

2024 SUPPLMENTAL APPROPRIATION



Chicago Park District Annual Appropriation 2024

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 2024.

SECTION 2.

The amounts hereinafter set forth are hereby appropriated for the fiscal year beginning January 1, 2024 and ending December 31, 2024:

- 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, 2024, and estimates of the amount of such assets and current revenues that are available for appropriation during the year 2024 (Schedule 1); and (2) the amounts appropriated for 2024, 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.

Chicago Park District Annual Appropriation 2024

SCHEDULE 1 - ASSETS AND LIABILITIES

Estimates of current assets and liabilities of the Chicago Park District at January 1, 2024 and estimates of the amount of such assets and current revenues as are appropriable for the year 2024.

			Amount Appropriable for 2024
Estimate A.			
General Corporate Purposes Fund			
Assets January 1, 2024 - for which Appropriations are Herewith Made;			
Cash and Investments	\$	100,695,526	
Taxes Receivable - Property		190,516,788	
Accounts Receivable		3,221,045	
Inter-Fund Loans Receivable		94,468,647	
Other Assets		<u>208,583</u>	
Total Current Assets at January 1, 2024 - Appropriable	\$		389,110,589
Liabilities/Reserves January 1, 2024 - for which Appropriations are Herewith Made;			
Salaries and Wages Payable		3,833,862	
Accounts Payable		28,127,298	
Other Payables		181,946,852	
Inter-Fund Loans Payable		8,420,469	
2024 Tax Anticipation Warrants, Payable		-	
Reserves		<u>163,186,000</u>	
Total Current Liabilities/Reserves at January 1, 2024 - Appropriable			385,514,481
Amount at January 1, 2024 - Appropriable for the year 2024			\$ 3,596,108
Tax Levy for the Year 2024		191,705,681	
Anticipated Loss in Collection of the 2024 Levy		<u>(5,786,042)</u>	
Net Tax Levy for the Year 2024		185,919,639	
Personal Property Replacement Tax Entitlement		26,214,644	
Revenue Available in 2024			212,134,283
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			10,637,770
Other Revenues, as listed on Resources & Spending Summary		<u>156,092,810</u>	<u>166,092,810</u>
Revenue of the year 2024 - Appropriable			<u>379,964,864</u>
			<u>389,964,864</u>
Total Appropriable	\$	<u>383,560,972</u>	\$ <u>393,560,972</u>
Estimate B.			
Liability Insurance, Workers' Compensation and Unemployment Claims			
Current Assets at January 1, 2024 Appropriable	\$	16,937,608	
Liabilities/Reserves at January 1, 2024 Appropriated		16,937,608	
Amount at January 1, 2024 Appropriable			\$ -
Tax Levy for the Year 2024 Appropriable		13,325,799	
Anticipated Loss in Collection of the 2024 Levy		<u>(355,799)</u>	
Net Tax Levy for the Year 2024		12,970,000	
Revenue of the Year 2024 - Appropriable			<u>12,970,000</u>
Total Appropriable			\$ <u>12,970,000</u>
Estimate C.			
Retirement Board of the Park Employees' and Retirement Board Employees' Annuity and Benefit Fund			
Current Assets at January 1, 2024 Appropriable	\$	25,000,000	
Liabilities January 1, 2024 to be Appropriated		25,000,000	
Amount at January 1, 2024 Appropriable for the Year 2024			\$ -
Tax Levy for the Year 2024		25,000,000	
TIF Disbursement Revenue		5,000,000	
Personal Property Replacement Tax Entitlement		<u>29,697,606</u>	
Revenue of the Year 2024 - Appropriable			<u>59,697,606</u>
Total Appropriable			\$ <u>59,697,606</u>

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SCHEDULE 1 - ASSETS AND LIABILITIES

Estimates of current assets and liabilities of the Chicago Park District at January 1, 2024 and estimates of the amount of such assets and current revenues as are appropriable for the year 2024.

