

Downers Grove Park District
Ordinance Number 1221

COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE OF THE
DOWNERS GROVE PARK DISTRICT, DU PAGE COUNTY, ILLINOIS FOR
THE FISCAL YEAR BEGINNING JUNE 1, 2013 AND ENDING MAY 31, 2014.

WHEREAS, the Board of Park Commissioners of the Downers Grove Park District, DuPage County, Illinois, caused to be prepared in tentative form a combined Budget and Appropriation Ordinance, and the same has been made 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 20th of June, 2013, 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 DOWNERS GROVE PARK DISTRICT, DU PAGE COUNTY, ILLINOIS, as follows: Section 1: that the fiscal year of this District is hereby fixed and declared to be from June 1, 2013, through May 31, 2014. Section 2: 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 to defray all necessary expenses of this Park District for the purposes hereinafter set forth:

1. GENERAL CORPORATE FUND

Balance of All Funds Forwarded:

| | |
|---|-------------|
| Funds Obligated for General Purposes | \$1,249,990 |
| Capital Projects Fund (Bond Proceeds) | 512,294 |
| Debt Service Fund (Restricted for Escrow) | 282,281 |

Receipts Estimated for Fiscal Year:

| | | |
|--|--------------|-------------|
| Property Taxes-Current Year | \$ 3,367,849 | \$4,673,998 |
| Property Taxes-Bonds Principal and Interest | 342,388 | |
| Bond Rebate | 89,510 | |
| Provision for Loss and Cost (Debit) | (16,839) | |
| Replacement Tax | 80,000 | |
| Donations (Park Fees from Village & Donations) | 43,000 | |
| Interest Earned | 7,620 | |

| | |
|--|---------|
| Building Rentals | 128,000 |
| Miscellaneous Receipts and Other Revenue | 47,320 |
| Transfers | 585,150 |
| Refunding Bonds Issued | 0 |
| Loan Agreement | 0 |

\$6,718,563

BUDGETED EXPENDITURES

A. SALARIES

| | |
|---------------------------------------|-----------|
| Administrative, Clerical, Bookkeeping | \$263,080 |
| Park Maintenance (Full-time) | 833,672 |
| Park Maintenance (Seasonal) | 144,800 |
| Overtime Labor | 28,000 |

B. CONTRACTUAL SERVICES

| | |
|---------------------------------------|----------|
| Data Processing | \$20,776 |
| Dues and Subscriptions | 12,614 |
| Education and Training | 29,950 |
| Staff Development | 1,200 |
| Safety Training | 2,000 |
| Garbage Service | 10,470 |
| Insurance-Employee Group | 299,500 |
| Employee Benefits | 15,000 |
| Legal Fees | 25,000 |
| Contractual Services | 73,925 |
| Contractual Repair of Vehicles | 17,180 |
| Contractual Repair of Equipment | 7,200 |
| Contractual Repair of Buildings | 11,500 |
| Office Expense | 47,091 |
| Planning Expense | 3,475 |
| Postage | 2,000 |
| Professional and Consultants Services | 34,250 |
| Publications and Printing | 4,600 |
| Rental and Leasing | 19,068 |
| Telephone | 25,070 |
| Utilities-Electric | 47,000 |
| Utilities-Natural Gas | 20,000 |
| Utilities-Sanitary | 1,800 |
| Utilities-Water | 48,000 |

C. MATERIALS AND SUPPLIES

| | |
|--|---------|
| Repair of Vehicles | \$4,800 |
| Repair of Equipment | 15,850 |
| Repair of Buildings and Facilities | 2,800 |
| Vandalism Repairs | 1,500 |
| Maintenance Supplies | 69,275 |
| Maintenance Supplies-Forestry and Horticulture | 14,500 |
| Small Equipment | 8,200 |

