ORDINANCE NO. 26-1

THE COMBINED BUDGET AND APPROPRIATION ORDINANCE OF THE MEDINAH PARK DISTRICT, DU PAGE COUNTY, ILLINOIS FOR ITS FISCAL YEAR JANUARY 1, 2026 THROUGH DECEMBER 31, 2026

WHEREAS, The Combined Budget and Appropriation Ordinance for the Medinah Park District for its 2026 fiscal year has been prepared in tentative form and has been conveniently available for public inspection for at least 30 days prior to final action thereon; and

WHEREAS, a public hearing on the said Budget and Appropriation Ordinance was held at 5:30 p.m. on February 24, 2026, pursuant to notice published on February 13, 2026 in The Daily Herald, a newspaper of general circulation in said District, there being no newspaper published in the District;

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

SECTION ONE: That the fiscal year of this District be and the same is hereby fixed and declared to be from January 1, 2026 through December 31, 2026 ("the current fiscal year").

SECTION TWO: That the following Annual Budget for the current fiscal year of the Medinah Park District is hereby adopted and the following sums of money are hereby appropriated for the purposes hereinafter set forth:

I. GENERAL CORPORATE FUND

Balance on hand at beginning of current fiscal year	$1,216,790.00
Estimate of Cash expected to be received during the current fiscal year:	
Proceeds of the 2025 tax levy for general corporate purposes	$680,000.00
Prior Taxes	0.00
Corporate Personal Property Replacement Tax	52,000.00
Income from Miscellaneous Sources	19,885.00
Grants/Donations	12,200.00
Vending	1,000.00
ADA Improvements – NEDSRA	0.00
Interest	29,750.00
Commuter Parking Fees & Fines	6,465.00
Transfer from Working Cash Fund	0.00
	$801,300.00

Estimate of expenditures contemplated for the current fiscal year for General Corporate purposes, itemized as follows:

	Budgeted	Appropriated
A. EXPENSES - ADMINISTRATIVE		
1. Salaries and Wages	$ 130,591.00	$ 163,239.00
2. Mileage Reimbursement	3,800.00	4,750.00
3. Health Insurance	36,000.00	45,000.00
4. Pre-Employment Physicals	816.00	1,020.00
5. IMRF	49,658.00	62,073.00
6. Medicare	5,489.00	6,861.00
7. FICA	23,469.00	29,324.00
8. Conferences and Training	6,625.00	8,281.00
9. Dues and Subscriptions	5,364.00	6,705.00
10. Attorney's Fees	18,187.00	22,734.00
11. Legal Expenses	2,346.00	2,933.00
12. Equipment and Repair Services	3,115.00	3,894.00
13. Contractual Services	33,232.00	41,540.00
14. Printing	816.00	1,020.00
15. Office Supplies	1,800.00	2,250.00
16. Office Equipment - New	4,280.00	5,350.00
17. Postage	1,450.00	1,813.00
18. Bank Expense	175.00	219.00
19. Cash Short and Over	0.00	0.00
20. Charge Card Expense	3,600.00	4,500.00
21. Uniforms	1,200.00	1,500.00
22. Vending Supplies	0.00	0.00
23. Marketing	15,202.00	19,003.00
24. Miscellaneous	3,677.00	4,596.00
25. Telephone	2,690.00	3,363.00
26. Electricity	11,500.00	14,375.00
27. Natural Gas	8,160.00	10,200.00
28. Water and Sewer	1,000.00	1,250.00
29. Transfer to Other Funds	500,000.00	625,000.00
TOTAL ADMINISTRATIVE EXPENSES	$874,242.00	$1,092,793.00

