

Downers Grove Park District
Ordinance Number 1170

COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE OF THE
DOWNERS GROVE PARK DISTRICT, DU PAGE COUNTY, ILLINOIS FOR
THE FISCAL YEAR BEGINNING JUNE 1, 2008 AND ENDING MAY 31, 2009.

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, 2008, 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, 2008, through May 31, 2009. 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	\$680,235
Capital Projects Fund (Bond Proceeds)	109,852
Debt Service Fund (Restricted for Escrow)	1,015,431

Receipts Estimated for Fiscal Year:

Property Taxes-Current Year	\$ 3,466,608	\$8,006,464
Property Taxes-Bonds Principal and Interest	0	
Provision for Loss and Cost (Debit)	(17,333)	
Replacement Tax	94,816	
Donations (Park Fees from Village & Donations)	1,232,873	

Interest Earned	65,500	
Building Rentals	98,280	
Miscellaneous Receipts and Other Revenue	60,720	
Transfers	1,005,000	
Bonds Issued	2,000,000	
		<u>\$9,811,982</u>

BUDGETED EXPENDITURES

A. SALARIES

Administrative, Clerical, Bookkeeping	\$353,773
Park Maintenance (Full-time)	659,005
Park Maintenance (Seasonal)	149,000
Overtime Labor	31,000

B. CONTRACTUAL SERVICES

Data Processing	\$12,000
Dues and Subscriptions	15,800
Education and Training	22,700
Staff Development	2,500
Safety Training	2,500
Garbage Service	11,900
Insurance-Employee Group	303,700
Employee Benefits	15,000
Legal Fees	22,000
Maintenance Services	113,900
Contractual Repair of Vehicles	14,000
Contractual Repair of Equipment	5,100
Contractual Repair of Buildings	19,500
Office Expense	43,600
Planning Expense	2,500
Postage	3,800
Professional and Consultants Services	48,000
Publications and Printing	10,900
Rental and Leasing	11,000
Telephone	22,000
Utilities-Electric	42,000
Utilities-Natural Gas	17,500
Utilities-Sanitary	3,600
Utilities-Water	34,000

C. MATERIALS AND SUPPLIES

Repair of Vehicles	\$4,800
Repair of Equipment	19,000
Repair of Buildings and Facilities	5,900
Vandalism Repairs	1,800
Maintenance Supplies	73,600
Maintenance Equipment-Small	7,600
Maintenance Supplies-Custodial	9,700

	Maintenance Supplies-Athletic Fields/Forestry		37,500
	Office Supplies		15,900
	Motor Fuel, Oil		66,000
D.	FIXED CHARGES		
	Bank Fees		\$250
E.	CAPITAL OUTLAY		
	Land Improvements		\$14,600
	Building Improvements		11,500
	Equipment		33,900
	Transfer to Other Funds		9,960
	Contingency		20,000
F.	CAPITAL PROJECTS FUND		
	Principal and Interest		\$753,968
	Land Acquisition/Development		5,188,900
	TOTAL EXPENDITURES		<u>\$8,267,156</u>
	Funds To Be Carried Forth		1,544,826
	ENDING BALANCE		<u>\$1,544,826</u>
2.	RECREATION FUND		
	Balance of All Funds Forwarded:		
	Recreation Fund-General Purposes		\$494,452
	Miniature Golf Fund		163
	Fitness Center Fund		97,151
	Receipts Estimated for Fiscal Year:		\$4,502,379
	Property Taxes-Current Year	\$1,674,268	
	Provision for Loss & Cost (Debit)	(8,371)	
	Replacement Tax	94,816	
	Donations	24,115	
	Interest Earned	28,000	
	Electricity Used	11,500	
	Facility Rentals	68,610	
	Park Permits	33,350	
	Registration Fees	1,496,244	
	Punch Cards	19,490	
	Daily Admissions	25,618	
	Fitness Center Receipts	884,400	
	Miniature Golf Receipts	84,240	
	Miscellaneous Receipts	43,989	
	Transfers from Other Funds	22,110	
			<u>\$5,094,145</u>

BUDGETED EXPENDITURES

A. SALARIES

Administrative, Clerical, Bookkeeping	\$477,269
Program Staff	384,290
Program Instructors	239,653
Program Leaders	238,799
Miniature Golf	52,154
Fitness Center	499,846
Park Maintenance (Lincoln Center)	153,500
Park Maintenance (Recreation Center)	131,200

