

**DOWNERS GROVE PARK DISTRICT
COMBINED BUDGET
AND
APPROPRIATION ORDINANCE
FISCAL YEAR 2014**

BOARD OF PARK COMMISSIONERS

**Matthew Cushing, President
Robert J. Gelwicks, Vice President
Catherine C. Mahoney, Treasurer
Mark Roman, Secretary
Damienne C. Souter, Commissioner**

Bill McAdam, Executive Director

**Downers Grove Park District
Ordinance Number 1228**

**COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE OF THE
DOWNERS GROVE PARK DISTRICT, DU PAGE COUNTY, ILLINOIS FOR
THE FISCAL YEAR BEGINNING JUNE 1, 2014 AND ENDING DECEMBER 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 17th of July, 2014, 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 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 for the Downers Grove Park District, DuPage County, Illinois to defray all necessary expenses and liabilities of said Park District, as specified in Section 2 for the fiscal year, beginning June 1, 2014 and ending December 31, 2014. The budgeted and appropriated amounts are for a 7 month fiscal year, not 12 months, in transition to a calendar fiscal year effective January 2015.

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

	<u>Budget</u>	<u>Appropriation</u>
I. The amount Budgeted and Appropriated for General Corporate Purposes:		
Salaries	\$830,243	\$996,292
Contractual Services	400,177	480,212
Utilities	134,375	161,250
Maintenance Repairs	19,796	23,755
Materials & Supplies	136,045	163,254
Capital Outlay	162,050	194,460
Transfers	131,250	157,500

	<u>Budget</u>	<u>Appropriation</u>
Principal and Interest	1,299,813	1,559,776
Capital Projects	<u>2,469,437</u>	<u>2,963,324</u>
Total Budgeted and Appropriated for General Corporate Fund:	<u><u>\$5,583,186</u></u>	<u><u>\$6,699,823</u></u>
II. The amount Budgeted and Appropriated for Recreation Purposes:		
Salaries	\$1,526,650	\$1,831,980
Contractual Services	698,239	837,887
Utilities	148,044	177,653
Maintenance Repairs	4,150	4,980
Materials & Supplies	201,180	241,416
Capital Outlay	55,640	66,768
Transfers	<u>375,000</u>	<u>450,000</u>
Total Budgeted and Appropriated for the Recreation Fund:	<u><u>\$3,008,903</u></u>	<u><u>\$3,610,684</u></u>
III. The amount Budgeted and Appropriated for Museum Purposes:		
Salaries	\$164,998	\$181,498
Contractual Services	71,596	78,756
Utilities	14,753	16,228
Maintenance Repairs	2,675	2,943
Materials & Supplies	14,068	15,475
Capital Outlay	<u>52,500</u>	<u>57,750</u>
Total Budgeted and Appropriated for the Museum and Aquarium Fund	<u><u>\$320,590</u></u>	<u><u>\$352,649</u></u>
IV. The amount Budgeted and Appropriated for Insurance and Risk Management Purposes Pursuant to Section 9-107 of the Local Governmental and Governmental Employees Tort Immunity Act:		
Contractual Services	<u>\$117,370</u>	<u>\$129,107</u>
Total Budgeted and Appropriated for the Liability Insurance Fund:	<u><u>\$117,370</u></u>	<u><u>\$129,107</u></u>
V. The amount Budgeted and Appropriated for the Compensated Absences Reserve:		
Contingency	<u>\$0</u>	<u>\$0</u>
Total Budgeted and Appropriated for the Compensated Absences Fund:	<u><u>\$0</u></u>	<u><u>\$0</u></u>

