

**ORDINANCE NO. 1406-01
BUDGET AND APPROPRIATION ORDINANCE**

**AN ORDINANCE ADOPTING THE COMBINED ANNUAL
BUDGET AND APPROPRIATION OF FUNDS FOR THE
RIVER FOREST PARK DISTRICT,
COOK COUNTY, ILLINOIS
FOR THE FISCAL YEAR BEGINNING ON THE
FIRST (1ST) DAY OF MAY, 2014
AND ENDING ON THE
THIRTIETH (30TH) DAY OF APRIL, 2015**

BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS (“Board”) OF THE RIVER FOREST PARK DISTRICT (“Park District”), Cook County, Illinois:

SECTION 1. It is hereby found and determined that:

- (a) This board has heretofore caused to be prepared a combined Annual Budget and Appropriation in tentative form, which Ordinance has been conveniently available for public inspection for a least thirty (30) days prior to final action thereon; and
- (b) A public hearing was held at the Administrative Offices, 401 Thatcher Avenue, River Forest, Illinois, on the 16th day of June, 2014 on said Ordinance, notice of said hearing having been given at least one (1) week prior to such hearing by publication in the Wednesday Journal, a newspaper published within the Park District; and
- (c) That all other legal requirements for the adoption of the Annual Budget and Appropriation Ordinance of the Park District for the fiscal year beginning May 1, 2014 and ending April 30, 2015 have heretofore been performed.

SECTION 2. The following sums of money, or so much thereof as may be authorized by law for the following objects and purposes, be and the same are hereby budgeted and appropriated for the fiscal year beginning the first (1st) day of May, 2014 and ending on the thirtieth (30th) day of April, 2015:

SUMMARY OF FUNDS

I.	CORPORATE FUND	\$ 1,207,270
II.	RECREATION FUND	1,002,492
III.	ILLINOIS MUNICIPAL RETIREMENT FUND	61,456
IV.	BOND AND INTEREST FUND.....	77,238
V.	SPECIAL RECREATION FUND.....	163,415
VI.	LIABILITY INSURANCE FUND	40,308
VII.	AUDIT EXPENSE FUND.....	11,385
VIII.	CAPITAL IMPROVEMENT FUND.....	719,498
	TOTAL SUMMARY OF ALL FUNDS	<u>\$3,283,061</u>

**RIVER FOREST PARK DISTRICT
Draft Working Budget
Fiscal Year 2014-2015**

	BUDGET	APPROPRIATION
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ADMINISTRATIVE EXPENSES (10)

510-101 Executive Director	\$0.00	\$0.00
510-102 Business Manager	\$0.00	\$0.00
510-109 Director's Auto Reimbursement	\$0.00	\$0.00
510-122 Health Insurance	\$70,100.00	\$80,615.00
510-123 Employer FICA & Medicare	\$45,000.00	\$51,750.00
510-124 Health/Wellness Incentive	\$1,200.00	\$1,380.00
510-125 Health Reimbursement Arrangement	\$0.00	\$0.00
510-204 Miscellaneous Service	\$1,000.00	\$1,150.00
510-205 Legal Service	\$0.00	\$0.00
510-206 IT Service	\$0.00	\$0.00
510-207 Website Service	\$0.00	\$0.00
510-208 Email Provider Service	\$250.00	\$287.50
510-701 Office Supplies	\$1,500.00	\$1,725.00
510-702 Office Equipment R&R	\$1,500.00	\$1,725.00
510-703 Office Furniture R & R	\$2,000.00	\$2,300.00
510-706 Staff Expenses	\$2,000.00	\$2,300.00
510-707 Professional Assoc. Fees	\$1,000.00	\$1,150.00
510-708 Computer Equipment R & R	\$3,000.00	\$3,450.00
510-709 Computer Software R & R	\$1,500.00	\$1,725.00
510-710 Printing	\$1,000.00	\$1,150.00
510-714 Postage & Delivery	\$750.00	\$862.50
510-715 Board Expenses	\$1,500.00	\$1,725.00
510-717 Criminal History Checks	\$100.00	\$115.00
510-718 Miscellaneous Expense	\$100.00	\$115.00
510-721 Telephone System R & R	\$1,500.00	\$1,725.00
510-722 Professional Development	\$2,000.00	\$2,300.00
510-723 Mileage Reimbursement	\$1,000.00	\$1,150.00
510-724 Physicals/Drug Tests	\$500.00	\$575.00
510-725 Legal Notices/Advertising	\$1,000.00	\$1,150.00
TOTAL ADMINISTRATIVE EXPENSES	\$139,500.00	\$160,425.00

