

# ADDISON PARK DISTRICT

## ORDINANCE NO. 21-04

### COMBINED ANNUAL BUDGET & APPROPRIATION ORDINANCE

AN ORDINANCE ADOPTING THE COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS FOR THE ADDISON PARK DISTRICT, DUPAGE COUNTY, ADDISON, IL 60101

FOR THE **SHORTENED** FISCAL YEAR BEGINNING MAY 1, 2021 AND ENDING **DECEMBER 31, 2021**.

Be it ordained by the Board of Park Commissioners (Board) or the Addison Park District (Park District) of DuPage County, Illinois:

**SECTION 1.** It is hereby found and determined that:

**WHEREAS**, the Board of Park Commissioners of the Addison Park District, DuPage County, Illinois has heretofore caused to be prepared a Combined Annual Budget and Appropriation in tentative form, which Ordinance has been conveniently available for public inspection for at least 30 days prior to final action thereon; and

**WHEREAS**, a public hearing was held at the Addison Park District, Community Recreation Center, Addison, Illinois on the 27<sup>th</sup> day of **September 2021** on said Ordinance, notice of said hearing having been given at least one week prior to such hearing as required by law, by publication in the Daily Herald, a newspaper published within the Park District; and that all other legal requirements for the adoption of the Annual Budget and Appropriation Ordinance of the Park District for the fiscal year beginning May 1<sup>st</sup>, 2021 and ending **December 31<sup>st</sup>, 2021** have been performed.

**WHEREAS**, that all other legal requirements for the adoption of the Annual Budget and Appropriation Ordinance of the Park District for the fiscal year beginning May 1<sup>st</sup>, 2021 and ending **December 31<sup>st</sup>, 2021** have heretofore been performed.

**SECTION 2.** The following sums of money, or so much thereof as may be authorized by law for the following objects and purposes, be and the same are hereby budgeted for the fiscal year beginning May 1<sup>st</sup>, 2021 and ending on **December 31<sup>st</sup>, 2021**.

#### **I. CORPORATE FUND:**

Projected Fund Balance Beginning of Fiscal Year	<u>\$1,848,482</u>
<b>Estimated Revenue</b>	
Property Tax	\$2,175,000
Interest	\$9,100
Other (Rebates, Foundation, Events)	\$4,666
<u>Total Estimated Revenue</u>	<u>\$2,188,766</u>
<u>Total Estimated Funds Available</u>	<u>\$4,037,248</u>
<b>Estimated Disbursements</b>	
Salaries & Wages	\$566,244
Benefits & Insurance	\$149,980
Contractual Services	\$399,635
Materials & Supplies	\$132,773
<u>Total Estimated Disbursements</u>	<u>\$1,248,632</u>
<u>Total Estimated Funds Balance Fiscal Year End</u>	<u>\$2,788,616</u>

#### **II. RECREATION:**

Projected Fund Balance Beginning of Fiscal Year	<u>\$1,579,832</u>
<b>Estimated Revenue</b>	
Property Tax	\$996,388
All Rentals	\$124,770
Fees & Registrations (Programs)	\$333,395
Point of Sales (Links & Tees)	\$641,000
Memberships (Club Fitness)	\$413,376
Merchandise (Vending, Rebates & Sponsorships)	\$17,131
<u>Total Estimated Revenue</u>	<u>\$2,526,060</u>
<u>Total Estimated Funds Available</u>	<u>\$4,105,892</u>
<b>Estimated Disbursements</b>	
Salaries & Wages	\$940,491
Benefits & Insurance	\$109,623
Utilities, Refuse & Phones	\$176,374
Training & Education	\$0
Contractual Services	\$488,723
Materials & Supplies	\$259,916
<u>Total Estimated Disbursements</u>	<u>\$1,975,127</u>
<u>Total Estimated Funds Balance Fiscal Year End</u>	<u>\$2,130,765</u>

#### **III. ILLINOIS MUNICIPAL RETIREMENT FUND (IMRF):**

Projected Fund Balance Beginning of Fiscal Year	<u>\$117,268</u>
<b>Estimated Revenue</b>	
Property Taxes	\$192,449
<u>Total Estimated Revenue</u>	<u>\$192,449</u>
<u>Total Estimated Funds Available</u>	<u>\$309,717</u>
<b>Estimated Disbursements</b>	
IMRF Employer Retirement Contribution	\$214,642
<u>Total Estimated Disbursements</u>	<u>\$214,642</u>
<u>Total Estimated Funds Balance Fiscal Year End</u>	<u>\$95,076</u>

