



## **BOARD MEMORANDUM**

**Date:** August 11, 2015  
**To:** Board of Commissioners  
**From:** Annette Curtis, Director of Finance  
**C:** Liza McElroy  
**Re:** Proposed Amendments to Fiscal 2015 Board-approved Budget

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### **Background/Analysis**

Each fiscal year, the Park District of Highland Park prepares its annual budget for the succeeding year. Sometimes unanticipated events that materially impact the budget occur after it has been approved. When this occurs, it is the District's obligation to prepare and approve a supplemental budget and appropriation ordinance. The lease approval with the City of Highland Park for operation of the Highland Park Country Club is such an event.

The purpose of this memorandum is to request that the Board of Commissioners support the attached changes and incorporate them into a Supplemental Budget and Appropriation Ordinance.

Estimates, such as anticipated program revenue, that differ from expectations at the time the budget was prepared are not included in this document. Instead, only those items reflective of unanticipated revenue sources – such operational changes – or large, unanticipated expenditures (usually relating to capital or debt) will be included.

Legally, the Park District is required to prepare a supplemental budget and appropriation ordinance and proceed under the same formalities of the original budget and appropriation ordinance (public notice, public hearing, 30-day posting, etc.). If the Board agrees with the proposed revisions, the Public Hearing for the Supplemental B&A Ordinance will be held on September 29, 2015 prior to the scheduled Board Meeting.

### **Recommendation**

Staff requests Board consensus to prepare a tentative 2015 Supplemental Budget and Appropriation Ordinance that is reflective of the budget changes proposed, and make the document available for public inspection for at least 30 days.



## **BOARD MEMORANDUM**

**Date:** September 29, 2015  
**To:** Board of Commissioners  
**From:** Annette Curtis, Director of Finance  
**C:** Liza McElroy  
**Re:** Supplemental Budget and Appropriations Ordinance (Ordinance 15-08)

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### **Background/Analysis**

On August 25, 2015, staff presented to the Board of Commissioners the draft copy of the 2015 supplemental budget for the Park District of Highland Park. At that meeting, the Board provided consensus to lay down, for thirty days, the document for review as required by law. Further compliance was observed when notice of tonight's hearing was posted in the Lake County New Sun on September 17, 2015.

A hearing was held so that comments on the 2015 budget and appropriations ordinance from the public could be heard.

Attached to the memorandum in Ordinance 15-08 for fiscal year 2015. Staff requests a motion to approve the 2015 supplemental budget in the amount of \$33,261,522 (thirty three million, two hundred sixty one, five hundred twenty two) and to appropriate \$36,587,674 (thirty six million, five hundred eighty seven, six hundred seventy four) for the same fiscal year.

### **Recommendation**

Staff recommends that the Board approve Ordinance 15-08. An ordinance for a combined Budget and Appropriation for the Park District of Highland Park for the fiscal year beginning January 1, 2015 and ending December 31, 2015 in the amounts of \$33,261,522 (thirty three million, two hundred sixty one, five hundred twenty two) for the budget and a related appropriate \$36,587,674 (thirty six million, five hundred eighty seven, six hundred seventy four).

**PARK DISTRICT OF HIGHLAND PARK  
COMBINED SUPPLEMENTAL BUDGET  
AND  
APPROPRIATION ORDINANCE  
FISCAL YEAR 2015**

**BOARD OF PARK COMMISSIONERS**

**Scott Meyer, President  
Barnett Ruttenberg, Vice President  
Calvin A. Bernstein  
Lori Flores Weisskopf  
Brian Kaplan**

**Annette Curtis, Treasurer**

**Liza McElroy, Executive Director**

**ORDINANCE NO 15-08**  
**AN ORDINANCE FOR A COMBINED SUPPLEMENTAL BUDGET AND APPROPRIATION  
FOR THE PARK DISTRICT OF HIGHLAND PARK FOR  
THE FISCAL YEAR  
BEGINNING JANUARY 1, 2015 AND ENDING DECEMBER 31, 2015**

WHEREAS, the Board of Park Commissioners of the Park District of Highland Park, Lake County, Illinois, caused to be prepared in tentative form an annual combined Supplemental Budget and Appropriation Ordinance and the Secretary of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon, and

WHEREAS, a public hearing was held as to such Budget and Appropriation Ordinance on the **29th Day of September 2015** 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 PARK COMMISSIONERS OF THE PARK DISTRICT OF HIGHLAND PARK, LAKE COUNTY, ILLINOIS AS FOLLOWS:

SECTION 1: That the amounts herein set forth, or so much thereof as may be authorized by law and as may be needed, are hereby budgeted and appropriated for the corporate purposes of the Park District of Highland Park, Lake County, Illinois to defray all necessary expenses and liabilities of said Park District, as specified in Section 2 for the fiscal year, beginning January 1, 2015 and ending December 31, 2015.

