

Downers Grove Park District
Ordinance Number 1195

COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE OF THE
DOWNERS GROVE PARK DISTRICT, DU PAGE COUNTY, ILLINOIS FOR
THE FISCAL YEAR BEGINNING JUNE 1, 2011 AND ENDING MAY 31, 2012.

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 June, 2011, 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, 2011, through May 31, 2012. 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	\$416,658
Capital Projects Fund (Bond Proceeds)	4,014,178
Debt Service Fund (Restricted for Escrow)	983,097

Receipts Estimated for Fiscal Year:

	\$4,637,240
Property Taxes-Current Year	\$ 3,177,056
Property Taxes-Bonds Principal and Interest	345,179
Bond Rebate	105,440
Provision for Loss and Cost (Debit)	0
Replacement Tax	76,000
Donations (Park Fees from Village & Donations)	120,575
Interest Earned	21,370
Building Rentals	117,397

Miscellaneous Receipts and Other Revenue	74,223
Transfers	600,000
Bonds Issued	0
Loan Agreement	0

\$10,051,173

BUDGETED EXPENDITURES

A. SALARIES

Administrative, Clerical, Bookkeeping	\$329,200
Park Maintenance (Full-time)	663,500
Park Maintenance (Seasonal)	162,400
Overtime Labor	31,000

B. CONTRACTUAL SERVICES

Data Processing	\$7,000
Dues and Subscriptions	11,100
Education and Training	12,200
Staff Development	1,000
Safety Training	2,000
Garbage Service	12,400
Insurance-Employee Group	256,700
Employee Benefits	18,000
Legal Fees	10,000
Maintenance Services	75,200
Contractual Repair of Vehicles	15,000
Contractual Repair of Equipment	4,000
Contractual Repair of Buildings	9,500
Office Expense	41,700
Planning Expense	2,000
Postage	1,950
Professional and Consultants Services	39,000
Publications and Printing	8,900
Rental and Leasing	12,300
Telephone	20,900
Utilities-Electric	45,000
Utilities-Natural Gas	26,600
Utilities-Sanitary	1,800
Utilities-Water	37,000

C. MATERIALS AND SUPPLIES

Repair of Vehicles	\$4,500
Repair of Equipment	17,900
Repair of Buildings and Facilities	2,500
Vandalism Repairs	1,000
Maintenance Supplies	65,700
Maintenance Supplies - Horticulture & Forestry	0
Maintenance Equipment-Small	6,000
Maintenance Supplies-Custodial	7,600
Maintenance Supplies-Athletic Fields/Forestry	26,500

	Office Supplies		10,000
	Motor Fuel, Oil		59,000
D.	FIXED CHARGES		
	Bank Fees		\$20
E.	CAPITAL OUTLAY		
	Land Improvements		\$10,400
	Building Improvements		6,000
	Equipment		4,000
	Furniture and Fixtures		0
	Capital Repair/Replacement		0
	Transfer to Other Funds		0
	Contingency		15,000
F.	CAPITAL PROJECTS FUND		
	Principal and Interest		\$1,344,246
	Land Acquisition/Development		4,916,000
		TOTAL EXPENDITURES	<u>\$8,353,716</u>
		Funds To Be Carried Forth	1,697,457
		ENDING BALANCE	<u>\$1,697,457</u>
2.	RECREATION FUND		
	Balance of All Funds Forwarded:		
	Recreation Fund-General Purposes		\$430,346
	Miniature Golf Fund		277
	Fitness Center Fund		383,462
	Receipts Estimated for Fiscal Year:		\$4,423,328
	Property Taxes-Current Year	\$1,493,428	
	Provision for Loss & Cost (Debit)	0	
	Replacement Tax	76,000	
	Donations	21,800	
	Interest Earned	3,610	
	Electricity Used	10,800	
	Facility Rentals	89,300	
	Park Permits	55,000	
	Registration Fees	1,569,900	
	Short Term Passes	0	
	Punch Cards	14,300	
	Daily Admissions	24,200	
	Fitness Center Receipts	930,950	
	Miniature Golf Receipts	76,890	
	Miscellaneous Receipts	45,000	
	Transfers from Other Funds	12,150	

