

ORDINANCE NO. ** 10417 **

**TENTATIVE
ANNUAL BUDGET AND APPROPRIATION
ORDINANCE**

OAK LAWN PARK DISTRICT

**FOR FISCAL YEAR BEGINNING MAY 1, 2017
AND ENDING APRIL 30, 2018**

BE IT ORDAINED BY THE OAK LAWN PARK DISTRICT OF THE COUNTY OF COOK AND THE STATE OF ILLINOIS:

SECTION 1: That the fiscal year of the OAK LAWN PARK DISTRICT, Cook County, Illinois, be and the same is hereby fixed and declared to be from **May 1, 2017** to **April 30, 2018** inclusive.

SECTION 2: That the following under their respective headings are (A) the BUDGET: and (B) the APPROPRIATION of the OAK LAWN PARK DISTRICT for the fiscal year beginning **May 1, 2017**, and ending **April 30, 2018**, and are for each object money set forth and are to defray all necessary expenses and liabilities of said Park District for said fiscal year ; and that said sums of money are deemed necessary by the Board of Commissioners of said Park District to defray said expenses and liabilities.

SECTION 3: That as part of the annual budget, the OAK LAWN PARK DISTRICT for the fiscal year beginning **May 1, 2017** and ending **April 30, 2018**, is as stated:

»» That the estimated fund balance on hand at the beginning of the fiscal year in all accounts is.....	\$5,281,679
»» That the estimated revenues expected to be received during the fiscal year from all sources is.....	18,080,028
»» That the estimated expenditures contemplated for the fiscal year are.....	21,550,581
»» That the estimated fund balance expected to be on hand at the end of the fiscal year is.....	1,811,126
»» That the estimated amount of property taxes to be received by the Oak Lawn Park District during the fiscal year is.....	\$5,981,468

Prepared by Oak Lawn Park District Finance Department

Oak Lawn Park District
Corporate Fund
For the Fiscal Year Ended April 30, 2018

Governmental Type Fund

	2017 / 2018	
» <u>Estimated Revenue</u>	<u>Budget</u>	
Property Tax	\$1,628,510	
Rentals	96,000	
Business	26,000	
Total Revenues	<u>\$1,750,510</u>	
» <u>Estimated Expenditures</u>		<u>Appropriation</u>
Salaries & wages	\$608,022	\$668,824
Staff benefits, taxes and development	146,715	161,387
Purchased services	19,600	21,560
Materials & supplies	9,800	10,780
Utilities	44,000	48,400
Equipment	58,350	64,185
Fund transfer - out	500,000	550,000
ISF charges	470,165	517,181
Total Expenditures	<u>\$1,856,652</u>	<u>\$2,042,317</u>
» <u>Fund Balance Recap</u>		
Estimated Funds Balance at April 30, 2017		\$670,250
Total Estimated Revenue	\$1,750,510	
Total Estimated Expenditures	1,856,652	<u>(106,142)</u>
Estimated Funds Balance at April 30, 2018		<u>\$564,108</u>

Prepared by Oak Lawn Park District Finance Department

Oak Lawn Park District
 Risk & Insurance Fund Budget
 For the Fiscal Year Ended April 30, 2018

Governmental Type Fund

	2017 / 2018	
» <u>Estimated Revenue</u>	<u>Budget</u>	
Property Tax	\$172,762	
Business	3,164	
Total Revenues	<u>\$175,926</u>	
» <u>Estimated Expenditures</u>		<u>Appropriation</u>
Salaries & wages	\$23,452	\$25,797
Staff benefits, taxes and development	651	716
Purchased services	129,396	142,336
Total Expenditures	<u>\$153,499</u>	<u>\$168,849</u>
» <u>Fund Balance Recap</u>		
Estimated Funds Balance at April 30, 2017		\$427,165
Total Estimated Revenue	\$175,926	
Total Estimated Expenditures	153,499	<u>22,427</u>
Estimated Funds Balance at April 30, 2018		<u>\$449,591</u>

Prepared by Oak Lawn Park District Finance Department

Oak Lawn Park District
 Retirement Fund Budget
 For the Fiscal Year Ended April 30, 2018

Governmental Type Fund

	2017 / 2018	
» <u>Estimated Revenue</u>	<u>Budget</u>	
Property Tax	\$377,556	
Business	759	
Total Revenues	<u>\$378,315</u>	
» <u>Estimated Expenditures</u>		<u>Appropriation</u>
Staff benefits, taxes and development	355,119	390,631
Total Expenditures	<u>\$355,119</u>	<u>\$ 390,631</u>
» <u>Fund Balance Recap</u>		
Estimated Funds Balance at April 30, 2017		\$78,807
Total Estimated Revenue	\$378,315	
Total Estimated Expenditures	355,119	<u>23,196</u>
Estimated Funds Balance at April 30, 2018		<u>\$102,003</u>

