

ORDINANCE NO. 5113

**ANNUAL BUDGET AND APPROPRIATION
ORDINANCE
OAK LAWN PARK DISTRICT**

**ANNUAL BUDGET AND APPROPRIATION
ORDINANCE OF THE OAK LAWN PARK DISTRICT
FOR FISCAL YEAR BEGINNING MAY 1, 2013
AND ENDING APRIL 30, 2014**

BE IT ORDAINED BY THE OAK LAWN PARK DISTRICT OF THE COUNTY OF COOK AND THE STATE OF ILLINOIS:

SECTION 1: That the fiscal year of the OAK LAWN PARK DISTRICT , Cook County, Illinois, be and the same is hereby fixed and declared to be from May 1, 2013 to April 30, 2014 inclusive.

SECTION 2: That the following under their respective headings are (A) the BUDGET: and (B) the APPROPRIATION of the OAK LAWN PARK DISTRICT for the fiscal year beginning May 1, 2013, and ending April 30, 2014, and are for each object money set forth and are to defray all necessary expenses and liabilities of said Park District for said fiscal year ; and that said sums of money are deemed necessary by the Board of Commissioners of said Park District to defray said expenses and liabilities.

SECTION 3: That as part of the annual budget , the OAK LAWN PARK DISTRICT for the fiscal year beginning May 1, 2013 and ending April 30, 2014 , is as stated:

- »» That the estimated fund balance on hand at the beginning of the fiscal year in all accounts is..... \$ 5,261,704
- »» That the estimated revenues expected to be received during the fiscal year from all sources is..... \$ 17,223,608
- »» That the estimated expenditures contemplated for the fiscal year are..... \$ 20,076,492
- »» That the estimated fund balance expected to be on hand at the end of the fiscal year is..... \$ 2,408,820
- »» That the estimated amount of property taxes to be received by the Oak Lawn Park District during the fiscal year is..... \$ 5,510,135

Oak Lawn Park District
Corporate Fund Budget
For the Fiscal Year Ended April 30, 2014

Governmental Type Fund

| » <u>Estimated Revenue</u> | <u>2013/2014 Budget</u> |
|-----------------------------------|--------------------------------|
| Property Tax | \$ 1,664,000 |
| Replacement Tax | 120,000 |
| Property Rental | 42,000 |
| Interest Income | 750 |
| Other | 12,250 |
| Program Fees | <u>-</u> |
| Total Revenues | <u><u>\$ 1,839,000</u></u> |

| » <u>Estimated Expenditures</u> | | <u>Appropriation</u> |
|--|--------------------------------|--------------------------------|
| Salaries & Wages | \$ 516,235 | \$ 567,859 |
| Contractual Services | 136,500 | 150,150 |
| Materials & Supplies | 20,500 | 22,550 |
| Utilities | 41,850 | 46,035 |
| Equipment | 10,000 | 11,000 |
| Other | 946,861 | 1,041,547 |
| Health Insurance | <u>86,500</u> | <u>95,150</u> |
| Total Expenditures | <u><u>\$ 1,758,446</u></u> | <u><u>\$ 1,934,291</u></u> |

» Fund Balance

| | |
|---|------------------------------|
| Estimated Fund Balance at April 30, 2013 | \$ 607,505 |
| Total Estimated Revenue | \$ 1,839,000 |
| Total Estimated Expenditures | <u>(1,758,446)</u> |
| Estimated Funds Balance at April 30, 2014 | <u><u>\$ 688,059</u></u> |

Oak Lawn Park District
 Recreation Fund Budget
 For the Fiscal Year Ended April 30, 2014