| | | |
|---|---------------------------|--------------------|
| Maintenance Supplies-Custodial | | 6,700 |
| Maintenance Supplies-Athletic Fields/Forestry | | 30,390 |
| Office Supplies | | 9,500 |
| Motor Fuel, Oil | | 59,000 |
| D. FIXED CHARGES | | |
| Bank Fees | | \$300 |
| E. CAPITAL OUTLAY | | |
| Land Improvements | | \$7,500 |
| Building Improvements | | 1,200 |
| Equipment | | 6,200 |
| Furniture and Fixtures | | 4,800 |
| Capital Repair/Replacement | | 0 |
| Transfer to Other Funds | | 105,000 |
| Contingency | | 15,000 |
| F. CAPITAL PROJECTS FUND | | |
| Principal and Interest | | \$1,290,587 |
| Payment to Bond Refunding Escrow Agent | | 0 |
| Land Acquisition/Development | | <u>1,361,470</u> |
| TOTAL EXPENDITURES | | <u>\$5,062,793</u> |
| | Funds To Be Carried Forth | 1,655,770 |
| | ENDING BALANCE | <u>\$1,655,770</u> |
| 2. RECREATION FUND | | |
| Balance of All Funds Forwarded: | | |
| Recreation Fund-General Purposes | | \$713,872 |
| Miniature Golf Fund | | 2 |
| Fitness Center Fund | | 454,400 |
| Receipts Estimated for Fiscal Year: | | \$4,642,982 |
| Property Taxes-Current Year | \$1,525,181 | |
| Provision for Loss & Cost (Debit) | (7,626) | |
| Replacement Tax | 80,000 | |
| Donations | 25,765 | |
| Interest Earned | 5,300 | |
| Electricity Used | 16,200 | |
| Facility Rentals | 95,750 | |
| Park Permits | 68,260 | |
| Registration Fees | 1,683,202 | |
| Short Term Passes | 0 | |
| Punch Cards | 700 | |
| Daily Admissions | 27,700 | |
| Fitness Center Receipts | 1,014,960 | |

| | |
|----------------------------|--------|
| Miniature Golf Receipts | 57,070 |
| Miscellaneous Receipts | 50,520 |
| Transfers from Other Funds | 0 |

\$5,811,256

BUDGETED EXPENDITURES

A. SALARIES

| | |
|---------------------------------------|-----------|
| Administrative, Clerical, Bookkeeping | \$930,233 |
| Part Time Clerical | 50,038 |
| Program Staff | 343,590 |
| Program Instructors | 243,976 |
| Program Leaders | 253,541 |
| Miniature Golf | 15,910 |
| Fitness Center | 466,215 |
| Park Maintenance (Lincoln Center) | 133,012 |
| Park Maintenance (General) | 0 |
| Park Maintenance (Recreation Center) | 141,400 |

B. CONTRACTUAL SERVICES

| | |
|---------------------------------------|----------|
| Data Processing | \$15,785 |
| Dues and Subscriptions | 6,235 |
| Education and Training | 16,524 |
| Staff Development | 1,000 |
| Safety Training | 700 |
| Garbage Service | 3,830 |
| Miniature Golf Operations | 20,050 |
| Fitness Center Operations | 230,525 |
| Insurance-Employee Group | 237,000 |
| Employee Benefit | 2,700 |
| Legal Fees | 2,500 |
| Contractual Services | 46,765 |
| Contractual Repair of Vehicles | 2,000 |
| Contractual Repair of Equipment | 2,890 |
| Contractual Repair of Buildings | 21,700 |
| Program Services | 95,203 |
| Inclusion Services | 14,900 |
| Instructional Services | 268,781 |
| Officiating Services | 30,450 |
| Office Expense | 66,360 |
| Postage | 41,950 |
| Professional and Consultants Services | 54,620 |
| Publications and Printing | 63,150 |
| Publicity Materials | 9,200 |
| Rental and Leasing | 18,940 |
| Telephone | 20,072 |
| Transportation | 25,200 |
| Recreation Light-Utility | 39,800 |
| Recreation Light-Maintenance | 5,000 |

