

Downers Grove Park District
Ordinance Number 1189

COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE OF THE
DOWNERS GROVE PARK DISTRICT, DU PAGE COUNTY, ILLINOIS FOR
THE FISCAL YEAR BEGINNING JUNE 1, 2010 AND ENDING MAY 31, 2011.

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 20th of May, 2010, 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, 2010, through May 31, 2011. 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	\$	318,224
Capital Projects Fund (Bond Proceeds)		675,846
Debt Service Fund (Restricted for Escrow)		984,606

Receipts Estimated for Fiscal Year:

Property Taxes-Current Year	\$3,268,280	\$9,920,360
Property Taxes-Bonds Principal and Interest	0	
Provision for Loss and Cost (Debit)	(16,341)	
Replacement Tax	76,000	
Donations (Park Fees from Village & Donations)	47,575	
Interest Earned	10,820	
Building Rentals	101,460	
Miscellaneous Receipts and Other Revenue	72,566	

Transfers	360,000
Bonds Issued	6,000,000
Loan Agreement	0

\$11,899,036

BUDGETED EXPENDITURES

A. SALARIES

Administrative, Clerical, Bookkeeping	\$314,450
Park Maintenance (Full-time)	683,265
Park Maintenance (Seasonal)	154,420
Overtime Labor	31,000

B. CONTRACTUAL SERVICES

Data Processing	\$12,000
Dues and Subscriptions	11,073
Education and Training	13,335
Staff Development	1,900
Safety Training	2,600
Garbage Service	12,416
Insurance-Employee Group	281,035
Employee Benefits	20,600
Legal Fees	20,000
Maintenance Services	94,030
Contractual Repair of Vehicles	17,000
Contractual Repair of Equipment	4,000
Contractual Repair of Buildings	14,000
Office Expense	41,700
Planning Expense	2,550
Postage	2,500
Professional and Consultants Services	99,585
Publications and Printing	9,400
Rental and Leasing	12,300
Telephone	20,908
Utilities-Electric	45,000
Utilities-Natural Gas	26,600
Utilities-Sanitary	1,792
Utilities-Water	30,000

C. MATERIALS AND SUPPLIES

Repair of Vehicles	\$5,500
Repair of Equipment	19,000
Repair of Buildings and Facilities	3,000
Vandalism Repairs	1,400
Maintenance Supplies	70,000
Maintenance Supplies - Horticulture & Forestry	0
Maintenance Equipment-Small	6,000
Maintenance Supplies-Custodial	9,700
Maintenance Supplies-Athletic Fields/Forestry	29,500
Office Supplies	12,000

Motor Fuel, Oil		60,000
D. FIXED CHARGES		
Bank Fees		\$240
E. CAPITAL OUTLAY		
Land Improvements		\$16,000
Building Improvements		8,000
Equipment		9,000
Furniture and Fixtures		0
Capital Repair/Replacement		0
Transfer to Other Funds		0
Contingency		15,000
F. CAPITAL PROJECTS FUND		
Principal and Interest		\$891,107
Land Acquisition/Development		7,057,210
	TOTAL EXPENDITURES	<u>\$10,192,116</u>
	Funds To Be Carried Forth	1,706,920
	ENDING BALANCE	<u>\$1,706,920</u>
2. RECREATION FUND		
Balance of All Funds Forwarded:		
Recreation Fund-General Purposes		\$150,485
Miniature Golf Fund		14,163
Fitness Center Fund		216,473
Receipts Estimated for Fiscal Year:		\$4,448,343
Property Taxes-Current Year	\$1,652,837	
Provision for Loss & Cost (Debit)	(8,264)	
Replacement Tax	76,000	
Donations	20,700	
Interest Earned	1,850	
Electricity Used	12,200	
Facility Rentals	82,900	
Park Permits	37,100	
Registration Fees	1,476,850	
Short Term Passes	0	
Punch Cards	19,000	
Daily Admissions	23,900	
Fitness Center Receipts	908,100	
Miniature Golf Receipts	85,070	
Miscellaneous Receipts	47,950	
Transfers from Other Funds	12,150	
		<u>\$4,829,464</u>

BUDGETED EXPENDITURES

A. SALARIES

Administrative, Clerical, Bookkeeping	\$506,500
Clerical Part-time	0
Program Staff	404,500
Program Instructors	230,324
Program Leaders	207,944
Miniature Golf	44,360
Fitness Center	509,900
Park Maintenance (Lincoln Center)	149,300
Park Maintenance (General)	0
Park Maintenance (Recreation Center)	140,900

