

BUDGET AND APPROPRIATION ORDINANCE 20-02 - DRAFT

THE COMBINED BUDGET AND APPROPRIATION ORDINANCE OF THE WEST CHICAGO PARK DISTRICT, DUPAGE COUNTY, ILLINOIS FOR THE FISCAL YEAR BEGINNING ON THE FIRST DAY OF MAY A.D., 2020 AND ENDING ON THE THIRTIETH DAY OF APRIL A.D., 2021.

WHEREAS, the Board of Commissioners of the West Chicago Park District, DuPage County, Illinois cause to be prepared in tentative form a combined Budget and Appropriation Ordinance, and the Secretary of this Board has made the same conveniently available for public inspection for at least thirty days prior to final action thereon; and

WHEREAS, a public hearing was held as to said Budget and Appropriation Ordinance on the Fourteenth (14th) day of July 2020 and notice of said hearing was given at least one week prior thereto as required by law, and all other legal requirements have been complied with.

**NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS OF THE WEST CHICAGO PARK DISTRICT, DUPAGE COUNTY, AND ILLINOIS AS:
FOLLOWS:**

SECTION 1: That the amounts herein set forth, or so much thereof as may be authorized by law, and as may be needed are herein budgeted and appropriated for the corporate purposes of the West Chicago Park District, DuPage County, Illinois, to defray all necessary expenses of said Park District as specified in Section 2 of this Ordinance for the fiscal year.

SECTION 2: The amounts budgeted and appropriated for each object or purpose is as follows:

I. CORPORATE FUND:

| ADMIN: | Budget: | Appropriation: |
|----------------------------------|----------------|-----------------------|
| Salaries | \$ 243,278.00 | \$ 262,740.24 |
| Attorney Fees | 15,000.00 | 16,200.00 |
| Legal Publications | 500.00 | 540.00 |
| Consulting | 10,000.00 | 10,800.00 |
| Rent - Office Printers | 13,000.00 | 14,040.00 |
| Rent-Shred Box | 500.00 | 540.00 |
| IT Consultants | 20,000.00 | 21,600.00 |
| Software Mainten. | 11,300.00 | 12,204.00 |
| Payroll Processing Fees | 11,000.00 | 11,880.00 |
| Misc. | 2,000.00 | 2,160.00 |
| Office Supplies | 2,800.00 | 3,024.00 |
| Finance Supplies | 2,000.00 | 2,160.00 |
| Human Resources Supplies | 3,000.00 | 3,240.00 |
| Utilities-Telephones | 3,400.00 | 3,672.00 |
| Utilities-Water/Sewer | 2,000.00 | 2,160.00 |
| Utilities-Electricity | 5,000.00 | 5,400.00 |
| Utilities-Natural Gas | 5,000.00 | 5,400.00 |
| Health/Dental/Life Insurance | 70,800.00 | 76,464.00 |
| Memberships | 7,500.00 | 8,100.00 |
| IPRA Conference | 5,500.00 | 5,940.00 |
| Staff meetings | 10,000.00 | 10,800.00 |
| Mileage Reimbursement | 3,000.00 | 3,240.00 |
| Staff Service Awards/Recognition | 5,000.00 | 5,400.00 |
| Staff Holiday Event | 2,000.00 | 2,160.00 |
| PARKS: | Budget: | Appropriation: |
| Salaries | 204,379.20 | 220,729.54 |
| Seasonal Labor | 253,573.60 | 273,859.49 |
| Parks Contractual | 72,414.50 | 78,207.66 |
| Consultants | 12,000.00 | 12,960.00 |
| Rent-Toilets | 10,500.00 | 11,340.00 |
| Lease Payments | 38,982.48 | 42,101.08 |
| Refuse Removal | 3,800.00 | 4,104.00 |
| Refuse Removal-Hazard | 1,645.00 | 1,776.60 |
| License Inspect Fees | 7,366.00 | 7,955.28 |
| Personnel Supplies | 5,100.00 | 5,508.00 |
| Ice Control | 7,770.00 | 8,391.60 |
| Safety Supplies | 2,683.70 | 2,898.40 |
| Building Supplies | 13,992.00 | 15,111.36 |
| Janitorial Supplies | 4,969.50 | 5,367.06 |
| Chemical Supplies | 5,198.25 | 5,614.11 |
| Vehicle/Machine Supplies | 4,049.78 | 4,373.76 |
| Fuel/Oil | 39,375.00 | 42,525.00 |
| Tools/Hardware | 3,826.98 | 4,133.14 |

