ORDINANCE O-26-06

BUDGET AND APPROPRIATION ORDINANCE

AN ORDINANCE ADOPTING THE COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS FOR THE WOOD DALE PARK DISTRICT, DUPAGE COUNTY, ILLINOIS FOR THE FISCAL YEAR BEGINNING ON THE FIRST (1ST) DAY OF MAY, 2026 AND ENDING ON THE THIRTIETH (30TH) DAY OF APRIL 2027

BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS ("BOARD") OF THE WOOD DALE PARK DISTRICT, DUPGAGE COUNTY, ILLINOIS:

SECTION 1. It is hereby found and determined that:

(a) This Board has heretofore caused to be prepared a combined Annual Budget and Appropriation in tentative form, which Ordinance has been conveniently available for public inspection for at least 30 days prior to final action hereon; and

(b) A public hearing was held at the Wood Dale Park District Recreation Complex, 111 E. Foster Ave, Wood Dale, Illinois on the 28th day of April 2026 on said Ordinance, notice of said hearing having been given at least one (1) week prior to such hearing by publication in the Daily Herald, a newspaper published within the Park District; and

(c) That all other legal requirements for the adoption of the Annual Budget and Appropriation Ordinance of the Park District for the fiscal year beginning May 1, 2026 and ending April 30, 2027, have heretofore been performed.

SECTION 2: The following sums of money, or so much thereof as may be authorized by law for the following objects and purposes, be and the same are hereby budgeted and appropriated for the fiscal year beginning the first (1st) day of May, 2026 and ending on the thirtieth (30th) day of April, 2027:

TENTATIVE

		Budget	Appropriation
I.	**Corporate Fund**		
	Computers and Technology	$ 12,000	$ 13,800
	Contractual Services	6,000	6,900
	Electric	36,500	41,975
	Employee Appreciation	10,000	11,500
	FICA expense	55,239	63,525
	Gas, lubricants, other	26,100	30,015
	Landscape Maintenance and Supplies	14,350	16,503
	Legal Services	20,000	23,000
	Machinery and Equipment	5,000	5,750
	Medical Insurance	205,524	236,353
	Memberships and Subscriptions	4,000	4,600
	Office Supplies	2,200	2,530
	Other Building and Grounds	7,800	8,970
	Other Contractual	12,920	14,858
	Other Materials and supplies	4,000	4,600
	Other Miscellaneous	7,000	8,050
	Park Development, Upkeep and Garage Improvements	14,000	16,100
	Public Relations	10,775	12,391
	Salaries and wages	737,079	847,641
	Seminars & Technical Training	19,880	22,862
	Service Agreements/Contracts	297,500	342,125
	Sewer and Water	15,800	18,170
	Signs and Paint	11,750	13,513
	Telephone/internet/cable tv	12,996	14,945
	Transfers to other funds	236,500	271,975
	vehicle and equipment maintenance	18,000	20,700
I.	**Corporate Fund Total**		$ 2,073,350
II.	**Recreation Fund**		
	Bank charges and fees	$ 30,000	$ 34,500
	Brochures	10,410	11,972
	Building Supplies & Improvement	16,500	18,975
	Chemicals, gases, equipment	21,150	24,323
	Computers and Technology	17,730	20,390
	Contractual Services	13,700	15,755
	Electric	35,650	40,998
	Equipment Purchase	4,000	4,600
	FICA expense	100,564	115,649
	Food and Restaurant Supplies	6,500	7,475
	Gas, lubricants, other	9,100	10,465
	Marketing	35,914	41,301
	Medical Insurance	121,132	139,302
	Memberships and Subscriptions	14,061	16,170
	Other Contractual	940	1,081
	Other Materials and supplies	1,650	1,898
	Other Miscellaneous	10,450	12,018
	Park & Office Supplies	1,400	1,610
	Program Supplies	64,375	74,031
	Program, Park & Office Supplies	14,000	16,100
	Programs and Professional Contracts	107,850	124,028
	Public Relations	13,500	15,525
	Repairs and maintenance	26,200	30,130
	Repairs and Replacement	15,000	17,250