FACILITY EXPENSES (20)

520-107 Park Ambassadors	\$7,500.00	\$8,625.00
520-108 Building Attendant	\$500.00	\$575.00
520-221 HVAC Service	\$3,000.00	\$3,450.00
520-223 Inspection/Fees	\$2,500.00	\$2,875.00
520-821 Depot R & R	\$2,500.00	\$2,875.00
520-822 Maintenance Facility R & R	\$3,000.00	\$3,450.00
520-823 Batting Cage R & R	\$1,000.00	\$1,150.00
520-824 Park Bathroom Buildings R & R	\$3,000.00	\$3,450.00
520-825 Janitorial/TP/Paper Towel Supplies	\$5,000.00	\$5,750.00
520-826 Keystone Center R&R	\$2,000.00	\$2,300.00
520-901 Electricity	\$4,000.00	\$4,600.00
520-902 Heating Fuel	\$4,000.00	\$4,600.00
520-903 Telephone	\$5,000.00	\$5,750.00
520-904 Water	\$500.00	\$575.00
520-905 Alarm	\$3,000.00	\$3,450.00
520-906 Cable	\$0.00	\$0.00
520-909 Electricity	\$2,000.00	\$2,300.00
520-910 Heating Fuel	\$1,000.00	\$1,150.00
520-913 Electricity	\$2,200.00	\$2,530.00
520-916 Water	\$250.00	\$287.50
520-917 Electricity	\$2,000.00	\$2,300.00
520-918 Heating Fuel	\$4,000.00	\$4,600.00
520-919 Telephone	\$0.00	\$0.00
520-920 Water	\$500.00	\$575.00
520-921 Alarm	\$600.00	\$690.00

**RIVER FOREST PARK DISTRICT
Draft Working Budget
Fiscal Year 2014-2015**

	BUDGET	APPROPRIATION
520-931 Electricity	\$1,500.00	\$1,725.00
520-932 Heating Fuel	\$2,000.00	\$2,300.00
520-933 Telephone	\$0.00	\$0.00
520-934 Water	\$0.00	\$0.00
520-935 Alarm	\$600.00	\$690.00
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TOTAL FACILITY EXPENSES \$63,150.00 \$72,622.50

PLATFORM TENNIS MEMBERSHIP EXPENSES (25)

525-201 Pro/Administration Fees	\$500.00	\$575.00
525-202 Reservation Software	\$250.00	\$287.50
525-203 Platform Tennis Services	\$2,000.00	\$2,300.00
525-211 Merchandise	\$2,000.00	\$2,300.00
525-212 FOB Keys	\$1,000.00	\$1,150.00
525-213 Special Events	\$1,000.00	\$1,150.00
525-214 Platform Tennis R & R	\$1,500.00	\$1,725.00
525-941 Electricity/Lights	\$1,500.00	\$1,725.00
525-942 Heating Fuel	\$2,000.00	\$2,300.00
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TOTAL PLATFORM TENNIS MEMBERSHIP EXPENS: \$11,750.00 \$13,512.50

PARK EXPENSES (30)

