

**Elmhurst Park District
ORDINANCE O-14-24**

AN ORDINANCE MAKING A COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS NECESSARY TO DEFRAY ALL NECESSARY EXPENSES AND LIABILITIES OF THE ELMHURST PARK DISTRICT, DUPAGE AND COOK COUNTIES, ILLINOIS, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2025, AND ENDING DECEMBER 31, 2025, AND SPECIFYING THE OBJECTS AND PURPOSES FOR WHICH SUCH APPROPRIATIONS ARE MADE, AND THE AMOUNT APPROPRIATED FOR EACH OBJECT OR PURPOSE.

WHEREAS, the Board of Park Commissioners of the Elmhurst Park District, DuPage and Cook Counties, Illinois caused to be prepared in tentative form a combined Budget and Appropriation Ordinance and the Secretary of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon, and

WHEREAS, a public hearing will be held as to such Budget and Appropriation Ordinance on the 25th day of November 2024 and notice of said hearing was given at least one week prior thereto as required by law and all other legal requirements have been complied with,

NOW THEREFORE, BE IT ORDAINED by the Board of Park Commissioners of the Elmhurst Park District, DuPage and Cook Counties, Illinois, as follows:

Section 1: A sum of money in the total amount of twenty-six million eight hundred seventy-nine thousand nine hundred sixty-eight dollars (\$26,879,968) or as much thereof as may be authorized by law, be and the same is hereby budgeted, and that the sum of money in the total amount of thirty-two million two hundred fifty-five thousand nine hundred sixty-one dollars (\$32,255,961) or as much thereof as may be authorized by law, be and the same is hereby appropriated for the corporate purposes of the Elmhurst Park District, as herein specified for the fiscal year beginning January 1, 2025 and ending December 31, 2025.

Section 2: The amounts budgeted and appropriated for each purpose are as follows:

General Fund Expenditures	Budgeted 2025	Appropriated 2025
Salaries and Wages	\$2,409,416	\$2,891,299
Services	1,506,079	1,807,295
Repairs	41,400	49,680
Supplies	673,431	808,117
Capital Improvements	1,067,357	1,280,828
	\$5,697,683	\$6,837,219
IMRF Fund Expenditures	Budgeted 2025	Appropriated 2025
IMRF Contributions	389,009	466,811
	\$389,009	\$466,811

ORDINANCE O-14-24

FICA Fund Expenditures	Budgeted 2025	Appropriated 2025
FICA Contributions	812,840	975,408
	<u>\$812,840</u>	<u>\$975,408</u>

Liability Fund Expenditures	Budgeted 2025	Appropriated 2025
Salaries and Wages	48,281	57,937
Insurance and Risk Management Services	351,567	421,880
	<u>\$399,848</u>	<u>\$479,817</u>

Audit Fund Expenditures	Budgeted 2025	Appropriated 2025
Salaries and Wages	29,137	34,964
Auditing Expenses	29,705	35,646
	<u>\$58,842</u>	<u>\$70,609</u>

Recreation Fund Expenditures	Budgeted 2025	Appropriated 2025
Salaries and Wages	7,766,340	9,319,608
Services	3,347,682	4,017,218
Repairs	222,193	266,632
Supplies	783,527	940,232
Capital Improvements	880,193	1,056,232
	<u>\$12,999,935</u>	<u>\$15,599,922</u>

Special Recreation Fund Expenditures	Budgeted 2025	Appropriated 2025
Salaries and Wages	230,243	276,292
Joint Recreation Programs for People with Disabilities	244,501	293,401
Supplies	1,700	2,040
Capital Improvements	326,295	391,554
	<u>\$802,739</u>	<u>\$963,287</u>

ORDINANCE O-14-24

Museum Fund Expenditures	Budgeted 2025	Appropriated 2025
Salaries and Wages	211,267	253,521
Services	77,875	93,450
Repairs	12,000	14,400
Supplies	49,160	58,992
Capital Improvements	0	0
	<u>\$350,302</u>	<u>\$420,363</u>

Golf Fund Expenditures	Budgeted 2025	Appropriated 2025
Salaries and Wages	472,652	567,182
Services	342,548	411,058
Repairs	53,500	64,200
Supplies	205,892	247,070
Capital Improvements	162,000	194,400
Debt	100,000	120,000
	<u>\$1,336,592</u>	<u>\$1,603,909</u>

Capital Improvements Fund Expenditures	Budgeted 2025	Appropriated 2025
Capital Improvements	2,343,146	2,811,775
	<u>\$2,343,146</u>	<u>\$2,811,775</u>

Paving and Lighting Fund Expenditures	Budgeted 2025	Appropriated 2025
Capital Improvements	215,029	258,035
	<u>\$215,029</u>	<u>\$258,035</u>

Debt Service Fund Expenditures	Budgeted 2025	Appropriated 2025
Services	10,000	12,000
G.O. Debt Certificates, Series 2012A	64,460	77,352
G.O. Ltd Tax Park Refunding Bond, Series 2014A	493,200	591,840
G.O. Ltd Tax Bond, Series 2017A	175,431	210,518
G.O. Alt Revenue Source Bond, Series 2019	282,800	339,360
Capital Improvements	448,112	537,734
	<u>\$1,474,003</u>	<u>\$1,768,804</u>

ORDINANCE O-14-24

Fund	Budgeted 2025	Appropriated 2025
General	\$5,697,683	\$6,837,219
IMRF	389,009	466,811
FICA	812,840	975,408
Liability	399,848	479,817
Audit	58,842	70,609
Recreation	12,999,935	15,599,922
Special Recreation	802,739	963,287
Museum	350,302	420,363
Golf	1,336,592	1,603,909
Capital Improvements	2,343,146	2,811,775
Paving and Lighting	215,029	258,035
Debt Service	1,474,003	1,768,804
Total	<u><u>\$26,879,968</u></u>	<u><u>\$32,255,961</u></u>

Each of said sums of money and the aggregate thereof are deemed necessary by the Board of Park Commissioners of the Elmhurst Park District to defray the necessary expenses and liabilities of the aforesaid Park District during the fiscal year beginning the 1st day of January 2025 and ending the 31st day of December 2025 for the respective purposes set forth.

