

Ordinance # 25-004
TENTATIVE
ANNUAL BUDGET AND APPROPRIATION ORDINANCE
SKOKIE PARK DISTRICT
SKOKIE, COOK COUNTY, ILLINOIS
FOR THE FISCAL YEAR BEGINNING MAY 1, 2025
AND ENDING APRIL 30, 2026

WHEREAS, the Board of Park Commissioners of the Skokie Park District, County of Cook, State of Illinois, caused to be prepared in tentative form, a Budget and Appropriation Ordinance, and the Secretary of the Board has made the same conveniently available to public inspection for at least thirty (30) days prior to the final action thereon; and

WHEREAS, a public hearing was held as to such Budget and Appropriation Ordinance on the 22nd day of April 2025 and notice of said hearing was given at least one (1) week prior thereto as required by law.

NOW THEREFORE, BE IT ORDAINED by the Board of Park Commissioners of the Skokie Park District, as follows:

Section 1: That the fiscal year of the Park District is hereby fixed and declared to begin May 1, 2025 and ending April 30, 2026.

Section 2: That the following budget containing an estimate of expenditures from each Fund, is hereby adopted as the Budget and Appropriations of the Skokie Park District for the said fiscal year, and the following sums of money:

<u>FUND</u>	<u>TOTAL EXPENDITURES</u>
Corporate.....	\$5,170,165
Building Improvement Fund.....	3,631,000
Vehicle/Machinery Replacement Fund.....	397,000
Recreation.....	17,771,623
Recreation for the Handicapped.....	1,020,940
Museum Fund.....	1,326,674
Illinois Municipal Retirement Fund.....	442,819
Insurance Protection.....	618,248
Social Security.....	1,081,775
Audit Fund.....	48,000
General Obligation Bond Retirement.....	<u>5,864,013</u>

APPROPRIATION GRAND TOTAL..... \$37,372,257

or as much thereof as may be authorized by law, are hereby appropriated for the purposes of the Skokie Park District, as hereinafter specified for said fiscal year.

PART I
ESTIMATED REVENUES AVAILABLE
BY SOURCES

Estimated Cash and Investments on hand May 1, 2025.	\$ 12,366,002
General Taxes.....	13,405,754
Personal Property Replacement Tax.....	400,000
Interest on Investments.....	302,268
Recreation Registration and other Receipts.....	15,745,344
Transfers\Grants\Bond Proceeds.....	6,995,825
Sale of Property	9,000
Miscellaneous/Other.....	<u>503,831</u>
Estimated Revenues Available.....	49,728,024
Less Estimated Expenditures.....	<u>37,372,257</u>
Estimated Ending Cash Balance on April 30, 2026....	<u>\$12,355,767</u>

PART II
ESTIMATED EXPENDITURES
GENERAL CORPORATE FUND

Salaries:

1. Supervisors.....	\$ 606,752
2. Maintenance.....	1,155,999
3. Office Staff.....	1,231,079
4. Administrative.....	404,061
5. Leaders	<u>8,400</u>

TOTAL..... 3,406,291

Services:

1. Facility and Equipment Repair & Operation.....	\$282,539
2. Printing, Postage and Advertising.....	42,056
3. Subscriptions and Dues.....	34,712

4. Professional and Contractual Services.....	784,720
5. Equipment Rental.....	3,800
6. Transfers/Allocations.....	<u>(1,586,260)</u>
TOTAL.....	<u>\$ (438,433)</u>

Utilities:

1. Electricity.....	\$ 47,243
2. Water.....	37,614
3. Gas.....	16,893
4. Communications.....	86,304
5. Security Alarm Service.....	<u>1,400</u>
TOTAL.....	<u>\$ 189,454</u>

Supplies:

1. Office Supplies.....	\$ 38,000
2. Maintenance Supplies.....	59,517
3. Landscaping Supplies.....	142,475
4. Program Supplies.....	<u>3,800</u>
Total	<u>\$243,792</u>

General Government:

1. General Administrative.....	\$707,813
2. Employees Benefits Insurance.....	465,248
3. Interest Expense (ARS)	455,000
4. Transfers	<u>141,000</u>
TOTAL.....	<u>\$ 1,769,061</u>

