

Western Springs Park District
2010 Budget
FINAL

Revenue	Description	Full Year 2009 Actual	Budget FY 2010	Variance: 2010 Budget vs 2009 Expected	
				Over 2009 Expected	Percent
Revenue and Expense Summary					
60.12%	Tax Levy - Corporate Fund	510,241.00	524,000.00	13,759.00	2.70%
0.00%	State Replacement Tax - Corporate Fund	4,921.00	0.00	(4,921.00)	-100.00%
3.53%	Tax Levy - IMRF	21,819.00	30,781.00	8,962.00	41.07%
0.00%	State Replacement Tax - IMRF	453.00	0.00	(453.00)	-100.00%
0.71%	Tax Levy - Audit	5,630.00	6,200.00	570.00	10.12%
0.00%	State Replacement Tax - Audit	71.00	0.00	(71.00)	-100.00%
1.61%	Tax Levy - Liability Insurance	11,965.00	14,000.00	2,035.00	17.01%
0.00%	State Replacement Tax	526.00	0.00	(526.00)	-100.00%
14.09%	Tax Levy - Debt Service	117,149.00	122,813.00	5,664.00	4.83%
0.00%	State Replacement Tax - Debt Service	1,536.00	0.00	(1,536.00)	-100.00%
0.46%	Picnic Permits	5,070.00	4,000.00	(1,070.00)	-21.10%
0.23%	Interest on Investments	9,715.00	2,000.00	(7,715.00)	-79.41%
0.00%	Rental Income	31.00	0.00	(31.00)	-100.00%
0.00%	Dartmoor Reimbursement (Tennis Court/Playset)	180,001.00	0.00	(180,001.00)	-100.00%
0.00%	Sale of Real Property	500.00	0.00	(500.00)	-100.00%
0.57%	Donations	7,940.00	5,000.00	(2,940.00)	-37.03%
3.21%	Easement Fees	21,560.00	28,000.00	6,440.00	29.87%
0.23%	Other Miscellaneous	156.00	2,000.00	1,844.00	1182.05%
0.06%	PDRMA Award	1,000.00	500.00	(500.00)	-50.00%
0.00%	Insurance Claims	1,833.00	0.00	(1,833.00)	-100.00%
5.74%	Recreation Department User Fees	48,594.00	50,000.00	1,406.00	2.89%
0.57%	User Fees	2,500.00	5,000.00	2,500.00	100.00%
8.87%	Funds From Reserves	26,676.23	77,328.00	50,651.77	189.88%
100.00%	Total Revenue	\$979,887.23	\$871,622.00	(\$108,265.23)	-11.05%
Expenses					
Corporate Fund:					
	Salaries & Wages	199,119.72	202,026.00	2,906.28	1.46%
	Administration	69,189.29	81,000.00	11,810.71	17.07%
	Maintenance	175,976.92	162,250.00	(13,726.92)	-7.80%
	Utilities	43,336.76	44,200.00	863.24	1.99%
	Capital Projects	331,571.61	212,800.00	(118,771.61)	-35.82%
	Total Corporate Fund	\$819,194.30	\$702,276.00	(\$116,918.30)	-14.27%
	IMRF Fund	26,783.33	30,781.00	3,997.67	14.93%
	Audit Fund	5,850.00	7,600.00	1,750.00	29.91%
	Liability Insurance Fund	11,619.60	14,000.00	2,380.40	20.49%
	Bond and Interest Fund	116,440.00	116,965.00	525.00	0.45%
	Total Expenses	\$979,887.23	\$871,622.00	(\$108,265.23)	-11.05%
	Net Income - (Deficit)	\$0.00	\$0.00	(\$0.00)	#DIV/0!

