

ORDINANCE NO. 2025-423

FILED
APR 25 2025
Jean Gagnant
DuPage County Clerk

**ORDINANCE PROVIDING FOR THE BUDGET AND APPROPRIATIONS
OF THE OAKBROOK TERRACE COMMUNITY PARK DISTRICT,
DUPAGE COUNTY, ILLINOIS, FOR THE FISCAL YEAR
BEGINNING MAY 1, 2025 AND ENDING APRIL 30, 2026**

WHEREAS, the Board of Commissioners of the Oakbrook Terrace Community Park District, DuPage County, Illinois, cause to be prepared in tentative form a Budget and the Secretary of this Board has made the same conveniently available for 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 23rd day of April, 2025 and Notice of said hearing was given at least thirty (30) days prior thereto as required by law, and the Board having met all other applicable legal requirements.

NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners of the Oakbrook Terrace Community Park District, DuPage County, Illinois, as follows:

Section 1: That the fiscal year of this Park District is hereby fixed to begin on May 1, 2025 and end on April 30, 2026.

Section 2: That the following Budget containing an estimate of the revenues, expenditures as well as the appropriations contained therein be and the same is hereby adopted as the Budget and Appropriations for this park district for this fiscal year; and the following sums of money, or as much thereof as may be authorized by law, is hereby appropriated to defray the necessary expenses and liabilities of the Oakbrook Terrace Community Park District, for its fiscal year beginning May 1, 2025 and ending April 30, 2026 for the respective objects and purposes, as hereinafter set forth namely:

PART I - GENERAL/CORPORATE FUND
Estimated General/Corporate Fund Revenues

Fund Balance as of May 1, 2025	731,805
Property Taxes to be received in FY 2025-2026	902,655
Interest Income	45,000
Advertising, Contributions & Grants	2,500
Miscellaneous Revenue	150
Replacement Taxes	12,000
Total Estimated Amount Available	\$ 1,694,111

Estimated General/Corporate Fund Expenditures and Appropriations

<u>General Operating</u>	<u>Budgeted</u>	<u>Appropriated</u>
Admin Materials & Supplies	282,148	310,363
Health Insurance	105,956	114,352
Marketing Expenditures	13,200	14,520
Unemployment Expenditures	8,000	8,800
Utilities	134,883	148,371
Wages	359,856	395,842
 Total Estimated Corporate Fund Expenditures and Appropriations	 \$ 902,043	 \$ 992,248
 Personnel Expenditures and Appropriations		
Transfers Out	\$ 40,000	\$ 40,000
 Total Estimated Corporate Expenditures and Appropriations	 \$ 942,043	 \$ 1,036,248

The foregoing appropriations are appropriated from the above revenue sources including the general property tax for general corporate purposes.

Estimated Fund balance as of April 30, 2026	
For General/Corporate Fund	\$ 752,067

PART II - RECREATION FUND
Estimated Recreation Fund Revenues

Fund Balance as of May 1, 2025	463,056
Property Taxes to be received in FY 2025-2026	270,002
Memberships	20,700
Programs	195,630
Camp	31,573
Special Events	1,975
Fitness Classes/Leagues	3,385
Rentals	90,000
Retail Sales	500
Donations	100
Advertising, Sponsorships, Contributions & Grants	2,500
Total Estimated Amount Available	\$ 1,079,421

Estimated Recreation Fund Expenditures and Appropriations

	<u>Budgeted</u>	<u>Appropriated</u>
Admin Materials & Supplies	53,308	58,639
Other - Misc Expenditures	1,420	1,562
Program Expenditures	24,893	27,382
Wages	453,737	499,111
Total Estimated Recreation Fund Expenditures and Appropriations	\$ 533,358	\$ 586,694

The foregoing appropriations are appropriated from the above revenue sources including the general property tax for recreation purposes.

Estimated Fund balance as of April 30, 2026	
For Recreation Fund	\$ 546,063

PART III - AUDIT FUND
Estimated Audit Fund Revenues

Fund Balance as of May 1, 2025		8,809
Property Taxes to be received in FY 2025-2026		<u>12,101</u>
Total Estimated Amount Available	\$	20,910

Estimated Audit Fund Expenditures and Appropriations

	<u>Budgeted</u>		<u>Appropriated</u>
Audit Services	15,550		17,105
Required Fees & Legal Publications	<u>2,500</u>		<u>2,750</u>
Total Estimated Audit Fund Expenditures	\$ 18,050	\$	19,855

The foregoing appropriations are appropriated from the above revenue sources including the general property tax for audit purposes.

