

TENTATIVE Budget & Appropriation Ordinance
Appropriation Ordinance 19-491
This is subject to change until final passage

An Ordinance making a combined annual budget and appropriation of funds necessary to defray all necessary expenses and liabilities of the Fox Valley Park District, Kane, DuPage, Kendall and Will Counties for the fiscal year beginning January 1, 2020 and ending December 31, 2020 and specifying the objects and purposes for which such appropriations are made, and the amount appropriated for each object or purpose.

WHEREAS, a public hearing was held as to such Budget and Appropriation Ordinance on the 9th day of December, 2019 and notice of said hearing was given at least one week prior thereto as required by law and all other legal requirements have been complied with,

NOW THEREFORE, BE IT ORDAINED, by the Board of Commissioners of the Fox Valley Park District Kane, DuPage, Kendall and Will Counties, Illinois as follows:

Section 1: A sum of money in the total amount of Forty-Two Million, Four Hundred Sixty Thousand Eight Hundred Eighty-Seven Dollars (\$42,460,887) or as much thereof as may be authorized by law, be and the same is hereby budgeted, and that the sum of money in the total amount of Forty-Six Million, Fifty-Two Thousand, Fifty-Two Thousand Three Hundred Twenty-Three Dollars (\$46,052,323) or as much thereof as may be authorized by law, be and the same is hereby appropriated for the corporate purposes of the Fox Valley Park District as herein specified for the fiscal year beginning January 1, 2020 and ending December 31, 2020.

Section 2: The amounts budgeted and appropriated for each purpose are as follows:

GENERAL CORPORATE FUND

	<u>Budget</u>	<u>Appropriation</u>
Salaries and Wages	2,902,104	3,192,314
Employee Benefits	595,751	655,326
Other Employee Benefits	143,015	157,317
Utilities	196,735	216,409
Professional Services	314,800	346,280
Maintenance & Repair	895,181	984,699
Other Services	885,994	974,593
Materials and Supplies	1,148,975	1,263,873
Miscellaneous Expense	31,085	34,194
Capital Expenditures	400,000	440,000
Capital Development	2,104,687	2,315,156
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Total General Corporate Fund	<u>9,618,327</u>	<u>10,580,160</u>

PLAYGROUND AND RECREATION FUND

	<i>Budget</i>	<i>Appropriation</i>
Salaries and Wages	7,002,447	7,702,692
Employee Benefits	800,447	880,492
Other Employee Benefits	85,250	93,775
Utilities	790,204	869,224
Professional Services	655,500	721,050
Maintenance & Repair	1,645,956	1,810,552
Other Services	1,271,468	1,398,615
Materials and Supplies	1,369,460	1,506,406
Miscellaneous Expense	154,725	170,198
Capital Expenditures	349,260	384,186
Capital Development	104,688	115,157
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Total Playground and Recreation Fund	14,229,405	15,652,346
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MUSEUM FUND

	<i>Budget</i>	<i>Appropriation</i>
Salaries and Wages	937,196	1,030,916
Employee Benefits	80,934	89,027
Other Employee Benefits	14,283	15,711
Utilities	68,700	75,570
Professional Services	8,050	8,855
Maintenance & Repair	232,425	255,668
Other Services	154,773	170,250
Materials and Supplies	369,914	406,905
Miscellaneous Expense	41,000	45,100
Capital Expenditures	56,000	61,600
Capital Development	300,000	330,000
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Total Museum Fund	2,263,275	2,489,603
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POLICE / SECURITY FUND

	<i><u>Budget</u></i>	<i><u>Appropriation</u></i>
Salaries and Wages	428,113	470,924
Employee Benefits	41,209	45,330
Other Employee Benefits	18,700	20,570
Utilities	14,000	15,400
Professional Services	6,000	6,600
Maintenance & Repair	39,000	42,900
Other Services	109,300	120,230
Materials and Supplies	35,300	38,830
Miscellaneous Expense	750	825
Capital Expenditures	3,000	3,300
Capital Development	120,000	132,000
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Total Museum Fund	815,372	896,909
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ILLINOIS MUNICIPAL RETIREMENT FUND

	<i><u>Budget</u></i>	<i><u>Appropriation</u></i>
Employee Benefits	750,000	825,000
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Total IMRF Fund	750,000	825,000
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SOCIAL SECURITY FUND

	<i><u>Budget</u></i>	<i><u>Appropriation</u></i>
Employee Benefits	904,612	995,073
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Total Social Security Fund	904,612	995,073
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LIABILITY FUND

