

GLEN ELLYN PARK DISTRICT

2010

BUDGET & APPROPRIATION ORDINANCE

**ORDINANCE 09-09**

**A COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE FOR  
PURPOSES OF THE GLEN ELLYN PARK DISTRICT FOR THE YEAR  
BEGINNING JANUARY 1, 2010 AND ENDING DECEMBER 31, 2010**

WHEREAS, the Combined Budget and Appropriation Ordinance for the Glen Ellyn Park District for its 2010 fiscal year has been prepared in tentative form and has been conveniently made available for public inspection for at least 30 days prior to final action thereon; and

WHEREAS, a public hearing on said Ordinance was held at 7:00 p.m. at the Spring Avenue Recreation Center, 185 Spring Avenue, Glen Ellyn, Illinois, on Tuesday, January 19, 2009, pursuant to a notice which was published in the Daily Herald, a paper having a general circulation in this District, and all other legal requirements having been complied with.

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE GLEN ELLYN PARK DISTRICT OF THE COUNTY OF DU PAGE AND STATE OF ILLINOIS:

**Section 1. That the following sums of money in the total amount of THIRTEEN MILLION EIGHT HUNDRED FIFTY FOUR THOUSAND TWO HUNDRED SEVENTY FIVE DOLLARS so much thereof as may be authorized by law and as may be needed, are hereby budgeted and appropriated for the purposes of the Glen Ellyn Park District, as hereinafter specified for the year beginning January 1, 2010 and ending December 31, 2010.**

**Section 2.**

I. The amount Budgeted and Appropriated for Corporate Purposes:	<u>Budget</u>	<u>Appropriation</u>
Salaries and Wages	\$801,931	922,221
Contractual Services	\$140,550	161,633
Materials & Supplies	\$163,756	188,319
Equipment	\$13,100	15,065
Building & landscape	\$78,200	89,930
Miscellaneous	\$62,185	71,513
Insurance	\$135,250	155,538
Utilities	\$61,300	70,495
 Total amount Budgeted-Corporate Fund	 \$1,456,272	
Total amount Appropriated-Corporate Fund		1,674,713

II. The amount Budgeted and Appropriated for Recreation Purposes:	<u>Budget</u>	<u>Appropriation</u>
Salaries & Wages	\$2,061,361	2,370,565
Contractual Services	\$992,440	1,141,306
Materials & Supplies	\$749,558	861,992
Equipment	\$21,500	24,725
Building & landscape	\$18,500	21,275
Miscellaneous	\$786,437	904,403
Insurance	\$173,500	199,525
Utilities	\$454,072	522,183
Park Development	\$217,000	249,550
Total amount Budgeted-Recreation Fund	\$5,474,368	
Total amount Appropriated-Recreation Fund		6,295,523

III. The amount Budgeted and Appropriated For Police Services Fund Expenses:	<u>Budget</u>	<u>Appropriation</u>
Police Services Expenses	\$5,000	5,750
Total amount Budgeted-Police Fund	\$5,000	
Total amount Appropriated-Police Services Fund		5,750

IV. The amount Budgeted and Appropriated for Paving & Lighting Expenses:	<u>Budget</u>	<u>Appropriation</u>
Paving & Lighting Expenses	\$ 2,000	\$ 2,300
Total amount Budgeted-Paving & Lighting Fund	\$2,000	
Total amount Appropriated-Paving & Lighting Fund		\$ 2,300

V. The amount Budgeted and Appropriated for Pension Purposes(Social Security and Illinois Municipal Retirement Fund Participation)Expense:	<u>Budget</u>	<u>Appropriation</u>
Soc. Sec and Medicare Employer Contribution and IMRF employer Contribution	\$ 421,844	\$ 485,121
Total amount Budgeted-Pension Fund	\$421,844	
Total amount Appropriated-Pension Fund		\$ 485,121