B. CONTRACTUAL SERVICES

Data Processing	\$21,050
Dues and Subscriptions	4,600
Education and Training	16,400
Staff Development	1,500
Safety Training	700
Garbage Service	8,500
Miniature Golf Operations	35,550
Fitness Center Operations	209,140
Insurance-Employee Group	191,953
Employee Benefit	1,874
Legal Fees	2,500
Contractual Services	66,000
Contractual Repair of Vehicles	2,300
Contractual Repair of Equipment	3,200
Contractual Repair of Buildings	22,800
Program Services	72,000
Inclusion Services	16,500
Instructional Services	286,835
Officiating Services	25,400
Office Expense	43,300
Postage	54,500
Professional and Consultants Services	29,500
Publications and Printing	66,500
Publicity Materials	8,800
Rental and Leasing	24,900
Telephone	20,800
Transportation	24,300
Recreation Light-Utility	45,600
Recreation Light-Maintenance	10,000
Utilities-Electric	111,400
Utilities-Natural Gas	29,300
Utilities-Sanitary	1,750
Utilities-Water	5,900

C.	MATERIALS AND SUPPLIES		
	Repair of Vehicles		\$300
	Repair of Equipment		1,600
	Repair of Buildings		2,200
	Vandalism Repairs		1,000
	Program Supplies		84,340
	Maintenance Supplies		4,950
	Small Equipment		15,000
	Maintenance Supplies - Custodial		17,200
	Office Supplies		29,400
	Motor Fuel, Oil		3,500
D.	FIXED CHARGES		
	Bank Fees		\$18,500
E.	CAPITAL OUTLAY		
	Land Improvements		\$0
	Building Improvements		0
	Equipment		0
	Furniture/Fixtures		0
	Capital Repair/Replacement		0
	Contingency		2,000
	Transfers		<u>350,000</u>
	TOTAL EXPENDITURES		<u>\$4,189,070</u>
	Funds To Be Carried Forth		640,394
	ENDING BALANCE		<u>\$640,394</u>
3.	MUSEUM AND AQUARIUM FUND		
	Balance of All Funds Forwarded:		
	Funds Obligated for General Purposes		\$68,440
	Receipts Estimated for Fiscal Year:		661,006
	Property Taxes-Current Year	\$623,242	
	Provision for Loss and Cost (Debit)	(3,116)	
	Donations	3,800	
	Interest Earned	530	
	Registration Fees	36,500	
	Miscellaneous Receipts	50	
	BUDGETED EXPENDITURES		<u>\$729,446</u>
A.	SALARIES		
	Administrative and Clerical		\$126,400
	Clerical/Part-time		31,900
	Program Supervisors		129,900
	Program Instructor		13,000
	Maintenance and Custodial		91,150

B.	CONTRACTUAL SERVICES	
	Data Processing	\$10,000
	Dues and Subscriptions	870
	Education and Training	2,500
	Staff Development	400
	Safety Training	200
	Garbage	1,000
	Insurance-Employee Group	49,900
	Employee Benefits	200
	Legal Fees	750
	Maintenance Services	23,900
	Contractual Repair of Equipment	1,130
	Contractual Repair of Buildings	2,000
	Cultural Events, Recreation Program Services	5,700
	Office Expense	0
	Postage	1,200
	Professional and Consultants Services	32,700
	Publications and Printing	2,500
	Rental and Leasing	500
	Telephone	3,600
	Utilities-Electric	5,550
	Utilities-Natural Gas	4,700
	Utilities-Sanitary	360
	Utilities-Water	180
C.	MATERIALS AND SUPPLIES	
	Repair of Equipment	\$500
	Repair of Buildings	1,000
	Recreation Program Supplies	6,200
	Maintenance Supplies	2,550
	Small Equipment	1,500
	Maintenance Supplies-Custodial	650
	Office and Conservation Supplies	2,400
D.	CAPITAL OUTLAY	
	Land Improvements	\$63,300
	Building Improvements	0
	Equipment	0
	Furniture and Fixtures	0
	Capital Repair/Replacement	0
	Transfers to Other Funds	22,150
	Contingency	<u>5,000</u>
	TOTAL EXPENDITURES	<u>\$647,440</u>
	Funds To Be Carried Forth	82,006
	ENDING BALANCE	<u>\$82,006</u>

