COUNTY CLERK'S STAMP

ORDINANCE NO. 26-1

ORDINANCE PROVIDING FOR BUDGET AND APPROPRIATIONS OF THE WOODRIDGE PARK DISTRICT, WILL AND DUPAGE COUNTIES, ILLINOIS, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2026, AND ENDING DECEMBER 31, 2026

Send to:
Woodridge Park District
2600 Center Drive
Woodridge, IL 60517

ORDINANCE NO. 26-1

ORDINANCE PROVIDING FOR BUDGET AND APPROPRIATIONS OF THE WOODRIDGE PARK DISTRICT, WILL AND DUPAGE COUNTIES, ILLINOIS, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026

WHEREAS, the Board of Park Commissioners of the Woodridge Park District, Will and DuPage Counties, Illinois, caused to be prepared in tentative form a Budget and the Secretary of this Board has made the same conveniently available to public inspection for at least thirty (30) days prior to final action thereon; and

WHEREAS, a public hearing was held as to such Budget on the 20th day of January 2026, and Notice of said hearing was given at least one (1) 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 Woodridge Park District, Will and DuPage Counties, Illinois, as follows:

Section 1: That the fiscal year of this Park District is hereby fixed to begin on January 1, 2026, and end on December 31, 2026.

Section 2: That the following Budget containing an estimate of the amount available and expenditures and the appropriations contained therein be and the same is hereby adopted as the Budget and Appropriations for this Park District for said fiscal year; and the following sums of money:

General Fund:	Appropriations
Corporate Fund (Sub fund of General Fund)	$ 4,549,917
Capital Replacement Fund (Sub fund of General Fund)	3,922,062
Capital Development Fund (Sub fund of General Fund)	3,531,662
Total General Fund	$ 12,003,641
Recreation Fund	5,782,385
Debt Service Fund	3,273,734
Public Liability Insurance Fund	154,130
Audit Fund	32,052
Social Security and Illinois Municipal Retirement Fund	503,739
Special Recreation Fund	506,586
Restricted Fund	108,000
Jubilee Fund	251,066
Aquatics Fund	2,036,328

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

Part I
Estimated Revenue Available

Item 1: Balance on hand January 1, 2026	$ 3,078,168
Item 2: Taxation-taxes to be received in the 2026 fiscal year from the levy of 2025 and prior years	$ 8,983,771
Item 3: Receipts from Park operations, bond proceeds, gifts, grants, program fees, donations, interest, fines, etc.	$ 8,073,397
TOTAL ESTIMATED AMOUNT AVAILABLE	**$20,135,336**

Section 3: That all unexpended balances of any item or items of any general appropriation in this Ordinance be expended in making up any insufficiency in any other item or items in the same general appropriation made by this Ordinance.

Section 4: The receipts and revenues of the Woodridge Park 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: That the invalidity of any item or Section of this Ordinance shall not affect the validity of the whole or any part thereof.

Section 6: That all ordinances or parts of ordinances conflicting with any provision of this Ordinance be and the same are hereby repealed.

Section 7: That the Secretary is hereby directed to file a certified copy of this Ordinance with the County Clerks of DuPage and Will Counties within the time specified by law.

Section 8: That this Ordinance shall be in full force and effect from and after passage, approval and publication as provided by law.

ADOPTED this 20th of January, 2026, pursuant to a roll call vote as follows:

AYES: MAHONEY, VENOUZIOU, PERRY, COLEMAN, COHEN

NAYS: NONE

ABSENT: NONE

APPROVED by the President and Board of Park Commissioners this 20th of January, 2026.

President

ATTEST:

Secretary

STATE OF ILLINOIS)
COUNTY OF W I LL) SS.
COUNTY OF DU PAGE)

SECRETARY'S CERTIFICATE

I, JACK MAHONEY, the duly qualified and acting Secretary of the Board of Park Commissioners of the Woodridge Park District, Will and DuPage Counties, Illinois, and the keeper of the records thereof, do hereby certify that attached hereto is a true and correct copy of an Ordinance entitled:

ORDINANCE NO. 26-1

ORDINANCE PROVIDING FOR BUDGET AND APPROPRIATIONS OF THE WOODRIDGE PARK DISTRICT, WILL AND DUPAGE COUNTIES, ILLINOIS, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026

adopted at a regular meeting of the said Board of Park Commissioners at which a quorum was present held pursuant to the Illinois Open Meetings Act on the 20th day of January 2026.