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|----|--------------------------------------|-----------|--------------------|
| | Utilities-Electric | | 111,800 |
| | Utilities-Natural Gas | | 22,400 |
| | Utilities-Sanitary | | 1,930 |
| | Utilities-Water | | 8,510 |
| C. | MATERIALS AND SUPPLIES | | |
| | Repair of Vehicles | | \$300 |
| | Repair of Equipment | | 1,300 |
| | Repair of Buildings | | 2,100 |
| | Vandalism Repairs | | 1,000 |
| | Program Supplies | | 103,355 |
| | Maintenance Supplies | | 5,525 |
| | Small Equipment | | 14,245 |
| | Maintenance Supplies - Custodial | | 16,350 |
| | Office Supplies | | 22,400 |
| | Motor Fuel, Oil | | 3,000 |
| D. | FIXED CHARGES | | |
| | Bank Fees | | \$22,000 |
| E. | CAPITAL OUTLAY | | |
| | Land Improvements | | \$0 |
| | Building Improvements | | 0 |
| | Equipment | | 0 |
| | Furniture/Fixtures | | 0 |
| | Capital Repair/Replacement | | 0 |
| | Contingency | | 2,000 |
| | Transfers | | <u>366,000</u> |
| | TOTAL EXPENDITURES | | <u>\$4,645,960</u> |
| | Funds To Be Carried Forth | | 1,165,296 |
| | ENDING BALANCE | | <u>\$1,165,296</u> |
| 3. | MUSEUM AND AQUARIUM FUND | | |
| | Balance of All Funds Forwarded: | | |
| | Funds Obligated for General Purposes | | \$110,877 |
| | Receipts Estimated for Fiscal Year: | | 641,152 |
| | Property Taxes-Current Year | \$581,021 | |
| | Provision for Loss and Cost (Debit) | (2,904) | |
| | Donations | 5,800 | |
| | Interest Earned | 1,020 | |
| | Registration Fees | 53,655 | |
| | Miscellaneous Receipts | 2,560 | |
| | | | <u>\$752,029</u> |
| | BUDGETED EXPENDITURES | | |

| | | |
|----|--|----------|
| A. | SALARIES | |
| | Administrative, Clerical, Bookkeeping | \$38,760 |
| | Clerical/Part-time | 36,405 |
| | Program Supervisors | 147,637 |
| | Program Instructor | 17,378 |
| | Maintenance and Custodial | 8,217 |
| B. | CONTRACTUAL SERVICES | |
| | Data Processing | \$10,900 |
| | Dues and Subscriptions | 985 |
| | Education and Training | 2,230 |
| | Staff Development | 200 |
| | Safety Training | 200 |
| | Garbage | 0 |
| | Insurance-Employee Group | 27,898 |
| | Employee Benefits | 450 |
| | Legal Fees | 250 |
| | Contractual Services | 12,985 |
| | Contractual Repair of Equipment | 1,235 |
| | Contractual Repair of Buildings | 1,500 |
| | Cultural Events, Recreation Program Services | 2,100 |
| | Office Expense | 5,400 |
| | Planning Expense | 0 |
| | Postage | 814 |
| | Professional and Consultants Services | 29,256 |
| | Publications and Printing | 2,095 |
| | Rental and Leasing | 500 |
| | Telephone | 3,260 |
| | Utilities-Electric | 6,200 |
| | Utilities-Natural Gas | 4,500 |
| | Utilities-Sanitary | 380 |
| | Utilities-Water | 795 |
| C. | MATERIALS AND SUPPLIES | |
| | Repair of Equipment | \$500 |
| | Repair of Buildings | 1,000 |
| | Recreation Program Supplies | 7,750 |
| | Maintenance Supplies | 2,345 |
| | Small Equipment | 1,000 |
| | Maintenance Supplies-Custodial | 650 |
| | Office and Conservation Supplies | 2,200 |
| D. | CAPITAL OUTLAY | |
| | Land Improvements | \$41,700 |
| | Building Improvements | 0 |
| | Equipment | 0 |
| | Furniture and Fixtures | 2,000 |
| | Capital Repair/Replacement | 0 |

| | | |
|---------------------------|--|------------------|
| Transfers to Other Funds | | 219,150 |
| Contingency | | <u>1,500</u> |
| TOTAL EXPENDITURES | | <u>\$642,325</u> |
| Funds To Be Carried Forth | | 109,704 |
| ENDING BALANCE | | <u>\$109,704</u> |