VI. The amount Budgeted and Appropriated for Bond and Interest Expense:	<u>Budget</u>	<u>Appropriation</u>
Principal, Interest, Registrar Fees	\$2,417,080	\$ 2,779,642
Total amount Budgeted-Bond and Interest Fund	\$2,417,080	
Total amount Appropriated-Bond and Interest Fund		\$ 2,779,642
VII. The amount Budgeted and Appropriated for Insurance Purposes Pursuant to Section 9-107of the Local Governmental and Governmental Employees Tort Immunity Act:	<u>Budget</u>	<u>Appropriation</u>
Miscellaneous	\$5,446	\$6,263
Insurance Premiums	\$128,040	\$147,246
Total amount Budgeted-Insurance Fund	\$133,486	
Total amount Appropriated-Insurance Fund		153,509
VIII. The amount Budgeted and Appropriated for District's Share of Expense of Joint Recreation Programs for the Handicapped:	<u>Budget</u>	<u>Appropriation</u>
Special Recreation Programs for the Disabled (W.D.S.R.A. Contribution and Accessibility improvements)	\$ 632,193	\$727,022
Total amount Budgeted-Special Rec. Fund	\$632,193	
Total amount Appropriated-Special Rec. Fund		\$ 727,022
IX. The amount Budgeted and Appropriated for Auditing Expenses:	<u>Budget</u>	<u>Appropriation</u>
Auditing Expenses	\$13,000	\$14,950
Total amount Budgeted-Audit Fund	\$13,000	
Total amount Appropriated-Audit Fund		14,950
X. The amount Budgeted and Appropriated for Working Cash Fund Expense:	<u>Budget</u>	<u>Appropriation</u>
Miscellaneous	\$ 1,000	\$1,150
Total amount Budgeted Working Cash Fund	\$ 1,000	
Total amount Appropriated Working Cash Fund		\$ 1,150

XII. The amount budgeted and appropriated for Equipment Replacement Fund Expense:	<u>Budget</u>	<u>Appropriation</u>
Equipment and vehicles	\$83,000	\$95,450
Total amount Budgeted Equipment Replace. Fund	\$83,000	
Total amount Appropriated- Equipment Replacement Fund		\$ 95,450

XIV. The amount Budgeted and Appropriated for Capital Improvement Fund Expense:	<u>Budget</u>	<u>Appropriation</u>
Salaries and Wages	\$68,369	\$78,624
Capital Improvements	\$50,000	\$57,500
Park Development	\$1,118,500	\$1,286,275
Building and Landscape	\$2,500	\$2,875
Miscellaneous	\$68,584	\$78,872
Total amount Budgeted Capital Improvement. Fund	\$1,307,953	
Total amount Appropriated Capital Improvement. Fund		\$ 1,504,146

XV. The amount Budgeted and Appropriated for Cash in Lieu of Land Donation Expense:	<u>Budget</u>	<u>Appropriation</u>
Cash in Lieu of Land	\$200,000	\$230,000
Total amount Budgeted-Cash in Lieu of Land Fund	\$200,000	
Total amount Appropriated-Cash in Lieu of Land Fund		\$ 230,000

SUMMARY	<u>Budget</u>	<u>Appropriation</u>
Corporate Fund	\$ 1,456,272	\$ 1,674,713
Recreation Fund	\$ 5,474,368	\$ 6,295,523
Police Services Fund	\$ 5,000	\$ 5,750
Paving & Lighting Fund	\$ 2,000	\$ 2,300
Illinois Municipal Retirement Fund	\$ 421,844	\$ 485,121
Bond and Interest Fund	\$ 2,417,080	\$ 2,779,642
Liability Insurance Fund	\$ 133,486	\$ 153,509
Special Recreation Fund	\$ 632,193	\$ 727,022
Audit Fund	\$ 13,000	\$ 14,950
Working Cash Fund	\$ 1,000	\$ 1,150
Equipment Replacement Fund	\$ 83,000	\$ 95,450
Capital Projects Fund	\$ 1,307,953	\$ 1,504,146
Cash in Lieu of Land	\$ 200,000	\$ 230,000
Total Estimated Expenditures	\$ 12,147,196	\$ 13,969,275

As part of the annual budget and appropriations, it is stated:

