

Date: September 19, 2012

TO: Wheaton Park District Board of Park Commissioners

FROM: Mike Benard, Executive Director  
Rita A. Trainor, Finance Director

RE: 2012 Budget Amendment

**Statement of Issue**

The 2012 Budget and Appropriations Ordinance must be amended to accommodate some large capital projects that were not originally anticipated to occur in 2012.

**Discussion of Issue**

The purchase of the Central Athletic Center (CAC), related legal expenses and the construction work thereto were not anticipated to be completed in 2012, but are now anticipated to be completed in 2012. Please see the table below for an illustration of the original and the proposed 2012 amended budget and the proposed 2013 budget related to this project.

<b>Original Budget</b>	<b>2012 Budget</b>	<b>2013 Budget</b>	<b>2014 Budget</b>	<b>Totals</b>
PARC Grant	\$ -	\$ -	\$ -	\$ -
CAC Project Costs	\$ 2,000,000	\$ 3,000,000	\$ 1,000,000	\$ 6,000,000
<b>Original Net Project</b>	<b>\$ (2,000,000)</b>	<b>\$ (3,000,000)</b>	<b>\$ (1,000,000)</b>	<b>\$(6,000,000)</b>
<b>Amended 2012 Budget and 2013 Proposed Budget</b>				
PARC Grant	\$ 2,441,300	\$ -	\$ -	\$ 2,441,300
CAC Project Costs	\$ 5,504,600	\$ 1,026,700	\$ -	\$ 6,531,300
<b>Revised Net Project</b>	<b>\$ (3,063,300)</b>	<b>\$ (1,026,700)</b>	<b>\$ -</b>	<b>\$(4,090,000)</b>

While each of these actions have been previously approved by the Board, the additional step of amending the 2012 Budget and Appropriation Ordinance is required.

Nicole Karas of Tressler has reviewed this amended ordinance.

**Staff Recommendation**

It is recommended that the Wheaton Park District Board of Commissioners adopt the attached Amended Budget and Appropriations Ordinance.

**ORDINANCE 2011-04 A**

**AN ORDINANCE AMENDING AN ORDINANCE MAKING A COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS FOR THE WHEATON PARK DISTRICT FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2012 AND ENDING DECEMBER 31, 2012**

AN ORDINANCE AMENDING AN ORDINANCE MAKING A COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS AS MAY BE DEEMED NECESSARY TO DEFRAY ALL NECESSARY EXPENSES AND LIABILITIES OF THE WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2012 AND ENDING DECEMBER 31, 2012 AND SPECIFYING THE OBJECTS AND PURPOSES FOR WHICH SUCH APPROPRIATIONS ARE MADE, AND THE AMOUNT APPROPRIATED FOR EACH OBJECT AND PURPOSE.

WHEREAS, on November 30, 2011, the Board of Park Commissioners of the Wheaton Park District, DuPage County, Illinois adopted an Ordinance Making a Combined Annual Budget and Appropriation of Funds for the WHEREAS, said Board of Park Commissioners has determined that said Budget and Appropriations Ordinance is to be amended; and

WHEREAS, said Board of Park Commissioners caused to be prepared in tentative form this Ordinance, and the Secretary of the Board or Park Commissioners has made the same conveniently available to the public inspection

WHEREAS, a public hearing was held as to this Ordinance on the 17th or 24th (tbd) day of October, 2012, notice of said hearing having been given at least one (1) week prior thereto as required by law and all other legal

NOW, THEREFORE BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS OF THE WHEATON PARK DISTRICT:

Article I: As part of the Annual Budget, it is stated:

- (a) That the estimated cash on hand at the beginning of the fiscal year is: \$19,038,129
- (b) That the cash expected to be received during the fiscal year from all sources is: \$34,887,941
- (c) That the estimated expenditures contemplated for the fiscal year are: 41,284,979
- (d) That the estimated cash expected to be on hand at the end of the fiscal year is: \$12,641,091
- (e) That the estimated amount of taxes to be received by the Wheaton Park District during the fiscal year is: \$15,383,878

Article II: The following sums of money in the "Budget" Column in the amount of \$44,187,899 is the budget for the fiscal year beginning January 1, 2012 and ending 31, 2012.

The sums of money in the "Appropriation" Column in the amount of \$53,025,479 or as much thereof as may be authorized by law be and the same are hereby appropriated for the corporate purposes of the Wheaton Park District, as therein after specified for the fiscal year beginning January 1, 2012 and ending December 31, 2012.