4. LIABILITY INSURANCE FUND

Balance of All Funds Forwarded:		\$7,508
Receipts Estimated For Fiscal Year:		279,869
Property Taxes - Current Year	\$167,029	
Donations	93,000	
Interest Earned	340	
Transfer from Other Funds	19,500	
		<u>\$287,377</u>
BUDGETED EXPENDITURES		
Liability Insurance Premiums		\$183,420
Professional and Consultant Services		10,000
Land Safety Improvements		10,000
Building Safety Improvements		0
Equipment		0
Furniture		<u>0</u>
	TOTAL EXPENDITURES	<u>\$203,420</u>
	Funds To Be Carried Forth	83,957
	ENDING BALANCE	<u>\$83,957</u>

5. COMPENSATED ABSENCES FUND

Balance of All Funds Forwarded:		\$194,719
Receipts Estimated For Fiscal Year:		870
Interest Earned	\$870	
Transfer from Other Funds	0	
		<u>\$195,589</u>
BUDGETED EXPENDITURES		
Reserve for Employee Benefits		\$0
	TOTAL EXPENDITURES	<u>\$0</u>
	Funds To Be Carried Forth	195,589
	ENDING BALANCE	<u>\$195,589</u>

6. ILLINOIS MUNICIPAL RETIREMENT FUND

Balance of All Funds Forwarded:		\$96,359
Receipts Estimated For Fiscal Year:		366,378
Property Taxes-Current Year	\$ 334,058	
Interest Earned	320	
Transfer from Other Funds	32,000	
		<u>\$462,737</u>

BUDGETED EXPENDITURES

I.M.R.F. Payments		<u>\$390,000</u>
TOTAL EXPENDITURES		<u>\$390,000</u>
Funds To Be Carried Forth		72,737
ENDING BALANCE		<u>\$72,737</u>

7. F.I.C.A.

Balance of All Funds Forwarded:		\$32,065
Receipts Estimated For Fiscal Year:		324,904
Property Taxes-Current Year	\$289,184	
Interest Earned	220	
Transfer from Other Funds	35,500	
		<u>\$356,969</u>

BUDGETED EXPENDITURES

F.I.C.A. Payments		<u>\$318,300</u>
TOTAL EXPENDITURES		<u>\$318,300</u>
Funds To Be Carried Forth		38,669
ENDING BALANCE		<u>\$38,669</u>

8. AUDIT FUND

Balance of All Funds Forwarded:		\$6,987
Receipts Estimated For Fiscal Year:		17,476
Property Taxes-Current Year	\$17,451	
Interest Earned	25	
		<u>\$24,463</u>

BUDGETED EXPENDITURES

Auditing		<u>\$17,600</u>
TOTAL EXPENDITURES		<u>\$17,600</u>
Funds To Be Carried Forth		6,863
ENDING BALANCE		<u>\$6,863</u>

9. GOLF COURSE FUND

Balance of All Funds Forwarded:		\$269,437
Receipts Estimated For Fiscal Year:		1,037,100

Interest Earned	\$800
Building Rentals	5,200
Registration Fees	87,600
Season Privileges	64,900
Greens Fees	547,900
Driving Range Fees	104,600
Golf Car Rentals-Power	90,200
Other Rentals	11,600
Concession Sales	100,000
Pro Shop Merchandise Items	19,000
Miscellaneous Receipts and Other Revenue	5,300

\$1,306,537

BUDGETED EXPENDITURES

A. SALARIES

Administrative, Clerical and Supervisory	\$196,700
Program Instructors	29,900
Maintenance (Full-time)	134,000
Maintenance (Seasonal)	57,800
Clubhouse Personnel	79,500
Overtime Labor	4,200

B. CONTRACTUAL SERVICES

Data Processing	\$8,000
Dues and Subscriptions	1,300
Education and Training	2,300
Safety Training	200
Garbage Service (10 Months)	1,600
Insurance-Employee Group	52,000
Employee Benefits	400
Legal Fees	100
Maintenance Services	20,300
Contractual Repair of Vehicles	500
Contractual Repair of Equipment	4,400
Contractual Repair of Buildings and Facilities	400
Postage	600
Professional and Consultants Services	5,900
Publications and Printing	9,000
Rental and Leasing	20,900
Telephone	5,800
Utilities-Electric	16,000
Utilities-Natural Gas	5,600
Utilities-Sanitary	300
Utilities-Water	300

