

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 (1ST) DAY OF MAY, 2023 AND ENDING ON THE THIRTIETH (30TH) DAY OF APRIL 2024

BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS ("BOARD") OF THE WOOD DALE PARK DISTRICT, DUPAGE 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 at the Wood Dale Park District Recreation Complex, 111 E. Foster Ave, Wood Dale, Illinois on the 25th day of April 2023 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, 2023 and ending April 30, 2024, 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 (1st) day of May, 2023 and ending on the thirtieth (30th) day of April, 2024:

	Budget	Appropriation
I. Corporate Fund		
Salaries and Wages	\$ 649,500	\$ 746,925
Contractual Services		
Legal Services	30,000	34,500
Memberships & Subscriptions	2,400	2,760
Seminars & Technical Training	12,000	13,800
Service Agreements/Contracts	195,477	224,799
Service Repairs	11,000	12,650
Travel	7,800	8,970
Other Contractual	6,020	6,923
Materials and Supplies		
Employee Appreciation	3,500	4,025
Office Supplies	5,000	5,750
Public Relations	2,800	3,220
Utilities		
Electric	25,000	28,750
Gas	20,520	23,598
Sewer and Water	14,000	16,100
Telephone/Internet/Cable TV	18,840	21,666
Fixed Charges		
FICA expense	46,110	53,027
Medical Insurance	115,960	133,354
Building and Grounds		
Landscape Maintenance and Supplies	17,800	20,470
Signs and Paint	11,250	12,938
Other Building and Grounds	7,800	8,970
Miscellaneous		
Computers and Technology	20,000	23,000
Machinery and Equipment	5,000	5,750
Park Development, Upkeep and Garage Improvements	37,150	42,723
Vehicle and Equipment Maintenance	18,000	20,700
Other Miscellaneous	6,750	7,763
Transfer to Other Funds	110,000	126,500
I. Corporate Fund Total		\$ 1,609,629
II. Recreation Fund		
Recreation Programming		
Salaries and Wages	\$ 728,467	\$ 837,737
Contractual Services		
Bank Charges and Fees	22,000	25,300
Memberships and Subscriptions	12,100	13,915
Seminars & Technical Training	12,000	13,800
Service Contracts	21,835	25,110
Utilities		
Electric	25,300	29,095
Gas	5,920	6,808
Sewer and Water	14,000	16,100
Telephone/Internet/Cable TV	18,100	20,815
Fixed Charges		
FICA Expense	67,070	77,131
Medical Insurance	135,760	156,124
Miscellaneous		
Brochures	14,340	16,491

II. Recreation Fund (continued)			
	Building Supplies	16,000	18,400
	Computers and Technology	5,200	5,980
	Equipment Purchase	7,400	8,510
Recreation Programming			
	Miscellaneous (continued)		
	Marketing	41,900	48,185
	Other Miscellaneous	3,450	3,968
	Program Supplies	52,110	59,927
	Programs and Professional Contracts	75,617	86,960
	Public Relations	14,500	16,675
	Repairs and Replacement	38,400	44,160
Fitness			
	Salaries and Wages	31,140	35,811
	Contractual Services	7,710	8,867
	Other Miscellaneous	6,340	7,291
Swimming Pool			
	Salaries and Wages	114,710	131,917
	Contractual Services	15,390	17,699
	Chemicals, Gases, Equipment	10,250	11,788
	Repairs and Maintenance	29,200	33,580
	Other Miscellaneous	1,170	1,346
	Transfer to Other Funds	124,500	143,175
II. Recreation Fund Total			\$ 1,922,661