IN WITNESS WHEREOF, I have hereunto set my hand this 20th day of January, 2026.

Jack Mahoney
Secretary

[SEAL]

WOODRIDGE PARK DISTRICT
CORPORATE SEAL
OCTOBER 21, 1969
WOODRIDGE, ILLINOIS

STATE OF ILLINOIS)
COUNTY OF W I LL) SS.
COUNTY OF DU PAGE)

WOODRIDGE PARK DISTRICT, DUPAGE AND WILL COUNTIES, ILLINOIS CHIEF FISCAL OFFICER'S CERTIFICATE OF ESTIMATED REVENUES FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026

I, Sam Venouziou, do hereby certify that I am the regularly appointed, qualified and Treasurer of the Woodridge Park District, DuPage and Will Counties, Illinois, and as such I am the chief fiscal officer of said Park District.

I do further certify that the following is an estimate of revenues, by source, anticipated to be received by the Woodridge Park District in the following fiscal year, being the fiscal year January 1, 2026, to December 31, 2026:

	ESTIMATED REVENUE	**SOURCE**
1.	$ 3,078,168	Balance on hand January 1, 2026
2.	$ 8,983,771	Taxes to be received in 2026 fiscal year from levy of 2025 and prior years
3.	$ 8,073,397	Other receipts (interest, bond proceeds, fines, gifts, grants, etc.)
	$20,135,336	**Total estimated revenues anticipated to be received in the following fiscal year**

I do further certify that the above estimate of revenues anticipated to be received in the following fiscal year was made in full compliance with the provisions of Section 18-50 of Act 200 of Chapter 35 of Illinois Compiled Statutes (2010).

Treasurer,
WOODRIDGE PARK DISTRICT

	1/01/2026 - 12/31/2026 Budget	12/31/2026 Appropriation

Part II

General Fund

Estimated Expenditures Corporate Fund (Subfund of the General Fund)

Salaries & Wages	$ 1,841,866.00	$ 2,118,146.00
Total Salaries & Wages	1,841,866.00	2,118,146.00
General Expenses		
Employee Benefits	16,850.00	19,378.00
Background Checks / Physicals	4,500.00	5,175.00
Insurance - Hospital & Life	357,070.00	410,631.00
Unemployment Compensation	-	50,000.00
Dues and Subscriptions	15,054.00	17,312.00
Committee and Boards	1,500.00	1,725.00
Education and Training - Staff	34,072.00	39,183.00
Education and Training - Board	6,130.00	7,050.00
Publication - Legal	1,500.00	1,725.00
Printing	500.00	1,000.00
Postage	3,000.00	3,450.00
Transportation	900.00	1,035.00
Contractual Services	42,818.00	49,241.00
Corporate Fund Utilities	106,154.00	122,077.00
Internet Expense	22,500.00	25,875.00
Apparel	3,200.00	3,680.00
Legal	40,000.00	75,000.00
Professional Services - Planning	10,000.00	11,500.00
Maintenance Contracts/Permit Fees	70,334.00	80,884.00
Software Maintenance	41,430.00	47,645.00
Computer Services	16,000.00	18,400.00
Alarm Services/Testing	5,188.00	5,966.00
Active Fees	1,200.00	1,380.00
Uniforms	10,412.00	11,974.00
Environmental Management	156,550.00	180,033.00
Banking Fees	3,000.00	13,500.00
Professional / Community Relations	1,000.00	1,150.00
Staff Development	20,000.00	23,000.00
Employee Engagement Committee (EEC)	8,000.00	9,200.00
Other Expenses	100.00	10,000.00
Total General Expenses	998,962.00	1,248,169.00
Commodities and Supplies		
Office Supplies	8,500.00	9,775.00
Equipment and Supplies	1,500.00	1,725.00
Sustenance Supplies	3,000.00	3,450.00
Janitorial Supplies	1,000.00	1,150.00
Gasoline and Oil	52,610.00	65,763.00
Total Commodities & Supplies	66,610.00	81,863.00

