

FILED
APR 17 2026
Jen Kaasman
DuPage County Clerk

ORDINANCE NO. 2026-415

**ORDINANCE PROVIDING FOR THE BUDGET AND APPROPRIATIONS
OF THE OAKBROOK TERRACE COMMUNITY PARK DISTRICT,
DUPAGE COUNTY, ILLINOIS, FOR THE FISCAL YEAR
BEGINNING MAY 1, 2026 AND ENDING APRIL 30, 2027**

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 15th day of April, 2026 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, 2026 and end on April 30, 2027.

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, 2026 and ending April 30, 2027 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, 2026	846,503
Property Taxes to be received in FY 2026-2027	885,000
Interest Income	50,000
Advertising, Contributions & Grants	3,000
Miscellaneous Revenue	150
Replacement Taxes	12,000
Total Estimated Amount Available	\$ 1,796,653

Estimated General/Corporate Fund Expenditures and Appropriations

<u>General Operating</u>	<u>Budgeted</u>	<u>Appropriated</u>
Admin Materials & Supplies	224,598	247,058
Health Insurance	129,999	142,999
Marketing Expenditures	30,200	33,220
Unemployment Expenditures	8,000	8,800
Utilities	138,693	152,562
Wages	402,774	443,051

Total Estimated Corporate Fund Expenditures and Appropriations	\$ 934,264	\$ 1,027,691
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Non-Operating Expenditures and Appropriations

Transfers Out	\$ -	\$ -
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Total Estimated Corporate Expenditures and Appropriations	\$ 934,264	\$ 1,027,691
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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, 2027	
For General/Corporate Fund	\$ 862,389

PART II - RECREATION FUND
Estimated Recreation Fund Revenues

Fund Balance as of May 1, 2026	628,481
Property Taxes to be received in FY 2026-2027	225,000
Memberships	26,479
Programs	149,934
Camp	60,026
Special Events	900
Fitness Classes Leagues	7,430
Rentals	119,059
Retail Sales	50
Donations	-
Advertising, Sponsorships, Contributions & Grants	4,000
Interest Income & Miscellaneous Revenue	10,100
Total Estimated Amount Available	\$ 1,231,459

Estimated Recreation Fund Expenditures and Appropriations

	<u>Budgeted</u>	<u>Appropriated</u>
Admin Materials & Supplies	49,933	54,926
Other - Misc Expenditures	550	605
Program Expenditures	29,791	32,770
Wages	429,477	472,425
Total Estimated Recreation Fund Expenditures and Appropriations	\$ 509,751	\$ 560,726

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, 2027	
For Recreation Fund	\$ 721,708

PART III - AUDIT FUND
Estimated Audit Fund Revenues

Fund Balance as of May 1, 2026		4,621
Property Taxes to be received in FY 2026-2027		19,500
Total Estimated Amount Available	\$	24,121

Estimated Audit Fund Expenditures and Appropriations

	<u>Budgeted</u>		<u>Appropriated</u>
Audit Services	20,000		22,000
Required Fees & Legal Publications	2,500		2,750
Total Estimated Audit Fund Expenditures	\$ 22,500		\$ 24,750

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, 2027		
For Audit Fund	\$	1,621

PART IV - LIABILITY INSURANCE FUND
Estimated Liability Insurance Fund Revenues

Fund Balance as of May 1, 2026		13,616
Property Taxes to be received in FY 2026-2027		12,000
Rebate		1,500
Total Estimated Amount Available	\$	27,116

Estimated Liability Insurance Fund Expenditures and Appropriations

	<u>Budgeted</u>		<u>Appropriated</u>
Property & Casualty Ins	19,238		21,162
Testing, Equipment	3,500		3,850
Staff Training	3,500		3,850
First Aid Supplies	750		825
Total Estimated Liability Insurance Fund Expenditures	\$ 26,988	\$	29,687

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, 2027 For Liability Insurance		128
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PART V - WORKER'S COMPENSATION FUND
Estimated Worker's Compensation Fund Revenues

Fund Balance as of May 1, 2026		10,497
Property Taxes to be received in FY 2026-2027		5,000
Total Estimated Amount Available	\$	15,497

Worker's Compensation Fund Expenditures and Appropriations

	<u>Budgeted</u>		<u>Appropriated</u>
Worker's Compensation Insurance	8,420		9,262
Total Estimated Worker's Compensation Fund Expenditures	\$ 8,420	\$	9,262

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, 2027		
For Worker's Compensation Fund	\$	7,077

PART VI - IMRF FUND
Estimated IMRF Fund Revenues

Fund Balance as of May 1, 2026		11,788
Interest Income		750
Property Taxes to be received in FY 2026-2027		20,000
Total Estimated Amount Available	\$	32,538