**SECTION 2:** The amount budgeted and appropriated for each object or purpose is as follows:

**I. The amount Budgeted and Appropriated for General Purposes:**

	<u>Budget</u>	<u>Appropriation</u>
Salaries	\$2,708,872	\$2,979,759
Contractual Services	1,057,613	1,163,375
Insurance	1,269,620	1,396,582
Materials & Supplies	295,440	324,984
Maintenance & Landscaping	101,101	111,211
Utilities	108,239	119,063
Pension Contribution	379,776	417,754
Transfers Out	621,945	684,140
 Total Budgeted and Appropriated for General Fund:	 <u>6,542,606</u>	 <u>7,196,867</u>

**II. The amount Budgeted and Appropriated for the District's Share of Joint Recreational Programs for the Handicapped:**

Contractual Services	\$421,104	\$463,214
Transfers Out	<u>390,000</u>	<u>\$429,000</u>
 Total Budgeted and Appropriated for Handicapped Recreation Fund:	 <u>\$811,104</u>	 <u>\$892,214</u>

III. The amount Budgeted and Appropriated for Recreation Purposes:

	<u>Budget</u>	<u>Appropriation</u>
Salaries	\$4,627,881	\$5,090,670
Contractual Services	2,582,597	2,840,856
Insurance	945,012	1,039,513
Materials & Supplies	510,857	\$561,943
Maintenance & Landscaping	549,622	604,584
Utilities	765,005	841,506
Pension Contributions	604,242	\$664,668
Cost of Goods Sold	340,802	374,883
Instructional Program	3,006,151	3,306,766
Capital Outlay	67,690	\$74,459
Transfer Out	5,932,918	6,526,210
 Total Budgeted and Appropriated for the Recreation Fund:	 <u>\$19,932,778</u>	 <u>\$21,926,055</u>

IV. The amount Budgeted and Appropriated for Debt Service:

Principal	\$1,175,000	\$1,292,500
Interest	379,863	417,849
Fees & Charges	<u>1,030</u>	1,133
 Total Budgeted and Appropriated for the Debt Service Fund:	 <u>\$1,555,893</u>	 <u>\$1,711,482</u>

V. The amount Budgeted and Appropriated for Capital Projects:

Contractual Services	\$115,000	\$126,500
Capital Outlay	4,304,141	\$4,734,555
 Total Budgeted and Appropriated for the Capital Projects Fund:	 <u>\$4,419,141</u>	 <u>\$4,861,055</u>

<b>Total Estimated Expenditures Budgeted (All Funds)</b>	<b><u>\$33,261,522</u></b>
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<b>Total Estimated Expenditures Appropriated (All Funds)</b>	<b><u>\$36,587,674</u></b>
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Summary of Funds Budgeted and Appropriated

	<u>Budget</u>	<u>Appropriation</u>
General Fund	6,542,606	7,196,867
Special Recreation Fund	811,104	892,214
Recreation Fund	19,932,778	21,926,055
Debt Service Fund	1,555,893	1,711,482
Capital Projects Fund	<u>4,419,141</u>	<u>4,861,055</u>
<b>Total Budgeted</b>	<b><u>33,261,522</u></b>	
<b>Total Appropriated</b>		<b><u>36,587,674</u></b>

Each of said sums of money and the aggregate thereof are deemed necessary by the Board of Park Commissioners of the Park District of Highland Park to defray the necessary expenses and liabilities of the foresaid Park District during the fiscal year beginning the 1st day of January, 2015 and ending the 31st day of December, 2015 for the respective purpose set forth.

SECTION 3: All unexpended balances of the appropriation for the 9 month fiscal year ending the 31st day of December, 2014 and prior years to the extent not otherwise re-appropriated for other purposes herein 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, pursuant to law.

All receipts and revenue not specifically appropriated, and all unexpended balances from preceding fiscal years not required for the purpose for which they were appropriated and levied shall constitute the general fund and shall be placed to the credit of such fund.

SECTION 4: Pursuant to law the following determinations have been and are hereby made a part hereof:

- |     |   |              |
|-----|---|--------------|
| (A) | Cash on hand and short term investments at the beginning of the fiscal year:                      | \$20,004,928 |
| (B) | Estimate of cash expected to be received during the fiscal year from all sources:                 | \$22,731,835 |
| (C) | Estimate of expenditures contemplated for the fiscal year:  | \$26,316,658 |
| (D) | Estimate of cash and short term investments expected to be on hand at the end of the fiscal year: | \$16,420,105 |

SECTION 5: All ordinance or parts of ordinances conflicting with any of the provisions of this Ordinance be and the same are hereby modified or repealed. If any item or portion of this Ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such item or the remainder of this Ordinance.



SECTION 6: This Ordinance is not intended or required to be in support of or in relation to any tax levy made by the Park District during the fiscal year beginning January 1, 2015 and ending December 31, 2015, or any other fiscal year.

SECTION 7: This Ordinance shall be in full force and effect immediately upon its passage and approval according to law. A certified copy of the Ordinance shall be filed with the County Clerk of Lake County, Illinois, together with the certificate of the Chief Fiscal Officer of the Park District certifying revenues by source anticipated to be received by the Park District, within thirty (30) days after its passage and approval, as provided by law.

Adopted this 29th Day of September, 2015 pursuant to a roll call vote.

Roll Call Vote:    Ayes:

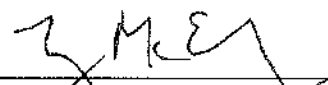
                         Nays:

Absent and Not Voting:

Ordinance Approved:

  
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Scott Meyers, President  
Board of Commissioners of the  
Park District of Highland Park

ATTEST:

  
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Liza McElroy, Executive Director and Secretary  
Board of Commissioners of the  
Park District of Highland Park

SEAL



