

ORDINANCE NO. 2020-2021-08
AN AMENDED ORDINANCE APPROPRIATING AND BUDGETING FOR ALL PARK DISTRICT PURPOSES FOR TREMONT AREA PARK DISTRICT, TAZEWELL COUNTY, ILLINOIS FOR THE FISCAL YEAR OF APRIL 1, 2020 THROUGH MARCH 31, 2021

BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS OF THE TREMONT AREA PARK DISTRICT, TAZEWELL COUNTY, ILLINOIS:

SECTION 1:

That the amounts hereinafter set forth, or so much thereof as may be authorized by law, and as may be needed or deemed necessary to defray all expenses and liabilities of Tremont Area Park District, be and the same are hereby appropriated for Park District purposes of Tremont Area Park District, Tazewell County, Illinois, as hereinafter specified for the fiscal year beginning April 1, 2020 and ending March 31, 2021.

SECTION 2:

That the following budget containing an estimate of revenues and expenditures is hereby adopted for the following funds:

- 1. GENERAL CORPORATE PURPOSES
- 2. AUDIT PURPOSES
- 3. RECREATION FUNDS PURPOSES
- 4. LIABILITY INSURANCE PURPOSES
- 5. DEBT SERVICE FUND

1. GENERAL CORPORATE PURPOSES

Estimated BEGINNING BALANCE April 1, 2020 \$1,250.00

ESTIMATED REVENUES

General Revenues:

Property Tax - General Fund	\$93,236.00
Donations Received	\$5,000.00
Interest Income	\$30.00
VISA	\$0.00
Fundraisers	\$400.00
Farmers Market	\$0.00
Sale of Municipal Bonds	\$0.00
Sponsorships/Advertising	\$2,000.00

Activity Fees	\$200.00	
Miscellaneous	\$600.00	
Loan from Line of Credit	\$40,000.00	
Total - General Revenues		\$141,466.00
<u>Concessions:</u>		
General Sales	\$4,250.00	
TOTAL CONCESSIONS		\$4,250
<u>Fitness Center:</u>		
Membership fees:	\$32,000.00	
TOTAL FITNESS CENTER		\$32,000.00
TOTAL ESTIMATED REVENUES		<u>\$177,716.00</u>
TOTAL ESTIMATED FUNDS AVAILABLE		<u>\$178,966.00</u>
BUDGETED EXPENDITURES		
<u>Adminstration</u>		
Wages (501)	\$85,000.00	
Bank Fees (540)	\$0.00	
Credit Card Fees (541)	\$800.00	
Postage (620)	\$500.00	
Payroll Taxes (512)	\$7,000.00	
Utilities - Water (671)	\$3,100.00	
Utilities - Electric/Gas (672)	\$14,000.00	
Legal Fees (603)	\$500.00	
Merchandise (405)	\$200.00	
Office (615)	\$2,700.00	
Miscellaneous (608)	\$100.00	
Accounting Fees (521)	\$0.00	
Dues/Subscriptions (560)	\$6,000.00	
Telephone (655)	\$800.00	
Printing (623)	\$300.00	
Advertising (520)	\$500.00	
Donations (550)	\$300.00	
Events (575)	\$1,000.00	
Insurance (595)	\$20,000.00	
Lodging/Travel (605)	\$500.00	
Promotion (624)	\$0.00	
Professional Services (625)	\$12,000.00	
Prizes (628)	\$1,000.00	
Real Estate Taxes (632)	\$0.00	

