

ORDINANCE NO. 24-1

**THE COMBINED BUDGET AND APPROPRIATION ORDINANCE
OF THE MEDINAH PARK DISTRICT, DU PAGE COUNTY, ILLINOIS
FOR ITS FISCAL YEAR JANUARY 1, 2024 THROUGH DECEMBER 31, 2024**

WHEREAS, The Combined Budget and Appropriation Ordinance for the Medinah Park District for its 2024 fiscal year has been prepared in tentative form and has been conveniently available for public inspection for at least 30 days prior to final action thereon; and

WHEREAS, a public hearing on the said Budget and Appropriation Ordinance was held at 7:00 p.m. on February 21, 2024, pursuant to notice published on February 2, 2024 in The Daily Herald, a newspaper of general circulation in said District, there being no newspaper published in the District;

NOW, THEREFORE, BE IT ORDAINED by the Board of Park Commissioners of the Medinah Park District, DuPage County, Illinois, as follows:

SECTION ONE: That the fiscal year of this District be and the same is hereby fixed and declared to be from January 1, 2024 through December 31, 2024 ("the current fiscal year").

SECTION TWO: That the following Annual Budget for the current fiscal year of the Medinah Park District is hereby adopted and the following sums of money are hereby appropriated for the purposes hereinafter set forth:

I. GENERAL CORPORATE FUND

Balance on hand at beginning of current fiscal year	\$ 1,063,700.00
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Estimate of Cash expected to be received during the current fiscal year:

Proceeds of the 2023 tax levy for general corporate purposes, less 1.5% estimated uncollectible	\$640,000.00
Prior Taxes	0.00
Corporate Personal Property Replacement Tax	70,000.00
Income from Miscellaneous Sources	5,650.00
Grants/Donations	16,750.00
Vending	225.00
ADA Improvements – NEDSRA	0.00
Interest	58,400.00
Commuter Parking Fees & Fines	31,350.00
Transfer from Working Cash Fund	<u>0.00</u>

\$822,375.00

Estimate of expenditures contemplated for the current fiscal year for General Corporate purposes, itemized as follows:

		<u>Budgeted</u>	<u>Appropriated</u>
A. EXPENSES - ADMINISTRATIVE			
1.	Salaries and Wages	\$ 109,000.00	\$ 136,250.00
2.	Mileage Reimbursement	2,600.00	3,250.00
3.	Health Insurance	60,000.00	75,000.00
4.	Pre-Employment Physicals	450.00	563.00
5.	IMRF	41,994.00	52,493.00
6.	Medicare		4,743.00
7.	FICA	20,281.00	25,351.00
8.	Conferences and Training		6,040.00
7,550.00			
9.	Dues and Subscriptions	5,412.00	6,765.00
10.	Attorney's Fees	16,100.00	20,125.00
11.	Legal Expenses	4,270.00	5,338.00
12.	Equipment and Repair Services	6,250.00	7,812.00
13.	Contractual Services	14,874.00	18,591.00
14.	Printing	850.00	1,063.00
15.	Office Supplies	1,600.00	2,000.00
16.	Office Equipment - New	8,500.00	10,625.00
17.	Postage	990.00	1,238.00
18.	Bank Expense	335.00	419.00
19.	Cash Short and Over	0.00	0.00
20.	Charge Card Expense	16,250.00	20,311.00
21.	Uniforms	960.00	1,200.00
22.	Vending Supplies	0.00	0.00
23.	Marketing	14,760.00	18,450.00
24.	Miscellaneous	3,575.00	4,469.00
25.	Telephone	3,600.00	4,500.00
26.	Electricity	9,600.00	12,000.00
27.	Natural Gas	7,600.00	9,500.00
28.	Water and Sewer	650.00	813.00
29.	Transfer to Other Funds	<u>0.00</u>	<u>0.00</u>
	TOTAL ADMINISTRATIVE EXPENSES	\$361,284.00	\$451,605.00

