

ORDINANCE NO. 2023-03

**THE COMBINED BUDGET AND APPROPRIATION ORDINANCE
OF THE BLOOMINGDALE PARK DISTRICT, DUPAGE COUNTY, ILLINOIS,
FOR ITS FISCAL YEAR JUNE 1, 2023, THROUGH MAY 31, 2024**

WHEREAS, the Combined Budget and Appropriation Ordinance of the Bloomingdale Park District for its 2023-2024 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 6:30 p.m. on August 21, 2023, 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, 2023, through May 31, 2024.

SECTION TWO: That the following Annual Budget for the fiscal year of the Bloomingdale Park District beginning June 1, 2023, through May 31, 2024, 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, 2023	1,845,191
Budgeted Revenues	1,482,185
Budgeted Expenditures	1,845,222
Surplus (Deficit)	<u>(363,037)</u>
Anticipated Ending Cash Balance	1,482,153
Fund Balance at Beginning of Current Fiscal Year June 1, 2023	1,658,681
Budgeted Revenues	1,482,185
Budgeted Expenditures	1,845,222
Surplus (Deficit)	<u>(363,037)</u>
Anticipated Ending Fund Balance	1,295,643

GENERAL CORPORATE FUND

	<u>Budgeted</u>	<u>Appropriated</u>
<u>Revenue</u>		
Property Taxes	1,387,040	1,664,448
Fees	83,145	99,774
Interest Earned	10,500	12,600
Rentals	1,500	1,800
Operating Fund Transfers	0	0
TOTAL	1,482,185	1,778,622
<u>Expenditures</u>		
Salaries & Wages	834,950	1,001,940
Contractual Services	323,606	388,327
Supplies	51,800	62,160
Utilities	89,340	107,208
Insurance and Benefits	282,906	339,487
Equipment	51,400	61,680
Building and Landscape	35,800	42,960
Auto Expenditures	5,420	6,504
Training and Team Development	33,000	39,600
Licenses and Other Fees	3,100	3,875
Banking and Investment Fees	3,500	4,375
Uniforms	2,000	2,500
Community and Staff Relations	7,200	8,640
Dues and Memberships	14,500	17,400
Wellness Expenditures	1,400	1,540
Bond Interest Expenditures	5,300	6,360
Operating Fund Transfers	100,000	120,000
TOTAL	1,845,222	2,214,556

II. RECREATION FUND

Cash on Hand at Beginning of Current Fiscal Year June 1, 2023	2,926,554
Budgeted Revenues	2,642,025
Budgeted Expenditures	3,022,795
Surplus (Deficit)	<u>(380,770)</u>
Anticipated Ending Cash Balance	2,545,784
Fund Balance at Beginning of Current Fiscal Year June 1, 2023	2,444,971
Budgeted Revenues	2,642,025
Budgeted Expenditures	3,022,795
Surplus (Deficit)	<u>(380,770)</u>
Anticipated Ending Fund Balance	2,064,200

RECREATION FUND

	<u>Budgeted</u>	<u>Appropriated</u>
<u>Revenue</u>		
Property Taxes	976,532	1,171,838
Fees	94,232	113,078
Interest Earned	13,000	15,600
Rentals	33,000	39,600
Grants	1,000	1,200
Program Fees	1,524,261	1,829,113
Other Income	0	0
TOTAL	2,642,025	3,170,429
<u>Expenditures</u>		
Salaries & Wages	1,075,200	1,290,240
Contractual Services	274,350	329,220
Supplies	110,940	133,128
Utilities	135,120	162,144
Insurance and Benefits	212,954	255,545
Equipment	34,200	41,040
Building and Landscape	15,400	18,480
Program Expenditures	976,306	1,220,383
Auto Expenditures	5,200	6,240
Training and Team Development	32,575	39,090
Uniforms	8,625	10,781
Banking and Investment Fees	24,000	30,000
Licenses and Other Fees	7,200	9,000
Community and Staff Relations	6,200	7,440
Dues and Memberships	4,525	5,656
Operating Fund Transfers	100,000	100,000
TOTAL	3,022,795	3,658,387