Repairs/Maintenance (635)	\$30,000.00	
Seminars/Education(640)	\$500.00	
Supplies (645)	\$1,200.00	
Taxes (650)	\$1,500.00	
Triathlon (658)	\$0.00	
Capital Expenditures (415)	\$0.00	
Interest expense (First Natl)	\$700.00	
Principal Payments (1st Natl)	\$4,000.00	
Interest expense (Pool)	\$0.00	
Principal Payments (Pool)	\$0.00	
TOTAL - ADMINISTRATION:		\$194,200.00
<u>Programs:</u>		
Refunds (505)	\$0.00	
Programs Contract Labor (629)	\$1,500.00	
Concessions (629)	\$0.00	
Miscellaneous (608)	\$150.00	
Lease expense	\$0.00	
TOTAL - PROGRAMS:		\$1,650.00
<u>Fitness Center:</u>		
Maintenance	\$2,000.00	
Equipment	\$3,000.00	
Contract Labor (629)	\$5,000.00	
TOTAL - FITNESS CENTER		\$10,000.00
<u>Maintenance & Improvements</u>		
Vehicle expense (662)	\$2,000.00	
TOTAL - MAINTENANCE		\$2,000.00
<u>Concessions:</u>		
Concessions (545)	\$7,000.00	
Wages - Concessions (5040)	\$3,000.00	
Payroll Taxes (512)	\$200.00	
TOTAL - CONCESSIONS		\$10,200.00
TOTAL GENERAL EXPENDITURES/APPROPS.		<u>\$218,050.00</u>
ESTIMATED ENDING BALANCE MARCH 31, 2021		<u>(\$39,084.00)</u>

2. AUDIT PURPOSES

BEGINNING BALANCE April 1, 2020 \$0.00

ESTIMATED REVENUES

Property Tax - Total	\$4,100.00
Loan from REC FUND	\$0.00

TOTAL ESTIMATED REVENUES \$4,100.00

TOTAL EST. FUNDS AVAILABLE \$4,100.00
BUDGETED EXPENDITURES

Contractual Services

Review of the funds of TAPD \$4,000.00

TOTAL EST. EXPENDITURES/Prop \$4,000.00

ESTIMATED ENDING BALANCE: March 31, 2021 \$100.00

3. RECREATION FUND PURPOSES

BEGINNING BALANCE - APRIL 1, 2020 \$1,250.00

ESTIMATED REVENUES:

Property Tax \$73,556.47

Registraton Fees Youth Prog \$2,000.00

Fishing Permits \$6,000.00

Tourney Fees \$0.00

Shelter Reservations \$1,000.00

Registration Fees \$300.00

TOTAL ALL PROGRAMS \$82,856.47

Pool:

Open Swim \$0.00

Pool Passes \$0.00

Swim Lessons \$0.00

Aqua Fitness Program \$0.00

Group Rentals \$0.00

Swim Team \$0.00

Triathlon \$0.00

Misc/Merchandise \$0.00

TOTAL POOL \$0.00

TOTAL ESTIMATED REVENUES \$82,856.47

TOTAL ESTIMATED FUNDS AVAILABLE \$84,106.47

BUDGETED EXPENDITURES

Lake Programs:

Misc. Lake Expense	\$1,250.00	
Fishing Derby	\$0.00	
TOTAL - LAKE PROGRAMS		\$1,250.00

Youth Programs

Umpires (629)	\$0.00	
Tourney Expenditure	\$0.00	
Uniforms (629)	\$0.00	
TOTAL - YOUTH PROGRAMS		\$0.00

All Programs/Shared Expenses:

Advertising	\$300.00	
Contract Labor	\$1,500.00	
Equipment	\$4,000.00	
Other	\$200.00	
Supplies	\$2,500.00	
Licensing Fees	\$0.00	
Prizes	\$1,000.00	
Sales Tax - Concessions	\$100.00	
Wages - Rec	\$3,000.00	
Payroll Taxes	\$240.00	
Loan to Audit Fund	\$0.00	
Loan to General Fund	\$0.00	
Loan to Tort/Liability Fund		
TOTAL - All Progs./Shared Exp		\$12,840.00

Pool Operations:

Wages - Pool Workers (502)	\$4,200.00
Payroll Taxes (512)	\$210.00
Pool Chemicals	\$1,000.00
Pool Supplies	\$500.00
Uniforms	\$0.00
Refunds (505)	\$0.00
Health Dept Permit	\$0.00
Office Supplies	\$0.00
Prizes	\$0.00
Maintenance/Repairs	\$2,000.00
Swim Team	\$0.00
Advertising/Promotions	\$0.00
Concessions	\$0.00
Contract Labor	\$0.00