Estimated Fund balance as of April 30, 2026		
For Audit Fund	\$	<u>2,860</u>

PART IV - LIABILITY INSURANCE FUND
Estimated Liability Insurance Fund Revenues

Fund Balance as of May 1, 2025	40,145
Property Taxes to be received in FY 2025-2026	5,294
Rebate	1,500
Total Estimated Amount Available	\$ 46,939

Estimated Liability Insurance Fund Expenditures and Appropriations

	<u>Budgeted</u>	<u>Appropriated</u>
Property & Casualty Ins	15,125	16,638
Testing, Equipment	3,500	3,850
Staff Training	3,500	3,850
First Aid Supplies	750	825
Total Estimated Paving & Lighting		
Fund Expenditures	\$ 22,875	\$ 25,163

The foregoing appropriations are appropriated from the above revenue sources including the general property tax for liability insurance purposes.

Estimated Fund balance as of April 30, 2026	
For Liability Insurance	\$ 24,064

PART V - WORKER'S COMPENSATION FUND

Estimated Worker's Compensation Fund Revenues

Fund Balance as of May 1, 2025	17,770
Property Taxes to be received in FY 2025-2026	5,294
Total Estimated Amount Available	\$ 23,064

Worker's Compensation Fund Expenditures and Appropriations

	<u>Budgeted</u>	<u>Appropriated</u>
Worker's Compensation Insurance	7,750	8,525
Total Estimated Worker's Compensation Fund Expenditures	\$ 7,750	\$ 8,525

The foregoing appropriations are appropriated from the above revenue sources including the general property tax for Worker's Compensation purposes.

Estimated Fund balance as of April 30, 2026	
For Worker's Compensation Fund	\$ 15,314

PART VI - IMRF FUND

Estimated IMRF Fund Revenues

Fund Balance as of May 1, 2025	46,434
Interest Income	500
Property Taxes to be received in FY 2025-2026	10,210
Total Estimated Amount Available	\$ 57,145

Estimated IMRF Fund Expenditures and Appropriations

	<u>Budgeted</u>	<u>Appropriated</u>
IMRF Employer Contribution	37,500	41,250
Total Estimated IMRF Fund Expenditures	\$ 37,500	\$ 41,250

The foregoing appropriations are appropriated from the above revenue sources including the general property tax for liability insurance purposes.

Estimated Fund balance as of April 30, 2026	
For IMRF Fund	\$ 19,645

PART VII - SPECIAL RECREATION FUND

Estimated Special Recreation Fund Revenues

Fund Balance as of May 1, 2025	1,887
Property Taxes to be received in FY 2025-2026	102,858
Transfer In	40,000
Interest Income	750
Total Estimated Amount Available	\$ 145,495

Estimated Special Recreation Fund Expenditures and Appropriations

	<u>Budgeted</u>	<u>Appropriated</u>
Wages	26,832	29,515
Stocking of Lake	2,400	2,640
FICA Expense (Employer)	2,053	2,258
NEDSRA Contribution	87,465	96,212
Special Recreation Expenditures	-	-
Event Sponsorship	2,000	2,200
ADA Improvements and Projects	7,000	7,700
Total Estimated Special Recreation Fund Expenditures	\$ 127,750	\$ 140,525

The foregoing appropriations are appropriated from the above revenue sources including the general property tax for Special Recreation purposes.

Estimated Fund balance as of April 30, 2026

For Special Recreation Fund **\$ 17,745**

PART VIII - PAVING & LIGHTING FUND

Estimated Paving & Lighting Fund Revenues

Fund Balance as of May 1, 2025	24,698
Property Taxes to be received in FY 2025-2026	756
Total Estimated Amount Available	\$ 25,454

Estimated Paving & Lighting Fund Expenditures and Appropriations

	<u>Budgeted</u>	<u>Appropriated</u>
Paving & Lighting	1,500	1,650
Total Estimated Paving & Lighting Fund Expenditures	\$ 1,500	\$ 1,650

The foregoing appropriations are appropriated from the above revenue sources including the general property tax for liability insurance purposes.

