

ORDINANCE NO. 2021-02 DRAFT

THE COMBINED BUDGET AND APPROPRIATION ORDINANCE
OF THE BLOOMINGDALE PARK DISTRICT, DUPAGE COUNTY, ILLINOIS,
FOR ITS FISCAL YEAR JUNE 1, 2021, THROUGH MAY 31, 2022

WHEREAS, the Combined Budget and Appropriation Ordinance of the Bloomingdale Park District for its 2021-2022 fiscal year has been prepared in tentative form and has been conveniently available for public inspection for at least 30 days prior to final action thereon; and

WHEREAS, a public hearing on the said Ordinance was held at 7:00 o'clock p.m. on July 19, 2021, pursuant to notice published in the *Daily Herald*, a newspaper of general circulation in said District, there being no newspaper published in the District.

NOW, THEREFORE BE IT ORDAINED by the Board of Park Commissioners of the Bloomingdale Park District, DuPage County, Illinois, as follows:

SECTION ONE: That the fiscal year of this District is, and the same is hereby fixed and declared, to be from June 1, 2021, through May 31, 2022.

SECTION TWO: That the following Annual Budget for the fiscal year of the Bloomingdale Park District beginning June 1, 2021, through May 31, 2022, is hereby adopted and the following sums of money are hereby appropriated for the purposes hereinafter set forth:

I. GENERAL CORPORATE FUND

Cash on Hand at Beginning of Current Fiscal Year June 1, 2021	1,646,742
Budgeted Revenues	1,389,915
Budgeted Expenditures	1,455,026
Surplus (Deficit)	<u>(65,111)</u>
Anticipated Ending Cash Balance	1,581,631
Fund Balance at Beginning of Current Fiscal Year June 1, 2021	1,591,925
Budgeted Revenues	1,389,915
Budgeted Expenditures	1,455,026
Surplus (Deficit)	<u>(65,111)</u>
Anticipated Ending Fund Balance	1,526,814

GENERAL CORPORATE FUNDBudgeted AppropriatedRevenue

Property Taxes	1,332,100	1,598,520
Fees	54,670	65,604
Interest Earned	1,895	2,274
Rentals	1,250	1,500
Operating Fund Transfers	0	0
TOTAL	1,389,915	1,667,898

Expenditures

Salaries & Wages	740,750	888,900
Contractual Services	233,171	279,805
Supplies	45,555	54,666
Utilities	65,750	78,900
Insurance and Benefits	178,000	213,600
Equipment	45,200	54,240
Building and Landscape	30,850	37,020
Auto Expenses	2,500	3,000
Training and Team Development	22,500	27,000
Licenses and Other Fees	3,300	4,125
Banking and Investment Fees	3,100	3,875
Uniforms	1,800	2,250
Community and Staff Relations	5,000	6,000
Dues and Memberships	11,700	14,040
Wellness Expenses	400	480
Bond Interest Expense	15,450	18,540
Operating Fund Transfers	50,000	250,000
TOTAL	1,455,026	1,936,441

II. RECREATION FUND

Cash on Hand at Beginning of Current Fiscal Year June 1, 2021	1,847,189
Budgeted Revenues	1,946,336
Budgeted Expenditures	2,138,061
Surplus (Deficit)	(191,725)
Anticipated Ending Cash Balance	1,655,464
Fund Balance at Beginning of Current Fiscal Year June 1, 2021	1,596,756
Budgeted Revenues	1,946,336
Budgeted Expenditures	2,138,061
Surplus (Deficit)	(191,725)
Anticipated Ending Fund Balance	1,405,031

