

ORDINANCE 2023-02
COMBINED BUDGET AND APPROPRIATION ORDINANCE
FOR FISCAL YEAR 2023-2024

THE COMBINED BUDGET AND APPROPRIATION ORDINANCE OF THE URBANA PARK DISTRICT, CHAMPAIGN COUNTY, ILLINOIS, FOR THE FISCAL YEAR BEGINNING ON THE FIRST DAY OF MAY A.D. 2023 AND ENDING ON THE THIRTIETH DAY OF APRIL A.D. 2024.

WHEREAS, the Board of Commissioners of the Urbana Park District, Champaign County, Illinois, caused to be prepared in tentative form 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 13th day of July, 2023, and notice of said hearing was given 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 URBANA PARK DISTRICT, CHAMPAIGN COUNTY, 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 hereby budgeted and appropriated for the corporate purpose of the Urbana Park District, Champaign County, Illinois to defray all necessary expenses of said Park District, as specified in Section 2 for the fiscal year.

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

I. GENERAL FUND

Receipts

General Tax Monies (Final Extension)	2,501,800
Transfer from Replacement Tax	300,000
Interest	60,000
Urbana TIF Reimbursement	200,000
Transfer from Recreation Fund	900,000
Transfer from Museum Fund	410,000
Transfer Investment Income from Brown Fund	10,000
Grants	6,800
Fees & Facility Rentals	44,000
Donations and Miscellaneous	98,000
Contingency for Additional Revenue	500,000
 TOTAL RECEIPTS – GENERAL FUND	 5,030,600

Expenditures-Agency Administration & Management

Services

Full Time Salaries	1,102,640
Part Time Salaries	167,470
Supplies & Equipment	280,780
Contractual Services	243,380
Insurance & Utilities	382,550
Transfer to Bond P & I	1,050,000
Transfer to Capital Improvements Fund	2,200,000
Transfer to Land Acquisition	50,000
Miscellaneous	21,180
Contingency for Additional Spending	500,000
Total	5,998,000

Expenditures - Park Maintenance & Support Services

Full Time Salaries	505,530
Part Time Salaries	46,300
Supplies & Equipment	28,450
Contractual Services	257,520
Insurance	52,180
Utilities	9,210
Miscellaneous	56,240
Total	955,430

TOTAL EXPENDITURES – GENERAL FUND 6,953,430

II. RECREATION FUND

Receipts

Recreation Fund Tax Monies (Final Extension)	2,579,170
Transfer from Scholarship Fund	40,000
Interest	1,000
Sales	25,450
Grants	1,500
Fees & Facility Rentals	871,340
Donations and Miscellaneous	92,550
Contingency for Additional Revenue	200,000

TOTAL RECEIPTS - RECREATION FUND 3,811,010

Expenditures - Recreation Administration, Phillips Center and Support Services

Full Time Salaries	422,880
Part Time Salaries	22,700
Supplies & Equipment	41,640
Contractual Services	160,000
Insurance	133,140
Utilities	34,780
Miscellaneous	12,500
Contingency for Additional Spending	200,000
Transfer to General Funds (where 800,000 will be further transferred to Bond P&I Fund to pay principal and interest on Alternate Revenue Bond Series 2019A)	900,000
Total	1,927,640

Expenditures - Recreation Programs and Facilities

Full Time Salaries	385,130
Part Time Salaries	645,370
Supplies & Equipment	176,200
Contractual Services	203,390
Utilities	101,770
Miscellaneous	161,510
Transfer to Outdoor Pool Renewal Fund	36,000
Total	1,709,370

TOTAL EXPENDITURES – RECREATION FUND 3,637,010

III. SPECIAL RECREATION FUND

Receipts

Special Recreation Tax Monies (Final Extension)	278,830
Interest	50

TOTAL RECEIPTS - SPECIAL RECREATION FUND 278,880

Expenditures

Transfer to Champaign-Urbana Special Rec Joint Budget	278,880
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TOTAL EXPENDITURES - SPECIAL RECREATION FUND 278,880

