

Downers Grove Park District  
Ordinance Number 1183

COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE OF THE  
DOWNERS GROVE PARK DISTRICT, DU PAGE COUNTY, ILLINOIS FOR  
THE FISCAL YEAR BEGINNING JUNE 1, 2009 AND ENDING MAY 31, 2010.

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 July, 2009, 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, 2009, through May 31, 2010. 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		\$214,205
Capital Projects Fund (Bond Proceeds)		1,035,691
Debt Service Fund (Restricted for Escrow)		989,111
Receipts Estimated for Fiscal Year:		
Property Taxes-Current Year	\$ 3,439,883	
Property Taxes-Bonds Principal and Interest	0	
Provision for Loss and Cost (Debit)	(17,199)	
Replacement Tax	89,580	
Donations (Park Fees from Village & Donations)	107,500	
Interest Earned	29,710	
		\$4,359,204

Building Rentals	98,510	
Miscellaneous Receipts and Other Revenue	61,220	
Transfers	550,000	
Bonds Issued	0	
Loan Agreement	0	
		<u>\$6,598,211</u>

#### BUDGETED EXPENDITURES

##### A. SALARIES

Administrative, Clerical, Bookkeeping	\$315,000
Park Maintenance (Full-time)	682,900
Park Maintenance (Seasonal)	153,470
Overtime Labor	31,000

##### B. CONTRACTUAL SERVICES

Data Processing	12,000
Dues and Subscriptions	15,980
Education and Training	22,700
Staff Development	2,500
Safety Training	2,700
Garbage Service	12,380
Insurance-Employee Group	289,410
Employee Benefits	17,700
Legal Fees	36,450
Maintenance Services	99,290
Contractual Repair of Vehicles	8,040
Contractual Repair of Equipment	5,500
Contractual Repair of Buildings	19,000
Office Expense	43,700
Planning Expense	2,550
Postage	2,800
Professional and Consultants Services	94,660
Publications and Printing	9,900
Rental and Leasing	12,300
Telephone	22,660
Utilities-Electric	43,090
Utilities-Natural Gas	26,650
Utilities-Sanitary	1,630
Utilities-Water	32,000

##### C. MATERIALS AND SUPPLIES

Repair of Vehicles	\$5,500
Repair of Equipment	19,000
Repair of Buildings and Facilities	3,200
Vandalism Repairs	1,900
Maintenance Supplies	75,000
Maintenance Supplies - Horticulture & Forestry	0
Maintenance Equipment-Small	6,750
Maintenance Supplies-Custodial	9,700

	Maintenance Supplies-Athletic Fields/Forestry	32,500
	Office Supplies	13,450
	Motor Fuel, Oil	66,000
D.	FIXED CHARGES	
	Bank Fees	\$220
E.	CAPITAL OUTLAY	
	Land Improvements	\$16,000
	Building Improvements	9,000
	Equipment	10,650
	Furniture and Fixtures	0
	Capital Repair/Replacement	0
	Transfer to Other Funds	4,800
	Contingency	20,000
F.	CAPITAL PROJECTS FUND	
	Principal and Interest	\$821,406
	Land Acquisition/Development	1,976,000
	TOTAL EXPENDITURES	<u>\$5,109,036</u>
	Funds To Be Carried Forth	1,489,175
	ENDING BALANCE	<u>\$1,489,175</u>
2.	RECREATION FUND	
	Balance of All Funds Forwarded:	
	Recreation Fund-General Purposes	\$64,434
	Miniature Golf Fund	8,010
	Fitness Center Fund	133,471
	Receipts Estimated for Fiscal Year:	\$4,514,231
	Property Taxes-Current Year	\$1,714,956
	Provision for Loss & Cost (Debit)	(8,575)
	Replacement Tax	89,580
	Donations	18,890
	Interest Earned	10,650
	Electricity Used	12,000
	Facility Rentals	73,500
	Park Permits	36,160
	Registration Fees	1,496,700
	Short Term Passes	0
	Punch Cards	19,500
	Daily Admissions	20,390
	Fitness Center Receipts	864,710
	Miniature Golf Receipts	86,020
	Miscellaneous Receipts	62,800

Transfers from Other Funds

16,950

\$4,720,146

BUDGETED EXPENDITURES

A. SALARIES

Administrative, Clerical, Bookkeeping	\$492,590
Clerical Part-time	0
Program Staff	376,330
Program Instructors	229,920
Program Leaders	212,620
Miniature Golf	47,620
Fitness Center	518,410
Park Maintenance (Lincoln Center)	147,590
Park Maintenance (General)	0
Park Maintenance (Recreation Center)	139,900

