

BUDGET AND APPROPRIATION ORDINANCE

AN ORDINANCE ADOPTING THE COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS FOR THE WOOD DALE PARK DISTRICT, DUPAGE COUNTY, ILLINOIS FOR THE FISCAL YEAR BEGINNING ON THE FIRST (1ST) DAY OF MAY, 2024 AND ENDING ON THE THIRTIETH (30TH) DAY OF APRIL 2025

BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS (“BOARD”) OF THE WOOD DALE PARK DISTRICT, DUPAGE COUNTY, ILLINOIS:

SECTION 1. It is hereby found and determined that:

- (a) This Board has heretofore caused to be prepared a combined Annual Budget and Appropriation in tentative form, which Ordinance has been conveniently available for public inspection for at least 30 days prior to final action hereon; and
- (b) A public hearing was held at the Wood Dale Park District Recreation Complex, 111 E. Foster Ave, Wood Dale, Illinois on the 23rd day of April 2024 on said Ordinance, notice of said hearing having been given at least one (1) week prior to such hearing by publication in the Daily Herald, a newspaper published within the Park District; and
- (c) That all other legal requirements for the adoption of the Annual Budget and Appropriation Ordinance of the Park District for the fiscal year beginning May 1, 2024 and ending April 30, 2025, have heretofore been performed.

SECTION 2: The following sums of money, or so much thereof as may be authorized by law for the following objects and purposes, be and the same are hereby budgeted and appropriated for the fiscal year beginning the first (1st) day of May, 2024 and ending on the thirtieth (30th) day of April, 2025:

	Budget	Appropriation
I. Corporate Fund		
Salaries and Wages	\$ 583,188	\$ 670,666
Contractual Services		
Legal Services	30,000	34,500
Memberships & Subscriptions	2,696	3,100
Publication and Legal Notices	3,200	3,680
Seminars & Technical Training	15,455	17,773
Service Agreements/Contracts	377,144	433,716
Service Repairs	11,000	12,650
Travel	7,800	8,970
Other Contractual	4,320	4,968
Materials and Supplies		
Employee Appreciation	6,500	7,475
Office Supplies	5,000	5,750
Public Relations	9,080	10,442
Utilities		
Electric	31,375	36,081
Gas	23,200	26,680
Sewer and Water	14,000	16,100
Telephone/Internet/Cable TV	12,040	13,846
Fixed Charges		
FICA expense	38,126	43,845
Medical Insurance	88,856	102,184
Building and Grounds		
Landscape Maintenance and Supplies	13,300	15,295
Signs and Paint	16,250	18,688
Other Building and Grounds	7,800	8,970
Miscellaneous		
Computers and Technology	14,000	16,100
Machinery and Equipment	8,000	9,200
Park Development, Upkeep and Garage Improvements	17,200	19,780
Vehicle and Equipment Maintenance	18,000	20,700
Other Miscellaneous	6,650	7,648
Transfer to Other Funds	144,500	166,175
I. Corporate Fund Total		\$ 1,734,982
II. Recreation Fund		
Recreation Programming		
Salaries and Wages	\$ 792,654	\$ 911,552
Contractual Services		
Bank Charges and Fees	22,000	25,300
Memberships and Subscriptions	13,061	15,020
Seminars & Technical Training	15,455	17,773
Service Contracts	22,880	26,312
Utilities		
Electric	30,675	35,276
Gas	9,100	10,465
Sewer and Water	14,000	16,100
Telephone/Internet/Cable TV	11,410	13,122
Fixed Charges		
FICA Expense	38,351	44,104
Medical Insurance	117,235	134,820
Miscellaneous		
Brochures	11,250	12,938

	Budget	Appropriation
II. Recreation Fund (continued)		
Building Supplies	16,000	18,400
Computers and Technology	17,200	19,780
Equipment Purchase	7,700	8,855
Recreation Programming		
Miscellaneous (continued)		
Marketing	37,107	42,673
Other Miscellaneous	3,825	4,399
Program Supplies	55,477	63,799
Programs and Professional Contracts	84,180	96,807
Public Relations	15,500	17,825
Repairs and Replacement	19,700	22,655
Fitness		
Salaries and Wages	41,899	48,184
Contractual Services	7,766	8,931
Other Miscellaneous	6,090	7,004
Swimming Pool		
Salaries and Wages	131,195	150,874
Contractual Services	13,023	14,976
Chemicals, Gases, Equipment	14,275	16,416
Food Supplies	2,600	2,990
Repairs and Maintenance	17,250	19,838
Other Miscellaneous	1,555	1,788
II. Recreation Fund Total		\$ 1,828,975
III. Golf Fund		
Administrative		
Salaries and Wages	\$ 209,721	\$ 241,179
Contractual Services		
Advertising	23,480	27,002
Bank Charges and Fees	700	805
Memberships and Subscriptions	2,020	2,323
Seminars & Technical Training	5,505	6,331
Service Contracts	250	288
Materials and Supplies		
Other Materials and Supplies	80	92
Public Relations	1,100	1,265
Utilities		
Telephone/Internet/Cable TV	5,460	6,279
Fixed Charges		
FICA Expense	16,044	18,451
Medical Insurance	158,472	182,243
Clubhouse		
Salaries and Wages	351,562	404,296
Contractual Services		
Bank Charges and Fees	20,700	23,805
Equipment Rental and Other Contractual	24,220	27,853
Service Agreements/Contracts and Repairs	21,070	24,231
Other Contractual	2,850	3,278
Materials and Supplies		
Food and Restaurant Supplies	148,145	170,367
Other Materials and Supplies	6,000	6,900
Utilities		
Electric	22,000	25,300
Gas	3,800	4,370

