

**ORDINANCE NO. 2025-03-24-01**

**AN ORDINANCE PROVIDING FOR A BUDGET AND APPROPRIATION FOR CORPORATE AND OTHER PURPOSES FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2025 AND ENDING DECEMBER 31, 2025 FOR THE JUSTICE PARK DISTRICT, COOK COUNTY, ILLINOIS**

WHEREAS, a copy of this ordinance, in its tentative form, was made available for public inspection more than 30 days prior to passage thereof; and

WHEREAS, after public notice having been published in a newspaper at least seven days prior to March 24, 2025, and a public hearing being held on such date; and

WHEREAS, the budget and appropriation as filed, after public hearing, was approved and adopted by the Board of Park Commissioners;

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

**Section 1**

That the cash estimates of the anticipated receipts and expenditures of the budget for the fiscal year beginning January 1, 2025, and ending December 31, 2025 are as follows:

**ESTIMATE OF CASH ON HAND, RECEIPTS AND EXPENDITURES**

## ESTIMATE OF CASH RECEIPTS AND EXPENDITURES

	GENERAL CORPORATE AND SPECIAL FUNDS	CAPITAL PROJECTS		TOTAL
CASH ON HAND BEGIN-				
NING FISCAL YEAR				
January 1, 2025	\$ 187,384	\$ 13,007		\$ 200,391
ESTIMATE OF CASH EXPECTED TO BE RECEIVED:				
REAL ESTATE TAXES	\$ 258,000	\$ -		\$ 258,000
GRANT REIMBURSEMENTS	\$ -			\$ -
REPLACEMENT TAXES				\$ -
INTEREST EARNED	\$ -			\$ -
FEES BONDS & OTHER SOURCES	\$ 66,515			\$ 66,515
	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>
TOTAL ANTICIPATED REVENUES	\$ 324,515	\$ -		\$ 324,515
TOTAL FUNDS AVAILABLE	\$ 511,899	\$ 13,007		\$ 524,906
ESTIMATE OF EXPENDITURES CONTEMPLATED	\$ 319,803	\$ 10,821		\$ 330,624
ESTIMATE OF EXPECTED CASH ON HAND AT END OF FISCAL YEAR ENDED	<u>\$ 192,096</u>	<u>\$ 2,186</u>		<u>\$ 194,282</u>
December 31, 2025				

## **Section 2**

That the following sums, or as much thereof as may be authorized by law, are deemed necessary to defray all necessary expenses and liabilities of such District, and the said sums being enumerated under the column headed "Budget" are hereby budgeted for the fiscal year beginning January 1, 2025 and ending December 31, 2025, and the sums enumerated under the column headed "Appropriation" be and the same are hereby appropriated for the fiscal year beginning January 1, 2025 and ending December 31, 2025:

### **BUDGET AND APPROPRIATION**

TENTATIVE FORM

**GENERAL CORPORATE FUND**

	<b>BUDGET</b>	<b>APPROPRIATION</b>	<b>ESTIMATED AMOUNT TO BE LEVIED</b>
<b>ARTICLE I</b>			
<b>GENERAL ADMINISTRATIVE EXPENSES</b>			
Park Director's Salary	31,466	40,906	31,400
Payroll Service	700	910	0
Accounting Fees	19,200	24,960	19,200
Bank/Overdraft Fees	520	676	0
Credit Card Fees	2,200	2,860	2,000
Legal Fees + Notices	20,000	26,000	20,000
Time Clock Monthly Fee	180	234	0
Advertising/Subscriptions	5,250	6,825	5,200
Employee/Board Expenses/Management Fee	1,000	1,300	100
Information Technology	11,000	14,300	11,500
<b>TOTAL ARTICLE I</b>			
<b>GENERAL ADMINISTRATIVE EXPENSES</b>	<b>91,516</b>	<b>118,971</b>	<b>89,400</b>
<b>ARTICLE II</b>			
<b>COSTS OF OPERATION</b>			
Maintenance Laborer Salaries	49,953	64,939	49,000
Office Supplies	1,000	1,300	1,000
Postage	200	260	0
Holiday Celebration	300	390	100
U.S. Flag	300	390	0
Portable Toilets	3,000	3,900	3,000
Vehicle Maintenance	2,000	2,600	2,000
Miscellaneous	0	0	0
Electricity for Park	6,000	7,800	6,000
Telephone Service	4,700	6,110	4,000
Heating (Natural Gas)	2,600	3,380	2,500
Photocopy Machine Lease	3,180	4,134	3,000
Fuel (Auto Gas)	800	1,040	700
Water	750	975	700
Garbage	1,700	2,210	1,200
Sewer	750	975	700
Fire Alarm	1,000	1,300	1,000
Uniforms	300	390	0
Wages	41,640	54,132	41,000
Penalties/Fines	300	390	0
Sick Pay	0	0	0
Landscaping	30,000	39,000	15,000
Health Insurance PDRMA	0	0	0
Conference and Dues	900	1,170	0
Travel	0	0	0
Maintenance of Building	4,150	5,395	4,100
Maintenance of Park	5,100	6,630	1,700
Building Supplies	2,500	3,250	2,500
First Aid Supplies	65	85	0
<b>TOTAL ARTICLE II</b>			
<b>COSTS OF OPERATION</b>	<b>163,188</b>	<b>212,145</b>	<b>139,200</b>

