

BUDGET AND APPROPRIATION ORDINANCE

AN ORDINANCE ADOPTING THE COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS FOR THE WOOD DALE PARK DISTRICT, DUPAGE COUNTY, ILLINOIS FOR THE FISCAL YEAR BEGINNING ON THE FIRST (1<sup>ST</sup>) DAY OF MAY, 2021 AND ENDING ON THE THIRTIETH (30<sup>TH</sup>) DAY OF APRIL 2022

BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS (“BOARD”) OF THE WOOD DALE PARK DISTRICT, DUPGAGE COUNTY, ILLINOIS:

SECTION 1. It is hereby found and determined that:

- (a) This Board 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 hereon; and
- (b) A public hearing was held virtually by ZOOM webinar with public access provided on the 27<sup>th</sup> day of April 2021 on said Ordinance, notice of said hearing having been given at least one (1) week prior to such hearing by publication in the Daily Herald, a newspaper published within the Park District; and
- (c) 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, 2021 and ending April 30, 2022, 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 and appropriated for the fiscal year beginning the first (1<sup>st</sup>) day of May, 2021 and ending on the thirtieth (30<sup>th</sup>) day of April, 2022:

	Budget	Appropriation
<b>I. Corporate Fund</b>		
Salaries and Wages	\$ 581,353	\$ 668,556
Contractual Services		
Legal Services	30,000	34,500
Seminars & Technical Training	10,333	11,883
Service Agreements/Contracts	131,602	151,342
Service Repairs	15,000	17,250
Travel	10,500	12,075
Other Contractual	7,970	9,166
Materials and Supplies		
Employee Appreciation	2,800	3,220
Office Supplies	7,500	8,625
Public Relations	2,786	3,204
Utilities		
Electric	32,300	37,145
Gas	7,500	8,625
Sewer and Water	12,000	13,800
Telephone/Internet/Cable TV	23,004	26,455
Fixed Charges		
FICA expense	45,619	52,462
Medical Insurance	125,500	144,325
Building and Grounds		
Landscape Maintenance and Supplies	11,980	13,777
Signs and Paint	9,000	10,350
Other Building and Grounds	8,400	9,660
Miscellaneous		
Computers and Technology	8,500	9,775
Machinery and Equipment	3,750	4,313
Transfers to Other Funds	65,000	74,750
Park Development, Upkeep and Garage Improvements	18,250	20,988
Vehicle and Equipment Maintenance	16,000	18,400
Other Miscellaneous	14,450	16,618
<b>I. Corporate Fund Total</b>		<b>\$ 1,381,261</b>
<b>II. Recreation Fund</b>		
Recreation Programming		
Salaries and Wages	\$ 630,554	\$ 725,137
Contractual Services		
Bank Charges and Fees	15,000	17,250
Memberships and Subscriptions	12,220	14,053
Seminars & Technical Training	10,333	11,883
Service Contracts	38,600	44,390
Utilities		
Electric	31,600	36,340
Gas	7,500	8,625
Sewer and Water	12,000	13,800
Telephone/Internet/Cable TV	23,179	26,656
Fixed Charges		
FICA Expense	55,190	63,468
Medical Insurance	70,300	80,845
Miscellaneous		
Brochures	4,346	4,998
Building Supplies	17,250	19,838
Equipment Purchase	7,750	8,913

---

**II. Recreation Fund (continued)**

---

Recreation Programming		
Miscellaneous (continued)		
Gas, Lubricants and Other	1,950	2,243
Marketing	20,726	23,835
Transfer to Bond & Interest	12,480	14,352
Other Miscellaneous	1,220	1,403
Program Supplies	31,139	35,810
Programs and Professional Contracts	68,562	78,846
Public Relations	5,440	6,256
Repairs and Replacement	14,900	17,135
Fitness		
Salaries and Wages	5,992	6,891
Contractual Services	5,798	6,668
Other Miscellaneous	6,058	6,967
Swimming Pool		
Salaries and Wages	84,888	97,621
Contractual Services	17,957	20,651
Chemicals, Gases, Equipment	10,450	12,018
Repairs and Maintenance	16,450	18,918
Other Miscellaneous	700	805

---

<b>II. Recreation Fund Total</b>		<b>\$ 1,426,612</b>
----------------------------------	--	---------------------

