

PROPOSED SUPPLEMENTAL 2023 APPROPRIATION ORDINANCE



Chicago Park District Annual Appropriation 2023

Be it ordained by the Board of Commissioners of the Chicago Park District:

SECTION 1.

This Ordinance is hereby termed the Annual Appropriation Ordinance of the Chicago Park District for the Year 2023.

SECTION 2.

The amounts hereinafter set forth are hereby appropriated for the fiscal year beginning January 1, 2023 and ending December 31, 2023:

- A. General Corporate Purposes;
- B. Liabilities Insurance, Workers' Compensation, and Unemployment Claims;
- C. Retirement Board of Park Employees' and Retirement Board Employees' Annuity and Benefit Fund;
- D. Special Recreation Tax;
- E. Long Term Income Reserve;
- F. Aquarium and Museums Operating Fund;
- G. Reserve for Park Replacement;
- H. Northerly Island Special Purpose Fund;
- I. Operating Grant Fund;
- J. Capital Grant Fund;
- K. Capital Improvement Fund;
- L. Reserve for Park Improvements;
- M. Bond Redemption and Interest Funds (Debt Service);
- N. Harbor Capital Fund;
- O. Special Recreation Activity Capital Fund;
- P. Capital Project Management Fund.

SECTION 3.

Attached hereto and made a part hereof are (1) Estimates of Current Assets and Liabilities of the Chicago Park District at January 1, 2023, and estimates of the amount of such assets and current revenues that are available for appropriation during the year 2023 (Schedule 1); and (2) the amounts appropriated for 2023, and the objects and purposes of such appropriations (Schedule 2).

SECTION 4.

For the purpose of expenditure and accounting control, the appropriations herein made are classified in accordance with the System of Expenditure Accounts established by the Comptroller of the Chicago Park District.

SECTION 5.

No employee of the Chicago Park District shall incur any expense or liability against any account that causes total expenses and liabilities against that account to exceed the amount herein appropriated for such account; provided, however, that this Ordinance shall not be taken or construed as depriving the Board of Commissioners or any officer of the Chicago Park District of any right or power conferred by law to recommend or authorize the making of transfers in accordance with regulatory provisions of other ordinances of the Chicago Park District and within the limitations imposed by law.

SECTION 6.

Except in emergencies pursuant to Chapter XII, Section C., 12 of the Code of the Chicago Park District, no employee or officer of the district shall allow or cause to be paid a salary or wage to any officer or employee unless that officer or employee has been duly appointed to a position that has been duly classified in the Position Classification Plan then in effect pursuant to Chapter V, Section A, 5.h of the Code of the Chicago Park District. No employee or officer of the Chicago Park District shall allow or cause any employee of the Chicago Park District to be paid a wage or salary different from the wage or salary corresponding to that employee under the provisions of the Pay Plan then in effect pursuant to Chapter V, Section A, 6.a of said code.

SECTION 7.

This Ordinance shall be in full force and effect ten days after passage and publication.

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SCHEDULE 1 - ASSETS AND LIABILITIES

Estimates of current assets and liabilities of the Chicago Park District at January 1, 2023 and estimates of the amount of such assets and current revenues as are appropriable for the year 2023.

		Amount Appropriable for 2023
Estimate A.		
General Corporate Purposes Fund		
Assets January 1, 2023 - for which Appropriations are Herewith Made;		
Cash and Investments	\$ 34,717,361	
Taxes Receivable - Property	195,499,454	
Accounts Receivable	2,892,160	
Inter-Fund Loans Receivable	108,129,431	
Other Assets	142,287	
Total Current Assets at January 1, 2023 - Appropriable	\$ 341,380,693	
Liabilities/Reserves January 1, 2023 - for which Appropriations are Herewith Made;		
Salaries and Wages Payable	3,714,772	
Accounts Payable	17,191,921	
Other Payables	199,337,415	
Inter-Fund Loans Payable	152,933	
2023 Tax Anticipation Warrants, Payable	-	
Reserves	120,305,000	
Total Current Liabilities/Reserves at January 1, 2023 - Appropriable	340,702,041	
Amount at January 1, 2023 - Appropriable for the year 2023	\$ 678,652	
Tax Levy for the Year 2023	186,759,883	
Anticipated Loss in Collection of the 2022 Levy	(7,771,588)	
Net Tax Levy for the Year 2023	178,988,295	
Personal Property Replacement Tax Entitlement	77,537,535	
Revenue Available in 2023	256,525,830	
Use of Prior Year Fund Balance	-	
Use of Long Term Obligation Fund Reserve	-	
Transfer in from Long Term Income Reserve	-	
Transfer in from Capital Improvement Fund	1,100,000	
Transfer Harbor Revenue out to Bond Redemption and Interest Fund	(10,343,766)	
Other Revenues, as listed on Resources & Spending Summary	160,434,454	
Revenue of the year 2023 - Appropriable	407,716,518	
Total Appropriable	\$ 408,395,170	
Estimate B.		
Liability Insurance, Workers' Compensation and Unemployment Claims		
Current Assets at January 1, 2023 Appropriable	\$ 13,874,871	
Liabilities/Reserves at January 1, 2023 Appropriated	13,874,871	
Amount at January 1, 2023 Appropriable	\$ -	
Tax Levy for the Year 2023 Appropriable	13,541,991	
Anticipated Loss in Collection of the 2023 Levy	(496,991)	
Net Tax Levy for the Year 2023	13,045,000	
Revenue of the Year 2023 - Appropriable	13,045,000	
Total Appropriable	\$ 13,045,000	
Estimate C.		
Retirement Board of the Park Employees' and Retirement Board Employees' Annuity and Benefit Fund		
Current Assets at January 1, 2023 Appropriable	\$ 25,000,000	
Liabilities January 1, 2023 to be Appropriated	25,000,000	
Amount at January 1, 2023 Appropriable for the Year 2023	\$ -	
Tax Levy for the Year 2023	25,000,000	
TIF Disbursement Revenue	5,000,000	
Personal Property Replacement Tax Entitlement	26,874,515	
Revenue of the Year 2023 - Appropriable	56,874,515	
Total Appropriable	\$ 56,874,515	

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SCHEDULE 1 - ASSETS AND LIABILITIES

Estimates of current assets and liabilities of the Chicago Park District at January 1, 2023 and estimates of the amount of such assets and current revenues as are appropriable for the year 2023.

