

**FILED**

2018 JUL 18 AM 9: 33

NANCY SCHULTZ VOOTS  
COUNTY CLERK  
WILL COUNTY, ILLINOIS

**CHANNAHON PARK DISTRICT**  
Channahon, Illinois

**Annual Financial Report**  
December 31, 2017

**FILED**

2018 JUL 18 AM 9:33

NANCY SCHULTZ VOOTS  
COUNTY CLERK  
WILL COUNTY, ILLINOIS

**CHANNAHON PARK DISTRICT**  
Channahon, Illinois

**Annual Financial Report**  
December 31, 2017

ORDINANCE NO. 356

FILED

ANNUAL BUDGET AND APPROPRIATION ORDINANCE OF ~~2018~~ JUL 18 AM 9:33  
CHANNAHON PARK DISTRICT, WILL AND GRUNDY COUNTIES, ILLINOIS

NANCY SCHULTZ VOOTS  
COUNTY CLERK  
WILL COUNTY, ILLINOIS

BE AND IT IS HEREBY ORDAINED BY THE BOARD OF COMMISSIONERS OF THE  
CHANNAHON PARK DISTRICT, WILL AND GRUNDY COUNTIES, ILLINOIS AS FOLLOWS:

Section 1: That the fiscal year of this Park District is, as previously set by the Board, from  
the 1<sup>st</sup> day of January, 2018 to the 31<sup>st</sup> day of December 2018.

Section 2: That the following budget for said Park District contains an estimate of the cash  
anticipated to be on hand at the beginning of the fiscal year, an estimate of cash to be received  
during the aforesaid fiscal year from all sources, an estimate of the expenditures contemplated for  
such fiscal year and a statement of the estimated cash anticipated to be on hand at the end of said  
fiscal year:

	GENERAL CORPORATE FUND	RECREATION PROGRAM FUND	BOND & INTEREST FUND	GOLF OPERATIONS FUND	LIABILITY INSURANCE FUND	PARK BOND CAPITAL PROJECT FUND	JOINT HANDICAP RECREATION FUND
A. Estimated cash balances at beginning of fiscal year	\$ 331,700	\$ 336,547	\$ (221,410)	\$ 5,801,823	\$ 17,503	\$ 183,394	\$ 162,629
B. Estimated cash receipts to be received during fiscal year from sources other than taxation							
1. IL Replacement							
Income Tax	\$ 55,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
2. Interest received on deposits	200	200	10	0	25	0	0
3. Recreation receipts	0	1,391,160	0	1,566,574	0	0	0
4. Other cash receipts	94,232	153,000	1,000	0	8,100	929,700	0
5. Tax warrants	0	0	825,000	0	0	0	0
6. Certificate Reissue	0	0	0	0	0	0	0
7. Bond Proceeds	0	0	750,790	0	0	0	0
C. Estimated cash receipts from taxation to be received during fiscal year	\$ 994,000	\$ 876,000	\$ 764,800	\$ 0	\$ 126,000	\$ 408,000	\$ 71,000
D. Estimated expenditures contemplated for such fiscal year	\$ 1,234,365	\$ 2,032,158	\$ 1,527,991	\$ 1,725,177	\$ 139,225	\$ 1,667,550	\$ 103,700
E. Estimated repayment of tax warrants during fiscal year	\$ 0	\$ 0	\$ 837,000	\$ 0	\$ 0	\$ 0	\$ 0
F. Estimated repayment of inter-fund loans during fiscal year	\$ 0	\$ 408,000	\$ 5,000	\$ 0	\$ 0	\$ 0	\$ 0
G. Estimated balances at end of fiscal year	\$ 240,767	\$ 316,749	\$ (239,801)	\$ 5,643,220	\$ 12,403	\$ (146,456)	\$ 129,929

Section 3: That the following sums of money in the total amount of One Million, Two Hundred Thirty Four Thousand, Three Hundred Sixty Five dollars, (\$1,234,365.00), or so much thereof as may be authorized by law, be and the same are hereby appropriated for corporate purposes as the CORPORATE FUND of the CHANNAHON PARK DISTRICT, as hereinafter specified for the fiscal year beginning January 1, 2018 and ending December 31, 2018.

