

ORDINANCE # 2018-2

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., 2018 AND ENDING ON THE 30TH DAY OF APRIL, A.D. 2019.

WHEREAS, the Board of Commissioners of the SANDWICH PARK DISTRICT has determined the fiscal year for 2018-2019 as follows: May 1, 2018 through April 30, 2019 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:

CORPORATE FUND

BEGINNING CASH ON HAND \$ 9,601.00

ESTIMATED REVENUES

Property Taxes	\$172,000.00
Interest Income	90.00
State of IL Replacement Tax	8,500.00
Miscellaneous Income	6,500.00
TOTAL ESTIMATED REVENUE	\$187,090.00
TOTAL FUNDS AVAILABLE	\$196,691.00

ESTIMATED EXPENDITURES

1. ADMINISTRATION		
PERSONAL SERVICES		
Salaries	\$78,000.00	
Mileage	350.00	
Reimbursements	300.00	
Conferences	1,000.00	
		\$79,650.00
CONTRACTUAL SERVICES		
Legal & Professional Fees	\$ 500.00	
Printing & Publishing	2,000.00	
Office Supplies	2,000.00	
Dues & Subscriptions	2,500.00	
Prepaid Maintenance Contracts	2,200.00	
Sundry Expenses	1,000.00	
		\$10,200.00
TOTAL FOR ADMINISTRATION		\$ 89,850.00
2. BUILDING AND GROUNDS		
PERSONAL SERVICES--Salaries		\$ 39,975.00
		\$39,975.00
CONTRACTUAL SERVICES		
Maint.on Build, Grds, Equip	\$ 34,000.00	
Utilities	\$ 18,510.00	
Drainage District Tax	\$ 600.00	
Other Misc. Expenses	\$ 3,655.00	
		\$56,765.00
TOTAL FOR BUILDING AND GROUNDS		\$ 96,740.00
TOTAL ESTIMATED EXPENDITURES FOR CORPORATE FUND		\$186,590.00
ENDING CASH ON HAND (Fund Balance Policy)		\$ 10,101.00
TOTAL FUNDS ALLOCATED		\$196,691.00

II. RECREATION FUND

BEGINNING CASH ON HAND \$ 1,542.00

ESTIMATED REVENUE

Property Taxes	\$ 129,600.00	
Other Receipts		
Program Fees	\$163,000.00	
Sponsorships	\$ 24,000.00	
Miscellaneous Income	\$ 2,000.00	
Interest Income	\$ 50.00	
	\$ 189,050.00	
TOTAL ESTIMATED REVENUES		\$318,650.00
TOTAL FUNDS AVAILABLE		\$320,192.00

ESTIMATED EXPENDITURES

1. ADMINISTRATION

PERSONAL SERVICES

Salaries	\$56,000.00	
Conferences/Seminars	\$ 1,000.00	
Mileage/Concessions	\$ 1,750.00	
		\$ 58,750.00

CONTRACTUAL SERVICES

Printing & Publishing	\$ 1,000.00	
Dues & Subscriptions	\$ 500.00	
Prepaid Maint. Contracts.	\$ 1,500.00	
		\$ 3,000.00

COMMODITIES

Office Supplies	\$ 1,000.00	
Office Equipment	4,000.00	
		\$ 5,000.00

OTHER EXPENSES

Sundry Expenses	\$ 500.00	
		\$ 500.00

TOTAL FOR ADMINISTRATION \$ 67,250.00

2. BUILDING AND GROUNDS

CONTRACTUAL SERVICES

Maintenance -Building, Grounds, Equipment	\$15,000.00	
Salaries	\$37,500.00	
Vehicle Maintenance	\$ 500.00	
Capital Outlay	\$ 1,000.00	
		\$53,500.00

TOTAL FOR BUILDING AND GROUNDS \$ 53,500.00

4. PROGRAMS

PERSONAL SERVICES

Payroll Expenses	\$113,000.00	
		\$113,000.00

CONTRACTUAL SERVICES

Instructors	\$21,000.00	
Freedom Days	\$11,500.00	
Brochures/Flyers	\$15,200.00	
		\$ 47,700.00

COMMODITIES

Program Supplies/Services	\$66,500.00	
Utilities	\$ 525.00	
Refunds	\$ 1,200.00	
		\$ 68,225.00

TOTAL FOR PROGRAMS		\$228,925.00
TOTAL ESTIMATED EXPENDITURES FOR RECREATION FUND		\$349,675.00
ENDING CASH ON HAND		-\$ 29,483.00
TOTAL FUNDS ALLOCATED		\$320,192.00

III. PAVING AND LIGHTING FUND

BEGINNING CASH ON HAND		\$ 14,350.00
------------------------	--	--------------

ESTIMATED REVENUES

Property Taxes	\$ 4,000.00	
Interest	22.00	\$ 4,022.00

TOTAL FUNDS AVAILABLE		\$ 18,372.00
-----------------------	--	--------------

ESTIMATED EXPENDITURES

Maintenance- Driveways, Parking Lots	\$ 1,800.00	
--------------------------------------	-------------	--

