

ORDINANCE NO. 19-01

**DEKALB PARK DISTRICT
BUDGET AND APPROPRIATION ORDINANCE**

AN ORDINANCE ADOPTING THE COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS FOR THE DEKALB PARK DISTRICT, DEKALB COUNTY, ILLINOIS FOR THE FISCAL YEAR BEGINNING ON THE FIRST (1ST) DAY OF MARCH 2019 AND ENDING ON THE 29TH DAY OF FEBRUARY 2020

BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS (“BOARD”) OF THE DEKALB PARK DISTRICT (“Park District”), DeKalb County, Illinois:

SECTION 1. It is hereby found and determined that:

- (a) This Board has heretofore caused to be prepared a combined Annual Budget and Appropriation in tentative form, which Ordinance has been conveniently available for public inspection for at least 30 days prior to final action thereon; and

- (b) A public hearing was held at the Ellwood House Visitors Center, 509 North First Street, DeKalb, Illinois on the 21st day of February 2019 on said Ordinance, notice of said hearing having been given at least one (1) week prior to such hearing by publication in the Daily Chronicle, a newspaper published within the Park District; and

- (c) That all other legal requirements for the adoption of the Annual Budget and Appropriation Ordinance of the Park District for the fiscal year beginning March 1, 2019 and ending February 29, 2020 have heretofore been performed.

SECTION 2. 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 first (1st) day of March 2018 and ending on the 29th day of February 2019:

TENTATIVE

I. CORPORATE FUND

Administrative Department

	Budget	Appropriation
Salaries and Wages	292,799	322,079
HR Recruiting	4,700	5,170
Employee Group Health and Life Insurance	45,873	50,460
Marketing	12,453	13,698
Education and Staff Development	12,065	13,272
Office Supplies and Postage	8,000	8,800
Dues and Memberships	9,585	10,544
Computer Software/Hardware	66,280	72,908
Commissioner's Expenses	5,815	6,397
Telephone	14,985	16,484
Legal Expense	30,000	33,000
Copier Service	4,540	4,994
Computer Tech Services	14,800	16,280
Legal Printing & Advertising	1,000	1,100
Professional Services	15,250	16,775
Bank Charges	23,280	25,608
Transfer to Other Funds	65,780	72,358
Total Administrative Department	627,205	689,926

Park Maintenance Department

	Budget	Appropriation
Salaries and Wages	722,886	795,175
Employee Group Health and Life Insurance	103,146	113,461
Education and Staff Development	11,669	12,836
Staff Uniforms	2,625	2,888
Telephone	7,868	8,655
Natural Gas	6,660	7,326
Water/Sewer	4,300	4,730
Electricity	21,000	23,100
Fuel	27,000	29,700
Garbage	9,000	9,900
Equipment Repairs	44,500	48,950
Maintenance Contractual	18,065	19,872
Maintenance Supplies	60,200	66,220
Memorial Trees and Benches	4,200	4,620
Landscaping	7,500	8,250
Total Park Maintenance Department	1,050,619	1,155,681

Hopkins Community Center Department

	Budget	Appropriation
Salaries and Wages	34,623	38,085
Employee Group Health and Life Insurance	2,265	2,492
Marketing	2,300	2,530
Education and Staff Development	100	110

TENTATIVE

Telephone	201	221
Natural Gas	7,000	7,700
Electricity	7,000	7,700
Credit Card Processing Fees	2,700	2,970
Bar, Beer & Wine Cost of Sales	15,000	16,500
Equipment Repairs	5,500	6,050
Maintenance Contractual	8,005	8,806
Maintenance Supplies	6,500	7,150
Total Hopkins Community Center Department	91,194	100,313

CORPORATE FUND TOTAL	1,769,018	1,945,920
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<u>II. RECREATION FUND</u>	Budget	Appropriation
Recreation Administration Department		
Salaries and Wages	135,867	149,454
Scholarships - Administrative Expense	3,000	3,300
Employee Group Health and Life Insurance	24,381	26,819
Marketing	2,500	2,750
Education and Staff Development	1,781	1,959
Office Supplies and Postage	700	770
Computer Software/Hardware	4,720	5,192
Program Expense	27,000	29,700
Telephone	921	1,013
Copier Service	1,336	1,470
Transfer to Other Funds	33,200	36,520
Total Recreation Administration Department	235,406	258,947
	Budget	Appropriation
Recreation Programs Department		
Salaries and Wages	113,395	124,735
Employee Group Health and Life Insurance	12,489	13,738
Marketing	17,600	19,360
Education and Staff Development	1,670	1,837
Office Supplies and Postage	2,000	2,200
Program Materials and Supplies	9,532	10,485
Telephone	804	884
Program Contractual	41,617	45,779
Total Recreation Programs Department	199,107	219,018
	Budget	Appropriation
Athletics Department		
Salaries and Wages	104,028	114,431
Employee Group Health and Life Insurance	140	154
Marketing	2,800	3,080
Education and Staff Development	1,570	1,727
Office Supplies and Postage	1,600	1,760