| | | |
|------------------------------|------------------------|------------------------|
| Landscape Supplies | 24,273.50 | 26,215.38 |
| Signs | 2,193.00 | 2,368.44 |
| Conservation | 5,669.00 | 6,122.52 |
| Buildings R&M | 22,620.00 | 24,429.60 |
| Vehicle & Machines R&M | 24,330.00 | 26,276.40 |
| Playgrounds R&M | 28,746.64 | 31,046.37 |
| Splash Pad R&M | 2,466.22 | 2,663.52 |
| Equipment R&M | 16,600.00 | 17,928.00 |
| TOTAL CORPORATE FUND: | \$ 1,272,102.35 | \$ 1,373,870.54 |

II. RECREATION FUND:

A. ADMIN:

| | Budget: | Appropriation: |
|---|---------------|----------------|
| Salaries/Wages-Full Time | \$ 361,808.00 | \$ 397,988.80 |
| Salaries/Wages-Part-time | 16,320.00 | 17,952.00 |
| Salaries/Wages-Staff Training | 3,000.00 | 3,300.00 |
| Attorney Fees | 15,000.00 | 16,500.00 |
| Legal Publications | 500.00 | 550.00 |
| Subscriptions | 600.00 | 660.00 |
| Rent Office Printers | 13,000.00 | 14,300.00 |
| Rent-Toilets | 5,000.00 | 5,500.00 |
| Rent-Postage Meter | 600.00 | 660.00 |
| IT Consultants | 20,000.00 | 22,000.00 |
| Software Maintain. | 11,300.00 | 12,430.00 |
| Alarm Monitoring | 1,800.00 | 1,980.00 |
| Licenses | 300.00 | 330.00 |
| EAP | 700.00 | 770.00 |
| Employee Testing/Physical | 1,500.00 | 1,650.00 |
| Contractual-Crim Background Checks | 4,000.00 | 4,400.00 |
| Brochure Printing | 35,390.00 | 38,929.00 |
| Miscellaneous | 2,500.00 | 2,750.00 |
| Office Supplies | 3,525.00 | 3,877.50 |
| Postage - Office | 4,500.00 | 4,950.00 |
| Brochure postage | 15,310.00 | 16,841.00 |
| Software Supplies | 2,000.00 | 2,200.00 |
| Promotional Postage | 1,112.50 | 1,223.75 |
| Hardware Supplies | 9,017.82 | 9,919.60 |
| First Aid Supplies | 3,377.96 | 3,715.76 |
| Athletic Field Supplies | 16,210.95 | 17,832.05 |
| Programming General Supplies | 1,000.00 | 1,100.00 |
| Utilities-Telephones | 5,500.00 | 6,050.00 |
| Utilities-Water/Sewer | 3,000.00 | 3,300.00 |
| Utilities-Electricity | 8,500.00 | 9,350.00 |
| Utilities-Natural Gas | 3,500.00 | 3,850.00 |
| Insurance Expense | 200,800.00 | 220,880.00 |
| R&M Athletic Facilities | 21,420.00 | 23,562.00 |
| IRPA Conference Attendance | 5,500.00 | 6,050.00 |
| Staff CE, Training and Prof Development | 5,000.00 | 5,500.00 |
| Spec. Purp.Mileage Reimbursement | 3,000.00 | 3,300.00 |
| Spec. Purp.-Awards/Recognition | 5,000.00 | 5,500.00 |
| Employee Logo Wear | 2,250.00 | 2,475.00 |
| Spec. Purp.-Bank Serv Fees | 500.00 | 550.00 |
| Spec. Purp-Credit Card Fees | 24,000.00 | 26,400.00 |
| Media Marketing | 9,612.88 | 10,574.17 |
| Branding/Signage | 5,851.76 | 6,436.94 |
| Public Relations Event Supplies | 2,380.00 | 2,618.00 |
| Marketing Annual Appeal Expenses | 3,000.00 | 3,300.00 |

