

PARK DISTRICT OF LA GRANGE

ORDINANCE O26-02

**COMBINED ANNUAL BUDGET AND
APPROPRIATION ORDINANCE OF THE
PARK DISTRICT OF LA GRANGE, COOK
COUNTY, ILLINOIS, FOR THE FISCAL
YEAR BEGINNING MAY 1, 2026 AND
ENDING APRIL 30, 2027**

ADOPTED BY THE
BOARD OF COMMISSIONERS
OF THE
PARK DISTRICT OF LA GRANGE
THIS 20TH DAY OF APRIL 2026

Published in pamphlet form by authority of the Board of Commissioners of the Park District of La Grange, Cook County, Illinois, this 20th day of April 2026.

ORDINANCE 26-02

COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE OF THE PARK DISTRICT OF LA GRANGE, COOK COUNTY, ILLINOIS, FOR THE FISCAL YEAR BEGINNING MAY 1, 2026 AND ENDING APRIL 30, 2027

BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS OF THE PARK DISTRICT OF LA GRANGE, COOK COUNTY, ILLINOIS:

Section 1. That the fiscal year of the PARK DISTRICT OF LA GRANGE, COOK COUNTY, ILLINOIS, be, and the same is hereby fixed and declared to be, from May 1, 2026 to April 30, 2027.
70 ILCS 1205/4-4

Section 2. That the PARK DISTRICT OF LA GRANGE, COOK COUNTY, ILLINOIS, hereby adopts the following Combined Annual Budget and Appropriation Ordinance, hereinafter set forth, the same having been made conveniently available for public inspection for at least thirty (30) days prior to final action thereon, and a public hearing as to such Combined Annual Budget and Appropriation Ordinance having been held at the Lacey Community Center, 200 S. Washington Avenue, La Grange, Illinois on the 20th day of April 2026, pursuant to proper Notice by Publication in the Suburban Life/Citizen newspaper published in the said PARK DISTRICT OF LA GRANGE community, on March 9, 2026, which notice was given no less than one week prior to said hearing, in compliance with the Park District Code, as amended, 70 ILCS 1205/1-1 et. seg:

That the sum of one million, seven hundred eighty thousand, forty-two dollars (\$1,780,042) for General Corporate Fund; the sum of three million, six hundred sixty-nine thousand, seven hundred sixteen dollars (\$3,669,716) for the Recreational Program Fund; the sum of one hundred thirty three thousand four hundred and eight dollars (\$152,410) for the Illinois Municipal Retirement Fund; the sum of one hundred twenty-five thousand dollars (\$125,000) for the Social Security Contributions Fund; the sum of nineteen thousand eight hundred twenty dollars (\$19,820) for the Audit Fund; the sum of one hundred twenty-one thousand two hundred twenty-three dollars (\$121,223) for the Liability Insurance Fund; the sum of three hundred thirty-nine thousand two hundred eleven dollars (\$339,211) for the Handicapped Recreation Fund; the sum of thirty thousand dollars (\$30,000) for the Lighting and Paving Fund; the sum of one million five hundred fifty-four thousand two hundred three dollars (\$1,554,203) for Debt Service Repayment; the sum of twelve million five hundred forty-one thousand seven hundred twenty-nine dollars (\$12,541,729) for Purchase, Construction or Renovation; for the said fiscal year, be, and the same are HEREBY APPROPRIATED for the particular purposes hereinafter described. That the amounts headed "To Be Appropriated" are the portions of the respective amounts so appropriated, being appropriated from rentals, or fees, or other sources, or from cash on hand.

That the Estimated Revenues are as follows: the estimated cash on hand at the beginning of the fiscal year is \$5,321,022; the estimated cash to be received from tax revenue is \$4,214,577; and, the estimated cash to be received from all other sources, \$6,156,815. Expenditures in all funds during the fiscal year are estimated to be \$20,333,353. Approximate cash balance estimated to be on hand at the end of the fiscal year will be \$5,455,790.

The estimated expenditures are as follows:

GENERAL CORPORATE FUND

	<u>To Be Budgeted</u>	<u>To Be Appropriated</u>
1 Wages & Salaries		
Administrative Staff	512,043	563,247
Maintenance Staff	225,976	248,574
	<hr/> 738,019	<hr/> 811,821
2 Employee Benefits		
Health & Life Insurance	151,747	166,922
Continuing Education & Training	21,662	23,828
Employee & Public Relations Expense	8,425	9,268
3 Professional Services		
Legal Fees	22,047	24,251
Consultant	6,850	7,535
4 Office Operations		
Bank Charges	250	275
Communication Services	18,660	20,526
Computer System Supplies & Services	64,588	71,047
Dues & Subscriptions	9,250	10,175
Legal Notices	4,725	5,198
Postage & Delivery	6,175	6,793
Supplies, Equipment, Printing	10,563	11,619
Unforeseen	32,500	35,750
5 Building & Grounds		
Contracted Maintenance	105,248	115,773
Maintenance Materials & Vehicle Repair Parts	29,000	31,900
Maintenance Supplies, Tools, & Fuel	28,125	30,938
Equipment Rentals	1,000	1,100
Electricity, Gas Heat, & Water	104,728	115,201
Landscaping, Repairs & Improvements	49,000	53,900
6 Promotion & Publicity	17,480	19,228
7 Transfers Out	350,000	385,000
Total Estimated Expenditures and Total Appropriation for General Corporate Expenditures	<hr/> <u>1,780,042</u>	<hr/> <u>1,958,046</u>

The foregoing appropriation is to be paid from the proceeds of a special tax for corporate purpose, from accumulated reserves on hand, and from anticipated revenues from other sources.