(a) That the funds on hand at the beginning of the fiscal year are	\$ 10,743,963
(b) That the estimated cash expected to be received during the fiscal year from all sources is	\$ 11,243,262
(c) That the estimated expenditures contemplated for the fiscal year are	\$ 13,969,275
(d) That the estimated GROSS cash expected to be on hand at the end of the fiscal year is	\$ 8,017,950
1. Less Working Cash Fund established per law	\$ 200,000
2. Estimated NET cash to be on hand at the end of the fiscal year is	\$ 7,817,950
(e) That the estimated amount of taxes, including Personal Property Replacement Tax and prior year taxes, to be received by the Glen Ellyn Park District during the fiscal year is	\$ 5,976,508

**Section 3.**

That all unexpended balances of any item or items or any general appropriations made in this ordinance be expended in making up any insufficiency in any item or items in the same general appropriations and for the same general purpose of any like appropriations for this ordinance.

**Section 4.**

That all unexpended balances from annual appropriations of previous years are hereby re-appropriated.

FUND SUMMARY

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FUND..... 10 - CORPORATE

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2007	ACTUAL 2008	EST YR END 2009	BUDGET 2009	DEP REQ 2010	MGR REC 2010	APPROVED 2010
<u>REVENUE</u>								
41	TAX RECEIPTS	1,303,710	1,329,748	1,472,837	1,434,391	1,472,837	0	0
43	INTEREST INCOME	83,831	25,857	25,000	75,000	20,000	0	0
44	RENTALS	15,340	620	820	1,195	0	0	0
45	MISCELLANEOUS	185,171	97,588	104,665	103,448	125,718	0	0
	TOTAL REVENUE	1,588,052	1,453,812	1,603,322	1,614,034	1,618,555	0	0
<u>EXPENSE</u>								
51	SALARIES & WAGES	741,937	621,071	860,788	845,541	801,931	0	0
52	CONTRACTUAL SERVICES	108,620	122,192	139,845	143,100	140,550	0	0
53	MATERIALS & SUPPLIES	150,496	159,240	172,618	169,350	163,756	0	0
54	EQUIPMENT	10,227	8,965	15,602	15,000	13,100	0	0
55	BUILDING & LANDSCAPE	68,726	74,725	95,920	90,500	78,200	0	0
59	MISCELLANEOUS	54,195	47,228	136,296	175,746	62,185	0	0
65	INSURANCE	108,365	91,450	130,000	128,200	135,250	0	0
66	UTILITIES	47,554	31,941	62,300	54,460	61,300	0	0
	TOTAL EXPENSE	1,290,120	1,156,812	1,613,369	1,621,897	1,456,272	0	0
	TOTAL FUND REVENUE	1,588,052	1,453,812	1,603,322	1,614,034	1,618,555	0	0
	TOTAL FUND EXPENSE	1,290,120	1,156,812	1,613,369	1,621,897	1,456,272	0	0
	NET FUND INCOME/LOSS	297,932	297,000	10,047-	7,863-	162,283	0	0

FUND SUMMARY

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FUND..... 20 - RECREATION

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2007	ACTUAL 2008	EST YR END 2009	BUDGET 2009	DEP REQ 2010	MGR REC 2010	APPROVED 2010
<u>REVENUE</u>								
41	TAX RECEIPTS	855,724	855,788	957,420	952,406	957,420	0	0
42	GENERAL FEES	3,040,313	2,670,107	3,281,548	3,339,708	3,830,735	0	0
43	INTEREST INCOME	82,712	53,787	23,000	20,000	14,000	0	0
44	RENTALS	74,167	60,900	64,970	65,324	139,010	0	0
45	MISCELLANEOUS	346,709	298,344	389,361	397,932	515,989	0	0
47	CONCESSIONS	30,288	26,496	34,270	31,100	32,900	0	0
	TOTAL REVENUE	4,429,913	3,965,422	4,750,569	4,806,470	5,490,054	0	0
<u>EXPENSE</u>								
51	SALARIES & WAGES	1,556,469	1,397,507	1,812,815	1,819,299	2,049,841	0	0
52	CONTRACTUAL SERVICES	784,623	728,303	878,435	880,747	988,940	0	0
53	MATERIALS & SUPPLIES	642,071	508,123	657,565	681,620	737,558	0	0
54	EQUIPMENT	4,827	23,722	18,470	19,600	21,500	0	0
55	BUILDING & LANDSCAPE	33,137	16,291	16,902	17,500	18,500	0	0
59	MISCELLANEOUS	731,406	573,006	769,054	804,465	786,437	0	0
65	INSURANCE	109,295	93,600	144,000	123,500	173,500	0	0
66	UTILITIES	247,545	223,283	261,979	263,172	454,072	0	0
68	PARK DEVELOPMENT	258,924	161,204	202,861	70,000	217,000	0	0
	TOTAL EXPENSE	4,368,298	3,725,039	4,762,081	4,679,903	5,447,348	0	0
	TOTAL FUND REVENUE	4,429,913	3,965,422	4,750,569	4,806,470	5,490,054	0	0
	TOTAL FUND EXPENSE	4,368,298	3,725,039	4,762,081	4,679,903	5,447,348	0	0
	NET FUND INCOME/LOSS	61,615	240,383	11,512-	126,567	42,706	0	0

