

ORDINANCE 22.23.25

AN ORDINANCE ADOPTING A COMBINED ANNUAL BUDGET AND APPROPRIATING SUCH SUMS OF MONEY AS MAY BE DEEMED NECESSARY TO DEFRAID ALL NECESSARY EXPENSES AND LIABILITIES OF THE CRYSTAL LAKE PARK DISTRICT, CRYSTAL LAKE, ILLINOIS, FOR THE FISCAL YEAR BEGINNING MAY 1, 2023 AND ENDING APRIL 30, 2024, AND SPECIFYING THE OBJECTS AND PURPOSES FOR WHICH SUCH APPROPRIATIONS ARE MADE, AND THE AMOUNT APPROPRIATED FOR EACH OBJECT OR PURPOSE

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE CRYSTAL LAKE PARK DISTRICT:

SECTION I.

- A. The Board has heretofore caused to be prepared a combined Annual Budget and Appropriation Ordinance in tentative form, which Ordinance has been conveniently available for public inspection for at least thirty (30) days prior to final action thereon; and
- B. A public hearing was held at the Crystal Lake Park District's office located at 1 East Crystal Lake Avenue, Crystal Lake, Illinois on the 20th day of April 2023 on said Ordinance, notice of said hearing having been given at least one (1) week prior to such hearing by publication in the Northwest Herald, a newspaper published within the Park District; and
- C. That all other legal requirements for the adoption of the Annual Budget and Appropriation Ordinance of the Park District for the fiscal year beginning May 1, 2023 and ending April 30, 2024 have heretofore been performed.

SECTION II.

As part of the annual budget, it is stated:

- A. That the estimated cash on hand at the beginning of the fiscal year is \$14,998,066.
- B. That the estimated cash expected to be received during the fiscal year from all sources is \$19,373,588.
- C. That the estimated expenditures contemplated for the fiscal year are \$26,351,014.
- D. That the estimated cash expected to be on hand at the end of the fiscal year is \$8,020,640.
- E. That the estimated amount of taxes to be received by the CRYSTAL LAKE PARK DISTRICT during the fiscal year is \$8,447,732.

SECTION III.

That the total amount of \$26,351,014 is hereby budgeted and the total amount of \$31,621,217 or so much thereof as may be authorized by law, is hereby appropriated for the corporate and special purposes of the CRYSTAL LAKE PARK DISTRICT, as hereinafter specified for the fiscal year beginning May 1, 2023, and ending April 30, 2024.

SECTION IV.

Each of said sums of money and the aggregate thereof are deemed necessary by this Board to defray the necessary expenses and liabilities of the District during the fiscal year beginning May 1, 2023 and ending April 30, 2024 for the respective purposes set forth.

All unexpended balances of the appropriation for the fiscal year ended April 30, 2023 and prior years are hereby specifically reappropriated for the same general purpose for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance, in making this appropriation in accordance with applicable law.

SECTION V.

The receipts and revenues of the Crystal Lake Park District derived from sources other than taxation and not specifically appropriated, and all unexpended balance from the preceding fiscal year not required for the purposed for which they were appropriated and levied, shall constitute the General Fund and shall be placed to the credit of such fund.

SECTION VI.

This ordinance shall be in full force and effect from and after its passage and approval and publication as required by law.

Approve:

President

Attest:

Secretary

Passed: _____

Approved: _____

BUDGET AND APPROPRIATION SUMMARY

	BUDGETED	APPROPRIATED
General Fund	7,464,223	8,957,067
Recreation Fund	6,157,390	7,388,867
IMRF	391,437	469,724
Liability	226,473	271,768
Bond and Interest	2,563,246	3,075,895
Audit	29,730	35,676
Special Recreation	766,000	919,200
Natural History	393,930	472,716
Aquatic	417,768	501,321
Food Service	145,061	174,073
Capital Projects	6,147,600	7,377,120
Driving Range	223,829	268,595
Racket Club	1,424,329	1,709,194
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GRAND TOTAL ESTIMATED EXPENDITURES AND TOTAL APPROPRIATIONS	26,351,014	31,621,217

THE CERTIFICATION OF ESTIMATE
OF REVENUES FOR FISCAL YEAR ENDING APRIL 30, 2024

Following are the anticipated revenues of the Crystal Lake Park District for its fiscal year beginning May 1, 2023 and ending April 30, 2024:

SOURCE

Real Estate Taxes	8,322,732
IL Replacement Taxes	125,000
Grants	403,000
Program Revenue	3,077,267
User Fees	226,675
Debt Proceeds	1,368,245
Interfund Transfer	3,057,270
Interest Income	48,450
Operations Income:	
Driving Range	185,978
Racket Club	1,232,496
Developer Donations	600,000
Miscellaneous	<u>726,476</u>
Total	\$ 19,373,588

I hereby certify that I am the Treasurer of the Crystal Lake Park District and that the above figures are a true and accurate estimate of the District's anticipated revenues.