III. LIABILITY INSURANCE FUND

Cash on Hand at Beginning of Current Fiscal Year June 1, 2023		52,074
Budgeted Revenues		136,608
Budgeted Expenditures		126,732
Surplus (Deficit)		<u>9,876</u>
Anticipated Ending Cash Balance		61,950
Fund Balance at Beginning of Current Fiscal Year June 1, 2023		43,421
Budgeted Revenues		136,608
Budgeted Expenditures		126,732
Surplus (Deficit)		<u>9,876</u>
Anticipated Ending Fund Balance		53,297

LIABILITY INSURANCE FUND

	<u>Budgeted</u>	<u>Appropriated</u>
<u>Revenue</u>		
Property Taxes	118,500	142,200
Fees	1,500	1,800
Interest Earned	325	390
Member District Reimbursements	16,283	19,540
Operating Fund Transfer	0	0
TOTAL	<u>136,608</u>	<u>163,930</u>

<u>Expenditures</u>		
Salaries & Wages	52,500	63,000
Supplies	4,500	5,400
Utilities	480	720
Insurance	63,042	78,803
Auto Expenditures	960	1,440
Training and Team Development	1,600	2,000
Safety Requirement and Equipment	3,150	3,938
Dues and Memberships	500	750
TOTAL	<u>126,732</u>	<u>156,050</u>

IV. AUDIT FUND

Cash on Hand at Beginning of Current Fiscal Year June 1, 2023		5,145
Budgeted Revenues		20,200
Budgeted Expenditures		18,000
Surplus (Deficit)		<u>2,200</u>
Anticipated Ending Cash Balance		7,345
Fund Balance at Beginning of Current Fiscal Year June 1, 2023		3,221
Budgeted Revenues		20,200
Budgeted Expenditures		18,000
Surplus (Deficit)		<u>2,200</u>
Anticipated Ending Fund Balance		5,421

AUDIT FUND

	<u>Budgeted</u>	<u>Appropriated</u>
<u>Revenue</u>		
Property Taxes	20,200	24,240
Interest	0	0
Other Income	0	0
TOTAL	<u>20,200</u>	<u>24,240</u>

Expenditures

Salaries & Wages	0	0
Contractual Services	18,000	20,700
Insurance	0	0
Commodities	0	0
TOTAL	<u>18,000</u>	<u>20,700</u>

V. BOND AND INTEREST FUND

Cash on Hand at Beginning of Current Fiscal Year June 1, 2023		438,279
Budgeted Revenues		2,114,787
Budgeted Expenditures		2,180,089
Surplus (Deficit)		<u>(65,302)</u>
Anticipated Ending Cash Balance		372,977

Fund Balance at Beginning of Current Fiscal Year June 1, 2023		291,710
Budgeted Revenues		2,114,787
Budgeted Expenditures		2,180,089
Surplus (Deficit)		<u>(65,302)</u>
Anticipated Ending Fund Balance		226,408

BOND & INTEREST FUND

	<u>Budgeted</u>	<u>Appropriated</u>
<u>Revenue</u>		
Property Taxes	1,576,987	1,892,384
Interest Earned	2,500	3,000
Bond Proceeds	535,300	642,360
Operating Fund Transfers	0	0
TOTAL	2,114,787	2,537,744
<u>Expenditures</u>		
Bond Principal	1,790,400	2,148,480
Bond Interest	305,029	366,035
Bond Agent Fees	14,660	17,592
Operating Fund Transfers	70,000	84,000
TOTAL	2,180,089	2,616,107

VI. MUSEUM FUND

Cash on Hand at Beginning of Current Fiscal Year June 1, 2023	71,067	
Budgeted Revenues	198,558	
Budgeted Expenditures	209,487	
Surplus (Deficit)	<u>(10,929)</u>	60,138
Anticipated Ending Cash Balance		
Fund Balance at Beginning of Current Fiscal Year June 1, 2023		46,510
Budgeted Revenues		198,558
Budgeted Expenditures		209,487
Surplus (Deficit)		<u>(10,929)</u>
Anticipated Ending Fund Balance		35,581

MUSEUM FUND

	<u>Budgeted</u>	<u>Appropriated</u>
<u>Revenue</u>		
Property Taxes	190,396	228,475
Fees	4,612	5,534
Interest Earned	700	840
Rentals	1,500	1,800
Program Fees	1,350	1,620
Operating Fund Transfers	0	0
TOTAL	198,558	238,270