Debt Service

	1/01/2026 - 12/31/2026 Budget	12/31/2026 Appropriation
Village of Woodridge Town Centre Debt Service	674,375.00	674,375.00
Total Debt Service	674,375.00	674,375.00
Capital Outlay		
New Equipment	9,000.00	20,000.00
Technology	5,000.00	15,000.00
Unplanned Crisis	18,338.00	75,000.00
Total Capital Outlay	32,338.00	110,000.00
Repairs & Maintenance		
Buildings	51,410.00	59,122.00
Parks	18,500.00	21,275.00
Fields	22,000.00	25,300.00
Maintenance Vehicle Service	10,500.00	12,075.00
Passenger Vehicle Service	6,500.00	7,475.00
Tractor & Mower Service	20,500.00	23,575.00
Mowing Accessories	4,800.00	5,520.00
Tractor Accessories	1,400.00	1,610.00
Vehicle Accessories	2,250.00	2,588.00
Maintenance Equipment	6,000.00	6,900.00
Park Fixtures	3,500.00	4,025.00
Hobson Splash Pad	6,735.00	7,745.00
Contingency	-	1,500.00
Total Repairs & Maintenance	154,095.00	178,710.00
Equipment & Supplies		
Park Cleanup	3,645.00	4,192.00
Fertilizer	2,420.00	2,783.00
Holiday Lights	11,000.00	12,650.00
Infield Mix	1,300.00	1,495.00
Trees and Shrubs	30,500.00	35,075.00
Black Dirt	1,600.00	1,840.00
Grass Seed	5,630.00	6,475.00
Turface	2,050.00	2,358.00
Paver Repair	1,500.00	1,725.00
Straw	300.00	345.00
Gravel	500.00	575.00
Park Furnishings	2,790.00	3,209.00
Light Repairs	9,450.00	10,868.00
Barrel Grinding	-	-
Tree Removal	20,000.00	26,000.00
Playground Parts	7,000.00	9,100.00
Sweeping	3,840.00	4,416.00
Wood Safety Surface	7,000.00	8,050.00
Salt	5,650.00	6,498.00
Other Equipment & Supplies	-	1,000.00
Total Equipment & Supplies	116,175.00	138,654.00
TOTAL CORPORATE FUND EXPENDITURES	**$ 3,884,421.00**	**$ 4,549,917.00**

	1/01/2026 - 12/31/2026 Budget	12/31/2026 Appropriation

The foregoing appropriations are appropriated from the General property tax for corporate purposes and estimated receipts from miscellaneous sources.

Estimated Expenditures - Capital Replacement Fund (Subfund of the General Fund)

Buildings, Sites and Equipment		
Administration/Community Center Building	$ 63,323.00	$ 94,985.00
Maintenance Building	5,940.00	8,910.00
Equipment	167,949.00	251,924.00
Vehicles	331,487.00	497,231.00
Park Sites	1,602,240.00	2,403,360.00
School Sites	111,328.00	166,992.00
Total Buildings, Sites & Equipment	2,282,267.00	3,423,402.00
Miscellaneous		
Asphalt Resealing/Resurfacing/Patching	$ 25,352.00	38,028.00
Concrete Repairs	10,000.00	15,000.00
Bleacher Replacement	2,278.00	3,417.00
Janeswood Small Bridge Replacement	45,000.00	67,500.00
Janeswood/Meadowview Path Resurface/Resealing	19,100.00	28,650.00
Future Scheduled Capital Projects	230,710.00	346,065.00
Total Miscellaneous	332,440.00	498,660.00
TOTAL CAPITAL REPLACEMENT FUND EXPENDITURES	**$ 2,614,707.00**	**$ 3,922,062.00**

The foregoing appropriations are appropriated from the General property tax for corporate purposes and estimated receipts from miscellaneous sources.