		Amount Appropriable for 2023
Estimate D.		
Special Recreation Tax		
Current Assets at January 1, 2023 Appropriable	\$ 19,164,271	
Liabilities at January 1, 2023 Appropriated	19,164,271	
Amount at January 1, 2023 Appropriable		\$ -
Tax Levy for the Year 2023 Appropriable	14,800,000	
Anticipated Loss in Collection of the 2023 Levy	(543,160)	
Net Tax Levy for the Year 2023	14,256,840	
Use of Prior Year Fund Balance	-	
Transfer out to Debt Service Fund	(2,431,900)	
Revenue of the Year 2023 - Appropriable		11,824,940
Total Appropriable		\$ 11,824,940
Estimate E.		
Long Term Income Reserve		
Current Assets at January 1, 2023 Appropriable	\$ 95,976,000	
Restricted working capital fund	95,976,000	
Transfer out to General Corporate Purposes Fund	-	
Amount at January 1, 2023 Appropriable		\$ -
Tax Levy for the Year 2023 Appropriable	-	
Revenue of the Year 2023 - Appropriable		-
Total Appropriable		\$ -
Estimate F.		
Aquarium and Museum Operating Fund		
Current Assets at January 1, 2023 Appropriable	\$ 26,913,672	
Liabilities January 1, 2023 to be Appropriated	26,913,672	
Amount at January 1, 2023 - Appropriable for the Year 2023		\$ -
Tax Levy for the Year 2023	25,271,255	
Anticipated Loss in Collection of the 2023 Levy	(927,455)	
Net Tax Levy for the Year 2023	24,343,800	
Personal Property Replacement Tax Entitlement	9,273,800	
Revenue of the Year 2023 - Appropriable		33,617,600
Total Appropriable		\$ 33,617,600
Estimate G.		
Reserve for Park Replacement		
Current Assets at January 1, 2023 Appropriable	\$ 55,028	
Liabilities at January 1, 2023 Appropriated	55,028	
Amount at January 1, 2023 Appropriable		\$ -
Tax Levy for the Year 2023 Appropriable	-	
Revenue of the Year 2023 - Appropriable		-
Total Appropriable		\$ -
Estimate H.		
Northerly Island Special Purpose Fund		
Current Assets at January 1, 2023 Appropriable	\$ 6,267	
Liabilities at January 1, 2023 Appropriated	6,267	
Amount at January 1, 2023 Appropriable		\$ -
Revenue of the Year 2023 - Appropriable		-
Total Appropriable		\$ -
Estimate I.		
Operating Grant Fund		
Current Assets at January 1, 2023 Appropriable	\$ 3,309,268	
Liabilities at January 1, 2023 Appropriated	3,309,268	
Amount at January 1, 2023 Appropriable		\$ -
Revenue of the Year 2023 - Appropriable		5,000,000
Total Appropriable		\$ 5,000,000

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SCHEDULE 1 - ASSETS AND LIABILITIES

Estimates of current assets and liabilities of the Chicago Park District at January 1, 2023 and estimates of the amount of such assets and current revenues as are appropriable for the year 2023.

		Amount Appropriable for 2023
Estimate J.		
Capital Grant Fund		
Current Assets at January 1, 2023 Appropriable	\$ 89,776,694	
Liabilities at January 1, 2023 Appropriated	89,776,694	
Amount at January 1, 2023 Appropriable		\$ -
Tax Levy for the Year 2023 Appropriable		
Revenue of the Year 2023 - Appropriable		33,000,000
Total Appropriable		\$ 33,000,000
Estimate K.		
Capital Improvement Fund:		
Current Assets at January 1, 2023	\$ 21,102,930	
Assigned for office relocation	12,486,450	
Liabilities January 1, 2023 Appropriated	1,857,333	
Amount at January 1, 2023 - Appropriable for the Year 2023		\$ 6,759,147
Transfer out to Operating Fund		
Revenue of the Year 2023 - Appropriable		-
Total Appropriable		\$ 6,759,147
Estimate L.		
Reserve for Park Improvements		
Current Assets at January 1, 2023 Appropriable	\$ 43,529,581	
Liabilities January 1, 2023 Appropriated	43,529,581	
Amount at January 1, 2023 - Appropriable for the Year 2023		\$ -
Transfer out to Operating Fund		\$ (1,100,000)
Tax Levy for the Year 2023 Appropriable		
Revenue of the Year 2023 - Appropriable		34,500,000
Total Appropriable		\$ 33,400,000
Estimate M.		
Bond Redemption and Interest Funds (Debt Service)		
Current Assets at January 1, 2023 Appropriable	\$ 78,212,966	
Principal and Interest Payable	\$ 78,212,966	
Liabilities January 1, 2023 Appropriated	78,212,966	
Amount at January 1, 2023 - Appropriable for the Year 2023		\$ -
Tax Levy for the Year 2023	46,833,143	
Anticipated Loss in Collection of the 2023 Levy	(1,718,776)	
Net Tax Levy for the Year 2023	45,114,367	
Personal Property Replacement Tax Entitlement and other income	8,814,150	
Transfer in from Harbor Revenue	10,343,766	
Transfer in from Special Revenue Tax	2,431,900	
Revenue of the Year 2023 - Appropriable		66,704,183
Total Appropriable		\$ 66,704,183
Estimate N.		
Harbor Capital Fund		
Current Assets at January 1, 2023 Appropriable	\$ 557,643	
Liabilities January 1, 2023 to be Appropriated	557,643	
Amount at January 1, 2023 - Appropriable for the Year 2023		\$ -
Revenue Bond Financing for the Year 2023	6,000,000	
Revenue of the Year 2023 - Appropriable		6,000,000
Total Appropriable		\$ 6,000,000
Estimate O.		
Special Recreation Activity Capital Fund		
Current Assets at January 1, 2023 Appropriable	\$ 7,799,586	
Liabilities January 1, 2023 to be Appropriated	7,799,586	
Amount at January 1, 2023 - Appropriable for the Year 2023		\$ -
Revenue of the Year 2023 - Appropriable		-
Total Appropriable		\$ -