| | | |
|---------------------------------|----------------------|----------------------|
| Marketing Promo Materials | 8,291.00 | 9,120.10 |
| Debt Retirement - Notes Payable | 5,000.00 | 5,500.00 |
| Marketing Design & Print | 3,372.00 | 3,709.20 |
| Special Purpose - Sales Tax | 700.00 | 770.00 |
| TOTAL RECREATION FUND ADMIN: | <u>\$ 875,549.87</u> | <u>\$ 963,104.86</u> |

| | Budget: | Appropriation: |
|-----------------------------------|----------------------|----------------------|
| B. GENERAL PROGRAMMING | | |
| Wages | \$ 171,563.00 | \$ 188,719.30 |
| Contractual | 75,199.10 | 82,719.01 |
| Supplies | 32,052.00 | 35,257.20 |
| Awards | - | - |
| TOTAL GENERAL PROGRAMMING: | <u>\$ 278,814.10</u> | <u>\$ 306,695.51</u> |

C. FACILITIES

ARC CENTER:

| | | |
|---------------------------------|----------------------|----------------------|
| Customer Service Staff | \$ 106,049.69 | \$ 116,654.66 |
| Kids Area Staff | 31,153.50 | 34,268.85 |
| Wages-ARC Programs | 72,703.25 | 79,973.58 |
| Wages Rentals | 881.50 | 969.65 |
| Maintenance Agreements | 30,235.99 | 33,259.59 |
| Subscriptions | 143.88 | 158.27 |
| Refuse Disposal | 1,272.00 | 1,399.20 |
| Contractual -Custodial Services | 110,000.00 | 121,000.00 |
| Alarm System | 900.00 | 990.00 |
| Equipment Rental | 608.40 | 669.24 |
| Contracted Repairs | 12,325.00 | 13,557.50 |
| Contractual-ARC Programs | 390.00 | 429.00 |
| Office Supplies | 1,700.00 | 1,870.00 |
| Supplies-Personnel | 196.00 | 215.60 |
| Safety Supplies | 3,030.00 | 3,333.00 |
| Janitorial Supplies | 15,700.00 | 17,270.00 |
| Supplies-Facility Equipment | 4,285.00 | 4,713.50 |
| Treehouse Supplies | 1,018.00 | 1,119.80 |
| Supplies ARC Programs | 6,370.48 | 7,007.53 |
| Telephone | 16,924.00 | 18,616.40 |
| Water & Sewer | 7,500.00 | 8,250.00 |
| Electricity | 96,000.00 | 105,600.00 |
| Natural Gas | 7,800.00 | 8,580.00 |
| R&M Buildings | 6,554.00 | 7,209.40 |
| R&M Equipment | 17,160.00 | 18,876.00 |
| Marketing Supplies | 9,594.00 | 10,553.40 |
| Marketing Promo Materials | 5,521.00 | 6,073.10 |
| TOTAL ARC CENTER: | <u>\$ 566,015.69</u> | <u>\$ 622,617.26</u> |