Governmental Type Fund

| » <u>Estimated Revenue</u> | <u>2013/2014 Budget</u> |
|-----------------------------------|--------------------------------|
| Property Tax | \$ 889,000 |
| Fees & Admissions | 275,600 |
| Interest Income | 500 |
| Rentals | 198,770 |
| Other | 153,611 |
| Program Fees | <u>1,920,168</u> |
| Total Revenues | <u><u>\$ 3,437,649</u></u> |

| » <u>Estimated Expenditures</u> | <u>Appropriation</u> | |
|--|--------------------------------|--------------------------------|
| Salaries & Wages | \$ 1,548,758 | \$ 1,703,634 |
| Contractual Services | 1,143,860 | 1,258,246 |
| Materials & Supplies | 307,681 | 338,449 |
| Utilities | 283,860 | 312,246 |
| Equipment | 55,200 | 60,720 |
| Other | 25,290 | 27,819 |
| Health Insurance | <u>73,000</u> | <u>80,300</u> |
| Total Expenditures | <u><u>\$ 3,437,649</u></u> | <u><u>\$ 3,781,414</u></u> |

» Fund Balance

| | |
|---|------------------------------|
| Estimated Fund Balance at April 30, 2013 | \$ 527,065 |
| Total Estimated Revenue | \$ 3,437,649 |
| Total Estimated Expenditures | <u>(3,437,649)</u> |
| Estimated Funds Balance at April 30, 2014 | <u><u>\$ 527,065</u></u> |

Oak Lawn Park District
Special Recreation Fund Budget
For the Fiscal Year Ended April 30, 2014

Governmental Type Fund

| » <u>Estimated Revenue</u> | <u>2013/2014 Budget</u> |
|-----------------------------------|------------------------------|
| Property Tax | \$ 379,000 |
| Fees & Admissions | - |
| Interest Income | 300 |
| Other | 33,500 |
| Program Fees | <u>92,800</u> |
| Total Revenues | <u><u>\$ 505,600</u></u> |

| » <u>Estimated Expenditures</u> | <u>Appropriation</u> | |
|--|------------------------------|------------------------------|
| Salaries & Wages | \$ 194,726 | \$ 214,199 |
| Contractual Services | 29,000 | 31,900 |
| Materials & Supplies | 63,800 | 70,180 |
| Utilities | 3,600 | 3,960 |
| Equipment | 9,500 | 10,450 |
| Other | 327,950 | 360,745 |
| Health Insurance | <u>17,000</u> | <u>18,700</u> |
| Total Expenditures | <u><u>\$ 645,576</u></u> | <u><u>\$ 710,134</u></u> |

» Fund Balance

| | |
|---|-----------------------------------|
| Estimated Fund Balance at April 30, 2013 | \$ 441,627 |
| Total Estimated Revenue | \$ 505,600 |
| Total Estimated Expenditures | <u>(645,576)</u> <u>(139,976)</u> |
| Estimated Funds Balance at April 30, 2014 | <u><u>\$ 301,651</u></u> |

Oak Lawn Park District
 Liability Insurance Fund Budget
 For the Fiscal Year Ended April 30, 2014

Governmental Type Fund

| » <u>Estimated Revenue</u> | <u>2013/2014 Budget</u> |
|-----------------------------------|------------------------------|
| Property Tax | \$ 175,000 |
| Interest Income | 180 |
| Other | <u>22,000</u> |
| Total Revenues | <u><u>\$ 197,180</u></u> |

| » <u>Estimated Expenditures</u> | <u>Appropriation</u> | |
|--|------------------------------|------------------------------|
| Salaries & Wages | \$ 20,572 | \$ 22,629 |
| Contractual Services | 2,500 | 2,750 |
| Materials & Supplies | - | - |
| Liability Insurance | 103,991 | 114,390 |
| Other | 47,500 | 52,250 |
| Health Insurance | <u>250</u> | <u>275</u> |
| Total Expenditures | <u><u>\$ 174,813</u></u> | <u><u>\$ 192,294</u></u> |

» Fund Balance

| | |
|---|--------------------------------|
| Estimated Fund Balance at April 30, 2013 | \$ 273,280 |
| Total Estimated Revenue | \$ 197,180 |
| Total Estimated Expenditures | <u>(174,813)</u> <u>22,367</u> |
| Estimated Funds Balance at April 30, 2014 | <u><u>\$ 295,647</u></u> |

Oak Lawn Park District
 Illinois Municipal Retirement Fund Budget
 For the Fiscal Year Ended April 30, 2014