Section 1. That all unexpended balances of any items of any general appropriation made in this ordinance be expended in making up any insufficiency in any item or items in the same general appropriation made for this ordinance.

Section 2. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 3. If any item, or portion thereof, of this ordinance is held invalid, such decision shall not affect the validity of the remaining portion of such item or the remaining portion of this ordinance.

Section 4. This ordinance shall be in full force and effect from and effect from and after its passage and publication in the manner provided by law.

Section 5. The budget and appropriation ordinance for any fiscal year is not intended or required to be in support of or in relation to any tax levy made during that fiscal year.

Passed by the Board of Park Commissioners of the Wheaton Park District, DuPage County Illinois, on the 14th day of November, 2012 A.D.

"Ayes"

---

---

---

---

---

---

---

---

"Nays"

---

---

---

Secretary of the Board of Park Commissioners of the Wheaton Park District.

\_\_\_\_\_  
President of the Board of Park Commissioners of the Wheaton Park District  
Ordinance # 2011-04 A

## Wheaton Park District Budget and Appropriation Proposal for Fiscal Year January 1, 2012 thru December 31, 2012

	ORIGINAL BAO FIGURES		AMENDED BAO FIGURES	
	Budget	Appropriations	Budget	Appropriations
<b>GENERAL FUND</b>				
Expenses incurred for the general administration and maintenance of the District	4,583,523	5,500,228	4,583,523	5,500,228
<b>RECREATION FUND</b>				
Expenses incurred for the planning, establishing and maintaining of recreational opportunities for the public	9,910,273	11,892,327	9,910,273	11,892,327
<b>SPECIAL RECREATION FUND</b>				
Expenses incurred in the provision of recreational programming for our special needs population	873,628	1,048,354	873,628	1,048,354
<b>MUSEUM FUND</b>				
Expenses incurred in the administration and operation of Cosley Zoo which includes exhibits, displays and educational opportunities related to Illinois farm history and wildlife historically native to northeastern Illinois	1,138,915	1,366,698	1,138,915	1,366,698
<b>INSURANCE LIABILITY FUND</b>				
Expenses incurred to provide business insurance for the District	557,528	669,034	557,528	669,034
<b>AUDIT FUND</b>				
Expenses incurred to satisfy the requirement to have an annual audit of the accounts of the District	34,372	41,246	34,372	41,246
<b>FICA FUND</b>				
Expenses incurred to pay the employer portion of Federal Insurance Contributions Act retirement obligations	508,274	609,928	508,274	609,928
<b>IMRF FUND</b>				
Expenses incurred to pay the employer portion of Illinois Municipal Retirement Fund retirement obligations	833,250	999,900	833,250	999,900
<b>DEBT SERVICE FUND</b>				
Expenses incurred to satisfy the debt service obligations of the District	4,217,465	5,060,958	4,217,465	5,060,958
<b>HEALTH FUND</b>				
Expenses incurred to provided health insurance benefits for District employees	1,514,329	1,817,195	1,514,329	1,817,195
	ORIGINAL BAO FIGURES		AMENDED BAO FIGURES	
	Budget	Appropriations	Budget	Appropriations
<b>CAPITAL PROJECTS FUND</b>				
Expenses incurred to construct, maintain or replace capital assets of the District	8,086,459	9,703,750	8,086,459	9,703,750
Central Athletic Center Purchase Price			3,250,000	3,900,000
Central Athletic Center Construction			164,600	197,520
Legal Fees			90,000	108,000
			11,591,059	13,909,270
<b>GOLF FUND</b>				
Expenses incurred for the administration and operation of the Arrowhead facility	8,120,903	9,745,084	8,120,903	9,745,084
<b>INFORMATION SYSTEMS &amp; TELECOMMUNICATIONS FUND</b>				
Expenses incurred to provide computer equipment, software and telecommunications equipment for the District	304,381	365,257	304,381	365,257