4. LIABILITY INSURANCE FUND

| | | |
|--------------------------------------|-----------|------------------|
| Balance of All Funds Forwarded: | | \$24,344 |
| Receipts Estimated For Fiscal Year: | | 201,932 |
| Property Taxes - Current Year | \$180,532 | |
| Donations | 0 | |
| Interest Earned | 400 | |
| Transfer from Other Funds | 21,000 | |
| | | <u>\$226,276</u> |
| BUDGETED EXPENDITURES | | |
| Liability Insurance Premiums | | \$194,893 |
| Professional and Consultant Services | | 10,000 |
| Land Safety Improvements | | 0 |
| Building Safety Improvements | | 0 |
| Equipment | | 0 |
| Furniture | | <u>0</u> |
| TOTAL EXPENDITURES | | <u>\$204,893</u> |
| Funds To Be Carried Forth | | 21,383 |
| ENDING BALANCE | | <u>\$21,383</u> |

5. COMPENSATED ABSENCES FUND

| | | |
|-------------------------------------|-------|------------------|
| Balance of All Funds Forwarded: | | \$195,690 |
| Receipts Estimated For Fiscal Year: | | 360 |
| Interest Earned | \$360 | |
| Transfer from Other Funds | 0 | |
| | | <u>\$196,050</u> |
| BUDGETED EXPENDITURES | | |
| Contingency | | \$0 |
| TOTAL EXPENDITURES | | <u>\$0</u> |
| Funds To Be Carried Forth | | 196,050 |
| ENDING BALANCE | | <u>\$196,050</u> |

6. ILLINOIS MUNICIPAL RETIREMENT FUND

| | | |
|-------------------------------------|-----------|------------------|
| Balance of All Funds Forwarded: | | \$33,505 |
| Receipts Estimated For Fiscal Year: | | 550,035 |
| Property Taxes-Current Year | \$415,015 | |
| Interest Earned | 200 | |
| Transfer from Other Funds | 134,820 | |
| | | <u>\$583,540</u> |
| BUDGETED EXPENDITURES | | |
| I.M.R.F. Payments | | <u>\$560,000</u> |
| | | <u>\$560,000</u> |
| Funds To Be Carried Forth | | 23,540 |
| | | <u>\$23,540</u> |

7. F.I.C.A.

| | | |
|-------------------------------------|-----------|------------------|
| Balance of All Funds Forwarded: | | \$49,480 |
| Receipts Estimated For Fiscal Year: | | 342,986 |
| Property Taxes-Current Year | \$313,336 | |
| Interest Earned | 150 | |
| Transfer from Other Funds | 29,500 | |
| | | <u>\$392,466</u> |
| BUDGETED EXPENDITURES | | |
| F.I.C.A. Payments | | <u>\$350,000</u> |
| | | <u>\$350,000</u> |
| Funds To Be Carried Forth | | 42,466 |
| | | <u>\$42,466</u> |

8. AUDIT FUND

| | | |
|---------------------------------------|----------|-----------------|
| Balance of All Funds Forwarded: | | \$4,409 |
| Receipts Estimated For Fiscal Year: | | 20,751 |
| Property Taxes-Current Year | \$20,751 | |
| Interest Earned | 0 | |
| | | <u>\$25,160</u> |
| BUDGETED EXPENDITURES | | |
| Auditing | | \$18,200 |
| Professional and Consultants Services | | <u>500</u> |
| | | <u>\$18,700</u> |