TURTLE SPLASH:

| | | |
|--------------------------------|----------|----------|
| Wages - Aquatic Programs | 2,606.00 | 2,866.60 |
| Cont Serv-Computer Maintenance | 1,343.71 | 1,478.08 |
| Cont Serv - Alarm Monitoring | 1,031.75 | 1,134.93 |
| Cont Serv - Inspections | 1,000.00 | 1,100.00 |
| Cont Serv - Aquatic Programs | 960.00 | 1,056.00 |
| Cont Serv - Lifeguards Audit | 350.00 | 385.00 |
| Cont Serv-Season Open/Close | 5,290.00 | 5,819.00 |

| | Budget: | Appropriation: |
|------------------------------------|---------------------|---------------------|
| Supplies - Computer | 365.63 | 402.19 |
| Supplies - Aquatic Safety Supplies | 568.00 | 624.80 |
| Supplies - Signs | 200.00 | 220.00 |
| Supplies - Operational | 360.00 | 396.00 |
| Utilities - Telephone | 1,000.00 | 1,100.00 |
| Utilities - Water/Sewer | 5,000.00 | 5,500.00 |
| Utilities - Electricity | 5,000.00 | 5,500.00 |
| Utilities - Natural Gas | 5,000.00 | 5,500.00 |
| Repairs & Maintenance - Buildings | 1,000.00 | 1,100.00 |
| Repairs & Maintenance - Equipment | 7,837.00 | 8,620.70 |
| Marketing Promo | 2,056.00 | 2,261.60 |
| TOTAL TURTLE SPLASH: | <u>\$ 40,968.09</u> | <u>\$ 45,064.90</u> |

ZONE 250 PERFORMANCE CENTER

| | | |
|----------------------------------|---------------------|---------------------|
| Wages -Customer Service Staff | \$ 1,584.00 | \$ 1,742.40 |
| Cont Ser - Maintenance | 10,740.00 | 11,814.00 |
| Cont Ser - Custodial | 280.00 | 308.00 |
| Alarm System | 1,024.10 | 1,126.51 |
| Cont Ser - Repairs | 1,000.00 | 1,100.00 |
| Supplies - Safety | 430.00 | 473.00 |
| Supplies - Sanitation/Janitorial | 300.00 | 330.00 |
| Supplies - Facility/Equipment | 100.00 | 110.00 |
| Water & Sewage | 1,100.00 | 1,210.00 |
| Electricity | 16,080.00 | 17,688.00 |
| Natural Gas | 2,400.00 | 2,640.00 |
| R&M Building | 1,000.00 | 1,100.00 |
| TOTAL ZONE 250: | <u>\$ 36,038.10</u> | <u>\$ 39,641.91</u> |

| | | |
|-------------------------|----------------------|----------------------|
| TOTAL FACILITIES | <u>\$ 643,021.88</u> | <u>\$ 675,172.97</u> |
|-------------------------|----------------------|----------------------|

| | | |
|-------------------------------|------------------------|------------------------|
| TOTAL RECREATION FUND: | <u>\$ 1,797,385.85</u> | <u>\$ 1,887,255.14</u> |
|-------------------------------|------------------------|------------------------|

III. LIGHTING AND PAVING

| | | |
|----------------------------------|-----------------|-----------------|
| Paving | 500.00 | \$540.00 |
| TOTAL LIGHTING AND PAVING | <u>\$500.00</u> | <u>\$540.00</u> |

IV. IMRF FUND

| | | |
|-------------------------|--------------------|---------------------|
| IMRF Employer | \$97,000.00 | \$104,760.00 |
| TOTAL IMRF FUND: | <u>\$97,000.00</u> | <u>\$104,760.00</u> |