Governmental Type Fund

| | <u>2013/2014 Budget</u> | |
|---|------------------------------|------------------------------|
| » <u>Estimated Revenue</u> | | |
| Property Tax | \$ 350,000 | |
| Replacement Tax | - | |
| Interest Income | <u>200</u> | |
| Total Revenues | <u><u>\$ 350,200</u></u> | |
| | | |
| » <u>Estimated Expenditures</u> | | <u>Appropriation</u> |
| Other | <u>\$ 328,378</u> | <u>\$ 361,216</u> |
| Total Expenditures | <u><u>\$ 328,378</u></u> | <u><u>\$ 361,216</u></u> |
| | | |
| » <u>Fund Balance</u> | | |
| Estimated Fund Balance at April 30, 2013 | | \$ 79,459 |
| Total Estimated Revenue | \$ 350,200 | |
| Total Estimated Expenditures | <u>(328,378)</u> | <u>21,822</u> |
| Estimated Funds Balance at April 30, 2014 | | <u><u>\$ 101,281</u></u> |

Oak Lawn Park District
 Audit Fund Budget
 For the Fiscal Year Ended April 30, 2014

Governmental Type Fund

| » <u>Estimated Revenue</u> | <u>2013/2014 Budget</u> |
|-----------------------------------|-----------------------------|
| Property Tax | \$ 21,000 |
| Interest Income | <u>35</u> |
| Total Revenues | <u><u>\$ 21,035</u></u> |

| » <u>Estimated Expenditures</u> | <u>Appropriation</u> | |
|--|-------------------------|-------------------------|
| Contractual Services | \$ 21,000 | \$ 23,100 |
| Other | <u>-</u> | <u>-</u> |
| Total Expenditures | <u><u>\$ 21,000</u></u> | <u><u>\$ 23,100</u></u> |

» Fund Balance

| | |
|---|-------------------------|
| Estimated Fund Balance at April 30, 2013 | \$ 30,832 |
| Total Estimated Revenue | \$ 21,035 |
| Total Estimated Expenditures | <u>(21,000) 35</u> |
| Estimated Funds Balance at April 30, 2014 | <u><u>\$ 30,867</u></u> |

Oak Lawn Park District
Museum Fund Budget
For the Fiscal Year Ended April 30, 2014

Governmental Type Fund

| » <u>Estimated Revenue</u> | <u>2013/2014 Budget</u> |
|-----------------------------------|------------------------------|
| Property Tax | \$ 130,000 |
| Fees & Admissions | 193,700 |
| Interest Income | 250 |
| Rentals | 3,000 |
| Other | 33,600 |
| Program Fees | <u>59,900</u> |
| Total Revenues | <u><u>\$ 420,450</u></u> |

| » <u>Estimated Expenditures</u> | | <u>Appropriation</u> |
|--|------------------------------|------------------------------|
| Salaries & Wages | \$ 125,828 | \$ 138,411 |
| Contractual Services | 250,840 | 275,924 |
| Materials & Supplies | 15,400 | 16,940 |
| Utilities | 3,000 | 3,300 |
| Equipment | 15,000 | 16,500 |
| Other | 1,825 | 2,008 |
| Health Insurance | <u>13,500</u> | <u>14,850</u> |
| Total Expenditures | <u><u>\$ 425,393</u></u> | <u><u>\$ 467,932</u></u> |

» Fund Balance

| | |
|---|---------------------------------|
| Estimated Fund Balance at April 30, 2013 | \$ 210,045 |
| Total Estimated Revenue | \$ 420,450 |
| Total Estimated Expenditures | <u>(425,393)</u> <u>(4,943)</u> |
| Estimated Funds Balance at April 30, 2014 | <u><u>\$ 205,102</u></u> |

Oak Lawn Park District
 Capital Projects Fund Budget
 For the Fiscal Year Ended April 30, 2014