---

**III. Golf Fund**

---

Administrative		
Salaries and Wages	\$ 187,750	\$ 215,913
Contractual Services		
Advertising	28,680	32,982
Bank Charges and Fees	2,000	2,300
Other Contractual	1,981	2,278
Seminars & Technical Training	4,850	5,578
Travel	250	288
Materials and Supplies		
Other Materials and Supplies	3,310	3,807
Utilities		
Telephone/Internet/Cable TV	2,067	2,377
Fixed Charges		
FICA Expense	100,909	116,045
Medical Insurance	126,500	145,475
Clubhouse		
Salaries and Wages	\$ 247,097	\$ 284,162
Contractual Services		
Bank Charges and Fees	2,500	2,875
Equipment Rental and Other Contractual	23,500	27,025
Service Contracts and Repairs	15,219	17,502
Materials and Supplies		
Food and Restaurant Supplies	135,025	155,279
Other Materials and Supplies	9,750	11,213
Utilities		
Electric	16,000	18,400
Gas	4,600	5,290
Sewer and Water	8,000	9,200
Telephone/Internet/Cable TV	15,500	17,825
Fixed Charges		
Other Fixed Charges	4,500	5,175

---

**III. Golf Fund (continued)**

Clubhouse			
Miscellaneous			
Building Supplies & Improvement	5,500		6,325
Clubhouse Projects	34,742		39,953
Equipment Purchase	8,500		9,775
Golf Course			
Salaries and Wages	237,534		273,164
Contractual Services			
Bank Charges and Fees	15,000		17,250
Equipment Rental	34,700		39,905
Service Contracts and Repairs	12,983		14,930
Other Contractual	3,775		4,341
Materials and Supplies			
Pro Shop Resale and Consumable	14,430		16,595
Other Materials and Supplies	500		575
Utilities			
Electric	17,000		19,550
Gas	9,100		10,465
Telephone/Internet/Cable TV	18,800		21,620
Building and Grounds			
Landscape Maintenance and Supplies	57,160		65,734
Signs and Paint	750		863
Other Building and Grounds	4,458		5,127
Miscellaneous			
Forest Preserve Land Purchase	24,533		28,213
Gas, Lubricants and Tools	16,000		18,400
Vehicle and Equipment Maintenance	12,400		14,260
Vehicle and Equipment Purchase	23,500		27,025
Other Miscellaneous	5,500		6,325
Range			
Salaries and Wages	\$ 646,686	\$	743,689
Contractual Services			
Bank Charges and Fees	25,000		28,750
Equipment Rental and Other Contractual	6,300		7,245
Service Contracts and Repairs	63,565		73,100
Materials and Supplies			
Other Materials and Supplies	5,000		5,750
Utilities			
Electric	85,000		97,750
Gas	18,000		20,700
Sewer and Water	13,200		15,180
Telephone/Internet/Cable TV	27,000		31,050
Fixed Charges			
Other Fixed Charges	500		575
Building and Grounds			
Landscape Maintenance and Supplies	3,275		3,766
Other Building and Grounds	5,000		5,750
Miscellaneous			
Building Supplies & Improvement	17,500		20,125
Equipment Purchase	33,335		38,335
Vehicle and Equipment Maintenance	100		115
Vehicle and Equipment Purchase	51,900		59,685
Other Miscellaneous	37,250		42,838
Range Projects	50,000		57,500
<b>III. Golf Fund Total</b>		<b>\$</b>	<b>2,973,283</b>