CORPORATE FUND.....	<u>\$5,170,165</u>
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BUILDING IMPROVEMENT FUND

1. Capital Expenditures.....	\$3,023,000
2. Contractual Services	210,000
3. Transfers	<u>398,000</u>
TOTAL BUILDING IMPROVEMENT FUND	<u>\$3,631,000</u>

VEHICLE MACHINERY REPLACEMENT FUND

1. Capital Expenditures.....	<u>\$397,000</u>
TOTAL VEHICLE MACHINERY REPLACEMENT FUND.....	<u>\$397,000</u>

RECREATION FUND

Salaries:

1. Program Supervisors.....	\$2,400,514
2. Program Instructors.....	2,171,938
3. Program Leaders.....	1,838,177
4. Attendants & Guards.....	982,883
5. Maintenance.....	1,122,805
6. Office Staff.....	488,641
7. Administrative.....	<u>684,220</u>
TOTAL.....	<u>\$9,689,178</u>

Services:

1. Facility and Equipment Repair & Operation.....	\$395,836
2. Printing, Postage and Advertising.....	132,932
3. Subscriptions and Dues.....	41,852
4. Professional and Contractual Services.....	1,360,798
5. Facility & Equipment Rental.....	72,890
6. Allocations/Transfers.....	1,488,260
7. Transportation and Admissions.....	<u>344,518</u>
TOTAL.....	<u>\$3,837,086</u>

Utilities:

1. Electricity.....	\$487,873
2. Water.....	179,248
3. Gas.....	166,264
4. Communications.....	71,772

5. Security Alarm Service.....	26,392
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TOTAL.....	\$931,549
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Supplies:

1. Program Supplies.....	\$ 848,222
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2. Maintenance Supplies.....	147,372
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3. Landscaping Supplies.....	67,395
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4. Program Awards.....	28,785
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5. Office Supplies.....	12,363
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6. Concession Supplies.....	95,459
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TOTAL.....	\$1,199,596
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General Government:

1. General Administrative.....	\$ 49,730
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2. Employees Medical Insurance.....	632,492
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3. Principal & Interest Skatium Bonds.....	292,992
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4. Capital Expenditures.....	1,139,000
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TOTAL.....	\$2,114,214
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TOTAL RECREATION FUND.....	17,771,623
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RECREATION FOR THE HANDICAPPED FUND

1. Shared costs of Special Recreation Association...	\$ 498,718
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2. ADA Compliance Instructors.....	287,222
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3. ADA Programs.....	235,000
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TOTAL FOR THE RECREATION FOR THE HANDICAPPED FUND	\$1,020,940
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MUSEUM FUND

Salaries:

1. Program Supervisors.....	\$304,767
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2. Program Instructors.....	216,121
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3. Program Leaders.....	155,978
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4. Attendants and Guards.....	32,880
5. Maintenance.....	78,935
6. Office Staff.....	<u>147,647</u>
TOTAL.....	<u>\$ 936,328</u>

Services:

1. Facility and Equipment Repair & Operation.....	\$ 27,956
2. Printing, Postage and Advertising.....	450
3. Subscriptions and Dues.....	1,791
4. Professional and Contractual Services.....	26,202
5. Equipment Rental	9,108
6. Transportation and Admissions	36,834
7. Transfers and Allocations	<u>106,996</u>
TOTAL.....	<u>\$209,337</u>

Utilities:

1. Electricity.....	\$ 5,447
2. Water.....	1,976
3. Gas.....	9,910
4. Communications.....	6,732
5. Security Alarm Service.....	<u>5,299</u>
TOTAL.....	<u>\$29,364</u>

Supplies:

1. Program Supplies.....	\$ 36,316
2. Maintenance Supplies.....	6,917
3. Office Supplies.....	700
4. Landscaping.....	2,350
5. Concession Supplies.....	<u>1,260</u>
TOTAL.....	<u>\$ 47,543</u>

General Government:

1. General Administrative.....	\$ 5,310
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2. Employees Medical Insurance.....	98,792
TOTAL.....	104,102
TOTAL MUSEUM FUND.....	\$1,326,674