**ARTICLE III: SUMMARY OF BUDGETED AND APPROPRIATED FUNDS**

	AMENDED BAO FIGURES			
General Fund	4,583,523	5,500,228	4,583,523	5,500,228
Recreation Fund	9,910,273	11,892,327	9,910,273	11,892,327
Special Recreation Fund	873,628	1,048,354	873,628	1,048,354
Museum Fund	1,138,915	1,366,698	1,138,915	1,366,698
Insurance Fund	557,528	669,034	557,528	669,034
Audit Fund	34,372	41,246	34,372	41,246
FICA Fund	508,274	609,928	508,274	609,928
IMRF Fund	833,250	999,900	833,250	999,900
Long Term Debt Fund	4,217,465	5,060,958	4,217,465	5,060,958
Health Insurance Fund	1,514,329	1,817,195	1,514,329	1,817,195
Capital Projects Fund	8,086,459	9,703,750	11,591,059	13,909,270
Golf Fund	8,120,903	9,745,084	8,120,903	9,745,084
Information Systems & Telecommunications Fund	304,381	365,257	304,381	365,257
<b>Total Budgeted and Appropriated Expenses, including Interfund transfers</b>	<b>40,683,299</b>	<b>48,819,959</b>	<b>44,187,899</b>	<b>53,025,479</b>
<b>Less: Interfund Transfers</b>	<b>(2,902,920)</b>	<b>(3,483,504)</b>	<b>(2,902,920)</b>	<b>(3,483,504)</b>
<b>Net Expenses, excluding Interfund Transfers</b>	<b>37,780,379</b>	<b>45,336,455</b>	<b>41,284,979</b>	<b>49,541,975</b>

STATE OF ILLINOIS    )  
                                   )  
 COUNTY OF DU PAGE    )

I, Michael J. Benard, do hereby certify that I am the duly qualified and appointed Secretary of the Wheaton Park District, in the County and State aforesaid, and as such Secretary I am the keeper of the records and files of the Board of Park Commissioners of said park district.

I, HEREBY CERTIFY that the foregoing instrument is a true and correct copy of an ordinance entitled: AN ORDINANCE AMENDING AN ORDINANCE MAKING A COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS FOR THE WHEATON PARK DISTRICT FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2012 AND ENDING DECEMBER 31, 2012 , adopted at a meeting of the Board of Park Commissioners of the Wheaton Park District, held at Wheaton, Illinois, in said District at 7:00 p.m. on the 14th of November, 2012.

I do further certify that the deliberations of the Board on the adoption of said ordinance were conducted openly, that the vote on the adoption of said ordinance was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the Park District Code of the State of Illinois, as amended, and with the provisions of the Park District Code of the State of Illinois, as amended, and that the Board has complied with all the provisions of the Act and said Code and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I have hereunto affixed my official signature and the corporate seal of said Wheaton Park District, at Wheaton, Illinois, on the 14th day of November, 2012

(SEAL)

\_\_\_\_\_  
 Secretary, Wheaton Park District

CERTIFICATION OF ESTIMATE OF  
REVENUES FOR FISCAL YEAR 2012

I, Rita A. Trainor, do hereby certify that I am the duly qualified and appointed Treasurer and chief fiscal officer of the Wheaton Park District and as such official I do further certify that the estimated revenues by source, anticipated to be received by the Wheaton Park District, DuPage County, Illinois, in the fiscal year 2012 are those estimated revenues as set forth in the attached combined Annual Budget And Appropriation Ordinance of the Wheaton Park District, DuPage County, Illinois, for the fiscal year beginning January 1, 2012 and ending December 31, 2012 as adopted by the Board of Park Commissioners at its properly convened meeting held on the 14th day of November, 2012 all as appears from the official records of said park district. IN WITNESS WHEREOF, I have hereunto affixed my official signature and the corporate seal of said Wheaton Park District, at Wheaton, Illinois on this 14th day of November, 2012.

---

Treasurer and Chief Fiscal Officer,  
Wheaton Park District

(SEAL)

CERTIFICATION OF ESTIMATE OF  
REVENUES FOR FISCAL YEAR 2012

I, Rita A. Trainor, do hereby certify that I am the duly qualified and appointed Treasurer of the Wheaton Park District and the chief fiscal officer of said park district; as such officer I do further certify that the revenues, by source, anticipated to be received by said park district in the fiscal year beginning January 1, 2012 and ending December 31, 2012 are estimated to be as follows:

<u>SOURCE</u>	<u>AMOUNT</u>
Taxes	\$15,383,878
Interest on Investments	\$46,085
Charges for Services	\$8,417,189
Rental Revenues	\$563,209
Food Operations	\$5,346,990
Grants and Donations	\$3,592,000
Bond Proceeds	\$1,279,691
Miscellaneous	\$258,899
Beginning Cash Balance	\$19,038,129

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the said park district the 14th day of November, 2012.

\_\_\_\_\_  
Treasurer and Chief Fiscal Officer,  
Wheaton Park District

(SEAL)