BUDGETED EXPENDITURES

A. SALARIES	
Administrative, Clerical, Bookkeeping	\$508,900
Clerical Part-time	0
Program Staff	399,300
Program Instructors	230,200
Program Leaders	216,000
Miniature Golf	41,810
Fitness Center	508,910
Park Maintenance (Lincoln Center)	150,130
Park Maintenance (General)	0
Park Maintenance (Recreation Center)	166,470
B. CONTRACTUAL SERVICES	
Data Processing	\$21,310
Dues and Subscriptions	6,500
Education and Training	15,000
Staff Development	1,000
Safety Training	700
Garbage Service	8,600
Miniature Golf Operations	32,950
Fitness Center Operations	192,534
Insurance-Employee Group	197,340
Employee Benefit	2,220
Legal Fees	2,500
Contractual Services	40,920
Contractual Repair of Vehicles	2,300
Contractual Repair of Equipment	2,550
Contractual Repair of Buildings	16,550
Program Services	80,800
Inclusion Services	17,600
Instructional Services	314,600
Officiating Services	35,800
Office Expense	41,470
Postage	49,600
Professional and Consultants Services	30,200
Publications and Printing	63,100
Publicity Materials	8,300
Rental and Leasing	21,650
Telephone	19,350
Transportation	23,800
Recreation Light-Utility	43,800
Recreation Light-Maintenance	10,000
Utilities-Electric	111,800
Utilities-Natural Gas	27,300
Utilities-Sanitary	1,750
Utilities-Water	7,750

C.	MATERIALS AND SUPPLIES		
	Repair of Vehicles		\$300
	Repair of Equipment		1,300
	Repair of Buildings		1,700
	Vandalism Repairs		1,000
	Program Supplies		87,800
	Maintenance Supplies		4,100
	Small Equipment		3,500
	Maintenance Supplies - Custodial		15,100
	Office Supplies		24,400
	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		450,000
	TOTAL EXPENDITURES		<u>\$4,286,564</u>
	Funds To Be Carried Forth		950,849
	ENDING BALANCE		<u>\$950,849</u>
3.	MUSEUM AND AQUARIUM FUND		
	Balance of All Funds Forwarded:		
	Funds Obligated for General Purposes		\$120,806
	Receipts Estimated for Fiscal Year:		636,893
	Property Taxes-Current Year	\$582,343	
	Provision for Loss and Cost (Debit)	0	
	Donations	3,500	
	Interest Earned	1,250	
	Registration Fees	49,500	
	Miscellaneous Receipts	300	
			<u>\$757,699</u>
	BUDGETED EXPENDITURES		
A.	SALARIES		
	Administrative and Clerical		\$127,660
	Clerical/Part-time		31,900
	Program Supervisors		130,590
	Program Instructor		13,300

Maintenance and Custodial	92,640
B. CONTRACTUAL SERVICES	
Data Processing	\$10,080
Dues and Subscriptions	870
Education and Training	1,450
Staff Development	200
Safety Training	200
Garbage	1,000
Insurance-Employee Group	48,450
Employee Benefits	400
Legal Fees	250
Maintenance Services	16,960
Contractual Repair of Equipment	1,130
Contractual Repair of Buildings	1,500
Cultural Events, Recreation Program Services	2,100
Office Expense	0
Planning Expense	0
Postage	1,200
Professional and Consultants Services	21,930
Publications and Printing	1,850
Rental and Leasing	350
Telephone	3,600
Utilities-Electric	5,550
Utilities-Natural Gas	4,700
Utilities-Sanitary	360
Utilities-Water	545
C. MATERIALS AND SUPPLIES	
Repair of Equipment	\$500
Repair of Buildings	1,000
Recreation Program Supplies	5,800
Maintenance Supplies	2,550
Small Equipment	0
Maintenance Supplies-Custodial	650
Office and Conservation Supplies	1,400
D. CAPITAL OUTLAY	
Land Improvements	\$44,090
Building Improvements	0
Equipment	0
Furniture and Fixtures	0
Capital Repair/Replacement	0
Transfers to Other Funds	112,150
Contingency	<u>1,000</u>
TOTAL EXPENDITURES	<u>\$689,905</u>
Funds To Be Carried Forth	67,794