TENTATIVE

Program Materials and Supplies	30,486	33,535
Telephone	804	884
Program Contractual	44,200	48,620
Total Athletics Department	185,628	204,191

	Budget	Appropriation
Haish Gymnasium Department		
Salaries and Wages	40,925	45,018
Employee Group Health and Life Insurance	453	498
Education and Staff Development	100	110
Telephone	2,550	2,805
Natural Gas	4,800	5,280
Water/Sewer	600	660
Electricity	6,500	7,150
Garbage	1,128	1,241
Equipment Repairs	4,800	5,280
Maintenance Contractual	5,687	6,256
Maintenance Supplies	1,000	1,100
Facility Maintenance	11,475	12,623
Facility Equipment	1,700	1,870
Total Haish Gymnasium Department	81,718	89,890

	Budget	Appropriation
Sports and Recreation Center Department		
Salaries and Wages	97,518	107,270
Employee Group Health and Life Insurance	11,165	12,282
Computer Software/Hardware	780	858
Telephone	2,220	2,442
Natural Gas	16,000	17,600
Water/Sewer	2,500	2,750
Electricity	22,000	24,200
Garbage	1,400	1,540
Equipment Repairs	7,500	8,250
Maintenance Contractual	18,724	20,596
Maintenance Supplies	4,500	4,950
Ball Field Maintenance	4,750	5,225
Soccer Field Maintenance	7,000	7,700
Total Sports and Recreation Center Department	196,057	215,663

RECREATION FUND TOTAL	897,916	987,708
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<u>III. INSURANCE FUND</u>	Budget	Appropriation
Salaries and Wages	9,508	10,459
Employee Group Health and Life Insurance	1,873	2,060
Liability and Workers Compensation Insurance	112,379	123,617
Unemployment Insurance	20,000	22,000

TENTATIVE

Risk Management Training	4,865	5,352
Risk Management Safety Supplies	19,427	21,370
Risk Management Background and Drug Tests	6,780	7,458
INSURNACE FUND TOTAL	174,832	192,315

<u>IV. AUDIT FUND</u>	<u>Budget</u>	<u>Appropriation</u>
Salaries and Wages	3,947	4,342
Employee Group Health and Life Insurance	624	686
Office Supplies & Postage	400	440
Audit of Park District Accounts	23,350	25,685
AUDIT FUND TOTAL	28,321	31,153

<u>V. SOCIAL SECURITY FUND</u>	<u>Budget</u>	<u>Appropriation</u>
Employer Share of FICA Taxes	133,888	147,277
Employer Share of Medicare Taxes	31,312	34,443
SOCIAL SECURITY FUND TOTAL	165,200	181,720

<u>VI. ILLINOIS MUNICIPAL RETIREMENT FUND</u>	<u>Budget</u>	<u>Appropriation</u>
Participation in the Illinois Municipal Retirement Fund, as provided 40ILCS5/7-101 et seq.	329,391	362,330
ILLINOIS MUNICIPAL RETIREMENT FUND TOTAL	329,391	362,330

<u>VII. MUSEUM FUND</u>	<u>Budget</u>	<u>Appropriation</u>
Ellwood House Museum Department		
Salaries and Wages	27,497	30,247
Employee Group Health and Life Insurance	5,899	6,489
Office Supplies and Postage	900	990
Program Expense	1,050	1,155
Natural Gas	10,000	11,000
Water/Sewer	1,000	1,100
Electricity	10,000	11,000
Maintenance Contractual	17,250	18,975
Maintenance Supplies	350	385
Facility Maintenance	15,750	17,325
Facility Improvements	3,500	3,850
Grant Expense	126,400	139,040
Total Ellwood House Museum Department	219,596	241,556
 Nehring Center Department		
Salaries and Wages	2,205	2,426
Employee Group Health and Life Insurance	271	298
Telephone	1,944	2,138
Natural Gas	3,000	3,300
Water/Sewer	350	385
Electricity	8,000	8,800
Contractual Agreements	5,540	6,094