Estimated Expenditures - Capital Development Fund (Subfund of the General Fund)

Existing Parks & Facilities		
ARC Ropes Course Removal/Divider Curtain Purchase	30,000.00	45,000.00
Castaldo Park Design Improved Picnic Area	100,000.00	150,000.00
Facility Safety Improvements	6,000.00	9,000.00
Hawthorne Hill - Chip Pile Clean-up & Restoration	50,000.00	75,000.00
Hawthorne Hill - Maintenance & Monitoring	13,000.00	19,500.00
Jubilee Point Park - Challenge Course	375,000.00	562,500.00
Lightning Protection Systems	33,000.00	49,500.00
Mending Wall Park Drinking Fountain	25,000.00	37,500.00
Orchard Hill Park - Walking Pathways	150,000.00	225,000.00
Orchard Hill Park - Soccer Fields Lighting	350,000.00	525,000.00
Pick-up Truck (new)	50,000.00	75,000.00
Town Centre Phase 2 Development	1,061,065.00	1,591,598.00
Total	2,243,065.00	3,160,598.00
Miscellaneous Development		
Miscellaneous Projects	247,376.00	371,064.00
Total	247,376.00	371,064.00
TOTAL CAPITAL DEVELOPMENT FUND EXPENDITURES	**$ 2,490,441.00**	**$ 3,531,662.00**

	1/01/2026 - 12/31/2026 Budget	12/31/2026 Appropriation

The foregoing appropriations are appropriated from the General property tax for corporate purposes, Recreation Fund tax, Restricted Contributions Fund and estimated receipts from miscellaneous sources.

TOTAL GENERAL FUND EXPENDITURES	**$ 8,989,569.00**	**$ 12,003,641.00**

The foregoing appropriations are appropriated from the General property tax for corporate purposes, Recreation fund, Restricted Contributions fund and estimated receipts from miscellaneous sources.

PART III
Estimated Expenditures - Recreation Fund

Salaries & Wages	$ 2,237,328.00	$ 2,572,927.00
Total Salaries & Wages	2,237,328.00	2,572,927.00
General Expenses		
Illinois Municipal Retirement Fund	3,235.00	3,720.00
Social Security Payments	10,689.00	12,292.00
Employee Benefits	9,125.00	10,494.00
Background Checks/Physicals	1,490.00	1,714.00
Insurance - Hospital & Life	104,810.00	120,532.00
Unemployment Compensation	-	10,000.00
FCF Operations	11,832.00	13,607.00
Dues and Subscriptions	2,730.00	3,140.00
Education and Training - Staff	13,278.00	15,270.00
Education and Training - Board	6,130.00	10,000.00
Postage	100.00	115.00
Transportation	250.00	288.00
Contractual Services	28,096.00	32,310.00
Recreation Utilities	44,846.00	51,573.00
Internet Expense	11,364.00	13,069.00
Uniforms/Apparel	800.00	920.00
Volunteer Reception	6,000.00	6,900.00
Maintenance Contracts/Permit Fees	12,025.00	13,829.00
Software Maintenance	13,617.00	15,660.00
Computer Services	8,425.00	9,689.00
Alarm Services/Testing	4,060.00	4,669.00
Active Fees	38,000.00	43,700.00
Jubilee Underwriting	11,050.00	20,000.00
Contingency	-	10,000.00
Total General Expenses	341,952.00	423,491.00
Commodities and Supplies - Community Center		
Office Supplies	2,706.00	3,112.00
Equipment and Supplies - Recreation	16,000.00	18,400.00
Equipment and Supplies - Community Center	6,923.00	7,961.00
Janitorial Supplies	5,500.00	6,325.00
Special Event Supplies	10,000.00	11,500.00
Sustenance Supplies	2,000.00	2,300.00
Total Commodities & Supplies - Community Center	43,129.00	49,598.00