Internet	\$250.00		
Utilities - Water	\$3,000.00		
Utilities - Electric/Gas	\$1,800.00		
TOTAL - POOL OPERATIONS		\$12,960.00	
TOTAL EST. RECREATION EXPENDITURES			\$27,050.00
EST. RECREATION END BALANCE: March 31, 2021			\$57,056.47

4. LIABILITY INSURANCE PURPOSES FUND

BEGINNING BALANCE - April 1, 2020			\$0.00
<u>ESTIMATED REVENUES</u>			
Property Tax	\$12,700.00		
Loan from Rec Fund			
TOTAL ESTIMATED REVENUES			\$12,700.00
TOTAL ESTIMATED FUNDS AVAIL			\$12,700.00
<u>BUDGETED EXPENDITURES</u>			
Liability Insurance	\$15,000.00		
Workers' Comp	\$8,000.00		
TOTAL EXPENDITURES/APPROP			\$23,000.00
ESTIMATED ENDING BALANCE: MARCH 31, 2021			(\$10,300.00)

5. DEBT SERVICES FUND - BONDS

BEGINNING BALANCE - April 1, 2018			\$0.00
<u>ESTIMATED REVENUES</u>			
Prop Tax for Revenue Bonds	\$66,299.50		
TOTAL ESTIMATED REVENUES		\$66,299.50	
TOTAL ESTIMATED FUNDS AVAIL.			\$66,299.50
<u>BUDGETED EXPENDITURES</u>			
Bond Interest Payments	\$37,000.00		
Bond Principal Payments	\$30,000.00		
TOTAL EXPENDITURES/APPROP		\$67,000.00	
ESTIMATED ENDING BALANCE: March 31, 2020			(\$700.50)

SECTION 4:

That each appropriated fund total shall be divided among several objects and purposes specified and, in particular, amounts stated for each fund respectively in Section 2 constituting the total appropriations in the amount of \$_____ for the fiscal year beginning April 1, 2020, and ending March 31, 2021.

SECTION 5:

That Section 3 shall be and is a summary of the Annual Appropriations appropriation by the Board of Trustees as required by law and shall be in full force and effect from and after this date.

SECTION 6:

The sums herein appropriated are appropriated from all sources of income, including but not limited to, all sources of income from property taxes, all funds received from any federal or state agencies and all other revenues of Tremont Area Park District, meaning by this Ordinance to appropriate from all funds received from all sources of revenue.

SECTION 7:

The foregoing Annual Park District Budget of Appropriation Ordinance duly passed and approved by the Corporate Authorities, namely the Board of Park Commissioners of said Park District, sets forth the estimated receipts and the source of the same for the fiscal year of 2020- 2021 . Your undersigned Secretary certifies that the estimate of the receipts set forth in said Ordinance reflects the latest available information and estimates, and that the same are true and correct. This certification is made in compliance with 35 ILCS 200/18-50.

SECTION 8:

Prior to the adoption of this Appropriation Ordinance, the Park Commissioners conducted a hearing on the proposed budget and Appropriation Ordinance. This budget and appropriation ordinance prepared in tentative form was made conveniently available for public inspection for at least thirty (30) days prior to final action on this ordinance. Notice of the hearing on the proposed Budget was published in a newspaper of general circulation within the Tremont Area Park District at least one week prior to said hearing. The Commissioners of the Tremont Area Park District certify that they have complied with the requirements of 70 ILCS 1205/4-4 of the Park District Code. Notice of such hearing was also given by posting Notices thereof in five of the most public places in the Park

District.

SECTION 9:

A certified copy of the Budget and Appropriation Ordinance shall be filed with the County Clerk within 30 days after adoption.

SECTION 10:

That if any section, subdivision, or sentence of this Ordinance shall for any reason be held invalid or to be unconstitutional, such decisions shall not affect the validity of the remaining portion of this Ordinance.

SECTION 11:

This Ordinance shall be in full force and effect from and after its passage and approval according to the law.

ADOPTED on a roll call vote this _____ day of _____, by the Board of Park Commissioners of Tremont Area Park District, Tazewell County, Illinois.