Governmental Type Fund

| » <u>Estimated Revenue</u> | <u>2013/2014 Budget</u> | |
|---|-----------------------------|-------------------------|
| Bond Issue Proceeds | \$ 1,887,500 | |
| Interest Income | 4,000 | |
| Other | <u>3,272,700</u> | |
| Total Revenues | <u>\$ 5,164,200</u> | |
| » <u>Estimated Expenditures</u> | | <u>Appropriation</u> |
| Debt Service Payments | \$ 1,796,765 | \$ 1,976,442 |
| Projects | <u>6,328,376</u> | <u>6,961,214</u> |
| Total Expenditures | <u>\$ 8,125,141</u> | <u>\$ 8,937,655</u> |
| » <u>Fund Balance</u> | | |
| Estimated Fund Balance at April 30, 2013 | | \$ 6,396,526 |
| Total Estimated Revenue | \$ 5,164,200 | |
| Total Estimated Expenditures | <u>(8,125,141)</u> | <u>(2,960,941)</u> |
| Estimated Funds Balance at April 30, 2014 | | <u>\$ 3,435,585</u> |

Oak Lawn Park District
Debt Service Fund Budget
For the Fiscal Year Ended April 30, 2014

Governmental Type Fund

| » <u>Estimated Revenue</u> | <u>2013/2014 Budget</u> | |
|--|-----------------------------|----------------------|
| Property Tax | \$ 1,902,135 | |
| Interest Income | <u>150</u> | |
| Total Revenues | <u>\$ 1,902,285</u> | |
| | | |
| » <u>Estimated Expenditures</u> | | <u>Appropriation</u> |
| Other | <u>\$ 1,908,500</u> | <u>\$ 2,099,350</u> |
| Total Expenditures | <u>\$ 1,908,500</u> | <u>\$ 2,099,350</u> |

» Fund Balance

| | | |
|---|--------------------|----------------|
| Estimated Fund Balance at April 30, 2013 | \$ 199,061 | |
| Total Estimated Revenue | \$ 1,902,285 | |
| Total Estimated Expenditures | <u>(1,908,500)</u> | <u>(6,215)</u> |
| Estimated Funds Balance at April 30, 2014 | <u>\$ 192,846</u> | |

Oak Lawn Park District
Golf Fund Budget
For the Fiscal Year Ended April 30, 2014

Enterprise Type Fund

| » <u>Estimated Revenue</u> | <u>2013/2014 Budget</u> |
|-----------------------------------|--------------------------------|
| Fees & Admissions | \$ 584,720 |
| Interest Income | - |
| Rentals | 204,700 |
| Other | 382,000 |
| Program Fees | <u>25,000</u> |
| Total Revenues | <u><u>\$ 1,196,420</u></u> |

| » <u>Estimated Expenditures</u> | <u>Appropriation</u> | |
|--|--------------------------------|--------------------------------|
| Salaries & Wages | \$ 448,700 | \$ 493,570 |
| Contractual Services | 220,657 | 242,723 |
| Materials & Supplies | 239,900 | 263,890 |
| Utilities | 75,740 | 83,314 |
| Equipment | 45,000 | 49,500 |
| Other | 53,050 | 58,355 |
| Health Insurance | 34,000 | 37,400 |
| Depreciation | <u>114,457</u> | <u>125,903</u> |
| Total Expenditures | <u><u>\$ 1,231,504</u></u> | <u><u>\$ 1,354,654</u></u> |

» Fund Balance

| | |
|---|------------------------------------|
| Estimated Fund Balance at April 30, 2013 (deficit) | \$ (1,929,117) |
| Total Estimated Revenue | \$ 1,196,420 |
| Total Estimated Expenditures | <u>(1,231,504)</u> <u>(35,084)</u> |
| Estimated Funds Balance at April 30, 2014 (deficit) | <u><u>\$ (1,964,201)</u></u> |

Oak Lawn Park District
Ice Arena Fund Budget
For the Fiscal Year Ended April 30, 2014

