

ORDINANCE # 2017-001

THE COMBINED BUDGET AND APPROPRIATION ORDINANCE OF THE SANDWICH PARK DISTRICT, DEKALB AND KENDALL COUNTIES, ILLINOIS FOR THE FISCAL YEAR BEGINNING ON THE 1ST DAY OF MAY, A.D., 2017 AND ENDING ON THE 30TH DAY OF APRIL, A.D. 2018.

WHEREAS, the Board of Commissioners of the SANDWICH PARK DISTRICT has determined the fiscal year for 2017-2018 as follows: May 1, 2017 through April 30, 2018 and

WHEREAS, the Board of Commissioners of the SANDWICH PARK DISTRICT, DeKalb and Kendall Counties, Illinois, caused to be prepared in tentative form a combined Budget and Appropriation, and the Secretary of this Board has made the same conveniently available to public inspection for at least thirty (30) days prior to final action thereon, and

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS OF THE SANDWICH PARK DISTRICT, DEKALB AND KENDALL COUNTIES, ILLINOIS AS FOLLOWS:

SECTION 1: That the amounts herein set forth, or as much thereof as may be authorized by law and as may be needed are hereby budgeted and appropriated for the corporate purposes of the SANDWICH PARK DISTRICT, DEKALB AND KENDALL COUNTIES, ILLINOIS, to defray all necessary expenses of said Park District, as specified in Section 2 for the fiscal year.

SECTION 2: The amounts budgeted and appropriated for each object or purpose are as follows:

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**I. CORPORATE FUND**

BEGINNING CASH ON HAND \$ 15,939.00

ESTIMATED REVENUE

Property Taxes	\$172,000.00
Interest Income	150.00
State of IL Replacement Tax	13,000.00
Grant Money	500.00
Miscellaneous Income	3,500.00

TOTAL ESTIMATED REVENUE \$189,150.00

TOTAL FUNDS AVAILABLE \$205,089.00

ESTIMATED EXPENDITURES

ADMINISTRATION

PERSONNEL SERVICES

Salaries	\$78,100.00
Mileage	300.00
Reimbursements	300.00

\$78,700.00

CONTRACTUAL SERVICES

Legal & Professional Fees	\$ 500.00
Printing & Publishing	2,000.00
Office Supplies	2,600.00
Dues & Subscriptions	2,000.00
Prepaid Maintenance Contracts	2,600.00
Sundry Expenses	500.00

\$ 10,200.00

TOTAL FOR ADMINISTRATION

\$ 88,900.00

BUILDING AND GROUNDS

PERSONNEL SERVICES

Salaries	\$ 41,475.00
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\$41,475.00

CONTRACTUAL SERVICES

Maintenance on Build, Grounds, Equip	\$ 34,500.00
Utilities	\$ 18,600.00
Drainage District Tax	\$ 600.00
Other Misc. Expenses	\$ 10,488.00

\$64,188.00

TOTAL FOR BUILDING AND GROUNDS

\$105,663.00

TOTAL ESTIMATED EXPENDITURES FOR CORPORATE FUND

\$194,563.00

ENDING CASH ON HAND (Fund Balance)