Estimated Fund balance as of April 30, 2026

For Paving & Lighting **\$ 23,954**

PART IX - DEBT SERVICE/BOND FUND
Estimated Debt Service/Bond Fund Revenues

Fund Balance as of May 1, 2025	118,214
Property Taxes to be received in FY 2025-2026	451,517
Total Estimated Amount Available	\$ 569,731

Estimated Debt Service Expenditures and Appropriations

	<u>Budgeted</u>	<u>Appropriated</u>
Bond Interest	17,804	19,584
Bond Principal	429,000	471,900
Total Estimated Debt Service		
Fund Expenditures	\$ 446,804	\$ 491,484

Estimated Fund balance as of April 30, 2026	
For Debt Service	\$ 122,927

PART X - CAPITAL PROJECTS FUND
Estimated Capital Projects Fund Revenues

Fund Balance as of May 1, 2025	1,328,541
Interest Income	8,000
Bond Proceeds	1,300,000
Total Estimated Amount Available	\$ 2,636,541

Estimated Capital Projects Fund Expenditures and Appropriations

	<u>Budgeted</u>	<u>Appropriated</u>
Bank Charges	400	440
Capital Projects	588,500	647,350
Total Estimated Capital Projects		
Fund Expenditures	\$ 588,900	\$ 647,790

Estimated Fund balance as of April 30, 2026	
For Capital Projects Fund	\$ 2,047,641

APPROPRIATIONS SUMMARY

TOTAL GENERAL/CORPORATE FUND APPROPRIATIONS	752,067
TOTAL RECREATION FUND APPROPRIATIONS	546,063
TOTAL AUDIT FUND APPROPRIATIONS	2,860
TOTAL INSURANCE FUND APPROPRIATIONS	24,064
TOTAL WORKERS COMPENSATION APPROPRIATIONS	15,314
TOTAL IMRF FUND APPROPRIATIONS	19,645
TOTAL SPECIAL RECREATION APPROPRIATIONS	17,745
TOTAL PAVING & LIGHTING FUND APPROPRIATIONS	23,954
TOTAL DEBT SERVICE FUND APPROPRIATIONS	122,927
TOTAL CAPITAL PROJECTS FUND APPROPRIATIONS	<u>2,047,641</u>
 TOTAL ESTIMATED APPROPRIATIONS	 <u><u>\$ 3,572,280</u></u>

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 and for the same general purpose of any like appropriation made by this Ordinance.

Section 4: That the invalidity of any item or Section of this Ordinance shall not affect the validity of the whole or any other part hereof.

Section 5: That this Ordinance shall be in full force and effect from and after passage, approval and publication as provided by law.

ADOPTED this 23rd day of April, 2025, pursuant to a roll call vote as follows:

AYES: Bradley Berkshire, Michael Joy, Susan Lugo, Victoria Rispen, Roger Sweitzer

NAYS: _____

ABSENT: _____

APPROVED by me this 23rd day of April, 2025.

(SEAL)

Roger Sweitzer

President, Board of Commissioners
Oakbrook Terrace Community Park District

ATTEST:

Susan P. Lugo

Secretary, Board of Commissioners
Oakbrook Terrace Community Park District

FILED
APR 25 2025
Jan K. Sauer
DuPage County Clerk

STATE OF ILLINOIS
COUNTY OF DuPAGE

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SECRETARY'S CERTIFICATE

FILED
APR 25 2025
Jan. H. Gagnant
DuPage County Clerk

I, Susan Lugo, Secretary of the Board of Commissioners of the Oakbrook Terrace Community Park District, in the County of DuPage and State of Illinois, do hereby certify that attached hereto is a true and correct copy of that certain Ordinance now on file in my office entitled:

ORDINANCE NO. 2025-423

**ORDINANCE PROVIDING FOR THE BUDGET AND APPROPRIATIONS
OF THE OAKBROOK TERRACE COMMUNITY PARK DISTRICT,
DuPAGE COUNTY, ILLINOIS, FOR THE FISCAL YEAR
BEGINNING MAY 1, 2025 AND ENDING APRIL 30, 2026**

which Ordinance was duly adopted and approved by the Board of Commissioners of the Oakbrook Terrace Community Park District at a meeting held on the 23rd day of April, 2025.

I do further certify that a quorum of said Board of Commissioners was present at said meeting, and that the Board complied with all requirements of the Illinois Open Meetings Act.

I do further certify that the Ordinance of which the foregoing is a true and correct copy, is entrusted to my care for safekeeping, and that I am the lawful keeper of the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said Oakbrook Terrace Community Park District this 23rd day of April, 2025.

(SEAL)

Susan B. Lugo

Secretary, Board of Commissioners
Oakbrook Terrace Community Park District

STATE OF ILLINOIS)
) SS
COUNTY OF DuPAGE)

**OAKBROOK TERRACE COMMUNITY PARK DISTRICT
ESTIMATE OF REVENUES FOR FISCAL YEAR
BEGINNING MAY 1, 2025 AND ENDING APRIL 30, 2026**

I, the undersigned, do hereby certify that I am the Treasurer and Chief Fiscal Officer of the Oakbrook Terrace Community Park District, County of DuPage, State of Illinois, and I further certify that the following is an estimate of the revenues, by source, anticipated to be received by the District during the Fiscal year beginning May 1, 2025 and ending April 30, 2026.

