

**WILMETTE PARK DISTRICT
ORDINANCE 2021-O-1**

**AN ORDINANCE MAKING A COMBINED ANNUAL
BUDGET AND APPROPRIATION OF FUNDS FOR THE
WILMETTE PARK DISTRICT, COOK COUNTY, ILLINOIS
FOR THE FISCAL YEAR BEGINNING ON THE
1ST DAY OF JANUARY, 2021 AND ENDING ON THE
31ST DAY OF DECEMBER, 2021**

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DISTRICT, COOK COUNTY, ILLINOIS FOR THE FISCAL
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WHEREAS, the Board of Park Commissioners of the Wilmette Park District has caused to be prepared in tentative form a combined annual budget and appropriation ordinance and the Secretary of the Board has made same conveniently available for public inspection for at least thirty (30) days prior to final action thereon; and

WHEREAS, a public hearing was held at 7:30 p.m. at the regular monthly meeting place of the Wilmette Park District on the 11th day of January, 2021, notice of said hearing having been given by publication at least one (1) week prior thereto as required by law and all other legal requirements having been complied with.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS OF THE WILMETTE PARK DISTRICT, COOK COUNTY, ILLINOIS AS FOLLOWS:

SECTION 1: The amounts herein set forth, or so much thereof as may be authorized by law and as may be needed are hereby budgeted and appropriated for the following purposes of the Wilmette Park District, Cook County, Illinois to defray all necessary expenses and liabilities of said Park District, as specified in Section 2 for the fiscal year beginning on January 1, 2021, and ending on December 31, 2021.

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

| | <u>Budget</u> | <u>Appropriation</u> |
|---|--------------------|----------------------|
| I. The amount Budgeted and Appropriated for Corporate Purposes: | | |
| Salaries and Wages | 2,371,328 | \$3,082,727 |
| Employee Benefits | 461,900 | \$600,470 |
| Contract Services | 551,739 | \$717,261 |
| Utilities | 197,909 | \$257,282 |
| Supplies | 238,200 | \$309,660 |
| Repairs | 78,500 | \$102,050 |
| Other Operating Expenditures | <u>13,500</u> | <u>17,550</u> |
| Total amount Budgeted for Corporate Fund | \$3,913,076 | |
| Total amount Appropriated for Corporate Fund | | \$5,086,999 |
| II. The amount Budgeted and Appropriated for Recreation Purposes: | | |
| Salaries and Wages | \$5,596,628 | \$7,275,616 |
| Employee Benefits | 550,284 | \$715,369 |
| Contract Services | 1,766,625 | \$2,296,612 |
| Utilities | 800,534 | \$1,040,695 |
| Supplies | 722,241 | \$938,914 |
| Repairs | 200,336 | \$260,437 |
| Other Operating Expenditures | <u>29,940</u> | <u>38,922</u> |
| Total amount Budgeted for Recreation Fund | \$9,666,588 | |
| Total amount Appropriated for Recreation Fund | | \$12,566,564 |
| III. The amount Budgeted and Appropriated for Insurance Purposes Pursuant to Section 9-107 of the Local Governmental and Governmental Employees Tort Immunity Act: | | |
| Intergovernmental Pool Insurance Premium | \$348,000 | \$452,400 |
| Risk Management Expenditures | <u>88,421</u> | <u>114,947</u> |
| Total amount Budgeted for the Liability Insurance Fund | \$436,421 | |
| Total amount Appropriated for the Liability Insurance Fund | | \$567,347 |
| IV. The amount Budgeted and Appropriated for Pension Purposes: Social Security | | |
| Cost of Participation in the Federal Social Security Insurance Program | <u>\$635,000</u> | <u>\$825,500</u> |
| Total amount Budgeted for Social Security Fund | \$635,000 | |
| Total amount Appropriated for Social Security Fund | | \$825,500 |

**V. The amount Budgeted and Appropriated for
Pension Purposes: Illinois Municipal Retirement Fund**

| | | |
|-----------------------------------|------------------|------------------|
| IMRF Employer Contribution | <u>\$655,000</u> | <u>\$851,500</u> |
|-----------------------------------|------------------|------------------|

| | | |
|--|-----------|-----------|
| Total amount Budgeted for IMRF Fund | \$655,000 | |
| Total amount Appropriated for IMRF Fund | | \$851,500 |

**VI. The amount Budgeted and Appropriated for the
Audit Fund:**

| | | |
|------------------------------|-----------------|-----------------|
| Auditing Expenditures | <u>\$27,100</u> | <u>\$35,230</u> |
|------------------------------|-----------------|-----------------|

| | | |
|---|----------|----------|
| Total amount Budgeted for the Audit Fund | \$27,100 | |
| Total amount Appropriated for the Audit Fund | | \$35,230 |

**VII. The amount Budgeted and Appropriated for the
organization and maintenance of a Police System
within the parks and playgrounds:**

| | | |
|---------------------------|---------------|---------------|
| Salaries and Wages | \$975 | \$1,268 |
| Contract Services | <u>35,000</u> | <u>45,500</u> |

| | | |
|--|----------|----------|
| Total amount Budgeted for the Security Fund | \$35,975 | |
| Total amount Appropriated for the Security Fund | | \$46,768 |