\$ 10,526.00

TOTAL FUNDS ALLOCATED

\$205,089.00

## II. RECREATION FUND

BEGINNING CASH ON HAND \$ 44,266.00

### ESTIMATED REVENUE

Property Taxes \$ 127,000.00

Other Receipts

Program Fees \$158,000.00

Sponsorships \$ 24,000.00

Miscellaneous Income \$ 23,000.00

Interest Income \$ 150.00

\$ 205,150.00

TOTAL ESTIMATED REVENUE \$332,150.00

TOTAL FUNDS AVAILABLE \$376,416.00

### ESTIMATED EXPENDITURES

#### ADMINISTRATION

##### PERSONNEL SERVICES

Salaries \$61,100.00

Conferences/Training \$ 500.00

Mileage/Phone Concessions \$ 1,600.00

\$ 63,200.00

##### CONTRACTUAL SERVICES

Printing & Publishing \$ 1,200.00

Dues & Subscriptions \$ 1,000.00

Prepaid Maintenance. Contracts. \$ 1,490.00

\$ 3,690.00

##### COMMODITIES

Office Supplies \$ 3,700.00

Office Equipment \$ 4,600.00

\$ 8,300.00

##### OTHER EXPENSES

Sundry Expenses \$ 500.00

\$ 500.00

TOTAL FOR ADMINISTRATION \$ 75,690.00

#### BUILDING AND GROUNDS

##### CONTRACTUAL SERVICES

Maintenance Building, Grounds,

Equipment \$ 14,000.00

Salaries \$ 35,295.00

Vehicle Maintenance/Gas \$ 500.00

Park/Playground Expense \$ 500.00

\$ 50,295.00

TOTAL FOR BUILDING AND GROUNDS \$ 50,295.00

PROGRAMS

PERSONNEL SERVICES

Payroll Expenses \$120,200.00 \$120,200.00

CONTRACTUAL SERVICES

Instructors/Refs \$20,000.00
4th of July Expense \$11,500.00
Brochures/Flyers \$15,200.00
\$ 46,700.00

COMMODITIES

Program Supplies/Services \$63,364.00
Utilities \$ 600.00
Refunds \$ 1,200.00
\$ 65,164.00

TOTAL FOR PROGRAMS \$232,064.00

TOTAL ESTIMATED EXPENDITURES FOR RECREATION FUND \$358,049.00

ENDING CASH ON HAND (Fund Balance) \$ 18,367.00

TOTAL FUNDS ALLOCATED \$376,416.00

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**III. PAVING AND LIGHTING FUND**

BEGINNING CASH ON HAND \$ 12,238.00

ESTIMATED REVENUE

Property Taxes \$ 3,900.00
Interest 40.00 \$ 3,940.00

TOTAL FUNDS AVAILABLE \$ 16,178.00

ESTIMATED EXPENDITURES

Maintenance Driveways, Parking Lots \$ 15,000.00

TOTAL ESTIMATED EXPENSES PAVING & LIGHTING FUND \$ 15,000.00

ENDING CASH ON HAND (Fund Balance) \$ 1,178.00

TOTAL FUNDS ALLOCATED \$ 16,178.00

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**IV. AUDIT FUND**

BEGINNING CASH ON HAND \$ 52.00

ESTIMATED REVENUE

Property Taxes \$ 6,579.00  
Interest 2.00 \$ 6,581.00

TOTAL FUNDS AVAILABLE \$ 6,633.00

ESTIMATED EXPENDITURES

Accounting Services \$ 5,800.00

ENDING CASH ON HAND (Fund Balance) \$ 833.00

TOTAL FUNDS ALLOCATED \$ 6,633.00

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**V. LIABILITY INSURANCE FUND**

BEGINNING CASH ON HAND \$ 11,614.00

ESTIMATED REVENUE

Property Taxes \$33,944.00  
Interest \$ 23.00 \$ 33,967.00

TOTAL FUNDS AVAILABLE \$ 45,581.00

ESTIMATED EXPENDITURES

CONTRACTUAL SERVICES  
General Liability Insurance \$ 28,110.00

ENDING CASH ON HAND (Fund Balance) \$ 17,471.00

TOTAL FUNDS ALLOCATED \$ 45,581.00

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**VI. SOCIAL SECURITY FUND**

BEGINNING CASH ON HAND \$ 3,241.00

ESTIMATED REVENUE

Property Taxes \$ 26,200.00  
Interest \$ 10.00 \$ 26,210.00

TOTAL FUNDS AVAILABLE \$ 29,451.00

ESTIMATED EXPENDITURES

PERSONNEL SERVICES

Social Security Tax \$ 25,000.00

ENDING CASH ON HAND (Fund Balance) \$ 4451.00

TOTAL FUNDS ALLOCATED \$ 29,451.00

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**VII. I.M.R.F. FUND**

BEGINNING CASH ON HAND \$ 5,102.00

ESTIMATED REVENUE

Property Taxes \$ 32,020.00

Interest \$ 12.00 \$ 32,032.00

TOTAL FUNDS AVAILABLE \$ 37,134.00

ESTIMATED EXPENDITURES

PERSONNEL SERVICES

I.M.R.F. Contributions \$ 34,150.00 \$ 34,150.00

ENDING CASH ON HAND (Fund Balance) \$ 2,984.00

TOTAL FUNDS ALLOCATED \$ 37,134.00

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**VIII. UNEMPLOYMENT INSURANCE & WORKMAN'S COMPENSATION**

BEGINNING CASH ON HAND \$ 100.00

ESTIMATED REVENUES

Property Taxes \$ 17,450.00

Interest 5.00 \$ 17,455.00

TOTAL FUNDS AVAILABLE \$ 17,555.00

ESTIMATED EXPENDITURES

Unemployment Contributions \$ 9,350.00

Workman's Comp \$ 8,130.00 \$ 17,480.00

ENDING CASH ON HAND (Fund Balance) \$ 75.00

TOTAL FUNDS ALLOCATED \$ 17,555.00

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**IX. SPECIAL RECREATION FUND**