RECREATION FUND	<u>Budgeted</u>	<u>Appropriated</u>
<u>Revenue</u>		
Property Taxes	989,596	1,187,515
Fees	53,540	64,248
Interest Earned	2,090	2,508
Rentals	18,300	21,960
Program Fees	881,810	1,058,172
Grants	1,000	1,200
Other Income	0	0
TOTAL	1,946,336	2,335,603
<u>Expenditures</u>		
Salaries & Wages	803,442	964,130
Contractual Services	247,500	297,000
Supplies	76,950	92,340
Utilities	117,250	140,700
Insurance and Benefits	110,000	132,000
Equipment	29,150	34,980
Building and Landscape	11,050	13,260
Program Expenses	678,394	847,993
Auto Expenses	5,200	6,240
Training and Team Development	22,025	26,430
Uniforms	4,000	5,000
Banking and Investment Fees	19,000	23,750
Licenses and Other Fees	6,600	8,250
Community and Staff Relations	3,000	3,600
Dues and Memberships	4,500	5,625
Operating Fund Transfers	0	100,000
TOTAL	2,138,061	2,701,298

III. LIABILITY INSURANCE FUND

Cash on Hand at Beginning of Current Fiscal Year June 1, 2021	35,586
Budgeted Revenues	146,677
Budgeted Expenditures	150,775
Surplus (Deficit)	(4,098)
Anticipated Ending Cash Balance	31,488
Fund Balance at Beginning of Current Fiscal Year June 1, 2021	34,785
Budgeted Revenues	146,677
Budgeted Expenditures	150,775
Surplus (Deficit)	(4,098)
Anticipated Ending Fund Balance	30,687

INSURANCE FUND

	<u>Budgeted</u>	<u>Appropriated</u>
<u>Revenue</u>		
Property Taxes	99,857	119,828
Fees	1,535	1,842
Interest Earned	45	54
Member District Reimbursements	45,240	54,288
Operating Fund Transfer	0	0
Total	146,677	176,012
 <u>Expenditures</u>		
Salaries & Wages	77,000	92,400
Supplies	3,600	4,320
Utilities	300	450
Insurance	64,075	80,094
Auto Expenses	525	788
Training and Team Development	1,600	2,000
Safety Requirement and Equipment	3,175	3,969
Dues and Memberships	500	750
Total	150,775	184,770

IV. AUDIT FUND

Cash on Hand at Beginning of Current Fiscal Year June 1, 2021	1,021
Budgeted Revenues	19,219
Budgeted Expenditures	19,400
Surplus (Deficit)	(181)
Anticipated Ending Cash Balance	840

Fund Balance at Beginning of Current Fiscal Year June 1, 2021	1,021
Budgeted Revenues	19,219
Budgeted Expenditures	19,400
Surplus (Deficit)	(181)
Anticipated Ending Fund Balance	840

AUDIT FUND

	<u>Budgeted</u>	<u>Appropriated</u>
<u>Revenue</u>		
Property Taxes	19,219	23,063
Interest	0	0
Other Income	0	0
Total	19,219	23,063
<u>Expenditures</u>		
Salaries & Wages	0	0
Contractual Services	19,400	24,250
Insurance	0	0
Commodities	0	0
Total	19,400	24,250

V. BOND AND INTEREST FUND

Cash on Hand at Beginning of Current Fiscal Year June 1, 2021	32,303
Budgeted Revenues	2,040,991
Budgeted Expenditures	2,038,364
Surplus (Deficit)	2,627
Anticipated Ending Cash Balance	34,930
Fund Balance at Beginning of Current Fiscal Year June 1, 2021	32,303
Budgeted Revenues	2,040,991
Budgeted Expenditures	2,038,364
Surplus (Deficit)	2,627
Anticipated Ending Fund Balance	34,930

BOND & INTEREST FUND

	<u>Budgeted</u>	<u>Appropriated</u>
<u>Revenue</u>		
Property Taxes	1,525,456	1,830,547
Interest Earned	85	102
Bond Proceeds	515,450	618,540
Operating Fund Transfers	0	0
Total	2,040,991	2,449,189
<u>Expenditures</u>		
Bond Principal	1,698,260	2,037,912
Bond Interest	326,854	392,225
Bond Agent Fees	13,250	15,900
Operating Fund Transfers	0	0
Total	2,038,364	2,446,037