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SCHEDULE 1 - ASSETS AND LIABILITIES

Estimates of current assets and liabilities of the Chicago Park District at January 1, 2023 and estimates of the amount of such assets and current revenues as are appropriable for the year 2023.

		Amount Appropriable for 2023
Estimate P.		
Capital Project Management Fund		
Current Assets at January 1, 2023 Appropriable	\$	-
Liabilities January 1, 2023 to be Appropriated		-
Amount at January 1, 2023 - Appropriable for the Year 2023		\$ -
Revenue of the Year 2023 - Appropriable		3,102,303
Total Appropriable		\$ 3,102,303

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SCHEDULE 2 - APPROPRIATION

The amounts hereinafter set forth are hereby appropriated for the Year 2023

Appropriation A.

General Corporate Purposes Fund

Amount necessary for general corporate purposes.

Personnel Services	\$	190,635,732
Materials & Supplies	\$	7,922,834
Tools & Equipment	\$	561,960
Contractual Services	\$	174,271,118
Program Expense	\$	528,664
Supplemental Contribution to Pension Fund	\$	13,500,000
Principal Retirement	\$	13,500,000
Other Expense ¹	\$	6,796,210
Total Appropriation	\$	407,716,518

1 In 2023, Other Expense includes Remittance to Zoo of \$5.7 million and Interest Expense of \$1.1 million

Appropriation B.

Liability Insurance, Workers' Compensation and Unemployment Claims

For the purpose of paying expenses for liability insurance, workers' compensation and unemployment claims.

Liability Insurance and Claims	\$	4,700,000
Workers' Compensation	\$	3,575,000
Liability Expenses	\$	70,000
Judgments	\$	3,000,000
Unemployment Obligations	\$	1,700,000
Total Appropriation	\$	13,045,000

Appropriation C.

Retirement Board of the Park Employees' and Retirement Board Employees' Annuity and Benefit Fund

For the amount of tax to be levied or other revenue in the year 2023 as required for the purpose of providing the amount necessary to be contributed by the Chicago Park District as employer, to the Retirement Board of Park Employees' Annuity and Benefit Fund for the funds provided for under the provisions of an act entitled An Act to Provide for the Creation, Setting Apart, Formation, Administration and Disbursement of a Park Employees' and Retirement Board Annuity and Benefit Fund approved June 24, 1919 title as amended by acts approved July 10, 1937 and January 7, 2014.

Pension Expense		56,874,515
Supplemental Contribution to Pension Fund		-
Total Appropriation	\$	56,874,515

Appropriation D.

Special Recreation Tax

For the purpose of paying the associated expenses as related to increasing the accessibility of facilities, providing programming and personnel-related costs to the operations of said programs.

Personnel Services	\$	6,503,856
Materials & Supplies	\$	94,204
Tools & Equipment	\$	-
Contractual Services	\$	307,680
Program Expense	\$	19,200
Other Expense ²	\$	4,900,000
Total Appropriation	\$	11,824,940

2 In 2023, Other Expense includes \$4.9 million of indirect cost reimbursement to the corporate fund.

Appropriation E.

Long Term Income Reserve

For the purpose of replacing income formerly generated through garage revenue.

Total Appropriation	\$	-
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SCHEDULE 2 - APPROPRIATION

The amounts hereinafter set forth are hereby appropriated for the Year 2023

Appropriation F.
Aquarium and Museum Operating Fund

For the amount of maintenance tax to be levied in the year 2023 in conformity with the provisions of an act entitled An Act Concerning Aquariums and Museums in Public Parks, approved June 17, 1893, as amended [70 ILCS 1290/0.01 et seq.], and an act entitled the Chicago Park District Act, [70 ILCS 1505/0.01 et seq.] for the purpose of operating, maintaining, and caring for the institutions named hereunder and the building and grounds therefore, namely:

	Tax Levy	Anticipated Loss in Collection	Personal Property Replacement Tax	Total
1. For the Museum of Science and Industry	\$ 3,946,634	\$ (144,841)	\$ 1,448,296	\$ 5,250,088
2. For the Field Museum of Natural History	\$ 3,946,634	\$ (144,841)	\$ 1,448,296	\$ 5,250,088
3. For the Art Institute of Chicago	\$ 3,946,634	\$ (144,841)	\$ 1,448,296	\$ 5,250,088
4. For the John G. Shedd Aquarium	\$ 3,287,866	\$ (120,665)	\$ 1,206,550	\$ 4,373,751
5. For the Chicago History Museum	\$ 1,449,070	\$ (53,181)	\$ 531,766	\$ 1,927,655
6. For the Peggy Notebaert Nature Museum (Chicago Academy of Sciences)	\$ 1,449,070	\$ (53,181)	\$ 531,766	\$ 1,927,655
7. For the Adler Planetarium	\$ 1,449,070	\$ (53,181)	\$ 531,766	\$ 1,927,655
8. For the DuSable Museum of African American History	\$ 1,449,070	\$ (53,181)	\$ 531,766	\$ 1,927,655
9. For the National Museum of Mexican Art	\$ 1,449,070	\$ (53,181)	\$ 531,766	\$ 1,927,655
10. For the Museum of Contemporary Art	\$ 1,449,070	\$ (53,181)	\$ 531,766	\$ 1,927,655
11. For the Institute of Puerto Rican Arts and Culture (IPRAC)	\$ 1,449,070	\$ (53,181)	\$ 531,766	\$ 1,927,655
Total Aquarium and Museum Purposes Fund	\$ 25,271,255	\$ (927,455)	\$ 9,273,800	\$ 33,617,600

Appropriation G.
Reserve for Park Replacement

For the purpose of capital improvements to parkland above, beneath and adjacent to East Monroe Parking Garage, not including the Fieldhouse.