	Budgeted	Appropriated
B. EXPENSES - OPERATIONS		
1. Salaries and Wages	$252,935.00	$316,169.00
2. Scavenger Service	4,717.00	5,896.00
3. Building Maintenance	19,280.00	24,100.00
4. Custodial Services	16,000.00	20,000.00
5. Park Grounds Maintenance	89,899.00	112,374.00
6. Emerald Ash Borer Management	0.00	0.00
7. Maintenance Supplies	2,395.00	2,994.00
8. Ballfield Maintenance	36,301.00	45,376.00
9. Playground Maintenance	1,815.00	2,269.00
10. Vehicle Maintenance	9,575.00	11,969.00
11. Bus Maintenance	3,306.00	4,133.00
12. Maintenance Equipment - New	6,033.00	7,541.00
13. Safety Supplies	1,456.00	1,820.00
14. Tennis Court Maintenance	2,473.00	3,091.00
15. Motor Fuel	15,423.00	19,279.00
16. Capital Improvements	0.00	0.00
17. Joint Agreement/ADA-Capital Improvements	0.00	0.00
18. Vehicles and Implements	0.00	0.00
19. Capital/Vehicle Replacement	0.00	0.00
20. Land Acquisition	0.00	0.00
21. Building Amenities	2,244.00	2,805.00
T0TAL OPERATIONS EXPENSES	$463,852.00	$ 579,816.00

	Budgeted	Appropriated
C. EXPENSES - COMMUTER PARKING		
1. Salaries and Wages	$ 0.00	$ 0.00
2. Contractual	2,069.00	2,586.00
3. Supplies	1,929.00	2,411.00
4. Maintenance	155.00	194.00
TOTAL COMMUTER PARKING EXPENSES	$ 4,153.00	$ 5,191.00

TOTAL amounts budgeted and appropriated for General Corporate Fund expenditures	$ 1,342,247.00	$1,677,800.00
Estimated cash expected to be on hand at end of the current fiscal year	$ 675,843	

II. RECREATION FUND

Balance on hand at beginning of current fiscal year	$93,228.00
Estimate of Cash expected to be received during the current fiscal year:	
Proceeds of the 2025 tax levy for recreation expenditures	$370,000.00
Prior Taxes	0.00
Replacement Taxes	17,000.00
Rentals	55,000.00
Miscellaneous	0.00
Donations	5,672.00
Waiting List	0.00
Program Fees	65,000.00
Power Through	60,000.00
Club Kindergarten	0.00
Fitness Room	8,000.00
Co-op Programs	0.00
Athletic Fees	20,000.00
Special Event Fees	14,500.00
Gift Certificates	0.00
Open Gym Fees	8,000.00
Preschool Fees	26,000.00
Recreation Trips	10,000.00
Summer Camp	115,000.00
Dance	20,000.00
Program Supplies	0.00
Fund Transfer	0.00
	$ 794,222.00

Estimate of expenditures contemplated for the current fiscal year for Recreation Fund expenditures, itemized as follows:

Amounts budgeted and appropriated for Recreation Fund expenditures

	Budgeted	Appropriated
A. EXPENSES - ADMINISTRATION		
1. Salaries and Wages	$ 245,641.00	307,051.00
2. Mileage Reimbursement	204.00	255.00
3. Health Insurance	36,000.00	45,000.00
4. Pre-Employment Physicals	816.00	1,020.00
5. IMRF	39,847.00	49,809.00
6. Medicare	6,613.00	8,266.00
7. FICA	28,278.00	35,348.00
8. Conferences and Training	6,625.00	8,281.00
9. Dues and Subscriptions	5,401.00	6,751.00
10. Equipment and Repair Services	3,523.00	4,404.00
11. Contractual Services	37,229.00	46,536.00
12. Rental Expense	0.00	0.00
13. Printing	16,193.00	20,241.00
14. Office Supplies	1,800.00	2,250.00
15. Office Equipment - New	4,280.00	5,350.00
16. Postage	7,250.00	9,063.00
17. Cash Short and Over	0.00	0.00
18. Uniforms	1,200.00	1,500.00
19. Miscellaneous	3,677.00	4,596.00
20. Telephone	2,690.00	3,363.00
21. Electricity	11,500.00	14,375.00
22. Natural Gas	8,160.00	10,200.00
23. Water and Sewer	1,000.00	1,250.00
24. Transfer to Other Funds	50,000.00	62,500.00
25. Program Voucher	0.00	0.00
26. Gift Certificates Redeemed	0.00	0.00
TOTAL ADMINISTRATION EXPENSES	$ 517,927.00	$ 647,409.00