CORPORATE FUND

Administrative Salary/Benefit Expense

101	Executive Director	\$ 101,666.00
102	Park Planning & Natural Resource Manager	55,010.00
103	Supt. Of Finance & H/R/Accounting Clerks	71,500.00
104	ACC Front Desk Wage/IT/Marketing	66,000.00
105	Custodial/Building Maintenance Staff	15,500.00
110	Major Medical/Dental/Vision/Life	68,748.00
113	Social Security	23,690.00
114	Retirement Plan	<u>64,257.00</u>
TOTAL SALARY/BENEFIT EXPENSE		\$ 466,371.00

Professional Services Expense

301	Attorney Fees	\$ 4,000.00
302	Legal Notices	500.00
303	Audit Fees	10,000.00
304	Marketing Services	1,300.00
305	Other Professional Services	<u>16,000.00</u>
TOTAL PROFESSIONAL SERVICES EXPENSE		\$ 31,800.00

Utility Services Expense

401.2	Electricity-ACC	\$ 12,500.00
402.2	Natural Gas-ACC	4,500.00
403.2	Telephone-ACC	3,500.00
404	Water-ACC	500.00
405	Alarm Monitoring-ACC	2,500.00
406	Town Home Utility Expense	<u>3,500.00</u>
TOTAL UTILITY SERVICES EXPENSE		\$ 27,000.00

Miscellaneous Expense

501	Postage	\$ 3,000.00
502	Purchase Office Supplies	5,000.00
504	Purchase/Maintain Office Equipment	4,000.00
505	Employee Mileage and work-Related Travel	8,500.00
506	Education Fees & Expenses	11,500.00
507	Staff Enhancements	2,500.00
508	Professional Dues	9,000.00
509	Subscriptions and Publications	\$ 500.00
510	Computer & Online Services	11,500.00
511	Brochure Printing & Delivery	460.00

512	Park District Merchandise Expense	1,500.00
513	Contingent Miscellaneous	54,500.00
513	Townhouse Expenses	7,000.00
514	Transfer B&I for Townhouse	5,000.00
	<b>TOTAL MISCELLANEOUS EXPENSE</b>	<b>\$ 123,960.00</b>

Park Maintenance Salary/Benefit Expense

601	Parks Staff	\$ 174,500.00
602	Part Time Parks Staff	105,000.00
603	Custodial/Building Maintenance/Safety Staff	19,400.00
610	Major Medical/Dental/Life/Vision	41,575.00
613	Social Security	22,866.00
614	Retirement Plan	34,493.00
	<b>TOTAL MAINTENANCE SALARY EXPENSE</b>	<b>\$ 397,834.00</b>

Park Maintenance Expense

701	Operation/Repair - Vehicles	\$ 16,250.00
702	Operation/Repair - Equipment	18,500.00
703	Buildings Repair Maintenance Supplies	5,200.00
704	Ground Maintenance/Playground Supplies	66,300.00
705	Office Expense	500.00
707	Education Fees and Expenses/Mileage & Travel	750.00
708	Professional Dues	500.00
709	Park Shop Electric	3,000.00
710	Park Shop Natural Gas	1,800.00
711	Park Shop Telephone	2,500.00
407	Arroyo Lighting Utility Expense	400.00
712	Alarm Monitoring	1,300.00
713	Uniforms/Safety	2,400.00
714	Water	3,200.00
7145	Splash Pad	10,000.00
715	Marketing	500.00
716	Park Safety Expense	1,300.00
717	Contingent Miscellaneous Expense	53,000.00
	<b>TOTAL MAINTENANCE OPERATIONS EXPENSE</b>	<b>\$ 187,400.00</b>

**TOTAL GENERAL CORPORATE FUND APPROPRIATIONS \$ 1,234,365.00**

Section 4: That the following sums of money in the amount of Two Million, Four Hundred Forty Thousand, One Hundred Fifty Eight Dollars (\$2,440,158.00), or so much thereof as may be authorized by law, be and the same are hereby appropriated for operational purposes as the RECREATION FUND of the CHANNAHON PARK DISTRICT, for the fiscal year beginning January 1, 2018 and ending December 31, 2018.