IV. CAPITAL IMPROVEMENT FUND

Receipts

2022 GO Bond Sales	889,260
Transfer from Museum Fund	10,000
Transfer from Brown Fund	65,000
Transfer from General Fund	2,200,000
Interest	30,000
Grants	8,000,000
Donations and Miscellaneous	1,917,680
Contingency for Additional Revenue from Grants and/or Donations	700,000

TOTAL RECEIPTS - CAPITAL IMPROVEMENTS 13,811,940

Expenditures

Contractual Services	12,700
Land, Park Improvements & Equipment	19,343,960
Contingency for Additional Spending	700,000

TOTAL EXPENDITURES - CAPITAL IMPROVEMENT 20,056,660

V. LAND ACQUISITION

Receipts

Transfer from General Fund	50,000
Interest	50

TOTAL RECEIPTS - LAND ACQUISITION 50,050

Expenditures

Miscellaneous	184,130
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TOTAL EXPENDITURES - LAND ACQUISITION 184,130

VI. BOND PRINCIPAL AND INTEREST FUND

Receipts

Bond, Principal & Interest Tax Monies (Final Extension)	934,780
Transfer from General Fund	1,050,000
Interest	1,000

TOTAL RECEIPTS - BOND P & I FUND 1,985,780

<u>Expenditures</u>	
Scheduled Bond Principal & Interest Payments	1,972,560
Contractual Services	7,000
TOTAL EXPENDITURES– BOND P & I FUND	1,979,560

VII. AUDIT FUND

<u>Receipts</u>	
Tax Monies (Final Extension)	33,460
Interest	50
TOTAL RECEIPTS - AUDIT FUND	33,510

<u>Expenditures</u>	
Contractual Services	25,100
Miscellaneous	7,200
TOTAL EXPENDITURES - AUDIT FUND	32,300

VIII. LIABILITY INSURANCE FUND

<u>Receipts</u>	
Tax Monies (Final Extension)	856,700
Interest	13,000
TOTAL RECEIPTS – LIABILITY INSURANCE FUND	869,700

<u>Expenditures</u>	
Contractual Services	178,000
Insurance	484,000
Miscellaneous	21,000
TOTAL EXPENDITURES – LIABILITY INSURANCE FUND	683,000

IX. ILLINOIS MUNICIPAL RETIREMENT FUND

<u>Receipts</u>	
Tax Monies (Final Extension)	360,390
Interest	4,000
Employee Contributions	170,000
TOTAL RECEIPTS – IMRF	534,390

Expenditures
IMRF Payments 465,000

TOTAL EXPENDITURES – IMRF 465,000

X. SOCIAL SECURITY FUND

Receipts
Tax Monies (Final Extension) 360,390
Interest 1,200

TOTAL RECEIPTS - SOCIAL SECURITY FUND 361,590

Expenditures
FICA Payments 300,000

TOTAL EXPENDITURES – SOCIAL SECURITY FUND 300,000

XI. MUSEUM FUND

Receipts
Tax Monies (Final Extension) 1,045,610
Interest 2,500
Grants 2,000
Sales 7,000
Fees & Facility Rentals 127,460
Donations, Miscellaneous Revenue 3,430
Transfer from Scholarship Fund 5,000
Contingency for Additional Revenue 100,000

TOTAL RECEIPTS – MUSEUM FUND 1,293,000

<u>Expenditures</u>	
Full Time Salaries	298,860
Part Time Salaries	200,000
Supplies & Equipment	41,900
Contractual Services	83,660
Insurance	27,480
Utilities	33,400
Miscellaneous	6,890
Contingency for Additional Spending	100,000
Transfer to General Fund (where 250,000 will be further transferred to Bond Principal and Interest Fund to make payments on Alternate Revenue Bonds Series 2019A	420,000
TOTAL EXPENDITURES – MUSEUM FUND	1,212,190

XII. POLICE FUND

<u>Receipts</u>	
Tax Monies (Final Extension)	25,090
Interest	1,000
TOTAL RECEIPTS - POLICE FUND	26,090
<u>Expenditures</u>	
Contractual Services	26,000
TOTAL EXPENDITURES - POLICE FUND	26,000

