
**E L M H U R S T P A R K D I S T R I C T
B O A R D O F P A R K C O M M I S S I O N E R S
M E M O R A N D U M**

DATE: February 22, 2021

TO: Board of Park Commissioners

FROM: James W. Rogers, Executive Director
Barbara Stenbridge, Division Manager - Finance
Laura Guttman, Division Manager - Strategy & Planning

**RE: 2021 PROPOSED BUDGET PRESENTATION CONTINUED AND
TENTATIVE BUDGET & APPROPRIATION ORDINANCE**

ISSUE

Staff will present the proposed 2021 Operating Budget and Tentative Budget & Appropriation Ordinance for review after having previously provided an overview of the proposed 2021 budget, along with the proposed 2021 Capital Budget and Long-range Capital Plan and Debt Service on January 25, 2021.

DISCUSSION

According to Park District Code 70 ILCS 1205/4-4, the adoption of budget and passage of annual appropriation ordinance requires such budget and appropriation ordinance be prepared in tentative form by some person or persons designated by the governing body, and in such tentative form shall be made conveniently available to public inspection for at least 30 days prior to final action thereon. As of February 19, 2021, a copy of each document, Proposed 2021 Budget and Tentative Budget & Appropriation Ordinance, has been made available for public review both on the District's website and at the Administrative Office, 375 W. First Street, Elmhurst, Illinois. A copy of the budget schedule is on the following page.

In addition, to provide transparency to the Board and community, staff will comprehensively present, explain and answer questions regarding the 2021 Proposed Budget and looks forward to responding to the Board's questions.

RECOMMENDATION

That the Board of Park Commissioners review and discuss the attached 2021 Proposed Budget and Tentative Budget & Appropriation Ordinance.

Thank you.

Attachment: 2021 Proposed Budget
Tentative Budget & Appropriation Ordinance

Revised Modified 2021 Budget Schedule

✓ Approve Tax Levy Resolution	10/12/20
✓ Approve Tax Levy Ordinance	12/14/20
✓ Achieve Consensus on the 2021 Strategic Work Plan Goals and Tactics	12/14/20
✓ Present 2021 Proposed Budget Overview, Capital Plan and Debt	01/25/21
✓ Present 2021 Proposed Operating Budget and Tentative Budget and Appropriation Ordinance	02/22/21
○ Conduct 2021 Proposed Budget Public Hearing	03/08/21
○ Continue 2021 Proposed Budget Discussion	03/08/21
○ Approve 2021 Budget Document and 2021 Budget and Appropriation Ordinance	03/22/21

**Elmhurst Park District
TENTATIVE ORDINANCE O-XX-21**

AN ORDINANCE MAKING A COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS NECESSARY TO DEFRAY ALL NECESSARY EXPENSES AND LIABILITIES OF THE ELMHURST PARK DISTRICT, DUPAGE AND COOK COUNTIES, ILLINOIS, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2021 AND ENDING DECEMBER 31, 2021 AND SPECIFYING THE OBJECTS AND PURPOSES FOR WHICH SUCH APPROPRIATIONS ARE MADE, AND THE AMOUNT APPROPRIATED FOR EACH OBJECT OR PURPOSE.

WHEREAS, the Board of Park Commissioners of the Elmhurst Park District, DuPage and Cook Counties, Illinois caused to be prepared a combined Budget and Appropriation Ordinance and the Secretary of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon, and

WHEREAS, a public hearing was held as to such Budget and Appropriation Ordinance on the 8th day of March 2021 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 Elmhurst Park District, DuPage and Cook Counties, Illinois, as follows:

Section 1: A sum of money in the total amount of eighteen million, six hundred and forty-six thousand, three hundred and thirty-one dollars (\$18,646,331) or as much thereof as may be authorized by law, be and the same is hereby budgeted, and that the sum of money in the total amount of twenty-two million, three hundred and seventy-five thousand, and five hundred and ninety-seven dollars (\$22,375,597) or as much thereof as may be authorized by law, be and the same is hereby appropriated for the corporate purposes of the Elmhurst Park District, as herein specified for the fiscal year beginning January 1, 2021 and ending December 31, 2021.

Section 2: The amounts budgeted and appropriated for each purpose are as follows:

General Fund Expenditures	Budgeted 2021	Appropriated 2021
Salaries and Wages	\$1,748,608	\$2,098,330
Contractual Services	1,116,088	1,339,306
Repairs	25,575	30,690
Supplies	453,268	543,922
Capital Improvements	-	0
Debt Service	75,000	90,000
	<u>\$3,418,539</u>	<u>\$4,102,247</u>
	<u>\$3,418,539</u>	<u>\$4,102,247</u>
 IMRF Fund Expenditures	 Budgeted 2021	 Appropriated 2021
IMRF Contributions	506,858	608,230
	<u>\$506,858</u>	<u>\$608,230</u>
	<u>\$506,858</u>	<u>\$608,230</u>