Total Appropriation \$ -

Appropriation H.
Northerly Island Special Purpose Fund

For the purpose of operating, building, maintaining, improving, and protecting the Northerly Island property; for the purpose of establishing, acquiring, completing enlarging, ornamenting, building, rebuilding, and improving upon the grounds and all types of permanent improvements and construction necessary to render the property usable for enjoyment.

Total Appropriation \$ -

Appropriation I.
Operating Grant Fund

For the purpose of expending funds up to the amount and for the purpose specified by the individual contractual agreements with the granting entity as related to programming operations.

Personnel Services	\$ 1,551,505
Materials & Supplies	\$ 944,000
Tools & Equipment	\$ 47,547
Contractual Services	\$ 2,456,948
Program Expense	\$ -
Other Expense	\$ -
Total Appropriation	\$ 5,000,000

Appropriation J.
Capital Grant Fund

For the purpose of expending funds up to the amount and for the purpose specified by the individual contractual agreements with the granting entity as related to capital projects.

Total Appropriation \$ 33,000,000

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SCHEDULE 2 - APPROPRIATION

The amounts hereinafter set forth are hereby appropriated for the Year 2023

Appropriation K.

Capital Improvement Fund

For the purpose of payment of land condemned or purchases for parks or boulevards, for the building, maintaining, improving, and protecting of the same for the purpose of establishing, acquiring, completing enlarging, ornamenting, building, rebuilding, and improving public parks, boulevards, bridges, subways, viaducts, and approaches thereto, wharfs, piers, jetties, and basin, shore protection works, pleasure grounds and ways, walks, pathways, driveways, roadways, highways, and all public works, grounds or improvements under control of and within the jurisdiction of such park commissioners and including the filling in of submerged lands for park purposes and constructing all buildings, fieldhouses, stadiums, shelters, conservatories, museums, service shops, power plants, structures, playground devices, boulevard and building lighting systems, and building all other types of permanent improvements and construction necessary to render the property under the control of said park commissioners usable for the enjoyment thereof as public parks, parkways, boulevards and pleasureways, and for the payment of the expenses incident thereto.

Total Appropriation \$ 6,759,147

Appropriation L.

Reserve for Park Improvements

For the purpose of payment of land condemned or purchases for parks or boulevards, for the building, maintaining, improving, and protecting of the same for the purpose of establishing, acquiring, completing enlarging, ornamenting, building, rebuilding, and improving public parks, boulevards, bridges, subways, viaducts, and approaches thereto, wharfs, piers, jetties, and basin, shore protection works, pleasure grounds and ways, walks, pathways, driveways, roadways, highways, and all public works, grounds or improvements under control of and within the jurisdiction of such park commissioners and including the filling in of submerged lands for park purposes and constructing all buildings, fieldhouses, stadiums, shelters, conservatories, museums, service shops, power plants, structures, playground devices, boulevard and building lighting systems, and building all other types of permanent improvements and construction necessary to render the property under the control of said park commissioners usable for the enjoyment thereof as public parks, parkways, boulevards and pleasureways, and for the payment of the expenses incident thereto.

Total Appropriation \$ 33,400,000

Appropriation M.

Bond Redemption and Interest Funds (Debt Service)

For the amounts appropriated for the purpose of paying the principal of and the interest on the Bonds in 2023.
These amounts will be collected as Personal Property Replacement Tax, Harbor Receipts, Special Recreation Activity, Property Tax and Interest Income.