#### **IV. LIABILITY (INSURANCE) Fund:**

Projected Fund Balance Beginning of Fiscal Year	<u>\$48,315</u>
<b>Estimated Revenue</b>	
Property Taxes	\$83,395
PDRMA	\$670
<u>Total Estimated Revenue</u>	<u>\$84,065</u>
<u>Total Estimated Funds Available</u>	<u>\$132,380</u>
<b>Estimated Disbursements</b>	
Risk Management	\$73,030
Contractual Services	\$3,886
Materials & Supplies	\$7,705
<u>Total Estimated Disbursements</u>	<u>\$84,621</u>
<u>Total Estimated Funds Balance Fiscal Year End</u>	<u>\$47,759</u>

**V. BOND & INTEREST FUND:**

Projected Fund Balance Beginning of Fiscal Year	<u>(\$389,798)</u>
<b>Estimated Revenue</b>	
Property Taxes	\$913,565
Bond Proceeds	\$615,000
<u>Total Estimated Revenue</u>	<u>\$1,528,565</u>
<u>Total Estimated Funds Available</u>	<u>\$1,138,767</u>
<b>Estimated Disbursements</b>	
Bond Expenses	\$1,325,708
Contractual Services	\$3,350
<u>Total Estimated Disbursements</u>	<u>\$1,329,058</u>
<u>Total Estimated Funds Balance Fiscal Year End</u>	<u>(\$190,290)</u>

**VIII. SOCIAL SECURITY & MEDICARE FUND:**

Projected Fund Balance Beginning of Fiscal Year	<u>\$480,884</u>
<b>Estimated Revenue</b>	
Property Taxes	\$6,415
<u>Total Estimated Revenue</u>	<u>\$6,415</u>
<u>Total Estimated Funds Available</u>	<u>\$487,299</u>
<b>Estimated Disbursements</b>	
Contractual Services	\$101,127
<u>Total Estimated Disbursements</u>	<u>\$101,127</u>
<u>Total Estimated Funds Balance Fiscal Year End</u>	<u>\$386,172</u>

**VI. SPECIAL RECREATION FUND:**

Projected Fund Balance Beginning of Fiscal Year	<u>\$846,815</u>
<b>Estimated Revenue</b>	
Property Taxes	\$128,300
<u>Total Estimated Revenue</u>	<u>\$128,300</u>
<u>Total Estimated Funds Available</u>	<u>\$975,115</u>
<b>Estimated Disbursements</b>	
Affiliated Agency Fees	\$291,629
ADA Projects/Transition Plan	\$0
<u>Total Estimated Disbursements</u>	<u>\$291,629</u>
<u>Total Estimated Funds Balance Fiscal Year End</u>	<u>\$683,486</u>

**VII. CAPITAL IMPROVEMENT FUND:**

Projected Fund Balance Beginning of Fiscal Year	<u>\$5,920,926</u>
<b>Estimated Revenue</b>	
Bond Proceeds	\$412,050
Developer Donations	\$67,000
<u>Total Estimated Revenue</u>	<u>\$479,050</u>
<u>Total Estimated Funds Available</u>	<u>\$6,399,976</u>
<b>Estimated Disbursements</b>	
Professional Services	\$360,000
IT Projects	\$80,000
Facility Projects	\$1,750,000
Vehicles & Equipment	\$50,000
Park Improvements	\$350,000
Projects (Special Rec Fund will Reimburse)	\$50,000
Contingency	\$75,000
<u>Total Estimated Disbursements</u>	<u>\$2,715,000</u>
<u>Total Estimated Funds Balance Fiscal Year End</u>	<u>\$3,684,976</u>

**SECTION 3.** That the following sums and amounts under the column entitled "Budget" is the annual budget for the fiscal year beginning May 1<sup>st</sup>, 2021 and ending **December 31<sup>st</sup>, 2021** for all purposes of the Addison Park District, DuPage County, Addison, IL.

**SECTION 4.** That the following sums and amounts under the column entitled "Appropriations" or as much thereof as may be authorized by law, be and they are hereby appropriated for the fiscal year beginning May 1<sup>st</sup>, 2021 and ending **December 31<sup>st</sup>, 2021** for all purposes of the Addison Park District, DuPage County, Illinois.