	<i><u>Budget</u></i>	<i><u>Appropriation</u></i>
Employee Benefits	230,000	253,000
Other Services	318,000	349,800
Miscellaneous Expense	0	0
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Total Liability Fund	548,000	602,800
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AUDIT FUND

	<i>Budget</i>	<i>Appropriation</i>
Professional Services	51,000	56,100
Total Audit Fund	51,000	56,100

BOND AND INTEREST FUND

	<i>Budget</i>	<i>Appropriation</i>
Professional Services	4,000	4,080
Debt Service	6,853,655	6,990,728
Other Expenses	13,000	13,260
Total Bond and Interest Fund	6,870,655	7,008,068

AQUATICS FUND

	<i>Budget</i>	<i>Appropriation</i>
Salaries and Wages	246,510	271,161
Employee Benefits	35,702	39,272
Other Employee Benefits	3,400	3,740
Utilities	176,550	194,205
Professional Services	88,800	97,680
Maintenance & Repair	214,800	236,280
Other Services	499,158	549,074
Materials and Supplies	231,725	254,898
Miscellaneous Expense	100	110
Capital Expenditures	110,000	121,000
Total Aquatics Fund	1,606,745	1,767,420

ORCHARD VALLEY GOLF COURSE

	<i>Budget</i>	<i>Appropriation</i>
Salaries and Wages	28,686	31,555
Employee Benefits	14,920	16,412
Other Employee Benefits	700	770
Utilities	2,016	2,218
Maintenance & Repair	500	550
Other Services	15,094	16,603
Materials & Supplies	8,000	8,800
Capital Expenditures	221,000	243,100
Total Orchard Valley Golf Course	290,916	320,008

SPECIAL RECREATION FUND

	<i>Budget</i>	<i>Appropriation</i>
Maintenance & Repair	265,000	291,500
Other Services	45,000	49,500
Miscellaneous Expense	711,672	782,839
Capital Expenditures	200,000	220,000
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Total Special Recreation Fund	<u>1,221,672</u>	<u>1,343,839</u>

LAND CASH FUND

	<i>Budget</i>	<i>Appropriation</i>
Capital Expenditures	305,000	335,500
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Total Land Cash Fund	<u>305,000</u>	<u>335,500</u>

FOX BEND PROCEEDS FUND

	<i>Budget</i>	<i>Appropriation</i>
Other Expenses	0	0
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Total Fox Bend Proceeds Fund	<u>0</u>	<u>0</u>

CAPITAL DEVELOPMENT FUND

	<i>Budget</i>	<i>Appropriation</i>
Capital Expenditures	746,408	821,049
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Total Capital Development Fund	<u>746,408</u>	<u>821,049</u>

2019 GENERAL OBLIGATION BOND/CAPITAL FUND

	<i>Budget</i>	<i>Appropriation</i>
Capital Expenditures	0	0
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Total 2019 G.O. Bond/Capital Fund	<u>0</u>	<u>0</u>

2017 GENERAL OBLIGATION BOND/CAPITAL FUND

	<i>Budget</i>	<i>Appropriation</i>
Capital Expenditures	1,050,000	1,050,000
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Total 2017 G.O. Bond/Capital Fund	1,050,000	1,050,000
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2015 GENERAL OBLIGATION BOND/CAPITAL FUND

	<i>Budget</i>	<i>Appropriation</i>
Capital Expenditures	1,189,500	1,308,450
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Total 2015 G.O. Bond/Capital Fund	1,189,500	1,308,450
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GRAND TOTAL ALL FUNDS	42,460,887	46,052,323
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SUMMARY OF ALL FUNDS

Fund	Budget	Appropriated
General	9,618,327	10,580,160
Playground/Recreation	14,229,405	15,652,346
Museum	2,263,275	2,489,603
Police/Security	815,372	896,909
Illinois Municipal Retirement	750,000	825,000
Social Security	904,612	995,073
Liability	548,000	602,800
Audit	51,000	56,100
Bond and Interest	6,870,655	7,008,068
Aquatics	1,606,745	1,767,420
Orchard Valley Golf Course	290,916	320,008
Special Recreation	1,221,672	1,343,839
Land Cash	305,000	335,500
Fox Bend Proceeds	0	0
Capital Development	746,408	821,049
2019 GO Bond		
2017 GO Bond	1,050,000	1,050,000
2015 GO Bond	1,189,500	1,308,450
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Total	42,460,887	46,052,323
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Section 3: Pursuant to law, the following determinations have been made and are hereby made a part hereof:

(a) Estimate of cash on hand at the beginning of the fiscal year	34,928,879
(b) Estimate of cash expected to received during the fiscal year from all sources.	39,153,304
(c) Estimate of expenditures contemplated for the fiscal year:	(42,460,887)
(d) Estimated cash expected to be on hand at the end of the fiscal year:	31,621,296

Section 4: All unexpended balance of the appropriations for the fiscal year ending the 31st day of December 2019 and prior years to the extent not otherwise re-appropriated for other purposes herein are hereby specially re-appropriated for the same general purpose for which they are originally made and may be expended in making up any insufficiency of any other items provided in this Appropriation Ordinance, pursuant to law.