V. FICA/MEDICARE FUND

| | | |
|----------------------------------|----------------------|----------------------|
| FICA/Medicare Employer | \$ 111,500.00 | \$120,420.00 |
| TOTAL FICA/MEDICARE FUND: | <u>\$ 111,500.00</u> | <u>\$ 120,420.00</u> |

| | Budget: | Appropriation: |
|--|------------------------|------------------------|
| VI. LIABILITY INSURANCE | | |
| General and Worker's Comp | \$ 66,000.00 | \$71,280.00 |
| Unemployment | 25,000.00 | \$27,000.00 |
| TOTAL LIABILITY INSURANCE FUND: | \$ 91,000.00 | \$ 98,280.00 |
| VII. AUDIT | | |
| Audit Service Expense | \$ 17,500.00 | \$18,900.00 |
| TOTAL AUDIT FUND: | \$ 17,500.00 | \$ 18,900.00 |
| VIII. WDSRA | | |
| Salaries/Wages | \$ 19,938.00 | \$ 20,000.00 |
| Toilet Rental ADA | 16,960.00 | 17,000.00 |
| Incluision Costs | 23,000.00 | 23,000.00 |
| Supplies Landscaping | 16,720.00 | 17,000.00 |
| Supplies Playgorunds | 2,442.00 | 2,500.00 |
| R&M Landscaping | 91,610.00 | 91,700.00 |
| WDSRA Operations | 182,965.21 | 183,000.00 |
| Transfer to IPDLAF Capital | 182,965.21 | 183,000.00 |
| TOTAL WDSRA FUND: | \$ 536,600.42 | \$ 537,200.00 |
| VIII. DEBT RETIREMENT | | |
| Attorney Fees | \$ 33,500.00 | \$ 36,180.00 |
| Bond Principal Payments | 1,300,600.00 | 1,404,648.00 |
| Bond Interest Payments | 1,160,578.53 | 1,253,424.81 |
| Bond Registrar Fees | 6,750.00 | 7,290.00 |
| TOTAL DEBT RETIREMENT: | \$ 2,501,428.53 | \$ 2,665,362.81 |
| X. CAPITAL PROJECTS | | |
| Planning Consultants | \$ 15,000.00 | \$ 25,000.00 |
| R&M Roofs Turtle Splash | 45,000.00 | 51,750.00 |
| Capital Projects Turtle Splash | 130,000.00 | 149,500.00 |
| TOTAL CAPITAL: | \$ 190,000.00 | \$ 226,250.00 |
| TOTAL FUNDS 30 - 91 | \$ 3,545,528.95 | \$ 3,771,712.81 |
| TOTAL ALL FUNDS: | \$ 6,615,017.15 | \$ 7,032,838.49 |

SECTION 3: As part of the annual budget, it is stated:

- A. That the total cash and investments on hand at the beginning of the fiscal year is \$1,951,844 and that the cash and investments on hand for each fund is as follows:

| | |
|--|-----------|
| Corporate Fund | \$684,196 |
| Recreation Fund | 176,690 |
| Lighting and Paving Fund | 4,189 |
| I.M.R.F. Fund | 121,457 |
| Social Security Fund | 35,803 |
| Liability Insurance | 44,990 |
| Audit Fund | 8,682 |
| Special Recreation Fund | 15,673 |
| Debt Retirement Fund (2012 GO Limited) | 206,505 |
| Debt Retirement Fund (2013 GO Limited) | 127,784 |
| Debt Certificate Fund (Annual Rollover) | 10,656 |
| Debt Retirement Fund (2010 Limited Bonds) | 11,415 |
| Debt Retirement Fund (2017 Alt Revenue Bonds) | 93,107 |
| Debt Retirement Fund (2015B Limited Refunding Bonds) | 61,042 |
| Debt Retirement Fund (2015A Alt Revenue Bonds) | 99,269 |
| Capital Projects Fund | 250,386 |

- B. That the estimated cash expected to be received during the fiscal year from all sources other than Personal Property Replacement Taxes is \$6,280,178.18
- C. That the estimated cash expected to be received during the fiscal year from Personal Property Replacement Taxes is \$120,000.00.
- D. That the estimated expenditures contemplated for the fiscal year in all accounts are \$6,615,017.15
- E. That the estimated cash expected to be on hand at the end of the fiscal year from all funds are \$1,737,005.03

SECTION 4: That all sums of money not needed for immediate specific purposes, may be invested in interest bearing obligations of the United States or of the State of Illinois, including savings accounts and savings certificates of deposit of any State or National Bank, provided that they are fully insured by the Federal Deposit Insurance Corporation.