			Amount Appropriable for 2024
Estimate D.			
Special Recreation Tax			
Current Assets at January 1, 2024 Appropriable	\$	19,962,376	
Liabilities at January 1, 2024 Appropriated		19,962,376	
Amount at January 1, 2024 Appropriable			\$ -
Tax Levy for the Year 2024 Appropriable		15,200,000	
Anticipated Loss in Collection of the 2024 Levy		(405,840)	
Net Tax Levy for the Year 2024		14,794,160	
Use of Prior Year Fund Balance		-	
Transfer out to Debt Service Fund		(2,686,150)	
Revenue of the Year 2024 - Appropriable			12,108,010
Total Appropriable			\$ 12,108,010
Estimate E.			
Long Term Income Reserve			
Current Assets at January 1, 2024 Appropriable	\$	95,976,000	
Restricted working capital fund		95,976,000	
Transfer out to General Corporate Purposes Fund		-	
Amount at January 1, 2024 Appropriable			\$ -
Tax Levy for the Year 2024 Appropriable		-	
Revenue of the Year 2024 - Appropriable			-
Total Appropriable			\$ -
Estimate F.			
Aquarium and Museum Operating Fund			
Current Assets at January 1, 2024 Appropriable	\$	25,271,255	
Liabilities January 1, 2024 to be Appropriated		25,271,255	
Amount at January 1, 2024 - Appropriable for the Year 2024			\$ -
Tax Levy for the Year 2024		25,011,610	
Anticipated Loss in Collection of the 2024 Levy		(667,810)	
Net Tax Levy for the Year 2024		24,343,800	
Personal Property Replacement Tax Entitlement		5,273,800	
Revenue of the Year 2024 - Appropriable			29,617,600
Total Appropriable			\$ 29,617,600
Estimate G.			
Reserve for Park Replacement			
Current Assets at January 1, 2024 Appropriable	\$	57,665	
Liabilities at January 1, 2024 Appropriated		57,665	
Amount at January 1, 2024 Appropriable			\$ -
Tax Levy for the Year 2024 Appropriable		-	
Revenue of the Year 2024 - Appropriable			-
Total Appropriable			\$ -
Estimate H.			
Northerly Island Special Purpose Fund			
Current Assets at January 1, 2024 Appropriable	\$	6,567	
Liabilities at January 1, 2024 Appropriated		6,567	
Amount at January 1, 2024 Appropriable			\$ -
Revenue of the Year 2024 - Appropriable			-
Total Appropriable			\$ -
Estimate I.			
Operating Grant Fund			
Current Assets at January 1, 2024 Appropriable	\$	2,268,600	
Liabilities at January 1, 2024 Appropriated		2,268,600	
Amount at January 1, 2024 Appropriable			\$ -
Revenue of the Year 2024 - Appropriable			7,000,000
Total Appropriable			\$ 7,000,000

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SCHEDULE 1 - ASSETS AND LIABILITIES

Estimates of current assets and liabilities of the Chicago Park District at January 1, 2024 and estimates of the amount of such assets and current revenues as are appropriable for the year 2024.

			Amount Appropriable for 2024
Estimate J.			
Capital Grant Fund			
Current Assets at January 1, 2024 Appropriable	\$	82,252,583	
Liabilities at January 1, 2024 Appropriated		82,252,583	
Amount at January 1, 2024 Appropriable			\$ -
Tax Levy for the Year 2024 Appropriable			
Revenue of the Year 2024 - Appropriable			30,000,000
Total Appropriable			\$ 30,000,000
Estimate K.			
Capital Improvement Fund:			
Current Assets at January 1, 2024	\$	11,219,038	
Assigned for office relocation		2,486,450	
Liabilities January 1, 2024 Appropriated		2,196,239	
Amount at January 1, 2024 - Appropriable for the Year 2024			\$ 6,536,349
Transfer out to Operating Fund			
Revenue of the Year 2024 - Appropriable			-
Total Appropriable			\$ 6,536,349
Estimate L.			
Reserve for Park Improvements			
Current Assets at January 1, 2024 Appropriable	\$	64,640,031	
Liabilities January 1, 2024 Appropriated		64,640,031	
Amount at January 1, 2024 - Appropriable for the Year 2024			\$ -
Transfer out to Operating Fund			\$ (1,100,000)
Tax Levy for the Year 2024 Appropriable			
Revenue of the Year 2024 - Appropriable			33,000,000
Total Appropriable			\$ 31,900,000
Estimate M.			
Bond Redemption and Interest Funds (Debt Service)			
Current Assets at January 1, 2024 Appropriable	\$	79,654,006	
Principal and Interest Payable	\$	79,654,006	
Liabilities January 1, 2024 Appropriated		79,654,006	
Amount at January 1, 2024 - Appropriable for the Year 2024			\$ -
Tax Levy for the Year 2024		48,973,917	
Anticipated Loss in Collection of the 2024 Levy		(1,307,604)	
Net Tax Levy for the Year 2024		47,666,313	
Personal Property Replacement Tax Entitlement and other income		8,813,950	
Transfer in from Harbor Revenue		10,637,770	
Transfer in from Special Revenue Tax		2,686,150	
Revenue of the Year 2024 - Appropriable			69,804,183
Total Appropriable			\$ 69,804,183
Estimate N.			
Harbor Capital Fund			
Current Assets at January 1, 2024 Appropriable	\$	-	
Liabilities January 1, 2024 to be Appropriated		-	
Amount at January 1, 2024 - Appropriable for the Year 2024			\$ -
Revenue Bond Financing for the Year 2024			
Revenue of the Year 2024 - Appropriable			-
Total Appropriable			\$ -
Estimate O.			
Special Recreation Activity Capital Fund			
Current Assets at January 1, 2024 Appropriable	\$	4,870,685	
Liabilities January 1, 2024 to be Appropriated		4,870,685	
Amount at January 1, 2024 - Appropriable for the Year 2024			\$ -
Revenue Bond Financing for the Year 2024		10,000,000	
Revenue of the Year 2024 - Appropriable			10,000,000
Total Appropriable			\$ 10,000,000