	For Redemption of Bonds	For Interest on Bonds	Appropriated
General Obligation Limited Tax Park Bonds, Series 2014A	\$ -	\$ 921,750	\$ 921,750
General Obligation Limited Tax Refunding Bonds, Series 2014B	\$ 9,595,000	\$ 1,975,500	\$ 11,570,500
General Obligation Limited Tax Refunding Bonds, Series 2014C	\$ 2,500,000	\$ 1,368,000	\$ 3,868,000
General Obligation Limited Tax Park Bonds, Series 2015A	\$ -	\$ 644,750	\$ 644,750
General Obligation Limited Tax Refunding Bonds, Series 2015B	\$ 2,635,000	\$ 702,500	\$ 3,337,500
General Obligation Limited Tax Refunding Bonds, Series 2015C	\$ -	\$ -	\$ -
General Obligation Unlimited Tax Refunding Bonds, Series 2015D (PPRT ARS)	\$ 1,760,000	\$ 783,750	\$ 2,543,750
General Obligation Limited Tax Park Bonds, Series 2016A	\$ 2,485,000	\$ 3,088,750	\$ 5,573,750
General Obligation Limited Tax Refunding Bonds, Series 2016B	\$ -	\$ 289,500	\$ 289,500
General Obligation Limited Tax Refunding Bonds, Series 2016C	\$ -	\$ -	\$ -
General Obligation Unlimited Tax Refunding Bonds, Series 2016E (SRA ARS)	\$ 1,295,000	\$ 527,500	\$ 1,822,500
General Obligation Limited Tax Park Bonds, Series 2018A	\$ -	\$ 1,085,200	\$ 1,085,200
General Obligation Limited Tax Refunding Bonds, Series 2018B	\$ -	\$ 686,750	\$ 686,750
General Obligation Limited Tax Refunding Bonds, Series 2018C (Taxable)	\$ 1,370,000	\$ 109,834	\$ 1,479,834
General Obligation Unlimited Tax Park Bonds, Series 2018D (PPRT ARS)	\$ -	\$ 1,142,750	\$ 1,142,750
General Obligation Unlimited Tax Bonds (Harbor Facilities Revenues ARS), Series 2018F	\$ -	\$ 238,400	\$ 238,400
General Obligation Limited Tax Refunding Bonds, Series 2020A	\$ 2,475,000	\$ 1,500,900	\$ 3,975,900
General Obligation Limited Tax Park Bonds, Series 2020C	\$ -	\$ 1,544,800	\$ 1,544,800
General Obligation Unlimited Tax Park Bonds, Series 2020D (PPRT ARS)	\$ -	\$ 1,209,000	\$ 1,209,000
General Obligation Unlimited Tax Park Bonds, Series 2020E (SRA ARS)	\$ 220,000	\$ 389,400	\$ 609,400
General Obligation Unlimited Tax Bonds (Harbor Facilities Revenues ARS), Series 2020F-1	\$ -	\$ 200,000	\$ 200,000
General Obligation Unlimited Tax Refunding Bonds (Harbor Facilities Revenues ARS), Series 2020F-2	\$ 365,000	\$ 4,941,150	\$ 5,306,150
General Obligation Limited Tax Refunding Bonds, Taxable Series 2021A	\$ -	\$ 3,735,333	\$ 3,735,333
General Obligation Limited Tax Park Bonds, Series 2021B	\$ -	\$ 2,500,000	\$ 2,500,000
General Obligation Limited Tax Refunding Bonds, Series 2021C	\$ -	\$ 1,220,400	\$ 1,220,400
General Obligation Limited Tax Refunding Bonds, Series 2021D	\$ 780,000	\$ 600,400	\$ 1,380,400
General Obligation Unlimited Tax Refunding Bonds, Series 2021E (PPRT ARS)	\$ 2,680,000	\$ 1,238,650	\$ 3,918,650
General Obligation Unlimited Tax Refunding Bonds, Taxable Series 2021F (Harbor Facilities Revenues ARS)	\$ 4,560,000	\$ 39,216	\$ 4,599,216
Capitalized Interest	\$ -	\$ -	\$ -
Future Issuance	\$ -	\$ 1,300,000	\$ 1,300,000
Savings from Refinancing	\$ -	\$ -	\$ -
Total Appropriation	\$ 32,720,000	\$ 33,984,183	\$ 66,704,183

Chicago Park District Annual Appropriation 2023

SCHEDULE 2 - APPROPRIATION

The amounts hereinafter set forth are hereby appropriated for the Year 2023

Appropriation N.
Harbor Capital Fund

For the purpose of establishing, acquiring, completing, enlarging, ornamenting, building, rebuilding, and improving harbors, wharfs, piers, jetties, and basin, shore protection works, or other improvements under control of and within the jurisdiction of such park commissioners and including the filling in of submerged lands, constructing all buildings, and all other types of permanent improvements and construction, and for the payment of the expenses incident thereto.

Total Appropriation	\$	6,000,000
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Appropriation O.
Special Recreation Activity Capital Fund

For the purpose of paying the associated expenses as related to increasing the accessibility of facilities.

Total Appropriation	\$	-
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Appropriation P.
Capital Project Management Fund

For the purpose of tracking and allocating personnel related expenses for employees contributing to the management of the District's capital projects. This fund was established to fund the salaries and selected fringe benefits for employees who plan, administer, monitor and report on capital projects.

Personnel Services	\$	3,066,161
Materials & Supplies	\$	9,890
Tools & Equipment	\$	5,000
Contractual Services	\$	21,252
Other Expense	\$	-
Total Appropriation	\$	3,102,303

2023 FINANCIAL SUMMARY



Financial Summary by Category

All Operating Funds

Revenues	2022 Budget	2023 Budget	% Change
Property Tax	\$ 297,737,026	\$ 300,748,302	1.0%
Managed Assets	98,717,948	104,809,272	6.2%
Personal Property Replacement Tax (PPRT)	49,000,000	122,500,000	150.0%
Park Fees	31,595,823	32,490,148	2.8%
Other Resources	16,399,139	15,837,337	-3.4%
TIF Distribution	12,500,000	16,500,000	32.0%
Grants	5,000,000	5,000,000	0.0%
Total Resources	\$ 510,949,937	\$ 597,885,059	17.0%
<i>Less Internal Service Earnings</i>	<i>4,900,000</i>	<i>4,900,000</i>	
Net Appropriation	\$ 506,049,937	\$ 592,985,059	17.2%

Expenses	2022 Budget	2023 Budget	% Change
Salary & Wages	\$ 164,750,358	\$ 174,904,301	6.2%
Debt Service	64,429,951	81,304,183	26.2%
Managed Assets	62,395,851	72,568,071	16.3%
Other Expenses	46,741,162	53,456,570	14.4%
Aquarium, Museum & Zoo	35,313,810	39,313,810	11.3%
Utilities	32,308,000	33,768,000	4.5%
Pension	41,936,900	56,874,515	35.6%
Contractual Services	21,785,429	40,567,655	86.2%
Benefits	22,243,109	22,502,541	1.2%
Payroll Expenses	8,944,967	9,125,413	2.0%
Supplemental Contribution to Pension Fund	10,100,400	13,500,000	33.7%
Total Expenditures	\$ 510,949,937	\$ 597,885,059	17.0%
<i>Less Internal Transfers & Reimbursements</i>	<i>4,900,000</i>	<i>4,900,000</i>	
Net Appropriation	\$ 506,049,937	\$ 592,985,059	17.2%

Internal Service Earnings and Internal Transfers & Reimbursements between funds are deducted from the total resources to more accurately reflect the total net appropriation.

