Elmhurst Park District
TENTATIVE ORDINANCE O-XX-26

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, 2027, AND ENDING DECEMBER 31, 2027, 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 23rd day of November 2026, 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 eighty million eight hundred ninety-three thousand seven hundred eighteen dollars ($80,893,718) 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 ninety-seven million seventy-two thousand four hundred sixty-two dollars ($97,072,462) 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, 2027 and ending December 31, 2027.

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

General Fund Expenditures	Budgeted 2027	Appropriated 2027
Salaries & Wages	$2,677,775	$3,213,330
Services	1,896,168	2,275,402
Repairs	39,500	47,400
Supplies	584,811	701,773
	$5,198,254	$6,237,905

IMRF Fund Expenditures	Budgeted 2027	Appropriated 2027
IMRF Contributions	429,782	515,738
	$429,782	$515,738

FICA Fund Expenditures	Budgeted 2027	Appropriated 2027
FICA Contributions	924,857	1,109,828
	$924,857	$1,109,828

Liability Fund Expenditures	Budgeted 2027	Appropriated 2027
Salaries & Wages	63,567	76,280
Insurance and Risk Management Services	468,110	561,732
	$531,677	$638,012

Audit Fund Expenditures	Budgeted 2027	Appropriated 2027
Salaries & Wages	31,560	37,872
Auditing Services	32,625	39,150
	$64,185	$77,022

Recreation Fund Expenditures	Budgeted 2027	Appropriated 2027
Salaries & Wages	8,734,240	10,481,088
Services	3,894,910	4,673,892
Repairs	191,000	229,200
Supplies	777,036	932,443
	$13,597,186	$16,316,623

Special Recreation Fund Expenditures	Budgeted 2027	Appropriated 2027
Salaries & Wages	253,218	303,862
Joint Recreation Programs for People with Disabilities	269,505	323,406
Supplies	950	1,140
Capital Improvements	838,000	1,005,600
	$1,361,673	$1,634,008

Museum Fund Expenditures	Budgeted 2027	Appropriated 2027
Salaries & Wages	156,305	187,566
Services	87,684	105,221
Repairs	15,930	19,116
Supplies	52,160	62,592
Capital Improvements	32,000	38,400
	$344,079	$412,895

Golf Fund Expenditures	Budgeted 2027	Appropriated 2027
Salaries & Wages	528,543	634,252
Services	337,874	405,449
Repairs	41,750	50,100
Supplies	222,376	266,851
Capital Improvements	488,000	585,600
Debt	100,000	120,000
	$1,718,543	$2,062,252

Capital Fund Expenditures	Budgeted 2027	Appropriated 2027
Capital Improvements	4,238,001	5,085,601
	$4,238,001	$5,085,601

Supplemental Referendum Activity Fund Expenditures	Budgeted 2027	Appropriated 2027
Salaries & Wages	172,991	207,589
Services	677,892	813,470
Repairs	5,200	6,240
	$856,083	$1,027,300

Paving & Lighting Fund Expenditures	Budgeted 2027	Appropriated 2027
Capital Improvements	208,245	249,894
	$208,245	$249,894

Referendum Fund Expenditures	Budgeted 2027	Appropriated 2027
Capital Improvements	44,925,000	53,910,000
	$44,925,000	$53,910,000

Debt Service Fund Expenditures	Budgeted 2027	Appropriated 2027
Services	10,000	12,000
G.O. Debt Certificates, Series 2012A	62,425	74,910
G.O. Ltd Tax Bond, Series 2017A	173,231	207,878
G.O. Alt Revenue Source Bond, Series 2019	282,600	339,120
G.O. Tax Bonds, Series 2025	5,844,513	7,013,415
G.O. Annual Rollover Bond Interest, Series 2027	8,384	10,060
	$ 6,381,152	$ 7,657,383

Fund	Budgeted 2027	Appropriated 2027
General	$ 5,198,254	$ 6,237,905
IMRF	429,782	515,738
FICA	924,857	1,109,828
Liability	531,677	638,012
Audit	64,185	77,022
Recreation	13,597,186	16,316,623
SRA	1,361,673	1,634,008
Museum	344,079	412,895
Golf	1,718,543	2,062,252
Capital	4,238,001	5,085,601
Supplemental Referendum Activity	969,083	1,162,900
Paving & Lighting	208,245	249,894
Referendum	44,927,000	53,912,400
Debt	6,381,153	7,657,384
Total Expenses	**$ 80,893,718**	**$ 97,072,462**

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 2027 and ending the 31st day of December 2027 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:	$62,510,941
(b) Estimate of cash expected to be received during the fiscal year from all sources:	$33,088,475
(c) Estimate of expenditures contemplated for the fiscal year:	($77,897,224)
(d) Estimated cash expected to be on hand at the end of the fiscal year:	$17,702,192

Section 4: All unexpended balances of the appropriations for the fiscal year ending the 31st day of December 2026 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.

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, 2027, and ending December 31, 2027, 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 14th day of December 2026.

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 2027 and ending on the 31st day of December 2027 is as follows:

SOURCE	AMOUNT
Taxes	$17,580,290
Grants and Donations	547,771
Program Fees/Revenues	11,875,957
Concession & Rental Revenues	1,270,261
Interest	1,814,196
TOTAL REVENUES	**$33,088,475**

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 2027 and ending on the 31st day of December 2027 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 14th day of December 2026.

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-26 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, 2027, AND ENDING DECEMBER 31, 2027, 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 14th day of December 2026.

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 14th day of December 2026.

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Secretary, Board of Park Commissioners
Elmhurst Park District

(S E A L)

State of Illinois)
)
County of DuPage)

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_____
Secretary, Board of Park Commissioners
Elmhurst Park District

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