RECREATION FUND

Salary/Benefits Expense

101	Executive Director	\$	37,200.00
102	Supt. Of Finance & HR/Accounting Clerks		27,900.00
103	Receptionists		29,000.00
105	Supt. Of Recreation & Facilities		62,200.00
106	Program Supervisors		124,600.00
107	Marketing Coordinator		42,000.00
108	Part Time Program Supervisors		58,000.00
109	IT Coordinator		8,600.00
110	Major Medical/Dental/Life/Vision		84,550.00
114	Retirement Plan		71,400.00
200	Social Security		29,800.00
	TOTAL SALARY/BENEFIT EXPENSE	\$	575,250.00

Miscellaneous Operations Expense

201	Postage	\$	800.00
202	Purchase Office Supplies		1,500.00
203	Mileage		2,000.00
204	Educational Fees and Expenses		7,000.00
205	Staff Enhancements/Uniforms		750.00
206	Professional Dues		2,000.00
207	Subscriptions/Publications		100.00
208	Alarm Service		4,500.00
209	Telephone		1,839.00
210	Online Services Computer Support		8,000.00
212	Marketing Services		250.00
213	Brochure Printing & Delivery		9,200.00
214	Contingent Miscellaneous		18,500.00
2180	Transfer to Capital Projects		408,000.00
	TOTAL MISC. OPERATIONS EXPENSE	\$	464,439.00

Staff Wage Expense

304	Day Camp	\$	71,000.00
305	Youth Programs		4,840.00
3064	Teen Programs		4,499.00
308	Tournaments/Races	\$	882.00
309	Special Events/Festivals		2,034.00
312	Custodial/Building Maintenance Staff		24,970.00
313	Intern		1,800.00
200	Social Security		8,300.00
402	ACC Birthday Party		1,120.00
404	Preschool/Early Childhood		81,411.00
406	Other Youth Programs		400.00
407	Other Adult Programs		50.00
409	Adult Fitness		19,000.00
200	Social Security		7,800.00
	TOTAL STAFF WAGE EXPENSE	\$	228,106.00

Program Expense

404	Day Camp		19,830.00
-----	----------	--	-----------

405	Youth Programs	38,184.00
406	Trips/Teen Programs	17,506.00
407	Adult Sports	10,690.00
408	Races	24,026.00
409	Special Events/Festivals	41,352.00
413	JPD Ice Skating	975.00
415	Park Field Set Up	7,500.00
416	Vehicle Expense	500.00
418	Park Electric	12,000.00
419	Ticket Programs	15,906.00
420	Advertising/Promotion	700.00
421	Other Program Expense	500.00
422	Park Partner Expense	630.00
007	Brochure Printing and Delivery	3,500.00
441	Preschool Fun N Learn	11,000.00
442	Early Childhood	7,800.00
443	Birthday Party Expense	1,128.00
450	Self Defense	4,590.00
460	Other Youth Programs	9,000.00
470	Other Adult Programs	2,509.00
480	Senior Programs	1,739.00
490	Adult Fitness	2,000.00
TOTAL PROGRAM EXPENSE		<u>\$ 233,565.00</u>

Community Center Expense

501	Sales & Use Tax	\$ 200.00
200	Social Security	5,300.00
502	Supt. Special Facilities/Reception Staff	39,200.00
503	Custodial/Building Maintenance Staff	30,350.00
504	Facility Repair and Supplies/Custodial Supplies	12,500.00
505	Electric	15,500.00
506	Natural Gas	6,000.00
507	Water-ACC	1,000.00
513	Refuse Expense	2,150.00
514	Office Supplies	500.00
515	Credit Card/Bank Fees	12,000.00
516	Contingent Miscellaneous	5,750.00
5165	Promotions Expense	2,500.00
TOTAL COMMUNITY CENTER EXPENSE		<u>\$ 131,950.00</u>

Skateland Recreation Center Expense

601	Facility Manager	\$ 13,500.00
602	Part Time and Temporary Staff Wage Expense	30,000.00
603	Marketing/Custodial/Building Maintenance/ATB Staff	56,200.00
604	Concessions Items for Resale	15,000.00
605	Proshop Items for Resale	250.00
606	Food/ Beverage - Non-skating Events	800.00
607	State Sales Tax	1,600.00
608	Non-skate Event Supplies	400.00



