

ORDINANCE NO. 23-O-2

NORTHBROOK PARK DISTRICT

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**AN ORDINANCE MAKING A COMBINED ANNUAL BUDGET
AND APPROPRIATION OF FUNDS FOR NORTHBROOK PARK DISTRICT,
COOK COUNTY, ILLINOIS FOR THE FISCAL YEAR BEGINNING
ON THE 1ST DAY OF JANUARY 2023 AND ENDING ON THE 31ST DAY OF DECEMBER
2023**

WHEREAS, the Board of Commissioners of the Northbrook Park District has caused to be prepared in tentative form a combined annual budget and appropriation ordinance for the Fiscal Year and the Secretary of the Board has made the 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 7:00 p.m. at the regular monthly meeting place of the Northbrook Park District on the 22th day of February, 2023, notice of said hearing having been given by publication at least one (1) week prior thereto as required by law; and

WHEREAS, all other legal requirements for the adoption of the Annual Budget and Appropriation Ordinance of the Northbrook Park District for the Fiscal Year beginning on the 1st day of January, 2023 and ending on the 31st day of December, 2023 have been complied with.

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

Section 1: The following sums of money be and the same hereby are budgeted and appropriated for the following purposes for the Fiscal Year beginning on the 1st day of January, 2023, and ending on the 31st day of December, 2023:

I. CORPORATE FUND

	Budget	Appropriation
Wages	\$ 3,362,237	\$ 3,866,573
Benefits	614,180	706,307
Contractual Services	1,832,167	2,106,992
Repairs	98,000	112,700
Materials and Supplies	478,741	550,552
Miscellaneous	59,328	68,227
TOTAL CORPORATE FUND	\$ 6,444,653	\$ 7,411,351

II. RECREATION FUND

	Budget	Appropriation
Wages	\$ 6,368,894	\$ 7,324,228
Benefits	844,724	971,433
Contractual Services	2,556,076	2,939,487
Repairs	112,600	129,490
Material and Supplies	1,249,968	1,437,463
Miscellaneous	150,954	173,597
TOTAL RECREATION FUND	\$ 11,283,216	\$ 12,975,698

III. SPECIAL REC FUND

	Budget	Appropriation
Contribution to North Suburban Special Rec ADA Capital Expenditures	\$ 491,542	\$ 565,273
TOTAL SPECIAL REC	\$ 491,542	\$ 565,273

IV. PAVING AND LIGHTING FUND

	Budget	Appropriation
Capital Expenditures -- Parking Lot Repair, Various Parks	-	-
TOTAL PAVING AND LIGHTING FUND BUDGET AND APPROPRIATION	-	-

V. SOCIAL SECURITY FUND

	Budget	Appropriation
Contributions under Federal Insurance Contributions Act	\$ 744,521	\$ 856,199
TOTAL SOCIAL SECURITY FUND	\$ 744,521	\$ 856,199

VI. Illinois Municipal Retirement Fund

	Budget	Appropriation
Participation in the IL Municipal Retirement Fund	\$ 157,120	\$ 180,688
TOTAL IL MUNICIPAL RETIREMENT FUND	\$ 157,120	\$ 180,688

VII. LIABILITY INSURANCE FUND

	Budget	Appropriation
Park District Risk Management Premiums	\$ 264,173	\$ 303,799
TOTAL LIABILITY INSURANCE FUND	\$ 264,173	\$ 303,799

VIII. AUDIT FUND

	Budget	Appropriation
Audit of Park District Accounts	\$ 25,200	\$ 28,980
TOTAL AUDIT FUND	\$ 25,200	\$ 28,980

IX. MUSEUM FUND

	Budget	Appropriation
Materials and Supplies	\$ -	\$ -
TOTAL MUSEUM	\$ -	\$ -

X. BOND AND INTEREST FUND

	Budget	Appropriation
Paying Agent Fees	\$ 600	\$ 690
Principal -- General Obligation Bonds		-
Interest - General Obligation Bonds	2,406,864	2,767,894
TOTAL BOND AND INTEREST FUND	\$ 2,407,464	\$ 2,768,584