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	4,400
Range Supplies	11,400
Chemicals	32,000
Maintenance Supplies	18,000
Small Equipment	3,700
Maintenance Supplies-Custodial	1,700
Office Supplies	1,600
Motor Fuel, Oil	14,000
Concession Merchandise	32,000
Pro Shop Merchandise	9,500
Concession Supplies	2,500
Bank Fees	12,000

D. CAPITAL OUTLAY

Land Improvements	\$21,500
Building Improvements	5,600
Equipment	39,500
Furniture and Fixtures	5,200
Reserve for Capital	0
Transfers to Other Funds	87,000
Contingency	<u>1,000</u>

TOTAL EXPENDITURES \$971,200

Funds To Be Carried Forth 335,337

ENDING BALANCE \$335,337

10. SEASPAR FUND

Balance of All Funds Forwarded:		\$0
Receipts Estimated For Fiscal Year:		376,438
Property Taxes-Current Year	\$376,438	
		<u>\$376,438</u>

BUDGETED EXPENDITURES

SEASPAR Expense \$376,438

TOTAL EXPENDITURES \$376,438

Funds To Be Carried Forth 0

ENDING BALANCE \$0

SUMMARY

BALANCE OF ALL FUNDS FORWARDED

General Corporate Fund	\$318,224
Recreation Program Fund	381,121
Museum and Aquarium Fund	68,440
Liability Insurance Fund	7,508
Compensated Absences Fund	194,719
Illinois Municipal Retirement Fund	96,359
F.I.C.A.	32,065
Audit Fund	6,987
Capital Projects Fund (Land Acquisition and/or Development)	675,846
Debt Service Fund (Restricted for Escrow)	984,606
*SEASPAR Fund	0
Golf Course Fund	269,437
Cash - Restricted for Current Liabilities	<u>1,155,562</u>
	\$4,190,874

RECEIPTS ESTIMATED FOR FISCAL YEAR

A. Property Taxes - Current Year		\$6,700,798
General Corporate Fund	\$3,268,280	
Recreation Program Fund	1,652,837	
Museum and Aquarium Fund	623,242	
Liability Insurance Fund	167,029	
Illinois Municipal Retirement Fund	334,058	
F.I.C.A.	289,184	
Audit Fund	17,451	
Bonds and Interest	0	
Recreation for Handicapped	376,438	
Provision for Loss and Cost (Debit) from Levy	(27,721)	
Replacement Tax from State of Illinois		\$152,000
B. Non-Taxable Receipts		\$10,579,946
Donations (Park Fees from Village & Donations)	\$165,075	
Interest Earned	16,435	
Electricity Used (Athletic Lighting)	12,200	
Building Rentals	106,660	
Lincoln and Recreation Center Rentals	82,900	
Park Permits	37,100	
Registration Fees	1,626,950	
Season Privileges	765,900	
Short Term Passes	37,900	
Punch Cards	84,800	
Personal Training	54,000	
Greens Fees	587,900	
Driving Range Fees	104,600	
Golf Cart Rentals	90,200	
Other Rentals	11,600	
Daily Admissions	45,300	

Concession Sales	145,000	
Pro Shop Sales	19,750	
Miscellaneous Receipts	126,526	
Revenue from Sale of Bonds	6,000,000	
Revenue from Loan Agreement	0	
Transfers	459,150	
Accrual to cash adjustments	0	
		<u>\$21,623,618</u>

EXPENDITURES BUDGETED FOR FISCAL YEAR

General Corporate Fund		\$10,192,116
Recreation Program Fund		4,189,070
Museum and Aquarium Fund		647,440
Liability Insurance Fund		203,420
Compensated Absences Fund		0
Illinois Municipal Retirement Fund		390,000
F.I.C.A.		318,300
Audit Fund		17,600
Golf Course Fund		971,200
*SEASPAR Fund		376,438
Funds To Be Carried Forth		4,318,034
		<u>\$21,623,618</u>

COMBINED SUMMARY:

- a) That the estimated cash on hand at the beginning of the fiscal year is \$4,190,874.
- b) That the estimated cash expected to be received during the fiscal year from all sources is \$17,432,744.
- c) That the estimated expenditures contemplated for the fiscal year are \$17,305,584.
- d) That the estimated cash expected to be on hand at the end of the fiscal year is \$4,318,034.

*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: May 20, 2010

APPROVED: _____

Robert J. Gelwicks, President

Janet Barr, Secretary