TENTATIVE

		Budget	Appropriation
II.	**Recreation Fund (continued)**		
	Salaries and wages	1,302,919	1,498,357
	Seminars & Technical Training	19,880	22,862
	Service Agreements/Contracts	14,750	16,963
	Sewer and Water	14,000	16,100
	Telephone/internet/cable tv	13,410	15,422
II.	**Recreation Fund Total**		$ 2,365,245
III.	**Golf Fund**		
	Administrative		
	Bank charges and fees	$ 700	$ 805
	FICA expense	15,000	17,250
	Marketing	25,480	29,302
	Medical Insurance	126,361	145,315
	Memberships and Subscriptions	1,725	1,984
	Office Supplies	100	115
	Other Contractual	250	288
	Public Relations	1,500	1,725
	Salaries and wages	190,462	219,031
	Seminars & Technical Training	6,200	7,130
	Telephone/internet/cable tv	4,590	5,279
	Clubhouse		
	Bank charges and fees	20,700	23,805
	Building Supplies & Improvement	287,500	330,625
	Clubhouse Projects	15,000	17,250
	Electric	19,000	21,850
	Equipment Purchase	7,000	8,050
	Equipment Rental and Other Contractual	26,600	30,590
	FICA expense	23,410	26,922
	Gas, lubricants, other	5,600	6,440
	Marketing	2,950	3,393
	Other Contractual	2,000	2,300
	Other Fixed Charges	4,800	5,520
	Other Materials and supplies	13,000	14,950
	Other Miscellaneous	6,000	6,900
	Salaries and wages	313,932	361,022
	Service Agreements/Contracts	29,120	33,488
	Service Contracts and repairs	5,000	5,750
	Sewer and Water	10,500	12,075
	Telephone/internet/cable tv	6,700	7,705
	Golf Course		
	Bank charges and fees	20,000	23,000
	Building Supplies & Improvement	10,000	11,500
	Computers and Technology	4,000	4,600
	Electric	28,500	32,775
	Equipment Rental and Other Contractual	144,287	165,930
	FICA expense	26,360	30,314
	Forest Preserve Land Purchase	24,534	28,214
	Gas, lubricants, other	35,000	40,250
	Landscape Maintenance and Supplies	65,700	75,555
	Marketing	9,000	10,350
	Other Building and Grounds	5,700	6,555
	Other Contractual	5,000	5,750
	Other Materials and supplies	1,000	1,150
	Other Miscellaneous	5,500	6,325
	Pro Shop resale and consumable	32,000	36,800

TENTATIVE

		Budget	Appropriation
III.	**Golf Fund (continued)**		
	Golf Course (continued)		
	Public Relations	4,000	4,600
	Repairs and Replacement	4,000	4,600
	Salaries and wages	336,180	386,607
	Service Agreements/Contracts	39,000	44,850
	Service Contracts and repairs	6,000	6,900
	Signs and Paint	200	230
	Telephone/internet/cable tv	7,400	8,510
	vehicle and equipment maintenance	8,000	9,200
	vehicle and equipment purchase	2,000	2,300
	390		
	Bank charges and fees	45,000	$ 51,750
	Building Supplies & Improvement	273,000	313,950
	Computers and Technology	10,000	11,500
	Electric	87,000	100,050
	Equipment Purchase	18,000	20,700
	FICA expense	32,818	37,741
	Gas, lubricants, other	48,000	55,200
	Landscape Maintenance and Supplies	2,000	2,300
	Marketing	27,000	31,050
	Other Building and Grounds	500	575
	Other Contractual	5,000	5,750
	Other Materials and supplies	9,000	10,350
	Other Miscellaneous	2,000	2,300
	Pro Shop resale and consumable	9,500	10,925
	Public Relations	5,000	5,750
	Salaries and wages	449,004	516,355
	Service Agreements/Contracts	159,250	183,138
	Service Contracts and repairs	30,000	34,500
	Sewer and Water	17,300	19,895
	Telephone/internet/cable tv	11,200	12,880
	vehicle and equipment maintenance	2,000	2,300
	vehicle and equipment purchase	8,700	10,005
III.	**Golf Fund Total**		$ 3,956,130
IV.	**Audit Fund**		
	Audit Fees and Related Expenses	$ 26,390	$ 30,349
IV.	**Audit Fund Total**		$ 30,349
V.	**Bond & Interest Fund**		
	Bonds, Interest & Fees	948,515	$ 1,090,792
V.	**Bond & Interest Fund Total**		$ 1,090,792
VI.	**Capital Improvements Fund**		
	Capital Improvements	$ 2,748,146	$ 3,160,368
VI.	**Capital Improvements Fund Total**		$ 3,160,368
VII.	**Public Liability Insurance Fund**		
	Insurance coverage	$ 100,000	115,000
	Other Miscellaneous	18,264	21,004
	Salaries and wages	13,456	15,475
	Unemployment	30,000	34,500
VII.	**Public Liability Insurance Fund Total**		$ 185,978

TENTATIVE

		Budget	Appropriation
VIII.	**Museum Fund**		
	Equipment and Supplies	$ 15,900	$ 18,285
	Other Materials and supplies	2,100	2,415
	Salaries and wages	8,400	9,660
	Service Agreements/Contracts	6,000	6,900
	Utilities	4,700	5,405
VIII.	**Museum Fund Total**		$ 42,665
IX.	**Joint Recreation Program For The Handicapped Fund**		
	Memberships and Subscriptions	$ 183,000	$ 210,450
	Other ADA projects/costs	64,500	74,175
	Transfers to other funds	131,000	150,650
IX.	**Joint Recreation Program For The Handicapped Fund Total**		$ 435,275
X.	**Paving & Lighting Fund**		
	Paving & Lighting Improvements	$ 22,000	$ 25,300
X.	**Paving & Lighting Fund Total**		$ 25,300
XI.	**Park Police Fund**		
	Salaries and wages	$ 24,512	$ 28,189
	Contractual & Other Miscellaneous	500	575
XI.	**Park Police Fund Total**		$ 28,764
XII.	**IMRF Fund**		
	IMRF payments	$ 259,200	$ 298,080
XII.	**IMRF Fund Total**		$ 298,080
XIII.	**SS Fund**		
	FICA Expense	$ 2,946	$ 3,388
XIII.	**SS Fund Total**		$ 3,388