CERTIFICATE OF CHIEF FISCAL OFFICER

I, Diana Erickson, do hereby certify that I am the Chief Fiscal Officer of the corporate authority of the Fox Valley Park District, Kane, DuPage, Kendall and Will Counties Illinois.

I DO FURTHER certify that the estimated revenues by sources anticipated to be received by the Fox Valley Park District, Kane, DuPage, Kendall and Will Counties, Illinois for the fiscal year beginning on the 1st day January 2020 and ending on the 31st day of December 2020 is as follows:

SOURCE	AMOUNT
Taxes	\$22,972,279
Rental Income	1,147,893
Investment Income	401,200
Intergovernmental Income	1,158,793
Fees & Memberships	5,375,142
Merchandise Sales	141,915
Food & Beverage Sales	129,770
Miscellaneous Receipts	294,836
Program Revenues	4,889,101
Transfers from Other Funds	<u>2,642,375</u>
TOTAL REVENUES	\$39,153,304

AND FURTHER CERTIFY that the estimate of revenues by source anticipated to be received by the Fox Valley Park District, Kane, DuPage, Kendall and Will Counties, Illinois for the fiscal year beginning on the 1st day of January 2020 and ending on the 31st day of December 2020 is true and correct.

IN WITNESS WHEREOF, I have signed my name in the capacity as the Chief Fiscal Officer of the Fox Valley Park District at Aurora, Illinois on the _____.

Diana Erickson, Chief Fiscal Officer
Fox Valley Park District

(SEAL)

Section 5: That the sum of One Million Three Hundred Forty-Three Thousand Eight Hundred Thirty-Nine Dollars (\$1,343,839) be and the same is hereby budgeted and appropriated to pay the contractual obligations of this Park District under agreement made pursuant to Chapter 24, Section 11-95-14; Chapter 105, Section 5-8; Chapter 105, Section 8-10-2, Illinois Revised Statutes 1987, to provide for establishment, maintenance and management of joint recreational programs for the handicapped. Said tax shall also be in addition to the maximum of the taxes authorized by Section 5-1 of the Park District Code.

Section 6: That the sum of Eight Hundred Ninety-Six Thousand Nine Hundred Nine Dollars (\$896,909) be and the same is hereby budgeted and appropriated pursuant to Chapter 105, Section 5-9, Illinois Revised Statutes 1987, for the purpose of organizing and maintaining a police system within the parks and playgrounds maintained by such Park District. Said tax shall also be in addition to the maximum of the taxes authorized by Section 5-1 of the Park District Code.

Section 7: The appropriation herein of the foregoing amounts for the payment of any contract liability or to defray the expenses of any project or purpose shall not be construed as an approval of this Board of any contract of any project or purpose mentioned herein, but shall be regarded only as the provision of a fund or funds for the payment thereof when and as contract liability or valid obligations have been created by the Fox Valley Park District, and have been found to be valid and legal obligations against the aforesaid Park District, and when properly vouchered, audited and approved by the Board of Commissioners, or when any project or purpose is approved and authorized by the Board of Commissioners of the Fox Valley Park District as the case may be.

Section 8: Any and all excess of items of any general appropriations made or reserved by this Ordinance may be expended in making up any insufficiency in any item or items in the same general appropriations and for the same general purpose, in accordance with law.

Section 9: That all ordinances or parts of ordinances conflicting with any of the provisions of this ordinance, be and the same are hereby modified or repealed.

Section 10: 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.

PASSED this 9th day of December 2019.

APPROVED this 9th day of December 2019.

