

Downers Grove Park District
Ordinance Number 1211

COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE OF THE
DOWNERS GROVE PARK DISTRICT, DU PAGE COUNTY, ILLINOIS FOR
THE FISCAL YEAR BEGINNING JUNE 1, 2012 AND ENDING MAY 31, 2013.

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 21st of June, 2012, 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, 2012, through May 31, 2013. 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	\$603,731
Capital Projects Fund (Bond Proceeds)	1,573,220
Debt Service Fund (Restricted for Escrow)	933,239

Receipts Estimated for Fiscal Year:

Property Taxes-Current Year	\$ 3,140,732	\$8,196,221
Property Taxes-Bonds Principal and Interest	336,820	
Bond Rebate	98,801	
Provision for Loss and Cost (Debit)	(15,702)	
Replacement Tax	80,000	
Donations (Park Fees from Village & Donations)	443,000	
Interest Earned	11,830	
Building Rentals	125,340	

Miscellaneous Receipts and Other Revenue	65,400
Transfers	650,000
Refunding Bonds Issued	3,260,000
Loan Agreement	0

\$11,306,411

BUDGETED EXPENDITURES

A. SALARIES

Administrative, Clerical, Bookkeeping	\$310,000
Park Maintenance (Full-time)	680,090
Park Maintenance (Seasonal)	166,460
Overtime Labor	31,780

B. CONTRACTUAL SERVICES

Data Processing	\$7,000
Dues and Subscriptions	11,050
Education and Training	13,700
Staff Development	1,000
Safety Training	2,000
Garbage Service	14,560
Insurance-Employee Group	256,700
Employee Benefits	18,000
Legal Fees	15,000
Contractual Services	55,000
Contractual Repair of Vehicles	12,000
Contractual Repair of Equipment	5,500
Contractual Repair of Buildings	9,500
Office Expense	46,365
Planning Expense	2,000
Postage	1,750
Professional and Consultants Services	37,850
Publications and Printing	7,200
Rental and Leasing	12,300
Telephone	23,900
Utilities-Electric	47,000
Utilities-Natural Gas	20,000
Utilities-Sanitary	1,800
Utilities-Water	39,000

C. MATERIALS AND SUPPLIES

Repair of Vehicles	\$4,500
Repair of Equipment	15,000
Repair of Buildings and Facilities	2,000
Vandalism Repairs	1,000
Maintenance Supplies	74,700
Small Equipment	3,500
Maintenance Supplies-Custodial	6,700
Maintenance Supplies-Athletic Fields/Forestry	22,900
Office Supplies	9,500

Motor Fuel, Oil		59,000
D. FIXED CHARGES		
Bank Fees		\$20
E. CAPITAL OUTLAY		
Land Improvements		\$10,400
Building Improvements		6,000
Equipment		5,200
Furniture and Fixtures		0
Capital Repair/Replacement		0
Transfer to Other Funds		104,035
Contingency		15,000
F. CAPITAL PROJECTS FUND		
Principal and Interest		\$1,326,110
Payment to Bond Refunding Escrow Agent		3,260,000
Land Acquisition/Development		<u>3,045,000</u>
TOTAL EXPENDITURES		<u>\$9,819,070</u>
	Funds To Be Carried Forth	1,487,341
	ENDING BALANCE	<u>\$1,487,341</u>
2. RECREATION FUND		
Balance of All Funds Forwarded:		
Recreation Fund-General Purposes		\$650,151
Miniature Golf Fund		(6,651)
Fitness Center Fund		424,697
Receipts Estimated for Fiscal Year:		\$4,493,140
Property Taxes-Current Year	\$1,492,174	
Provision for Loss & Cost (Debit)	(7,464)	
Replacement Tax	80,000	
Donations	35,400	
Interest Earned	5,280	
Electricity Used	11,800	
Facility Rentals	94,200	
Park Permits	57,200	
Registration Fees	1,602,200	
Short Term Passes	0	
Punch Cards	3,000	
Daily Admissions	26,000	
Fitness Center Receipts	955,730	
Miniature Golf Receipts	79,070	
Miscellaneous Receipts	46,400	
Transfers from Other Funds	12,150	
		<u>\$5,561,337</u>

