

# ADDISON PARK DISTRICT

## ORDINANCE NO. 2022-03

### 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 FISCAL YEAR BEGINNING JANUARY 1, 2023 AND ENDING DECEMBER 31, 2023.

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 14<sup>th</sup> day of November, 2022 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 January 1<sup>st</sup>, 2023 and ending December 31<sup>st</sup>, 2023

**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 January 1st, 2023 and ending December 31st, 2023 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 January 1st, 2023 and ending December 31st, 2023.

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

Projected Fund Balance Beginning of Fiscal Year	\$2,795,590
<b>Estimated Revenue</b>	
Property Tax (Includes Audit & PPRT Monies)	\$2,282,844
Interest	\$94,000
Other (Donations, Sponsorships, Rebates)	\$3,550
<b>Total Estimated Revenue</b>	<b>\$2,380,394</b>
<b>Total Estimated Funds Available</b>	<b>\$5,175,984</b>
<b>Estimated Disbursements</b>	
Salaries & Wages	\$1,009,431
Benefits & Insurance	\$436,727
Contractual Services	\$584,308
Materials & Supplies	\$207,986
Utilities, Refuse & Phones	\$55,608
General Expenses (Security, Tech, Risk Mgmt)	\$41,397
<b>Total Estimated Disbursements</b>	<b>\$2,335,458</b>
<b>Total Estimated Funds Balance Fiscal Year End</b>	<b>\$2,840,526</b>

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

Projected Fund Balance Beginning of Fiscal Year	\$2,652,904
<b>Estimated Revenue</b>	
Property Tax	\$984,900
Interest	\$64,400
Fees & Charges (Including Contractual)	\$2,300,944
Memberships	\$515,000
Other (Donations, Sponsorships, Rebates)	\$23,293
<b>Total Estimated Revenue</b>	<b>\$3,888,537</b>
<b>Total Estimated Funds Available</b>	<b>\$6,541,441</b>
<b>Estimated Disbursements</b>	
Salaries & Wages	\$1,906,567
Benefits & Insurance	\$162,650
Contractual Services	\$645,895
Materials & Supplies	\$709,365
Utilities, Refuse & Phones	\$346,841
General Expenses (Security, Tech, Risk Mgmt)	\$89,285
<b>Total Estimated Disbursements</b>	<b>\$3,860,602</b>
<b>Total Estimated Funds Balance Fiscal Year End</b>	<b>\$2,680,838</b>

#### **III. SPECIAL RECREATION FUND:**

Projected Fund Balance Beginning of Fiscal Year	\$541,544
<b>Estimated Revenue</b>	
Property Taxes	\$318,500
<b>Total Estimated Revenue</b>	<b>\$318,500</b>
<b>Total Estimated Funds Available</b>	<b>\$860,044</b>
<b>Estimated Disbursements</b>	
Affiliated Agency Fees	\$316,412
ADA Projects/Transition Plan	\$200,000
<b>Total Estimated Disbursements</b>	<b>\$516,412</b>
<b>Total Estimated Funds Balance Fiscal Year End</b>	<b>\$343,632</b>

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

Projected Fund Balance Beginning of Fiscal Year	\$65,299
<b>Estimated Revenue</b>	
Property Taxes	\$129,894
PDRMA	\$0
<b>Total Estimated Revenue</b>	<b>\$129,894</b>
<b>Total Estimated Funds Available</b>	<b>\$195,193</b>
<b>Estimated Disbursements</b>	
Risk Management/Liability Insurance	\$118,000
Contractual Services	\$1,000
General Expenses (Security, Required Training)	\$7,600
<b>Total Estimated Disbursements</b>	<b>\$126,600</b>
<b>Total Estimated Funds Balance Fiscal Year End</b>	<b>\$68,593</b>

**V. ILLINOIS MUNICIPAL RETIRMENT FUND (IMRF):**

Projected Fund Balance Beginning of Fiscal Year	\$8,726
<b>Estimated Revenue</b>	
Property Taxes	\$305,568
Total Estimated Revenue	\$305,568
Total Estimated Funds Available	\$314,294
<b>Estimated Disbursements</b>	
IMRF Employer Retirement Contribution	\$370,488
Total Estimated Disbursements	\$370,488
Total Estimated Funds Balance Fiscal Year End	(\$56,194)