ATTEST:

Board President
Fox Valley Park District

Board Secretary
Fox Valley Park District

Ayes: _____
Nays: _____
Absent: _____

I. GENERAL CORPORATE FUND

Actual Cash and Investments Balance - January 1, 2019		7,679,355
Estimated Cash and Investments - Balance December 31, 2019		8,260,926
Add: Estimated Receipts		
Property/Corporate Taxes	7,103,000	
Other Receipts	<u>479,181</u>	<u>7,582,181</u>
Total Amount Available		15,843,107
Deduct: Estimated Expenditures		
(See detail of Appropriations Included herein)		<u>9,618,327</u>
Estimated Cash & Investments - Balance December 31, 2019		<u><u>6,224,780</u></u>

II. PLAYGROUND AND RECREATION FUND

Actual Cash and Investments Balance - January 1, 2019		6,481,651
Estimated Cash and Investments - Balance December 31, 2019		5,760,405
Add: Estimated Receipts		
Property Taxes	4,940,000	
Program Fees	4,240,141	
Fees & Charges	4,186,142	
Other Receipts	<u>1,308,057</u>	<u>14,674,340</u>
Total Amount Available		20,434,745
Deduct: Estimated Expenditures		
(See detail of Appropriations Included herein)		<u>14,229,405</u>
Estimated Cash & Investments - Balance December 31, 2019		<u><u>6,205,340</u></u>

III. MUSEUM FUND

Actual Cash and Investments Balance - January 1, 2019		1,397,728
Estimated Cash and Investments - Balance December 31, 2019		1,208,578
Add: Estimated Receipts		
Property Taxes	940,000	
Program Fees	581,108	
Fees & Charges	532,000	
Other Receipts	<u>227,376</u>	<u>2,280,484</u>
Total Amount Available		3,489,062
Deduct: Estimated Expenditures		
(See detail of Appropriations Included herein)		<u>2,263,275</u>
Estimated Cash & Investments - Balance December 31, 2019		<u><u>1,225,786</u></u>

IV. POLICE / SECURITY FUND

Actual Cash and Investments Balance - January 1, 2019		809,279
Estimated Cash and Investments - Balance December 31, 2019		1,058,616
Add: Estimated Receipts		
Property Taxes	150,000	
Fees & Charges	8,700	
Other Receipts	7,200	165,900
Total Amount Available		<u>1,224,516</u>
Deduct: Estimated Expenditures		
(See detail of Appropriations Included herein)		<u>815,372</u>
Estimated Cash & Investments - Balance December 31, 2019		<u><u>409,144</u></u>

V. ILLINOIS MUNICIPAL RETIREMENT FUND

Actual Cash and Investments Balance - January 1, 2019		698,942
Estimated Cash and Investments - Balance December 31, 2019		759,094
Add: Estimated Receipts		
Property Taxes	650,000	
Other Receipts	12,000	662,000
Total Amount Available		<u>1,421,094</u>
Deduct: Estimated Expenditures		
(See detail of Appropriations Included herein)		<u>750,000</u>
Estimated Cash & Investments - Balance December 31, 2019		<u><u>671,094</u></u>

VI. SOCIAL SECURITY FUND

Actual Cash and Investments Balance - January 1, 2019		323,346
Estimated Cash and Investments - Balance December 31, 2019		385,346
Add: Estimated Receipts		
Property Taxes	960,000	
Other Receipts	5,000	965,000
Total Amount Available		<u>1,350,346</u>
Deduct: Estimated Expenditures		
(See detail of Appropriations Included herein)		<u>904,612</u>
Estimated Cash & Investments - Balance December 31, 2019		<u><u>445,734</u></u>

VII. LIABILITY FUND

Actual Cash and Investments Balance - January 1, 2019		(17,693)
Estimated Cash and Investments - Balance December 31, 2019		118,312
Add: Estimated Receipts		
Property Taxes	750,000	
Other Receipts	2,250	752,250
Total Amount Available		<u>370,562</u>
Deduct: Estimated Expenditures		
(See detail of Appropriations Included herein)		<u>548,000</u>
Estimated Cash & Investments - Balance December 31, 2019		<u><u>322,562</u></u>

VIII. AUDIT

Actual Cash and Investments Balance - January 1, 2019		66,918
Estimated Cash and Investments - Balance December 31, 2019		85,666
Add: Estimated Receipts		
Property Taxes	20,000	
Other Receipts	200	20,200
Total Amount Available		<u>105,866</u>
Deduct: Estimated Expenditures		
(See detail of Appropriations Included herein)		<u>51,000</u>
Estimated Cash & Investments - Balance December 31, 2019		<u><u>54,866</u></u>

IX. BOND AND INTEREST FUND

Actual Cash and Investments Balance - January 1, 2019		479,153
Estimated Cash and Investments - Balance December 31, 2019		413,434
Add: Estimated Receipts		
Property Taxes	6,644,279	
Other Receipts	222,075	6,866,354
Total Amount Available		<u>7,279,788</u>
Deduct: Estimated Expenditures		
(See detail of Appropriations Included herein)		<u>6,870,655</u>
Estimated Cash & Investments - Balance December 31, 2019		<u><u>409,133</u></u>