		Budget	Appropriation
III. Golf Fund (continued)			
	Sewer and Water	10,750	12,363
	Telephone/Internet/Cable TV	5,600	6,440
	Fixed Charges		
	FICA Expense	26,895	30,929
	Other Fixed Charges	4,530	5,210
Clubhouse	Miscellaneous		
	Building Supplies & Improvement	216,500	248,975
	Clubhouse Projects	19,600	22,540
	Equipment Purchase	1,860	2,139
Golf Course	Salaries and Wages	372,155	427,978
	Contractual Services		
	Bank Charges and Fees	20,000	23,000
	Equipment Rental	90,413	103,975
	Service Contracts and Repairs	12,518	14,396
	Other Contractual	3,820	4,393
	Materials and Supplies		
	Pro Shop Resale and Consumable	22,260	25,599
	Other Materials and Supplies	2,710	3,117
	Marketing	10,815	12,437
	Public Relations	4,675	5,376
	Utilities		
	Electric	21,500	24,725
	Gas	35,500	40,825
	Telephone/Internet/Cable TV	4,000	4,600
	Building and Grounds		
	Landscape Maintenance and Supplies	87,255	100,343
	Signs and Paint	750	863
	Building Supplies & Improvement	250,000	287,500
	Other Building and Grounds	2,500	2,875
	Miscellaneous		
	Computers and Technology	6,000	6,900
	Forest Preserve Land Purchase	24,534	28,214
	Vehicle and Equipment Maintenance	16,000	18,400
	Repairs and Replacement	3,000	3,450
	Other Miscellaneous	-	
	Fixed Charges		
	FICA Expense	28,470	32,741
390	Salaries and Wages	\$ 579,098	\$ 665,963
	Contractual Services		
	Bank Charges and Fees	42,000	48,300
	Equipment Rental and Other Contractual	8,400	9,660
	Service Contracts and Repairs	199,390	229,299
	Materials and Supplies		
	Other Materials and Supplies	6,500	7,475
	Marketing	79,220	91,103
	Pro Shop Resale and Consumable	5,700	6,555
	Public Relations	7,500	8,625
	Utilities		
	Electric	50,000	57,500

	Budget	Appropriation
III. Golf Fund (continued)		
Gas	58,000	66,700
Sewer and Water	14,300	16,445
Telephone/Internet/Cable TV	9,100	10,465
Fixed Charges		
FICA Expense	44,301	50,946
Building and Grounds		
Landscape Maintenance and Supplies	2,000	2,300
Other Building and Grounds	700	805
Miscellaneous		
Building Supplies & Improvement	550,150	632,673
Computers and Technology	7,200	8,280
Equipment Purchase	50,600	58,190
Vehicle and Equipment Maintenance	2,000	2,300
Vehicle and Equipment Purchase	1,500	1,725
III. Golf Fund Total		\$ 4,652,265
IV. Audit Fund		
Audit Fees and Related Expenses	\$ 25,848	\$ 29,725
IV. Audit Fund Total		\$ 29,725
V. Bond & Interest Fund		
Bonds, Interest & Fees	800,093	\$ 920,107
V. Bond & Interest Fund Total		\$ 920,107
VI. Capital Improvements Fund		
Capital Improvements	\$ 3,499,617	\$ 4,024,560
VI. Capital Improvements Fund Total		\$ 4,024,560
VII. Public Liability Insurance Fund		
Risk Manager	13,456	\$ 15,474
Insurance Coverage	110,000	126,500
Unemployment	20,000	23,000
Other Miscellaneous	38,860	44,689
VII. Public Liability Insurance Fund Total		\$ 209,663
VIII. Museum Fund		
Contractual Services	\$ 6,000	\$ 6,900
Equipment and Supplies	32,450	37,318
Salaries and Wages	11,116	12,783
Utilities	4,600	5,290
VIII. Museum Fund Total		\$ 62,291
IX. Joint Recreation Program For The Handicapped Fund		
Membership cost	\$ 179,559	\$ 206,493
Other ADA projects/costs	113,500	130,525
IX. Joint Recreation Program For The Handicapped Fund Total		\$ 337,018