Estimated IMRF Fund Expenditures and Appropriations

	<u>Budgeted</u>		<u>Appropriated</u>
IMRF Employer Contribution	27,000		29,700
Total Estimated IMRF Fund Expenditures	\$ 27,000	\$	29,700

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, 2027		
For IMRF Fund	\$	5,538

PART VII - SPECIAL RECREATION FUND
Estimated Special Recreation Fund Revenues

Fund Balance as of May 1, 2026	34,735
Property Taxes to be received in FY 2026-2027	157,000
Transfer In	-
Interest Income	750
Total Estimated Amount Available	\$ 192,485

Estimated Special Recreation Fund Expenditures and Appropriations

	<u>Budgeted</u>	<u>Appropriated</u>
Wages	28,424	31,266
Stocking of Lake	2,000	2,200
FICA Expense (Employer)	2,100	2,310
NEDSRA Contribution	91,838	101,022
Special Recreation Expenditures	-	-
Event Sponsorship	2,000	2,200
ADA Improvements and Projects	7,500	8,250
Total Estimated Special Recreation Fund Expenditures	\$ 133,862	\$ 147,248

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, 2027	
For Special Recreation Fund	\$ 58,623

PART VIII - PAVING & LIGHTING FUND
Estimated Paving & Lighting Fund Revenues

Fund Balance as of May 1, 2026		24,181
Property Taxes to be received in FY 2026-2027		500
Total Estimated Amount Available	\$	24,681

Estimated Paving & Lighting Fund Expenditures and Appropriations

	<u>Budgeted</u>		<u>Appropriated</u>
Paving & Lighting	20,000		22,000
Total Estimated Paving & Lighting			
Fund Expenditures	\$ 20,000	\$	22,000

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, 2027		
For Paving & Lighting	\$	4,681

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

Fund Balance as of May 1, 2026		113,980
Property Taxes to be received in FY 2026-2027		530,757
Total Estimated Amount Available	\$	644,737

Estimated Debt Service Expenditures and Appropriations

	<u>Budgeted</u>	<u>Appropriated</u>
Bond Interest	40,692	44,761
Bond Principal	484,810	533,291
Total Estimated Debt Service		
Fund Expenditures	\$ 525,502	\$ 578,052

Estimated Fund balance as of April 30, 2027		
For Debt Service	\$	119,235

PART X - CAPITAL PROJECTS FUND
Estimated Capital Projects Fund Revenues

Fund Balance as of May 1, 2026		2,504,350
Interest Income		10,000
Bond Proceeds		-
Total Estimated Amount Available	\$	2,514,350

Estimated Capital Projects Fund Expenditures and Appropriations

	<u>Budgeted</u>	<u>Appropriated</u>
Bank Charges	750	825
Capital Projects	778,886	856,775
Total Estimated Capital Projects		
Fund Expenditures	\$ 779,636	\$ 857,600

Estimated Fund balance as of April 30, 2027		
For Capital Projects Fund	\$	1,734,714

APPROPRIATIONS SUMMARY

TOTAL GENERAL/CORPORATE FUND APPROPRIATIONS	862,389
TOTAL RECREATION FUND APPROPRIATIONS	721,708
TOTAL AUDIT FUND APPROPRIATIONS	1,621
TOTAL INSURANCE FUND APPROPRIATIONS	128
TOTAL WORKERS COMPENSATION APPROPRIATIONS	7,077
TOTAL IMRF FUND APPROPRIATIONS	5,538
TOTAL SPECIAL RECREATION APPROPRIATIONS	57,580
TOTAL PAVING & LIGHTING FUND APPROPRIATIONS	4,681
TOTAL DEBT SERVICE FUND APPROPRIATIONS	119,235
TOTAL CAPITAL PROJECTS FUND APPROPRIATIONS	<u>1,734,714</u>
TOTAL ESTIMATED APPROPRIATIONS	<u><u>\$ 3,514,671</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 15th day of April, 2026, pursuant to a roll call vote as follows:

AYES: Bradley Berkshire, Michael Joy, Susan Lugo, Victoria Rispans

NAYS: _____

ABSENT: Roger Switzer

APPROVED by me this 15th day of April, 2026.



President Pro Tempore, Board of Commissioners
Oakbrook Terrace Community Park District

(SEAL)

ATTEST:



Secretary, Board of Commissioners
Oakbrook Terrace Community Park District

STATE OF ILLINOIS)
) SS
COUNTY OF DuPAGE)

FILED

APR 17 2026

Jean Kacpranski
DuPage County Clerk

SECRETARY'S CERTIFICATE

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. 2026-415

**ORDINANCE PROVIDING FOR THE BUDGET AND APPROPRIATIONS
OF THE OAKBROOK TERRACE COMMUNITY PARK DISTRICT,
DuPAGE COUNTY, ILLINOIS, FOR THE FISCAL YEAR
BEGINNING MAY 1, 2026 AND ENDING APRIL 30, 2027**

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 15th day of April, 2026.