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SCHEDULE 1 - ASSETS AND LIABILITIES

Estimates of current assets and liabilities of the Chicago Park District at January 1, 2024 and estimates of the amount of such assets and current revenues as are appropriable for the year 2024.

			Amount Appropriable for 2024
Estimate P.			
Capital Project Management Fund			
Current Assets at January 1, 2024 Appropriable	\$	-	
Liabilities January 1, 2024 to be Appropriated		-	
Amount at January 1, 2024 - Appropriable for the Year 2024		\$	-
Revenue of the Year 2024 - Appropriable			3,327,775
Total Appropriable		\$	3,327,775

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SCHEDULE 2 - APPROPRIATION

The amounts hereinafter set forth are hereby appropriated for the Year 2024

Appropriation A.

General Corporate Purposes Fund

Amount necessary for general corporate purposes.

Personnel Services	\$ 199,779,141	\$ 209,779,141
Materials & Supplies		\$ 8,291,828
Tools & Equipment		\$ 576,095
Contractual Services		\$ 163,453,185
Program Expense		\$ 618,404
Other Expense ¹		\$ 7,246,210
Total Appropriation	\$ 379,964,864	\$ 389,964,864

1 In 2024, 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	\$ 5,300,000
Workers' Compensation	\$ 3,500,000
Liability Expenses	\$ 70,000
Judgments	\$ 2,500,000
Unemployment Obligations	\$ 1,600,000
Total Appropriation	\$ 12,970,000

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 2024 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	59,697,606
Supplemental Contribution to Pension Fund	-
Total Appropriation	\$ 59,697,606

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	\$ 6,786,926
Materials & Supplies	\$ 94,204
Tools & Equipment	\$ -
Contractual Services	\$ 307,680
Program Expense	\$ 19,200
Other Expense ²	\$ 4,900,000
Total Appropriation	\$ 12,108,010

2 In 2024, 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 2024

Appropriation F.
Aquarium and Museum Operating Fund

For the amount of maintenance tax to be levied in the year 2024 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	\$ 3,906,084	\$ (104,292)	\$ 823,614	\$ 4,625,406
2. For the Field Museum of Natural History	\$ 3,906,084	\$ (104,292)	\$ 823,614	\$ 4,625,406
3. For the Art Institute of Chicago	\$ 3,906,084	\$ (104,292)	\$ 823,614	\$ 4,625,406
4. For the John G. Shedd Aquarium	\$ 3,254,085	\$ (86,884)	\$ 686,137	\$ 3,853,338
5. For the Chicago History Museum	\$ 1,434,182	\$ (38,293)	\$ 302,403	\$ 1,698,292
6. For the Peggy Notebaert Nature Museum (Chicago Academy of Sciences)	\$ 1,434,182	\$ (38,293)	\$ 302,403	\$ 1,698,292
7. For the Adler Planetarium	\$ 1,434,182	\$ (38,293)	\$ 302,403	\$ 1,698,292
8. For the DuSable Museum of African American History	\$ 1,434,182	\$ (38,293)	\$ 302,403	\$ 1,698,292
9. For the National Museum of Mexican Art	\$ 1,434,182	\$ (38,293)	\$ 302,403	\$ 1,698,292
10. For the Museum of Contemporary Art	\$ 1,434,182	\$ (38,293)	\$ 302,403	\$ 1,698,292
11. For the Institute of Puerto Rican Arts and Culture (IPRAC)	\$ 1,434,182	\$ (38,293)	\$ 302,403	\$ 1,698,292
Total Aquarium and Museum Purposes Fund	\$ 25,011,610	\$ (667,810)	\$ 5,273,800	\$ 29,617,600