B. CONTRACTUAL SERVICES

Data Processing	\$21,050
Dues and Subscriptions	3,830
Education and Training	17,680
Staff Development	1,500
Safety Training	700
Garbage Service	8,880
Miniature Golf Operations	33,120
Fitness Center Operations	279,348
Insurance-Employee Group	204,230
Employee Benefit	2,450
Legal Fees	2,500
Contractual Services	70,170
Contractual Repair of Vehicles	2,300
Contractual Repair of Equipment	3,500
Contractual Repair of Buildings	23,580
Program Services	105,830
Inclusion Services	16,000
Instructional Services	307,970
Officiating Services	21,570
Office Expense	52,890
Postage	54,700
Professional and Consultants Services	36,850
Publications and Printing	74,800
Publicity Materials	8,850
Rental and Leasing	27,410
Telephone	25,110
Transportation	51,550
Recreation Light-Utility	32,860
Recreation Light-Maintenance	10,000
Utilities-Electric	107,680
Utilities-Natural Gas	29,300
Utilities-Sanitary	1,970

	Utilities-Water		7,260
C.	MATERIALS AND SUPPLIES		
	Repair of Vehicles		\$500
	Repair of Equipment		1,650
	Repair of Buildings		2,200
	Vandalism Repairs		1,000
	Program Supplies		87,800
	Maintenance Supplies		5,250
	Small Equipment		27,800
	Maintenance Supplies - Custodial		17,680
	Office Supplies		30,480
	Motor Fuel, Oil		3,500
D.	FIXED CHARGES		
	Bank Fees		\$18,150
E.	CAPITAL OUTLAY		
	Land Improvements		\$0
	Building Improvements		0
	Equipment		0
	Furniture/Fixtures		0
	Capital Repair/Replacement		0
	Contingency		2,000
	Transfers		<u>415,000</u>
	TOTAL EXPENDITURES		<u>\$4,425,428</u>
	Funds To Be Carried Forth		294,718
	ENDING BALANCE		<u>\$294,718</u>
3.	MUSEUM AND AQUARIUM FUND		
	Balance of All Funds Forwarded:		
	Funds Obligated for General Purposes		\$108,890
	Receipts Estimated for Fiscal Year:		706,695
	Property Taxes-Current Year	\$670,528	
	Provision for Loss and Cost (Debit)	(3,353)	
	Donations	3,750	
	Interest Earned	3,460	
	Registration Fees	32,210	
	Miscellaneous Receipts	100	
			<u>\$815,585</u>
	BUDGETED EXPENDITURES		
A.	SALARIES		
	Administrative and Clerical		\$121,980
	Clerical/Part-time		29,850
	Program Supervisors		123,540

Program Instructor	9,770
Maintenance and Custodial	89,050
<b>B. CONTRACTUAL SERVICES</b>	
Data Processing	\$10,000
Dues and Subscriptions	870
Education and Training	4,000
Staff Development	480
Safety Training	200
Garbage	1,000
Insurance-Employee Group	49,940
Employee Benefits	300
Legal Fees	1,000
Maintenance Services	24,000
Contractual Repair of Equipment	1,330
Contractual Repair of Buildings	3,000
Cultural Events, Recreation Program Services	7,200
Office Expense	0
Postage	1,470
Professional and Consultants Services	37,710
Publications and Printing	3,580
Rental and Leasing	570
Telephone	6,990
Utilities-Electric	5,650
Utilities-Natural Gas	5,340
Utilities-Sanitary	370
Utilities-Water	190
<b>C. MATERIALS AND SUPPLIES</b>	
Repair of Equipment	\$500
Repair of Buildings	1,250
Recreation Program Supplies	6,150
Maintenance Supplies	3,370
Small Equipment	8,280
Maintenance Supplies-Custodial	650
Office and Conservation Supplies	2,400
<b>D. CAPITAL OUTLAY</b>	
Land Improvements	\$41,930
Building Improvements	0
Equipment	0
Furniture and Fixtures	0
Capital Repair/Replacement	0
Transfers to Other Funds	147,150
Contingency	<u>5,000</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$756,060</u></b>
Funds To Be Carried Forth	59,525

