

24-01-01-O
AN ORDINANCE MAKING COMBINED BUDGET AND APPROPRIATION
FOR CORPORATE PURPOSES OF THE MUNDELEIN PARK & RECREATION DISTRICT
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2024
AND ENDING DECEMBER 31, 2024

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE
MUNDELEIN PARK & RECREATION DISTRICT, LAKE COUNTY, ILLINOIS

Section 1

That the following sums of money in the total amount of TWENTY MILLION TWO HUNDRED SIXTY-FOUR THOUSAND FIVE HUNDRED NINETY-FOUR (20,264,594) or as much thereof as may be authorized by law, and the same are hereby appropriated for the corporate purposes of the Mundelein Park & Recreation District as hereinafter specified, for the fiscal year beginning January 1, 2024 and ending December 31, 2024 and further that the following sums of money the total amount of SIXTEEN MILLION EIGHT HUNDRED EIGHTY-SEVEN THOUSAND ONE HUNDRED SIXTY-TWO (16,887,162) or as much thereof as may be authorized by law, be and the same are hereby budgeted for the corporate purposes of the Mundelein Park & Recreation District as hereinafter specified, for fiscal year beginning January 1, 2024 and ending December 31, 2024.

Section 2

I. GENERAL - CORPORATE FUND	<u>APPROPRIATE</u>	<u>BUDGET</u>
Salaries, Wages and Benefits	4,411,269	3,676,058
Contracted Services	717,338	597,782
Operating Supplies and Expenses	1,369,921	1,141,601
Transfer to Other Funds	0	0
TOTAL GENERAL - CORPORATE FUND	<u>6,498,528</u>	<u>5,415,440</u>
II. RECREATION PROGRAM FUND	<u>APPROPRIATE</u>	<u>BUDGET</u>
Salaries, Wages and Benefits	3,939,305	3,282,754
Contracted Services	996,899	830,749
Operating Supplies and Expenses	1,265,298	1,054,415
Transfers to Other Funds	1,299,600	1,083,000
TOTAL RECREATION FUND	<u>7,501,102</u>	<u>6,250,918</u>
III. DEBT SERVICE FUND	<u>APPROPRIATE</u>	<u>BUDGET</u>
Interest	52,920	44,100
Principle	570,000	475,000
Service Charges	570	475
TOTAL DEBT SERVICE FUND	<u>623,490</u>	<u>519,575</u>

IV. CAPITAL IMPROVEMENT FUND	<u>APPROPRIATE</u>	<u>BUDGET</u>
For the payment of land condemned or purchases for parks or boulevards and for the improving, maintaining and protecting of the parks and boulevards and for the payment of the expenses incident thereto.		
TOTAL CAPITAL IMPROVEMENT FUND	3,173,814	2,644,845
V. LIABILITY INSURANCE & RISK MANAGEMENT	<u>APPROPRIATE</u>	<u>BUDGET</u>
For the purchase of insurance to protect against loss or liability, workmen's compensation and unemployment compensation and property damage.	261,066	217,555
Salaries, Wages and Benefits	0	0
Risk Management Training & Equipment	29,100	24,250
TOTAL LIABILITY INS & RISK MANAGEMENT	290,166	241,805
VI. AUDIT	<u>APPROPRIATE</u>	<u>BUDGET</u>
Annual audit as required by law.		
TOTAL AUDIT	21,000	17,500
VII. MUNICIPAL RETIREMENT	<u>APPROPRIATE</u>	<u>BUDGET</u>
Contribution for Illinois Municipal Retirement Fund		
TOTAL MUNICIPAL RETIREMENT	436,850	364,042
VIII. SOCIAL SECURITY	<u>APPROPRIATE</u>	<u>BUDGET</u>
Contribution for Social Security		
TOTAL SOCIAL SECURITY	552,717	460,597
IX. POLICE	<u>APPROPRIATE</u>	<u>BUDGET</u>
Salaries, Wages and Benefits	20,609	17,174
Contracted Services	64,440	53,700
Operating Supplies and Expenses	29,820	24,850
TOTAL POLICE FUND	114,869	95,724
X. SPECIAL RECREATION	<u>APPROPRIATE</u>	<u>BUDGET</u>
Special Recreation Association of Central Lake County	396,600	330,500
Salaries, Wages and Benefits	43,193	35,994
ADA Improvements	525,600	438,000
ADA Programming	62,386	51,988
TOTAL SPECIAL RECREATION FUND	1,027,779	856,482
XI. MUSEUM	<u>APPROPRIATE</u>	<u>BUDGET</u>
Contracted Services	5,315	4,429
Operating Supplies	18,965	15,804
Building Improvements	0	0
TOTAL MUSEUM FUND	24,280	20,233