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FICA Fund Expenditures	Budgeted 2021	Appropriated 2021
FICA Contributions	481,345	577,614
	<u>\$481,345</u>	<u>\$577,614</u>
	<u>\$481,345</u>	<u>\$577,614</u>
Liability Fund Expenditures	Budgeted 2021	Appropriated 2021
Insurance and Risk Management Services	321,695	386,034
	<u>\$321,695</u>	<u>\$386,034</u>
	<u>\$321,695</u>	<u>\$386,034</u>
Audit Fund Expenditures	Budgeted 2021	Appropriated 2021
Auditing Expenses	57,797	69,356
	<u>\$57,797</u>	<u>\$69,356</u>
	<u>\$57,797</u>	<u>\$69,356</u>
Recreation Fund Expenditures	Budgeted 2021	Appropriated 2021
Salaries and Wages	2,603,123	3,123,748
Contractual Services	839,203	1,007,044
Repairs	59,100	70,920
Supplies	225,219	270,263
Capital Improvements	-	-
Debt	101,368	121,642
	<u>\$3,828,013</u>	<u>\$4,593,616</u>
	<u>\$3,828,013</u>	<u>\$4,593,616</u>
Special Recreation Fund Expenditures	Budgeted 2021	Appropriated 2021
Joint Recreation Programs for People with Disabilities	414,443	497,332
Capital Improvements	200,000	240,000
	<u>\$614,443</u>	<u>\$737,332</u>
	<u>\$614,443</u>	<u>\$737,332</u>
Museum Fund Expenditures	Budgeted 2021	Appropriated 2021
Salaries and Wages	167,154	200,585
Contractual Services	65,895	79,074
Repairs	13,625	16,350
Supplies	42,085	50,502
Capital Improvements	-	-
	<u>\$288,759</u>	<u>\$346,511</u>
	<u>\$288,759</u>	<u>\$346,511</u>

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Enterprise Services Fund Expenditures	Budgeted 2021	Appropriated 2021
Salaries and Wages	1,869,067	2,242,880
Contractual Services	869,494	1,043,393
Repairs	122,505	147,006
Supplies	274,492	329,390
Capital Improvements	-	-
Debt Service	-	-
	<u>\$3,135,558</u>	<u>\$3,762,670</u>

Golf Fund Expenditures	Budgeted 2021	Appropriated 2021
Salaries and Wages	371,883	446,260
Contractual Services	242,224	290,669
Repairs	9,205	11,046
Supplies	177,921	213,505
Capital Improvements	70,000	84,000
Debt Service	225,472	270,566
	<u>\$1,096,705</u>	<u>\$1,316,046</u>

Capital Improvements Fund Expenditures	Budgeted 2021	Appropriated 2021
Capital Improvements	2,852,603	3,423,124
	<u>\$2,852,603</u>	<u>\$3,423,124</u>

Paving and Lighting Fund Expenditures	Budgeted 2021	Appropriated 2021
Capital Improvements	0	0
	<u>\$0</u>	<u>\$0</u>

Debt Service Fund Expenditures	Budgeted 2021	Appropriated 2021
Contractual Services	7,000	8,400
Debt Certificates, Series 2012A	67,870	81,444
Ltd Tax Refunding Debt Certificates, 2012	416,037	499,244
2014A G.O. Ltd Tax Park Refunding Bond	491,946	590,335
2017A G.O. Ltd Tax Bond	173,231	207,877
2019 G.O. Ltd. Tax Bond	283,150	339,780
2021 G.O. Ltd Tax Bond	604,782	725,738

TENTATIVE ORDINANCE O-XX-21

Fund	<u>\$2,044,016</u> Budgeted 2021	<u>\$2,452,819</u> Appropriated 2021
General	\$3,418,539	\$4,102,247
IMRF	506,858	608,230
FICA	481,345	577,614
Liability	321,695	386,034
Audit	57,797	69,356
Recreation	3,828,013	4,593,616
Special Recreation	614,443	737,332
Museum	288,759	346,511
Enterprise Services	3,135,558	3,762,670
Golf	1,096,705	1,316,046
Capital Improvements	2,852,603	3,423,124
Paving and Lighting	0	0
Debt Service	2,044,016	2,452,819
Total	<u><u>\$18,646,331</u></u>	<u><u>\$22,375,597</u></u>

Each of said sums of money and the aggregate thereof are deemed necessary by the Board of Park Commissioners of the Elmhurst Park District to defray the necessary expenses and liabilities of the aforesaid Park District during the fiscal year beginning the 1st day of January, 2021 and ending the 31st day of December, 2021 for the respective purposes set forth.