	ENDING BALANCE	<u>\$59,525</u>
4.	LIABILITY INSURANCE FUND	
	Balance of All Funds Forwarded:	\$80,208
	Receipts Estimated For Fiscal Year:	215,649
	Property Taxes - Current Year	\$102,199
	Donations	93,000
	Interest Earned	1,950
	Transfer from Other Funds	18,500
		<u>\$295,857</u>
	BUDGETED EXPENDITURES	
	Liability Insurance Premiums	\$188,210
	Professional and Consultant Services	10,000
	Land Safety Improvements	93,000
	Building Safety Improvements	0
	Equipment	0
	Furniture	<u>0</u>
	TOTAL EXPENDITURES	<u>\$291,210</u>
	Funds To Be Carried Forth	4,647
	ENDING BALANCE	<u>\$4,647</u>
5.	COMPENSATED ABSENCES FUND	
	Balance of All Funds Forwarded:	\$194,130
	Receipts Estimated For Fiscal Year:	1,920
	Interest Earned	\$1,920
	Transfer from Other Funds	0
		<u>\$196,050</u>
	BUDGETED EXPENDITURES	
	Reserve for Employee Benefits	\$196,050
	TOTAL EXPENDITURES	<u>\$196,050</u>
	Funds To Be Carried Forth	0
	ENDING BALANCE	<u>\$0</u>
6.	ILLINOIS MUNICIPAL RETIREMENT FUND	
	Balance of All Funds Forwarded:	\$76,545
	Receipts Estimated For Fiscal Year:	366,818
	Property Taxes-Current Year	\$334,018
	Interest Earned	1,800
	Transfer from Other Funds	31,000
		<u>\$443,363</u>

	BUDGETED EXPENDITURES	
I.M.R.F. Payments		<u>\$368,120</u>
	TOTAL EXPENDITURES	<u>\$368,120</u>
	Funds To Be Carried Forth	75,243
	ENDING BALANCE	<u>\$75,243</u>

7. F.I.C.A.

Balance of All Funds Forwarded:		\$32,449
Receipts Estimated For Fiscal Year:		310,094
Property Taxes-Current Year	\$274,194	
Interest Earned	1,400	
Transfer from Other Funds	34,500	
		<u>\$342,543</u>

	BUDGETED EXPENDITURES	
F.I.C.A. Payments		<u>\$334,480</u>
	TOTAL EXPENDITURES	<u>\$334,480</u>
	Funds To Be Carried Forth	8,063
	ENDING BALANCE	<u>\$8,063</u>

8. AUDIT FUND

Balance of All Funds Forwarded:		\$11,694
Receipts Estimated For Fiscal Year:		12,613
Property Taxes-Current Year	\$12,463	
Interest Earned	150	
		<u>\$24,307</u>

	BUDGETED EXPENDITURES	
Auditing		<u>\$17,400</u>
	TOTAL EXPENDITURES	<u>\$17,400</u>
	Funds To Be Carried Forth	6,907
	ENDING BALANCE	<u>\$6,907</u>

9. GOLF COURSE FUND

Balance of All Funds Forwarded:		\$173,328
Receipts Estimated For Fiscal Year:		1,023,280
Interest Earned	\$5,400	

Building Rentals	2,800
Registration Fees	76,050
Season Privileges	72,820
Greens Fees	525,050
Driving Range Fees	99,820
Golf Car Rentals-Power	84,070
Other Rentals	11,440
Concession Sales	119,000
Pro Shop Merchandise Items	21,500
Miscellaneous Receipts and Other Revenue	5,330

\$1,196,608

#### BUDGETED EXPENDITURES

##### A. SALARIES

Administrative, Clerical and Supervisory	\$189,830
Program Instructors	27,710
Maintenance (Full-time)	130,120
Maintenance (Seasonal)	54,590
Clubhouse Personnel	80,500
Overtime Labor	3,980

##### B. CONTRACTUAL SERVICES

Data Processing	\$8,000
Dues and Subscriptions	1,280
Education and Training	4,300
Safety Training	600
Garbage Service (10 Months)	1,600
Insurance-Employee Group	49,570
Employee Benefits	300
Legal Fees	300
Maintenance Services	21,100
Contractual Repair of Vehicles	500
Contractual Repair of Equipment	4,400
Contractual Repair of Buildings and Facilities	500
Postage	500
Professional and Consultants Services	5,080
Publications and Printing	9,000
Rental and Leasing	18,990
Telephone	5,800
Utilities-Electric	16,000
Utilities-Natural Gas	5,600
Utilities-Sanitary	300
Utilities-Water	320

##### C. MATERIALS AND SUPPLIES

Repair of Vehicles	\$100
Repair of Equipment	10,000
Repair of Buildings	500

Vandalism Repairs and Materials	0
Recreation Program Supplies	3,380
Range Supplies	5,180
Chemicals	33,000
Maintenance Supplies	16,000
Small Equipment	3,500
Maintenance Supplies-Custodial	1,740
Office Supplies	1,470
Motor Fuel, Oil	16,000
Concession Merchandise	34,500
Pro Shop Merchandise	10,000
Concession Supplies	2,950
Bank Fees	10,600

D. CAPITAL OUTLAY

Land Improvements	\$81,600
Building Improvements	0
Equipment	62,500
Furniture and Fixtures	5,000
Reserve for Capital	0
Transfers to Other Funds	84,000
Contingency	<u>2,000</u>

TOTAL EXPENDITURES \$1,024,790

Funds To Be Carried Forth 171,818

ENDING BALANCE \$171,818

10. SWIMMING POOL FUND

Balance of All Funds Forwarded:

