

Memo

To: Riverdale Park Board Commissioners
From: Scott D. Dillner, Attorney
Date: June 12, 2015
Subject: Appropriation Ordinance

Dear President of Board of Commissioners:

Attached please find the proposed Appropriation Ordinance for the 2015-2016 fiscal year. Illinois State Law requires the ordinance to be passed by the Riverdale Park Board before the last day of July 2015. The Appropriation Ordinance is the first step of a two-step funding process. The Appropriation Ordinance provides the authority of the Park to expend public monies for park functions and sets an upper limit of the spending. The second part of the funding process is the Levy Ordinance. The Levy Ordinance is generally passed in the fall. Once passed, the Levy Ordinance is filed with the county and directs the county to levy real estate taxes on real estate within the park district.

A draft version of the ordinance must be on file for public inspection 30 days prior to passage. The Riverdale Park Board must hold a Public Hearing on the proposed budget and Appropriation Ordinance prior to passing the ordinance. I would recommend the Board of Commissioners review the ordinance at the June meeting, and direct that the hearing be scheduled for the July meeting. At that time, the hearing could be held and the ordinance passed.

Should you have any questions, do not hesitate to contact me.

cc: Treasurer
Secretary

AN ORDINANCE ADOPTING A COMBINED ANNUAL BUDGET AND
 APPROPRIATING SUCH SUMS OF MONEY AS MAY BE DEEMED NECESSARY
 TO DEFRAY ALL NECESSARY EXPENSES AND LIABILITIES OF THE
 RIVERDALE PARK DISTRICT, RIVERDALE, ILLINOIS
 FOR THE FISCAL YEAR BEGINNING MAY 1, 2015, AND ENDING APRIL 30, 2016,
 AND SPECIFYING THE OBJECTS AND PURPOSES FOR WHICH SUCH
 APPROPRIATIONS ARE MADE AND THE AMOUNT APPROPRIATED
 FOR EACH OBJECT AND PURPOSE

* * * * *

BE IT ORDAINED by the Board of Commissioners of the Riverdale Park District:

SECTION I: The following is the Annual Budget for the Riverdale Park District for the fiscal year beginning May 1, 2015, and ending April 30, 2016.

ARTICLE I - GENERAL CORPORATE PURPOSES

	<u>TOTAL APPROPRIATION</u>
A. <u>EXECUTIVE DEPARTMENT</u>	
Salary of Director (154)	\$ 45,000.00
Payment of expenses which any commissioner may have in and about the performance of his duties (104)	8,000.00
Training (105)	<u>10,000.00</u>
Salary of Office Manager and Board Secretary (156)	<u>35,000.00</u>
TOTAL EXECUTIVE DEPARTMENT:	\$ 98,000.00
B. <u>LEGAL DEPARTMENT</u>	
Attorney's retainer and fee (151)	\$ 17,000.00
Other legal fees, costs and expenses (152)	2,500.00
Publication of notices and job openings, reports and ordinances (153)	<u>1,000.00</u>
TOTAL LEGAL DEPARTMENT:	\$ 20,500.00
C. <u>ADMINISTRATIVE DEPARTMENT</u>	
Salary of the Treasurer (101)	\$ 11,500.00
Stationery, office supplies and postage (201)	7,000.00
Cell phone rentals & tolls (202)	2,500.00
Office equipment maintenance (207)	6,000.00