FUND SUMMARY

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FUND..... 30 - POLICE

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2007	ACTUAL 2008	EST YR END 2009	BUDGET 2009	DEP REQ 2010	MGR REC 2010	APPROVED 2010
<u>REVENUE</u>								
41	TAX RECEIPTS	1,533	8,305	3,583	3,583	3,000	0	0
43	INTEREST INCOME	17	32	25	100	25	0	0
45	MISCELLANEOUS	5,200	4,800-	0	0	0	0	0
	TOTAL REVENUE	6,750	3,537	3,608	3,683	3,025	0	0
<u>EXPENSE</u>								
51	SALARIES & WAGES	6,567	3,737	5,000	10,000	5,000	0	0
	TOTAL EXPENSE	6,567	3,737	5,000	10,000	5,000	0	0
	TOTAL FUND REVENUE	6,750	3,537	3,608	3,683	3,025	0	0
	TOTAL FUND EXPENSE	6,567	3,737	5,000	10,000	5,000	0	0
	NET FUND INCOME/LOSS	183	200-	1,392-	6,317-	1,975-	0	0

FUND SUMMARY

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FUND..... 35 - PAVING AND LIGHTING

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2007	ACTUAL 2008	EST YR END 2009	BUDGET 2009	DEP REQ 2010	MGR REC 2010	APPROVED 2010
<u>REVENUE</u>								
41	TAX RECEIPTS	1,533	1,661	1,791	1,791	1,791	0	0
43	INTEREST INCOME	17	13	500	50	10	0	0
	TOTAL REVENUE	1,550	1,674	2,291	1,841	1,801	0	0
<u>EXPENSE</u>								
59	MISCELLANEOUS	2,000	2,500	2,000	2,000	2,000	0	0
	TOTAL EXPENSE	2,000	2,500	2,000	2,000	2,000	0	0
	TOTAL FUND REVENUE	1,550	1,674	2,291	1,841	1,801	0	0
	TOTAL FUND EXPENSE	2,000	2,500	2,000	2,000	2,000	0	0
	NET FUND INCOME/LOSS	450-	826-	291	159-	199-	0	0

FUND SUMMARY

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FUND..... 40 - IMRF AND FICA

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2007	ACTUAL 2008	EST YR END 2009	BUDGET 2009	DEP REQ 2010	MGR REC 2010	APPROVED 2010
<u>REVENUE</u>								
41	TAX RECEIPTS	268,208	300,630	332,580	313,494	332,580	0	0
43	INTEREST INCOME	1,394	832	250	1,000	200	0	0
45	MISCELLANEOUS	80,000	60,000	60,000	75,000	60,000	0	0
	TOTAL REVENUE	349,601	361,462	392,830	389,494	392,780	0	0
<u>EXPENSE</u>								
59	MISCELLANEOUS	320,799	283,076	392,130	380,130	421,844	0	0
	TOTAL EXPENSE	320,799	283,076	392,130	380,130	421,844	0	0
	TOTAL FUND REVENUE	349,601	361,462	392,830	389,494	392,780	0	0
	TOTAL FUND EXPENSE	320,799	283,076	392,130	380,130	421,844	0	0
	NET FUND INCOME/LOSS	28,803	78,385	700	9,364	29,064-	0	0

## FUND SUMMARY

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## FUND..... 45 - DEBT SERVICE