70 ILCS 1205/5-1; 70 ILCS 1205/4-4 and 8-8

RECREATION PROGRAM FUND

	<u>To Be Budgeted</u>	<u>To Be Appropriated</u>
1 Wages & Salaries		
Administrative Staff	1,001,786	1,101,965
Maintenance Staff	180,976	199,074
Facility Custodial/Rental Staff	108,050	118,855
Recreation Program Staff	217,922	239,714
BASE Program Staff	334,613	368,074
Fitness Center Staff	60,000	66,000
	<hr/> 1,903,347	<hr/> 2,093,682
2 Employee Benefits		
Health & Life Insurance	287,424	316,166
Continuing Education & Training	24,162	26,578
Employee & Public Relations Expense	9,675	10,643
3 Professional Services		
Legal Fees	9,449	10,393
4 Office Operations		
Merchant Fees	94,000	103,400
Communication Services	24,510	26,961
Computer System Supplies & Services	85,506	94,057
Dues & Subscriptions	9,250	10,175
Employee Recruitment & Background Checks	2,825	3,108
Postage & Delivery	6,175	6,793
Supplies, Equipment, Printing	55,938	61,532
Unforeseen	47,541	52,295
5 Building & Grounds		
Contracted Maintenance	112,748	124,023
Maintenance Materials & Vehicle Repair Parts	29,000	31,900
Maintenance Supplies, Tools, & Fuel	53,625	58,988
Equipment Rentals	5,000	5,500
Electricity, Gas Heat, & Water	128,128	140,941
Landscaping, Repairs & Improvements	12,250	13,475
6 Program Expense		
Contractual Services & Programs	430,861	473,947
Fitness Equipment & Facility Rentals	4,512	4,963
Program Supplies & Equipment	158,545	174,400
Promotion & Publicity	37,595	41,355
Special Events	12,650	13,915
7 Transfers Out	125,000	137,500
Total Estimated Expenditures and Total Appropriation for Recreation Program Expenditures	<hr/> <hr/> 3,669,716	<hr/> <hr/> 4,036,687

The foregoing appropriations are to be paid from the proceeds of a special tax for recreational purposes, from user fees, and from anticipated amounts from other sources.
70 ILCS 1205/5-2, 5-2a, 5-2b

SPECIAL REVENUE FUNDS

	<u>To Be Budgeted</u>	<u>To Be Appropriated</u>
ILLINOIS MUNICIPAL RETIREMENT FUND		
IMRF Contributions	152,410	167,651

The foregoing appropriation is to be paid from the Illinois Municipal Retirement Tax for Illinois municipal retirement purposes. 40 ILCS 5/7-171

SOCIAL SECURITY CONTRIBUTIONS FUND

Social Security Contributions	125,000	137,500
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The foregoing appropriation is to be paid from the proceeds of a special tax to pay the Park District's contribution to the Social Security Administration. 40 ILCS 5/21-110

AUDIT FUND

Audit Services & CAFR Fee	19,820	21,802
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The foregoing appropriation is to be paid from the proceeds of a special tax for audit purposes. 50 ILCS 310/9

LIABILITY INSURANCE FUND

Liability Insurance Premiums	121,223	133,345
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The foregoing appropriation is to be paid from a special tax for public liability insurance purposes and from anticipated amounts from other sources. 745 ILCS 10/9-103 and 10/9-107

HANDICAPPED RECREATION FUND

S.E.A.S.P.A.R. Contribution	169,430	186,373
Transfer out	125,000	137,500
Salaries & Professional Fees	30,969	34,066
Misc operational expenses	12,812	14,093
Capital Expenditures	1,000	1,100
	<u>339,211</u>	<u>373,132</u>

The foregoing appropriation is to be paid from the proceeds of a special tax for the joint recreation programs, including equipment, facilities, and supplies for the handicapped, and from anticipated amounts from other sources. 70 ILCS 1205/5-10 a & b

PAVING & LIGHTING FUND

Paving Projects	5,000	5,500
Capital Expenditures	25,000	27,500
	<u>30,000</u>	<u>33,000</u>

The foregoing appropriation is to be paid from the proceeds of a special tax for paving and lighting streets and roadways and from the anticipated amounts from other sources. 70 ILCS 1205/5-6, 8-2, 8-5 and 8-7

	To Be <u>Budgeted</u>	To Be <u>Appropriated</u>
DEBT SERVICE FUND		
Principal Repayment	\$ 897,200	\$ 897,200
Interest Expense	\$ 648,503	\$ 648,503
Custodial/ Issuance Fees	\$ 8,500	\$ 8,500
	<u>\$ 1,554,203</u>	<u>\$ 1,554,203</u>

The foregoing appropriation is to be paid from the proceeds of a special tax for the repayment of long term debt.