Prepared by Oak Lawn Park District Finance Department

Oak Lawn Park District
 Audit Fund Budget
 For the Fiscal Year Ended April 30, 2018

Governmental Type Fund

	2017 / 2018	
» <u>Estimated Revenue</u>	<u>Budget</u>	
Property Tax	\$20,138	
Business	272	
Total Revenues	<u>\$20,410</u>	
» <u>Estimated Expenditures</u>		<u>Appropriation</u>
Purchased services	17,750	19,525
Total Expenditures	<u>\$17,750</u>	<u>\$19,525</u>
» <u>Fund Balance Recap</u>		
Estimated Funds Balance at April 30, 2017		\$37,719
Total Estimated Revenue	\$20,410	
Total Estimated Expenditures	17,750	<u>2,660</u>
Estimated Funds Balance at April 30, 2018		<u>\$40,379</u>

Prepared by Oak Lawn Park District Finance Department

Oak Lawn Park District
Recreation Fund Budget
For the Fiscal Year Ended April 30, 2018

Governmental Type Fund

	2017 / 2018	
» <u>Estimated Revenue</u>	<u>Budget</u>	
Property Tax	\$1,215,391	
Programs	2,058,712	
Fees & Admissions	266,150	
Rentals	263,100	
Business	108,324	
Total Revenues	<u><u>\$3,911,677</u></u>	
» <u>Estimated Expenditures</u>		<u>Appropriation</u>
Salaries & wages	\$1,774,362	\$1,951,799
Staff benefits, taxes and development	126,876	139,563
Purchased services	335,875	369,463
Materials & supplies	400,322	440,354
Utilities	241,200	265,320
Equipment	125,200	137,720
ISF charges	741,385	815,524
Total Expenditures	<u><u>\$3,745,220</u></u>	<u><u>\$4,119,742</u></u>
» <u>Fund Balance Recap</u>		
Estimated Funds Balance at April 30, 2017		\$328,265
Total Estimated Revenue	\$3,911,677	
Total Estimated Expenditures	3,745,220	<u>166,457</u>
Estimated Funds Balance at April 30, 2018		<u><u>\$494,722</u></u>

Prepared by Oak Lawn Park District Finance Department

Oak Lawn Park District
Special Recreation Fund Budget
For the Fiscal Year Ended April 30, 2018

Governmental Type Fund

	2017 / 2018	
» <u>Estimated Revenue</u>	<u>Budget</u>	
Property Tax	\$387,357	
Programs	90,800	
Business	31,263	
Total Revenues	<u>\$509,420</u>	
		<u>Appropriation</u>
» <u>Estimated Expenditures</u>		
Salaries & wages	\$204,223	\$ 224,646
Staff benefits, taxes and development	24,458	26,903
Purchased services	21,685	23,854
Materials & supplies	53,400	58,740
Utilities	4,700	5,170
Equipment	54,000	59,400
Fund transfer - out	670,000	737,000
ISF charges	30,721	33,793
Total Expenditures	<u>\$1,063,187</u>	<u>\$ 1,169,506</u>
» <u>Fund Balance Recap</u>		
Estimated Funds Balance at April 30, 2017		\$665,050
Total Estimated Revenue	\$509,420	
Total Estimated Expenditures	1,063,187	<u>(553,767)</u>
Estimated Funds Balance at April 30, 2018		<u>\$111,283</u>

Prepared by Oak Lawn Park District Finance Department

Oak Lawn Park District
Museum Fund Budget
For the Fiscal Year Ended April 30, 2018

Governmental Type Fund

	2017 / 2018	
<u>» Estimated Revenue</u>	<u>Budget</u>	
Property Tax	\$128,246	
Programs	34,000	
Fees & Admissions	183,246	
Rentals	3,500	
Retail	5,400	
Business	6,653	
Total Revenues	<u><u>\$361,045</u></u>	
<u>» Estimated Expenditures</u>		<u>Appropriation</u>
Salaries & wages	\$89,215	\$98,137
Staff benefits, taxes and development	9,442	10,386
Purchased services	154,200	169,620
Materials & supplies	44,600	49,060
Utilities	2,100	2,310
Equipment	14,000	15,400
ISF charges	33,745	37,119
Total Expenditures	<u><u>\$347,302</u></u>	<u><u>\$382,032</u></u>
<u>» Fund Balance Recap</u>		
Estimated Funds Balance at April 30, 2017		\$248,526
Total Estimated Revenue	\$361,045	
Total Estimated Expenditures	347,302	<u>13,744</u>
Estimated Funds Balance at April 30, 2018		<u><u>\$262,269</u></u>