TENTATIVE

Maintenance Contractual	4,159	4,575
Maintenance Supplies	100	110
Facility Maintenance	5,850	6,435
Total Nehring Center Department	31,419	34,561

MUSEUM FUND TOTAL	251,015	276,117
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VIII. SPECIAL RECREATION FUND	Budget	Appropriation
Salaries and Wages	20,988	23,087
Employee Group Health and Life Insurance	2,644	2,908
Office Supplies and Postage	900	990
Kishwaukee SRA Contribution	108,184	119,002
Inclusion Programs	10,000	11,000
Program Expense	1,050	1,155
Maintenance Supplies	3,000	3,300
ADA Captial Improvements	339,500	373,450
SPECIAL RECREATION FUND TOTAL	486,266	534,893

IX. CAPITAL PROJECTS FUND - 2017 ISSUANCE	Budget	Appropriation
Capital Improvements	63,073	69,380
CAPITAL PROJECTS FUND - 2017 ISSUANCE TOTAL	63,073	69,380

X. CAPITAL PROJECTS FUND - 2018 ISSUANCE	Budget	Appropriation
Capital Improvements	999,640	1,099,604
CAPITAL PROJECTS FUND - 2018 ISSUANCE TOTAL	999,640	1,099,604

XI. CAPITAL PROJECTS FUND - 2019 ISSUANCE	Budget	Appropriation
Capital Improvements	-	-
CAPITAL PROJECTS FUND - 2019 ISSUANCE TOTAL	-	-

XII. DEBT SERVICE FUND	Budget	Appropriation
Bond Principal Payments	1,259,085	1,384,994
Bond Interest Payments	34,021	37,423
DEBT SERVICE FUND TOTAL	1,293,106	1,422,417

XIII. GOLF COURSE FUND	Budget	Appropriation
Buena Vista Department		
Salaries and Wages	132,540	145,794
Employee Group Health and Life Insurance	14,812	16,293
Marketing	2,800	3,080
Education and Staff Development	595	655
Office Supplies and Postage	725	798
Dues and Memberships	665	732
Computer Software/Hardware	960	1,056
Staff Uniforms	594	653
Telephone	3,019	3,321

TENTATIVE

Water/Sewer	800	880
Electricity	7,800	8,580
Credit Card Processing Fees	2,700	2,970
Concessions Cost of Sales	5,885	6,474
Bar, Beer & Wine Cost of Sales	5,878	6,466
Merchandise Cost of Sales	2,727	3,000
Clubhouse Supplies	1,500	1,650
Fuel	5,840	6,424
Garbage	585	644
Equipment Repairs	9,000	9,900
Maintenance Contractual	1,930	2,123
Maintenance Supplies	3,200	3,520
Driving Range Maintenance	3,150	3,465
Turf Maintenance	12,955	14,251
Total Buena Vista Department	220,660	242,726

	<u>Budget</u>	<u>Appropriation</u>
River Heights Department		
Salaries and Wages	280,378	308,416
Employee Group Health and Life Insurance	25,599	28,159
Marketing	3,628	3,991
Education and Staff Development	760	836
Office Supplies and Postage	1,336	1,470
Dues and Memberships	1,589	1,748
Computer Software/Hardware	2,540	2,794
Staff Uniforms	844	928
Telephone	2,602	2,862
Natural Gas	3,200	3,520
Water/Sewer	2,000	2,200
Electricity	15,175	16,693
Credit Card Processing Fees	4,500	4,950
Concessions Cost of Sales	15,388	16,927
Bar, Beer & Wine Cost of Sales	28,660	31,526
Merchandise Cost of Sales	8,702	9,572
Clubhouse Supplies	3,620	3,982
Outings and Tournament Costs	2,600	2,860
Fuel	15,600	17,160
Garbage	1,200	1,320
Equipment Repairs	15,750	17,325
Maintenance Contractual	8,080	8,888
Maintenance Supplies	7,200	7,920
Turf Maintenance	35,200	38,720
Total River Heights Department	486,151	534,766

GOLF COURSE FUND TOTAL	706,811	777,492
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TENTATIVE