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	\$ 3,122,953
Materials & Supplies	\$ 794,000
Tools & Equipment	\$ 47,547
Contractual Services	\$ 3,035,500
Program Expense	\$ -
Other Expense	\$ -
Total Appropriation	\$ 7,000,000

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 \$ 30,000,000

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SCHEDULE 2 - APPROPRIATION

The amounts hereinafter set forth are hereby appropriated for the Year 2024

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 \$ 6,536,349

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 \$ 31,900,000

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 2024.
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	\$ 9,475,000	\$ 1,495,750	\$ 10,970,750
General Obligation Limited Tax Refunding Bonds, Series 2014C	\$ 6,365,000	\$ 1,243,000	\$ 7,608,000
General Obligation Limited Tax Park Bonds, Series 2015A	\$ 525,000	\$ 644,750	\$ 1,169,750
General Obligation Limited Tax Refunding Bonds, Series 2015B	\$ 955,000	\$ 570,750	\$ 1,525,750
General Obligation Unlimited Tax Refunding Bonds, Series 2015D (PPRT ARS)	\$ -	\$ 695,750	\$ 695,750
General Obligation Limited Tax Park Bonds, Series 2016A	\$ 2,615,000	\$ 2,964,500	\$ 5,579,500
General Obligation Limited Tax Refunding Bonds, Series 2016B	\$ -	\$ 289,500	\$ 289,500
General Obligation Unlimited Tax Refunding Bonds, Series 2016E (SRA ARS)	\$ 1,360,000	\$ 462,750	\$ 1,822,750
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)	\$ 1,360,000	\$ 55,692	\$ 1,415,692
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	\$ 1,685,000	\$ 238,400	\$ 1,923,400
General Obligation Limited Tax Refunding Bonds, Series 2020A	\$ 425,000	\$ 1,377,150	\$ 1,802,150
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)	\$ 235,000	\$ 378,400	\$ 613,400
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	\$ 3,300,000	\$ 4,922,900	\$ 8,222,900
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	\$ 1,190,000	\$ 569,200	\$ 1,759,200
General Obligation Unlimited Tax Refunding Bonds, Series 2021E (PPRT ARS)	\$ 4,635,000	\$ 1,131,450	\$ 5,766,450
General Obligation Limited Tax Park Bonds, Series 2023A	\$ 905,000	\$ 2,946,788	\$ 3,851,788
Capitalized Interest	\$ -	\$ -	\$ -
Future Issuance	\$ 250,000	\$ 291,470	\$ 541,470
Savings from Refinancing	\$ -	\$ -	\$ -
Total Appropriation	\$ 35,280,000	\$ 34,524,183	\$ 69,804,183

Chicago Park District Annual Appropriation 2024

SCHEDULE 2 - APPROPRIATION

The amounts hereinafter set forth are hereby appropriated for the Year 2024

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 \$ -

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 \$ 10,000,000

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	\$	3,291,633
Materials & Supplies	\$	12,390
Tools & Equipment	\$	2,500
Contractual Services	\$	21,252
Other Expense	\$	-
Total Appropriation	\$	3,327,775

2024 FINANCIAL SUMMARY



Financial Summary by Category

All Operating Funds

Revenues	2023 Budget	2024 Original Budget	2024 Supplemental Budget	% Change
Property Tax	\$ 300,748,302	\$ 310,693,912	\$ 310,693,912	3.3%
Managed Assets	104,809,272	117,244,665	127,244,665	11.9%
Personal Property Replacement Tax (PPRT)	70,000,000	70,000,000	70,000,000	0.0%
Park Fees	32,490,148	34,485,400	34,485,400	6.1%
Other Resources	15,837,337	17,566,059	17,566,059	10.9%
TIF Distribution	16,500,000	17,500,000	17,500,000	6.1%
Grants	5,000,000	7,000,000	7,000,000	40.0%
Total Resources	\$ 545,385,059	\$ 574,490,037	\$ 584,490,037	5.3%
Less Internal Service Earnings	4,900,000	4,900,000	4,900,000	
Net Appropriation	\$ 540,485,059	\$ 569,590,037	\$ 579,590,037	5.4%