<u>Expenditures</u>		
Salaries & Wages	135,500	162,600
Contractual Services	12,850	15,420
Supplies	2,300	2,760
Utilities	9,800	11,760
Insurance and Benefits	21,952	26,342
Equipment	4,000	5,000
Building and Landscape	3,000	3,600
Program Expenditures	19,335	23,202
Community and Staff Relations	300	600
Dues and Memberships	200	400
Licenses and Other Fees	250	500
TOTAL	209,487	252,184

VII. CAPITAL IMPROVEMENTS FUND

Cash on Hand at Beginning of Current Fiscal Year June 1, 2023		896,510
Budgeted Revenues		1,458,700
Budgeted Expenditures		2,366,065
Surplus (Deficit)		<u>(907,365)</u>
Anticipated Ending Cash Balance		(10,855)
Fund Balance at Beginning of Current Fiscal Year June 1, 2023		936,148
Budgeted Revenues		1,458,700
Budgeted Expenditures		2,366,065
Surplus (Deficit)		<u>(907,365)</u>
Anticipated Ending Fund Balance		28,784

CAPITAL FUND

<u>Revenue</u>	<u>Budgeted</u>	<u>Appropriated</u>
Fees	15,000	18,000
Interest Earned	4,500	5,400
Bond Proceeds	237,200	284,640
Grants and Intergovernmental Contributions	932,000	1,165,000
Operating Fund Transfers	270,000	324,000
TOTAL	1,458,700	1,797,040

<u>Expenditures</u>		
Banking and Investment Fees	0	0
Capital Projects	2,366,065	2,957,581
TOTAL	2,366,065	2,957,581

VIII. ILLINOIS MUNICIPAL RETIREMENT FUND

Cash on Hand at Beginning of Current Fiscal Year June 1, 2023	51,519
Budgeted Revenues	172,025
Budgeted Expenditures	170,000
Surplus (Deficit)	<u>2,025</u>
Anticipated Ending Cash Balance	53,544
Fund Balance at Beginning of Current Fiscal Year June 1, 2023	31,257
Budgeted Revenues	172,025
Budgeted Expenditures	170,000
Surplus (Deficit)	<u>2,025</u>
Anticipated Ending Fund Balance	33,282

IMRF FUND

	<u>Budgeted</u>	<u>Appropriated</u>
<u>Revenue</u>		
Property Taxes	170,600	204,720
Interest Income	125	150
Member District Reimbursements	1,300	1,560
Operating Fund Transfers	0	0
TOTAL	<u>172,025</u>	<u>206,430</u>

<u>Expenditures</u>		
Employer IMRF Contributions	170,000	204,000
Banking and Investment Fees	0	0
TOTAL	<u>170,000</u>	<u>204,000</u>

IX. WORKING CASH FUND

Cash on Hand at Beginning of Current Fiscal Year June 1, 2023	278,332
Budgeted Revenues	1,200
Budgeted Expenditures	0
Surplus (Deficit)	<u>1,200</u>
Anticipated Ending Cash Balance	279,532

Fund Balance at Beginning of Current Fiscal Year June 1, 2023	278,332
Budgeted Revenues	1,200
Budgeted Expenditures	0
Surplus (Deficit)	<u>1,200</u>
Anticipated Ending Fund Balance	279,532

WORKING CASH FUNDBudgeted Appropriated

<u>Revenue</u>		
Interest Earned	1,200	1,440
Other Income	0	0
TOTAL	<u>1,200</u>	<u>1,440</u>
<u>Expenditures</u>		
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, 2023		24,204
Budgeted Revenues		165,952
Budgeted Expenditures		167,000
Surplus (Deficit)		<u>(1,048)</u>
Anticipated Ending Cash Balance		23,156
Fund Balance at Beginning of Current Fiscal Year June 1, 2023		9,346
Budgeted Revenues		165,952
Budgeted Expenditures		167,000
Surplus (Deficit)		<u>(1,048)</u>
Anticipated Ending Fund Balance		8,298

SOCIAL SECURITY FUNDBudgeted Appropriated

<u>Revenue</u>		
Property Taxes	164,388	197,265
Interest Income	350	420
Member District Reimbursements	1,214	1,457
Operating Fund Transfers	0	0
TOTAL	<u>165,952</u>	<u>199,142</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, 2023		29,141
Budgeted Revenues		538,772
Budgeted Expenditures		539,372
Surplus (Deficit)		<u>(600)</u>
Anticipated Ending Cash Balance		28,541
Fund Balance at Beginning of Current Fiscal Year June 1, 2023		63,918
Budgeted Revenues		538,772
Budgeted Expenditures		539,372
Surplus (Deficit)		<u>(600)</u>
Anticipated Ending Fund Balance		63,318