VI. MUSEUM FUND

Cash on Hand at Beginning of Current Fiscal Year June 1, 2021	121,169
Budgeted Revenues	101,474
Budgeted Expenditures	183,425
Surplus (Deficit)	<u>(81,951)</u>
Anticipated Ending Cash Balance	39,218
Fund Balance at Beginning of Current Fiscal Year June 1, 2021	116,418
Budgeted Revenues	101,474
Budgeted Expenditures	183,425
Surplus (Deficit)	<u>(81,951)</u>
Anticipated Ending Fund Balance	34,467

MUSEUM FUND	<u>Budgeted</u>	<u>Appropriated</u>
<u>Revenue</u>		
Property Taxes	95,469	114,563
Fees	3,500	4,200
Interest Earned	105	126
Rentals	1,000	1,200
Program Fees	1,400	1,680
Operating Fund Transfers	0	0
Total	<u>101,474</u>	<u>121,769</u>
<u>Expenditures</u>		
Salaries & Wages	123,200	147,840
Contractual Services	9,425	11,310
Supplies	2,200	2,640
Utilities	7,050	8,460
Insurance and Benefits	16,600	19,920
Equipment	4,000	5,000
Building and Landscape	3,000	3,600
Program Expenses	17,450	20,940
Community and Staff Relations	100	200
Dues and Memberships	200	400
Licenses and Other Fees	200	400
Total	<u>183,425</u>	<u>220,710</u>

VII. CAPITAL IMPROVEMENTS FUND

Cash on Hand at Beginning of Current Fiscal Year June 1, 2021	1,156,564
Budgeted Revenues	775,835
Budgeted Expenditures	974,499
Surplus (Deficit)	<u>(198,664)</u>
Anticipated Ending Cash Balance	957,900
Fund Balance at Beginning of Current Fiscal Year June 1, 2021	1,140,337
Budgeted Revenues	775,835
Budgeted Expenditures	974,499
Surplus (Deficit)	<u>(198,664)</u>
Anticipated Ending Fund Balance	941,673

CAPITAL FUND

	<u>Budgeted</u>	<u>Appropriated</u>
<u>Revenue</u>		
Fees	15,000	18,000
Interest Earned	1,285	1,542
Bond Proceeds	224,550	269,460
Grants and Intergovernmental Contributions	485,000	606,250
Operating Fund Transfers	50,000	60,000
Total	<u>775,835</u>	<u>955,252</u>
 <u>Expenditures</u>		
Banking and Investment Fees	0	0
Capital Projects	974,499	1,218,124
Total	<u>974,499</u>	<u>1,218,124</u>

VIII. ILLINOIS MUNICIPAL RETIREMENT FUND

Cash on Hand at Beginning of Current Fiscal Year June 1, 2021	52,469
Budgeted Revenues	154,070
Budgeted Expenditures	172,000
Surplus (Deficit)	<u>(17,930)</u>
Anticipated Ending Cash Balance	34,539
Fund Balance at Beginning of Current Fiscal Year June 1, 2021	38,523
Budgeted Revenues	154,070
Budgeted Expenditures	172,000
Surplus (Deficit)	<u>(17,930)</u>
Anticipated Ending Fund Balance	20,593

IMRF FUND

	<u>Budgeted</u>	<u>Appropriated</u>
<u>Revenue</u>		
Property Taxes	148,440	178,128
Interest Income	100	120
Member District Reimbursements	5,530	6,636
Operating Fund Transfers	0	0
Total	<u>154,070</u>	<u>184,884</u>
 <u>Expenditures</u>		
Employer IMRF Contributions	172,000	206,400
Banking and Investment Fees	0	0
Total	<u>172,000</u>	<u>206,400</u>

IX. WORKING CASH FUND

Cash on Hand at Beginning of Current Fiscal Year June 1, 2021	270,659
Budgeted Revenues	270
Budgeted Expenditures	0
Surplus (Deficit)	270
Anticipated Ending Cash Balance	<u>270,929</u>

Fund Balance at Beginning of Current Fiscal Year June 1, 2021	270,659
Budgeted Revenues	270
Budgeted Expenditures	0
Surplus (Deficit)	270
Anticipated Ending Fund Balance	<u>270,929</u>