B. CONTRACTUAL SERVICES

Data Processing	\$19,000
Dues and Subscriptions	3,370
Education and Training	17,930
Staff Development	1,500
Safety Training	600
Garbage Service	8,300
Miniature Golf Operations	28,680
Fitness Center Operations	295,090
Insurance-Employee Group	167,535
Employee Benefit	1,700
Legal Fees	5,000
Contractual Services	67,128
Contractual Repair of Vehicles	500
Contractual Repair of Equipment	3,200
Contractual Repair of Buildings	24,600
Program Services	107,970
Inclusion Services	8,500
Instructional Services	325,634
Officiating Services	16,770
Office Expense	49,700
Postage	52,682
Professional and Consultants Services	35,000
Publications and Printing	49,110
Publicity Materials	7,700
Rental and Leasing	30,682
Telephone	28,000
Transportation	52,550
Recreation Light-Utility	32,160
Recreation Light-Maintenance	5,000
Utilities-Electric	107,680
Utilities-Natural Gas	29,310
Utilities-Sanitary	2,000
Utilities-Water	7,300

C. MATERIALS AND SUPPLIES

	Repair of Vehicles		\$500
	Repair of Equipment		2,100
	Repair of Buildings		2,200
	Vandalism Repairs		3,000
	Program Supplies		95,900
	Maintenance Supplies		5,250
	Small Equipment		30,560
	Maintenance Supplies - Custodial		16,580
	Office Supplies		29,900
	Motor Fuel, Oil		2,500
D.	FIXED CHARGES		
	Bank Fees		\$16,100
E.	CAPITAL OUTLAY		
	Land Improvements		\$0
	Contingency		2,000
	Transfers		<u>875,000</u>
	TOTAL EXPENDITURES		<u>\$4,850,182</u>
	Funds To Be Carried Forth		243,963
	ENDING BALANCE		<u>\$243,963</u>
3.	MUSEUM AND AQUARIUM FUND		
	Balance of All Funds Forwarded:		
	Funds Obligated for General Purposes		\$120,759
	Receipts Estimated for Fiscal Year:		680,972
	Property Taxes-Current Year	\$654,122	
	Provision for Loss and Cost (Debit)	(3,270)	
	Donations	4,450	
	Interest Earned	5,800	
	Registration Fees	19,700	
	Miscellaneous Receipts	170	
			<u>\$801,731</u>
	BUDGETED EXPENDITURES		
A.	SALARIES		
	Administrative and Clerical		\$101,100
	Clerical/Part-time		29,000
	Program Supervisors		119,790
	Program Instructor		7,400
	Maintenance and Custodial		84,530
B.	CONTRACTUAL SERVICES		
	Data Processing		\$7,000

Dues and Subscriptions	700
Education and Training	4,000
Staff Development	480
Safety Training	200
Garbage	1,000
Insurance-Employee Group	46,330
Legal Fees	1,060
Maintenance Services	32,940
Contractual Repair of Equipment	1,030
Contractual Repair of Buildings	18,350
Cultural Events, Recreation Program Services	7,200
Postage	1,360
Professional and Consultants Services	44,820
Publications and Printing	3,290
Rental and Leasing	1,800
Telephone	6,080
Utilities-Electric	6,100
Utilities-Natural Gas	5,700
Utilities-Sanitary	380
Utilities-Water	240

C. MATERIALS AND SUPPLIES

Repair of Equipment	\$500
Repair of Buildings	2,100
Recreation Program Supplies	5,550
Maintenance Supplies	3,320
Small Equipment	13,370
Maintenance Supplies-Custodial	600
Office and Conservation Supplies	2,400

D. CAPITAL OUTLAY

Land Improvements	\$54,040
Transfers to Other Funds	142,150
Contingency	<u>4,000</u>

TOTAL EXPENDITURES \$759,910

Funds To Be Carried Forth 41,821

ENDING BALANCE \$41,821

4. LIABILITY INSURANCE FUND

Balance of All Funds Forwarded:		83,505
Receipts Estimated For Fiscal Year:		185,440
Property Taxes	\$162,940	
Interest Earned	4,000	
Transfer from Other Funds	18,500	

		<u>\$268,945</u>
	BUDGETED EXPENDITURES	
Liability Insurance Premiums		\$166,378
Professional and Consultant Services		10,250
Land Safety Improvements		20,000
Depreciation		9,616
Assets Capitalized		(20,000)
Reconciliation to General Accepted Accounting Principles (GAAP)		<u>10,384</u>
	TOTAL EXPENDITURES	<u>\$196,628</u>
	Funds To Be Carried Forth	72,317
	ENDING BALANCE	<u>\$72,317</u>
5. COMPENSATED ABSENCES FUND		
Balance of All Funds Forwarded:		190,620
Receipts Estimated For Fiscal Year:		3,500
Interest Earned	\$3,500	
		<u>\$194,120</u>
	BUDGETED EXPENDITURES	
Reserve for Employee Benefits		<u>\$194,120</u>
	TOTAL EXPENDITURES	<u>\$194,120</u>
	Funds To Be Carried Forth	0
	ENDING BALANCE	<u>\$0</u>
6. ILLINOIS MUNICIPAL RETIREMENT FUND		
Balance of All Funds Forwarded:		\$85,790
Receipts Estimated For Fiscal Year:		363,203
Property Taxes-Current Year	\$330,603	
Interest Earned	3,600	
Transfer from Other Funds	29,000	
		<u>\$448,993</u>
	BUDGETED EXPENDITURES	
I.M.R.F. Payments		<u>\$354,372</u>
	TOTAL EXPENDITURES	<u>\$354,372</u>
	Funds To Be Carried Forth	94,621
	ENDING BALANCE	<u>\$94,621</u>