		<u>Budgeted</u>	<u>Appropriated</u>
B. EXPENSES - OPERATIONS			
1. Salaries and Wages	\$218,120.00	\$272,650.00	
2. Scavenger Service	4,120.00	5,150.00	
3. Building Maintenance	17,365.00	21,706.00	
4. Custodial Services		15,840.00	19,800.00
5. Park Grounds Maintenance	37,805.00	47,256.00	
6. Emerald Ash Borer Management	1,900.00	2,375.00	
7. Maintenance Supplies	1,470.00	1,838.00	
8. Ballfield Maintenance	11,905.00	14,881.00	
9. Playground Maintenance	850.00	1,063.00	
10. Vehicle Maintenance	6,400.00	8,000.00	
11. Bus Maintenance	1,275.00	1,594.00	
12. Maintenance Equipment - New		30,920.00	38,650.00
13. Safety Supplies		1,200.00	1,500.00
14. Tennis Court Maintenance	6,650.00	8,312.00	
15. Motor Fuel	7,500.00	9,375.00	
16. Capital Improvements	0.00	0.00	
17. Joint Agreement/ADA-Capital Improvements		0.00	0.00
18. Vehicles and Implements	75,000.00	93,750.00	
19. Capital/Vehicle Replacement	0.00	0.00	
20. Land Acquisition		0.00	0.00
21. Building Amenities	<u>3,600.00</u>	<u>4,500.00</u>	
TOTAL OPERATIONS EXPENSES			\$441,920.00
552,400.00			\$

		<u>Budgeted</u>	<u>Appropriated</u>
C. EXPENSES - COMMUTER PARKING			
1. Salaries and Wages		\$ 0.00	\$ 0.00
2. Contractual	4,200.00	5,250.00	
3. Supplies	925.00	1,156.00	
4. Maintenance	<u>7,750.00</u>	<u>9,687.00</u>	
TOTAL COMMUTER PARKING EXPENSES		\$ 12,875.00	\$ 16,093.00

TOTAL amounts budgeted and appropriated for
General Corporate Fund expenditures \$ 816,079.00
\$1,020,099.00

Estimated cash expected to be on hand at
end of the current fiscal year \$ 1,069,614.00

II. RECREATION FUND

Balance on hand at beginning of current
fiscal year \$348,188.00

Estimate of Cash expected to be received
during the current fiscal year:

Proceeds of the 2023 tax levy for recreation expenditures less 1.5% estimated uncollectible	\$364,000.00	
Prior Taxes	0.00	
Replacement Taxes	23,000.00	
Rentals	28,700.00	
Miscellaneous	0.00	
Donations	5,300.00	
Waiting List	0.00	
Program Fees	135,000.00	
Club Kindergarten		51,000.00
Fitness Room	8,685.00	
Co-op Programs		0.00
Athletic Fees	18,400.00	
Special Event Fees	12,410.00	
Gift Certificates		0.00
Open Gym Fees	11,050.00	
Preschool Fees	14,000.00	
Recreation Trips	10,000.00	
Summer Camp		107,200.00
Dance		24,630.00
Program Supplies	0.00	
Fund Transfer		<u>0.00</u>

\$ 813,375.00

Estimate of expenditures contemplated for
the current fiscal year for Recreation
Fund expenditures, itemized as follows:

Amounts budgeted and appropriated for
Recreation Fund expenditures

	<u>Budgeted</u>	<u>Appropriated</u>
A. EXPENSES - ADMINISTRATION		
1. Salaries and Wages	\$ 210,750.00	263,438.00
2. Mileage Reimbursement	75.00	94.00
3. Health Insurance	60,000.00	75,000.00
4. Pre-Employment Physicals	450.00	562.00
5. IMRF	40,506.00	50,633.00
6. Medicare	7,252.00	9,065.00
7. FICA	31,007.00	38,759.00
8. Conferences and Training	6,040.00	7,550.00
9. Dues and Subscriptions	5,353.00	6,691.00
10. Equipment and Repair Services	6,370.00	7,963.00
11. Contractual Services	9,966.00	12,457.00
12. Rental Expense	100.00	125.00
13. Printing	14,595.00	18,243.00
14. Office Supplies	1,600.00	2,000.00
15. Office Equipment - New	8,500.00	10,625.00
16. Postage	5,220.00	6,525.00
17. Cash Short and Over	0.00	0.00
18. Uniforms	960.00	1,200.00
19. Miscellaneous	3,575.00	4,469.00
20. Telephone	3,600.00	4,500.00
21. Electricity	9,600.00	12,000.00
22. Natural Gas	7,600.00	9,500.00
23. Water and Sewer	650.00	812.00
24. Transfer to Other Funds	300,000.00	375,000.00
25. Program Voucher	0.00	0.00
26. Gift Certificates Redeemed	<u>0.00</u>	<u>0.00</u>
TOTAL ADMINISTRATION EXPENSES	\$ 733,769.00	\$
917,211.00		