530-103 Park Manager	\$63,000.00	\$72,450.00
530-104 Park Maintenance Staff	\$96,500.00	\$110,975.00
530-105 Overtime	\$9,700.00	\$11,155.00
530-106 Seasonal Park Maintenance Staff	\$6,000.00	\$6,900.00
530-242 Landscaping Service	\$2,000.00	\$2,300.00
530-243 Ornamental Service	\$3,000.00	\$3,450.00
530-244 Irrigation Service	\$5,000.00	\$5,750.00
530-245 Fertilizer & Weed Control Service	\$5,000.00	\$5,750.00
530-246 Tree Service	\$10,000.00	\$11,500.00
530-247 Electrical Service	\$4,000.00	\$4,600.00
530-248 Lightning Detections Service	\$500.00	\$575.00
530-249 Inspection Fees	\$1,000.00	\$1,150.00
530-250 Portable Restroom Service	\$2,000.00	\$2,300.00
530-801 Park Equipment R & R	\$10,000.00	\$11,500.00
530-802 Maintenance Equipment R & R/Supplies	\$6,000.00	\$6,900.00
530-803 Tree and Shrub Supplies	\$1,500.00	\$1,725.00
530-804 Ornamental Supplies	\$6,000.00	\$6,900.00
530-805 Fertilizer & weed Control Supplies	\$3,000.00	\$3,450.00
530-806 Vehicle Fuel	\$10,000.00	\$11,500.00
530-807 Vehicle & Tractor R & R	\$10,000.00	\$11,500.00
530-808 Landscape Supplies	\$5,000.00	\$5,750.00
530-809 Athletic Field Maintenance Supplies	\$9,000.00	\$10,350.00
530-810 RFYBS Expenses	\$1,000.00	\$1,150.00
530-811 RFYS Expenses	\$1,000.00	\$1,150.00
530-812 Memorial Brick Program	\$500.00	\$575.00
530-813 Uniforms & Safety Clothing	\$2,000.00	\$2,300.00
530-814 Memorial Tree Program	\$1,200.00	\$1,380.00
530-817 Trash Disposal	\$9,000.00	\$10,350.00
530-818 Equipment Rental	\$2,000.00	\$2,300.00
530-820 Signage	\$2,000.00	\$2,300.00
530-921 Irrigation/Water Fountain Water	\$27,000.00	\$31,050.00
530-922 Park Security Lights	\$1,500.00	\$1,725.00
530-923 Electric - Athletic Field Lights	\$10,000.00	\$11,500.00
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TOTAL PARK EXPENSES \$325,400.00 \$374,210.00

550-900 CORPORATE CONTINGENCY \$10,000.00 \$11,500.00
560-999 FUND TRANSFERS \$500,000.00 \$575,000.00

TOTAL CORPORATE FUND

\$1,049,800.00

\$1,207,270.00

**RIVER FOREST PARK DISTRICT
Draft Working Budget
Fiscal Year 2014-2015**

	BUDGET	APPROPRIATION
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ADMINISTRATIVE EXPENSES (10)