	ENDING BALANCE		<u>\$67,794</u>
4.	LIABILITY INSURANCE FUND		
	Balance of All Funds Forwarded:		\$44,135
	Receipts Estimated For Fiscal Year:		160,191
	Property Taxes - Current Year	\$138,541	
	Donations	0	
	Interest Earned	150	
	Transfer from Other Funds	21,500	
			<u>\$204,326</u>
	BUDGETED EXPENDITURES		
	Liability Insurance Premiums		\$189,677
	Professional and Consultant Services		10,000
	Land Safety Improvements		0
	Building Safety Improvements		0
	Equipment		0
	Furniture		0
	TOTAL EXPENDITURES		<u>\$199,677</u>
	Funds To Be Carried Forth		4,649
	ENDING BALANCE		<u>\$4,649</u>
5.	COMPENSATED ABSENCES FUND		
	Balance of All Funds Forwarded:		\$195,024
	Receipts Estimated For Fiscal Year:		270
	Interest Earned	\$270	
	Transfer from Other Funds	0	
			<u>\$195,294</u>
	BUDGETED EXPENDITURES		
	Reserve for Employee Benefits		\$0
	TOTAL EXPENDITURES		<u>\$0</u>
	Funds To Be Carried Forth		195,294
	ENDING BALANCE		<u>\$195,294</u>
6.	ILLINOIS MUNICIPAL RETIREMENT FUND		
	Balance of All Funds Forwarded:		\$29,450
	Receipts Estimated For Fiscal Year:		414,970
	Property Taxes-Current Year	\$382,750	
	Interest Earned	220	
	Transfer from Other Funds	32,000	
			<u>\$444,420</u>

BUDGETED EXPENDITURES

I.M.R.F. Payments		<u>\$437,000</u>
TOTAL EXPENDITURES		<u>\$437,000</u>
Funds To Be Carried Forth		7,420
ENDING BALANCE		<u>\$7,420</u>

7. F.I.C.A.

Balance of All Funds Forwarded:		\$21,872
Receipts Estimated For Fiscal Year:		330,636
Property Taxes-Current Year	\$298,216	
Interest Earned	420	
Transfer from Other Funds	32,000	
		<u>\$352,508</u>

BUDGETED EXPENDITURES

F.I.C.A. Payments		<u>\$336,000</u>
TOTAL EXPENDITURES		<u>\$336,000</u>
Funds To Be Carried Forth		16,508
ENDING BALANCE		<u>\$16,508</u>

8. AUDIT FUND

Balance of All Funds Forwarded:		\$6,871
Receipts Estimated For Fiscal Year:		16,442
Property Taxes-Current Year	16,437	
Interest Earned	5	
		<u>\$23,313</u>

BUDGETED EXPENDITURES

Auditing		\$17,600
Professional and Consultants Services		<u>1,000</u>
TOTAL EXPENDITURES		<u>\$18,600</u>
Funds To Be Carried Forth		4,713
ENDING BALANCE		<u>\$4,713</u>

9. GOLF COURSE FUND

Balance of All Funds Forwarded:		\$393,773
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Receipts Estimated For Fiscal Year:		1,096,650
Interest Earned	\$1,600	
Building Rentals	6,980	
Registration Fees	109,350	
Season Privileges	46,700	
Greens Fees	580,950	
Driving Range Fees	111,930	
Golf Car Rentals-Power	101,130	
Other Rentals	13,710	
Concession Sales	100,000	
Pro Shop Merchandise Items	19,000	
Miscellaneous Receipts and Other Revenue	5,300	

\$1,490,423

BUDGETED EXPENDITURES

A. SALARIES

Administrative, Clerical and Supervisory	\$199,330
Program Instructors	34,470
Maintenance (Full-time)	136,000
Maintenance (Seasonal)	57,800
Clubhouse Personnel	79,500
Overtime Labor	4,200

B. CONTRACTUAL SERVICES

Data Processing	\$8,120
Dues and Subscriptions	1,300
Education and Training	2,000
Safety Training	200
Garbage Service	1,600
Insurance-Employee Group	52,950
Employee Benefits	600
Legal Fees	100
Maintenance Services	20,000
Contractual Repair of Vehicles	300
Contractual Repair of Equipment	4,400
Contractual Repair of Buildings and Facilities	650
Postage	600
Professional and Consultants Services	6,800
Publications and Printing	2,800
Publicity Materials	4,200
Rental and Leasing	22,700
Telephone	5,970
Utilities-Electric	19,000
Utilities-Natural Gas	5,600
Utilities-Sanitary	300
Utilities-Water	700