**VIII. The amount Budgeted and Appropriated for District's
Share of Expenses of Joint Recreational Programs
for the Handicapped (Special Recreation):**

| | | |
|---|----------------|----------------|
| Special Recreation Programs for the Disabled (NSSRA Contribution) | \$277,610 | \$360,893 |
| Special Recreation Companions for the Disabled (NSSRA Companion Fees) | 123,664 | 160,763 |
| NSSRA Authorized - Accessibility for the Disabled (Facility and Program Accessibility Costs) | <u>706,026</u> | <u>917,834</u> |

| | | |
|--|-------------|-------------|
| Total amount Budgeted for Special Recreation Fund | \$1,107,300 | |
| Total amount Appropriated for Special Recreation Fund | | \$1,439,490 |

**IX. The amount Budgeted and Appropriated for the
Capital Projects Fund:**

| | | |
|---|----------------|----------------|
| Park Repair and Improvements | 1,217,500 | \$1,826,250 |
| Facility Repair and Improvements | 1,180,000 | 1,770,000 |
| Equipment Replacement | <u>482,676</u> | <u>724,014</u> |

| | | |
|--|-------------|-------------|
| Total amount Budgeted for the Capital Projects Fund | \$2,880,176 | |
| Total amount Appropriated for the Capital Projects Fund | | \$4,320,264 |

X. The amount Budgeted and Appropriated for the Bond and Interest Fund:

| | | |
|---|--------------------|--------------------|
| Bond Principal | \$2,230,000 | \$2,899,000 |
| Bond Interest | 156,416 | 203,341 |
| Issuance Costs | <u>1,700</u> | <u>2,210</u> |
| Total amount Budgeted for the Bond and Interest Fund | \$2,388,116 | |
| Total amount Appropriated for the Bond and Interest Fund | | \$3,104,551 |

Summary of Funds Budgeted and Appropriated:

| | | |
|--|----------------------------|----------------------------|
| I. Corporate Fund | \$3,913,076 | \$5,086,999 |
| II. Recreation Fund | 9,666,588 | 12,566,564 |
| III. Liability Insurance Fund | 436,421 | 567,347 |
| IV. Social Security Fund | 635,000 | 825,500 |
| V. IMRF Fund | 655,000 | 851,500 |
| VI. Audit Fund | 27,100 | 35,230 |
| VII. Security Fund | 35,975 | 46,768 |
| VIII. Special Recreation Fund | 1,107,300 | 1,439,490 |
| IX. Capital Projects Fund | 2,880,176 | 4,320,264 |
| X. Bond and Interest Fund | <u>2,388,116</u> | <u>3,104,551</u> |
| Total Budgeted Funds for Fiscal Year 2021 | <u>\$21,744,752</u> | |
| Total Appropriated Funds for Fiscal Year 2021 | | <u>\$28,844,213</u> |

Each of said sums of money and the aggregate thereof are deemed necessary by the Board of Commissioners of the WILMETTE 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: All unexpended balances of the appropriation 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, and all unexpended balances 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 4: Pursuant to law the following determinations have been and are hereby made a part of aforesaid budget:

- (a) Cash on hand and short term investments at the beginning of the fiscal year:\$ 10,255,685
- (b) Estimate of cash expected to be received during the fiscal year from all sources:.....\$ 22,285,271
- (c) Estimate of expenditures contemplated for the fiscal year:.....\$ 21,732,278
- (d) Estimated cash and short term investments expected to be on hand at the end of the fiscal year:\$ 10,808,678

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.

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 the 1st day of January, 2021, and ending the 31st day of December, 2021, or any other fiscal year.

SECTION 7: This Ordinance shall be in full force and effect immediately upon its passage and approval according to law. A certified copy of this Ordinance shall be filed with the County Clerk of Cook County, 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 this 11th day of January, 2021 pursuant to roll call vote.

Roll Call Vote:

Ayes:

Nays:

Absent:

ATTEST:

**Secretary
Wilmette Park District
Wilmette, Illinois**

**President
Wilmette Park District
Wilmette, Illinois**

WILMETTE PARK DISTRICT
Cook County, Illinois

* * *

**CERTIFICATE OF CHIEF FISCAL OFFICER AS TO ESTIMATE OF REVENUES
BY SOURCE ANTICIPATED TO BE RECEIVED DURING FISCAL YEAR OF
JANUARY 1, 2021 TO DECEMBER 31, 2021
SECTION 162 OF THE REVENUE ACT OF 1939**

The undersigned, Sheila Foy, the Treasurer and Chief Fiscal Officer of the Wilmette Park District, does hereby certify the estimate of revenues by source anticipated to be received by the Wilmette Park District, Cook County, State of Illinois, in the fiscal year beginning the 1st day of January, 2021, and ending the 31st day of December, 2021, are as follows:

| | |
|---|-----------------------------|
| General real estate tax revenues | \$ 7,773,418 |
| Personal property replacement tax revenue | 135,759 |
| Program user fees revenue | 11,849,967 |
| Rental revenue | 2,164,411 |
| Retail sales | 201,495 |
| Interest revenue | 17,780 |
| Miscellaneous revenue | <u>142,441</u> |
| TOTAL REVENUE..... | \$ <u>22,285,271</u> |

The above is certified this 11th day of January, 2021

TREASURER AND CHIEF FISCAL OFFICER
Wilmette Park District
Cook County, Illinois

The above certification was filed with the County Clerk of Cook County, Illinois
Karen A. Yarbrough
County Clerk of Cook County

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