BEGINNING CASH ON HAND		\$	0.00
<u>ESTIMATED REVENUES</u>			
Property Taxes	\$	50,700.00	
Interest	\$	10.00	
TOTAL FUNDS AVAILABLE		\$	50,710.00
<u>ESTIMATED EXPENDITURES</u>			
KSRA Expense	\$	25,000.00	
ADA Expense	\$	23,000.00	\$ 48,000.00
ENDING CASH ON HAND (Fund Balance)		\$	2,710.00
TOTAL FUNDS ALLOCATED		\$	50,710.00

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SUMMARY OF BUDGET AND APPROPRIATION  
FOR FISCAL YEAR ENDING APRIL 30, 2018

<u>ESTIMATED REVENUE</u>		
CORPORATE FUND		\$ 189,150.00
RECREATION FUND		\$ 332,150.00
PAVING AND LIGHTING FUND		\$ 3,940.00
AUDIT FUND		\$ 6,581.00
LIABILITY INSURANCE FUND		\$ 33,967.00
SOCIAL SECURITY FUND		\$ 26,210.00
I.M.R.F. FUND		\$ 32,032.00
UNEMPLOYMENT INSURANCE & WORKMAN'S COMP		\$ 17,455.00
SPECIAL RECREATION FUND		\$ <u>50,710.00</u>
<b>GRAND TOTAL ESTIMATED REVENUE FOR ALL FUNDS</b>		<b>\$ 692,195.00</b>

<u>ESTIMATED EXPENSES</u>		
CORPORATE FUND		
Administration	\$	88,900.00
Building and Grounds	\$	105,663.00
TOTAL CORPORATE FUND		\$ 194,563.00

RECREATION FUND		
Administration	\$ 75,690.00	
Building and Grounds	\$ 50,295.00	
Programs	\$232,064.00	
TOTAL RECREATION FUND		\$ 358,049.00
PAVING AND LIGHTING FUND		\$ 15,000.00
AUDIT FUND		\$ 5,800.00
LIABILITY INSURANCE FUND		\$ 28,110.00
SOCIAL SECURITY FUND		\$ 25,000.00
I.M.R.F. FUND		\$ 34,150.00
UNEMPLOYMENT INSURANCE & WORKMAN'S COMP		\$ 17,480.00
SPECIAL RECREATION FUND		\$ <u>48,000.00</u>
<b>GRAND TOTAL ESTIMATED EXPENSES FOR ALL FUNDS</b>		<b>\$ 726,152.00</b>

<b>Beginning Cash Balance</b>	<b>\$ 92,552.00</b>
<b>Estimated Revenue</b>	<b>+ \$ 692,195.00</b>
	<b>\$ 784,747.00</b>
<b>Estimated Expense</b>	<b>- \$ 726,152.00</b>
<b>Ending Cash Balance</b>	<b>\$ 58,595.00</b>

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SECTION 3: That all sums of money not needed for immediate specific purposes may be invested in the purchase of tax anticipation warrants issued by the District, in the purchase of municipal bonds issued by the District, and other interest bearing obligations of the United States or of the State of Illinois, including savings certificates of deposit of any State or National Bank, provided that they are fully insured by the Federal Deposit Corporation.

SECTION 4: This ordinance shall be in full force and effect from and after ten days following the date of publication or posting required by law.

ADOPTED THIS 14 DAY OF JUNE, 2017, PURSUANT TO A ROLL CALL VOTE AS FOLLOWS:

AYES: 5  
NAYS: 0

  
\_\_\_\_\_  
President

SANDWICH PARK DISTRICT  
BOARD OF COMMISSIONERS

  
\_\_\_\_\_  
Secretary/Treasurer

SANDWICH PARK DISTRICT