XIV. AQUATICS FUND	Budget	Appropriation
Salaries and Wages	186,567	205,224
Employee Group Health and Life Insurance	5,018	5,520
Marketing	3,370	3,707
Education and Staff Development	2,475	2,723
Office Supplies and Postage	1,050	1,155
Computer Software/Hardware	198	218
Staff Uniforms	3,242	3,566
Program Materials and Supplies	700	770
Telephone	106	117
Natural Gas	3,000	3,300
Water/Sewer	12,000	13,200
Electricity	18,000	19,800
Program Contractual	1,095	1,205
Credit Card Processing Fees	1,800	1,980
Equipment Repairs	8,500	9,350
Maintenance Contractual	7,260	7,986
Maintenance Supplies	3,000	3,300
Pool Chemicals	5,000	5,500
Facility Equipment	807	888
AQUATICS FUND TOTAL	263,188	289,507
GRAND TOTAL ALL FUNDS	7,427,777	8,170,555

TENTATIVE

<u>SUMMARY OF FUNDS</u>	<u>Budget</u>	<u>Appropriation</u>
I. CORPORATE FUND	1,769,018	1,945,920
II. RECREATION FUND	897,916	987,708
III. INSURANCE FUND	174,832	192,315
IV. AUDIT FUND	28,321	31,153
V. SOCIAL SECURITY FUND	165,200	181,720
VI. ILLINOIS MUNICIPAL RETIREMENT FUND	329,391	362,330
VII. MUSEUM FUND	251,015	276,117
VIII. SPECIAL RECREATION FUND	486,266	534,893
IX. CAPITAL PROJECTS FUND - 2017 ISSUANCE	63,073	69,380
X. CAPITAL PROJECTS FUND - 2018 ISSUANCE	999,640	1,099,604
XI. CAPITAL PROJECTS FUND - 2019 ISSUANCE	-	-
XII. DEBT SERVICE FUND	1,293,106	1,422,417
XIII. GOLF COURSE FUND	706,811	777,492
XIV. AQUATICS FUND	263,188	289,507
<u>SUMMARY OF FUNDS TOTAL</u>	<u>7,427,777</u>	<u>8,170,555</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 March 1, 2019 and ending February 29, 2020 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended February 29, 2020 and prior years are hereby specifically re-appropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance, in making this appropriation in accordance with applicable 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 3. The following determinations have been made and are hereby made a part of the aforesaid budget:

- a. An estimate of the cash on hand at the beginning of the fiscal year is expected to be \$4,137,929.
- b. An estimate of the cash expected to be received during the fiscal year from all sources is \$7,207,405.
- c. An estimate of the expenditures contemplated for the fiscal year is \$7,427,777.
- d. An estimate of the cash expected to be on hand at the end of the fiscal year is \$3,917,557.
- e. An estimate of the amount of taxes to be received during the fiscal year is \$3,980,888.

SECTION 4. The receipts and revenues of the DeKalb Park District derived from sources other than taxation and not specifically appropriated, and all unexpended balances 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.

TENTATIVE

SECTION 5. All ordinances or parts of ordinances conflicting with any of the provisions of this ordinance shall be, 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.

SECTION 6. This ordinance shall be in full force and effect immediately upon its passage.

PASSED this 21st day of February 2019.

AYES:

NAYS:

ABSTAIN:

ABSENT:

DEKALB PARK DISTRICT

Phil Young, Board President

ATTEST:

Keith Nyquist, Board Secretary

[SEAL]

TENTATIVE

**THE CERTIFICATION OF ESTIMATE
OF REVENUES FOR FISCAL YEAR 2020**

Following are the anticipated revenues of the DeKalb Park District for its fiscal year beginning March 1, 2019 and ending February 29, 2020:

<u>SOURCE</u>	<u>AMOUNT</u>
Property Taxes	3,980,888
Personal Property Replacement Taxes	96,385
Program Revenues	451,077
Rentals	346,931
Grants and Intergovernmental Income	291,400
Interest Income	24,000
Food, Beverage and Merchandise Sales	176,881
Seasons Passes and Daily Fees	583,343
Proceeds from Bonds	1,250,000
Miscellaneous Revenues	6,500
TOTAL	<u>7,207,405</u>

I hereby certify that I am the Treasurer of the DeKalb Park District and that the above figures are a true and accurate estimate of the District's anticipated revenues.

Dag Grada, Treasurer
DeKalb Park District

[SEAL]