SUMMARY

	To Be <u>Budgeted</u>	To Be <u>Appropriated</u>
Total Estimated Expenditure and Total Appropriations for General Corporate Fund	\$ 1,780,042	\$ 1,958,046
Total Estimated Expenditure and Total Appropriations for Recreational Program Fund	\$ 3,669,716	\$ 4,036,687
Total Estimated Expenditure and Total Appropriations for Illinois Municipal Retirement Fund	\$ 152,410	\$ 167,651
Total Estimated Expenditure and Total Appropriations for Social Security Fund	\$ 125,000	\$ 137,500
Total Estimated Expenditure and Total Appropriations for Audit Fund	\$ 19,820	\$ 21,802
Total Estimated Expenditure and Total Appropriations for Liability Insurance Fund	\$ 121,223	\$ 133,345
Total Estimated Expenditure and Total Appropriations for Handicapped Recreation Fund	\$ 339,211	\$ 373,132
Total Estimated Expenditure and Total Appropriations for Paving & Lighting Fund	\$ 30,000	\$ 33,000
Total Estimated Expenditure and Total Appropriations for Debt Service	\$ 1,554,203	\$ 1,554,203
Total Estimated Expenditure and Total Appropriations for Land Purchase, New Construction or Renovation	\$ 12,541,729	\$ 12,541,729
Grand Total Estimated Expenditures and Total Appropriations	<u>\$ 20,333,353</u>	<u>\$ 20,957,095</u>

Section 3: 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.

Section 4: All unexpended balances of any items of any General Appropriation made in this ordinance may be expended in making up any insufficiency in any item or items in the same general appropriation made by this ordinance.

Section 5: All unexpended balances from annual appropriations of previous years are hereby reappropriated for the same purposes. The receipts and revenues of the Park District of La Grange derived from sources other than taxation and not specifically appropriated herein shall constitute a portion of the General Corporate Fund and shall first be placed to the credit of such fund.

Section 6: This ordinance shall be in full force and effect from and after its passage and approval and publication in pamphlet form as required by law. 70 ILCS 1205/4-3

PASSED THIS 20th day of April, 2026.

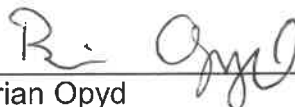
APPROVED THIS 20th day of April, 2026.

AYES:

VENI, POSEY, WESSEL, CARTER, OPYD

NAYS:

ABSENT:



Brian Opyd
President of the Board of Park Commissioners
PARK DISTRICT OF LA GRANGE
La Grange, Cook County, Illinois



Secretary to the Board of Commissioners
PARK DISTRICT OF LA GRANGE

**THE CERTIFICATION OF ESTIMATE
OF REVENUES FOR FISCAL YEAR 2026/2027**

Following are the anticipated revenues of the Park District of La Grange for its fiscal year beginning May 1, 2026 and ending April 30, 2027:

<u>SOURCE</u>	<u>AMOUNT</u>
General Real Estate Taxes	\$4,214,577
Illinois Replacement Taxes	72,000
Recreation Center	301,675
Program Revenue	2,767,699
Park Usage	64,000
Other Revenues	2,332,600
Building Rentals	18,841
Transfers In	600,000

Total	\$10,371,392
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I hereby certify that I am the Treasurer of the Park District of La Grange and that the above figures are a true and accurate estimate of the District's anticipated revenues.



Jamie Hollock
Treasurer
PARK DISTRICT OF LA GRANGE



STATE OF ILLINOIS}
 } SS
 COUNTY OF COOK }

CERTIFICATION OF PUBLICATION

I, Jennifer Bechtold, certify that I am the duly qualified and acting secretary of the Board of Park Commissioners of the Park District of La Grange, Cook County, Illinois.

In accordance with the Park District Code, I further certify that on April 20, 2026, the Corporate Authorities of such Park District passed and approved ORDINANCE 26-02, entitled:

COMBINED ANNUAL BUDGET AND APPROPRIATION
ORDINANCE OF THE PARK DISTRICT OF LA GRANGE,
COOK COUNTY, ILLINOIS, FOR THE FISCAL YEAR BEGINNING
MAY 1, 2026 AND ENDING APRIL 30, 2027

This provided by its terms that it should be published in pamphlet form.

The pamphlet form of ORDINANCE 26-02 included the Ordinance and a cover sheet thereof. A copy of such Ordinance was posted in the principal Park District building, commencing on March 9, 2026, and continuing for at least ten days thereafter. Copies of such Ordinance were also available for public inspection upon request in the office of the Secretary.

Dated at La Grange, Illinois, this 20th day of April 2026.



Secretary to the Board of Commissioners
PARK DISTRICT OF LA GRANGE