Enterprise Type Fund

| » <u>Estimated Revenue</u> | <u>2013/2014 Budget</u> |
|-----------------------------------|------------------------------|
| Fees & Admissiions | \$ 179,610 |
| Interest Income | 500 |
| Rentals | 572,519 |
| Other | 6,828 |
| Program Fees | <u>142,682</u> |
| Total Revenues | <u><u>\$ 902,139</u></u> |

| » <u>Estimated Expenditures</u> | | <u>Appropriation</u> |
|--|------------------------------|------------------------------|
| Salaries & Wages | \$ 297,711 | \$ 327,482 |
| Contractual Services | 179,453 | 197,398 |
| Materials & Supplies | 41,200 | 45,320 |
| Utilities | 154,344 | 169,778 |
| Equipment | 15,500 | 17,050 |
| Other | 4,700 | 5,170 |
| Health Insurance | 3,500 | 3,850 |
| Depreciation | <u>129,064</u> | <u>141,970</u> |
| Total Expenditures | <u><u>\$ 825,472</u></u> | <u><u>\$ 908,019</u></u> |

» Fund Balance

| | |
|---|----------------------------------|
| Estimated Fund Balance at April 30, 2013 (deficit) | \$ (1,622,808) |
| Total Estimated Revenue | \$ 902,139 |
| Total Estimated Expenditures | <u>(825,472)</u> <u>76,667</u> |
| Estimated Funds Balance at April 30, 2014 (deficit) | <u><u>\$ (1,546,141)</u></u> |

Prepared by Oak Lawn Park District Finance Department

Oak Lawn Park District
 Racquet Club Fund Budget
 For the Fiscal Year Ended April 30, 2014

Enterprise Type Fund

| » <u>Estimated Revenue</u> | <u>2013/2014 Budget</u> |
|-----------------------------------|--------------------------------|
| Fees & Admissiions | \$ 91,326 |
| Rentals | 88,500 |
| Interest Income | 600 |
| Other | 66,000 |
| Program Fees | <u>1,041,024</u> |
| Total Revenues | <u><u>\$ 1,287,450</u></u> |

| » <u>Estimated Expenditures</u> | | <u>Appropriation</u> |
|--|--------------------------------|--------------------------------|
| Salaries & Wages | \$ 623,379 | \$ 685,717 |
| Contractual Services | 216,187 | 237,806 |
| Materials & Supplies | 72,300 | 79,530 |
| Utilities | 89,500 | 98,450 |
| Equipment | 21,750 | 23,925 |
| Other | 40,300 | 44,330 |
| Health Insurance | 31,500 | 34,650 |
| Depreciation | <u>99,704</u> | <u>109,674</u> |
| Total Expenditures | <u><u>\$ 1,194,620</u></u> | <u><u>\$ 1,314,082</u></u> |

» Fund Balance

| | |
|---|------------------------------|
| Estimated Fund Balance at April 30, 2013 | \$ 48,229 |
| Total Estimated Revenue | \$ 1,287,450 |
| Total Estimated Expenditures | <u>(1,194,620)</u> |
| Estimated Funds Balance at April 30, 2014 | <u><u>\$ 141,059</u></u> |

OAK LAWN PARK DISTRICT

CERTIFICATE OF TREASURER AS TO ESTIMATE OF REVENUES BY SOURCE ANTICIPATED TO BE RECEIVED DURING THE FISCAL YEAR BEGINNING MAY 1, 2012, AND ENDING APRIL 30, 2013. PURSUANT TO 162 OF THE REVENUE ACT OF 1939.

The undersigned James Ribikawskis, the treasurer of the Oak Lawn Park District, does hereby certify the estimate of revenues by source anticipated to be received by the Oak Lawn Park District of Cook County, Illinois in the fiscal year beginning May 1, 2013, and ending April 30, 2014, as follows:

| | |
|-------------------------|---------------------|
| Real Estate Tax Revenue | \$ 5,510,135 |
| Replacement Tax Revenue | 120,000 |
| Fees & Admissions | 1,324,956 |
| Interest Income | 7,465 |
| Rentals | 1,109,489 |
| Other | 3,982,489 |
| Program Fees | 3,281,574 |
| Bond Issue Proceeds | <u>1,887,500</u> |
| Total Revenue | <u>\$17,223,608</u> |

The above is certified this 8 day of July, 2013


James R. Ribikawskis

The above was filed with the County Clerk of Cook County on this _____ day of _____, 2013