplies	\$ 56,950.00	\$ 62,645.00
Equipment	\$ 7,900.00	\$ 8,690.00
Repair Parts	\$ 5,000.00	\$ 5,500.00
Severance	\$ -	\$ -
Other Expenses	\$ 2,676.00	\$ 2,943.60

Total Expenses	\$ 680,254.50	\$ 748,279.95
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Net Income	\$ (59,504.50)	\$ (127,529.95)
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Fund Balance	\$ 260,219.00	\$ 192,193.55
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IMRF FUND

	2017-18	2017-18
	BUDGET	APPROPRIATION
Revenues		
Property Taxes - IMRF	\$ 45,000.00	\$ 45,000.00
Interest IMRF	\$ 20.00	\$ 20.00

Total Revenues	\$ 45,020.00	\$ 45,020.00
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Expenses		
IMRF Contribution	\$ 44,307.09	\$ 48,737.80

Total Expenses	\$ 44,307.09	\$ 48,737.80
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Net Income	\$ 712.91	\$ (3,717.80)
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Fund Balance	\$ 14,958.32	\$ 10,527.61
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SOCIAL SECURITY FUND

	2017-18	2017-18
	BUDGET	APPROPRIATION
Revenues		
Property Taxes FICA	\$ 50,000.00	\$ 50,000.00
Interest - FICA	\$ 10.00	\$ 10.00
Total Revenues	\$ 50,010.00	\$ 50,010.00
Expenses		
FICA - Employer Contribution	\$ 50,063.15	\$ 55,069.47
Total Expenses	\$ 50,063.15	\$ 55,069.47
Net Income	\$ (53.15)	\$ (5,059.47)
Fund Balance	\$ 17,467.69	\$ 12,461.37

AUDITING FUND

	2017-18	2017-18
	BUDGET	APPROPRIATION
Revenues		
Property Taxes Audit	\$ 8,600.00	\$ 8,600.00
Interest Audit	\$ 5.00	\$ 5.00

Total Revenues	\$ 8,605.00	\$ 8,605.00
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Expenses		
Professional Service - Audit	\$ 8,450.00	\$ 9,295.00

Total Expenses	\$ 8,450.00	\$ 9,295.00
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Net Income	\$ 155.00	\$ (690.00)
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Fund Balance	\$ 2,189.00	\$ 1,344.00
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LIABILITY INSURANCE FUND

	2017-18	2017-18
	BUDGET	APPROPRIATION
Revenues		
Property Taxes - PDRMA	\$ 39,000.00	\$ 39,000.00
Interest - PDRMA	\$ 10.00	\$ 10.00

Total Revenues	\$ 39,010.00	\$ 39,010.00
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Expenses		
PDRMA Workshops	\$ -	\$ -
Professional Services	\$ 7,700.00	\$ 8,470.00
Trade Services	\$ -	\$ -
Security Reference Check	\$ 500.00	\$ 550.00
PDRMA Premium	\$ 29,000.00	\$ 31,900.00
Safety Supplies	\$ 1,500.00	\$ 1,650.00

Total Expenses	\$ 38,700.00	\$ 42,570.00
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Net Income	\$ 310.00	\$ (3,560.00)
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Fund Balance	\$ 9,436.00	\$ 5,566.00
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SPECIAL RECREATION FUND

	2017-18	2017-18
	BUDGET	APPROPRIATION
Revenues		
Property Taxes - SEASPAR	\$ 90,000.00	\$ 90,000.00
Interest - SEASPAR	\$ 20.00	\$ 20.00

Total Revenues	\$ 90,020.00	\$ 90,020.00
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Expenses		
Full Time Wages	\$ 11,810.00	\$ 12,500.00
ADA Portable Restrooms	\$ 2,000.00	\$ 2,200.00
Special Rec - Instructors	\$ 4,000.00	\$ 4,400.00
SEASPAR Contribution	\$ 55,000.00	\$ 55,000.00
Transfer Out - ADA Accessibility	\$ 70,000.00	\$ 70,000.00
Other Expense - SEASPAR	\$ -	\$ -

Total Expenses	\$ 142,810.00	\$ 144,100.00
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Net Income	\$ (52,790.00)	\$ (54,080.00)
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Fund Balance	\$ 1,300.00	\$ 10.00
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CAPITAL PROJECT FUND

	2017-18	2017-18
	BUDGET	APPROPRIATION
Revenues		
Interest Earned	\$ 500.00	\$ 500.00
Fund Transfer In	\$ 70,000.00	\$ 70,000.00
Donations & Grants	\$ 355,000.00	\$ 355,000.00
Veterans Memorial	\$ -	\$ -