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Account No.	Description	Budget FY 2009	Full Year 2009 Expected Expense	Budget FY 2010	Var. 2010 Bud Vs 2009 Expected Exp (Under) Over 2009 Expected Expense Dollars	Percent
Corporate Fund						
Salaries/Wages						
1101						
10-40100 to 10-40270	Full Time Employees	\$180,810.00	\$183,421.78	\$186,026.00	\$2,604.22	1.42%
10-40350	Overtime-Full time	500.00	494.33	500.00	\$5.67	1.15%
10-40400	Summer Employees	15,000.00	14,677.01	15,000.00	\$322.99	2.20%
10-40450	Overtime-Summer Employees	500.00	526.60	500.00	(\$26.60)	-5.05%
	Total Salaries and Wages	\$196,810.00	\$199,119.72	\$202,026.00	\$2,906.28	1.46%
Administration						
1101						
10-45300	Employer-Health Insurance	\$34,000.00	\$29,123.33	\$34,000.00	\$4,876.67	16.74%
10-45320	Employer-Dental Insurance	1450.00	1409.54	1400.00	(\$9.54)	-0.66%
10-45350	Employer-Life Insurance	900.00	934.40	1,000.00	\$65.60	7.02%
10-45450	Clothing Allowance	250.00	0.00	250.00	\$250.00	#DIV/0!
10-50010	Training & Education	1,225.00	389.70	1,200.00	\$810.30	207.93%
10-50015	Dues & Subscriptions	250.00	317.00	200.00	(\$117.00)	-36.91%
10-50020	Bank Fees/Service Charges	50.00	29.32	50.00	\$20.68	70.53%
10-50030	Secretarial Service/Temporary Admin	12,000.00	2,628.75	8,000.00	\$5,371.25	204.33%
10-50040	Legal Fees	12,000.00	15,708.86	15,000.00	(\$708.86)	-4.51%
10-50045	Legal Notices	1,400.00	1,731.95	1,400.00	(\$331.95)	-19.17%
10-50055	Printing, Postage & Supplies	1,500.00	1,685.50	1,000.00	(\$685.50)	-40.67%
10-50060	Adv./Promo, Incl Summer Prgrm	1,000.00	1,341.97	1,500.00	\$158.03	11.78%
10-50065	Village Financial Services	11,000.00	10,296.00	11,000.00	\$704.00	6.84%
10-50067	Consulting Fees	2,500.00	0.00	2,500.00	\$2,500.00	#DIV/0!
10-50070	Awards, Recognition, Memorials	1,000.00	2,973.98	1,500.00	(\$1,473.98)	-49.56%
10-50075	Medical Examinations	450.00	264.00	500.00	\$236.00	89.33%
10-50099	Miscellaneous	500.00	354.99	500.00	\$145.01	40.85%
	Total Administration	\$81,475.00	\$69,189.29	\$81,000.00	\$11,810.71	17.07%