Funds To Be Carried Forth 6,460

ENDING BALANCE \$6,460

9. GOLF COURSE FUND

Balance of All Funds Forwarded: \$365,417

Receipts Estimated For Fiscal Year: 1,014,890

Interest Earned \$1,600

Building Rentals 8,300

Registration Fees 113,170

Season Privileges 50,740

Greens Fees 499,930

Driving Range Fees 118,700

Golf Car Rentals-Power 101,640

Other Rentals 11,960

Concession Sales 90,000

Pro Shop Merchandise Items 14,000

Miscellaneous Receipts and Other Revenue 4,850

\$1,380,307

BUDGETED EXPENDITURES

A. SALARIES

Administrative, Clerical, Bookkeeping \$131,360

Program Instructors 37,370

Maintenance (Full-time) 146,295

Maintenance (Seasonal) 61,030

Clubhouse Personnel 86,660

Overtime Labor 4,340

B. CONTRACTUAL SERVICES

Data Processing \$8,770

Dues and Subscriptions 1,390

Education and Training 8,500

Safety Training 200

Garbage Service 4,000

Insurance-Employee Group 41,270

Employee Benefits 500

Legal Fees 100

Contractual Services 19,430

Contractual Repair of Vehicles 1,000

Contractual Repair of Equipment 5,840

Contractual Repair of Buildings and Facilities 1,500

Office Expense 5,400

Postage 650

Professional and Consultants Services 7,800

Publications and Printing 3,050

Publicity Materials 4,500

| | | |
|-------------------------------------|------------------------------|-------------------------|
| Rental and Leasing | | 23,650 |
| Telephone | | 4,880 |
| Utilities-Electric | | 19,000 |
| Utilities-Natural Gas | | 5,600 |
| Utilities-Sanitary | | 350 |
| Utilities-Water | | 1,050 |
| C. MATERIALS AND SUPPLIES | | |
| Repair of Vehicles | | \$100 |
| Repair of Equipment | | 10,000 |
| Repair of Buildings | | 700 |
| Vandalism Repairs | | 0 |
| Recreation Program Supplies | | 6,360 |
| Range Supplies | | 6,080 |
| Chemicals | | 36,700 |
| Maintenance Supplies | | 26,600 |
| Small Equipment | | 4,800 |
| Maintenance Supplies-Custodial | | 2,150 |
| Office Supplies | | 1,700 |
| Motor Fuel, Oil | | 17,000 |
| Concession Merchandise | | 32,000 |
| Pro Shop Merchandise | | 8,500 |
| Concession Supplies | | 2,500 |
| Bank Fees | | 13,000 |
| D. CAPITAL OUTLAY | | |
| Land Improvements | | \$32,000 |
| Building Improvements | | 0 |
| Equipment | | 64,400 |
| Furniture and Fixtures | | 0 |
| Reserve for Capital | | 0 |
| Transfers to Other Funds | | 80,320 |
| Contingency | | <u>1,000</u> |
| | TOTAL EXPENDITURES | <u>\$981,395</u> |
| | Funds To Be Carried Forth | 398,912 |
| | ENDING BALANCE | <u>\$398,912</u> |
| 10. SEASPAR FUND | | |
| Balance of All Funds Forwarded: | | \$0 |
| Receipts Estimated For Fiscal Year: | | 379,739 |
| Property Taxes-Current Year | \$379,739 | |
| | | <u>\$379,739</u> |
| | BUDGETED EXPENDITURES | |

| | |
|---------------------------|------------------|
| SEASPAR Expense | <u>379,739</u> |
| TOTAL EXPENDITURES | <u>\$379,739</u> |
| Funds To Be Carried Forth | 0 |
| ENDING BALANCE | <u>\$0</u> |

SUMMARY

BALANCE OF ALL FUNDS FORWARDED

| | |
|---|------------------|
| General Corporate Fund | \$1,249,990 |
| Recreation Program Fund | 1,168,274 |
| Museum and Aquarium Fund | 110,877 |
| Liability Insurance Fund | 24,344 |
| Compensated Absences Fund | 195,690 |
| Illinois Municipal Retirement Fund | 33,505 |
| F.I.C.A. | 49,480 |
| Audit Fund | 4,409 |
| Capital Projects Fund (Land Acquisition and/or Development) | 512,294 |
| Debt Service Fund (Restricted for Escrow) | 282,281 |
| *SEASPAR Fund | 0 |
| Golf Course Fund | 365,417 |
| Cash - Restricted for Current Liabilities | <u>1,282,240</u> |
| | \$5,278,801 |