610-101	Executive Director-Rec	\$111,088.00	\$127,751.20
610-102	Business Manager-Rec	\$65,920.00	\$75,808.00
610-103	Recreation Manager	\$50,470.00	\$58,040.50
610-104	Recreation Supervisor	\$42,436.00	\$48,801.40
610-108	Registrar	\$33,218.00	\$38,200.70
610-109	Registrar Overtime	\$1,700.00	\$1,955.00
610-110	Director's Auto Reimbursement-Rec	\$4,200.00	\$4,830.00
610-111	Communications/Marketing Supervisor	\$17,000.00	\$19,550.00
610-122	Health Insurance-Rec	\$85,100.00	\$97,865.00
610-124	Health/Wellness Incentive	\$1,500.00	\$1,725.00
610-125	Health Reimbursement Arrangement	\$2,800.00	\$3,220.00
610-204	Miscellaneous Service	\$500.00	\$575.00
610-205	Legal Service	20,000.00	\$23,000.00
610-206	IT Service	5,000.00	\$5,750.00
610-207	Website Service	2,000.00	\$2,300.00
610-208	Email Provider Service	500.00	\$575.00
610-210	Printing Service	11,000.00	\$12,650.00
610-211	Photographer	0.00	\$0.00
610-701	Office Supplies	\$7,000.00	\$8,050.00
610-702	Office Equipment R & R	\$1,500.00	\$1,725.00
610-704	Office Furniture R & R	\$1,500.00	\$1,725.00
610-706	Staff Expenses	\$2,000.00	\$2,300.00
610-707	Professional Association Fees	\$2,500.00	\$2,875.00
610-708	Computer Equipment	\$3,000.00	\$3,450.00
610-709	Computer Software	\$2,500.00	\$2,875.00
610-712	Scholarships	\$500.00	\$575.00
610-713	Youth Intervention	\$4,000.00	\$4,600.00
610-714	Postage & Delivery	\$3,500.00	\$4,025.00
610-717	Criminal Background Checks	\$1,500.00	\$1,725.00
610-718	Miscellaneous Expense	\$200.00	\$230.00
610-721	Telephone System R & R	\$1,500.00	\$1,725.00
610-722	Professional Development	\$2,000.00	\$2,300.00
610-723	Mileage Reimbursement	\$500.00	\$575.00
610-724	Physicals/Drug Tests	\$1,800.00	\$2,070.00
610-725	Credit Card Charges	\$9,000.00	\$10,350.00
610-726	Registration Transaction Fees	\$11,500.00	\$13,225.00
TOTAL ADMINISTRATIVE EXPENSES		\$510,432.00	\$586,996.80

RECREATION PROGRAM EXPENSES (40)

640-106	Camp Staff Salaries	\$43,500.00	\$50,025.00
640-110	Seasonal Recreation Salaries	\$6,500.00	\$7,475.00
640-111	Recreation Basketball Staff Salaries	\$7,500.00	\$8,625.00
640-112	Travel Basketball Salaries	\$500.00	\$575.00
640-113	Travel Volleyball Salaries	\$1,500.00	\$1,725.00
640-114	Birthday Party Salaries	\$1,200.00	\$1,380.00
640-230	Athletic Program Service	\$50,000.00	\$57,500.00
640-231	Recreation Program Service	\$50,000.00	\$57,500.00
640-232	Travel Basketball Service	\$7,000.00	\$8,050.00
640-233	Travel Volleyball Service	\$1,000.00	\$1,150.00
640-234	Summer Camp Service	\$50,000.00	\$57,500.00
640-235	Recreation Basketball Service	\$9,500.00	\$10,925.00
640-236	Special Event Service	\$2,500.00	\$2,875.00
640-237	Memorial Day Parade Service	\$4,000.00	\$4,600.00
640-238	Thursday Summer Nights Service	\$2,500.00	\$2,875.00
640-239	Clear Sky Entertainment Service	\$3,500.00	\$4,025.00
640-240	Makin Tracks Service	\$1,200.00	\$1,380.00
640-241	Polar Express Service	\$2,000.00	\$2,300.00
640-242	Paddle Tennis Lessons	\$5,200.00	\$5,980.00
640-243	Paddle Tennis League	\$0.00	\$0.00