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

Projected Fund Balance Beginning of Fiscal Year	(\$47,826)
<b>Estimated Revenue</b>	
Property Taxes	\$4,236
Total Estimated Revenue	\$4,236
Total Estimated Funds Available	(\$43,590)
<b>Estimated Disbursements</b>	
Social Security/Medicare Employer Contributions	\$196,274
Total Estimated Disbursements	\$196,274
Total Estimated Funds Balance Fiscal Year End	(\$239,864)

**VII. BOND & INTEREST FUND:**

Projected Fund Balance Beginning of Fiscal Year	\$614,450
<b>Estimated Revenue</b>	
Property Taxes	\$1,102,680
Bond Proceeds (Already Recorded in CIP Fund)	\$1,170,000
Total Estimated Revenue	\$2,272,680
Total Estimated Funds Available	\$2,887,130
<b>Estimated Disbursements</b>	
Bonds Expenses	\$1,102,680
Bond Proceeds Transfer to CIP Fund	\$1,170,000
Contractual Services	\$22,500
Total Estimated Disbursements	\$2,295,180
Total Estimated Funds Balance Fiscal Year End	\$591,950

**VIII. CAPITAL IMPROVEMENT FUND:**

Projected Fund Balance Beginning of Fiscal Year	\$5,478,192
<b>Estimated Revenue</b>	
Bond Proceeds (Already recorded in B&I Fund)	\$0
Developer Donations	\$0
Grant Revenue	\$796,250
Other (Donations, Transfers, Reimbursements)	\$200,000
Total Estimated Revenue	\$996,250
Total Estimated Funds Available	\$6,474,442
<b>Estimated Disbursements</b>	
Professional Services	\$75,000
IT Projects	\$250,000
Facility Projects	\$2,330,000
Park Improvements	\$1,921,250
Vehicles & Equipment	\$185,000
ADA Projects (Special Rec Fund to Reimburse)	\$200,000
Contingency	\$30,000
Total Estimated Disbursements	\$4,991,250
Total Estimated Funds Balance Fiscal Year End	\$1,483,192

**SECTION 3.** That the following sums and amounts under the column entitled "Budget" is the annual budget for the fiscal year beginning January 1st, 2023 and ending December 31st, 2023 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 January 1st, 2023 and ending December 31st, 2023 for all purposes of the Addison Park District, DuPage County, Illinois.

**CORPORATE FUND**

<u>Expenses</u>	<u>Budget</u>	<u>Appropriation</u>
Salaries & Wages	\$1,009,431	\$3,000,000
Benefits & Insurance	\$436,727	\$1,000,000
Contractual Services	\$584,308	\$3,000,000
Materials & Supplies	\$207,986	\$1,000,000
Utilities, Refuse & Phones	\$55,608	\$2,000,000
General Expenses (Security, Tech, Risk Mgmt)	\$41,397	\$4,000,000
<b>Corporate Fund Totals</b>	<b>\$2,335,458</b>	<b>\$14,000,000</b>

**RECREATION FUND**

<u>Expenses</u>	<u>Budget</u>	<u>Appropriation</u>
Salaries & Wages	\$1,906,567	\$4,000,000
Benefits & Insurance	\$162,650	\$1,000,000
Contractual Services	\$645,895	\$3,000,000
Materials & Supplies	\$709,365	\$1,000,000
Utilities, Refuse & Phones	\$346,841	\$2,000,000
General Expenses (Security, Tech, Risk Mgmt)	\$89,285	\$4,000,000
<b>Recreation Fund Totals</b>	<b>\$3,860,602</b>	<b>\$15,000,000</b>

**SPECIAL RECREATION FUND**

<u>Expenses</u>	<u>Budget</u>	<u>Appropriation</u>
Affiliated Agency Fees	\$316,412	\$1,000,000
ADA Projects/Transition Plan	\$200,000	\$10,000,000
<b>Special Recreation Fund Totals</b>	<b>\$516,412</b>	<b>\$11,000,000</b>

**LIABILITY (INSURANCE) FUND**

<u>Expenses</u>	<u>Budget</u>	<u>Appropriation</u>
Risk Management/Liability Insurance	\$118,000	\$1,000,000
Contractual Services	\$1,000	\$1,000,000
General Expenses (Security, Required Training)	\$7,600	\$1,000,000
<b>Liability Fund Totals</b>	<b>\$126,600</b>	<b>\$3,000,000</b>