XI. REPAIR AND IMPROVEMENTS FUND

	Budget	Appropriation
Contractual Services	\$ 624,500	\$ 718,175
Technology Hardware & Software	340,000	391,000
Repair and Maintenance	769,360	884,764
Building Improvements	222,500	255,875
Furniture & Fixtures	57,000	65,550
Vehicle and Equipment Purchases	2,005,646	2,306,493
Land and Land Improvements	2,477,500	2,849,125
TOTAL REPAIR AND IMPROVEMENTS FUND	\$ 6,496,506	\$ 7,470,982
TOTAL BUDGETED AND APPROPRIATED (ALL FUNDS)	\$ 28,314,395	\$ 32,561,554

SUMMARY OF FUNDS BUDGETED AND APPROPRIATED

	Budget	Appropriation
Corporate Fund	\$ 6,444,653	\$ 7,411,351
Recreation Fund	11,283,216	12,975,698
Special Recreation Fund	491,542	565,273
Social Security Fund	744,521	856,199
Illinois Municipal Retirement Fund	157,120	180,688
Liability Insurance Fund	264,173	303,799
Audit Fund	25,200	28,980
Bonds and Interest Fund	2,407,464	2,768,584
Repair and Improvements Fund	6,496,506	7,470,982
TOTAL BUDGETED AND APPROPRIATED		
	\$ 28,314,395	\$ 32,561,554

Each of said sums of money and the aggregate thereof are deemed necessary by the Board of Commissioners of the NORTHBROOK PARK DISTRICT to defray the necessary expenses and liabilities of the aforesaid Park District during the Fiscal Year beginning the 1st day of January, 2023, and ending the 31st day of December, 2023, for the respective purposes set forth.

Section 2: All unexpended balances of the appropriation for the fiscal year ending the 31st day of December, 2023, and prior years to the extent not otherwise reappropriated for other purposes herein are hereby specifically reappropriated 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.

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

- (a) Cash on hand and short-term investments at the beginning of the Fiscal Year: \$23,478,203
- (b) Estimate of cash expected to be received during the Fiscal Year from all sources: \$25,657,338
- (c) Estimate of expenditures contemplated for the Fiscal Year: \$28,314,395
- (d) Estimated cash and short-term investments expected to be on hand at the end of the Fiscal Year: \$20,821,146
- (e) Estimated amount of taxes to be received during the Fiscal Year: \$13,042,463

Section 4: 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 5: 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.

Section 6:

PASSED: This 22th day of February, 2023
APPROVED: This 22th day of February, 2023
RECORDED: This 22th day of February, 2023

Ayes:

Nays:

Absent:

Attest:

Secretary
Northbrook Park District
Northbrook, Illinois

President
Northbrook Park District
Northbrook, Illinois

NORTHBROOK PARK DISTRICT

Cook County, Illinois

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**CERTIFICATE OF CHIEF FISCAL OFFICER AS TO ESTIMATE
OF REVENUES BY SOURCE ANTICIPATED TO BE RECEIVED
DURING JANUARY 1-DECEMBER 31, 2023 PURSUANT TO
SECTION 162 OF THE REVENUE ACT OF 1939**

The undersigned, Michael J. Tokar, the Treasurer and Chief Fiscal Officer of the Northbrook Park District, does hereby certify the estimate of revenues by source anticipated to be received by the Northbrook Park District, Cook County, Illinois, in the Fiscal Year 2023 are as follows:

General real estate tax revenues	\$ 13,042,463
Personal property replacement tax revenue	657,116
Interest earnings revenue	100,000
Bond Proceeds	0
Program user fees revenue	5,170,300
Daily fees revenue	3,023,804
Membership revenue	1,054,061
Rental fees revenue	1,762,235
Retail sales revenue	270,650
Grants, donations and miscellaneous revenue	<u>576,709</u>
TOTAL REVENUE	\$ <u>25,657,338</u>

The above is certified this 22th day of February, 2022.

Michael J. Tokar, Treasurer and Chief Fiscal Officer

The above certification was filed with the County Clerk of Cook County, Illinois, on this ____ day of _____, 2023.

Karen A Yarborough
County Clerk of Cook County

By: _____