BUDGETED EXPENDITURES

A. SALARIES	
Administrative, Clerical, Bookkeeping	\$525,000
Program Staff	403,900
Program Instructors	229,200
Program Leaders	222,900
Miniature Golf	41,060
Fitness Center	517,460
Park Maintenance & Clerical (Lincoln Center)	152,850
Park Maintenance (General)	0
Park Maintenance & Clerical (Recreation Center)	170,620
B. CONTRACTUAL SERVICES	
Data Processing	\$21,370
Dues and Subscriptions	6,000
Education and Training	14,700
Staff Development	1,000
Safety Training	700
Garbage Service	3,830
Miniature Golf Operations	31,225
Fitness Center Operations	196,650
Insurance-Employee Group	212,360
Employee Benefit	2,220
Legal Fees	2,500
Contractual Services	37,840
Contractual Repair of Vehicles	2,000
Contractual Repair of Equipment	2,550
Contractual Repair of Buildings	17,530
Program Services	85,300
Inclusion Services	14,900
Instructional Services	303,300
Officiating Services	31,800
Office Expense	41,900
Postage	50,400
Professional and Consultants Services	29,600
Publications and Printing	69,400
Publicity Materials	9,400
Rental and Leasing	18,200
Telephone	19,800
Transportation	24,000
Recreation Light-Utility	37,600
Recreation Light-Maintenance	5,000
Utilities-Electric	111,800
Utilities-Natural Gas	25,400
Utilities-Sanitary	1,750
Utilities-Water	7,525

C.	MATERIALS AND SUPPLIES		
	Repair of Vehicles		\$300
	Repair of Equipment		1,300
	Repair of Buildings		2,100
	Vandalism Repairs		1,000
	Program Supplies		91,700
	Maintenance Supplies		4,350
	Small Equipment		8,700
	Maintenance Supplies - Custodial		15,200
	Office Supplies		22,400
	Motor Fuel, Oil		3,500
D.	FIXED CHARGES		
	Bank Fees		\$18,500
E.	CAPITAL OUTLAY		
	Land Improvements		\$0
	Building Improvements		0
	Equipment		0
	Furniture/Fixtures		0
	Capital Repair/Replacement		0
	Contingency		2,000
	Transfers		<u>600,000</u>
	TOTAL EXPENDITURES		<u>\$4,473,590</u>
	Funds To Be Carried Forth		1,087,747
	ENDING BALANCE		<u>\$1,087,747</u>
3.	MUSEUM AND AQUARIUM FUND		
	Balance of All Funds Forwarded:		
	Funds Obligated for General Purposes		\$98,469
	Receipts Estimated for Fiscal Year:		635,450
	Property Taxes-Current Year	\$580,750	
	Provision for Loss and Cost (Debit)	(2,900)	
	Donations	3,800	
	Interest Earned	1,250	
	Registration Fees	51,990	
	Miscellaneous Receipts	560	
			<u>\$733,919</u>
	BUDGETED EXPENDITURES		
A.	SALARIES		
	Administrative, Clerical, Bookkeeping		\$126,500
	Clerical/Part-time		32,500
	Program Supervisors		133,800
	Program Instructor		14,650
	Maintenance and Custodial		94,770

B. CONTRACTUAL SERVICES	
Data Processing	\$10,150
Dues and Subscriptions	900
Education and Training	1,550
Staff Development	200
Safety Training	200
Garbage	1,000
Insurance-Employee Group	39,018
Employee Benefits	200
Legal Fees	500
Contractual Services	12,650
Contractual Repair of Equipment	1,180
Contractual Repair of Buildings	5,000
Cultural Events, Recreation Program Services	2,100
Office Expense	0
Planning Expense	0
Postage	800
Professional and Consultants Services	20,660
Publications and Printing	1,850
Rental and Leasing	350
Telephone	3,600
Utilities-Electric	6,450
Utilities-Natural Gas	4,700
Utilities-Sanitary	380
Utilities-Water	700
C. MATERIALS AND SUPPLIES	
Repair of Equipment	\$500
Repair of Buildings	1,000
Recreation Program Supplies	6,800
Maintenance Supplies	1,250
Small Equipment	0
Maintenance Supplies-Custodial	650
Office and Conservation Supplies	2,100
D. CAPITAL OUTLAY	
Land Improvements	\$49,370
Building Improvements	0
Equipment	0
Furniture and Fixtures	1,000
Capital Repair/Replacement	0
Transfers to Other Funds	62,150
Contingency	<u>1,500</u>
TOTAL EXPENDITURES	<u>\$642,678</u>
Funds To Be Carried Forth	91,241
ENDING BALANCE	<u>\$91,241</u>