	<u>REVENUE SOURCE</u>	<u>AMOUNT</u>
I.	<u>Estimated General/Corporate Fund Revenues</u>	
	Fund Balance as of May 1, 2025	731,805
	Property Taxes to be received in FY 2025-2026	902,655
	Interest Income	45,000
	Advertising, Contributions & Grants	2,500
	Replacement Taxes	12,000
	<i>Total Estimated Amount Available</i>	\$ 1,693,961
II.	<u>Estimated Recreation Fund Revenues</u>	
	Fund Balance as of May 1, 2025	463,056
	Property Taxes to be received in FY 2025-2026	270,002
	Memberships	20,700
	Programs	195,630
	Camp	31,573
	Special Events	1,975
	Fitness Classes/Leagues	3,385
	Rentals	90,000
	Retail Sales	500
	Donations	100
	Advertising, Sponsorships, Contributions & Grants	2,500
	<i>Total Estimated Amount Available</i>	\$ 1,079,421
III.	<u>Estimated Audit Fund Revenues</u>	
	Fund Balance as of May 1, 2025	8,809
	Property Taxes to be received in FY 2025-2026	12,101
	<i>Total Estimated Amount Available</i>	\$ 20,910
IV.	<u>Estimated Liability Insurance Fund Revenues</u>	
	Fund Balance as of May 1, 2025	40,145
	Property Taxes to be received in FY 2025-2026	5,294
	Rebate	1,500

	<i>Total Estimated Amount Available</i>	\$ 46,939
V.	<u>Estimated Worker's Compensation Fund Revenues</u>	
	Fund Balance as of May 1, 2025	17,770
	Property Taxes to be received in FY 2025-2026	5,294
	<i>Total Estimated Amount Available</i>	\$ 23,064
VI.	<u>Estimated IMRF Fund Revenues</u>	
	Fund Balance as of May 1, 2025	46,434
	Interest Income	500
	Property Taxes to be received in FY 2025-2026	10,210
	<i>Total Estimated Amount Available</i>	\$ 57,145
VII.	<u>Estimated Special Recreation Fund Revenues</u>	
	Fund Balance as of May 1, 2025	1,887
	Property Taxes to be received in FY 2025-2026	102,858
	Transfer In	40,000
	Interest Income	750
	<i>Total Estimated Amount Available</i>	\$ 145,495
VIII.	<u>Estimated Paving & Lighting Fund Revenues</u>	
	Fund Balance as of May 1, 2025	24,698
	Property Taxes to be received in FY 2025-2026	756
	<i>Total Estimated Amount Available</i>	\$ 25,454
IX.	<u>Estimated Debt Service/Bond Fund Revenues</u>	
	Fund Balance as of May 1, 2025	118,214
	Property Taxes to be received in FY 2025-2026	451,517
	<i>Total Estimated Amount Available</i>	\$ 569,731
X.	<u>Estimated Capital Projects Fund Revenues</u>	
	Fund Balance as of May 1, 2025	1,328,541
	Interest Income	8,000
	Bond Proceeds	1,300,000
	<i>Total Estimated Amount Available</i>	\$ 2,636,541

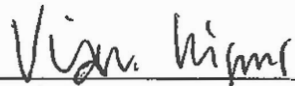
REVENUE SOURCE SUMMARY

I.	TOTAL GENERAL/CORPORATE FUND REVENUES	1,693,961
II.	TOTAL RECREATION FUND REVENUES	1,079,421
III.	TOTAL AUDIT FUND REVENUES	20,910
IV.	TOTAL INSURANCE FUND REVENUES	46,939
V.	TOTAL WORKERS COMPENSATION REVENUES	23,064
VI.	TOTAL IMRF FUND REVENUES	57,145
VII.	TOTAL SPECIAL RECREATION REVENUES	145,495
VIII.	TOTAL PAVING & LIGHTING FUND REVENUES	25,454
IX.	TOTAL DEBT SERVICE FUND REVENUES	569,731
X.	TOTAL CAPITAL PROJECTS FUND REVENUES	2,636,541
TOTAL ESTIMATED REVENUES ANTICIPATED		<u>\$ 6,298,660</u>

I do further certify that the above estimate of revenues, by source, anticipated to be received in the following fiscal year was made in full compliance with the provisions of 35 ILCS 200/18-45.

Given under my hand this 23rd day of April, 2025.

(SEAL)



Victoria Rispens, Treasurer
Oakbrook Terrace Community Park District

FILED
APR 25 2025

DuPage County Clerk