B. EXPENSES – OPERATIONAL	Budgeted	Appropriated
1. Salaries and Wages	$ 194,950.00	$ 243,688.00
2. Preschool Wages	20,500.00	25,625.00
3. Contractual Services	65,500.00	81,875.00
4. Co-Op Program Payments	2,000.00	2,500.00

5. Youth Coach Reimbursement	0.00	0.00
6. Fitness Room	13,000.00	16,250.00
7. Special Events	14,670.00	18,338.00
8. Program Supplies	2,000.00	2,500.00
9. Trip Expenses	8,000.00	10,000.00
10. Senior Citizen Programs	2,200.00	2,750.00
11. Craft Supplies	0.00	0.00
12. Athletic Supplies	2,400.00	3,000.00
13. Preschool Supplies	600.00	750.00
14. Summer Camp Supplies	1,300.00	1,625.00
15. Summer Camp Field Trips	7,500.00	9,375.00
16. Summer Camp Transportation	3,500.00	4,375.00
17. Open Gym Expense	1,000.00	1,250.00
18. Mileage Expense	53.00	66.00
19. Program Voucher	0.00	0.00
20. Gift Certificates Redeemed	0.00	0.00
TOTAL OPERATIONAL EXPENSES	$ 339,173.00	$ 423,967.00

C. EXPENSES - CONCESSIONS	Budgeted	Appropriated
1. Wages	$ 0.00	$ 0.00
2. Equipment	0.00	0.00
3. Supplies	0.00	0.00
TOTAL CONCESSIONS EXPENSES	$ 0.00	$ 0.00

TOTAL amounts budgeted and appropriated for Recreation Fund expenditures	$857,100.00	$1,071,376.00
Estimate of cash expected to be on hand at the end of the current fiscal year for Recreation Fund	$ 30,350.00	

III. PUBLIC LIABILITY INSURANCE FUND

Balance on hand at beginning of current fiscal year	$ 71,404.00
Estimate of Cash expected to be received during the current fiscal year: Proceeds for the 2025 tax levy for Public Liability Insurance expenditures	$ 50,000.00

Estimate of expenditures contemplated for the current fiscal year for Public Liability Insurance Fund expenditures $ 97,647.00

Amounts budgeted and appropriated for Public Liability Insurance Fund Expenditures

	Budgeted	Appropriated
1. Unemployment Fund	$ 28,000.00	$ 35,000.00
2. Risk Management	39,631.00	49,539.00
3. Liability Premiums	23,729.00	29,661.00
4. Workers Compensation Premiums	6,287.00	7,859.00
TOTAL amounts budgeted and appropriated for Public Liability Insurance Fund expenditures	$ 97,647.00	$122,059.00

Estimate of cash expected to be on hand at the end of the current fiscal year for Public Liability Insurance Fund $ 23,757.00

IV. AUDIT FUND

Balance on hand at beginning of current fiscal year $ 5,591.00

Estimate of Cash expected to be received during the current fiscal year:
Proceeds of the 2025 tax levy for Audit Fund expenditures $ 18,000.00

Estimate of expenditures contemplated for the current fiscal year for Audit Fund expenditures $18,000.00

Amounts budgeted and appropriated for Audit Fund expenditures

	Budgeted	Appropriated
Auditor's Fees	$ 18,000.00	$ 22,500.00
TOTAL Amounts budgeted and appropriated for Audit Fund expenditures	$ 18,000.00	$ 22,500.00

Estimate of Cash expected to be on hand at the end of the current fiscal year for Audit Fund $ 5,591.00