SPECIAL RECREATION FUND

	<u>Budgeted</u>	<u>Appropriated</u>
<u>Revenue</u>		
Property Taxes	438,372	526,046
Interest Earned	400	480
ADA Transition Plan Reimbursement	<u>100,000</u>	<u>120,000</u>
TOTAL	538,772	646,526
<u>Expenditures</u>		
Contractual Services	438,372	526,046
Community Relations	1,000	1,500
ADA Compliance Costs	<u>100,000</u>	<u>125,000</u>
TOTAL	539,372	652,546

XII. PAVING, LIGHTING AND ROADWAY FUND

Cash on Hand at Beginning of Current Fiscal Year June 1, 2023		15,153
Budgeted Revenues		56,777
Budgeted Expenditures		56,527
Surplus (Deficit)		<u>250</u>
Anticipated Ending Cash Balance		15,403
Fund Balance at Beginning of Current Fiscal Year June 1, 2023		9,916
Budgeted Revenues		56,777
Budgeted Expenditures		56,527
Surplus (Deficit)		<u>250</u>
Anticipated Ending Fund Balance		10,166

PAVING & LIGHTING FUND

	<u>Budgeted</u>	<u>Appropriated</u>
<u>Revenue</u>		
Property Taxes	56,527	67,832
Interest Earned	250	300
Other Income	0	0
TOTAL	<u>56,777</u>	<u>68,132</u>

<u>Expenditures</u>		
Paving and Lighting Expenditures - related to Capital Fund	56,527	70,659
Paving and Lighting Expenditures	0	0
TOTAL	<u>56,527</u>	<u>70,659</u>

SUMMARY

<u>Expenditures</u>	<u>Budgeted</u>	<u>Appropriated</u>
General Corporate Fund	1,845,222	2,214,556
Recreation Fund	3,022,795	3,658,387
Liability Insurance Fund	126,732	156,050
Audit Fund	18,000	20,700
Bond and Interest Fund	2,180,089	2,616,107
Museum Fund	209,487	252,184
Capital Improvement Projects	2,366,065	2,957,581
IMRF Fund	170,000	204,000
Working Cash Fund	0	0
Social Security Fund	167,000	200,400
Special Recreation Fund (WDSRA)	539,372	652,546
Paving, Lighting and Roadway Fund	<u>56,527</u>	<u>70,659</u>
Total Amount Budgeted and Appropriated	\$10,701,289	\$13,003,170

SECTION THREE: All unexpended balances of the appropriation for the fiscal year ending the 31st of May 2024 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 21st day of August 2023.

APPROVED this 21st day of August 2023.

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. 2023-03 which was duly enacted on August 21, 2023, and approved on August 21, 2023, as the same appears from the official records of the Bloomingdale Park District.

Joe Potts
Secretary

(SEAL)

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, 2023, and ending May 31, 2024, as adopted by said Board of Commissioners at its properly convened meeting held on the 21st day of August 2023, 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 21st day of August 2023.

Joe Potts, Secretary
Bloomingdale Park District

(SEAL)

CERTIFICATION OF ESTIMATE OF
REVENUES FOR FISCAL YEAR 2023-2024

I, Jennifer Vale, do hereby certify that I am the duly qualified and elected *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 2023-24 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, 2023, and ending on May 31, 2024, as adopted by the Board of Park Commissioners at its properly convened meeting held on the 21st day of August 2023, as it appears from the official records of said Park District.

<u>Estimated Revenue Source</u>	
Taxes	5,099,541
Fees and Charges	198,489
Interest Income	33,850
Rental Fees	36,000
Operating Fund Transfers	270,000
Bond Proceeds	772,500
Grants and Intergovernmental Contributions	933,000
Member District Reimbursements	18,797
ADA Transition Plan Reimbursements	100,000
Program Fees	1,525,611
Total	<u>\$8,987,788</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 21st day of August 2023.

Jennifer Vale
Treasurer and Chief Fiscal Officer
Bloomingdale Park District

(SEAL)