7. F.I.C.A.

Balance of All Funds Forwarded:		\$66,681
Receipts Estimated For Fiscal Year:		303,882
Property Taxes-Current Year	\$264,482	
Interest Earned	3,400	
Transfer from Other Funds	36,000	
		<u>\$370,563</u>
BUDGETED EXPENDITURES		
F.I.C.A. Payments		<u>\$333,027</u>
TOTAL EXPENDITURES		
		<u>\$333,027</u>
Funds To Be Carried Forth		37,536
ENDING BALANCE		
		<u>\$37,536</u>

8. AUDIT FUND

Balance of All Funds Forwarded:		\$9,495
Receipts Estimated For Fiscal Year:		19,142
Property Taxes-Current Year	\$18,892	
Interest Earned	250	
		<u>\$28,637</u>
BUDGETED EXPENDITURES		
Auditing		<u>\$16,700</u>
TOTAL EXPENDITURES		
		<u>\$16,700</u>
Funds To Be Carried Forth		11,937
ENDING BALANCE		
		<u>\$11,937</u>

9. GOLF COURSE FUND

Balance of All Funds Forwarded:		146,477
Receipts Estimated For Fiscal Year:		902,990
Interest Earned	\$9,900	
Building Rentals	2,080	
Registration Fees	36,960	
Season Privileges	67,020	
Greens Fees	502,000	
Driving Range Fees	96,440	
Golf Car Rentals-Power	69,000	
Other Rentals	11,450	
Concession Sales	77,910	

Pro Shop Merchandise Items	15,520
Miscellaneous Receipts and Other Revenue	14,710

\$1,049,467

BUDGETED EXPENDITURES

A. SALARIES

Administrative, Clerical and Supervisory	\$201,930
Program Instructors	15,070
Maintenance (Full-time)	126,330
Maintenance (Seasonal)	54,590
Clubhouse Personnel	69,150
Overtime Labor	3,520

B. CONTRACTUAL SERVICES

Data Processing	\$7,900
Dues and Subscriptions	1,040
Education and Training	4,500
Safety Training	800
Garbage Service (10 Months)	1,600
Insurance-Employee Group	47,000
Legal Fees	500
Maintenance Services	29,640
Contractual Repair of Vehicles	500
Contractual Repair of Equipment	3,000
Contractual Repair of Buildings and Facilities	3,000
Postage	350
Professional and Consultants Services	5,800
Publications and Printing	6,140
Rental and Leasing	16,940
Telephone	6,230
Utilities-Electric	15,850
Utilities-Natural Gas	5,280
Utilities-Sanitary	370
Utilities-Water	270

C. MATERIALS AND SUPPLIES

Repair of Vehicles	\$100
Repair of Equipment	10,800
Repair of Buildings	1,200
Recreation Program Supplies	3,380
Range Supplies	4,580
Chemicals	33,000
Maintenance Supplies	16,700
Small Equipment	6,550
Maintenance Supplies-Custodial	1,740
Office Supplies	1,150
Motor Fuel, Oil	13,880

Concession Merchandise	26,730
Pro Shop Merchandise	6,990
Concession Supplies	2,270
Bank Fees	9,420

D. CAPITAL OUTLAY

Land Improvements	\$56,000
Building Improvements	31,000
Equipment	76,760
Depreciation	138,000
Assets Capitalized	(163,760)
Transfers to Other Funds	83,500
Contingency	2,000
Reconciliation to General Accepted Accounting Principles (GAAP)	<u>25,760</u>

TOTAL EXPENDITURES \$1,015,050

Funds To Be Carried Forth 34,417

ENDING BALANCE \$34,417

10. SWIMMING POOL FUND

Balance of All Funds Forwarded:

Funds Obligated for General Purposes \$0

Receipts Estimated for Fiscal Year: 132,540

Interest Earned	\$1,100
Pool Rentals	44,600
Registration Fees	74,200
Season Privileges Adult	4,340
Punch Cards	3,000
Daily Admissions	5,300

