

**Elmhurst Park District
TENTATIVE ORDINANCE O-XX-25**

AN ORDINANCE MAKING A COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS NECESSARY TO DEFRAY ALL NECESSARY EXPENSES AND LIABILITIES OF THE ELMHURST PARK DISTRICT, COOK AND DUPAGE COUNTIES, ILLINOIS, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2026, AND ENDING DECEMBER 31, 2026, 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, Cook and DuPage 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, Cook and DuPage Counties, Illinois, as follows:

Section 1: A sum of money in the total amount of ninety million six hundred fifty-four thousand nine hundred seventy-three dollars (\$90,654,973) 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 one hundred eight million seven hundred eighty-five thousand nine hundred sixty-eight dollars (\$108,785,968) 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, 2026 and ending December 31, 2026.

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

General Fund Expenditures	Budgeted 2026	Appropriated 2026
Salaries & Wages	\$2,520,419	\$3,024,503
Services	1,716,162	2,059,394
Repairs	44,750	53,700
Supplies	543,461	652,153
Capital Improvements	1,927,207	2,312,648
	\$6,751,999	\$8,102,399

IMRF Fund Expenditures	Budgeted 2026	Appropriated 2026
IMRF Contributions	425,094	510,113
	\$425,094	\$510,113

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FICA Fund Expenditures	Budgeted 2026	Appropriated 2026
FICA Contributions	853,673	1,024,408
	<u>\$853,673</u>	<u>\$1,024,408</u>
Liability Fund Expenditures	Budgeted 2026	Appropriated 2026
Salaries & Wages	50,476	60,571
Insurance and Risk Management Services	392,792	471,350
	<u>\$443,268</u>	<u>\$531,922</u>
Audit Fund Expenditures	Budgeted 2026	Appropriated 2026
Salaries & Wages	30,282	36,338
Auditing Services	32,649	39,179
	<u>\$62,931</u>	<u>\$75,517</u>
Recreation Fund Expenditures	Budgeted 2026	Appropriated 2026
Salaries & Wages	8,008,794	9,610,553
Services	3,493,085	4,191,702
Repairs	225,343	270,412
Supplies	687,021	824,425
Capital Improvements	2,617,189	3,140,627
	<u>\$15,031,432</u>	<u>\$18,037,718</u>
Special Recreation Fund Expenditures	Budgeted 2026	Appropriated 2026
Salaries & Wages	238,045	285,654
Joint Recreation Programs for People with Disabilities	252,569	303,083
Supplies	600	720
Capital Improvements	707,500	849,000
	<u>\$1,198,714</u>	<u>\$1,438,457</u>
Museum Fund Expenditures	Budgeted 2026	Appropriated 2026
Salaries & Wages	206,636	247,963
Services	113,172	135,807
Repairs	12,000	14,400
Supplies	50,160	60,192
Capital Improvements	25,000	30,000
	<u>\$406,968</u>	<u>\$488,362</u>

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Golf Fund Expenditures	Budgeted 2026	Appropriated 2026
Salaries & Wages	500,292	600,350
Services	331,990	398,388
Repairs	43,700	52,440
Supplies	213,301	255,961
Capital Improvements	321,700	386,040
Debt	100,000	120,000
	<u>\$1,510,983</u>	<u>\$1,813,180</u>
Capital Fund Expenditures	Budgeted 2026	Appropriated 2026
Capital Improvements	5,779,560	6,935,472
	<u>\$5,779,560</u>	<u>\$6,935,472</u>
Supplemental Referendum Activity Fund Expenditures	Budgeted 2026	Appropriated 2026
Salaries & Wages	162,733	195,280
Services	699,733	839,680
Repairs	8,000	9,600
	<u>\$870,466</u>	<u>\$1,044,559</u>
Paving & Lighting Fund Expenditures	Budgeted 2026	Appropriated 2026
Capital Improvements	448,040	537,648
	<u>\$448,040</u>	<u>\$537,648</u>
Referendum Fund Expenditures	Budgeted 2026	Appropriated 2026
Capital Improvements	49,295,250	59,154,300
	<u>\$49,295,250</u>	<u>\$59,154,300</u>
Debt Service Fund Expenditures	Budgeted 2026	Appropriated 2026
Services	10,000	12,000
G.O. Debt Certificates, Series 2012A	63,470	76,164
G.O. Ltd Tax Bond, Series 2017A	171,831	206,198
G.O. Alt Revenue Source Bond, Series 2019	282,800	339,360
G.O. Tax Bonds, Series 2025	5,843,513	7,012,215
G.O. Annual Rollover Bond Interest, Series 2026	9,817	11,780
Capital Improvements	1,195,164	1,434,197
	<u>\$7,576,595</u>	<u>\$9,091,914</u>

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Fund	Budgeted 2026	Appropriated 2026
General	\$6,751,999	\$8,102,399
IMRF	425,094	510,113
FICA	853,673	1,024,408
Liability	443,268	531,922
Audit	62,931	75,517
Recreation	15,031,432	18,037,718
SRA	1,198,714	1,438,457
Museum	406,968	488,362
Golf	1,510,983	1,813,180
Capital	5,779,560	6,935,472
Supplemental Referendum Activity	870,466	1,044,559
Paving & Lighting	448,040	537,648
Referendum	49,295,250	59,154,300
Debt	7,576,595	9,091,914
Total Expenses	<u>\$90,654,973</u>	<u>\$108,785,968</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 2026 and ending the 31st day of December 2026 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 \$102,253,411
- (b) Estimate of cash expected to be received during the fiscal year
 from all sources: \$31,619,188
- (c) Estimate of expenditures contemplated for the fiscal year: (\$90,654,973)
- (d) Estimated cash expected to be on hand at the end of the fiscal year: \$43,217,626

Section 4: All unexpended balances of the appropriations for the fiscal year ending the 31st day of December 2025 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.

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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, 2026, and ending December 31, 2026, or any other fiscal year.

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 Cook and DuPage 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 8th day of December 2025.

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, Cook and DuPage Counties, Illinois.

I **DO FURTHER** certify that the estimated revenues by source anticipated to be received by the Elmhurst Park District, Cook and DuPage Counties, Illinois for the fiscal year beginning on the 1st day of January 2026 and ending on the 31st day of December 2026 is as follows:

<u>SOURCE</u>	<u>AMOUNT</u>
Taxes	\$17,086,232
Interest	2,106,985
Grants and Donations	287,232
Program Fees/Revenues	11,012,306
Concession & Rental Revenues	<u>1,126,433</u>
TOTAL REVENUES	<u>\$31,619,188</u>

AND FURTHER CERTIFY that the estimate of revenues by source anticipated to be received by the Elmhurst Park District, Cook and DuPage Counties, Illinois for the fiscal year beginning on the 1st day of January 2026 and ending on the 31st day of December 2026 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 8th day of December 2025.

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, Cook and DuPage 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-XX-25 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, COOK AND DUPAGE COUNTIES, ILLINOIS, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2026, AND ENDING DECEMBER 31, 2026, 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 8th day of December 2025.

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 8th day of December 2025.

Secretary, Board of Park Commissioners
Elmhurst Park District

(S E A L)

State of Illinois)
)
County of DuPage)

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IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said Park District at Elmhurst, Illinois, this 8th day of December 2025.

Secretary, Board of Park Commissioners
Elmhurst Park District

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