Total Revenue	\$ 425,500.00	\$ 425,500.00
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Expenses		
Wages-Part Time	\$ -	\$ -
Professional Services	\$ 14,000.00	\$ 15,400.00
Trade Services	\$ 798,000.00	\$ 802,000.00
Supplies	\$ 500.00	\$ 550.00
Equipment	\$ 4,200.00	\$ 4,620.00
Capital Account - Land	\$ -	\$ -

Total Expenses	\$ 816,700.00	\$ 822,570.00
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Net Income	\$ (391,200.00)	\$ (397,070.00)
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Fund Balance	\$ 6,822.00	\$ 952.00
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VETERANS FUND

	2017-18	2017-18
	BUDGET	APPROPRIATION
Revenues		
Donations	\$ 2,000.00	\$ 2,000.00
Interest - VMF	\$ 20.00	\$ 20.00

Total Revenues	\$ 2,020.00	\$ 2,020.00
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Expenses		
Part Time Wages	\$ 100.00	\$ 110.00
Professional Services	\$ -	\$ -
Trade Services	\$ -	\$ -
Supplies	\$ 600.00	\$ 660.00
Equipment	\$ -	\$ -

Total Expenses	\$ 700.00	\$ 770.00
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Net Income	\$ 1,320.00	\$ 1,250.00
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Fund Balance	\$ 6,799.00	\$ 6,729.00
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SUMMARY OF FUNDS

	Budget	Appropriations
Corporate Fund	\$657,190	\$722,909
Recreation Fund	\$680,255	\$748,280
IMRF Fund	\$44,307	\$48,738
Social Security Fund	\$50,063	\$55,069
Auditing Fund	\$8,450	\$9,295
Liability Insurance Fund	\$38,700	\$42,570
Special Recreation Fund	\$142,810	\$144,100
Capital Fund	\$816,700	\$822,570
Veterans Fund	\$700	\$770
 TOTAL	 \$2,439,175	 \$2,594,301

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 an insufficiency in any item or items in the same appropriation made for this Ordinance, subject to applicable statutes. All unexpended balances of the appropriation for the fiscal year ending the April 30, 2017 and prior years to the extent not otherwise reappropriated for other purposes herein are hereby specifically reappropriated for the same general purposes for which they were originally made.

SECTION 4: That the Secretary of the Board of Park Commissioners is hereby directed to file a certified copy of this Ordinance with the Cook County Clerk within the time specified by law.

SECTION 5: The receipts and revenues of the Community Park District of La Grange Park derived from sources other than taxation and not specifically appropriated, and all unexpended balances in unrestricted funds from the preceding fiscal year not required for the purposes for which they were appropriated and levied, shall constitute the general fund and shall first be placed to the credit of such fund.

SECTION 6: Pursuant to law, the following determinations have been and are hereby made a part hereof:

- (a) Statement of cash on hand at the beginning of the fiscal year: \$1,238,856
- (b) Estimate of cash expected to be received during the fiscal year from all sources: \$1,812,235
- (c) Estimate of expenditures contemplated for the fiscal year: \$2,439,175
- (d) Statement of estimated cash expected to be on hand at the end of the fiscal year: \$611,917
- (e) An estimate of the amount of taxes to be received during the fiscal year is: \$790,000

SECTION 7: This ordinance is not intended or required to be in support of or in relation to any tax levy made by the Park District during the fiscal year beginning May 1, 2017 or any other fiscal year.

SECTION 8: That should any clause, sentence, paragraph, or part of this Ordinance be declared by a court of competent jurisdiction to be invalid, such decision shall not affect the validity of the Ordinance as a whole or any part thereof other than the part so declared to be invalid.

SECTION 9: This Ordinance shall be in full force and effect from and after its passage and approval as required by law.

PASSED this 8th day of May, 2017

ROLL CALL VOTE: Ayes _____

Nays _____

Absent _____

Community Park District of LaGrange Park
Cook County, Illinois

(SEAL)

By: _____
Karen Boyd, Board President

Attest: _____
Lucy Stastny, Board Secretary

**CHIEF FINANCIAL OFFICER'S CERTIFICATE OF ESTIMATED REVENUE
FOR THE COMMUNITY PARK DISTRICT OF LA GRANGE PARK,
COOK COUNTY, ILLINOIS**

I, Tim Ogden, do hereby certify as follows:

1. I am the chief fiscal officer of Community Park District of La Grange Park, Cook County, Illinois
2. I estimate the revenue, by source, of said district for the fiscal year beginning May 1, 2017 and ending April 30, 2018, to be as follows:

<u>SOURCE</u>	<u>AMOUNT</u>
PROPERTY TAXES	\$790,000
REPLACEMENT TAXES	\$15,000
INTEREST	\$1,785
PROGRAM FEES	\$555,850
DONATIONS & SPONSORS	\$21,000
GRANTS	\$355,000
OTHER RECEIPTS	\$3,600
FUND TRANSFER	\$70,000
 TOTAL	 \$1,812,235

Signed: _____

Dated: _____

(SEAL)