	1/01/2026 - 12/31/2026 Budget	12/31/2026 Appropriation
Repairs & Maintenance - Community Center	12,400.00	18,600.00
Total Repairs & Maintenance - Community Center	12,400.00	18,600.00
Capital Outlay - Community Center		
New Equipment	2,500.00	3,750.00
Technology	1,500.00	2,250.00
Total Capital Outlay - Community Center	4,000.00	6,000.00
General Expenses - Marketing		
Employee Benefits	5,850.00	6,728.00
Insurance - Hospital & Life	29,000.00	33,350.00
Dues and Subscriptions	11,810.00	13,582.00
Education and Training	7,795.00	8,964.00
Printing - Other	26,350.00	30,303.00
Transportation	-	50.00
Contractual Services	-	10,000.00
Apparel	1,800.00	2,070.00
Uniforms	350.00	403.00
Consulting	5,708.00	6,564.00
Distribution/Postage Other	23,450.00	26,968.00
Misc./Special Projects	9,620.00	11,063.00
Contingency	-	2,500.00
Total General Expenses - Marketing	121,733.00	152,545.00
Commodities - Marketing		
Office Supplies	3,340.00	3,841.00
Sustenance Supplies	1,000.00	1,150.00
Sponsor Engagement Expenses	1,500.00	1,725.00
Computer Equipment/Supplies	1,380.00	1,587.00
Total Commodities - Marketing	7,220.00	8,303.00
Program Expenses - Community Center		
Program Services	300,000.00	345,000.00
Referees and Umpires	40,000.00	46,000.00
Equipment and Supplies	15,000.00	17,250.00
Uniforms	29,000.00	33,350.00
Awards and Trophies	9,000.00	10,350.00
Special Events	2,500.00	2,875.00
Total Program Expenses - Community Center	395,500.00	454,825.00
Special Events		
Haunted Forest Walk	22,800.00	26,220.00
Autumn Opener	12,290.00	14,134.00
Motion Explosion	3,395.00	3,904.00
Concerts/Movies in the Park	12,100.00	13,915.00
Oktoberfest	58,200.00	66,930.00
Cabin Fever	5,900.00	6,785.00
Easter Event	1,500.00	1,725.00
Winterfest	10,000.00	11,500.00
Total Special Events	126,185.00	145,113.00

	1/01/2026 - 12/31/2026 Budget	12/31/2026 Appropriation
General Expenses - Athletic Recreation Center		
Illinois Municipal Retirement Fund	58,425.00	67,189.00
Social Security Payments	101,495.00	116,719.00
Employee Benefits	7,650.00	8,798.00
Background Checks/Physicals	2,828.00	3,252.00
Insurance - Hospital & Life	70,465.00	81,035.00
Unemployment Compensation	-	10,000.00
P&C Insurance	45,000.00	51,750.00
Dues and Subscriptions	824.00	948.00
Education and Training - Staff	6,800.00	7,820.00
Advertising	5,450.00	6,268.00
Postage	600.00	690.00
Transportation	40.00	46.00
Contractual Services	68,257.00	78,496.00
Recreation Utilities	149,523.00	171,951.00
Cable TV	9,000.00	10,350.00
Internet Expense	29,640.00	34,086.00
Apparel	1,000.00	1,150.00
Maintenance Contracts/Permit Fees	35,000.00	40,250.00
Software Maintenance	26,165.00	30,090.00
Computer Services	9,225.00	10,609.00
Alarm Services/Testing	-	1,000.00
Active Fees	117,860.00	135,539.00
Uniforms	1,500.00	1,725.00
Licensing and Fees	9,804.00	11,275.00
Contingency	-	500.00
Total General Expenses - Athletic Recreation Center	756,551.00	881,536.00
Commodities and Supplies - Athletic Recreation Center		
Concessions Supply	1,000.00	1,150.00
First Aid	200.00	230.00
Office Supplies	2,500.00	2,875.00
Merchandise and Supplies	4,000.00	4,600.00
Janitorial Supplies	9,000.00	10,350.00
Sustenance Supplies	900.00	1,035.00
Total Commodities and Supplies - Athletic Recreation Center	17,600.00	20,240.00
Repairs & Maintenance - Athletic Recreation Center	126,466.00	252,932.00
Total Repairs & Maintenance - Athletic Recreation Center	126,466.00	252,932.00
Capital Outlay - Athletic Recreation Center		
New Equipment	6,500.00	13,000.00
Technology	2,000.00	3,000.00
Unplanned Crisis	-	20,000.00
Total Capital Outlay - Athletic Recreation Center	8,500.00	36,000.00
Program Expenses - Athletic Recreation Center		
Program Services	200,000.00	230,000.00
Independent Contractors - Referees & Umpires	55,000.00	63,250.00