Consolidated Financial Schedules

	GENERAL FUND			DEBT SERVICE FUNDS	SPECIAL REVENUE FUNDS						CAPITAL FUNDS	
Revenues	Corporate	Liability, Worker's Comp, Unemployment	Long Term Income Reserve	Park Bond Redemption	Operating Grants	Pension	Special Recreation Tax	Public Building Commission Operations and Maintenance	Northerly Island Fund	Aquarium & Museum	Capital Project Management Fund	TOTAL OPERATING
Gross Tax Levy	186,759,883	13,541,991	-	46,833,143	-	25,000,000	14,800,000	-	-	25,271,255	-	312,206,273
Loss in Tax Collections	(7,771,588)	(496,991)	-	(1,718,776)	-	-	(543,160)	-	-	(927,455)	-	(11,457,970)
Personal Property Replacement Tax	77,537,535	-	-	8,814,150	-	26,874,515	-	-	-	9,273,800	-	122,500,000
Use of Prior Year Fund Balance	0	-	-	-	-	-	-	-	-	-	-	-
Transfer In/Out	1,100,000	-	-	2,431,900	-	-	(2,431,900)	-	-	-	-	1,100,000
Permits, Fees and Concessions	133,898,709	-	-	10,343,766	-	-	-	-	-	-	-	144,242,475
Other Income	16,191,979	-	-	-	-	5,000,000	5,000,000	-	-	-	3,102,303	29,294,282
Total Revenues	407,716,518	13,045,000	-	66,704,183	-	5,000,000	56,874,515	11,824,940	-	33,617,600	3,102,303	597,885,059

	GENERAL FUND			DEBT SERVICE FUNDS	SPECIAL REVENUE FUNDS						CAPITAL FUNDS	
Expenditures	407,716,518	13,045,000	-	66,704,183	5,000,000	56,874,515	11,824,940	-	-	33,617,600	3,102,303	597,885,059

Summary Financial Data

Operating Budget by Fund											
Fund	2013	2014	2015	2016	2017	2018 ¹	2019	2020	2021	2022	2023
Corporate Fund	\$ 260,139,495	\$ 269,817,161	\$ 295,256,224	\$ 306,850,089	\$ 299,754,115	\$ 306,066,821	\$ 309,525,588	\$ 324,924,968	\$ 311,259,254	\$ 335,212,525	\$ 407,716,518
Special Recreation Tax	5,235,250	5,412,850	5,407,300	5,975,600	5,775,600	10,547,029	10,592,346	11,634,809	11,575,409	11,726,360	11,824,940
Pension Fund	10,488,466	11,146,378	17,975,366	18,284,228	20,799,934	27,587,693	27,587,693	33,837,300	43,237,300	52,037,300	56,874,515
PBC - Rental of Facilities	-	-	-	-	-	-	-	-	-	-	-
PBC - Operations and Maintenance	-	-	-	-	-	-	-	-	-	-	-
Liability, Workers' Comp., Unemployment	9,760,655	10,748,319	10,414,319	10,414,319	10,045,000	10,045,000	9,984,000	10,076,000	10,051,000	10,051,000	13,045,000
Park Bond Debt Service Fund	86,944,104	89,672,942	80,719,603	77,461,604	74,838,041	70,505,116	68,862,964	69,526,995	68,347,017	64,429,951	66,704,183
Aquarium and Museum Operating Fund	30,645,560	31,130,508	30,115,221	30,311,858	29,617,600	29,617,600	29,617,600	29,617,600	29,617,600	29,617,600	33,617,600
Operating Grants	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Capital Projects Management Fund	2,715,571	2,642,857	3,692,737	3,770,747	3,577,338	2,928,361	2,812,344	2,939,238	2,678,285	2,875,200	3,102,303
Northerly Island Special Revenue Fund											
Long Term Income Reserve											
	\$ 410,929,101	\$ 425,571,014	\$ 448,580,770	\$ 458,068,445	\$ 449,407,628	\$ 462,297,621	\$ 463,982,535	\$ 487,556,910	\$ 481,765,864	\$ 510,949,937	\$ 597,885,059

Summary Financial Data

Tax Levy Comparison

	2013	2014	2015	2016	2017	2018 ¹	2019	2020	2021	2022	2023
Fund											
Corporate	154,205,870	158,655,632	154,222,691	158,061,859	159,292,401	172,379,203	172,576,319	179,621,998	183,526,401	186,825,161	186,759,883
Special Recreation	6,000,000	6,000,000	6,000,000	7,000,000	7,000,000	12,942,000	12,942,000	14,542,000	14,542,000	14,700,000	14,800,000
Pension Fund											
Municipal Employees of Chicago											
Park District Employees	10,472,750	11,128,124	17,957,111	17,264,938	20,784,300	13,194,114	14,572,731	13,152,470	13,566,840	25,000,000	25,000,000
Laborers											
Public Building Commission (PBC)											
Rental of Facilities	-	-	-	-	-	-	-	-	-	-	-
Operations and Maintenance											
Liability, Workers' Comp., Unemployment	9,760,655	10,748,319	10,811,086	10,811,086	10,427,696	10,427,696	10,364,372	10,459,878	10,433,925	10,433,925	13,541,991
Park Bond Debt Service Fund	42,142,942	44,071,492	47,729,678	47,271,684	44,548,368	47,951,168	47,948,536	48,952,749	48,865,140	45,207,515	46,833,143
Aquarium and Museum Bond Debt Service	10,763,950	10,592,600	6,385,600	4,196,600	4,196,400	-	-	-	-	-	-
Aquarium and Museum Operating Fund	27,664,491	27,664,491	27,664,491	27,664,491	27,664,491	27,664,491	27,664,491	27,539,354	27,461,144	26,913,672	25,271,255
TOTAL TAX LEVY	\$ 261,010,657	\$ 268,860,657	\$ 270,770,657	\$ 272,270,657	\$ 273,913,657	\$ 284,558,673	\$ 286,068,450	\$ 294,268,450	\$ 298,395,450	\$ 309,080,272	\$ 312,206,273
Aggregate Extension	\$ 202,103,765	\$ 208,196,566	\$ 210,655,379	\$ 213,802,374	\$ 218,168,889	\$ 223,665,505	\$ 225,177,913	\$ 230,773,701	\$ 234,988,310	\$ 249,172,758	\$ 250,573,129
Debt Service Levy	42,142,942	44,071,492	47,729,678	47,271,684	44,548,368	47,951,168	47,948,536	48,952,749	48,865,140	45,207,515	46,833,143
Special Recreation/PBC/A&M Debt Service	16,763,950	16,592,600	12,385,600	11,196,600	11,196,400	12,942,000	12,942,000	14,542,000	14,542,000	14,700,000	14,800,000
TOTAL TAX LEVY	\$ 261,010,657	\$ 268,860,657	\$ 270,770,657	\$ 272,270,657	\$ 273,913,657	\$ 284,558,673	\$ 286,068,450	\$ 294,268,450	\$ 298,395,450	\$ 309,080,272	\$ 312,206,273