\$132,540

BUDGETED EXPENDITURES

A. SALARIES

Administrative and Clerical	\$22,680
Aquatic Coordinator	4,300
Head Guard-Swimming	13,500
Life-guard-Swimming	26,300
Instructors-Swimming	42,500

B. CONTRACTUAL SERVICES

Data Processing	\$5,500
Education and Training	1,700
Safety Training	500
Publication & Printing	2,300
Rental & Leasing	11,060

C. MATERIALS AND SUPPLIES		
Recreation Program Supplies		\$2,000
Office Supplies		200
	TOTAL EXPENDITURES	<u>\$132,540</u>
	Funds To Be Carried Forth	0
	ENDING BALANCE	<u>\$0</u>

11. SEASPAR FUND

Balance of All Funds Forwarded:		\$0
Receipts Estimated For Fiscal Year:		351,856
Property Taxes-Current Year	\$351,856	
		<u>\$351,856</u>
	BUDGETED EXPENDITURES	
SEASPAR Expense		<u>\$351,856</u>
	TOTAL EXPENDITURES	<u>\$351,856</u>
	Funds To Be Carried Forth	0
	ENDING BALANCE	<u>\$0</u>

SUMMARY

BALANCE OF ALL FUNDS FORWARDED

General Corporate Fund	\$680,235
Recreation Program Fund	591,766
Museum and Aquarium Fund	120,759
Liability Insurance Fund	83,505
Compensated Absences Fund	190,620
Illinois Municipal Retirement Fund	85,790
F.I.C.A.	66,681
Audit Fund	9,495
Capital Projects Fund (Land Acquisition and/or Development)	109,852
Debt Service Fund (Restricted for Escrow)	1,015,431
*SEASPAR Fund	0
Golf Course Fund	146,477
Swimming Pool Fund	0
Cash - Restricted for Current Liabilities	<u>1,614,230</u>
	\$4,714,841

RECEIPTS ESTIMATED FOR FISCAL YEAR

A. Property Taxes		\$6,894,797
General Corporate Fund	\$3,466,608	
Recreation Program Fund	1,674,268	
Museum and Aquarium Fund	654,122	
Liability Insurance Fund	162,940	
Illinois Municipal Retirement Fund	330,603	
F.I.C.A.	264,482	
Audit Fund	18,892	
Bonds and Interest	0	
Recreation for Handicapped	351,856	
Provision for Loss and Cost (Debit) from Levy	(28,974)	
Replacement Tax from State of Illinois		\$189,632
B. Non-Taxable Receipts		\$8,400,414
Donations (Park Fees from Village & Donations)	\$1,261,438	
Interest Earned	130,830	
Electricity Used (Athletic Lighting)	11,500	
Building Rentals	100,360	
Pool Rentals	44,600	
Lincoln and Recreation Center Rentals	68,610	
Park Permits	33,350	
Registration Fees	1,658,104	
Season Privileges	731,360	
Short Term Passes	39,000	
Punch Cards	95,490	
Personal Training	56,000	
Greens Fees	542,600	
Driving Range Fees	96,440	
Golf Cart Rentals	69,000	
Other Rentals	11,450	
Daily Admissions	47,918	
Concession Sales	121,410	
Pro Shop Sales	17,220	
Miscellaneous Receipts	120,649	
Revenue from Sale of Bonds	2,000,000	
Transfers	1,110,610	
Accrual to cash adjustments	32,475	
		<u>\$20,199,684</u>

EXPENDITURES BUDGETED FOR FISCAL YEAR

General Corporate Fund	\$8,267,156
Recreation Program Fund	4,850,182
Museum and Aquarium Fund	759,910
Liability Insurance Fund	196,628
Compensated Absences Fund	194,120
Illinois Municipal Retirement Fund	354,372
F.I.C.A.	333,027

Audit Fund	16,700
Golf Course Fund	1,015,050
Swimming Pool Fund	132,540
*SEASPAR Fund	351,856
Cash - Restricted for Current Liabilities	(194,120)
Funds To Be Carried Forth	3,922,263
	<u>\$20,199,684</u>

COMBINED SUMMARY:

- a) That the estimated cash on hand at the beginning of the fiscal year is \$4,714,841.
- b) That the estimated cash expected to be received during the fiscal year from all sources is \$15,484,843.
- c) That the estimated expenditures contemplated for the fiscal year are \$16,277,421.
- d) That the estimated cash expected to be on hand at the end of the fiscal year is \$3,922,263.

*SEASPAR refers to the South East Association for Special Parks And Recreation, a joint agreement entered into by eight park districts and two 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: _____

APPROVED: _____

Robert J. Gelwicks, President

Kathryn Engel-Acsettura, Secretary