B. EXPENSES – OPERATIONAL	<u>Budgeted</u>	<u>Appropriated</u>
1. Salaries and Wages	\$ 266,962.00	\$ 333,703.00
2. Preschool Wages	22,400.00	28,000.00
3. Contractual Services	59,500.00	74,375.00
4. Co-Op Program Payments	1,300.00	1,625.00
5. Youth Coach Reimbursement	400.00	500.00
6. Fitness Room	5,170.00	6,463.00
7. Special Events	17,250.00	21,561.00
8. Program Supplies	1,400.00	1,750.00
9. Trip Expenses	8,225.00	10,282.00
10. Senior Citizen Programs	125.00	156.00
11. Craft Supplies	50.00	63.00
12. Athletic Supplies	8,000.00	10,000.00
13. Preschool Supplies	600.00	750.00
14. Summer Camp Supplies	800.00	1000.00
15. Summer Camp Field Trips	2,900.00	3,625.00
16. Summer Camp Transportation	2,100.00	2,625.00
17. Open Gym Expense	700.00	875.00
18. Program Voucher	0.00	0.00
19. Gift Certificates Redeemed	<u>0.00</u>	<u>0.00</u>
 TOTAL OPERATIONAL EXPENSES	 \$ 397,882.00	 \$
497,353.00		

C. EXPENSES - CONCESSIONS	<u>Budgeted</u>	<u>Appropriated</u>
1. Wages	\$ 0.00	\$ 0.00
2. Equipment	0.00	0.00
3. Supplies	<u>0.00</u>	<u>0.00</u>
 TOTAL CONCESSIONS EXPENSES	 \$ 0.00	 \$ 0.00

TOTAL amounts budgeted and appropriated for
Recreation Fund expenditures \$1,131,651.00
\$1,414,564.00

Estimate of cash expected to be on hand at
the end of the current fiscal year for
Recreation Fund \$ 29,912.00

III. PUBLIC LIABILITY INSURANCE FUND

Balance on hand at beginning of current fiscal year \$ 73,052.00

Estimate of Cash expected to be received during the current fiscal year:
 Proceeds for the 2023 tax levy for Public Liability Insurance expenditures \$ 60,000.00

Estimate of expenditures contemplated for the current fiscal year for Public Liability Insurance Fund expenditures \$ 61,253.00

Amounts budgeted and appropriated for Public Liability Insurance Fund Expenditures

	<u>Budgeted</u>	<u>Appropriated</u>
1. Unemployment Fund \$ 1,500.00	\$ 1,874.00	
2. Risk Management 37,560.00	46,950.00	
3. Liability Premiums 16,383.00	20,479.00	
4. Workers Compensation Premiums <u>5,810.00</u>	<u>7,263.00</u>	

TOTAL amounts budgeted and appropriated for Public Liability Insurance Fund expenditures \$ 61,253.00 \$ 76,566.00

Estimate of cash expected to be on hand at the end of the current fiscal year for Public Liability Insurance Fund \$ 71,799.00

IV. AUDIT FUND

Balance on hand at beginning of current fiscal year \$ 3,678.00

Estimate of Cash expected to be received during the current fiscal year:
 Proceeds of the 2023 tax levy for Audit Fund expenditures \$ 17,000.00

Estimate of expenditures contemplated for the current fiscal year for Audit Fund expenditures \$16,500.00

Amounts budgeted and appropriated for
Audit Fund expenditures

	<u>Budgeted</u>	<u>Appropriated</u>
Auditor's Fees	\$ 16,500.00	\$ 20,625.00
TOTAL Amounts budgeted and appropriated for Audit Fund expenditures	\$ 16,500.00	\$ 20,625.00
Estimate of Cash expected to be on hand at the end of the current fiscal year for Audit Fund	\$ 4,178.00	