	1/01/2026 - 12/31/2026 Budget	12/31/2026 Appropriation
Equipment & Supplies	71,000.00	81,650.00
Program Uniforms	35,000.00	40,250.00
Awards & Trophies	15,000.00	17,250.00
Promotions	2,500.00	2,875.00
Total Program Expenses - Athletic Recreation Center	378,500.00	435,275.00
ARC Capital Fund Replacement		
Building and Equipment	189,578.00	246,451.00
Future Capital Replacement	60,422.00	78,549.00
Total ARC Capital Fund Replacement	250,000.00	325,000.00
TOTAL ATHLETIC RECREATION CENTER CAPITAL REPLACEMENT FUND EXPENDITURES	**$ 250,000.00**	**$ 325,000.00**
TOTAL RECREATION FUND EXPENDITURES	**$ 4,827,064.00**	**$ 5,782,385.00**

The foregoing appropriations are hereby appropriated from the proceeds of a Recreation Fund tax and estimated receipts from donations and miscellaneous sources.

PART IV
Estimated Expenditures - Debt Service Fund

General Expenses		
Bond Issuance Costs	$ 15,000.00	$ 17,250.00
Bond Fees	2,000.00	2,300.00
Contingency	75,385.00	86,693.00
Total General Expenses	92,385.00	106,243.00
Debt Service - Principal & Interest		
2014 ARC Debt Certificates	636,525.00	636,525.00
2020 Refunding Debt Certificates	380,258.00	380,258.00
2021 Refunding Debt Certificates	534,723.00	534,723.00
2026 GO Ltd Tax Bonds	1,615,985.00	1,615,985.00
Total Debt Service - Principal & Interest	3,167,491.00	3,167,491.00
TOTAL DEBT SERVICE FUND EXPENDITURES	**$ 3,259,876.00**	**$ 3,273,734.00**

The foregoing appropriations are appropriated from the General property tax for corporate purposes and estimated receipts from miscellaneous sources.

Part V
Estimated Expenditures - Public Liability Insurance

Contractual Services		
Insurance Premiums	120,000.00	144,000.00
Contingency	3,150.00	3,150.00
Total Contractual Services	123,150.00	147,150.00
Safety Committee Expenses		
Training Materials	100.00	115.00
Equipment	4,500.00	6,750.00
Safety Seminars	100.00	115.00

	1/01/2026 - 12/31/2026 Budget	12/31/2026 Appropriation
Total Safety Committee Expenses	4,700.00	6,980.00
TOTAL LIABILITY INSURANCE FUND EXPENDITURES	**$ 127,850.00**	**$ 154,130.00**

The foregoing appropriation is hereby appropriated from the proceeds of a special tax for public Liability Insurance purposes and estimated receipts from miscellaneous sources.

Part VI
Estimated Expenditures - Audit Fund

Audit Fee	$ 25,280.00	$ 29,072.00
Actuarial Services	2,600.00	2,600.00
Contingency Contractual	330.00	380.00
Total Audit Fund Expenses	28,210.00	32,052.00
TOTAL AUDIT FUND EXPENDITURES	**$ 28,210.00**	**$ 32,052.00**

The foregoing appropriation is hereby appropriated from the proceeds of a special tax for Audit expense purposes and estimated receipts from miscellaneous sources.

Part VII
Estimated Expenditures - Illinois Municipal Retirement Fund and Social Security

Personnel Services		
Illinois Municipal Retirement Fund	$ 220,821.00	$ 253,944.00
Social Security Payments	199,440.00	229,356.00
Total Personnel Services	420,261.00	483,300.00
General Expenses		
Contingency	20,439.00	20,439.00
Total General Expenses	20,439.00	20,439.00
TOTAL IMRF AND SOCIAL SECURITY FUND EXPENDITURES	**$ 440,700.00**	**$ 503,739.00**

The foregoing appropriation is hereby appropriated from the proceeds of a special tax for Illinois Municipal Retirement Fund and Social Security payment purposes and estimated receipts from miscellaneous sources.