Expenses	2023 Budget	2024 Original Budget	2024 Supplemental Budget	% Change
Salary & Wages	\$ 174,904,301	\$ 184,463,545	\$ 194,463,545	5.5%
Debt Service	67,804,183	70,904,183	70,904,183	4.6%
Managed Assets	67,568,071	76,434,258	76,434,258	13.1%
Other Expenses	52,956,570	52,948,225	52,948,225	0.0%
Aquarium, Museum & Zoo	35,313,810	35,313,810	35,313,810	0.0%
Utilities	33,768,000	35,324,000	35,324,000	4.6%
Pension	56,874,515	59,697,606	59,697,606	5.0%
Contractual Services	24,567,655	26,187,302	26,187,302	6.6%
Benefits	22,502,541	24,093,525	24,093,525	7.1%
Payroll Expenses	9,125,413	9,123,583	9,123,583	0.0%
Total Expenditures	\$ 545,385,059	\$ 574,490,037	\$ 584,490,037	5.3%
Less Internal Transfers & Reimbursements	4,900,000	4,900,000	4,900,000	
Net Appropriation	\$ 540,485,059	\$ 569,590,037	\$ 579,590,037	5.4%

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	191,705,681	13,325,799	-	48,973,917	-	25,000,000	15,200,000	-	-	25,011,610	-	319,217,007
Loss in Tax Collections	(5,786,042)	(355,799)	-	(1,307,604)	-	-	(405,840)	-	-	(667,810)	-	(8,523,094)
Personal Property Replacement Tax	26,214,644	-	-	8,813,950	-	29,697,606	-	-	-	5,273,800	-	70,000,000
Use of Prior Year Fund Balance	0	-	-	-	-	-	-	-	-	-	-	-
Transfer In/Out	1,100,000	-	-	2,686,150	-	-	(2,686,150)	-	-	-	-	1,100,000
Permits, Fees and Concessions	153,105,763	-	-	10,637,770	-	-	-	-	-	-	-	163,743,533
Other Income	23,624,817	-	-	-	7,000,000	5,000,000	-	-	-	-	3,327,775	38,952,592
Total Revenues	389,964,864	12,970,000	-	69,804,183	-	7,000,000	59,697,606	12,108,010	-	29,617,600	3,327,775	584,490,037

	GENERAL FUND			DEBT SERVICE FUNDS	SPECIAL REVENUE FUNDS						CAPITAL FUNDS	
Expenditures	389,964,864	12,970,000	-	69,804,183	7,000,000	59,697,606	12,108,010	-	-	29,617,600	3,327,775	584,490,037

Summary Financial Data

Operating Budget by Fund

Fund	2014		2015		2016		2017		2018 ¹		2019		2020		2021		2022		2023		2024	
Corporate Fund	\$	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	\$	359,216,518	\$	389,964,864
Special Recreation Tax		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		12,108,010
Pension Fund		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		59,697,606
PBC - Rental of Facilities		-		-		-		-		-		-		-		-		-		-		-
PBC - Operations and Maintenance		-		-		-		-		-		-		-		-		-		-		-
Liability, Workers' Comp., Unemployment		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		12,970,000
Park Bond Debt Service Fund		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		69,804,183
Aquarium and Museum Operating Fund		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		29,617,600		29,617,600
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		7,000,000
Capital Projects Management Fund		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		3,327,775
Northerly Island Special Revenue Fund																						
Long Term Income Reserve																						
	\$	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	\$	545,385,059	\$	584,490,037

Summary Financial Data

Tax Levy Comparison

	2014	2015	2016	2017	2018 ¹	2019	2020	2021	2022	2023	2024
Fund											
Corporate	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	191,705,681
Special Recreation	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	15,200,000
Pension Fund											
Municipal Employees of Chicago											
Park District Employees	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	25,000,000
Laborers											
Public Building Commission (PBC)											
Rental of Facilities	-	-	-	-	-	-	-	-	-	-	-
Operations and Maintenance											
Liability, Workers' Comp., Unemployment	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	13,325,799
Park Bond Debt Service Fund	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	48,973,917
Aquarium and Museum Bond Debt Service	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	27,539,354	27,461,144	26,913,672	25,271,255	25,011,610
TOTAL TAX LEVY	\$ 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	\$ 319,217,007
Aggregate Extension	\$ 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	\$ 255,043,090
Debt Service Levy	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	48,973,917
Special Recreation/PBC/A&M Debt Service	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	15,200,000
TOTAL TAX LEVY	<u>\$ 268,860,657</u>	<u>\$ 270,770,657</u>	<u>\$ 272,270,657</u>	<u>\$ 273,913,657</u>	<u>\$ 284,558,673</u>	<u>\$ 286,068,450</u>	<u>\$ 294,268,450</u>	<u>\$ 298,395,450</u>	<u>\$ 309,080,272</u>	<u>\$ 312,206,273</u>	<u>\$ 319,217,007</u>