	Purchase of office equipment (200)	1,000.00
	Information technology (211)	25,000.00
	Parking Permit Refund (401)	250.00
	Premium on Surety Bond of Treasurer (203)	250.00
	Dues, Illinois Association of Park Districts (210)	6,000.00
	Employment Screening (208)	1,500.00
	Other Employee Benefits (157)	<u>5,000.00</u>
	TOTAL ADMINISTRATIVE DEPARTMENT:	\$ 66,000.00
D.	<u>BUILDING MAINTENANCE</u>	
	Fuel for buildings (251)	\$ 18,000.00
	Electricity (253)	21,000.00
	Purchase of water (254)	2,500.00
	Repairs to buildings - exterior (255)	5,000.00
	Repairs to buildings - interior (256)	5,000.00
	Trash disposal (316)	3,500.00
	Mechanical equipment (310)	1,500.00
	Portable restroom rental (317)	3,600.00
	Maintenance Uniform (318)	1,100.00
	Miscellaneous Supplies (319)	1,500.00
	Maintenance supplies (322)	<u>12,000.00</u>
	TOTAL BUILDING MAINTENANCE:	\$ 74,700.00
E.	<u>PARK MAINTENANCE</u>	
	Salary of maintenance foreman (301)	\$ 33,000.00
	Maintenance Staff (300)	67,000.00
	Repairs to equipment (311)	10,000.00
	Contracted miscellaneous services (313)	8,000.00
	Material - tools (305)	1,500.00
	Fuel for motorized equipment (312)	15,000.00
	Oil and grease for motorized equipment (325)	500.00
	Garden Supplies (323)	<u>6,500.00</u>
	TOTAL PARK MAINTENANCE:	\$ 141,500.00
F.	<u>CAPITAL IMPROVEMENTS</u>	
	New Park equipment (326)	\$ 10,000.00
	New Park playground equipment (327)	15,000.00
	Capital Fund (328)	<u>100,000.00</u>
	TOTAL CAPITAL IMPROVEMENTS:	\$ 125,000.00
	TOTAL ARTICLE I - GENERAL CORPORATE:	\$ 525,700.00

ARTICLE II - RECREATION PROGRAM FUND

Salary of Recreation Supervisor (350)	\$	35,000.00
Salary of Recreation Secretary (351)		25,000.00
Salary of Recreation Attendant (374)		20,000.00
Salaries of Recreation employees, instructors and summer camp staff (367)		50,000.00
Salaries of Instructors (368)		10,000.00
Repairs to recreation equipment (353)		3,000.00
Recreation supplies (354)		5,000.00
Transportation (360)		12,000.00
Contingencies (362)		1,700.00
Summer Camp Expenses (369)		10,000.00
Programs (373)		20,000.00
Rental Deposit Refunds (390)		15,000.00
Special events (370)		15,000.00
Marketing (371)		<u>5,000.00</u>
TOTAL ARTICLE II - RECREATION PROGRAM FUND:	\$	226,700.00

ARTICLE III - INSURANCE PROGRAM

For the payment of the cost of Liability Insurance under Section 10/9-107 of Chapter 745, Illinois Compiled Statutes (220)	\$	35,000.00
For the payment of the cost of protection for Workmen's Compensation claims pursuant to Section 10/9-107 of Chapter 745, Illinois Compiled Statutes (200)		<u>11,500.00</u>
TOTAL ARTICLE III - INSURANCE PROGRAM:	\$	46,500.00

ARTICLE IV - MUNICIPAL AUDITING

For the payment of the cost of auditing pursuant to Section 5/8-8-8 of Chapter 65 of the Illinois Compiled Statutes to be secured from the proceeds of a special tax in addition to all other taxes (230)	\$	<u>8,250.00</u>
TOTAL ARTICLE IV - MUNICIPAL AUDITING:	\$	8,250.00

ARTICLE V - SOCIAL SECURITY BENEFITS

For the payment of Social Security benefits for Park District employees as provided by law pursuant to Section 5/21-110 of Chapter 40 of the Illinois Compiled Statutes, to be secured from the proceeds of a special tax in addition to all other taxes

	\$ <u>22,000.00</u>
TOTAL ARTICLE V - SOCIAL SECURITY BENEFITS:	\$ 22,000.00

ARTICLE VI - POLICE SYSTEM

For the payment of organizing and maintaining a police system as provided by law pursuant to Section 1205/5-9 of Chapter 70 of the Illinois Compiled Statutes to be secured from the proceeds of a special tax in addition to all other taxes