609	Facility Repairs/Maintenance and Custodial Supplies	8,000.00
610	Electric Expense	7,500.00
611	Natural Gas Expense	2,800.00
612	Telephone Expense	1,839.00
613	Special Events/Parties	500.00
614	Alarm Service	1,000.00
615	Advertising and Promotional Expense	250.00
616	Purchase of Music and Sound Equipment	250.00
617	Refunds of Deposits and Fundraising Event Shares	250.00
618	Rental Skate Expense	500.00
619	Office Supplies, Postage, and Copy Expense	250.00
620	Birthday Party Expense	1,200.00
622	Credit Card Fees	1,200.00
200	Social Security Expense	7,600.00
623	Safety Expense	500.00
624	Refuse Expense	2,000.00
007	Brochure Printing & Delivery	230.00
625	Contingent Miscellaneous Expense	12,000.00
626	After the Bell Expense	8,500.00
	TOTAL SKATELAND RECREATION CENTER EXPENSE	\$ 174,119.00

Field House Non-Program Staff Wage & Expense

200	Social Security Expense	\$ 5,800.00
706	Non-Program Staff Wage	6,500.00
707	Maintenance/Custodial Staff Wage	29,500.00
708	Reception/Special Event/Marketing Staff Wage	39,600.00
709	Special Event Supplies	100.00
709	Facility Repair/Supplies/Custodial Supplies/N Gym Maint	23,100.00
710	Electric, Natural Gas, Water, Phone, Alarm	60,000.00
712	Gym Supply Expense	500.00
713	Uniforms	500.00
714	Birthday Party Expense	500.00
716	Room Use Refunds	100.00
717	Refuse Expense	1,300.00
7175	Credit Card/Bank Fees	8,000.00
718	Office Supplies	1,500.00
719	Advertising/Promotion/Brochure Printing and Delivery	1,420.00
720	Contingent Miscellaneous	27,750.00
	TOTAL FIELD HOUSE NON-PROGRAM WAGE & EXPENSE	\$ 206,170.00

Field House Program Staff Wage/Program Expense

301	Youth Sports Indoors/Basketball/Athletic Supervisor Wage	\$ 27,750.00
401	Field House Adult Sports Staff Wage	3,630.00
510	Adult Fitness Wage	10,000.00
610	Other Field House Staff Wage	0.00
200	Social Security-Field House Program Staff	3,200.00
301	Youth Indoor Programs/Basketball League	14,969.00
401	Adult Sports Indoors	14,930.00
501	Adult Fitness	500.00

801	Other Field House Program Expense	100.00
	TOTAL FIELD HOUSE PROGRAM STAFF WAGE & EXPENSE	\$ 75,079.00

Dimensions Fitness Center Staff Wage/Expense

200	Social Security Expense	\$ 7,000.00
901	Staff Wage	56,700.00
902	Maintenance/Custodial Staff/Reception Wage	33,950.00
903	Towels	600.00
904	Facility Repair/Maintenance	1,500.00
906	Electric	5,300.00
907	Natural Gas	2,600.00
908	Dish Network	1,600.00
909	Personal Training Exp	100.00
910	Uniforms	\$ 350.00
911	Equipment Purchase/Lease/Maintenance	25,500.00
913	Other Fitness Center Exp	1,000.00
914	Advertising/Promotions	750.00
	TOTAL DIMENSIONS STAFF WAGE/EXPENSE	\$ 136,950.00

Aquatic Center Expense

801	Aquatics/Fitness Mgr.	\$ 16,500.00
802	TAC Staff	91,650.00
803	Custodial/Building Maintenance/Marketing Staff	18,700.00
804	Concession Items for Resale	11,500.00
805	Facility Repair/Supplies/Custodial Supplies	10,000.00
806	Electric Expense	2,000.00
807	Natural Gas Expense	3,000.00
808	Water-TAC	6,800.00
809	Telephone Expense	750.00
810	Alarm Service	2,200.00
811	Advertising and Promotion /Brochure Printing & Delivery	980.00
813	Pool Chemicals	12,000.00
814	Deck Equipment	1,000.00
815	State Sales Tax	2,200.00
200	Social Security Expense	9,700.00
817	Office Supplies/Postage	500.00
818	Safety Supplies	600.00
819	Program and Special Event Expense	1,000.00
820	Swim Lesson Expense	750.00
821	Deposit Refunds	250.00
822	Concession Equipment Expense	500.00
823	Training	2,000.00
824	Uniforms/Equipment	2,250.00
825	Refuse Expense	650.00
826	Contingent Miscellaneous Expense	15,750.00
8270	Credit Card/Bank Fees	1,200.00
830	Water Aerobics Expense	100.00
	TOTAL AQUATIC CENTER EXPENSE	\$ 214,530.00

**TOTAL RECREATION FUND APPROPRIATIONS**

**\$ 2,440,158.00**

Section 6: That there is one general obligation bond issue, three alternate revenue source bond issues, and seven debt certificates outstanding for the fiscal year beginning January 1, 2018 and ending December 31, 2018, the enabling ordinances for which bond issues and installment contracts constitute the appropriation of funds to pay the principal and accrued interest on such bonds, and which are hereinafter set forth for information purposes only. This does not constitute an appropriation of these funds.