WORKING CASH FUND

Budgeted Appropriated

Revenue

Interest Earned	270	324
Other Income	0	0
Total	<u>270</u>	<u>324</u>

Expenditures

Contractual Services	0	0
Operating Fund Transfers	0	0
Total	<u>0</u>	<u>0</u>

X. SOCIAL SECURITY FUND

Cash on Hand at Beginning of Current Fiscal Year June 1, 2021	70,391
Budgeted Revenues	108,651
Budgeted Expenditures	167,000
Surplus (Deficit)	<u>(58,349)</u>
Anticipated Ending Cash Balance	12,042

Fund Balance at Beginning of Current Fiscal Year June 1, 2021	65,123
Budgeted Revenues	108,651
Budgeted Expenditures	167,000
Surplus (Deficit)	<u>(58,349)</u>
Anticipated Ending Fund Balance	6,774

SOCIAL SECURITY FUND

	<u>Budgeted</u>	<u>Appropriated</u>
<u>Revenue</u>		
Property Taxes	105,276	126,331
Interest Income	10	12
Member District Reimbursements	3,365	4,038
Operating Fund Transfers	0	0
Total	<u>108,651</u>	<u>130,381</u>
<u>Expenditures</u>		
Employer Contributions	167,000	200,400
Banking and Investment Fees	0	0
Total	<u>167,000</u>	<u>200,400</u>

XI. SPECIAL RECREATION FUND (WDSRA)

Cash on Hand at Beginning of Current Fiscal Year June 1, 2021	57,687
Budgeted Revenues	534,954
Budgeted Expenditures	535,789
Surplus (Deficit)	<u>(835)</u>
Anticipated Ending Cash Balance	56,852

Fund Balance at Beginning of Current Fiscal Year June 1, 2021	57,687
Budgeted Revenues	534,954
Budgeted Expenditures	535,789
Surplus (Deficit)	<u>(835)</u>
Anticipated Ending Fund Balance	56,852

SPECIAL RECREATION FUND

Budgeted Appropriated

Revenue

Property Taxes	414,789	497,747
Interest Earned	165	198
ADA Transition Plan Reimbursement	120,000	144,000
Total	<u>534,954</u>	<u>641,945</u>

Expenditures

Contractual Services	414,789	497,747
Community Relations	1,000	1,500
ADA Compliance Costs	120,000	150,000
Total	<u>535,789</u>	<u>649,247</u>

XII. PAVING, LIGHTING AND ROADWAY FUND

Cash on Hand at Beginning of Current Fiscal Year June 1, 2021	33,282
Budgeted Revenues	52,648
Budgeted Expenditures	52,638
Surplus (Deficit)	10
Anticipated Ending Cash Balance	33,292
Fund Balance at Beginning of Current Fiscal Year June 1, 2021	33,282
Budgeted Revenues	52,648
Budgeted Expenditures	52,638
Surplus (Deficit)	10
Anticipated Ending Fund Balance	33,292

PAVING & LIGHTING FUND

	<u>Budgeted</u>	<u>Appropriated</u>
<u>Revenue</u>		
Property Taxes	52,638	63,166
Interest Earned	10	12
Other Income	0	0
Total	52,648	63,178
 <u>Expenditures</u>		
Paving and Lighting Expenses - related to Capital Fund	52,638	65,798
Paving and Lighting Expenses	0	0
Total	52,638	65,798

SUMMARY

<u>Expenditures</u>	<u>Budgeted</u>	<u>Appropriated</u>
General Corporate Fund	1,455,026	1,936,441
Recreation Fund	2,138,061	2,701,298
Liability Insurance Fund	150,775	184,770
Audit Fund	19,400	24,250
Bond and Interest Fund	2,038,364	2,446,037
Museum Fund	183,425	220,710
Capital Improvement Projects	974,499	1,218,124
IMRF Fund	172,000	206,400
Working Cash Fund	0	0
Social Security Fund	167,000	200,400
Special Recreation Fund (WDSRA)	535,789	649,247
Paving, Lighting and Roadway Fund	52,638	65,798
Total Amount Budgeted and Appropriated	\$7,886,977	\$9,853,474

SECTION THREE: All unexpended balances of the appropriation for the fiscal year ending the 31st of May 2022 and prior years to the extent not otherwise re-appropriated for other purposes herein and hereby specifically re-appropriated 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, pursuant to law.