RECEIPTS ESTIMATED FOR FISCAL YEAR

| | | |
|--|-------------|-------------|
| A. Property Taxes - Current Year | | \$7,098,443 |
| General Corporate Fund | \$3,367,849 | |
| Recreation Program Fund | 1,525,181 | |
| Museum and Aquarium Fund | 581,021 | |
| Liability Insurance Fund | 180,532 | |
| Illinois Municipal Retirement Fund | 415,015 | |
| F.I.C.A. | 313,336 | |
| Audit Fund | 20,751 | |
| Bonds and Interest | 342,388 | |
| Recreation for Handicapped | 379,739 | |
| Provision for Loss and Cost (Debit) from Levy | (27,369) | |
| Bond Rebate from Federal Government | | \$89,510 |
| Replacement Tax from State of Illinois | | \$160,000 |
| B. Non-Taxable Receipts | | \$5,120,872 |
| Donations (Park Fees from Village & Donations) | \$74,565 | |
| Interest Earned | 17,650 | |
| Electricity Used (Athletic Lighting) | 16,200 | |
| Building Rentals | 136,300 | |
| Lincoln and Recreation Center Rentals | 95,750 | |
| Park Permits | 68,260 | |

| | | |
|--------------------------------------|-----------|---------------------|
| Registration Fees | 1,894,367 | |
| Season Privileges | 825,090 | |
| Short Term Passes | 35,420 | |
| Punch Cards | 74,790 | |
| Personal Training | 64,160 | |
| Greens Fees | 532,930 | |
| Driving Range Fees | 118,700 | |
| Golf Cart Rentals | 101,640 | |
| Other Rentals | 11,960 | |
| Daily Admissions | 48,295 | |
| Concession Sales | 114,000 | |
| Pro Shop Sales | 14,440 | |
| Miscellaneous Receipts | 105,885 | |
| Revenue from Sale of Refunding Bonds | 0 | |
| Revenue from Loan Agreement | 0 | |
| Transfers | 770,470 | |
| Accrual to cash adjustments | 0 | |
| | | <u>\$17,747,626</u> |

EXPENDITURES BUDGETED FOR FISCAL YEAR

| | |
|------------------------------------|---------------------|
| General Corporate Fund | \$5,062,793 |
| Recreation Program Fund | 4,645,960 |
| Museum and Aquarium Fund | 642,325 |
| Liability Insurance Fund | 204,893 |
| Compensated Absences Fund | 0 |
| Illinois Municipal Retirement Fund | 560,000 |
| F.I.C.A. | 350,000 |
| Audit Fund | 18,700 |
| Golf Course Fund | 981,395 |
| *SEASPAR Fund | 379,739 |
| Funds To Be Carried Forth | <u>4,901,821</u> |
| | <u>\$17,747,626</u> |

COMBINED SUMMARY:

- a) That the estimated cash on hand at the beginning of the fiscal year is \$5,278,801.
- b) That the estimated cash expected to be received during the fiscal year from all sources is \$12,468,825.
- c) That the estimated expenditures contemplated for the fiscal year are \$12,845,805.
- d) That the estimated cash expected to be on hand at the end of the fiscal year is \$4,901,821.

*SEASPAR refers to the South East Association for Special Parks And Recreation, a joint agreement entered into by eight park districts and three villages to provide a joint recreational program for the handicapped. The specific "objects and purposes" determination of how funds which are transferred to SEASPAR will be determined by the Board of SEASPAR and not by the Downers Grove Park District.

This Ordinance shall be in full force and effect from and after its passage and approval and publication as required by law.

PASSED: _____

APPROVED: _____

Mark Roman, Secretary

Matthew Cushing, President