**RIVER FOREST PARK DISTRICT
Draft Working Budget
Fiscal Year 2014-2015**

	BUDGET	APPROPRIATION	
640-801	Recreation Program Supplies	\$3,000.00	\$3,450.00
640-802	Athletic Program Supplies	\$1,000.00	\$1,150.00
640-803	Recreation Basketball Supplies	\$1,500.00	\$1,725.00
640-804	Travel Basketball Supplies	\$500.00	\$575.00
640-805	Travel Volleyball Supplies	\$500.00	\$575.00
640-806	Special Events Supplies	\$5,000.00	\$5,750.00
640-807	Summer Camp Supplies	\$2,500.00	\$2,875.00
640-808	Birthday Party Supplies	\$1,500.00	\$1,725.00
640-809	Makin Tracks Supplies	\$9,500.00	\$10,925.00
640-810	Thursday Summer Night Supplies	\$3,000.00	\$3,450.00
640-811	Recreation Basketball Uniforms	\$5,000.00	\$5,750.00
640-812	Travel Basketball Uniforms	\$2,500.00	\$2,875.00
640-813	Travel Volleyball Uniforms	\$500.00	\$575.00
640-814	Summer Camp Uniforms	\$2,000.00	\$2,300.00
640-815	Program Uniforms	\$500.00	\$575.00
640-817	Safety Supplies	\$500.00	\$575.00
640-821	Facility Rental	\$8,000.00	\$9,200.00
640-822	Pool Pass Reimbursement	\$13,500.00	\$15,525.00
640-823	Polar Express Supplies	\$800.00	\$920.00
640-824	Depot Program Room Rental Expense	\$11,000.00	\$12,650.00
640-825	Keystone Center Program Room Rental	\$2,500.00	\$2,875.00
640-826	Birthday Party Rental Expense	\$250.00	\$287.50
640-828	Clear Sky Supplies	\$2,000.00	\$2,300.00
640-829	Memorial Day Parade Supplies	\$4,500.00	\$5,175.00
640-831	Contractor Program Supplies	\$5,500.00	\$6,325.00
640-832	Platform Tennis Merchandise	\$100.00	\$115.00
640-833	Platform Tennis Program Supplies	\$250.00	\$287.50
640-834	Makin Tracks Donation to WSSRA	\$7,500.00	\$8,625.00
640-835	Parks Foundation Reimburse Expenses	\$0.00	\$0.00
640-836	Marketing/Advertising	\$500.00	\$575.00
640-837	Recreation Rental Equipment	\$100.00	\$115.00
640-839	Summer Camp Trip Expenses	\$2,000.00	\$2,300.00
640-891	Capitol Improvement - Rec	\$0.00	\$0.00
TOTAL RECREATION PROGRAM EXPENSES		\$346,600.00	\$398,590.00
 <u>CONCESSION EXPENSES (50)</u>			
650-115	Concession Salaries	\$1,700.00	\$1,955.00
650-851	Keystone Concession Supplies	\$1,500.00	\$1,725.00
650-852	Priory Concession Supplies	\$0.00	\$0.00
650-853	Keystone Concession Equipment R & R	\$1,500.00	\$1,725.00
650-854	Priory Concession Equipment R & R	\$0.00	\$0.00
650-855	Uniforms/Safety Clothing	\$0.00	\$0.00
TOTAL CONCESSION EXPENSES		\$4,700.00	\$5,405.00
660-999	RECREATION CONTINGENCY	\$10,000.00	\$11,500.00
TOTAL RECREATION FUND		\$871,732.00	\$1,002,491.80

**RIVER FOREST PARK DISTRICT
Draft Working Budget
Fiscal Year 2014-2015**

	BUDGET	APPROPRIATION
ILLINOIS MUNICIPAL RETIREMENT FUND		
Administrative Expense		
7125 Employer IMRF	\$53,440.00	\$61,456.00
TOTAL IMRF FUND	\$53,440.00	\$61,456.00

BOND & INTEREST FUND		
BOND ISSUANCES		
7350 Bond Administration Fees	\$0.00	\$0.00
7364 Principal - \$184,950K, 2011 Bond	\$65,055.00	\$74,813.25
7365 Interest - \$184,950K, 2011 Bond	\$2,108.89	\$2,425.22
TOTAL BOND ISSUANCES	\$67,163.89	\$77,238.47

SPECIAL RECREATION FUND		
Program Expense		
7560 WSSRA Special Recreation Dues	\$135,100.00	\$155,365.00
7561 Inclusion	\$7,000.00	\$8,050.00
7591 ADA Capitol Improvements	\$0.00	\$0.00
TOTAL SPECIAL RECREATION FUND	\$142,100.00	\$163,415.00