**CORPORATE FUND**

<u>Expenses</u>	<u>Budget</u>	<u>Appropriation</u>
Salaries & Wages	\$566,244	\$3,000,000
Benefits & Insurance	\$149,980	\$1,000,000
Contractual Services	\$399,635	\$3,000,000
Materials & Supplies	\$132,773	\$3,000,000
<b>Corporate Fund Totals</b>	<b>\$1,248,632</b>	<b>\$10,000,000</b>

**RECREATION FUND**

<u>Expenses</u>	<u>Budget</u>	<u>Appropriation</u>
Salaries & Wages	\$940,491	\$3,500,000
Benefits & Insurance	\$109,623	\$1,000,000
Utilities, Refuse & Phones	\$176,374	\$2,000,000
Training & Education	\$0	\$200,000
Contractual Services	\$488,723	\$3,300,000
Materials & Supplies	\$259,916	\$4,000,000
<b>Recreation Fund Totals</b>	<b>\$1,975,127</b>	<b>\$14,000,000</b>

**ILLINOIS MUNICIPAL RETIREMENT FUND**

<u>Expenses</u>	<u>Budget</u>	<u>Appropriation</u>
IMRF Employer Retirement Contribution	\$214,642	\$1,000,000
<b>Illinois Municipal Retirement Fund Totals</b>	<b>\$214,642</b>	<b>\$1,000,000</b>

**LIABILITY (INSURANCE) FUND**

<u>Expenses</u>	<u>Budget</u>	<u>Appropriation</u>
Risk Management	\$73,030	\$500,000
Contractual Services	\$3,886	\$1,000,000
Materials & Supplies	\$7,705	\$500,000
<b>Liability Fund Totals</b>	<b>\$84,621</b>	<b>\$2,000,000</b>

**BOND & INTEREST FUND**

<u>Expenses</u>	<u>Budget</u>	<u>Appropriation</u>
Bond Expenses	\$1,325,708	\$500,000
Contractual Services	\$3,350	\$15,000,000
<b>Bond &amp; Interest Fund Totals</b>	<b>\$1,329,058</b>	<b>\$15,500,000</b>

**SPECIAL RECREATION FUND**

<u>Expenses</u>	<u>Budget</u>	<u>Appropriation</u>
Affiliated Agency Fees	\$291,629	\$1,000,000
ADA Projects/Transition Plan	\$0	\$10,000,000
<b>Special Recreation Fund Totals</b>	<b>\$291,629</b>	<b>\$11,000,000</b>

**CAPITAL IMPROVEMENT FUND**

<u>Expenses</u>	<u>Budget</u>	<u>Appropriation</u>
Professional Services	\$360,000	\$3,000,000
IT Projects	\$80,000	\$5,000,000
Facility Projects	\$1,750,000	\$10,000,000
Vehicles & Equipment	\$50,000	\$5,000,000
Park Improvements	\$350,000	\$10,000,000
ADA Projects (Special Rec Fund will Reimburse)	\$50,000	\$2,000,000
Contingency	\$75,000	\$10,000,000
<b>Capital Improvement Fund Totals</b>	<b>\$2,715,000</b>	<b>\$45,000,000</b>

**SOCIAL SECURITY FUND**

<u>Expenses</u>	<u>Budget</u>	<u>Appropriation</u>
Contractual Services	\$101,127	\$1,000,000
<b>Social Security Fund Totals</b>	<b>\$101,127</b>	<b>\$1,000,000</b>

<b>SUMMARY OF FUNDS</b>	<b>BUDGET</b>	<b>APPROPRIATION</b>
CORPORATE FUND	\$1,248,632	\$10,000,000
RECREATION FUND	\$1,975,127	\$14,000,000
ILLINOIS MUNICIPAL RETIREMENT FUND	\$214,642	\$1,000,000
LIABILITY (INSURANCE) FUND	\$84,621	\$2,000,000
BOND & INTEREST FUND	\$1,329,058	\$15,500,000
SPECIAL RECREATION FUND	\$291,629	\$11,000,000
CAPITAL IMPROVEMENT FUND	\$2,715,000	\$45,000,000
SOCIAL SECURITY FUND	\$101,127	\$1,000,000
<b>TOTAL ALL FUNDS</b>	<b>\$7,959,836</b>	<b>\$99,500,000</b>

**SECTION 5.** Each of said sums of money and the aggregate thereof are deemed necessary by this Board to defray the necessary expenses and liabilities of this District during the fiscal year beginning May 1<sup>st</sup>, 2021 and ending **December 31<sup>st</sup>, 2021** for the respective purposes set forth.