Resources and Spending Summary

Capital Spending Budget

RESOURCES	Capital Improvement	Reserve for Park Improvements (Bond Funds)	Reserve for Park Replacement	Harbor Capital	SRA Capital	* Special Recreation Tax	Capital Grants	Northerly Island	TOTAL CAPITAL
Fund Balance (01/01/23)	\$ 6,759,147	-	\$ -	-	-	\$ -	\$ -	-	6,759,147
Interest Income									-
New Appropriation	-	34,500,000		6,000,000		-	33,000,000		73,500,000
Transfer Out to Operating Fund		(1,100,000)							(1,100,000)
TOTAL RESOURCES	\$ 6,759,147	\$ 33,400,000	\$ -	\$ 6,000,000	\$ -	\$ -	\$ 33,000,000	\$ -	\$ 79,159,147
SPENDING									
2023 Appropriations	\$ 6,759,147	\$ 33,400,000	\$ -	\$ 6,000,000	\$ -	\$ -	\$ 33,000,000	\$ -	\$ 79,159,147
TOTAL 2023 SPENDING	\$ 6,759,147	\$ 33,400,000	\$ -	\$ 6,000,000	\$ -	\$ -	\$ 33,000,000	\$ -	\$ 79,159,147
ESTIMATED FUND BALANCE 12/31/23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

* Note: The amounts shown here reflect amounts more capital in nature.

2023 FEE SCHEDULE



IMPORTANT INFORMATION - FEES

MAXIMUM RATES

The approved fees are the maximum to be charged. Authority to set specific fees within those ranges is hereby delegated to the General Superintendent.

BUILDING & ROOM RENTAL FEES

Commercial use of Park District facilities carries insurance requirements and may double the cost of rentals.

Fee waiver requests require authorization of the General Superintendent or his/her designee.

Room/gym/field rentals and program registrations: A 15% service charge will be deducted from all refund requests and cancellations. Refunds must be requested at least two weeks before the program or rental scheduled start date. No refund requests will be accepted after the two week point. Special event permits: A 15% service charge will be deducted from all refund request and cancellations. Refunds must be requested at least 90 days prior to rental start date, and no refund is given if cancelled less than 90 days prior to rental start.

HARBOR FEES

Harbor fees are based on the rated capacity of the berth facility, or the boat assigned to the berth, whichever is greater.

GENERAL

Private instruction can only be given during designated times. The skaters and instructors must pay the designated admission price for use of assigned section of ice rink.

Residency will be determined by State-issued ID or current residential utility bill.

Applicants with Internal Revenue Service 501(c)(3) (nonprofit) certification may receive a discount between 25% and 75%.

The fee schedule costs do not include fees for "special-use facilities" which include but are not limited to: Baseball Stadium at Devon and Kedzie; Berger Park; Broadway Armory Park; Burnham Park - Promontory Point; California Park - McFetridge Sports Center; Columbus Park Refectory; ComEd Recreation Center at Addams Park; Dr. Conrad Worrill Track & Field Center at Gately Park; Douglass Park Cultural and Community Center; Exelon Center; Garfield Park Conservatory; Grant Park including Buckingham Fountain, Hutchinson Fields, North Rose Garden, Petrillo Bandshell; Tiffany & Co. Celebration Garden; Hawthorne Park - Dr. Martin Luther King Jr. Family Entertainment Center; Hillary Rodham Clinton Park; Jackson Park - 63rd Street Beachhouse and Cecil A. Partee Golf Clubhouse; Lincoln Park including: Conservatory, Cultural Center, North Avenue Beach and Beach House, South Field House, Waveland Clocktower; Maggie Daley Park & Cancer Survivors Garden; Morgan Park Sports Complex; Northerly Island Visitor Center and Tent; Ping Tom Field House; Soldier Field and surrounding parkland; South Shore Cultural Center; Theatre on the Lake; Washington Park Refectory and Bynum Island; WMS Clark Park Boat House; Fees and security deposits for such facilities shall be set by the General Superintendent or his/her designee.

Taxes, along with fees for permits/licenses issued by other governmental bodies are the responsibility of the customer, not the Chicago Park District.

Non-resident rates are double the maximum allowable for programs, athletic facilities and room rentals.