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	5,700
Range Supplies	10,640
Chemicals	36,900
Maintenance Supplies	26,500
Small Equipment	3,900
Maintenance Supplies-Custodial	1,700
Office Supplies	1,600
Motor Fuel, Oil	15,000
Concession Merchandise	32,000
Pro Shop Merchandise	9,500
Concession Supplies	2,500
Bank Fees	13,500

D. CAPITAL OUTLAY

Land Improvements	\$30,000
Building Improvements	2,500
Equipment	13,000
Furniture and Fixtures	1,200
Reserve for Capital	0
Transfers to Other Funds	135,500
Contingency	<u>1,000</u>

TOTAL EXPENDITURES \$1,025,430

Funds To Be Carried Forth 464,993

ENDING BALANCE \$464,993

10. SEASPAR FUND

Balance of All Funds Forwarded:		\$0
Receipts Estimated For Fiscal Year:		375,705
Property Taxes-Current Year	\$375,705	
		<u>\$375,705</u>

BUDGETED EXPENDITURES

SEASPAR Expense \$375,705

TOTAL EXPENDITURES \$375,705

Funds To Be Carried Forth 0

ENDING BALANCE \$0

SUMMARY

BALANCE OF ALL FUNDS FORWARDED

General Corporate Fund	\$416,658
Recreation Program Fund	814,085
Museum and Aquarium Fund	120,806
Liability Insurance Fund	44,135
Compensated Absences Fund	195,024
Illinois Municipal Retirement Fund	29,450
F.I.C.A.	21,872
Audit Fund	6,871
Capital Projects Fund (Land Acquisition and/or Development)	4,014,178
Debt Service Fund (Restricted for Escrow)	983,097
*SEASPAR Fund	0
Golf Course Fund	393,773
Cash - Restricted for Current Liabilities	<u>1,122,044</u>
	\$8,161,993

RECEIPTS ESTIMATED FOR FISCAL YEAR

A. Property Taxes - Current Year		\$6,809,655
General Corporate Fund	\$3,177,056	
Recreation Program Fund	1,493,428	
Museum and Aquarium Fund	582,343	
Liability Insurance Fund	138,541	
Illinois Municipal Retirement Fund	382,750	
F.I.C.A.	298,216	
Audit Fund	16,437	
Bonds and Interest	345,179	
Recreation for Handicapped	375,705	
Provision for Loss and Cost (Debit) from Levy	0	
Bond Rebate from Federal Government		\$105,440
Replacement Tax from State of Illinois		\$152,000
B. Non-Taxable Receipts		\$5,025,230
Donations (Park Fees from Village & Donations)	\$145,875	
Interest Earned	30,365	
Electricity Used (Athletic Lighting)	10,800	
Building Rentals	124,377	
Lincoln and Recreation Center Rentals	89,300	
Park Permits	55,000	
Registration Fees	1,757,250	
Season Privileges	767,700	
Short Term Passes	34,000	
Punch Cards	81,800	
Personal Training	54,760	
Greens Fees	617,750	
Driving Range Fees	111,930	
Golf Cart Rentals	101,130	
Other Rentals	13,710	

Daily Admissions	46,800	
Concession Sales	140,000	
Pro Shop Sales	19,550	
Miscellaneous Receipts	125,483	
Revenue from Sale of Bonds	0	
Revenue from Loan Agreement	0	
Transfers	697,650	
Accrual to cash adjustments	0	
		<u>\$20,254,318</u>

EXPENDITURES BUDGETED FOR FISCAL YEAR

General Corporate Fund		\$8,353,716
Recreation Program Fund		4,286,564
Museum and Aquarium Fund		689,905
Liability Insurance Fund		199,677
Compensated Absences Fund		0
Illinois Municipal Retirement Fund		437,000
F.I.C.A.		336,000
Audit Fund		18,600
Golf Course Fund		1,025,430
*SEASPAR Fund		375,705
Funds To Be Carried Forth		4,531,721
		<u>\$20,254,318</u>

COMBINED SUMMARY:

- a) That the estimated cash on hand at the beginning of the fiscal year is \$8,161,993.
- b) That the estimated cash expected to be received during the fiscal year from all sources is \$12,092,325.
- c) That the estimated expenditures contemplated for the fiscal year are \$15,722,597.
- d) That the estimated cash expected to be on hand at the end of the fiscal year is \$4,531,721.

*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: June 16, 2011

APPROVED: _____

Janet Barr, Secretary

Robert J. Gelwicks, President