Part VIII
Estimated Expenditures - Special Recreation Fund

Special Recreation Expense	$ 285,868.00	$ 300,161.00
ADA Development	144,500.00	166,175.00
Inclusion Services	35,000.00	40,250.00
Reserve	-	-
Total	465,368.00	506,586.00
TOTAL SPECIAL RECREATION FUND EXPENDITURES	**$ 465,368.00**	**$ 506,586.00**

The foregoing appropriation is hereby appropriated from the proceeds of a Special Recreation tax to pay the Park District's contribution toward joint recreational programs for the handicapped to include capital expenses and estimated receipts from

Part IX
Estimated Expenditures - Restricted Fund

	1/01/2026 - 12/31/2026 Budget	12/31/2026 Appropriation
Capital Outlay Restricted by Terms of Grants, Donations and Memorials	$ 108,000.00	$ 108,000.00
Total	108,000.00	108,000.00
TOTAL RESTRICTED FUND EXPENDITURES	**$ 108,000.00**	**$ 108,000.00**

The foregoing appropriation is hereby appropriated from funds received from donations, grants, and memorials and/or other miscellaneous sources.

PART X

Estimated Expenditures - Jubilee Fund

General Expenditures		
Staff Wages	$ 12,775.00	$ 14,691.00
Printing	4,500.00	5,625.00
Advertising	500.00	625.00
Postage	-	1,000.00
Contractual Services	11,000.00	13,750.00
Utilities	11,000.00	13,750.00
Office Supplies	300.00	375.00
Equipment and Supplies	6,000.00	7,500.00
Sales Tax	5,000.00	6,250.00
Contingency	-	1,000.00
Total	51,075.00	64,566.00
Event Expenditures		
Entertainment Contract	35,000.00	43,750.00
Children's Games	9,000.00	11,250.00
Bingo License	300.00	375.00
Carnival	59,700.00	74,625.00
Tents	8,500.00	10,625.00
Fishing Derby	1,300.00	1,625.00
Bags Tournament Prizes	300.00	375.00
Beer & Wine	14,000.00	17,500.00
Soda	600.00	750.00
Ice	2,500.00	3,125.00
Fireworks	8,000.00	10,000.00
Jubilee Ale Trail	8,500.00	10,625.00
Credit Card Fees	1,500.00	1,875.00
Total	149,200.00	186,500.00
TOTAL JUBILEE EXPENDITURES	**$ 200,275.00**	**$ 251,066.00**

The foregoing appropriation is hereby appropriated from the Recreation Fund tax and will be supplemented by the fees for services and/or other miscellaneous sources.

Part XI

Estimated Expenditures - Aquatics Fund (Special Revenue Fund)

Administration Department		
Salaries & Wages	$ 909,779.00	$ 1,046,246.00
Total	909,779.00	1,046,246.00

