

Downers Grove Park District
Ordinance Number 1213

COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE OF THE
DOWNERS GROVE PARK DISTRICT, DU PAGE COUNTY, ILLINOIS FOR
THE FISCAL YEAR BEGINNING JUNE 1, 2011 AND ENDING MAY 31, 2012.

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 16th of August, 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, 2011, through May 31, 2012. 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	\$510,580
Capital Projects Fund (Bond Proceeds)	4,400,429
Debt Service Fund (Restricted for Escrow)	983,431

Receipts Estimated for Fiscal Year:

Property Taxes-Current Year	\$ 3,177,056	\$4,637,240
Property Taxes-Bonds Principal and Interest	345,179	
Bond Rebate	105,440	
Provision for Loss and Cost (Debit)	0	
Replacement Tax	76,000	
Donations (Park Fees from Village & Donations)	120,575	
Interest Earned	21,370	
Building Rentals	117,397	
Miscellaneous Receipts and Other Revenue	74,223	
Transfers	600,000	

Bonds Issued	0	
Loan Agreement	0	
		<u>\$10,531,680</u>

BUDGETED EXPENDITURES

A. SALARIES

Administrative, Clerical, Bookkeeping	\$329,200
Park Maintenance (Full-time)	663,500
Park Maintenance (Seasonal)	162,400
Overtime Labor	31,000

B. CONTRACTUAL SERVICES

Data Processing	\$5,250
Dues and Subscriptions	11,100
Education and Training	12,200
Staff Development	1,000
Safety Training	2,000
Garbage Service	14,150
Insurance-Employee Group	226,700
Employee Benefits	18,000
Legal Fees	10,000
Maintenance Services	100,200
Contractual Repair of Vehicles	8,500
Contractual Repair of Equipment	5,000
Contractual Repair of Buildings	9,500
Office Expense	41,700
Planning Expense	2,000
Postage	1,950
Professional and Consultants Services	39,000
Publications and Printing	2,900
Rental and Leasing	12,300
Telephone	20,900
Utilities-Electric	49,500
Utilities-Natural Gas	11,600
Utilities-Sanitary	1,800
Utilities-Water	47,000

C. MATERIALS AND SUPPLIES

Repair of Vehicles	\$4,500
Repair of Equipment	17,900
Repair of Buildings and Facilities	2,500
Vandalism Repairs	1,000
Maintenance Supplies	97,700
Maintenance Supplies - Horticulture & Forestry	0
Maintenance Equipment-Small	6,000
Maintenance Supplies-Custodial	7,600
Maintenance Supplies-Athletic Fields/Forestry	26,500
Office Supplies	10,000
Motor Fuel, Oil	59,000

D.	FIXED CHARGES		
	Bank Fees		\$20
E.	CAPITAL OUTLAY		
	Land Improvements		\$10,400
	Building Improvements		6,000
	Equipment		4,000
	Furniture and Fixtures		0
	Capital Repair/Replacement		0
	Transfer to Other Funds		0
	Contingency		0
F.	CAPITAL PROJECTS FUND		
	Principal and Interest		\$1,344,246
	Land Acquisition/Development		5,266,000
		TOTAL EXPENDITURES	<u>\$8,703,716</u>
		Funds To Be Carried Forth	1,827,964
		ENDING BALANCE	<u>\$1,827,964</u>

2. RECREATION FUND

Balance of All Funds Forwarded:

Recreation Fund-General Purposes		\$560,905
Miniature Golf Fund		560
Fitness Center Fund		405,817

Receipts Estimated for Fiscal Year:

Property Taxes-Current Year	\$1,493,428	
Provision for Loss & Cost (Debit)	0	
Replacement Tax	76,000	
Donations	21,800	
Interest Earned	3,610	
Electricity Used	10,800	
Facility Rentals	89,300	
Park Permits	55,000	
Registration Fees	1,569,900	
Short Term Passes	0	
Punch Cards	14,300	
Daily Admissions	24,200	
Fitness Center Receipts	930,950	
Miniature Golf Receipts	76,890	
Miscellaneous Receipts	45,000	
Transfers from Other Funds	12,150	

\$5,390,610

BUDGETED EXPENDITURES

A. SALARIES

Administrative, Clerical, Bookkeeping	\$508,900
Clerical Part-time	0
Program Staff	399,300
Program Instructors	230,200
Program Leaders	251,000
Miniature Golf	43,405
Fitness Center	508,910
Park Maintenance (Lincoln Center)	154,130
Park Maintenance (General)	0
Park Maintenance (Recreation Center)	168,220