LIABILITY FUND		
Administration Expense		
7735 Unemployment Ins.	\$10,000.00	\$11,500.00
7736 Comp. Liability Ins - PDRMA	\$23,550.00	\$27,082.50
7737 Safety Committee & Training	\$1,500.00	\$1,725.00
7799 Liability Contingency	\$0.00	\$0.00
TOTAL LIABILITY FUND	\$35,050.00	\$40,307.50

AUDIT FUND		
Contractual & Professional Services		
7840 Audit Services	\$9,200.00	\$10,580.00
7841 Accounting Services	\$0.00	\$0.00
7842 Publication Fees	\$100.00	\$115.00
7843 Professional/CAFR Fees	\$600.00	\$690.00
TOTAL IMRF FUND	\$9,900.00	\$11,385.00

CAPITAL PROJECTS FUND		
EXPENDITURES		
7980 Design Services	\$0.00	\$0.00
7981 Facilities & Parks Improvements	\$625,650.00	\$719,497.50
TOTAL CAPITOL PROJECTS FUND	\$625,650.00	\$719,497.50
TOTAL EXPENSES	\$2,854,835.89	\$3,283,061.27

Each of said sums of money and the aggregate thereof are deemed necessary by this Board to defray the necessary expenses and liabilities of this District during the fiscal year beginning May 1, 2014 and ending April 30, 2015 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended April 30, 2014 and prior years are hereby specifically re-appropriated 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, in making this appropriation in accordance with applicable law.

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

SECTION 3. The following determinations have been made and are hereby made a part of the aforesaid budget:

- a. An estimate of the cash on hand at the beginning of the fiscal year is expected to be \$3,561,763
- b. An estimate of the cash expected to be received during the fiscal year from all sources is \$2,005,145.
- c. An estimate of the expenditures contemplated for the fiscal year is \$2,354,836
- d. An estimate of the cash expected to be on hand at the end of the fiscal year is \$2,385,771
- e. An estimate of the amount of taxes to be received during the fiscal year is \$1,498,042

SECTION 4. The receipts and revenues of the **River Forest Park District** derived from sources other than taxation and not specifically appropriated, and all unexpended balances from the preceding fiscal year not required for the purposes for which they were appropriated and levied, shall constitute the General Fund and shall first be placed to the credit of such fund.

SECTION 5. All ordinances or parts of ordinances conflicting with any of the provisions of this Ordinance be, and the same are hereby repealed to the extent of such conflict. If any item or portion thereof of this Budget and Appropriation Ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such items or the remaining portion of this Ordinance.

SECTION 6. This Ordinance shall be in full force and effect immediately upon its passage.

PASSED this 16th day of June, 2014

AYES: _____ ABSENT: _____

NAYS: _____ ABSTAIN: _____

RIVER FOREST PARK DISTRICT

[SEAL]

By: _____

Board President

ATTEST:

Board Secretary

**RIVER FOREST PARK DISTRICT,
COOK COUNTY, ILLINOIS**

**CERTIFICATION OF ESTIMATE
OF REVENUE
FISCAL YEAR 2014 – 2015**

I, Paul Koester, do hereby certify that I am the duly qualified Treasurer of the River Forest Park District, Cook County, Illinois, and its chief fiscal officer of said Park District. As such officer I do further certify that the revenues, by source, anticipated to be received by the Park District in the fiscal year beginning May 1, 2014 and ending April 30, 2015.

ESTIMATE OF REVENUE
(cents omitted)

SOURCE	AMOUNT
Real Estate Taxes	\$1,498,042.
Personal Property Replacement Tax	\$16,152.
Interest Revenue	\$12,451
Miscellaneous Receipts	\$10,700.
Rental Revenue	\$39,500.
Donations	\$19,050.
Program Fees	\$409,250.
TOTAL	<u>\$2,005,145.</u>

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the River Forest Park District this _____ day of _____, 2014.

Treasurer, River Forest Park District,
County, Illinois

[SEAL]