SECTION FOUR: All receipts and revenues not specifically appropriated, and all unexpended balances in unrestricted funds from preceding fiscal years not required for the purpose for which they were appropriated and levied, shall constitute the general fund and shall be placed to the credit of such fund.

SECTION FIVE: SEVERABILITY. The various provisions of this Ordinance are to be considered as severable, and if any part or portion of this Ordinance shall be held invalid by any Court of competent jurisdiction, such decision shall not affect the validity of the remaining provisions of this Ordinance.

SECTION SIX: REPEAL OF PRIOR ORDINANCE. All prior Ordinances and Resolutions in conflict or inconsistent herewith are hereby expressly repealed only to the extent of such conflict or inconsistency.

SECTION SEVEN: EFFECTIVE DATE. This Ordinance shall be in full force and effect upon its passage and approval.

ROLL CALL VOTE:

AYES:

NAYS:

ABSTAIN:

ABSENT:

PASSED this 19th day of July 2021.

APPROVED this 19th day of July 2021.

Andre Burke
President

ATTEST:

Joe Potts
Secretary

(SEAL)

CERTIFICATION

I, the undersigned, do hereby certify that I am the Secretary for the Bloomingdale Park District, DuPage County, Illinois, and that the foregoing is a true, complete and exact copy of Ordinance No. 2021-02 which was duly enacted on July 19, 2021, and approved on July 19, 2021, as the same appears from the official records of the Bloomingdale Park District.

Joe Potts
Secretary

STATE OF ILLINOIS)
) SS
COUNTY OF DU PAGE)

I, Joe Potts, do hereby certify that I am the duly qualified and acting Secretary of the Bloomingdale 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 Park Commissioners of said Park District.

I do further certify that the attached and foregoing is a full, true and correct copy of the Combined Annual Budget and Appropriation Ordinance of the Bloomingdale Park District, DuPage County, Illinois, for the fiscal year beginning June 1, 2021, and ending May 31, 2022, as adopted by said Board of Commissioners at its properly convened meeting held on the 19th day of July 2021, as it appears from the official records of said Park District in my care and custody.

IN WITNESS WHEREOF, I have hereunto affixed my official signature and the corporate seal of said Bloomingdale Park District, at 172 S. Circle Avenue, Bloomingdale, Illinois, on this 19th day of July 2021.

Joe Potts, Secretary
Bloomingdale Park District

(SEAL)

**CERTIFICATION OF ESTIMATE OF
REVENUES FOR FISCAL YEAR 2021-2022**

I, Gerald J. Marshall, do hereby certify that I am the duly qualified and elected *Vice President, Treasurer and Chief Fiscal Officer of the Bloomingdale Park District, and as such official*, I do further certify that the estimated revenues, by source, anticipated to be received by the Bloomingdale Park District, DuPage County, Illinois, in the fiscal year 2021-22 are those estimated revenues as set forth in the attached Combined Annual Budget and Appropriation Ordinance of the Bloomingdale Park District, DuPage County, Illinois, for the fiscal year beginning June 1, 2021, and ending on May 31, 2022, as adopted by the Board of Park Commissioners at its properly convened meeting held on the 19th day of July 2021 as appears from the official records of said Park District.

Estimated Revenue Source

Taxes	4,782,840
Fees and Charges	128,245
Interest Income	6,060
Rental Fees	20,550
Bond Proceeds	740,000
Program Fees	883,210
Grants and Intergovernmental Contributions	486,000
Member District Reimbursements	54,135
ADA Transition Plan Reimbursements	120,000
Operating Fund Transfers	50,000
Total	<u>\$7,271,040</u>

IN WITNESS WHEREOF, I have hereunto affixed my official signature and the corporate seal of said Bloomingdale Park District, at Bloomingdale, Illinois, on this 19th day of July 2021.

Gerald J. Marshall
Vice President, Treasurer and
Chief Fiscal Officer Bloomingdale
Park District

(SEAL)