2023 Park Fees

Activity/Equipment Rental	Maximum Fee 2019	Maximum Fee 2020	Maximum Fee 2021	Maximum Fee 2022	Maximum Fee 2023
Programs & Lessons (per hour)	\$ 8.00	\$ 8.00	\$ 10.00	\$ 10.00	\$ 10.00
Bowling (per game)	\$ 4.00	\$ 4.00	\$ 4.00	\$ 4.00	\$ 4.00
Bowling Shoe Rental (per use)	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
Climbing Wall	\$ 175.00	\$ 175.00	\$ 225.00	\$ 225.00	\$ 225.00
Conservatory Event Admissions	\$ 5.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Day camp (per hour)	\$ 8.00	\$ 8.00	\$ 10.00	\$ 10.00	\$ 10.00
Fitness Center	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
Gymnastics (per hour)	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 16.00
Ice Clinic (per session) ¹	\$ 110.00	n/a	n/a	n/a	n/a
Ice League and tournament fees (per 2 seasons)	\$ 4,682.00	\$ 4,682.00	\$ 4,682.00	\$ 4,682.00	\$ 4,682.00
Ice Rat Hockey (per hour per person) ¹	\$ 15.00	n/a	n/a	n/a	n/a
Ice Skate Rentals (per visit)	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00
Ice Skate Sharpening	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00
Ice Skating Programs & Lessons (per session)	\$ 110.00	\$ 110.00	\$ 110.00	\$ 110.00	\$ 110.00
Ice Skating Public	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00
Locker Rental	\$ 4.00	\$ 6.00	\$ 8.00	\$ 8.00	\$ 8.00
Merchandise	Varies Cost	Varies Cost	Varies Cost	Varies Cost	Varies Cost
Program Materials Fee	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
Roller Skate Rental (per session)	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Roller Skating Admission (per session)	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Scooter Rental (30 minutes)	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Sports Leagues; CPD league (per session per team)	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00
Sports Leagues; Youth (per person)	\$ 7.00	\$ 7.00	\$ 7.00	\$ 7.00	\$ 8.00
Swimming Programs (per hour)	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00
Tennis Ball Machine Rental	\$ 30.00	n/a	n/a	n/a	n/a
Tennis Lessons and Programs Fee ²	\$ 30.00	n/a	n/a	n/a	n/a
Tennis Special Tennis Programs/Camps ²	\$ 30.00	n/a	n/a	n/a	n/a
Tennis Programs & Lessons	n/a	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00
GOLF					
Carts Rental - 9 holes/per rider	\$ 17.00	\$ 17.00	\$ 17.00	\$ 17.00	\$ 17.00
Carts Rental 18 holes/per rider	\$ 27.00	\$ 27.00	\$ 27.00	\$ 27.00	\$ 27.00
Club Rental	\$ 38.00	\$ 38.00	\$ 38.00	\$ 38.00	\$ 38.00
Driving Range - Bucket of Balls	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00
Golf 18 holes - Weekday	\$ 48.00	\$ 48.00	\$ 48.00	\$ 48.00	\$ 49.00
Golf 18 holes - Weekend	\$ 53.00	\$ 53.00	\$ 53.00	\$ 53.00	\$ 54.00
Golf 9 holes - Weekday	\$ 44.00	\$ 44.00	\$ 44.00	\$ 44.00	\$ 45.00
Golf 9 holes - Weekend	\$ 48.00	\$ 48.00	\$ 48.00	\$ 48.00	\$ 49.00
Mini Golf (per player)	\$ 17.00	\$ 17.00	\$ 17.00	\$ 17.00	\$ 17.00
Pull Cart Rental	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
PARKING FACILITIES					
Garages - 12 to 24 hours	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00
Garages - 4 hours or less	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00
Garages - 4 to 12 hours	\$ 35.00	\$ 35.00	\$ 40.00	\$ 40.00	\$ 40.00
Garages - Events (2016-Per Space, Daily Rate)	n/a	n/a	n/a	n/a	n/a
Surface Lots - Buses (Daily Rate)	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
Surface Lots - Cars (Daily Rate)	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
Surface Lots - Events and Rentals	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00
PERMIT & RENTAL FEES					
Application Fee	\$ 55.00	\$ 55.00	\$ 55.00	\$ 55.00	\$ 55.00
Special Event (per day/per location)*	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00
Picnic (per day/per location) ³	\$ 2,500.00	n/a	n/a	n/a	n/a
Athletic (per day/per location)* ³	\$ 22,000.00	n/a	n/a	n/a	n/a
Corporate (per day/per location)* ³	\$ 27,000.00	n/a	n/a	n/a	n/a
Festival/Performance (per day/per location)*	\$ 326,024.00	\$ 450,000.00	\$ 450,000.00	\$ 450,000.00	\$ 500,000.00
Commemorative (Baptisms, Ceremonies) (per 4 hours)	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00
Promotions (per hour)*	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
Media Non-Commercial Filming /Photography (per hour/per location)*	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
Media Non-Commercial & Student Filming/Photography (per day/per location)* ⁴	\$ 100.00	n/a	n/a	n/a	n/a
Media Commercial Filming (per day/per location)*	\$ 5,500.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Media Still Photography (per day/per location)*	\$ 720.00	\$ 720.00	\$ 875.00	\$ 875.00	\$ 875.00
Ice Rink Rental (per hour)	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
Artificial surfaces rental (per hour)	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
Natural/Grass surfaces rental (per hour)	\$ 140.00	\$ 185.00	\$ 252.00	\$ 252.00	\$ 252.00
Pool Rental Indoor (per hour)	\$ 425.00	\$ 425.00	\$ 425.00	\$ 425.00	\$ 425.00
Pool Rental Outdoor (per hour)	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
Room Rental (per hour)	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
Tennis Court Time (per visit)	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00
Dog Friendly Area Permit Fee	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00
Late Fee	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Access (per project)	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
Access Security Deposit	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00

*50% on set-up and tear down day(s)

¹ 2020-2023 fee included in "Ice Skating Programs and Lessons"

² 2020-2023 fee included in "Tennis Lessons and Programs Fee"

³ 2020-2023 fee included in "Special Event"

⁴ 2020-2023 fee included in "Media Non Commercial Filming/Photography"