

CHAPTER XII. - BUDGET

SECTION A. - OFFICE OF BUDGET

1. Office Established; Director

There is hereby established an office which shall be known as the Office of Budget. The director of the office shall be the Budget Director, who shall be an Officer of the Park District.

2. Powers and Duties of the Budget Director

The power and duties of the Budget Director shall be as follows:

- a. prepare all budgetary documents as may be assigned by this Code;
- b. establish and implement of procedures necessary to insure compliance with all appropriation ordinances;
- c. prepare periodic reports and other functions and responsibilities as may be assigned by the General Superintendent or the Board;
- d. prepare proposed annual budget of the Park District and for its submission to the General Superintendent and Secretary, including the proposed fiscal program of estimated revenues, estimated expenditures and proposed allotments;
- e. conduct a continuing review and analysis of the execution of the annual budget and general fiscal program, and submit to the General Superintendent monthly, quarterly and annual reports showing the current status of the budget and financial condition of the Park District, together with explanatory matter as may be necessary to clearly portray the Park District's budgetary and fiscal operation;
- f. establish and publish the official manual of budget Codes;
- g. develop rules and procedures for the handling of matters by the Office of Budget subject to the approval of the General Superintendent; and
- h. perform such other duties as required by law or ordinance and be subject to such other rules and regulation as the General Superintendent or the Board may from time to time prescribe.

SECTION B. - FISCAL AND BUDGET YEAR

The fiscal year of the Park District shall commence on the first day of January and end on the thirty-first day of December, and this period shall constitute the budget year of the Park District in accordance with the Chicago Park District Act.

SECTION C. - BUDGET PROCESS

1. **Reports of Department and Division Heads to be Submitted to Budget Director**

By a time each year designated by the General Superintendent, each office, department and division head shall submit to the Budget Director a report of the estimate of funds necessary to defray the expense of the respective offices, departments and divisions for the ensuing fiscal year. The Budget Director shall request from each office, department, division head a budget for the ensuing fiscal year, and the proposed increase and/or decrease; he/she shall request the current year's expenditures for the balance of the current fiscal year; and such other information relating to expenditures and requirements of such office, department or division and the functions and activities thereof in accordance with the instructions, forms and procedures contained in the budget preparation manual prepared by the Budget Director.

2. **Budget Director To Review and Compile Estimates and Reports; Submission of Proposed Budget and Estimate**

The Budget Director shall review and compile the said estimates and reports, and shall submit to the General Superintendent a proposed budget and estimate of the funds necessary to defray the expenses of proposed budget and estimate shall classify the different expenditures, and shall give as nearly as may be determined the amount required for each.

3. **Proposed Estimate and Budget to Contain Consolidated Summary Statement**

Said proposed budget and estimate shall also contain a consolidated summary statements of the financial condition of the Park District, a classified statement of income and receipts and of expenditures and disbursements for the last completed fiscal year and as estimated for the fiscal year then in progress, a statement of the means of financing the operation of the Park District, indicating the estimate receipts from taxes, the cash and other current resources to be available at the beginning of the next fiscal year.

5. **Review of Proposed Budget and Estimate**

The General Superintendent, upon receipt of the proposed budget and estimate from the Budget Director, shall proceed promptly to review the same, and the General Superintendent is hereby authorized and empowered to make such changes or revisions in the proposed budget report and estimate therein contained as in his judgment are warranted. The General Superintendent shall thereupon submit the budget report, as revised, together with his/her budget message and recommendations to the Secretary on or before October 31 in each year.

6. **Submission of Budget Report To Board**

On or before November 1st in each year, the Secretary shall prepare and submit to the President a budget report to the Board in accordance with law, and conforming to the proposed budget as revised together with the budget message and recommendation of the General Superintendent. The General Counsel shall prepare a draft of the annual appropriation ordinance in accordance with said budget report, as revised, which shall be the tentative budget appropriation ordinance in accordance with said budget report, as revised, which shall be the tentative budget appropriation bill, and which shall be submitted to the President by the Secretary. The President shall transmit the budget report, the budget message recommendations, the draft of the appropriation ordinance to the Board.

7. Consideration of Budget Report

Upon receipt of the budget report, budget message and recommendations, and draft of the appropriation ordinance, the Board shall give consideration thereto and review and revise the items and estimates as deem necessary, and shall thereupon make the budget report and draft of the appropriation ordinance available for public inspection for at least ten days by having at least three copies thereof on file in the office of the Secretary and shall hold at least one public hearing thereon of which seven days public notice shall be given by at least one publication in a newspaper having a general circulation in the Park District.

8. Public Hearings

The Board shall fix the date of said public hearing, which date shall not be later than December 28th, and at which time they shall hold a public hearing on said revised budget report and draft of the annual appropriation ordinance.

9. Adoption

Upon conclusion of the public hearing on the budget report and draft of the draft appropriation ordinance, the Board shall make such revisions and amendments as it deems necessary prior to December 31 of the same year and shall adopt the annual appropriation ordinance and budget document on or prior to December 31st of each year.

10. Publication of Annual Appropriation Ordinance and Budget Document

Within thirty days after the adoption of the annual appropriation ordinance and budget document, the Secretary shall cause the same to be published in a newspaper in the City of Chicago, and said annual appropriation ordinance shall be in force ten days after such publications.

11. Further or Other Appropriations Transfers Among Appropriations

After the adoption of such appropriation ordinance, no further or other appropriation shall be made prior to the adoption or passage for the next succeeding annual appropriation ordinance and not contract shall be made or any other action taken by the Board or any of their Officers, Employees or agents, which will add to the expense or liability of the Park District anything or a sum over and above the amount provided for in the annual appropriation ordinance for that fiscal year; provided, however, that at any time after the first half of each fiscal year the General Superintendent may recommend to the Board that transfers be made among appropriations and the Board may, upon receipt of a report, authorize the making of transfers among appropriations or of sums of money appropriated for one object or purpose to another object of purpose, but in no event shall such transfers be made from ordinary recurring expenses to appropriations for capital outlays or from capital outlays to ordinary recurring expense. Such transfers among appropriations shall be authorized only by ordinance passed by the Board, entered in their proceedings and shall in all cases conform to the provisions of the Chicago Park District Act.

12. Expenditures Not Contained in Budget; Emergencies

The Board, or any Officer, Employee or agent of the Board shall not during any fiscal year make any expenditures or enter into any contract or agreement, or employ any person, where such contract, agreement or employment calls for the expenditure of monies belonging to the Park District to create any liability on the part of the Park District, unless such expenditure is contained in the budget as finally approved and is authorized by the appropriation ordinance for such fiscal year; nor shall any Officer or Employee of the Park District be paid any salary, wage or compensation at a rate greater than that specified or authorized by the annual appropriation ordinance; nor shall any goods or materials be purchased or any obligation incurred unless the expenditure of monies for such purpose is contained in the budget as finally approved and is authorized by the appropriation ordinance; provided, however, that in case of emergencies such as fires, floods, storms, unforeseen damages, or other catastrophes happening after the adoption of the annual appropriation ordinance, the Board may, by appropriate action entered in their proceedings, authorize expenditures necessary to meet such emergencies. In the event such emergencies might reasonably be expected to cause the stoppage of business for the Park District or seriously endanger life or property, the General Superintendent is hereby authorized to make purchases or to employ persons whose services needed to meet such emergencies.