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2007	ACTUAL 2008	EST YR END 2009	BUDGET 2009	DEP REQ 2010	MGR REC 2010	APPROVED 2010
<u>REVENUE</u>								
41	TAX RECEIPTS	2,069,840	2,128,110	2,239,338	2,239,338	2,418,552	0	0
43	INTEREST INCOME	1,451-	21,255-	1,000	10,000	1,000	0	0
45	MISCELLANEOUS	0	0	76,796	106,796	0	0	0
	TOTAL REVENUE	2,068,389	2,106,855	2,317,134	2,356,134	2,419,552	0	0
<u>EXPENSE</u>								
59	MISCELLANEOUS	2,074,217	2,160,023	2,326,650	2,301,306	2,417,080	0	0
	TOTAL EXPENSE	2,074,217	2,160,023	2,326,650	2,301,306	2,417,080	0	0
	TOTAL FUND REVENUE	2,068,389	2,106,855	2,317,134	2,356,134	2,419,552	0	0
	TOTAL FUND EXPENSE	2,074,217	2,160,023	2,326,650	2,301,306	2,417,080	0	0
	NET FUND INCOME/LOSS	5,828-	53,168-	9,516-	54,828	2,472	0	0

FUND SUMMARY

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FUND..... 50 - LIABILITY INSURANCE

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2007	ACTUAL 2008	EST YR END 2009	BUDGET 2009	DEP REQ 2010	MGR REC 2010	APPROVED 2010
<u>REVENUE</u>								
41	TAX RECEIPTS	131,805	97,995	89,570	89,570	89,570	0	0
45	MISCELLANEOUS	0	2,500-	10,000	10,000	10,000	0	0
	TOTAL REVENUE	131,805	95,495	99,570	99,570	99,570	0	0
<u>EXPENSE</u>								
59	MISCELLANEOUS	4,579	5,034	5,346	5,846	5,446	0	0
65	INSURANCE	98,974	73,735	123,331	110,500	128,040	0	0
	TOTAL EXPENSE	103,553	78,770	128,677	116,346	133,486	0	0
	TOTAL FUND REVENUE	131,805	95,495	99,570	99,570	99,570	0	0
	TOTAL FUND EXPENSE	103,553	78,770	128,677	116,346	133,486	0	0
	NET FUND INCOME/LOSS	28,252	16,726	29,107-	16,776-	33,916-	0	0

FUND SUMMARY

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FUND..... 55 - SPECIAL RECREATION

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2007	ACTUAL 2008	EST YR END 2009	BUDGET 2009	DEP REQ 2010	MGR REC 2010	APPROVED 2010
<u>REVENUE</u>								
41	TAX RECEIPTS	606,916	652,748	684,312	684,312	684,312	0	0
43	INTEREST INCOME	0	1,003	0	0	0	0	0
	TOTAL REVENUE	606,916	653,751	684,312	684,312	684,312	0	0
<u>EXPENSE</u>								
52	CONTRACTUAL SERVICES	0	0	0	0	0	0	0
59	MISCELLANEOUS	736,572	671,022	903,697	714,220	632,193	0	0
	TOTAL EXPENSE	736,572	671,022	903,697	714,220	632,193	0	0
	TOTAL FUND REVENUE	606,916	653,751	684,312	684,312	684,312	0	0
	TOTAL FUND EXPENSE	736,572	671,022	903,697	714,220	632,193	0	0
	NET FUND INCOME/LOSS	129,657-	17,271-	219,385-	29,908-	52,119	0	0

FUND SUMMARY

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FUND..... 60 - AUDIT

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2007	ACTUAL 2008	EST YR END 2009	BUDGET 2009	DEP REQ 2010	MGR REC 2010	APPROVED 2010
<u>REVENUE</u>								
41	TAX RECEIPTS	15,326	13,288	16,446	10,748	16,446	0	0
43	INTEREST INCOME	97	82	10	50	10	0	0
	TOTAL REVENUE	15,423	13,369	16,456	10,798	16,456	0	0
<u>EXPENSE</u>								
52	CONTRACTUAL SERVICES	11,900	15,000	13,000	13,000	13,000	0	0
	TOTAL EXPENSE	11,900	15,000	13,000	13,000	13,000	0	0
	TOTAL FUND REVENUE	15,423	13,369	16,456	10,798	16,456	0	0
	TOTAL FUND EXPENSE	11,900	15,000	13,000	13,000	13,000	0	0
	NET FUND INCOME/LOSS	3,523	1,631-	3,456	2,202-	3,456	0	0