B. CONTRACTUAL SERVICES

Data Processing	\$21,310
Dues and Subscriptions	6,500
Education and Training	15,000
Staff Development	1,000
Safety Training	700
Garbage Service	9,550
Miniature Golf Operations	31,355
Fitness Center Operations	192,534
Insurance-Employee Group	180,340
Employee Benefit	3,720
Legal Fees	5,000
Contractual Services	40,920
Contractual Repair of Vehicles	2,300
Contractual Repair of Equipment	2,550
Contractual Repair of Buildings	15,550
Program Services	80,800
Inclusion Services	17,600
Instructional Services	288,100
Officiating Services	35,800
Office Expense	42,170
Postage	47,600
Professional and Consultants Services	30,200
Publications and Printing	63,100
Publicity Materials	8,300
Rental and Leasing	24,975
Telephone	22,250
Transportation	22,800
Recreation Light-Utility	29,800
Recreation Light-Maintenance	10,000
Utilities-Electric	108,300
Utilities-Natural Gas	18,900
Utilities-Sanitary	1,875
Utilities-Water	7,000

C. MATERIALS AND SUPPLIES

Repair of Vehicles	\$300
Repair of Equipment	1,700
Repair of Buildings	1,950

	Vandalism Repairs		1,000
	Program Supplies		102,800
	Maintenance Supplies		5,250
	Small Equipment		3,600
	Maintenance Supplies - Custodial		17,600
	Office Supplies		23,900
	Motor Fuel, Oil		3,500
D.	FIXED CHARGES		
	Bank Fees		\$21,000
E.	CAPITAL OUTLAY		
	Land Improvements		\$0
	Building Improvements		0
	Equipment		0
	Furniture/Fixtures		0
	Capital Repair/Replacement		0
	Contingency		2,000
	Transfers		<u>450,000</u>
	TOTAL EXPENDITURES		<u>\$4,286,564</u>
	Funds To Be Carried Forth		1,104,046
	ENDING BALANCE		<u>\$1,104,046</u>
3.	MUSEUM AND AQUARIUM FUND		
	Balance of All Funds Forwarded:		
	Funds Obligated for General Purposes		\$148,672
	Receipts Estimated for Fiscal Year:		636,893
	Property Taxes-Current Year	\$582,343	
	Provision for Loss and Cost (Debit)	0	
	Donations	3,500	
	Interest Earned	1,250	
	Registration Fees	49,500	
	Miscellaneous Receipts	300	
			<u>\$785,565</u>
	BUDGETED EXPENDITURES		
A.	SALARIES		
	Administrative and Clerical		\$127,660
	Clerical/Part-time		31,900
	Program Supervisors		130,590
	Program Instructor		13,300
	Maintenance and Custodial		92,640
B.	CONTRACTUAL SERVICES		
	Data Processing		\$10,080
	Dues and Subscriptions		1,070
	Education and Training		1,450
	Staff Development		200

Safety Training	350
Garbage	1,000
Insurance-Employee Group	46,375
Employee Benefits	400
Legal Fees	325
Maintenance Services	17,110
Contractual Repair of Equipment	1,130
Contractual Repair of Buildings	1,500
Cultural Events, Recreation Program Services	2,100
Office Expense	0
Planning Expense	0
Postage	1,200
Professional and Consultants Services	21,930
Publications and Printing	1,850
Rental and Leasing	350
Telephone	3,650
Utilities-Electric	6,550
Utilities-Natural Gas	4,950
Utilities-Sanitary	410
Utilities-Water	595

C. MATERIALS AND SUPPLIES

Repair of Equipment	\$500
Repair of Buildings	1,000
Recreation Program Supplies	6,350
Maintenance Supplies	2,550
Small Equipment	0
Maintenance Supplies-Custodial	650
Office and Conservation Supplies	1,800

D. CAPITAL OUTLAY

Land Improvements	\$44,090
Building Improvements	0
Equipment	0
Furniture and Fixtures	0
Capital Repair/Replacement	0
Transfers to Other Funds	112,150
Contingency	<u>150</u>

TOTAL EXPENDITURES \$689,905

Funds To Be Carried Forth 95,660

ENDING BALANCE \$95,660

4. LIABILITY INSURANCE FUND

Balance of All Funds Forwarded:	\$42,519
Receipts Estimated For Fiscal Year:	160,191
Property Taxes - Current Year	\$138,541
Donations	0