Section 3: Pursuant to law, the following determinations have been made and are hereby made a part hereof:

(a) Estimate of cash on hand at the beginning of the fiscal year	\$11,843,360
(b) Estimate of cash expected to be received during the fiscal year from all sources:	\$23,465,610
(c) Estimate of expenditures contemplated for the fiscal year:	<u>(\$26,879,968)</u>
(d) Estimated cash expected to be on hand at the end of the fiscal year:	<u>\$8,429,002</u>

Section 4: All unexpended balances of the appropriations for the fiscal year ending the 31st day of December 2024 and prior years to the extent not otherwise re-appropriated for other purposes herein are hereby specifically re-appropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this Appropriation Ordinance, pursuant to law.

All receipts and revenue not specifically appropriated shall constitute the General Fund and shall be placed to the credit of such fund.

Section 5: All ordinances or parts of ordinances conflicting with any of the provisions of this Ordinance be and the same are hereby modified or repealed. If any item or portion of this Ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such item or the remainder of this Ordinance.

Section 6: This Ordinance is not intended or required to be in support of or in relation to any tax levy made by the Park District during the fiscal year beginning January 1, 2025, and ending December 31, 2025, or any other fiscal year.

ORDINANCE O-14-24

Section 7: This Ordinance shall be in full force and effect from and after its adoption as provided by law. A certified copy of this Ordinance shall be filed with the County Clerks of DuPage and Cook Counties, Illinois, together with the certificate of the Chief Fiscal Officer of the Park District certifying revenues by source anticipated to be received by the Park District, within thirty (30) days after its passage and approval, as provided by law.

Adopted by roll call vote this 9th day of December 2024.

Ayes: _____

Nays: _____

Absent: _____

President, Board of Park Commissioners
of the Elmhurst Park District

ATTEST:

Secretary, Board of Park Commissioners
of the Elmhurst Park District

(S E A L)

CERTIFICATE OF CHIEF FISCAL OFFICER

I, **BARBARA STEMBRIDGE**, do hereby certify that I am the Chief Fiscal Officer of the corporate authority of the Elmhurst Park District, DuPage and Cook Counties, Illinois.

I **DO FURTHER** certify that the estimated revenues by source anticipated to be received by the Elmhurst Park District, DuPage and Cook Counties, Illinois for the fiscal year beginning on the 1st day of January 2025 and ending on the 31st day of December 2025 is as follows:

<u>SOURCE</u>	<u>AMOUNT</u>
Taxes	\$11,090,958
Interest	395,900
Grants and Donations	85,700
Program Fees/Revenues	10,759,582
Concession & Rental Revenues	<u>1,133,470</u>
TOTAL REVENUES	<u>\$23,465,610</u>

AND FURTHER CERTIFY that the estimate of revenues by source anticipated to be received by the Elmhurst Park District, DuPage and Cook Counties, Illinois for the fiscal year beginning on the 1st day of January 2025 and ending on the 31st day of December 2025 is true and correct.

IN WITNESS WHEREOF, I have signed my name in my capacity as the Chief Fiscal Officer of the Elmhurst Park District at Elmhurst, Illinois on the 9th day of December 2024.

Barbara Stembridge
Chief Fiscal Officer
Elmhurst Park District

(S E A L)

State of Illinois)
)
County of Cook)

SECRETARY’S CERTIFICATE

I, **JAMES W. ROGERS**, do hereby certify that I am Secretary of the Board of Park Commissioners of the Elmhurst Park District, DuPage and Cook Counties, Illinois, and as such official, I am keeper of the records, ordinances, files and seal of said Park District.

I further certify that the foregoing instrument is a true and correct copy of Ordinance O-13-24 entitled:

AN ORDINANCE MAKING A COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS NECESSARY TO DEFRAY ALL NECESSARY EXPENSES AND LIABILITIES OF THE ELMHURST PARK DISTRICT, DUPAGE AND COOK COUNTIES, ILLINOIS, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2025, AND ENDING DECEMBER 31, 2025, AND SPECIFYING THE OBJECTS AND PURPOSES FOR WHICH SUCH APPROPRIATIONS ARE MADE, AND THE AMOUNT APPROPRIATED FOR EACH OBJECT OR PURPOSE,

adopted at a duly called Regular Meeting of the Board of Park Commissioners of the Elmhurst Park District, held at Elmhurst, Illinois, in said District at 7 p.m. on the 9th day of December 2024.

I DO FURTHER CERTIFY that the deliberations of the Board on the adoption of said Ordinance were conducted openly, that the vote on the adoption of said Ordinance was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that the agenda for the meeting was duly posted, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the Park District Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said Park District at Elmhurst, Illinois, this 9th day of December 2024.

Secretary, Board of Park Commissioners
Elmhurst Park District

(S E A L)

State of Illinois)
)
County of DuPage)

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I, **JAMES W. ROGERS**, do hereby certify that I am Secretary of the Board of Park Commissioners of the Elmhurst Park District, DuPage and Cook Counties, Illinois, and as such official, I am keeper of the records, ordinances, files and seal of said Park District.

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IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said Park District at Elmhurst, Illinois, this 9th day of December 2024.

Secretary, Board of Park Commissioners
Elmhurst Park District

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