Prepared by Oak Lawn Park District Finance Department

Oak Lawn Park District
Internal Service Communications Fund Budget
For the Fiscal Year Ended April 30, 2018

Internal Service Fund

	2017 / 2018	
» <u>Estimated Revenue</u>	<u>Budget</u>	
ISF credits	456,368	
Total Revenues	<u>\$456,368</u>	
» <u>Estimated Expenditures</u>		<u>Appropriation</u>
Salaries & wages	\$195,252	\$ 214,777
Staff benefits, taxes and development	71,853	79,038
Purchased services	100,545	110,599
Materials & supplies	6,650	7,315
Equipment	82,069	90,276
Total Expenditures	<u>\$456,368</u>	<u>\$ 502,005</u>
» <u>Fund Balance Recap</u>		
Estimated Funds Balance at April 30, 2017		\$0
Total Estimated Revenue	\$456,368	
Total Estimated Expenditures	456,368	<u>-</u>
Estimated Funds Balance at April 30, 2018		<u>\$0</u>

Prepared by Oak Lawn Park District Finance Department

Oak Lawn Park District
Internal Service Maintenance Fund Budget
For the Fiscal Year Ended April 30, 2018

Internal Service Fund Type

	2017 / 2018	
» <u>Estimated Revenue</u>	<u>Budget</u>	
ISF credits	1,491,812	
Total Revenues	<u>\$1,491,812</u>	
» <u>Estimated Expenditures</u>		<u>Appropriation</u>
Salaries & wages	\$813,714	\$ 895,086
Staff benefits, taxes and development	270,956	298,052
Purchased services	116,332	127,965
Materials & supplies	151,900	167,090
Utilities	37,200	40,920
Equipment	76,100	83,710
Depreciation	25,610	28,171
Total Expenditures	<u>\$1,491,812</u>	<u>\$ 1,640,994</u>
» <u>Fund Balance Recap</u>		
Estimated Funds Balance at April 30, 2017		\$0
Total Estimated Revenue	\$1,491,812	
Total Estimated Expenditures	1,491,812	<u>(0)</u>
Estimated Funds Balance at April 30, 2018		<u>(\$0)</u>

Prepared by Oak Lawn Park District Finance Department

Oak Lawn Park District
 Capital Projects Fund Budget
 For the Fiscal Year Ended April 30, 2018

Governmental Type Fund

	2017 / 2018	
» <u>Estimated Revenue</u>	<u>Budget</u>	
Business	16,041	
Bond Proceeds	1,993,000	
Grant proceeds	155,000	
Fund transfers - in	1,080,000	
Total Revenues	<u>\$3,244,041</u>	
» <u>Estimated Expenditures</u>		<u>Appropriation</u>
Debt service	1,116,790	1,228,469
Capital Projects	4,944,382	5,438,820
Total Expenditures	<u>\$6,061,172</u>	<u>\$ 6,667,289</u>
» <u>Fund Balance Recap</u>		
Estimated Funds Balance at April 30, 2017		\$6,061,172
Total Estimated Revenue	\$3,244,041	
Total Estimated Expenditures	6,061,172	<u>(2,817,131)</u>
Estimated Funds Balance at April 30, 2018		<u>\$3,244,041</u>

Prepared by Oak Lawn Park District Finance Department

Oak Lawn Park District
Debt Service Fund Budget
For the Fiscal Year Ended April 30, 2018

Governmental Type Fund

	2017 / 2018	
» <u>Estimated Revenue</u>	<u>Budget</u>	
Property Tax	\$2,051,508	
Business	6,387	
Total Revenues	<u>\$2,057,895</u>	
» <u>Estimated Expenditures</u>		<u>Appropriation</u>
Debt service	2,298,351	2,528,186
Total Expenditures	<u>\$2,298,351</u>	<u>\$ 2,528,186</u>
» <u>Fund Balance Recap</u>		
Estimated Funds Balance at April 30, 2017		\$363,742
Total Estimated Revenue	\$2,057,895	
Total Estimated Expenditures	2,298,351	<u>(240,457)</u>
Estimated Funds Balance at April 30, 2018		<u>\$123,285</u>