FUND SUMMARY

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FUND..... 65 - WORKING CASH

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2007	ACTUAL 2008	EST YR END 2009	BUDGET 2009	DEP REQ 2010	MGR REC 2010	APPROVED 2010
<u>REVENUE</u>								
43	INTEREST INCOME	1,250-	8,667	4,694	1,000	1,000	0	0
	TOTAL REVENUE	1,250-	8,667	4,694	1,000	1,000	0	0
<u>EXPENSE</u>								
59	MISCELLANEOUS	0	10,617	13,663	1,000	1,000	0	0
	TOTAL EXPENSE	0	10,617	13,663	1,000	1,000	0	0
	TOTAL FUND REVENUE	1,250-	8,667	4,694	1,000	1,000	0	0
	TOTAL FUND EXPENSE	0	10,617	13,663	1,000	1,000	0	0
	NET FUND INCOME/LOSS	1,250-	1,950-	8,969-	0	0	0	0

## FUND SUMMARY

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## FUND..... 70 - 2006 CAPITAL BOND FUND

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2007	ACTUAL 2008	EST YR END 2009	BUDGET 2009	DEP REQ 2010	MGR REC 2010	APPROVED 2010
<u>REVENUE</u>								
43	INTEREST INCOME	131,500	66,761	75,000	100,000	0	0	0
45	MISCELLANEOUS	0	0	0	0	0	0	0
46	BOND PROCEEDS	0	0	0	0	0	0	0
	TOTAL REVENUE	131,500	66,761	75,000	100,000	0	0	0
<u>EXPENSE</u>								
51	SALARIES & WAGES	0	0	0	0	0	0	0
52	CONTRACTUAL SERVICES	0	0	0	0	0	0	0
55	BUILDING & LANDSCAPE	0	0	0	0	0	0	0
59	MISCELLANEOUS	99,300	0	0	0	0	0	0
68	PARK DEVELOPMENT	0	0	5,314,715	5,530,281	0	0	0
69	CAPITAL IMPROVEMENTS	0	0	0	0	0	0	0
	TOTAL EXPENSE	99,300	0	5,314,715	5,530,281	0	0	0
	TOTAL FUND REVENUE	131,500	66,761	75,000	100,000	0	0	0
	TOTAL FUND EXPENSE	99,300	0	5,314,715	5,530,281	0	0	0
	NET FUND INCOME/LOSS	32,200	66,761	5,239,715-	5,430,281-	0	0	0

## FUND SUMMARY

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## FUND..... 80 - EQUIPMENT REPLACEMENT FUND

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2007	ACTUAL 2008	EST YR END 2009	BUDGET 2009	DEP REQ 2010	MGR REC 2010	APPROVED 2010
<u>REVENUE</u>								
45	MISCELLANEOUS	119,285	109,447	107,285	137,379	103,857	0	0
	TOTAL REVENUE	119,285	109,447	107,285	137,379	103,857	0	0
<u>EXPENSE</u>								
54	EQUIPMENT	91,604	87,867	60,066	104,000	83,000	0	0
	TOTAL EXPENSE	91,604	87,867	60,066	104,000	83,000	0	0
	TOTAL FUND REVENUE	119,285	109,447	107,285	137,379	103,857	0	0
	TOTAL FUND EXPENSE	91,604	87,867	60,066	104,000	83,000	0	0
	NET FUND INCOME/LOSS	27,681	21,580	47,219	33,379	20,857	0	0

## FUND SUMMARY

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## FUND..... 91 - 2007 CAPITAL BOND FUND