SECTION 5: That the receipts and revenue of the West Chicago Park District derived from sources other than taxation and not specifically appropriated, and all unexpected 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 6: This ordinance shall be in full force and effect from and after its passage and approval, as required by law.

ADOPTED THIS 14th day of July 2020 pursuant to a roll call vote as follows:

AYES: _____

NAYS: _____

ABSENT: _____

WEST CHICAGO PARK DISTRICT

President

ATTESTED:

Secretary

**CHIEF FISCAL OFFICER'S CERTIFICATION OF ESTIMATED REVENUE
FOR THE WEST CHICAGO PARK DISTRICT
DUPAGE COUNTY, ILLINOIS**

I, LESLIE HOFFMANN, do hereby certify as follows:

- 1 I am the chief fiscal officer of the West Chicago Park District, DuPage County, Illinois
- 2 I estimate the revenue, by source, of said district for the fiscal year beginning May 1, 2020 and ending April 30, 2021 to be as follows:

| SOURCE | AMOUNT |
|--|------------------------|
| Real Estate Taxes (current) | \$ 4,253,479.08 |
| Fees and Charges for Services and Programs | 1,039,304.10 |
| Bond Issue Proceeds | 765,025.00 |
| Personal Property Replacement Taxes | 120,000.00 |
| Reimbursed Expenses | 177,170.00 |
| Donations and Sponsorships | 26,200.00 |
| Interest from Investments | 19,000.00 |
| TOTAL: | \$ 6,400,178.18 |

Treasurer, West Chicago Park District
July 14, 2020

SEAL:

CERTIFICATION

State of Illinois)
)
County of DuPage)

I, MELISSA L. MEDEIROS, do hereby certify that I am the duly appointed and qualified Secretary and keeper of the records and corporate seal of the West Chicago Park District, a municipal corporation, and that the attached copy of the Ordinance, entitled "Budget and Appropriation Ordinance 20-02" of the West Chicago Park District for the fiscal year, beginning May 1, 2020 and ending April 30, 2021, is a true and correct copy of said Ordinance duly adopted at a meeting of the Board of Commissioners of the West Chicago Park District on the 14th day of July, 2020, and that said Ordinance is now in full force and effect.

I do further certify that a Public Hearing was held as to said Budget and Appropriation Ordinance at a meeting of the Board of Commissioners on the 14th day of July, 2020 following a notice of Public Hearing given in the Daily Herald on June 4th, 2020, said hearing falling after the thirty (30) day public inspection period.

IN WITNESS WHEREOF, I have affixed my name as Secretary and have caused the corporate seal of the said corporation to be hereunto affixed this 14th day of July 2020.

Secretary, West Chicago Park District

SEAL:

LEGAL NOTICE
WEST CHICAGO PARK DISTRICT
NOTICE OF PUBLIC INSPECTION AND HEARING

Notice is hereby given by the Board of Commissioners of the West Chicago Park District that a tentative Budget and Appropriations Ordinance for said Park District for the fiscal year beginning May 1, 2020 and ending April 30, 2021, will be available for public inspection on the West Chicago Park District website at www.we-goparks.org from June 9th through July 10th, 2020. A paper copy is also available during the inspection period by calling Leslie Hoffmann, Superintendent of Finance at 630-231-9474 or emailing lhoffmann@we-goparks.org. On July 14th, 2020 there shall be a public hearing on said Budget and Appropriations Ordinance beginning at 6:00 p.m. at the West Chicago Park District ARC Center, 201 W. National Street, West Chicago, IL 60185.

Dated this 4th day of June 2020

Melissa L. Medeiros, Secretary
West Chicago Park District
(Published in the Daily Herald June 4th, 2020)