SUMMARY OF FUNDS

I.	**Corporate Fund**	$ 2,073,350
II.	**Recreation Fund**	2,365,245
III.	**Golf Fund**	3,956,130
IV.	**Audit Fund**	30,349
V.	**Bond & Interest Fund**	1,090,792
VI.	**Capital Improvements Fund**	3,160,368
VII.	**Public Liability Insurance Fund**	185,978
VIII.	**Museum Fund**	42,665
IX.	**Joint Recreation Program For The Handicapped Fund**	435,275
X.	**Paving & Lighting Fund**	25,300
XI.	**Park Police Fund**	28,764
XII.	**IMRF Fund**	298,080
XIII.	**SS Fund**	3,388
TOTAL SUMMARY OF ALL FUNDS		**$ 13,695,684**

TENTATIVE

Each of said sums of money and the aggregate thereof are deemed necessary by this Board to defray the necessary expenses and liabilities of the District during the fiscal year beginning May 1, 2026 and ending April 30, 2027 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended April 30, 2026 and prior years 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, in making this appropriation in accordance with applicable law.

SECTION 3. The following determinations have been made and are hereby made a part of the aforesaid budget:

a. An estimate of the cash on hand at the beginning of the fiscal year is expected to be $4,068,802.
b. An estimate of the cash expected to be received during the fiscal year from all sources is $11,367,615.
c. An estimate of the expenditures contemplated for the fiscal year is $10,788,325.
d. An estimate of the cash expected to be on hand at the end of the fiscal year is $4,648,092.
e. An estimate of the amount of taxes to be received during the fiscal year is $3,603,183.

SECTION 4. The receipts and revenues of the Wood Dale 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. All ordinances or parts of ordinances conflicting with any of the provisions of this ordinance be, and the same are hereby, repealed to the extent of such conflict. If any item or portion thereof of this budget and appropriation ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such items or the remaining portion of this ordinance.

TENTATIVE

SECTION 6. This ordinance shall be in full force and effect immediately upon its passage.

PASSED this 28th day of April, 2026.

AYES: _____ ABSENT: _____

NAYS: _____ ABSTAIN: _____

WOOD DALE PARK DISTRICT

[SEAL]

By: _____
Board President

ATTEST:

_____
Board Secretary

TENTATIVE

STATE OF ILLINOIS)
) SS.
COUNTY OF DUPAGE)

CERTIFICATION

I, Denice Sbertoli, do hereby certify that I am the duly qualified and acting Secretary of the Wood Dale Park District in the county and state of aforesaid, and, as such Secretary, I am the keeper of the records and files of the Board of Commissioners of the Park District. I do further certify that the attached and foregoing is a true and complete copy of the "Combined Annual Budget and Appropriation Ordinance of the Wood Dale Park District, DuPage County, Illinois, for the Fiscal year beginning May 1, 2026 and ending April 30, 2027," as adopted by the Board of Commissioners at its properly convened meeting held on the 28th day of April, 2026, as it appears from the official records of the Wood Dale Park District in my care and custody.

_____
Secretary

TENTATIVE

CERTIFICATION OF ESTIMATE
OF REVENUE
FISCAL YEAR 2026 – 2027

I, Eugene Wesley, do hereby certify that I am the duly qualified Treasurer of the Wood Dale Park District and the chief financial officer of said Park District. As such officer I do further certify that the revenues, by source, anticipated to be received by the Park District in the fiscal year beginning May 1, 2026 and ending on April 30, 2027 are estimated as follows:

ESTIMATE OF REVENUE

Source	Amount
TAX RECEIPTS	3,603,183
GOLF REVENUE	4,547,109
CONCESSIONS - RECREATION	20,700
MISC INCOME	245,628
INTEREST EARNED	126,953
GRANTS	825,000
TIF FUNDS	850,000
BOND ISSUE PROCEEDS	441,000
RECREATIONAL PROGRAM REVENUE	708,042
INTERFUND TRANSFERS IN	1,120,964
	12,488,579

IN WITNESS WHEREOF, I have set my hand and affixed the seal of the Wood Dale Park District this 28th day of April, 2026.

_____
Treasurer and Chief Fiscal Officer

[SEAL]

TENTATIVE