X. AQUATICS FUND

Actual Cash and Investments Balance - January 1, 2019		200,000
Estimated Cash and Investments - Balance December 31, 2019		200,000
Add: Estimated Receipts		
Program Fees	52,852	
Fees & Charges	657,000	
Other Receipts	896,893	
Intergovernmental Receipts	885,793	1,606,745
Total Amount Available		<u>1,806,745</u>
Deduct: Estimated Expenditures		
(See detail of Appropriations Included herein)		<u>1,606,745</u>
Estimated Cash & Investments - Balance December 31, 2019		<u><u>200,000</u></u>

XI. ORCHARD VALLEY GOLF COURSE FUND

Actual Cash and Investments Balance - January 1, 2019		213,280
Estimated Cash and Investments - Balance December 31, 2019		(25,134)
Add: Estimated Receipts		
Other Receipts	190,000	190,000
Total Amount Available		164,866
Deduct: Estimated Expenditures		
(See detail of Appropriations Included herein)		290,916
Estimated Cash & Investments - Balance December 31, 2019		<u>(126,050)</u>

XII. SPECIAL RECREATION FUND

Actual Cash and Investments Balance - January 1, 2019		757,106
Estimated Cash and Investments - Balance December 31, 2019		998,148
Add: Estimated Receipts		
Property Taxes	815,000	
Other Receipts	11,500	826,500
Total Amount Available		1,824,648
Deduct: Estimated Expenditures		
(See detail of Appropriations Included herein)		1,221,672
Estimated Cash & Investments - Balance December 31, 2019		<u>602,976</u>

XIII. LAND CASH FUND

Actual Cash and Investments Balance - January 1, 2019		1,609,625
Estimated Cash and Investments - Balance December 31, 2019		1,895,390
Add: Estimated Receipts		
Developer Contributions	-	
Grants	-	
Other Receipts	26,000	26,000
Total Amount Available		1,921,390
Deduct: Estimated Expenditures		
(See detail of Appropriations Included herein)		305,000
Estimated Cash & Investments - Balance December 31, 2019		<u>1,616,390</u>

XIV. 2017 General Obligation/Capital Fund

Actual Cash and Investments Balance - January 1, 2019		2,908,577
Estimated Cash and Investments - Balance December 31, 2019		2,530,673
Add: Estimated Receipts		
Other Receipts	5,000	5,000
Total Amount Available		2,535,673
Deduct: Estimated Expenditures		
(See detail of Appropriations Included herein)		1,050,000
Estimated Cash & Investments - Balance December 31, 2019		<u>1,485,673</u>

XV. 2019 General Obligation/Capital Fund

Actual Cash and Investments Balance - January 1, 2019	-
Estimated Cash and Investments - Balance December 31, 2019	3,439,595
Add: Estimated Receipts	
Other Receipts	-
Total Amount Available	<u>3,439,595</u>
Deduct: Estimated Expenditures	
(See detail of Appropriations Included herein)	<u>-</u>
Estimated Cash & Investments - Balance December 31, 2019	3,439,595

XVI. FOX BEND PROCEEDS FUND

Actual Cash and Investments Balance - January 1, 2019	1,072,682
Estimated Cash and Investments - Balance December 31, 2019	1,091,132
Add: Estimated Receipts	
Other Receipts	<u>20,350</u>
Total Amount Available	<u>1,111,482</u>
Deduct: Estimated Expenditures	
(See detail of Appropriations Included herein)	<u>-</u>
Estimated Cash & Investments - Balance December 31, 2019	<u><u>1,111,482</u></u>

XVII. CAPITAL DEVELOPMENT FUND

Actual Cash and Investments Balance - January 1, 2019	5,968,196
Estimated Cash and Investments - Balance December 31, 2019	5,485,629
Add: Estimated Receipts	
Other Receipts	<u>2,510,000</u>
Total Amount Available	<u>7,995,629</u>
Deduct: Estimated Expenditures	
(See detail of Appropriations Included herein)	<u>746,408</u>
Estimated Cash & Investments - Balance December 31, 2019	<u><u>7,249,221</u></u>

XVIII. 2015 GENERAL OBLIGATION BOND/CAPITAL FUND

Actual Cash and Investments Balance - January 1, 2019	1,423,570
Estimated Cash and Investments - Balance December 31, 2019	1,263,069
Add: Estimated Receipts	
Bond Proceeds	-
Other Receipts	<u>-</u>
Total Amount Available	<u>1,263,069</u>
Deduct: Estimated Expenditures	
(See detail of Appropriations Included herein)	<u>1,189,500</u>
Estimated Cash & Investments - Balance December 31, 2019	<u><u>73,569</u></u>