III. Golf Fund			
Administrative			
	Salaries and Wages	\$ 213,370	\$ 245,376
	Contractual Services		
	Advertising	22,460	25,829
	Bank Charges and Fees	700	805
	Memberships and Subscriptions	1,990	2,289
	Seminars & Technical Training	4,930	5,670
	Service Contracts	1,800	2,070
	Travel	250	288
	Materials and Supplies		
	Other Materials and Supplies	80	92
	Public Relations	3,350	3,853
	Utilities		
	Telephone/Internet/Cable TV	2,210	2,542
	Fixed Charges		
	FICA Expense	16,320	18,768
	Medical Insurance	136,980	157,527
Clubhouse			
	Salaries and Wages	243,870	\$ 280,451
	Contractual Services		
	Bank Charges and Fees	17,700	20,355
	Equipment Rental and Other Contractual	20,120	23,138
	Service Agreements/Contracts and Repairs	20,040	23,046
	Materials and Supplies		
	Food and Restaurant Supplies	124,080	142,692
	Other Materials and Supplies	5,100	5,865
	Utilities		
	Electric	22,000	25,300
	Gas	2,100	2,415

III. Golf Fund (continued)

	Sewer and Water	9,350	10,753
	Telephone/Internet/Cable TV	7,700	8,855
	Fixed Charges		
	FICA Expense	18,660	21,459
	Other Fixed Charges	4,530	5,210
Clubhouse	Miscellaneous		
	Building Supplies & Improvement	4,500	5,175
	Clubhouse Projects	20,600	23,690
	Equipment Purchase	2,800	3,220
Golf Course	Salaries and Wages	284,400	327,060
	Contractual Services		
	Bank Charges and Fees	17,000	19,550
	Equipment Rental	64,580	74,267
	Service Contracts and Repairs	14,000	16,100
	Other Contractual	3,820	4,393
	Materials and Supplies		
	Pro Shop Resale and Consumable	17,700	20,355
	Other Materials and Supplies	2,850	3,278
	Marketing	16,190	18,619
	Public Relations	5,000	5,750
	Utilities		
	Electric	23,500	27,025
	Gas	26,600	30,590
	Telephone/Internet/Cable TV	9,600	11,040
	Building and Grounds		
	Landscape Maintenance and Supplies	61,700	70,955
	Signs and Paint	750	863
	Building Supplies & Improvement	1,500	1,725
	Other Building and Grounds	4,560	5,244
	Miscellaneous		
	Computers and Technology	27,000	31,050
	Forest Preserve Land Purchase	24,530	28,210
	Vehicle and Equipment Maintenance	16,000	18,400
	Vehicle and Equipment Purchase	128,120	147,338
	Repairs and Replacement	2,500	2,875
	Other Miscellaneous	-	-
	Fixed Charges		
	FICA Expense	21,756	25,019
390	Salaries and Wages	\$ 683,580	\$ 786,117
	Contractual Services		
	Bank Charges and Fees	37,500	43,125
	Equipment Rental and Other Contractual	8,400	9,660
	Service Contracts and Repairs	194,890	224,124
	Materials and Supplies		
	Other Materials and Supplies	6,000	6,900
	Marketing	53,980	62,077
	Pro Shop Resale and Consumable	3,610	4,152
	Public Relations	9,000	10,350
	Utilities		
	Electric	50,000	57,500