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2007	ACTUAL 2008	EST YR END 2009	BUDGET 2009	DEP REQ 2010	MGR REC 2010	APPROVED 2010
<u>REVENUE</u>								
43	INTEREST INCOME	233,711	163,073	5,531	30,000	0	0	0
45	MISCELLANEOUS	450	0	0	0	0	0	0
46	BOND PROCEEDS	0	0	0	0	0	0	0
	TOTAL REVENUE	234,161	163,073	5,531	30,000	0	0	0
<u>EXPENSE</u>								
52	CONTRACTUAL SERVICES	300	0	0	0	0	0	0
59	MISCELLANEOUS	0	0	0	0	0	0	0
68	PARK DEVELOPMENT	2,609,356	919,976	1,323,629	1,028,015	0	0	0
69	CAPITAL IMPROVEMENTS	340,218	388,228	0	0	0	0	0
	TOTAL EXPENSE	2,949,874	1,308,204	1,323,629	1,028,015	0	0	0
	TOTAL FUND REVENUE	234,161	163,073	5,531	30,000	0	0	0
	TOTAL FUND EXPENSE	2,949,874	1,308,204	1,323,629	1,028,015	0	0	0
	NET FUND INCOME/LOSS	2,715,713-	1,145,131-	1,318,098-	998,015-	0	0	0

FUND SUMMARY

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FUND..... 94 - CAPITAL PROJECTS

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2007	ACTUAL 2008	EST YR END 2009	BUDGET 2009	DEP REQ 2010	MGR REC 2010	APPROVED 2010
<u>REVENUE</u>								
43	INTEREST INCOME	27,725	35,548-	14,000	15,000	3,000	0	0
44	RENTALS	0	0	0	0	200,000	0	0
45	MISCELLANEOUS	450,000	400,000	595,301	450,000	84,000	0	0
46	BOND PROCEEDS	3,060,814	0	3,994,369	0	0	0	0
	TOTAL REVENUE	3,538,539	364,452	4,603,670	465,000	287,000	0	0
<u>EXPENSE</u>								
51	SALARIES & WAGES	38,611	38,978	9,369	23,744	68,369	0	0
52	CONTRACTUAL SERVICES	0	0	9,603	3,500	0	0	0
53	MATERIALS & SUPPLIES	0	0	7,367	2,000	0	0	0
54	EQUIPMENT	2,940	2,475	0	0	0	0	0
55	BUILDING & LANDSCAPE	1,030	0	2,125	0	2,500	0	0
59	MISCELLANEOUS	64,402	68,187	211,185	69,431	68,584	0	0
68	PARK DEVELOPMENT	867,134	1,932,779	2,168,314	224,000	1,118,500	0	0
69	CAPITAL IMPROVEMENTS	0	0	374,434	350,000	50,000	0	0
	TOTAL EXPENSE	974,117	2,042,420	2,782,397	672,675	1,307,953	0	0
	TOTAL FUND REVENUE	3,538,539	364,452	4,603,670	465,000	287,000	0	0
	TOTAL FUND EXPENSE	974,117	2,042,420	2,782,397	672,675	1,307,953	0	0
	NET FUND INCOME/LOSS	2,564,422	1,677,967-	1,821,273	207,675-	1,020,953-	0	0

FUND SUMMARY

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FUND..... 96 - CASH IN LIEU OF LAND

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2007	ACTUAL 2008	EST YR END 2009	BUDGET 2009	DEP REQ 2010	MGR REC 2010	APPROVED 2010
<u>REVENUE</u>								
43	INTEREST INCOME	960	338	729	300	300	0	0
45	MISCELLANEOUS	92,743	61,681	25,000	25,000	25,000	0	0
	TOTAL REVENUE	93,703	62,019	25,729	25,300	25,300	0	0
<u>EXPENSE</u>								
52	CONTRACTUAL SERVICES	0	0	0	0	0	0	0
59	MISCELLANEOUS	0	0	0	0	0	0	0
68	PARK DEVELOPMENT	0	0	272,000	272,502	200,000	0	0
	TOTAL EXPENSE	0	0	272,000	272,502	200,000	0	0
	TOTAL FUND REVENUE	93,703	62,019	25,729	25,300	25,300	0	0
	TOTAL FUND EXPENSE	0	0	272,000	272,502	200,000	0	0
	NET FUND INCOME/LOSS	93,703	62,019	246,271-	247,202-	174,700-	0	0