<b>IV. Audit Fund</b>		
Audit Fees and Related Expenses	\$ 20,000	\$ 23,000
<b>IV. Audit Fund Total</b>		<b>\$ 23,000</b>
<b>V. Bond &amp; Interest Fund</b>		
Bonds, Interest & Fees	588,789	677,107
<b>V. Bond &amp; Interest Fund Total</b>		<b>\$ 677,107</b>
<b>VI. Capital Improvements Fund</b>		
Capital Improvements	\$ 95,950	\$ 110,343
<b>VI. Capital Improvements Fund Total</b>		<b>\$ 110,343</b>
<b>VII. Public Liability Insurance Fund</b>		
Risk Manager	\$ 14,853	\$ 17,081
Insurance Coverage	104,400	120,060
Unemployment	60,000	69,000
Telephone/Internet/Cable TV	195	224
Other Miscellaneous	30,000	34,500
<b>VII. Public Liability Insurance Fund Total</b>		<b>\$ 240,865</b>
<b>VIII. Museum Fund</b>		
Contractual Services	\$ 6,600	\$ 7,590
Equipment and Supplies	5,815	6,687
Salaries and Wages	620	713
Utilities	3,500	4,025
<b>VIII. Museum Fund Total</b>		<b>\$ 19,015</b>
<b>IX. Joint Recreation Program For The Handicapped Fund</b>		
Membership cost	\$ 145,000	\$ 166,750
Other ADA projects/costs	29,285	33,678
<b>IX. Joint Recreation Program For The Handicapped Fund Total</b>		<b>\$ 200,428</b>
<b>X. Paving &amp; Lighting Fund</b>		
Paving & Lighting Improvements	\$ 31,500	\$ 36,225
<b>X. Paving &amp; Lighting Fund Total</b>		<b>\$ 36,225</b>
<b>XI. Park Police Fund</b>		
Salaries and wages	\$ 17,359	\$ 19,963
Contractual & Other Miscellaneous	9,364	10,769
<b>XI. Park Police Fund Total</b>		<b>\$ 30,731</b>
<b>XII. IMRF Fund</b>		
IMRF payments	\$ 245,000	\$ 281,750
<b>XII. IMRF Fund Total</b>		<b>\$ 281,750</b>

**SUMMARY OF FUNDS**

I. Corporate Fund	\$ 1,381,261
II. Recreation Fund	1,426,612
III. Golf Fund	2,973,283
IV. Audit Fund	23,000
V. Bond & Interest Fund	677,107
VI. Capital Improvements Fund	110,343
VII. Public Liability Insurance Fund	240,865
VIII. Museum Fund	19,015
IX. Joint Recreation Program For The Handicapped Fund	200,428
X. Paving & Lighting Fund	36,225
XI. Park Police Fund	30,731
XII. IMRF Fund	281,750
<b>TOTAL SUMMARY OF ALL FUNDS</b>	<b>\$ 7,400,621</b>

TENTATIVE

Each of said sums of money and the aggregate thereof are deemed necessary by this Board to defray the necessary expenses and liabilities of the District during the fiscal year beginning May 1, 2021 and ending April 30, 2022 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended April 30, 2021 and prior years are 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, in making this appropriation in accordance with applicable law.

SECTION 3. 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 \$1,838,239.
- b. An estimate of the cash expected to be received during the fiscal year from all sources is \$6,952,436.
- c. An estimate of the expenditures contemplated for the fiscal year is \$6,435,322.
- d. An estimate of the cash expected to be on hand at the end of the fiscal year is \$2,355,353.
- e. An estimate of the amount of taxes to be received during the fiscal year is \$2,991,008.

SECTION 4. The receipts and revenues of the Wood Dale 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 5. 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 of 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 6. This ordinance shall be in full force and effect immediately upon its passage.

PASSED this 27<sup>th</sup> day of April, 2021.

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

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

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

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

\_\_\_\_\_  
WOOD DALE PARK DISTRICT

[SEAL]

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

ATTEST:

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

STATE OF ILLINOIS        )  
                                      ) SS.  
COUNTY OF DUPAGE        )

CERTIFICATION

I, Denice Sbertoli, do hereby certify that I am the duly qualified and acting Secretary of the Wood Dale Park District in the county and state of 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 Wood Dale Park District, DuPage County, Illinois, for the Fiscal year beginning May 1, 2021 and ending April 30, 2022,” as adopted by the Board of Commissioners at its properly convened meeting held on the 27<sup>th</sup> day of April, 2021, as it appears from the official records of the Wood Dale Park District in my care and custody.

\_\_\_\_\_  
Secretary

CERTIFICATION OF ESTIMATE  
OF REVENUE  
FISCAL YEAR 2021 – 2022

I, Richard Pokorny, do hereby certify that I am the duly qualified Treasurer of the Wood Dale Park District and the chief financial 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, 2021 and ending on April 30, 2022 are estimated as follows:

**ESTIMATE OF REVENUE**

<b>Source</b>	<b>Amount</b>
Tax Receipts	\$ 2,991,008
Golf Club Revenues	2,468,080
Grants, Donations, Other	200,750
Recreation Program Revenue	516,658
Transfers	77,480
Miscellaneous Income	688,560
Interest Income	9,900
	<u>\$6,952,436</u>

IN WITNESS WHEREOF, I have set my hand and affixed the seal of the Wood Dale Park District this 27<sup>th</sup> day of April, 2021.

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

[SEAL]