**BOND AND INTEREST FUND**

Property Tax Supported Issues

1005	Tax Warrant	principal	825,000.00
1006	Tax Warrant	Interest	12,000.00
1007	Limited Tax B	principal	702,855.00
1008	Limited Tax B	interest	22,555.00
1009	2011B GO	principal	380,000.00
1010	2011B GO	interest	303,328.00
1011	Limited Tax A	principal	79,185.00
1012	Limited Tax A	interest	3,568.00
1070	Costs of Issuance		15,000.00
108	Contingent Miscellaneous		21,500.00*
<b>TOTAL PROPERTY TAX SUPPORTED ISSUES EXPENSE</b>			<b>\$2,364,991.00</b>

**TOTAL BOND AND INTEREST FUND**

**\$2,364,991.00**

Section 7: That the following sums of money in the total amount of One hundred Thirty Nine Thousand, Two Hundred Twenty Five Dollars (\$139,225.00) or so much thereof as may be authorized by law, be and the same are hereby appropriated for operational purposes as the LIABILITY INSURANCE FUND of the CHANNAHON PARK DISTRICT as hereinafter specified for the fiscal year beginning January 1, 2018 and ending December 31, 2018.

**LIABILITY INSURANCE FUND**

Liability Insurance Fund Expense

101	Park District Risk Management Assessment	\$	102,300.00
102	Salary Expense		12,000.00
103	Training, Education and Awards		1,000.00

104	Unemployment Insurance Expense	15,000.00
200	Social Security Expense	925.00
105	Contingent Miscellaneous	8,000.00*
	TOTAL LIABILITY INSURANCE FUND EXPENSE	\$ 139,225.00

**TOTAL LIABILITY INSURANCE FUND** **\$ 144,225.00**

Section 8 That the following sums of money in the total amount of One Million Six Hundred Sixty Seven Thousand, Five Hundred Fifty Dollars (\$1,667,550.00), or so much thereof as may be authorized by law, be and the same are hereby appropriated for operational purposes of the PARK BOND CAPITAL PROJECTS FUND of the CHANNAHON PARK DISTRICT, as hereinafter specified, for the fiscal year beginning January 1, 2018 and ending December 31, 2018.

PARK BOND CAPITAL PROJECTS FUND

Capital Expenses

101	New Park Development	\$ 120,000.00
102	Vehicle Purchase/Lease	35,500.00
103	Equipment Purchase	25,750.00
104	Community Park Improvements	31,750.00
105	Central Park Improvements	59,800.00
106	Neighborhood Park Improvements	57,225.00
107	Purchase of Landscape Materials	3,900.00
108	Fieldhouse/Joint Site Improvements	98,000.00
109	Purchase of Office Equipment	22,650.00
110	Channahon Area Trail Project	2,100.00
111	Salary Expense	16,100.00
200	Social Security Expense	1,250.00
113	Purchase of Land	0.00
114	Professional Services	26,000.00
115	TAC Improvements	43,700.00
116	SRC Improvements	18,500.00
117	ACC Improvements	100,500.00
118	Technology	4,350.00
119	OSLAD Central Park	72,725.00
990	RTP Grant Arroyo Trails	500,000.00
120	Contingent Misc.	165,000.00*
		\$1,404,800.00

Golf Capital Expense

601	Tools and Equipment	\$ 500.00
602	Course Improvements	9,850.00
603	Course Maintenance Equipment	15,500.00
604	Maintenance Shop Improvements	21,400.00
607	Clubhouse Improvements	60,400.00

608	Kitchen Equipment	\$ 2,500.00
609	Residence Improvements	32,600.00
610	Golf Service Equipment	0.00
613	Contingent Miscellaneous Expense	<u>120,000.00*</u>
	TOTAL CAPITAL EXPENSE	\$ 262,750.00