Prepared by Oak Lawn Park District Finance Department

Oak Lawn Park District
Golf Fund Budget
For the Fiscal Year Ended April 30, 2018

Enterprise Type Fund

	2017 / 2018	
» <u>Estimated Revenue</u>	<u>Budget</u>	
Fees & Admissions	\$639,900	
Rentals	173,400	
Retail	334,500	
Business	1,400	
Total Revenues	<u>\$1,149,200</u>	
» <u>Estimated Expenditures</u>		Appropriation
Salaries & wages	\$415,766	\$457,343
Staff benefits, taxes and development	101,722	111,894
Purchased services	74,658	82,124
Materials & supplies	196,650	216,315
Utilities	65,500	72,050
Equipment	28,600	31,460
Depreciation	144,250	158,675
ISF charges	151,374	166,511
Fixed assets to be capitalized	114,930	126,423
Total Expenditures	<u>\$1,178,520</u>	<u>\$1,296,372</u>
» <u>Fund Balance Recap</u>		
Estimated Funds Balance at April 30, 2017		(\$2,311,095)
Total Estimated Revenue	\$1,149,200	
Total Estimated Expenditures	1,178,520	<u>(29,320)</u>
Estimated Funds Balance at April 30, 2018		<u>(\$2,340,415)</u>

Prepared by Oak Lawn Park District Finance Department

Oak Lawn Park District
Ice Arena Fund Budget
For the Fiscal Year Ended April 30, 2018

Enterprise Type Fund

	2017 / 2018	
» <u>Estimated Revenue</u>	<u>Budget</u>	
Property Tax		
Programs	\$233,477	
Fees & Admissions	117,400	
Rentals	522,689	
Retail	23,356	
Business	14,906	
Total Revenues	<u>\$911,827</u>	
» <u>Estimated Expenditures</u>		<u>Appropriation</u>
Salaries & wages	\$309,707	\$ 340,678
Staff benefits, taxes and development	70,221	77,243
Purchased services	67,710	74,481
Materials & supplies	40,182	44,201
Utilities	145,000	159,500
Equipment	16,933	18,626
Depreciation	175,000	192,500
ISF charges	73,396	80,736
Fixed assets to be capitalized	242,255	266,481
Total Expenditures	<u>\$898,150</u>	<u>\$ 987,965</u>
» <u>Fund Balance Recap</u>		
Estimated Funds Balance at April 30, 2017		(\$1,495,997)
Total Estimated Revenue	\$911,827	
Total Estimated Expenditures	898,150	<u>13,678</u>
Estimated Funds Balance at April 30, 2018		<u>(\$1,482,319)</u>

Prepared by Oak Lawn Park District Finance Department

Oak Lawn Park District
Racquet Center Fund Budget
For the Fiscal Year Ended April 30, 2018

Enterprise Type Fund

	2017 / 2018	
» <u>Estimated Revenue</u>	<u>Budget</u>	
Programs	\$1,279,221	
Fees & Admissions	117,080	
Rentals	141,000	
Retail	17,200	
Business	17,081	
Fund transfers - in	90,000	
Total Revenues	<u><u>\$1,661,582</u></u>	
» <u>Estimated Expenditures</u>		<u>Appropriation</u>
Salaries & wages	\$830,015	\$913,017
Staff benefits, taxes and development	184,853	203,338
Purchased services	82,722	90,994
Materials & supplies	68,500	75,350
Utilities	98,300	108,130
Equipment	175,400	192,940
Depreciation	83,000	91,300
ISF charges	104,689	115,158
Fixed assets to be capitalized	121,334	133,467
Total Expenditures	<u><u>\$1,627,479</u></u>	<u><u>\$1,790,227</u></u>
» <u>Fund Balance Recap</u>		
Estimated Funds Balance at April 30, 2017		\$208,076
Total Estimated Revenue	\$1,661,582	
Total Estimated Expenditures	1,627,479	<u>34,103</u>
Estimated Funds Balance at April 30, 2018		<u><u>\$242,179</u></u>

Prepared by Oak Lawn Park District Finance Department

OAK LAWN PARK DISTRICT

CERTIFICATE OF TREASURER AS TO ESTIMATE OF REVENUES BY SOURCE ANTICIPATED TO BE RECEIVED DURING THE FISCAL YEAR BEGINNING **MAY 1, 2016**, AND ENDING **APRIL 30, 2017**. PURSUANT TO 162 OF THE REVENUE ACT OF 1939.

The undersigned James Ribikawskis, the treasurer of the Oak Lawn Park District, does hereby certify the estimate of revenues by source anticipated to be received by the Oak Lawn Park District of Cook County, Illinois in the fiscal year beginning **MAY 1, 2017, AND ENDING APRIL 30, 2018**, as follows:

Property Tax	\$5,981,468
Programs	3,696,210
Fees & Admissions	1,323,776
Rentals	1,199,689
Retail	380,456
Business	232,250
Grant proceeds	155,000
Fund transfers - in	1,170,000
ISF credits	1,948,180
Total Revenue	<u><u>\$18,080,028</u></u>

The above is certified this 10th day of April, 2017

James R. Ribikawskis

The above was filed with the County Clerk of Cook County on this 10th day of April, 2017