III. Golf Fund (continued)		
Gas	67,000	77,050
Sewer and Water	14,300	16,445
Telephone/Internet/Cable TV	8,600	9,890
Fixed Charges		
Other Fixed Charges	500	575
FICA Expense	52,290	60,134
Building and Grounds		
Landscape Maintenance and Supplies	2,000	2,300
Other Building and Grounds	700	805
Miscellaneous		
Building Supplies & Improvement	409,000	470,350
Computers and Technology	8,200	9,430
Equipment Purchase	45,500	52,325
Gas, Lubricants and Tools	2,000	2,300
Vehicle and Equipment Maintenance	3,000	3,450
Vehicle and Equipment Purchase	1,500	1,725
III. Golf Fund Total		\$ 3,867,215
IV. Audit Fund		
Audit Fees and Related Expenses	\$ 25,300	\$ 29,095
IV. Audit Fund Total		\$ 29,095
V. Bond & Interest Fund		
Bonds, Interest & Fees	629,700	724,155
V. Bond & Interest Fund Total		\$ 724,155
VI. Capital Improvements Fund		
Capital Improvements	\$ 1,208,350	\$ 1,389,603
VI. Capital Improvements Fund Total		\$ 1,389,603
VII. Public Liability Insurance Fund		
Risk Manager	17,330	19,930
Insurance Coverage	109,620	126,063
Unemployment	20,000	23,000
Other Miscellaneous	18,110	20,827
Transfer to other funds	51,000	58,650
VII. Public Liability Insurance Fund Total		\$ 248,469
VIII. Museum Fund		
Contractual Services	\$ 6,600	\$ 7,590
Equipment and Supplies	7,270	8,361
Salaries and Wages	8,140	9,361
Utilities	3,500	4,025
VIII. Museum Fund Total		\$ 29,337
IX. Joint Recreation Program For The Handicapped Fund		
Membership cost	\$ 155,000	\$ 178,250
Other ADA projects/costs	18,090	20,804
Transfer to Other Funds	132,000	151,800
IX. Joint Recreation Program For The Handicapped Fund Total		\$ 350,854

X. Paving & Lighting Fund		
Paving & Lighting Improvements	\$ 30,000	\$ 34,500
X. Paving & Lighting Fund Total		\$ 34,500
XI. Park Police Fund		
Salaries and wages	\$ 19,100	\$ 21,965
Contractual & Other Miscellaneous	1,030	1,185
XI. Park Police Fund Total		\$ 23,150
XII. IMRF Fund		
IMRF payments	\$ 237,080	\$ 272,642
XII. IMRF Fund Total		\$ 272,642
XIII. SS Fund		
FICA Expense	\$ 3,500	\$ 4,025
XIII. SS Fund Total		\$ 4,025

SUMMARY OF FUNDS

I. Corporate Fund	\$ 1,609,629
II. Recreation Fund	1,922,661
III. Golf Fund	3,867,215
IV. Audit Fund	29,095
V. Bond & Interest Fund	724,155
VI. Capital Improvements Fund	1,389,603
VII. Public Liability Insurance Fund	248,469
VIII. Museum Fund	29,337
IX. Joint Recreation Program For The Handicapped Fund	350,854
X. Paving & Lighting Fund	34,500
XI. Park Police Fund	23,150
XII. IMRF Fund	272,642
XIII. SS Fund	4,025
TOTAL SUMMARY OF ALL FUNDS	\$ 10,505,333

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, 2023 and ending April 30, 2024 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended April 30, 2023 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 \$3,065,233.
- b. An estimate of the cash expected to be received during the fiscal year from all sources is \$8,346,350.
- c. An estimate of the expenditures contemplated for the fiscal year is \$9,135,072.
- d. An estimate of the cash expected to be on hand at the end of the fiscal year is \$2,276,511.
- e. An estimate of the amount of taxes to be received during the fiscal year is \$3,260,500.

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 25th day of April, 2023.

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, 2023 and ending April 30, 2024," as adopted by the Board of Commissioners at its properly convened meeting held on the 25th day of April, 2023, 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 2023 – 2024

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, 2023 and ending on April 30, 2024 are estimated as follows:

ESTIMATE OF REVENUE

Source	Amount
Tax Receipts	\$ 3,260,500
Golf Club Revenues	2,745,690
Grants, Donations, Other	625,480
Recreation Program Revenue	599,220
Miscellaneous Income	306,010
Interest Income	67,450
Inter-fund Transfers In	742,000
	<u>\$7,360,112</u>

IN WITNESS WHEREOF, I have set my hand and affixed the seal of the Wood Dale Park District this 25th day of April, 2023.

Treasurer and Chief Fiscal Officer

[SEAL]