<u>SUMMARY</u>	<u>APPROPRIATE</u>	<u>BUDGET</u>
I. General - Corporate Fund	6,498,528	5,415,440
II. Recreation Program Fund	7,501,102	6,250,918
III. Debt Service Fund	623,490	519,575
IV. Capital Improvement Fund	3,173,814	2,644,845
V. Liability Insurance & Risk Management	290,166	241,805
VI. Audit	21,000	17,500
VII. Municipal Retirement	436,850	364,042
VIII. Social Security	552,717	460,597
IX. Police	114,869	95,724
X. Special Recreation	1,027,779	856,482
XI. Museum	24,280	20,233
TOTAL ALL FUNDS	20,264,594	16,887,162

Each of said sums of money and the aggregate thereof are deemed necessary by this Board to defray the necessary expenses and liabilities of this District during the fiscal year beginning January 1, 2024 and ending December 31, 2024 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended December 31, 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.

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 any fiscal year.

Any funds on hand at the end of the fiscal year that are not pledged for or allocated to a particular purpose may be transferred to a capital improvement fund and accumulated therein, provided the total amount accumulated in the fund may not exceed 1.5% of the aggregate assessed valuation of all taxable property in the park district.

Section 3:

(a) An estimate of the cash on hand at the beginning of the fiscal year is expected to be \$5,137,264

(b) An estimate of cash expected to be received during the fiscal year from all sources is \$16,192,253

(c) An estimate of the expenditures expected for the fiscal year is \$16,887,162

(d) An estimate of cash expected to be on hand at the end of the fiscal year is \$4,442,355

(e) An estimate of taxes expected to be received during the fiscal year is \$5,769,387

Section 4:

The receipts and revenues of Mundelein Park & Recreation 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 and parts of ordinances in conflict or inconsistent with any of the provisions of the Ordinance are hereby repealed, and this Ordinance shall be in full force and effect from and after its passage and approval.

PASSED: _____ , 2024

APPROVED: _____ , 2024

President

Secretary

CERTIFICATE OF ESTIMATE
OF REVENUE
FISCAL YEAR January 1, 2024 - December 31, 2024

I, Bob Knudson, do hereby certify that I am the duly qualified Treasurer of the Mundelein Park & Recreation District and the chief fiscal 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 January 1, 2024 and ending on December 31, 2024 are estimated to be as follows:

ESTIMATE OF REVENUE

<u>SOURCE</u>	<u>TOTAL</u>
Tax Revenue	5,769,387
Daily Fees	1,646,657
Memberships	887,097
Charges for Goods/Services	1,269,686
Charges for Programs	3,129,396
Contributions and Donations	2,221,630
Other Income	185,400
Interfund Transfers	1,083,000
TOTALS	16,192,253

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Mundelein Park & Recreation District this 26th day of February, 2024.

Treasurer

(SEAL)

CERTIFICATE

The Undersigned, Treasurer of the Mundelein Park & Recreation District, hereby certifies that I am the chief fiscal officer of the Mundelein Park & Recreation District, and as such officer, I hereby certify that the estimate of cash receipts of the 2024 Budget and Appropriation Ordinance, a copy of which is appended hereto, is a fair and accurate estimate of revenues to be anticipated in the following fiscal year.

Date: _____

Treasurer

MUNDELEIN PARK & RECREATION DISTRICT