TOTAL CAPITAL EXPENSES \$1,667,550.00

**TOTAL PARK BOND CAPITAL PROJECTS FUND \$1,667,550.00**

Section 9: That the following sums of money in the total amount of One Million Seven Hundred Twenty Five Thousand One Hundred Seventy Seven Dollars (\$1,725,177.00) or so much thereof as may be authorized by law, be and the same are hereby appropriated for operational purposes as the GOLF OPERATIONS FUND of the CHANNAHON PARK DISTRICT, as hereinafter specified, for the fiscal year beginning January 1, 2018 and ending December 31, 2018

GOLF OPERATIONS FUND

Course Maintenance Operations Salary/Benefit Expense

101	Golf Grounds Operations Manager	\$ 30,000.00
102	Asst. Golf Grounds Operations Manager	105,500.00
103	Equipment Technicians	53,500.00
105	Part Time Maintenance Staff	93,925.00
106	Administrative Staff/Facility Maintenance Staff	2,900.00
107	Major Medical/Dental/Life/Vision	67,336.00
200	Social Security	21,866.00
111	Retirement Plan	<u>31,109.00</u>
	TOTAL COURSE OPERATIONS SALARY/BENEFIT EXPENSE	\$ 406,136.00

Course Maintenance Operations Expense

201	Fertilizer	\$ 15,000.00
202	Herbicides/Insecticides	35,000.00
203	Landscape Materials and Plants	500.00
204	Sod, Seed, Soil	4,000.00
205	Fuel, Oil, Lubricants	14,000.00
206	Course Maintenance Supplies and Tools	3,500.00
207	Shop Supplies and Tools	3,000.00
208	Equipment Parts and Repairs	23,000.00
209	Uniforms	1,500.00
210	Rental of Tools and Equipment	1,500.00
211	Contract Maintenance Expense	1,000.00
212	Irrigation Repair	5,700.00
213	Electric	\$ 12,000.00
214	Heating	8,500.00
215	Telephone	800.00
015	Water	250.00
216	Maintenance and Repairs to Shop	3,000.00

217	Residence Repairs	2,000.00
218	Tee and Green Supplies	2,500.00
219	Alarm Service	2,100.00
220	Office Expense	500.00
221	Educational Expense	1,000.00
222	Professional Memberships/Publications	1,260.00
224	Risk Management Expense	3,500.00
225	Contingent Miscellaneous Expense	71,000.00*
226	L.I.F.E Project	200.00
TOTAL COURSE MAINTENANCE OPERATIONS EXPENSE		\$ 216,310.00

Revenue Operations Salary/Benefit Expense

301	Superintendent of Golf Operations	\$ 79,593.00
302	Clubhouse Coordinator	39,425.00
303	Golf Professional	46,064.00
304	Golf Shop Staff	37,000.00
305	Starters/Rangers/Cart Staff	75,000.00
308	Custodial/Building Maintenance Staff	6,400.00
309	Administrative/Marketing Staff/IT	24,750.00
310	Major Medical Insurance	22,666.00
200	Social Security	23,580.00
314	Retirement Plan Expense	28,736.00
TOTAL REVENUE OPERATIONS SALARY/BENEFIT EXPENSE		\$ 383,214.00

Revenue Operations Expense

403	ProShop Merchandise/Merchandise Expense	50,200.00
404	Sales Tax Expense	7,000.00
405	Golf Car Lease	47,860.00
406	Golf Car Fuel, Repairs/GPS	6,500.00
407	Practice Facility Expense	200.00
407.1	Contract Clubhouse expense	12,000.00
408	Clubhouse Maintenance Expense	6,500.00
409	Office Expense/Brochure Printing & Delivery/Marketing	13,960.00
410	Educational Expense	850.00
410.5	Staff Enhancements	500.00
411	Professional Memberships	800.00
412	Subscriptions and Publications	1,800.00
413	Electric Expense	17,000.00
414	Natural Gas Expense	5,000.00
415	Telephone Expense	3,800.00
416	Water Expense	\$ 1,675.00
417	Uniforms and Safety Expense	1,000.00
419	Alarm Service	2,100.00
420	Golf Supplies	7,000.00
421	Golf Lesson Expense	2,100.00
422	Refunds	1,000.00
423	Credit Card Clearing	17,500.00
060	On-line Computer Support	3,000.00
424	Risk Management Expense	2,000.00