Resources and Spending Summary

Capital Spending Budget									
RESOURCES	Capital Improvement	Reserve for Park Improvements (Bond Funds)	Reserve for Park Replacement	Harbor Capital	SRA Capital	Capital Grants	Northerly Island	TOTAL CAPITAL	
Fund Balance (01/01/24)	\$ 6,536,349	-	\$ -	-	-	\$ -	-	6,536,349	
Interest Income								-	
New Appropriation	-	33,000,000		-	10,000,000	30,000,000		73,000,000	
Transfer Out to Operating Fund		(1,100,000)						(1,100,000)	
TOTAL RESOURCES	\$ 6,536,349	\$ 31,900,000	\$ -	\$ -	\$ 10,000,000	\$ 30,000,000	\$ -	\$ 78,436,349	
SPENDING									
2024 Appropriations	\$ 6,536,349	\$ 31,900,000	\$ -	\$ -	\$ 10,000,000	\$ 30,000,000	\$ -	\$ 78,436,349	
TOTAL 2024 SPENDING	\$ 6,536,349	\$ 31,900,000	\$ -	\$ -	\$ 10,000,000	\$ 30,000,000	\$ -	\$ 78,436,349	
ESTIMATED FUND BALANCE 12/31/24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

2024 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.

2024 Park Fees

Activity/Equipment Rental	Maximum Fee 2020	Maximum Fee 2021	Maximum Fee 2022	Maximum Fee 2023	Maximum Fee 2024
Programs & Lessons (per hour)	\$ 8.00	\$ 10.00	\$ 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	\$ 225.00	\$ 225.00	\$ 225.00	\$ 225.00
Conservatory Event Admissions	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Day camp (per hour)	\$ 8.00	\$ 10.00	\$ 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	\$ 16.00	\$ 16.00
Ice Clinic (per session) ¹	n/a	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	n/a	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	\$ 6.00	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00
Merchandise	Varies	Varies	Varies	Varies	Varies
Program Materials Fee	Cost	Cost	Cost	Cost	Cost
Roller Skate Rental (per session)	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
Roller Skating Admission (per session)	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 12.00
Scooter Rental (30 minutes)	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Sports Leagues; CPD league (per session per team)	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Sports Leagues; Youth (per person)	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00
Swimming Programs (per hour)	\$ 7.00	\$ 7.00	\$ 7.00	\$ 8.00	\$ 8.00
Tennis Ball Machine Rental	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00
Tennis Lessons and Programs Fee ²	n/a	n/a	n/a	n/a	n/a
Tennis Special Tennis Programs/Camps ²	n/a	n/a	n/a	n/a	n/a
Tennis Programs & Lessons	\$ 30.00	\$ 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	\$ 49.00	\$ 49.00
Golf 18 holes - Weekend	\$ 53.00	\$ 53.00	\$ 53.00	\$ 54.00	\$ 54.00
Golf 9 holes - Weekday	\$ 44.00	\$ 44.00	\$ 44.00	\$ 45.00	\$ 45.00
Golf 9 holes - Weekend	\$ 48.00	\$ 48.00	\$ 48.00	\$ 49.00	\$ 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	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00
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	n/a	n/a	n/a	n/a	n/a
Athletic (per day/per location)* ³	n/a	n/a	n/a	n/a	n/a
Corporate (per day/per location)* ³	n/a	n/a	n/a	n/a	n/a
Festival/Performance (per day/per location)*	\$ 450,000.00	\$ 450,000.00	\$ 450,000.00	\$ 500,000.00	\$ 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	n/a	n/a	n/a	n/a	n/a
Media Commercial Filming (per day/per location)*	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Media Still Photography (per day/per location)*	\$ 720.00	\$ 875.00	\$ 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)	\$ 185.00	\$ 252.00	\$ 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 2020-2024 fee included in "Ice Skating Programs and Lessons"

² 2020-2024 fee included in "Tennis Lessons and Programs Fee"

³ 2020-2024 fee included in "Special Event"

⁴ 2020-2024 fee included in "Media Non Commercial Filming/Photography"