Treasurer
CRYSTAL LAKE PARK DISTRICT

2022-2023 Proposed Budget

Crystal Lake Park District

Amounts Budgeted and Appropriated: 2023-2024

	Budgeted	Appropriated
<u>A. General Fund</u>		
Salaries and Wages	2,206,042	2,647,250
Contractual Services	1,248,714	1,498,456
Commodities	397,537	477,044
Insurance	387,751	465,301
Uncapitalized Improvements	599,550	719,460
Maintenance and Repairs	1,700	2,040
Operating Transfer	1,732,882	2,079,458
Other Expenses	747,247.00	896,696
Debt Services	142,800.00	171,360
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TOTAL	\$ 7,464,223	\$ 8,957,067
<u>B. Recreation Fund</u>		
Program Salaries and Wages	1,345,295	1,614,354
Program Contractual Services	583,651	700,381
Program Commodities	204,998	245,998
Salaries and Wages	1,824,364	2,189,237
Contractual Services	411,844	494,212
Commodities	230,980	277,176
Insurance	586,473	703,768
Uncapitalized Improvements	77,360	92,832
Maintenance and Repairs	-	-
Other Expenses	892,425	1,070,910
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TOTAL	\$ 6,157,390	\$ 7,388,867
<u>C. IMRF</u>		
Contractual Services	391,437	469,724
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TOTAL	\$ 391,437	\$ 469,724
<u>D. Liability Fund</u>		
Salaries and Wages	43,778	52,534
Contractual Services	9,000	10,800
Commodities	1,000	1,200
Insurance	172,695	207,234
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TOTAL	\$ 226,473	\$ 271,768

2022-2023 Proposed Budget

	Budgeted	Appropriated
<u>E. Bond and Interest Fund</u>		
Other Expenses	284,388	341,266
Bond and Debt Services	<u>2,278,858</u>	<u>2,734,630</u>
TOTAL	\$ 2,563,246	\$ 3,075,895
<u>F. Audit</u>		
Contractual Services	<u>29,730</u>	<u>35,676</u>
TOTAL	\$ 29,730	\$ 35,676
<u>G. Special Recreation Fund</u>		
Salaries and Wages	170,000	204,000
Contractual Services	-	-
NISRA Contribution	296,000	355,200
Other Expenses	<u>300,000</u>	<u>360,000</u>
TOTAL	\$ 766,000	\$ 919,200
<u>H. Natural History Fund</u>		
Program Salaries and Wages	19,800	23,760.00
Program Contractual Services	700	840.00
Program Commodities	6,240	7,488.00
Salaries and Wages	234,805	281,766.00
Contractual Services	16,950	20,340.00
Commodities	33,900	40,680.00
Insurance	79,860	95,832.00
Uncapitalized Improvements	750	900.00
Other Expenses	<u>925</u>	<u>1,110.00</u>
TOTAL	\$ 393,930	\$ 472,716
<u>I. Aquatic Fund</u>		
Program Salaries and Wages	29,068	34,882
Program Contractual Services	7,075	8,490
Program Commodities	6,862	8,234
Salaries and Wages	310,169	372,202
Contractual Services	5,350	6,420
Commodities	44,179	53,015
Maintenance and Repairs	1,000	1,200
Other Expenses	<u>14,065</u>	<u>16,878</u>
TOTAL	\$ 417,768	\$ 501,321

2022-2023 Proposed Budget

	Budgeted	Appropriated
<u>J. Food Service</u>		
Salaries and Wages	44,116	52,939
Contractual Services	4,050	4,860
Commodities	94,345	113,214
Maintenance and Repairs	-	-
Other Expenses	2,550	3,060
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TOTAL	\$ 145,061	\$ 174,073
<u>K. Capital Projects</u>		
CERF Other Expenses	156,000	187,200
Contractual Services	928,000	1,113,600
Projects	5,063,600	6,076,320
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TOTAL	\$ 6,147,600	\$ 7,377,120
<u>L. Driving Range Fund</u>		
Salaries and Wages	43,844	52,613
Contractual Services	22,145	26,574
Commodities	15,805	18,966
Uncapitalized Improvements	99,500	119,400
Maintenance and Repairs	8,250	9,900
Other Expenses	34,285	41,142
Pro Shop	-	-
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TOTAL	\$ 223,829	\$ 268,595
<u>M. Racket Club Fund</u>		
Program Salaries and Wages	9,675	11,610
Program Contractual Services	-	-
Program Commodities	300	360
Salaries and Wages	833,767	1,000,520
Contractual Services	143,847	172,616
Commodities	41,107	49,328
Insurance	108,900	130,680
Uncapitalized Improvements	1,000	1,200
Maintenance and Repairs	43,325	51,990
Other Expenses	204,175	245,010
Pro Shop	38,233	45,879
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TOTAL	\$ 1,424,329	\$ 1,709,194