	Budget	Appropriation
X. Paving & Lighting Fund		
Paving & Lighting Improvements	\$ 22,000	\$ 25,300
X. Paving & Lighting Fund Total		\$ 25,300
XI. Park Police Fund		
Salaries and wages	\$ 21,845	\$ 25,122
Contractual & Other Miscellaneous	500	575
XI. Park Police Fund Total		\$ 25,697
XII. IMRF Fund		
IMRF payments	\$ 213,424	\$ 245,438
XII. IMRF Fund Total		\$ 245,438
XIII. SS Fund		
FICA Expense	\$ 500	\$ 575
XIII. SS Fund Total		\$ 575

SUMMARY OF FUNDS

I. Corporate Fund	\$ 1,734,982
II. Recreation Fund	1,828,975
III. Golf Fund	4,652,265
IV. Audit Fund	29,725
V. Bond & Interest Fund	920,107
VI. Capital Improvements Fund	4,024,560
VII. Public Liability Insurance Fund	209,663
VIII. Museum Fund	62,291
IX. Joint Recreation Program For The Handicapped Fund	337,018
X. Paving & Lighting Fund	25,300
XI. Park Police Fund	25,697
XII. IMRF Fund	245,438
XIII. SS Fund	575
TOTAL SUMMARY OF ALL FUNDS	\$ 14,096,595

Each of said sums of money and the aggregate thereof are deemed necessary by this Board to defray the necessary expenses and liabilities of the District during the fiscal year beginning May 1, 2024 and ending April 30, 2025 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended April 30, 2024 and prior years 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, in making this appropriation in accordance with applicable law.

SECTION 3. The following determinations have been made and are hereby made a part of the aforesaid budget:

- a. An estimate of the cash on hand at the beginning of the fiscal year is expected to be \$3,983,284.
- b. An estimate of the cash expected to be received during the fiscal year from all sources is \$11,212,925.
- c. An estimate of the expenditures contemplated for the fiscal year is \$12,257,909.
- d. An estimate of the cash expected to be on hand at the end of the fiscal year is \$3,408,658.
- e. An estimate of the amount of taxes to be received during the fiscal year is \$3,408,658.

SECTION 4. The receipts and revenues of the Wood Dale Park District derived from sources other than taxation and not specifically appropriated, and all unexpended balances from the preceding fiscal year not required for the purposes for which they were appropriated and levied, shall constitute the General Fund and shall first 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, repealed to the extent of such conflict. If any item or portion thereof of this budget and appropriation ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such items or the remaining portion of this ordinance.

SECTION 6. This ordinance shall be in full force and effect immediately upon its passage.

PASSED this 23rd day of April, 2024.

AYES: _____ ABSENT: _____

NAYS: _____ ABSTAIN: _____

WOOD DALE PARK DISTRICT

[SEAL]

By: _____
Board President

ATTEST:

Board Secretary

STATE OF ILLINOIS)
) SS.
COUNTY OF DUPAGE)

CERTIFICATION

I, Denice Sbertoli, do hereby certify that I am the duly qualified and acting Secretary of the Wood Dale Park District in the county and state of aforesaid, and, as such Secretary, I am the keeper of the records and files of the Board of Commissioners of the Park District. I do further certify that the attached and foregoing is a true and complete copy of the “Combined Annual Budget and Appropriation Ordinance of the Wood Dale Park District, DuPage County, Illinois, for the Fiscal year beginning May 1, 2024 and ending April 30, 2025,” as adopted by the Board of Commissioners at its properly convened meeting held on the 23rd day of April, 2024, as it appears from the official records of the Wood Dale Park District in my care and custody.

Secretary

CERTIFICATION OF ESTIMATE
OF REVENUE
FISCAL YEAR 2024 – 2025

I, Greg Stimpson, do hereby certify that I am the duly qualified Treasurer of the Wood Dale Park District and the chief financial officer of said Park District. As such officer I do further certify that the revenues, by source, anticipated to be received by the Park District in the fiscal year beginning May 1, 2024 and ending on April 30, 2025 are estimated as follows:

ESTIMATE OF REVENUE

Source	Amount
Tax Receipts	\$ 3,408,658
Golf Club Revenues	3,135,620
Bond Issuance Proceeds	2,000,000
Grants, Donations, Other	301,000
Recreation Program Revenue	596,202
Miscellaneous Income	426,080
Interest Income	131,865
Inter-fund Transfers In	1,213,500
	<u>\$11,212,925</u>

IN WITNESS WHEREOF, I have set my hand and affixed the seal of the Wood Dale Park District this 23rd day of April, 2024.

Treasurer and Chief Fiscal Officer

[SEAL]