Benefits & Insurance

	1/01/2026 - 12/31/2026 Budget	12/31/2026 Appropriation
Illinois Municipal Retirement Fund	18,258.00	20,997.00
Social Security Payments	68,057.00	78,266.00
Background Checks/Physicals	6,200.00	7,130.00
Insurance - Hospital & Life	27,500.00	31,625.00
P&C Insurance	28,933.00	33,273.00
Total	148,948.00	171,291.00
General Expenses		
Dues and Subscriptions	5,500.00	6,325.00
Education and Training - Supervisor	3,000.00	3,450.00
Education and Training - Guards	7,050.00	8,108.00
Education and Training - Maintenance	2,550.00	2,933.00
Publications/Legal Notices	500.00	575.00
Printing	3,000.00	3,450.00
Advertising	5,000.00	5,750.00
Postage	3,500.00	4,025.00
Transportation	300.00	345.00
Contractual Services	11,081.00	12,743.00
Utilities	167,200.00	192,280.00
Internet	3,500.00	5,500.00
Uniforms	16,000.00	18,400.00
Sound System Services	150.00	173.00
Fire Protection	-	1,000.00
Software Maintenance	14,529.00	16,708.00
Computer Services	4,846.00	5,573.00
Security Service	2,500.00	2,875.00
Active Fees	55,500.00	69,375.00
Uniforms/Apparel	225.00	281.00
Total	305,931.00	359,869.00
Commodities and Supplies		
Concession Supplies	65,000.00	81,250.00
First Aid	1,750.00	2,013.00
Office Supplies	200.00	230.00
Merchandise	1,000.00	1,150.00
Birthday Party Supplies	750.00	863.00
Photo ID Supplies	2,000.00	2,300.00
Sustenance Supplies	2,000.00	2,300.00
Equipment and Supplies	5,000.00	5,750.00
Janitorial Supplies	5,000.00	5,750.00
Chemicals	55,000.00	82,500.00
Total	137,700.00	184,106.00
Maintenance and Repair		
Bath House	2,500.00	2,875.00
Pool Repairs	45,000.00	90,000.00
Equipment and Supplies	3,000.00	6,000.00
Landscape Maintenance	6,000.00	6,900.00
Grounds Maintenance	2,500.00	2,875.00
Pre-Season Maintenance	8,500.00	9,775.00

	1/01/2026 - 12/31/2026 Budget	12/31/2026 Appropriation
Total	67,500.00	118,425.00
Capital Outlay		
New Equipment	12,000.00	25,000.00
Operational Reserve	5,666.00	5,666.00
Technology	1,000.00	1,150.00
Total	18,666.00	31,816.00
Program Expenditures		
Equipment & Supplies	1,000.00	1,150.00
Special Events	2,000.00	2,300.00
Total	3,000.00	3,450.00
TOTAL ADMINISTRATION DEPARTMENT EXPENDITURES	**$ 1,591,524.00**	**$ 1,915,203.00**
Aquatics Capital Fund Replacement/Development Department		
Building and Equipment	96,900.00	121,125.00
Total	96,900.00	121,125.00
TOTAL AQUATIC CAPITAL REPLACEMENT FUND EXPENDITURES	**$ 96,900.00**	**$ 121,125.00**
TOTAL AQUATIC FUND EXPENDITURES	**$ 1,688,424.00**	**$ 2,036,328.00**

The foregoing appropriations are appropriated from the General property tax for corporate purposes, recreation fund and estimated receipts from miscellaneous sources.

XIII. SUMMARY OF EXPENDITURES

GOVERNMENTAL FUNDS		
Total Appropriation for General Fund:		
Total Appropriation for Corporate Fund (Subfund of the General Fund)	$ 3,884,421.00	$ 4,549,917.00
Total Appropriation for Capital Replacement Fund (Subfund of the Genral Fund)	2,614,707.00	3,922,062.00
Total Appropriation for Capital Development Fund (Subfund of the General Fund)	2,490,441.00	3,531,662.00
Total Appropriation for General Fund	8,989,569.00	12,003,641.00
Total Appropriation for Recreation Fund	4,827,064.00	5,782,385.00
Total Appropriation for Debt Service Fund	3,259,876.00	3,273,734.00
Total Appropriation for Public Liability Insurance Fund	127,850.00	154,130.00
Total Appropriation for Audit Fund	28,210.00	32,052.00
Total Appropriation for IMRF and Social Security Fund	440,700.00	503,739.00
Total Appropriation for Special Recreation Fund	465,368.00	506,586.00
Total Appropriation for Restricted Fund	108,000.00	108,000.00
Total Appropriation for Jubilee Fund	200,275.00	251,066.00
SPECIAL REVENUE FUND		
Total Appropriation for Aquatics Fund	1,688,424.00	2,036,328.00
GRAND TOTAL FUNDS	**$ 20,135,336.00**	**$ 24,651,661.00**

ESTIMATED BALANCE TO BE ON HAND AT END OF YEAR (ESTIMATED AMOUNT AVAILABLE LESS GRAND TOTAL OF APPROPRIATIONS) $0.00