ILLINOIS MUNICIPAL RETIREMENT FUND

1. Contributions to Employee Pensions.....	\$ 442,819
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INSURANCE PROTECTION

1.Salary & Wages Supervisor.	\$ 76,960
2.Salary & Wages Instructors	1,500
3.General Administrative.....	9,472
4.Safety Programs.....	124,796
3. Illinois Unemployment Compensation Insurance.....	8,500
4. Liability Insurance.....	397,020
TOTAL INSURANCE PROTECTION FUND.....	\$ 618,248

SOCIAL SECURITY FUND

1. Social Security.....	1,081,775
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AUDIT FUND

1. Annual Audit Services.....	\$ 48,000
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GENERAL OBLIGATION BOND RETIREMENT FUND

1. Principal and Interest on Bonds Issues May 1, 2007 Series 2007B CABS.....	\$2,300,000
2. Principal and Interest on 2022A Limited Tax Bonds Issued April 2022 Series 2022A.....	\$ 596,836
3. Principal & Interest on Series 2024	\$2,730,777
4. Paying Agent Fees/Professional Fees.....	36,400
5. Transfers Out.....	\$ 200,000
TOTAL GENERAL OBLIGATION BOND RETIREMENT FUND....	\$5,864,013

Section 3 That the several sums hereinbefore mentioned, the aggregate amount of which is \$37,372,257 are hereby appropriated as proportionate fractional

parts of said amount of \$37,372,257. That all of the unexpended balances of any item or items of any general appropriation made in this Ordinance be expended in making up any insufficiency in any item or items in the same general appropriation made by this Ordinance, in accordance with applicable law.

Section 4: That all unexpended balances from appropriations of previous years are hereby re-appropriated for the same or similar purposes.

Section 5: That the invalidity of any portion of this Ordinance, or any of the items thereof, shall not render invalid any other portion or item thereof which can be given effect without the invalid part.

Section 6: That this Ordinance shall be in full force and effect after its passage and approval according to law.

PASSED THIS 17th day of June 2025

Ayes: Commissioners _____

Nays: Commissioners _____

Absent: Commissioners _____

APPROVED on this 17th day.

Of June, A.D., 2025

Susan Aberman
President Board of Park Commissioners
Skokie Park District
Cook County, Illinois

ATTESTED and filed in my office this.

17th day of June, A.D., 2025

Michelle J. Tuft
Secretary, Skokie Park District

(District Seal)

CERTIFICATE OF TREASURER/CHIEF FISCAL OFFICER

I, William G. Schmidt, do hereby certify that I am duly appointed and acting Treasurer of the Board of Park Commissioners of the Skokie Park District, Cook County, Illinois and that as such Treasurer I am the Chief Fiscal Officer of the corporate authority of said Park District.

I, do further certify that the annexed copy of the Annual Budget and Appropriation Ordinance of the Skokie Park District for the fiscal year beginning May 1, 2025, and ending April 30, 2026 is a full, true, complete, correct, and compared copy of said ordinance as duly adopted by the Board of Park Commissioners of said Park District on June 17, 2025. Within such ordinance, I do certify that the estimated revenues by source anticipated to be received is true and correct.

IN WITNESS WHEREOF, I have signed my name in my official capacity as the Treasurer and Chief Fiscal Officer of the Board of Park Commissioners of the Skokie Park District at Skokie, Illinois on the 17th day of June 2025.

William G. Schmidt, Treasurer
Skokie Park District

ATTEST:

Michelle J. Tuft, Secretary

(District Seal)

CERTIFICATION

I, Michelle J. Tuft, hereby certify that I am the duly appointed Secretary of the Board of Park Commissioners of the Skokie Park District, Cook County, Illinois, and that as such I am the keeper of the ordinances, resolutions and minutes of the Board of Park Commissioners of said Park District and the Park District seal.

I hereby further certify that attached hereto is a true and complete copy of the Annual Budget and Appropriation Ordinance of the Skokie Park District for the fiscal year beginning May 1, 2025, and ending April 30, 2026 duly adopted by the Board of Park Commissioners at a regular meeting held on June 17, 2025.

Michelle J. Tuft, Secretary
Skokie Park District

(District Seal)