V. JOINT RECREATION PROGRAM FOR THE HANDICAPPED FUND

Balance on hand at beginning of current fiscal year	$ 16,921.00
Estimate of Cash expected to be received during the current fiscal year:	
Proceeds of the 2025 tax levy for Joint Recreation Program for the Handicapped Fund expenditures	$142,000.00
Interest	$ 4,000.00
	$146,000.00
Estimate of expenditures contemplated for the current fiscal year for Special Recreation Programs	$145,600.00

Amounts budgeted and appropriated for Joint Recreation Program for the Handicapped Fund Expenditures

	Budgeted	Appropriated
1. NEDSRA for special recreation services and ADA Compliance	$ 115,000.00	$ 143,750.00
2. ADA Projects	$ 30,600.00	$ 38,250.00
TOTAL amount budgeted and appropriated for Joint Recreation Program for the Handicapped Fund expenditures	$ 145,600.00	$ 182,000.00

Estimate of cash expected to be on hand at the end of the current fiscal year for Joint Recreation Program for the Handicapped Fund	$ 17,321.00

VI. PAVING AND LIGHTING FUND

Balance on hand at beginning of current fiscal year	$ 11,052.00
Estimate of Cash expected to be received during the current fiscal year:	
Proceeds of the 2025 tax levy for Paving and Lighting Fund expenditures	$ 11,000.00
Estimate of expenditures contemplated for the current fiscal year for Paving and Lighting Fund	$ 16,300.00

Amounts budgeted and appropriated for Paving and Lighting Fund expenditures

	Budgeted	Appropriated
Paving and Lighting Fund Expenditures	$ 16,300.00	$ 20,375.00
TOTAL amount budgeted and appropriated for Paving and Lighting Fund Expenditures	$ 16,300.00	$ 20,375.00

Estimate of cash expected to be on hand at the end of the current fiscal year for Paving and Lighting Fund	$ 5,752.00

VII. BOND & INTEREST FUND

Balance on hand at beginning of current fiscal year	$ 24,554.00
Estimate of Cash expected to be received during the current fiscal year:	
Proceeds of the 2025 tax levy for Bond & Interest Fund expenditures	$142,763.00
Estimate of expenditures contemplated for the current fiscal year for Bond & Interest Fund	$143,213.00

Amounts budgeted and appropriated for Bond & Interest Fund expenditures

	Budgeted	Appropriated
1. Bond & Interest Expenditures	$ 143,213.00	$ 179,016.00
TOTAL amount budgeted and appropriated for Bond & Interest Fund expenditures	$ 143,213.00	$ 179,016.00

Estimate of cash expected to be on hand at the end of the current fiscal year for Bond & Interest Fund $ 24,104.00

VIII. WORKING CASH FUND

Balance on hand at beginning of current fiscal year $26,871.00

Estimate of Cash expected to be received during the current fiscal year: 0.00

Estimate of expenditures contemplated for the current fiscal year for Working Cash Fund expenditures: $ 0.00

	Budgeted	Appropriated
Working Cash Fund Expenditures	$ 0.00	$ 0.00
TOTAL amount budgeted and appropriated for Working Cash Fund expenditures	$ 0.00	$ 0.00

Estimate of Cash expected to be on hand at the end of the current fiscal year for Working Cash Fund $26,871.00

IX. CAPITAL PROJECTS FUND

Balance on hand at beginning of current fiscal year	$ 39,022.00
Fund Transfer Received	$ 550,000.00
Interest Income	$ 0.00
Bond Proceeds	$ 0.00
Grant Revenues	$ 0.00
Estimate of expenditures contemplated for the current fiscal year for Capital Projects Fund	$ 354,620.00
Land Acquisition	$ 0.00

Amounts budgeted and appropriated for Capital Projects Fund expenditures	Budgeted	Appropriated
	$ 354,620.00	$ 443,275.00
TOTAL Amounts budgeted and appropriated for Capital Projects Fund expenditures	$ 354,620.00	$ 443,275.00