4. LIABILITY INSURANCE FUND

Balance of All Funds Forwarded:		\$4,918
Receipts Estimated For Fiscal Year:		218,685
Property Taxes - Current Year	\$176,750	
Donations	0	
Interest Earned	400	
Transfer from Other Funds	41,535	
		<u>\$223,603</u>
BUDGETED EXPENDITURES		
Liability Insurance Premiums		\$197,918
Professional and Consultant Services		10,000
Land Safety Improvements		0
Building Safety Improvements		0
Equipment		0
Furniture		<u>0</u>
	TOTAL EXPENDITURES	<u>\$207,918</u>
	Funds To Be Carried Forth	15,685
	ENDING BALANCE	<u>\$15,685</u>

5. COMPENSATED ABSENCES FUND

Balance of All Funds Forwarded:		\$195,378
Receipts Estimated For Fiscal Year:		360
Interest Earned	\$360	
Transfer from Other Funds	0	
		<u>\$195,738</u>
BUDGETED EXPENDITURES		
Contingency		\$50,000
	TOTAL EXPENDITURES	<u>\$50,000</u>
	Funds To Be Carried Forth	145,738
	ENDING BALANCE	<u>\$145,738</u>

6. ILLINOIS MUNICIPAL RETIREMENT FUND

Balance of All Funds Forwarded:		\$26,930
Receipts Estimated For Fiscal Year:		472,970
Property Taxes-Current Year	\$380,770	
Interest Earned	200	
Transfer from Other Funds	92,000	
		<u>\$499,900</u>

BUDGETED EXPENDITURES

I.M.R.F. Payments		<u>\$470,000</u>
TOTAL EXPENDITURES		<u>\$470,000</u>
Funds To Be Carried Forth		29,900
ENDING BALANCE		<u>\$29,900</u>

7. F.I.C.A.

Balance of All Funds Forwarded:		\$20,065
Receipts Estimated For Fiscal Year:		355,100
Property Taxes-Current Year	\$297,950	
Interest Earned	150	
Transfer from Other Funds	57,000	
		<u>\$375,165</u>

BUDGETED EXPENDITURES

F.I.C.A. Payments		<u>\$350,000</u>
TOTAL EXPENDITURES		<u>\$350,000</u>
Funds To Be Carried Forth		25,165
ENDING BALANCE		<u>\$25,165</u>

8. AUDIT FUND

Balance of All Funds Forwarded:		\$5,104
Receipts Estimated For Fiscal Year:		17,170
Property Taxes-Current Year	\$17,170	
Interest Earned	0	
		<u>\$22,274</u>

BUDGETED EXPENDITURES

Auditing		\$17,900
Professional and Consultants Services		<u>500</u>
TOTAL EXPENDITURES		<u>\$18,400</u>
Funds To Be Carried Forth		3,874
ENDING BALANCE		<u>\$3,874</u>

9. GOLF COURSE FUND

Balance of All Funds Forwarded:		\$325,408
Receipts Estimated For Fiscal Year:		1,117,595
Interest Earned	\$1,600	
Building Rentals	8,000	
Registration Fees	127,000	
Season Privileges	55,000	
Greens Fees	574,325	
Driving Range Fees	111,000	
Golf Car Rentals-Power	104,650	
Other Rentals	13,770	
Concession Sales	100,000	
Pro Shop Merchandise Items	17,000	
Miscellaneous Receipts and Other Revenue	5,250	
		<u>\$1,443,003</u>

BUDGETED EXPENDITURES

A. SALARIES

Administrative, Clerical, Bookkeeping		\$194,860
Program Instructors		36,780
Maintenance (Full-time)		142,380
Maintenance (Seasonal)		59,250
Clubhouse Personnel		80,180
Overtime Labor		4,220

B. CONTRACTUAL SERVICES

Data Processing		\$8,120
Dues and Subscriptions		1,270
Education and Training		2,000
Safety Training		200
Garbage Service		3,990
Insurance-Employee Group		45,300
Employee Benefits		500
Legal Fees		100
Contractual Services		18,960
Contractual Repair of Vehicles		300
Contractual Repair of Equipment		4,900
Contractual Repair of Buildings and Facilities		1,500
Postage		650
Professional and Consultants Services		6,650
Publications and Printing		2,900
Publicity Materials		4,300
Rental and Leasing		22,700
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	5,200
Range Supplies	5,500
Chemicals	35,700
Maintenance Supplies	26,500
Small Equipment	3,700
Maintenance Supplies-Custodial	1,800
Office Supplies	1,630
Motor Fuel, Oil	17,000
Concession Merchandise	32,000
Pro Shop Merchandise	8,500
Concession Supplies	2,500
Bank Fees	13,500