V. JOINT RECREATION PROGRAM FOR THE HANDICAPPED FUND

Balance on hand at beginning of current
fiscal year \$ 266,817.00

Estimate of Cash expected to be received
during the current fiscal year:

Proceeds of the 2023 tax levy for
Joint Recreation Program for the
Handicapped Fund expenditures \$132,000.00

Interest	\$ 5,000.00
	<u>\$137,000.00</u>

Estimate of expenditures contemplated for
the current fiscal year for Special
Recreation Programs

\$407,050.00

Amounts budgeted and appropriated for
Joint Recreation Program for the
Handicapped Fund Expenditures

	<u>Budgeted</u>	<u>Appropriated</u>
1. NEDSRA for special recreation services and ADA Compliance \$ 110,000.00	\$ 137,500.00	
2. ADA Projects	\$ 297,050.00	\$ 371,313.00

TOTAL amount budgeted and appropriated for
 Joint Recreation Program for the \$ 407,050.00 \$ 508,813.00
 Handicapped Fund expenditures

Estimate of cash expected to be on hand at
 the end of the current fiscal year for
 Joint Recreation Program for the
 Handicapped Fund \$ <3,233.00>

VI. PAVING AND LIGHTING FUND

Balance on hand at beginning of current
 fiscal year \$ 8,881.00

Estimate of Cash expected to be received
 during the current fiscal year:
 Proceeds of the 2023 tax levy for
 Paving and Lighting Fund expenditures \$ 10,000.00

Estimate of expenditures contemplated for
 the current fiscal year for Paving and
 Lighting Fund \$ 10,200.00

Amounts budgeted and appropriated for
 Paving and Lighting Fund expenditures

	<u>Budgeted</u>	<u>Appropriated</u>
Paving and Lighting Fund Expenditures \$ 10,200.00	\$ 10,200.00	\$ 12,750.00

TOTAL amount budgeted and appropriated for
 Paving and Lighting Fund Expenditures \$ 10,200.00 \$ 12,750.00

Estimate of cash expected to be on hand at
 the end of the current fiscal year for
 Paving and Lighting Fund \$ 8,681.00

VII. BOND & INTEREST FUND

Balance on hand at beginning of current fiscal year	\$ 21,978.00
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Estimate of Cash expected to be received during the current fiscal year:	
Proceeds of the 2023 tax levy for Bond & Interest Fund expenditures	\$145,963.00

Estimate of expenditures contemplated for the current fiscal year for Bond & Interest Fund	\$146,463.00
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Amounts budgeted and appropriated for Bond & Interest Fund expenditures

	<u>Budgeted</u>	<u>Appropriated</u>
1. Bond & Interest Expenditures \$ 146,463.00	\$ 183,079.00	

TOTAL amount budgeted and appropriated for Bond & Interest Fund expenditures	\$ 146,463.00	\$ 183,079.00
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Estimate of cash expected to be on hand at the end of the current fiscal year for Bond & Interest Fund	\$ 21,478.00
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VIII. WORKING CASH FUND

Balance on hand at beginning of current fiscal year	\$26,871.00
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Estimate of Cash expected to be received

during the current fiscal year: 0.00

Estimate of expenditures contemplated for
the current fiscal year for Working Cash
Fund expenditures: \$ 0.00

	<u>Budgeted</u>	<u>Appropriated</u>
Working Cash Fund Expenditures	\$ 0.00	\$ 0.00

TOTAL amount budgeted and appropriated for
Working Cash Fund expenditures \$ 0.00 \$ 0.00

Estimate of Cash expected to be on hand at
the end of the current fiscal year for
Working Cash Fund \$26,871.00

IX. CAPITAL PROJECTS FUND

Balance on hand at beginning of current
fiscal year \$ 446,283.00

Fund Transfer Received	\$ 300,000.00
Interest Income	\$ 0.00
Bond Proceeds	\$ 0.00
Grant Revenues	\$ 200,000.00

Estimate of expenditures contemplated for
the current fiscal year for Capital Projects Fund \$ 953,500.00
Land Acquisition \$ 0.00