XIII. URBANA INDOOR AQUATIC FACILITY FUND

Receipts

English Fund Contribution	17,720
Transfer from Scholarship Fund	
Fees & Facility Rentals	81,990
Sales	410
Contribution to Operations – Urb Park District	413,220
Contribution to Operations – Urb School District	413,220

TOTAL RECEIPTS –URBANA INDOOR AQUATIC FACILITY FUND 926,560

Expenditures

Full Time Salaries	116,470
Part Time Salaries	136,460
Supplies and Equipment	44,550
Contractual Services	450,750
Insurance	24,080
Utilities	134,180
Miscellaneous, Contingency	4,350
IMRF Payments	8,800
FICA Payments	6,920

TOTAL EXPENDITURES – URBANA INDOOR AQUATIC FACILITY FUND 926,560

XIV. PARK HOUSE FUND

Receipts

Facility Rental	7,800
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TOTAL RECEIPTS-PARK HOUSE FUND 7,800

Expenditures

Supplies and Equipment	950
Contractual Services	35,600

TOTAL EXPENDITURES-PARK HOUSES 36,550

XV. MEMORIAL AND OTHER SPECIAL REVENUE FUNDS

Receipts

Interest	47,460
Donations	35,000
Replacement Tax	300,000
Transfer from Recreation Fund (for Outdoor Pool Renewal Fund)	36,000
Contingency for Additional Revenue	50,000

TOTAL RECEIPTS - MEMORIAL AND OTHER SPECIAL REVENUE FUNDS 468,460

Expenditures

Supplies and Equipment	1,760
Contractual Services	114,470
English Fund contribution to Indoor Pool Operations	200,000
Scholarship contribution to Indoor Pool Operations	10,000
Transfer to General Fund (from Interest)	10,000
Transfer Replacement Tax to General Fund	300,000
Transfers to Recreation Fund, Museum Fund, and Urbana Indoor Aquatic Center Fund from the Scholarship Fund	55,000
Transfer to Capital Fund	65,000
Transfer Urb. Indoor Aquatic Facility (Interest)	7,720
Contingency for Additional Spending	50,000

TOTAL EXPENDITURES – MEMORIAL AND OTHER SPECIAL REVENUE FUNDS 813,950

SUMMARY OF BUDGET AND APPROPRIATIONS
EXPENDITURES FOR FISCAL YEAR ENDING APRIL 30, 2024

General Fund	6,953,430
Recreation Fund	3,637,010
Special Recreation Fund	278,880
Capital Improvement Fund	20,056,660
Land Acquisition Fund	184,130
Bond, Principal & Interest Fund	1,979,560
Audit Fund	32,300
Liability Insurance Fund	683,000
Illinois Municipal Retirement Fund	465,000
Social Security Fund	300,000
Museum Fund	1,212,190
Police Fund	26,000
Urbana Indoor Aquatic Facility	926,560
Park House Fund	36,550
Memorial and Other Special Revenue Funds	813,950

TOTAL FUNDS AVAILABLE FOR EXPENDITURE DURING FISCAL YEAR 2023-24 37,585,220

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

- (a) That the cash on hand at the beginning of the fiscal year is \$17,194,640.
- (b) That the estimated cash expected to be received during the fiscal year from all sources is \$29,489,360.
- (c) That the estimated expenditures contemplated for the fiscal year are \$37,585,220.
- (d) That the estimated cash expected to be on hand at the end of the fiscal year is \$9,098,780.
- (e) That for the above purposes the estimated amount of property taxes to be received by the Urbana Park District during the fiscal year is \$8,976,220.

SECTION 4: The receipts and revenue of the said 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: This ordinance shall be in full force and effect immediately upon its passage.

ADOPTED THIS 13TH DAY OF JULY, 2023 PURSUANT TO A ROLL CALL VOTE AS FOLLOWS:

AYES _____ NAYS _____

ATTEST:

SECRETARY

VICE PRESIDENT
BOARD OF COMMISSIONERS
URBANA PARK DISTRICT