Interest Earned	150	
Transfer from Other Funds	21,500	
		<u>\$202,710</u>
BUDGETED EXPENDITURES		
Liability Insurance Premiums		\$196,677
Professional and Consultant Services		3,000
Land Safety Improvements		0
Building Safety Improvements		0
Equipment		0
Furniture		<u>0</u>
TOTAL EXPENDITURES		<u>\$199,677</u>
Funds To Be Carried Forth		3,033
ENDING BALANCE		<u>\$3,033</u>

5. COMPENSATED ABSENCES FUND

Balance of All Funds Forwarded:		\$194,965
Receipts Estimated For Fiscal Year:		270
Interest Earned	\$270	
Transfer from Other Funds	0	
		<u>\$195,235</u>
BUDGETED EXPENDITURES		
Reserve for Employee Benefits		\$0
TOTAL EXPENDITURES		<u>\$0</u>
Funds To Be Carried Forth		195,235
ENDING BALANCE		<u>\$195,235</u>

6. ILLINOIS MUNICIPAL RETIREMENT FUND

Balance of All Funds Forwarded:		\$50,749
Receipts Estimated For Fiscal Year:		414,970
Property Taxes-Current Year	\$382,750	
Interest Earned	220	
Transfer from Other Funds	32,000	
		<u>\$465,719</u>
BUDGETED EXPENDITURES		
I.M.R.F. Payments		<u>\$437,000</u>
TOTAL EXPENDITURES		<u>\$437,000</u>
Funds To Be Carried Forth		28,719
ENDING BALANCE		<u>\$28,719</u>

7. F.I.C.A.

Balance of All Funds Forwarded:		\$27,016
Receipts Estimated For Fiscal Year:		330,636
Property Taxes-Current Year	\$298,216	
Interest Earned	420	
Transfer from Other Funds	32,000	
		<u>\$357,652</u>
BUDGETED EXPENDITURES		
F.I.C.A. Payments		<u>\$336,000</u>
		<u>\$336,000</u>
Funds To Be Carried Forth		21,652
		<u>\$21,652</u>

8. AUDIT FUND

Balance of All Funds Forwarded:		\$6,871
Receipts Estimated For Fiscal Year:		16,442
Property Taxes-Current Year	16,437	
Interest Earned	5	
		<u>\$23,313</u>
BUDGETED EXPENDITURES		
Auditing		\$17,600
Professional and Consultants Services		<u>1,000</u>
		<u>\$18,600</u>
Funds To Be Carried Forth		4,713
		<u>\$4,713</u>

9. GOLF COURSE FUND

Balance of All Funds Forwarded:		\$317,226
Receipts Estimated For Fiscal Year:		1,096,650
Interest Earned	\$1,600	
Building Rentals	6,980	
Registration Fees	109,350	
Season Privileges	46,700	
Greens Fees	580,950	
Driving Range Fees	111,930	
Golf Car Rentals-Power	101,130	
Other Rentals	13,710	
Concession Sales	100,000	
Pro Shop Merchandise Items	19,000	
Miscellaneous Receipts and Other Revenue	5,300	

BUDGETED EXPENDITURES

A. SALARIES

Administrative, Clerical and Supervisory	\$199,330
Program Instructors	34,470
Maintenance (Full-time)	136,000
Maintenance (Seasonal)	57,800
Clubhouse Personnel	79,500
Overtime Labor	4,200

B. CONTRACTUAL SERVICES

Data Processing	\$8,120
Dues and Subscriptions	1,300
Education and Training	1,600
Safety Training	450
Garbage Service	2,200
Insurance-Employee Group	42,950
Employee Benefits	600
Legal Fees	100
Maintenance Services	18,000
Contractual Repair of Vehicles	4,550
Contractual Repair of Equipment	4,850
Contractual Repair of Buildings and Facilities	900
Postage	600
Professional and Consultants Services	7,600
Publications and Printing	3,150
Publicity Materials	1,700
Rental and Leasing	19,700
Telephone	4,620
Utilities-Electric	15,500
Utilities-Natural Gas	3,600
Utilities-Sanitary	400
Utilities-Water	1,200