Funds Obligated for General Purposes \$0

Receipts Estimated for Fiscal Year: 123,610

Interest Earned	\$300
Pool Rentals	41,570
Registration Fees	69,620
Season Privileges Adult	3,570
Punch Cards	3,000
Daily Admissions	5,550

\$123,610

BUDGETED EXPENDITURES

A. SALARIES

Administrative and Clerical	\$23,360
Aquatic Coordinator	4,140
Head Guard-Swimming	13,500
Life-guard-Swimming	25,060
Instructors-Swimming	33,940

B. CONTRACTUAL SERVICES		
Data Processing		\$6,500
Education and Training		1,500
Safety Training		500
Publication & Printing		2,300
Rental & Leasing		11,220
C. MATERIALS AND SUPPLIES		
Recreation Program Supplies		\$1,440
Office Supplies		150
	TOTAL EXPENDITURES	<u>\$123,610</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:		383,871
Property Taxes-Current Year	\$383,871	
		<u>\$383,871</u>
	BUDGETED EXPENDITURES	
SEASPAR Expense		<u>\$383,871</u>
	TOTAL EXPENDITURES	<u>\$383,871</u>
	Funds To Be Carried Forth	0
	ENDING BALANCE	<u>\$0</u>

SUMMARY

BALANCE OF ALL FUNDS FORWARDED

General Corporate Fund	\$214,205
Recreation Program Fund	205,915
Museum and Aquarium Fund	108,890
Liability Insurance Fund	80,208
Compensated Absences Fund	194,130
Illinois Municipal Retirement Fund	76,545
F.I.C.A.	32,449
Audit Fund	11,694
Capital Projects Fund (Land Acquisition and/or Development)	1,035,691
Debt Service Fund (Restricted for Escrow)	989,111
*SEASPAR Fund	0

Golf Course Fund		173,328
Swimming Pool Fund		0
Cash - Restricted for Current Liabilities		<u>1,881,926</u>
		\$5,004,092

**RECEIPTS ESTIMATED FOR FISCAL YEAR**

A. Property Taxes - Current Year			\$6,902,985
General Corporate Fund	\$3,439,883		
Recreation Program Fund	1,714,956		
Museum and Aquarium Fund	670,528		
Liability Insurance Fund	102,199		
Illinois Municipal Retirement Fund	334,018		
F.I.C.A.	274,194		
Audit Fund	12,463		
Bonds and Interest	0		
Recreation for Handicapped	383,871		
Provision for Loss and Cost (Debit) from Levy	(29,127)		
Replacement Tax from State of Illinois			\$179,160
B. Non-Taxable Receipts			\$4,453,809
Donations (Park Fees from Village & Donations)	\$223,140		
Interest Earned	59,810		
Electricity Used (Athletic Lighting)	12,000		
Building Rentals	101,310		
Pool Rentals	41,570		
Lincoln and Recreation Center Rentals	73,500		
Park Permits	36,160		
Registration Fees	1,703,080		
Season Privileges	737,390		
Short Term Passes	40,000		
Punch Cards	83,500		
Personal Training	50,000		
Greens Fees	565,940		
Driving Range Fees	99,820		
Golf Cart Rentals	84,070		
Other Rentals	11,440		
Daily Admissions	45,410		
Concession Sales	164,000		
Pro Shop Sales	22,240		
Miscellaneous Receipts	130,510		
Revenue from Sale of Bonds	0		
Revenue from Loan Agreement	0		
Transfers	650,950		
Accrual to cash adjustments	(482,031)		
			<u>\$16,540,046</u>

**EXPENDITURES BUDGETED FOR FISCAL YEAR**

General Corporate Fund		\$5,109,036
Recreation Program Fund		4,425,428

Museum and Aquarium Fund	756,060
Liability Insurance Fund	291,210
Compensated Absences Fund	196,050
Illinois Municipal Retirement Fund	368,120
F.I.C.A.	334,480
Audit Fund	17,400
Golf Course Fund	1,024,790
Swimming Pool Fund	123,610
*SEASPAR Fund	383,871
Funds To Be Carried Forth	3,509,991
	<u>\$16,540,046</u>

COMBINED SUMMARY:

- a) That the estimated cash on hand at the beginning of the fiscal year is \$5,004,092.
- b) That the estimated cash expected to be received during the fiscal year from all sources is \$11,535,954.
- c) That the estimated expenditures contemplated for the fiscal year are \$13,030,055.
- d) That the estimated cash expected to be on hand at the end of the fiscal year is \$3,509,991.

\*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: July 16, 2009

APPROVED: \_\_\_\_\_

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Robert J. Gelwicks, President

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Kathryn Engel-Accettura, Secretary