Estimate of Cash expected to be on hand at the end of the current fiscal year for Capital Projects Fund $ 234,402.00

S U M M A R Y

		Budgeted	Appropriated
General Corporate Fund	$	1,342,247.00	$ 1,677,800.00
Recreation Fund		857,100.00	1,071,376.00
Public Liability Insurance Fund		97,647.00	122,059.00
Audit Fund		18,000.00	22,500.00
Joint Recreation Program for the Handicapped Fund		145,600.00	182,000.00
Paving and Lighting Fund		16,300.00	20,375.00
Bond & Interest Fund		143,213.00	179,016.00
Working Cash Fund		0.00	0.00
Capital Projects Fund		354,620.00	443,275.00
TOTAL AMOUNT BUDGETED AND APPROPRIATED	**$**	**2,974,727.00**	**$3,718,401.00**

SECTION THREE: That all unexpended balances of any item or items or any general appropriation made in this Ordinance may be expended in making up any insufficiency in any item or items in the same appropriation made for this Ordinance.

SECTION FOUR: That all unexpended balances from annual appropriations of previous years are hereby reappropriated.

SECTION FIVE: **SEVERABILITY.** The various provisions of this Ordinance are to be considered as severable and if any part or portion of this Ordinance shall be held invalid by any Court of competent jurisdiction, such decision shall not affect the validity of the remaining provisions of this Ordinance.

SECTION SIX: **REPEAL OF PRIOR ORDINANCES.** All prior Ordinances and Resolutions in conflict or inconsistent herewith are hereby expressly repealed only to the extent of such conflict or inconsistency.

SECTION SEVEN: **EFFECTIVE DATE.** This Ordinance shall be in full force and effect upon its passage and approval.

ROLL CALL VOTE:

AYES:
NAYS:
ABSENT:

PASSED this 24th day of February, 2026.

APPROVED this 24th day of February, 2026.

_____
Alyssa Neitzke - President

ATTEST:

_____
Maria Piworski – Assistant Secretary

C E R T I F I C A T I O N

I, the undersigned, do hereby certify that I am the Secretary of the Medinah Park District, DuPage County, Illinois, and that the foregoing is a true, complete and exact copy of Ordinance No. 26 - 1, The Combined Budget and Appropriation Ordinance of the Medinah Park District, DuPage County, Illinois for its Fiscal Year January 1, 2026 through December 31, 2026, which was duly enacted on February 24, 2026 and approved on February 24, 2026, as the same appears from the official records of the Medinah Park District.

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Maria Piworski - Assistant Secretary

CERTIFICATION BY CHIEF FISCAL OFFICER

I hereby certify that I am the Chief Fiscal Officer of the Medinah Park District and that the following is an estimate of revenues, by source, anticipated to be received by the Medinah Park District, DuPage County, Illinois, in the following fiscal year:

Source of Revenue	Fiscal Year 2026	Fiscal Year 2027
Tax Levies & Collections (Include Back Taxes)	$1,413,763.00	$1,423,000.00
Interest Earned	$33,750.00	$22,100.00
Commuter Parking Fees/Fines	$6,465.00	$38,790.00
Miscellaneous Revenue	$19,885.00	$14,220.00
Recreation Fees	$338,550.00	$348,655.00
Concession and Vending Sales	$1,000.00	$1,200.00
Replacement Tax	$69,000.00	$71,000.00
Fund Transfer	$550,000.00	$0.00
Rentals	$55,000.00	$56,000.00
Grant and Donation Revenue	$17,872.00	$18,000.00
Bond Proceeds	$0.00	$0.00
Fitness Room	$8,000.00	$10,000.00
TOTAL	**$ 2,513,285.00**	**$ 2,002,965.00**

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Jaclyn Scafidi
Treasurer and Chief Fiscal Officer
Medinah Park District