**SPECIAL TAX FUNDS**

	<b>BUDGET</b>	<b>APPROPRIATION</b>	<b>ESTIMATED AMOUNT TO BE LEVIED</b>
<b>ARTICLE III</b>			
<b>RECREATION FUND</b>			
Recreation Staff	0	0	0
Printing	0	0	0
Postage	0	0	0
Contracted Instructors	15,000	19,500	15,000
Program Advertising	100	130	100
Program Supplies	1,500	1,950	1,900
Special Events	2,000	2,600	2,600
Sponsored Events	5,400	7,020	7,000
Other Recreational Expenses	0	0	0
Holiday/Senior Events	0	0	0
Summer Camp	4,000	5,200	3,200
Concession Products	2,500	3,250	3,200
Program Refunds	0	0	0
<b>TOTAL ARTICLE III - RECREATION FUND</b>	<b>30,500</b>	<b>39,650</b>	<b>33,000</b>
<b>ARTICLE IV</b>			
<b>GENERAL OVERHEAD</b>			
Audit	9,500	12,350	6,400
Insurance and Other Costs under Local Governmental & Governmental Employees Tort Immunity Act	8,986	11,682	2,700
Illinois Municipal Retirement Fund	5,269	6,850	0
Social Security	9,844	12,797	2,000
<b>TOTAL ARTICLE IV GENERAL OVERHEAD</b>	<b>33,599</b>	<b>43,679</b>	<b>11,100</b>
<b>ARTICLE V</b>			
<b>SPECIAL RECREATION</b>	1,000	450	100
<b>TOTAL ARTICLE V - SPECIAL RECREATION</b>	<b>1,000</b>	<b>450</b>	<b>100</b>

**CAPITAL PROJECTS (FOR INFORMATIONAL PURPOSES)**

	<b>BUDGET</b>	<b>APPROPRIATION</b>	<b>ESTIMATED AMOUNT TO BE LEVIED</b>
<b>ARTICLE VI - CAPITAL PROJECTS</b>			
Signs	1,000	1,300	0
Landscaping	0	0	0
Technical Upgrade	0	0	0
Projects/Improvements	9,821	12,768	0
Park and Field Maintenance	0	0	0
Equipment and Park Maintenance	0	0	0
<b>TOTAL ARTICLE VI - CAPITAL PROJECTS</b>	<hr/> 10,821	<hr/> 14,068	<hr/> 0

## SUMMARY

	BUDGET	APPROPRIATION	ESTIMATED AMOUNT TO BE LEVIED
<b>GENERAL CORPORATE FUND</b>			
ARTICLE I - GENERAL ADMINISTRATIVE EXPENSES	91,516	118,971	89,400
ARTICLE II - COSTS OF OPERATION	163,188	212,145	139,200
<b>TOTAL GENERAL CORPORATE FUND</b>	<b>254,704</b>	<b>331,116</b>	<b>228,600</b>
<b>SPECIAL TAX FUNDS</b>			
ARTICLE III - RECREATION FUND	30,500	39,650	33,000
<b>ARTICLE IV - GENERAL OVERHEAD</b>			
Audit	9,500	12,350	6,400
Insurance and Other Costs under Local Governmental & Governmental Liability Insurance - Employees Tort Immunity Act	8,986	11,682	2,700
Illinois Municipal Retirement Fund	5,269	6,850	0
Social Security	9,844	12,797	2,000
<b>ARTICLE V - SPECIAL RECREATION</b>	<b>1,000</b>	<b>450</b>	<b>100</b>
<b>ARTICLE VI - CAPITAL PROJECTS</b>	<b>10,821</b>	<b>14,068</b>	<b>0</b>
<b>TOTAL AMOUNT BUDGETED</b>	<b>330,624</b>		
<b>TOTAL AMOUNT APPROPRIATED</b>		<b>428,962</b>	
<b>TOTAL AMOUNT TO BE LEVIED</b>			<b>272,800</b>

**Section 3**

The Board of Park Commissioners has determined that the amount of money exclusive of election costs and bonds estimated to be necessary to be raised by taxation for the fiscal year beginning January 1, 2025 and ending December 31, 2025 upon the taxable property in the Justice Park District is set forth under "Estimated Amount to be Levied", and the exact levy will be set forth in the tax levy ordinance.

**Section 4**

That all of the unexpended balance of any item or items of any appropriation in the ordinance be expended in making up the insufficiency in any item or items in the same budget and appropriation and for the same purpose or in any like budget and appropriation made in this ordinance. All unexpired appropriations are continued for the purpose for which they were appropriated and levied. All amounts previously levied and collected or herein levied and collected for building improvements under former Article III have been accumulated in a special fund until needed for that purpose. All Capital Improvements and Capital Expenditures are payable from bond funds previously appropriated. All amounts budgeted and appropriated and not levied are payable from other sources.

**Section 5**

That all ordinances or resolutions in conflict herewith are hereby repealed.

**Section 6**

That this ordinance shall be in full force and effect from and after its passage and approval thereof as provided by law.

This ordinance was passed by the Board of Park Commissioners and filed for record in my office the 24<sup>th</sup> day of March 2025.

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Secretary

APPROVED by me this  
24<sup>th</sup> day of March 2025.

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President