D. CAPITAL OUTLAY

Land Improvements	\$42,500
Building Improvements	0
Equipment	18,600
Furniture and Fixtures	0
Reserve for Capital	0
Transfers to Other Funds	86,500
Contingency	<u>1,000</u>

TOTAL EXPENDITURES \$985,820

Funds To Be Carried Forth 457,183

ENDING BALANCE \$457,183

10. SEASPAR FUND

Balance of All Funds Forwarded:		\$0
Receipts Estimated For Fiscal Year:		367,600
Property Taxes-Current Year	\$367,600	
		<u>\$367,600</u>

BUDGETED EXPENDITURES

SEASPAR Expense		<u>\$367,600</u>
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TOTAL EXPENDITURES \$367,600

Funds To Be Carried Forth 0

ENDING BALANCE \$0

SUMMARY

BALANCE OF ALL FUNDS FORWARDED

General Corporate Fund	\$603,731
Recreation Program Fund	1,068,197
Museum and Aquarium Fund	98,469
Liability Insurance Fund	4,918
Compensated Absences Fund	195,378
Illinois Municipal Retirement Fund	26,930
F.I.C.A.	20,065
Audit Fund	5,104
Capital Projects Fund (Land Acquisition and/or Development)	1,573,220
Debt Service Fund (Restricted for Escrow)	933,239
*SEASPAR Fund	0
Golf Course Fund	325,408
Cash - Restricted for Current Liabilities	<u>1,728,119</u>
	\$6,582,778

RECEIPTS ESTIMATED FOR FISCAL YEAR

A. Property Taxes - Current Year		\$6,764,650
General Corporate Fund	\$3,140,732	
Recreation Program Fund	1,492,174	
Museum and Aquarium Fund	580,750	
Liability Insurance Fund	176,750	
Illinois Municipal Retirement Fund	380,770	
F.I.C.A.	297,950	
Audit Fund	17,170	
Bonds and Interest	336,820	
Recreation for Handicapped	367,600	
Provision for Loss and Cost (Debit) from Levy	(26,066)	
Bond Rebate from Federal Government		\$98,801
Replacement Tax from State of Illinois		\$160,000
B. Non-Taxable Receipts		\$8,357,679
Donations (Park Fees from Village & Donations)	\$482,200	
Interest Earned	22,990	
Electricity Used (Athletic Lighting)	11,800	
Building Rentals	133,340	
Lincoln and Recreation Center Rentals	94,200	
Park Permits	57,200	
Registration Fees	1,811,720	
Season Privileges	805,000	
Short Term Passes	36,780	
Punch Cards	65,950	
Personal Training	50,000	
Greens Fees	614,325	
Driving Range Fees	111,000	
Golf Cart Rentals	104,650	

Other Rentals	13,770	
Daily Admissions	48,850	
Concession Sales	139,000	
Pro Shop Sales	17,200	
Miscellaneous Receipts	118,180	
Revenue from Sale of Refunding Bonds	3,260,000	
Revenue from Loan Agreement	0	
Transfers	852,685	
Accrual to cash adjustments	(493,161)	
		<u>\$21,963,908</u>

EXPENDITURES BUDGETED FOR FISCAL YEAR

General Corporate Fund		\$9,819,070
Recreation Program Fund		4,473,590
Museum and Aquarium Fund		642,678
Liability Insurance Fund		207,918
Compensated Absences Fund		50,000
Illinois Municipal Retirement Fund		470,000
F.I.C.A.		350,000
Audit Fund		18,400
Golf Course Fund		985,820
*SEASPAR Fund		367,600
Funds To Be Carried Forth		<u>4,578,832</u>
		<u>\$21,963,908</u>

COMBINED SUMMARY:

- a) That the estimated cash on hand at the beginning of the fiscal year is \$6,582,778.
- b) That the estimated cash expected to be received during the fiscal year from all sources is \$15,381,130.
- c) That the estimated expenditures contemplated for the fiscal year are \$17,385,076.
- d) That the estimated cash expected to be on hand at the end of the fiscal year is \$4,578,832.

*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: _____

Janet Barr, Secretary

Robert J. Gelwicks, President