**SECTION 6.** All unexpended balances of the appropriations for the fiscal year ended **December 31<sup>st</sup>, 2021** and prior years are hereby specifically reappropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance, in making this appropriation in accordance with applicable law.

**SECTION 7.** The following determinations have been made and are hereby made a part of the aforesaid budget:

- (a) An estimate of the cash on hand at the beginning of the fiscal year is expected to be: \$10,452,724
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is: \$7,133,670
- (c) An estimate of the expenditures contemplated for the fiscal year is: \$7,959,836
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is: \$9,626,558
- (e) An estimate of the amount of taxes to be received during the fiscal year is: \$4,495,512

**SECTION 8.** The receipts and revenue of the Addison Park District derived from sources other than taxation and not specifically appropriated, and all unexpended balances from the preceding fiscal year not required for the purposes for which they were appropriated and levied, shall constitute the General Fund and shall first be placed to the credit of such fund.

**SECTION 9.** All ordinances or parts of ordinances conflicting with any of the provisions of this ordinance be, and the same are hereby, repealed to the extent of such conflict. If any item or portion thereof this budget and appropriation ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such items or the remaining portion of this ordinance.

**SECTION 10.** This ordinance shall be in full force and effect immediately upon its passage.

**PASSED** this \_\_\_\_\_ day of \_\_\_\_\_, 2021.

*Passed by a roll call vote:*

AYES: \_\_\_\_\_ ABSENT: \_\_\_\_\_

NAYS: \_\_\_\_\_ ABSTAIN: \_\_\_\_\_

**ADDISON PARK DISTRICT**

[Seal]

By: \_\_\_\_\_  
Board President

ATTEST:

\_\_\_\_\_  
Board Secretary

STATE OF ILLINOIS    )  
  ) SS.  
COUNTY OF DUPAGE    )

**CERTIFICATION**

I, \_\_\_\_\_, do hereby certify that I am the duly qualified and acting Secretary of the Addison Park District in the county and state aforesaid, and, as such Secretary, I am the keeper of the records and files of the Board of Commissioners of the Park District. I do further certify that the attached and foregoing is a true and complete copy of the Combined Annual Budget and Appropriation Ordinance of the Addison Park District, DuPage County, Illinois for the Fiscal Year beginning May 1<sup>st</sup>, 2021 and ending **December 31<sup>st</sup>, 2021**, as appears from the official records of the Addison Park District in my care and custody.

**IN WITNESS WHEREOF**, I have affixed my official signature and the corporate seal of the Addison Park District at 120 East Oak Street, Addison, Illinois on the **27<sup>th</sup> day of September 2021**.

\_\_\_\_\_  
Secretary

**CERTIFICATION OF ESTIMATE OF REVENUE**

**FISCAL YEAR 2021-~~2022~~**

I, \_\_\_\_\_, do hereby certify that I am the duly qualified and acting Treasurer of the Addison Park District in the county and state aforesaid, and, the chief fiscal officer of said Park District. As such officer, I do further certify that the revenues, by source, anticipated to be received by the Park District in the fiscal year beginning May 1<sup>st</sup>, 2021 and ending **December 31<sup>st</sup>, 2021**, are estimated to be as follows:

**ESTIMATE OF REVENUE**

<b>SOURCE</b>	<b>AMOUNT</b>
Property Tax	: \$4,495,512
Interest	: \$9,100
All Rentals	: \$124,770
Fees & Registrations (Programs)	: \$333,395
Point of Sales (Links & Tees)	: \$641,000
Memberships (Club Fitness)	: \$413,376
PDRMA	: \$670
Bond Proceeds	: \$1,027,050
Developer Donations	: \$67,000
Other	: \$21,797
<b>Total Estimate of Revenue</b>	<b><u><u>\$7,133,670</u></u></b>

**IN WITNESS WHEREOF**, I have affixed my official signature and the corporate seal of the Addison Park District on the **27<sup>th</sup> day of September 2021**.

[Seal]

\_\_\_\_\_  
Treasurer and Chief Fiscal Officer