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Account No.	Description	Budget FY 2009	Full Year 2009 Expected Expense	Budget FY 2010	(Under) Over 2009 Expected Expense	Percent
Maintenance						
1102						
10-51005	All Buildings	\$3,500.00	\$9,643.29	\$5,000.00	(\$4,643.29)	-48.15%
10-51011	Baseball/Softball Fields	20,000.00	29,524.28	30,000.00	\$475.72	1.61%
10-51012	Tennis Courts	5,000.00	3,255.60	5,000.00	\$1,744.40	53.58%
10-51013	Other Fields/Courts	5,000.00	7,531.72	5,000.00	(\$2,531.72)	-33.61%
10-51014	Fertilizer	27,152.00	27,912.00	27,500.00	(\$412.00)	-1.48%
10-51015	Tractors/Trucks	7,700.00	4,918.84	5,000.00	\$81.16	1.65%
10-51020	Other Machinery	2,500.00	1,419.40	2,000.00	\$580.60	40.90%
10-51025	Playground/Picnic Equipment	5,000.00	1,780.39	4,000.00	\$2,219.61	124.67%
10-51030	Playground Surface Material	5,000.00	5,760.00	6,000.00	\$240.00	4.17%
10-51035	Grounds & Paths (asphalt, concrete, & stone)	10,200.00	19,403.90	6,000.00	(\$13,403.90)	-89.08%
10-51040	Gasoline & Oil	16,500.00	10,097.26	13,000.00	\$2,902.74	28.75%
10-51045	Cleaning Supplies	1,500.00	1,215.59	1,500.00	\$284.41	23.40%
10-51050	Outside Tree Maintenance (Includes Pruning Program)	12,000.00	16,970.00	15,000.00	(\$1,970.00)	-11.61%
10-51055	Restoration	7,500.00	4,680.00	7,000.00	\$2,320.00	49.57%
10-51060	Small Tools & Equipment	1,750.00	2,258.08	1,750.00	(\$508.08)	-22.50%
10-51065	Safety Equipment	1,000.00	1,112.94	1,000.00	(\$112.94)	-10.15%
10-51070	Outside Lawn Maintenance	27,000.00	28,468.00	27,000.00	(\$1,468.00)	-5.16%
10-51099	Miscellaneous	500.00	25.63	500.00	\$474.37	1850.84%
Total Maintenance		\$158,802.00	\$175,976.92	\$162,250.00	(\$13,726.92)	-7.80%
Utilities						
1103						
10-52007	Telephone	\$8,000.00	\$11,178.97	\$6,000.00	(\$5,178.97)	-46.33%
10-52010	Gas Heating - Garage	4,700.00	2,886.89	4,700.00	\$1,813.11	62.80%
10-52015	Electricity	15,000.00	17,213.80	17,500.00	\$286.20	1.66%
10-52020	Water & Waste	16,000.00	12,057.10	16,000.00	\$3,942.90	32.70%
Total Utilities		\$43,700.00	\$43,336.76	\$44,200.00	\$863.24	1.98%
Capital Projects						
1104						
10-60045	Computer Equipment/Software	0.00	0.00	4000.00	\$4,000.00	#DIV/0!
10-60284	Playground Equipment	180,000.00	145,661.69	90,000.00	(\$55,661.69)	-38.21%
	SRPP Parking Lot/Paths	144,000.00	163,746.19	0.00	(\$163,746.19)	
	Lighting	7,800.00	0.00	0.00	\$0.00	
	Irrigation - Soccer Field SRP	6,000.00	21.00	10,000.00	\$9,979.00	
10-60278	Bobcat S300 Skid Loader	0.00	8,800.44	8,800.00	(\$0.44)	0.00%
10-60267	Tennis Court Color Coating	0.00	0.00	28,000.00	\$28,000.00	#DIV/0!
10-60268	Basketball Backboards	0.00	0.00	9,000.00	\$9,000.00	#DIV/0!
	Tennis Backboard rebuild	0.00	0.00	5,500.00	\$5,500.00	
10-60285	Signage	6,000.00	270.00	0.00	(\$270.00)	-100.00%
10-60279	Washroom Rehab	0.00	0.00	15,000.00	\$15,000.00	#DIV/0!
10-60287	Replacement Benches	0.00	0.00	5,000.00	\$5,000.00	#DIV/0!
10-60280.30	Drinking Fountain Replacement	6,000.00	5,985.25	5,000.00	(\$985.25)	-16.60%
10-60288	Tennis Court Repairs (Fencing)	50,000.00	0.00	30,000.00	(\$30,000.00)	#DIV/0!
10-60289	Picnic Tables, Trash Cans	5,000.00	0.00	2,500.00	\$2,500.00	#DIV/0!
10-60280.32	Timber Trails Park Bulldoz	0.00	7,077.04	0.00	(\$7,077.04)	-100.00%
Total Capital Projects		\$384,800.00	\$331,571.61	\$212,800.00	(\$122,771.61)	-37.03%
Total Corporate Fund		\$865,587.00	\$819,194.30	\$702,276.00	(\$120,918.30)	-14.76%

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Account No.	Description	Budget FY/2009	Full Year 2009 Expected Expense	Budget FY/2010	Var - 2010 Bud Vs. 2009 Expected Exp (Under) Over 2009 Expected Expense Dollars	Expected Expense Percent
Illinois Municipal Retirement Fund						
24-80010	Employer - IMRF	11,482.00	11,620.76	15,746.00	4,125.24	35.50%
24-80020	Employer - FICA	14,170.00	15,162.57	15,035.00	(127.57)	-0.84%
	Total IMRF Fund	\$25,652.00	\$26,783.33	\$30,781.00	\$3,997.67	14.93%
Audit Fund						
26-66010	Annual Audit	6,200.00	5,850.00	7,600.00	1,750.00	29.91%
	Total Audit Fund	\$6,200.00	\$5,850.00	\$7,600.00	\$1,750.00	29.91%
Liability Insurance Fund						
28-70010	Risk Management Premium	13,000.00	11,619.60	14,000.00	2,380.40	20.49%
28-70020	Surety Bond on Treasurer	0.00	0.00	0.00	0.00	#DIV/0!
28-70030	Unemployment Compensation	0.00	0.00	0.00	0.00	#DIV/0!
	Total Liability Ins. Fund	\$13,000.00	\$11,619.60	\$14,000.00	\$2,380.40	20.49%
Bond and Interest Fund						
31-81010	Principal	65,000.00	65,000.00	65,000.00	0.00	0.00%
31-81020	Interest	53,435.00	51,040.00	51,040.00	0.00	0.00%
31-81800	Bond Issuance Costs	0.00	400.00	925.00	525.00	131.25%
	Total Bond & Interest Fund	\$118,435.00	\$116,440.00	\$116,965.00	\$525.00	0.45%
	Total Expenses All Funds	\$1,028,874.00	\$979,887.23	\$871,622.00	(\$112,265.23)	-11.46%