Amounts budgeted and appropriated for Capital Projects Fund expenditures	<u>Budgeted</u>
<u>Appropriated</u>	

\$ 953,500.00 \$ 1,191,875.00

TOTAL Amounts budgeted and appropriated for

Capital Projects Fund expenditures	\$ 953,500.00	\$
1,191,875.00		

Estimate of Cash expected to be on hand at
the end of the current fiscal year for Capital
Projects Fund \$ <7,217.00>

S U M M A R Y

	<u>Budgeted</u>	<u>Appropriated</u>
General Corporate Fund	\$ 816,079.00	\$ 1,020,099.00
Recreation Fund	1,131,361.00	1,414,564.00
Public Liability Insurance Fund	61,253.00	76,566.00
Audit Fund	16,500.00	20,625.00
Joint Recreation Program for the Handicapped Fund	407,050.00	508,813.00
Paving and Lighting Fund	10,200.00	12,750.00
Bond & Interest Fund	146,463.00	183,079.00
Working Cash Fund	0.00	0.00
Capital Projects Fund	953,500.00	1,191,875.00

**TOTAL AMOUNT BUDGETED AND
APPROPRIATED \$ 3,542,406.00 \$4,428,008.00**

SECTION THREE: That all unexpended balances of any item or items or any general appropriation made in this Ordinance may be expended in making up any insufficiency in any item or items in the same appropriation made for this Ordinance.

SECTION FOUR: That all unexpended balances from annual appropriations of previous years are hereby reappropriated.

SECTION FIVE: SEVERABILITY. The various provisions of this Ordinance are to be considered as severable and if any part or portion of this Ordinance shall be held invalid by any Court of competent jurisdiction, such decision shall not affect the validity of the remaining provisions of this Ordinance.

SECTION SIX: REPEAL OF PRIOR ORDINANCES. All prior Ordinances and Resolutions in conflict or inconsistent herewith are hereby expressly repealed only to the extent of such conflict or inconsistency.

SECTION SEVEN: EFFECTIVE DATE. This Ordinance shall be in full force and effect upon its passage and approval.

ROLL CALL VOTE:

AYES:

NAYS:

ABSENT:

PASSED this 21st day of February, 2024.

APPROVED this 21st day of February, 2024.

Jean I. Ott - President

ATTEST:

Steven Muenz - Secretary

CERTIFICATION

I, the undersigned, do hereby certify that I am the Secretary of the Medinah Park District, DuPage County, Illinois, and that the foregoing is a true, complete and exact copy of Ordinance No. 24 - 1, The Combined Budget and Appropriation Ordinance of the Medinah Park District, DuPage County, Illinois for its Fiscal Year January 1, 2024 through December 31, 2024, which was duly enacted on February 21, 2024 and approved on February 21, 2024, as the same appears from the official records of the Medinah Park District.

Steven Muenz - Secretary

CERTIFICATION BY CHIEF FISCAL OFFICER

I hereby certify that I am the Chief Fiscal Officer of the Medinah Park District and that the following is an estimate of revenues, by source, anticipated to be received by the Medinah Park District, DuPage County, Illinois, in the following fiscal year:

<u>Source of Revenue</u>	<u>Fiscal Year 2024</u>	<u>Fiscal Year 2025</u>
Tax Levies & Collections (Include Back Taxes)	\$1,368,963.00	\$1,339,000.00
Interest Earned	\$63,400.00	\$45,000.00
Commuter Parking Fees/Fines	\$31,350.00	\$32,000.00
Miscellaneous Revenue	\$5,650.00	\$5,750.00
Recreation Fees	\$383,690.00	\$400,000.00
Concession and Vending Sales	\$225.00	\$250.00
Replacement Tax	\$93,000.00	\$110,000.00
Fund Transfer	\$300,000.00	\$100,000.00
Rentals	\$28,700.00	\$32,000.00
Grant and Donation Revenue	\$222,050.00	\$220,000.00
Bond Proceeds		\$0.00
		\$0.00
Fitness Room	<u>\$8,685.00</u>	<u>\$7,250.00</u>
TOTAL	\$ 2,505,713.00	\$ 2,291,250.00

Irene Jarocinski
Treasurer and Chief Fiscal Officer
Medinah Park District