C. MATERIALS AND SUPPLIES

Repair of Vehicles	\$100
Repair of Equipment	10,700
Repair of Buildings	700
Vandalism Repairs and Materials	0
Recreation Program Supplies	6,200
Range Supplies	11,840
Chemicals	36,900
Maintenance Supplies	32,500
Small Equipment	5,500
Maintenance Supplies-Custodial	1,950
Office Supplies	1,600
Motor Fuel, Oil	15,750
Concession Merchandise	32,000
Pro Shop Merchandise	9,500

Concession Supplies	2,500
Bank Fees	13,500

D. CAPITAL OUTLAY

Land Improvements	\$36,000
Building Improvements	2,500
Equipment	13,000
Furniture and Fixtures	1,200
Reserve for Capital	0
Transfers to Other Funds	135,500
Contingency	<u>1,000</u>

TOTAL EXPENDITURES \$1,025,430

Funds To Be Carried Forth 388,446

ENDING BALANCE \$388,446

10. SEASPAR FUND

Balance of All Funds Forwarded:		\$0
Receipts Estimated For Fiscal Year:		375,705
Property Taxes-Current Year	\$375,705	
		<u>\$375,705</u>

BUDGETED EXPENDITURES

SEASPAR Expense \$375,705

TOTAL EXPENDITURES \$375,705

Funds To Be Carried Forth 0

ENDING BALANCE \$0

SUMMARY

BALANCE OF ALL FUNDS FORWARDED

General Corporate Fund	\$510,580
Recreation Program Fund	967,282
Museum and Aquarium Fund	148,672
Liability Insurance Fund	42,519
Compensated Absences Fund	194,965
Illinois Municipal Retirement Fund	50,749
F.I.C.A.	27,016
Audit Fund	6,871
Capital Projects Fund (Land Acquisition and/or Development)	4,400,429
Debt Service Fund (Restricted for Escrow)	983,431
*SEASPAR Fund	0
Golf Course Fund	317,226
Cash - Restricted for Current Liabilities	<u>1,734,134</u>
	\$9,383,874

RECEIPTS ESTIMATED FOR FISCAL YEAR

A. Property Taxes - Current Year		\$6,809,655
General Corporate Fund	\$3,177,056	
Recreation Program Fund	1,493,428	
Museum and Aquarium Fund	582,343	
Liability Insurance Fund	138,541	
Illinois Municipal Retirement Fund	382,750	
F.I.C.A.	298,216	
Audit Fund	16,437	
Bonds and Interest	345,179	
Recreation for Handicapped	375,705	
Provision for Loss and Cost (Debit) from Levy	0	
Bond Rebate from Federal Government		\$105,440
Replacement Tax from State of Illinois		\$152,000
B. Non-Taxable Receipts		\$5,025,230
Donations (Park Fees from Village & Donations)	\$145,875	
Interest Earned	30,365	
Electricity Used (Athletic Lighting)	10,800	
Building Rentals	124,377	
Lincoln and Recreation Center Rentals	89,300	
Park Permits	55,000	
Registration Fees	1,757,250	
Season Privileges	767,700	
Short Term Passes	34,000	
Punch Cards	81,800	
Personal Training	54,760	
Greens Fees	617,750	
Driving Range Fees	111,930	
Golf Cart Rentals	101,130	
Other Rentals	13,710	
Daily Admissions	46,800	
Concession Sales	140,000	
Pro Shop Sales	19,550	
Miscellaneous Receipts	125,483	
Revenue from Sale of Bonds	0	
Revenue from Loan Agreement	0	
Transfers	697,650	
Accrual to cash adjustments	0	
		<u>\$21,476,199</u>

EXPENDITURES BUDGETED FOR FISCAL YEAR

General Corporate Fund	\$8,703,716
Recreation Program Fund	4,286,564
Museum and Aquarium Fund	689,905
Liability Insurance Fund	199,677
Compensated Absences Fund	0
Illinois Municipal Retirement Fund	437,000
F.I.C.A.	336,000
Audit Fund	18,600

Golf Course Fund	1,025,430
*SEASPAR Fund	375,705
Funds To Be Carried Forth	5,403,602
	<u>\$21,476,199</u>

COMBINED SUMMARY:

- a) That the estimated cash on hand at the beginning of the fiscal year is \$9,383,874.
- b) That the estimated cash expected to be received during the fiscal year from all sources is \$12,092,325.
- c) That the estimated expenditures contemplated for the fiscal year are \$16,072,597.
- d) That the estimated cash expected to be on hand at the end of the fiscal year is \$5,403,602.

*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: August 16, 2012

APPROVED: _____

Janet Barr, Secretary

Robert J. Gelwicks, President