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 15th day of April, 2026.

(SEAL)

Susan G. Lugo

Secretary, Board of Commissioners
Oakbrook Terrace Community Park District

STATE OF ILLINOIS)
) SS
 COUNTY OF DuPAGE)

FILED
APR 17 2026
Jan Kasprau
 DuPage County Clerk

**OAKBROOK TERRACE COMMUNITY PARK DISTRICT
 ESTIMATE OF REVENUES FOR FISCAL YEAR
BEGINNING MAY 1, 2026 AND ENDING APRIL 30, 2027**

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, 2026 and ending April 30, 2027.

<u>REVENUE SOURCE</u>	<u>AMOUNT</u>
I. <u>Estimated General/Corporate Fund Revenues</u>	
Fund Balance as of May 1, 2026	846,503
Property Taxes to be received in FY 2026-2027	885,000
Interest Income	50,000
Advertising, Contributions & Grants	3,000
Replacement Taxes	12,000
<i>Total Estimated Amount Available</i>	\$ 1,796,503
II. <u>Estimated Recreation Fund Revenues</u>	
Fund Balance as of May 1, 2026	628,481
Property Taxes to be received in FY 2026-2027	225,000
Memberships	26,479
Programs	149,934
Camp	60,026
Special Events	900
Fitness Classes/Leagues	7,430
Rentals	119,059
Retail Sales	50
Advertising, Sponsorships, Contributions & Grants	4,000
Interest Income and Miscellaneous Revenue	10,100
<i>Total Estimated Amount Available</i>	\$ 1,231,459
III. <u>Estimated Audit Fund Revenues</u>	
Fund Balance as of May 1, 2026	4,621
Property Taxes to be received in FY 2026-2027	19,500
<i>Total Estimated Amount Available</i>	\$ 24,121

IV.	<u>Estimated Liability Insurance Fund Revenues</u>	
	Fund Balance as of May 1, 2026	13,616
	Property Taxes to be received in FY 2026-2027	12,000
	Rebate	1,500
	<i>Total Estimated Amount Available</i>	\$ 27,116
V.	<u>Estimated Worker's Compensation Fund Revenues</u>	
	Fund Balance as of May 1, 2026	10,497
	Property Taxes to be received in FY 2026-2027	5,000
	<i>Total Estimated Amount Available</i>	\$ 15,497
VI.	<u>Estimated IMRF Fund Revenues</u>	
	Fund Balance as of May 1, 2026	11,788
	Interest Income	750
	Property Taxes to be received in FY 2026-2027	20,000
	<i>Total Estimated Amount Available</i>	\$ 32,538
VII.	<u>Estimated Special Recreation Fund Revenues</u>	
	Fund Balance as of May 1, 2026	34,735
	Property Taxes to be received in FY 2026-2027	157,000
	Transfer In	
	Interest Income	750
	<i>Total Estimated Amount Available</i>	\$ 192,485
VIII.	<u>Estimated Paving & Lighting Fund Revenues</u>	
	Fund Balance as of May 1, 2026	24,181
	Property Taxes to be received in FY 2026-2027	500
	<i>Total Estimated Amount Available</i>	\$ 24,681
IX.	<u>Estimated Debt Service/Bond Fund Revenues</u>	
	Fund Balance as of May 1, 2026	113,980
	Property Taxes to be received in FY 2026-2027	530,757
	<i>Total Estimated Amount Available</i>	\$ 644,737
X.	<u>Estimated Capital Projects Fund Revenues</u>	
	Fund Balance as of May 1, 2026	2,504,350
	Interest Income	10,000
	Bond Proceeds	
	<i>Total Estimated Amount Available</i>	\$ 2,514,350

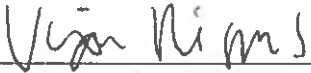
REVENUE SOURCE SUMMARY

I.	TOTAL GENERAL/CORPORATE FUND REVENUES	1,796,503
II.	TOTAL RECREATION FUND REVENUES	1,231,459
III.	TOTAL AUDIT FUND REVENUES	24,121
IV.	TOTAL INSURANCE FUND REVENUES	27,116
V.	TOTAL WORKERS COMPENSATION REVENUES	15,497
VI.	TOTAL MRF FUND REVENUES	32,538
VII.	TOTAL SPECIAL RECREATION REVENUES	192,485
VIII.	TOTAL PAVING & LIGHTING FUND REVENUES	24,681
IX.	TOTAL DEBT SERVICE FUND REVENUES	644,737
X.	TOTAL CAPITAL PROJECTS FUND REVENUES	2,514,350
	TOTAL ESTIMATED REVENUES ANTICIPATED	<u><u>\$ 6,503,486</u></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 15th day of April, 2026.

(SEAL)



Victoria Rispons, Treasurer
Oakbrook Terrace Community Park District