425	Redemption -Golf Play	45,000.00
426	Redemption - Merchandise	25,000.00
005	Special Event Expense	500.00
427	Contingent Miscellaneous Expense	65,000.00*
	<b>TOTAL REVENUE OPERATIONS EXPENSE</b>	<b>\$ 346,845.00</b>

Food and Beverage Operations Expense

501	Food and Beverage Coordinator	\$ 47,500.00
502	Food and Beverage Staff	52,795.00
503	Marketing Communications	500.00
504	Insurance/Benefits	25,034.00
505	Head Cook	25,000.00
200	Social Security	9,623.00
503	Food Expense	60,000.00
504	Non-food Supply Expense	6,000.00
505	Beverage Expense-Alcoholic	48,000.00
506	Beverage Expense-Non-alcoholic	24,500.00
507	Sales Tax Expense	20,020.00
508	Kitchen and Grille Room Supply Expense	1,000.00
508.5	Supplies – Cleaning	3,500.00
509	Maintenance and Repair Expense	3,200.00
510	Utility Expense	5,550.00
511	Office Expense	100.00
512	Educational Expense	300.00
513	Subscriptions and Publications	0.00
514	Uniforms	500.00
5145	Linens/Towel/Aprons	2,150.00
515	Advertising and Promotion	1,500.00
516	Credit Card Clearing	4,500.00
517	Gift Certificates Redeemed	100.00
518	Risk Management Expense	800.00
519	Contingent Miscellaneous Expense	30,500.00*
	<b>TOTAL WAGE/FOOD AND BEVERAGE OPERATIONS EXPENSE</b>	<b>\$ 372,672.00</b>

**TOTAL GOLF OPERATIONS FUND**

**\$1,725,177.00**

Section 10: That the following sums of money in the total amount of Eighty Seven Thousand Three Hundred Dollars (\$87,300.00) or so much thereof as may be authorized by law, be and the

same are hereby appropriated for operational purposes as the JOINT HANDICAP RECREATION FUND of the CHANNAHON PARK DISTRICT, for the fiscal year beginning January 1, 2018 and ending December 31, 2018.

JOINT HANDICAP RECREATION FUND

101	Recreation Programs	\$	5,000.00
102	Park Accessibility		50,000.00
1030	Payroll Special Recreation		32,300.00
1099	Contingent Miscellaneous		<u>20,000.00</u>
	TOTAL EXPENDITURES	\$	107,300.00

**TOTAL JOINT HANDICAP RECREATION FUND APPROPRIATIONS      \$ 107,300.00**


Section 11: The receipts and revenue of said District derived from sources other than taxation and not specifically appropriated shall constitute the general fund and shall first be placed to the credit of such fund.

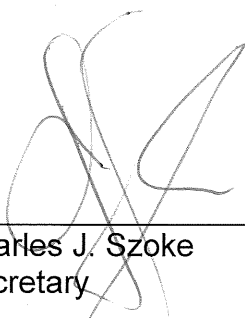
Section 12: This ordinance shall be in full force and effect from and after its passage and approval as required by law.

PASSED:

Ayes: Babich, Caldwell, Clower, Geldean, Lehman  
Nays: (none)  
Absent:

APPROVED: 26 March 2018

SIGNED:   
Robert Babich  
President

  
ATTEST: \_\_\_\_\_  
Charles J. Szoke  
Secretary



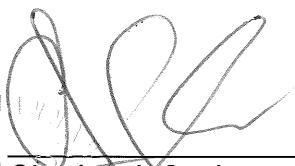
STATE OF ILLINOIS     )  
COUNTY OF WILL        )  
COUNTY OF GRUNDY    )                    SS

The undersigned, being Secretary and Chief Fiscal Officer of the taxing district hereinafter named, do hereby certify that attached hereto is a true and correct copy of the Annual Budget and Appropriation Ordinance #356 for the 2018 Fiscal Year, adopted March 26, 2018.

We further certify that the estimate of revenues, by source, anticipated to be received by said taxing district, as set forth in said ordinance as "An Estimate of Cash to Be Received during the Aforesaid Fiscal Year from All Sources" is a true statement of said estimate.

This certification is made and filed pursuant to the requirements of 35ILCS,18-50 and on behalf of Channahon Park District, Will and Grundy Counties, Illinois.

Dated this 26th day of March, 2018

  
\_\_\_\_\_  
Charles J. Szoke  
Secretary

  
\_\_\_\_\_  
Ronald D. Lehman  
Chief Fiscal Officer