**ILLINOIS MUNICIPAL RETIREMENT FUND**

<u>Expenses</u>	<u>Budget</u>	<u>Appropriation</u>
IMRF Employer Retirement Contribution	\$370,488	\$3,000,000
<b>Illinois Municipal Retirement Fund Totals</b>	<b>\$370,488</b>	<b>\$3,000,000</b>

**SOCIAL SECURITY FUND**

<u>Expenses</u>	<u>Budget</u>	<u>Appropriation</u>
Social Security/Medicare Employer Contributions	\$196,274	\$1,000,000
<b>Social Security Fund Totals</b>	<b>\$196,274</b>	<b>\$1,000,000</b>

**BOND & INTEREST FUND**

<u>Expenses</u>	<u>Budget</u>	<u>Appropriation</u>
Bonds Expenses	\$1,102,680	\$15,000,000
Contractual Services	\$22,500	\$500,000
<b>Bond &amp; Interest Fund Totals</b>	<b>\$1,125,180</b>	<b>\$15,500,000</b>

**CAPITAL IMPROVEMENT FUND**

<u>Expenses</u>	<u>Budget</u>	<u>Appropriation</u>
Professional Services	\$75,000	\$3,000,000
IT Projects	\$250,000	\$5,000,000
Facility Projects	\$2,330,000	\$10,000,000
Park Improvements	\$1,921,250	\$5,000,000
Vehicles & Equipment	\$185,000	\$10,000,000
ADA Projects (Special Rec Fund to Reimburse)	\$200,000	\$2,000,000
Contingency	\$30,000	\$10,000,000
<b>Capital Improvement Fund Totals</b>	<b>\$4,991,250</b>	<b>\$45,000,000</b>

<b>SUMMARY OF FUNDS</b>	<b><u>BUDGET</u></b>	<b><u>APPROPRIATION</u></b>
CORPORATE FUND	\$2,335,458	\$14,000,000
RECREATION FUND	\$3,860,602	\$15,000,000
ILLINOIS MUNICIPAL RETIREMENT FUND	\$370,488	\$3,000,000
LIABILITY (INSURANCE) FUND	\$126,600	\$3,000,000
BOND & INTEREST FUND	\$1,125,180	\$15,500,000
SPECIAL RECREATION FUND	\$516,412	\$11,000,000
CAPITAL IMPROVEMENT FUND	\$4,991,250	\$45,000,000
SOCIAL SECURITY FUND	\$196,274	\$1,000,000
<b>TOTAL ALL FUNDS</b>	<b><u>\$13,522,264</u></b>	<b><u>\$107,500,000</u></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 January 1st, 2023 and ending December 31st, 2023 for the respective purposes set forth.

**SECTION 6.** All unexpended balances of the appropriations for the fiscal year ended December 31<sup>st</sup>, 2023 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: \$12,108,878
- (b) An estimate of the cash expected to be received during the fiscal year from all sources is: \$10,096,059
- (c) An estimate of the expenditures contemplated for the fiscal year is: \$13,522,264
- (d) An estimate of the cash expected to be on hand at the end of the fiscal year is: \$7,712,673
- (e) An estimate of the amount of taxes to be received during the fiscal year is: \$5,128,622

**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 \_\_\_\_\_, 2022.

*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 January 1st, 2023 and ending December 31st, 2023, 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 14<sup>th</sup> day of November 2022.

\_\_\_\_\_  
Secretary

**CERTIFICATION OF ESTIMATE OF REVENUE**

**FISCAL YEAR 2023**

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 January 1st, 2023 and ending December 31st, 2023, are estimated to be as follows:

**ESTIMATE OF REVENUE**

<b>SOURCE</b>	<b>AMOUNT</b>
Property Tax	: \$5,128,622
Interest	: \$158,400
Fees & Charges (Including Contractual)	: \$2,300,944
Memberships	: \$515,000
PDRMA	: \$0
Bond Proceeds	: \$0
Developer Donations	: \$0
Grants	: \$796,250
Other	: \$26,843
<b>Total Estimate of Revenue</b>	<b><u><u>\$8,926,059</u></u></b>

**IN WITNESS WHEREOF**, I have affixed my official signature and the corporate seal of the Addison Park District on the 14<sup>th</sup> day of November 2022.

[Seal]

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