Salaries of Employees (250)	\$ <u>45,000.00</u>
TOTAL ARTICLE VI - POLICE SYSTEM:	\$ 45,000.00

ARTICLE VII - PROGRAMS FOR THE HANDICAPPED

For the payment of the cost of the Park District's participation in a joint Agreement to provide recreational programs for the handicapped to be secured from the proceeds of a special tax in addition to all of the taxes (400)

	\$ <u>23,500.00</u>
TOTAL ARTICLE VII - PROGRAMS FOR THE HANDICAPPED:	\$ 23,500.00

ARTICLE VIII - UNEMPLOYMENT INSURANCE FUND

For the cost of participation by the Park District in the State of Illinois and Federal Unemployment Insurance Programs, to be secured from the

proceeds of a special tax in addition to all other taxes, as provided by law (240) \$ 11,000.00

TOTAL ARTICLE VIII - UNEMPLOYMENT INSURANCE FUND \$ **11,000.00**

SECTION II: As part of the annual budget, it is stated:

(a) That the cash on hand at the beginning of the fiscal year is \$ _____, which includes the first instalment of 2014 Real Estate Tax collections.

(b) That the estimated cash expected to be received during the fiscal year from all sources is \$ _____.

(c) That the estimated expenditures contemplated for the fiscal year are **\$908,650.00**.

(d) That the estimated amount of taxes to be received by the Riverdale Park District during the fiscal year is _____.

SECTION III: That the following sums of money in the total amount of NINE HUNDRED EIGHT THOUSAND SIX HUNDRED FIFTY AND NO/100 (\$908,650.00), or so much thereof as may be authorized by law be and the same are hereby appropriated for the corporate business of the Riverdale Park District as hereinafter specified for the fiscal year beginning May 1, 2015, and ending April 30, 2016.

ARTICLE I - GENERAL CORPORATE PURPOSES

	<u>TOTAL APPROPRIATION</u>
A. <u>EXECUTIVE DEPARTMENT</u>	
Salary of Director (154)	\$ 45,000.00
Payment of expenses which any commissioner may have in and about the performance of his duties (104)	8,000.00
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TOTAL ARTICLE VIII - UNEMPLOYMENT INSURANCE FUND **\$ 11,000.00**

GRAND TOTAL: **\$ 908,650.00**

S U M M A R Y

	<u>TOTAL</u> <u>APPROPRIATION</u>
Article I - General Corporate Purposes:	\$ 525,700.00
Article II - Recreation Program:	226,700.00
Article III - Insurance Program:	46,500.00
Article IV - Municipal Auditing:	8,250.00
Article V - Social Security Benefits:	22,000.00
Article VI - Police System:	45,000.00
Article VII - Programs for the Handicapped:	23,500.00
Article VIII - Unemployment Insurance Fund:	<u>11,000.00</u>
GRAND TOTAL:	\$ 908,650.00

SECTION IV: The receipts and the revenues of the said Riverdale 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 purpose for which they were appropriated and levied shall constitute the General Fund and shall first be placed to the credit of such fund.

SECTION V: That all unexpended balances of any item or items of any general appropriation made in this ordinance be expended in making up for any insufficiency in any item or items in the same general appropriation for the same general purpose or any like appropriations made by this ordinance.

SECTION VI: That all unexpended balances of annual appropriations of previous years are hereby reappropriated.

SECTION VII: That the Riverdale Park District requests that the County Clerk of Cook County use a loss rate of 20% for bond and interest funds, and a loss rate of 20% for all remaining funds in extending this tax levy.

SECTION VIII: This ordinance shall be in full force and effect from and after its passage, approval and publication as required by law.

PASSED AND DEPOSITED in my office this 15th day of July, 2015.

Secretary of the Board of Commissioners
of Riverdale Park District

APPROVED by me this 15th day of July, 2015.

President of the Board of Commissioners
of The Riverdale Park District

VOTE: _____

AYES: _____

NAYS: _____

ABSENT: _____