Section 3: Pursuant to law, the following determinations have been made and are hereby made a part hereof:

- (a) Estimate of cash on hand at the beginning of the fiscal year \$12,903,909
- (b) Estimate of cash expected to be received during the fiscal year from all sources: \$17,558,131
- (c) Estimate of expenditures contemplated for the fiscal year: (\$18,646,331)
- (d) Estimated cash expected to be on hand at the end of the fiscal year: \$11,815,709

Section 4: All unexpended balances of the appropriations for the fiscal year ending the 31st day of December 2020 and prior years to the extent not otherwise re-appropriated for other purposes herein 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, pursuant to law.

All receipts and revenue not specifically appropriated shall constitute the General Fund and shall 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 modified or repealed. If any item or portion of this Ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such item or the remainder of this Ordinance.

TENTATIVE ORDINANCE O-XX-21

Section 6: This Ordinance is not intended or required to be in support of or in relation to any tax levy made by the Park District during the fiscal year beginning January 1, 2021 and ending December 31, 2021, or any other fiscal year.

Section 7: This Ordinance shall be in full force and effect from and after its adoption as provided by law. A certified copy of this Ordinance shall be filed with the County Clerks of DuPage and Cook Counties, Illinois, together with the certificate of the Chief Fiscal Officer of the Park District certifying revenues by source anticipated to be received by the Park District, within thirty (30) days after its passage and approval, as provided by law.

Adopted by roll call vote this 22nd day of March 2021.

Ayes: _____

Nays: _____

Absent: _____

President, Board of Park Commissioners
of the Elmhurst Park District

ATTEST:

Secretary, Board of Park Commissioners
of the Elmhurst Park District

(S E A L)

CERTIFICATE OF CHIEF FISCAL OFFICER

I, **BARBARA STEMBRIDGE**, do hereby certify that I am the Chief Fiscal Officer of the corporate authority of the Elmhurst Park District, DuPage and Cook Counties, Illinois.

I **DO FURTHER** certify that the estimated revenues by source anticipated to be received by the Elmhurst Park District, DuPage and Cook Counties, Illinois for the fiscal year beginning on the 1st day of January 2021 and ending on the 31st day of December 2021 is as follows:

<u>SOURCE</u>	<u>AMOUNT</u>
Taxes	\$ 9,278,383
Interest	41,350
Grants and Donations	262,975
Program Fees/Revenues	5,142,975
Concession & Rental Revenues	<u>2,832,448</u>
TOTAL REVENUES	<u>\$17,558,131</u>

AND FURTHER CERTIFY that the estimate of revenues by source anticipated to be received by the Elmhurst Park District, DuPage and Cook Counties, Illinois for the fiscal year beginning on the 1st day of January, 2021 and ending on the 31st day of December, 2021 is true and correct.

IN WITNESS WHEREOF, I have signed my name in my capacity as the Chief Fiscal Officer of the Elmhurst Park District at Elmhurst, Illinois on the 22nd day of March, 2021.

Barbara Stembridge
Interim Chief Fiscal Officer
Elmhurst Park District

(S E A L)

State of Illinois)
)
County of Cook)

SECRETARY’S CERTIFICATE

I, **JAMES W. ROGERS**, do hereby certify that I am Secretary of the Board of Park Commissioners of the Elmhurst Park District, DuPage and Cook Counties, Illinois, and as such official, I am keeper of the records, ordinances, files and seal of said Park District.

I further certify that the foregoing instrument is a true and correct copy of Ordinance O-XX-21 entitled:

AN ORDINANCE MAKING A COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS NECESSARY TO DEFRAY ALL NECESSARY EXPENSES AND LIABILITIES OF THE ELMHURST PARK DISTRICT, DUPAGE AND COOK COUNTIES, ILLINOIS, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2021 AND ENDING DECEMBER 31, 2021 AND SPECIFYING THE OBJECTS AND PURPOSES FOR WHICH SUCH APPROPRIATIONS ARE MADE, AND THE AMOUNT APPROPRIATED FOR EACH OBJECT OR PURPOSE,

adopted at a duly called Regular Meeting of the Board of Park Commissioners of the Elmhurst Park District, held at Elmhurst, Illinois, in said District at 7 p.m. on the 22nd day of March, 2021

I DO FURTHER CERTIFY that the deliberations of the Board on the adoption of said Ordinance were conducted openly, that the vote on the adoption of said Ordinance was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that the agenda for the meeting was duly posted, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the Park District Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said Park District at Elmhurst, Illinois, this 22nd day of March, 2021.

Secretary, Board of Park Commissioners
Elmhurst Park District

(S E A L)

State of Illinois)
)
County of DuPage)

SECRETARY’S CERTIFICATE

I, **JAMES W. ROGERS**, do hereby certify that I am Secretary of the Board of Park Commissioners of the Elmhurst Park District, DuPage and Cook Counties, Illinois, and as such official, I am keeper of the records, ordinances, files and seal of said Park District.

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IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said Park District at Elmhurst, Illinois, this 22nd day of March, 2021.

Secretary, Board of Park Commissioners
Elmhurst Park District

(S E A L)