	<u>Budget</u>	<u>Appropriation</u>
VI. The amount Budgeted and Appropriated for Illinois Municipal Retirement Fund Participation:		
IMRF Employer Contribution	<u>\$410,000</u>	<u>\$451,000</u>
Total Budgeted and Appropriated for the Illinois Municipal Retirement Fund:	<u><u>\$410,000</u></u>	<u><u>\$451,000</u></u>
VII. The amount Budgeted and Appropriated for Social Security Participation:		
Social Security and Medicare Employer Contribution	<u>\$220,000</u>	<u>\$242,000</u>
Total Budgeted and Appropriated for the F.I.C.A Fund:	<u><u>\$220,000</u></u>	<u><u>\$242,000</u></u>
VIII. The amount Budgeted and Appropriated for Audit Expenses:		
Contractual Services	<u>\$19,000</u>	<u>\$20,900</u>
Total Budgeted and Appropriated for the Audit Fund:	<u><u>\$19,000</u></u>	<u><u>\$20,900</u></u>
IX. The amount Budgeted and Appropriated for the Golf Course Operations:		
Salaries	\$299,265	\$359,118
Contractual Services	85,165	102,198
Utilities	17,077	20,492
Maintenance Repairs	6,050	7,260
Materials & Supplies	106,536	127,843
Capital Outlay	70,600	84,720
Transfers	<u>58,025</u>	<u>69,630</u>
Total Budgeted and Appropriated for the Golf Course Fund:	<u><u>\$642,718</u></u>	<u><u>\$771,262</u></u>
X. The amount Budgeted and Appropriated for the District's Share of Expenses of Joint Recreational Programs for the Handicapped:		
Payments to SEASPAR*	\$375,589	\$413,148
Inclusion Expenses	<u>15,500</u>	<u>17,050</u>
Total Budgeted and Appropriated for the SEASPAR Fund:	<u><u>\$391,089</u></u>	<u><u>\$430,198</u></u>
Total Estimated Expenditures Budgeted (All Funds)	<u><u>\$10,712,856</u></u>	
Total Estimated Expenditures Appropriated (All Funds)		<u><u>\$12,707,622</u></u>

Summary of Funds Budgeted and Appropriated

	<u>Budget</u>	<u>Appropriation</u>
General Corporate Fund	\$5,583,186	\$6,699,823
Recreation Program Fund	3,008,903	3,610,684
Museum and Aquarium Fund	320,590	352,649
Liability Insurance Fund	117,370	129,107
Compensated Absences Fund	0	0
Illinois Municipal Retirement Fund	410,000	451,000
F.I.C.A.	220,000	242,000
Audit Fund	19,000	20,900
Golf Course Fund	642,718	771,262
SEASPAR Fund	391,089	430,198
	<u>\$10,712,856</u>	
Total Budgeted		
		<u>\$12,707,622</u>

*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.

Each of said sums of money and the aggregate thereof are deemed necessary by the Board of Park Commissioners of the Downers Grove Park District to defray the necessary expenses and liabilities of the foresaid Park District during the fiscal year beginning the 1st day of June, 2014 and ending the 31st day of December, 2014 for the respective purpose set forth.

Section 3: Pursuant to law following determinations have been and are hereby made a part hereof:

- (A) That the estimated cash on hand at the beginning of the fiscal year is \$7,001,005.
- (B) That the estimated cash expected to be received during the fiscal year from all sources is \$10,388,590.
- (C) That the estimated expenditures contemplated for the fiscal year are \$10,148,581.
- (D) That the estimated cash expected to be on hand at the end of the fiscal year is \$7,241,014.

Section 4: Any funds on hand at the end of the fiscal year that are not pledged for or allocated to a particular purpose may, by action of the Board of Commissioners, be transferred to a capital improvement fund and accumulated therein, so long as the total amount accumulated in the fund does not exceed 1.5% of the aggregate assessed valuation of all taxable property in the District.

All unexpended balances of the appropriation for the fiscal year ending the 31st day of May, 2014 and prior years to the extent not otherwise reappropriated for other purposes are hereby specifically reappropriated 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.

All receipts and revenues not specifically appropriated, and all unexpended balances in unrestricted funds 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 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 the 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 June 1, 2014 and ending December 31, 2014, or any other fiscal year.

Section 7: This Ordinance shall be in full force and effect immediately upon its passage and approval and publication as required by law. A certified copy of the Ordinance shall be filed with the County Clerk of DuPage County, Illinois, together with the certificate of the Treasurer 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 17th Day of July pursuant to a roll call vote.

Roll Call Vote: Ayes: _____

Nays: _____

Absent and Not Voting: _____

PASSED: _____

APPROVED: _____

Matthew Cushing, President
Board of Commissioners of the
Downers Grove Park District

Mark Roman, Secretary
Board of Commissioners of the
Downers Grove Park District

(seal)