TOTAL ESTIMATED EXPENSES PAVING & LIGHTING FUND		\$ 1,800.00
---	--	-------------

ENDING CASH ON HAND		\$ 16,572.00
---------------------	--	--------------

TOTAL FUNDS ALLOCATED		\$ 18,372.00
-----------------------	--	--------------

IV. AUDIT FUND

BEGINNING CASH ON HAND \$ 830.00

ESTIMATED REVENUES

Property Taxes \$ 6,700.00
Interest 10.00 \$ 6,710.00

TOTAL FUNDS AVAILABLE \$ 7,540.00

ESTIMATED EXPENDITURES

Accounting Services \$ 5,700.00

ENDING CASH ON HAND \$ 1,840.00

TOTAL FUNDS ALLOCATED \$ 7,540.00

V. LIABILITY INSURANCE FUND

BEGINNING CASH ON HAND \$ 18,213.00

ESTIMATED REVENUES

Property Taxes \$34,650.00
Interest \$ 40.00 \$ 34,690.00

TOTAL FUNDS AVAILABLE \$ 52,903.00

ESTIMATED EXPENDITURES

CONTRACTUAL SERVICES
General Liability Insurance \$ 28,000.00

ENDING CASH ON HAND \$ 24,903.00

TOTAL FUNDS ALLOCATED \$ 52,903.00

VI. SOCIAL SECURITY FUND

BEGINNING CASH ON HAND \$ 4,064.00

ESTIMATED REVENUES

Property Taxes \$ 26,700.00
Interest \$ 16.00 \$ 26,716.00

TOTAL FUNDS AVAILABLE \$ 30,780.00

ESTIMATED EXPENDITURES

PERSONAL SERVICES
Social Security Tax \$ 23,000.00

ENDING CASH ON HAND \$ 7,780.00

TOTAL FUNDS ALLOCATED \$ 30,780.00

VII. I.M.R.F. FUND

BEGINNING CASH ON HAND \$ 2,700.00

Property Taxes \$ 31,000.00
Interest \$ 20.00 \$ 31,020.00

TOTAL FUNDS AVAILABLE \$ 33,720.00

ESTIMATED EXPENDITURES

PERSONAL SERVICES
I.M.R.F. Contributions \$ 33,000.00 \$ 33,000.00

ENDING CASH ON HAND \$ 720.00

TOTAL FUNDS ALLOCATED \$ 33,720.00

VIII. UNEMPLOYMENT INSURANCE & WORKMAN'S COMPENSATION

BEGINNING CASH ON HAND \$ 25.00

ESTIMATED REVENUES

Property Taxes \$ 22,750.00
Interest 15.00 \$ 22,765.00

TOTAL FUNDS AVAILABLE \$ 22,790.00

ESTIMATED EXPENDITURES

Unemployment Contributions \$ 7,100.00
Workman's Comp \$ 7,900.00 \$ 15,000.00

ENDING CASH ON HAND \$ 7,790.00

TOTAL FUNDS ALLOCATED \$ 22,790.00



IX. SPECIAL RECREATION FUND

BEGINNING CASH ON HAND		\$ 22,668.00
<u>ESTIMATED REVENUES</u>		
Property Taxes	\$ 49,300.00	
Interest	\$ 10.00	\$ 49,310.00
TOTAL FUNDS AVAILABLE		\$ 71,978.00
ESTIMATED EXPENDITURES		
KSRA Expense	\$ 25,000.00	
ADA Expense	\$ 23,000.00	\$ 48,000.00
ENDING CASH ON HAND		\$ 23,978.00
TOTAL FUNDS ALLOCATED		\$ 71,978.00

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

ESTIMATED REVENUE		
CORPORATE FUND		\$ 186,090.00
RECREATION FUND		\$ 318,650.00
PAVING AND LIGHTING FUND		\$ 4,022.00
AUDIT FUND		\$ 6,710.00
LIABILITY INSURANCE FUND		\$ 34,690.00
SOCIAL SECURITY FUND		\$ 26,716.00
I.M.R.F. FUND		\$ 31,020.00
UNEMPLOYMENT INSURANCE & WORKMAN'S COMP		\$ 22,765.00
SPECIAL RECREATION FUND		<u>\$ 49,310.00</u>
GRAND TOTAL ALL FUNDS		\$ 679,973.00
 ESTIMATED EXPENSES		
CORPORATE FUND		
Administration	\$ 89,850.00	
Building and Grounds	\$ 96,740.00	
TOTAL CORPORATE FUND		\$186,590.00
RECREATION FUND		
Administration	\$ 67,250.00	
Building and Grounds	\$ 53,500.00	
Programs	\$228,925.00	
TOTAL RECREATION FUND		\$ 349,675.00
PAVING AND LIGHTING FUND		\$ 1,800.00
AUDIT FUND		\$ 5,700.00
LIABILITY INSURANCE FUND		\$ 28,000.00
SOCIAL SECURITY FUND		\$ 23,000.00
I.M.R.F. FUND		\$ 33,000.00
UNEMPLOYMENT INSURANCE & WORKMAN'S COMP		\$ 15,000.00
SPECIAL RECREATION FUND		<u>\$ 48,000.00</u>
GRAND TOTAL ALL FUNDS		\$ 690,765.00

Beginning Cash Balance	\$ 73,993.00
Estimated Revenue	+ \$ 679,973.00
	753,966.00
Estimated Expense	- \$ 690,765.00
Ending Cash Balance	\$ 63,201.00

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 _____ DAY OF _____, 2018, PURSUANT TO A ROLL CALL VOTE AS FOLLOWS:

AYES:

NAYS:

Secretary

President
BOARD OF COMMISSIONERS
SANDWICH PARK DISTRICT