

**ADDISON PARK DISTRICT  
ORDINANCE NO. 25-O-05  
COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE  
ADDISON PARK DISTRICT, DUPAGE COUNTY, ADDISON, IL. 60101  
FOR THE FISCAL YEAR BEGINNING JANUARY 01, 2026 AND ENDING DECEMBER 31, 2026**

BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS OR THE ADDISON PARK DISTRICT OF THE COUNTY OF DU PAGE AND STATE OF ILLINOIS:

**Section 1.** It is hereby found and determined that:

**WHEREAS**, the board of Park Commissioners of the Addison Park District, DuPage County, Illinois has heretofore caused to be prepared an Annual Combined Budget and Appropriation Ordinance in tentative form, which has been conveniently available for public inspection for at least 30 days prior to final action thereon; and

**WHEREAS**, a public hearing was held at the Addison Park District Community Recreation Center, Addison, Illinois, on Monday, November 17, 2025, pursuant to a notice which was published in the Daily Herald, a paper having a general circulation in this District, and all other legal requirements for the adoption of the annual Budget and Appropriation Ordinance of the Park District for the fiscal year beginning January 01, 2026 and ending December 31, 2026.

**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 as hereby budgeted for the fiscal year beginning January 01, 2026 and ending December 31, 2026.

**I. CORPORATE FUND**

	<u>Budget</u>	<u>Appropriation</u>
PROJECTED FUND BALANCE BEGINNING OF YEAR	\$ 1,725,946	
<b>Estimated Revenue</b>		
Property and Replacement Tax (Includes audit & PPRT Monies)	\$ 2,459,625	
Interest	\$ 216,000	
Other (Donations, Sponsorships, Rebates)	\$ 2,250	
<b>TOTAL ESTIMATED REVENUE</b>	<u>\$ 2,677,875</u>	
<b>TOTAL ESTIMATED FUNDS AVAILABLE</b>	<u>\$ 4,403,821</u>	

**Estimated Disbursements**

	<u>Budget</u>	<u>Appropriation</u>
Salaries and Wages	\$ 1,206,381	\$ 1,688,934
Benefits & Insurance	\$ 579,600	\$ 811,440
Contractual Services	\$ 289,320	\$ 405,048
Materials & Supplies	\$ 77,485	\$ 108,479
Utilities, Refuse & Phones	\$ 396,393	\$ 554,951
General Expenses (Security, Tech, Risk Mgmt)	\$ 703,608	\$ 985,051
<b>Total estimated Disbursements/ Appropriated-Corporate Fund</b>	<u>\$ 3,252,788</u>	<u>\$ 4,553,903</u>
<b>Estimated Fund Balance end of year</b>	<u>\$ 1,151,033</u>	

**FILED**  
DEC 18 2025

*Jean Kaczmarek*  
DuPage County Clerk

<b>II. RECREATION FUND</b>	<u>Budget</u>	<u>Appropriation</u>
PROJECTED FUND BALANCE BEGINNING OF YEAR	\$ 1,443,543	
<b>Estimated Revenue</b>		
Property and Replacement Taxes	\$ 1,593,000	
Interest	\$ 140,000	
Fees & Charges (Including Contractual)	\$ 2,919,808	
Memberships	\$ 487,228	
Other (Donations, Sponsorships, Rebates)	\$ 2,250	
<b>TOTAL ESTIMATED REVENUE</b>	<u>\$ 5,142,286</u>	
<b>TOTAL ESTIMATED FUNDS AVAILABLE</b>	<u>\$ 6,585,829</u>	\$ -

<b>Estimated Disbursements</b>	<u>Budget</u>	<u>Appropriation</u>
Salaries and Wages	\$ 2,719,864	\$ 3,807,810
Benefits & Insurance	\$ 253,000	\$ 354,200
Contractual Services	\$ 774,634	\$ 1,084,488
Materials & Supplies	\$ 503,944	\$ 705,522
Utilities, Refuse & Phones	\$ 58,985	\$ 82,579
General Expenses (Security, Tech, Risk Mgmt)	\$ 822,866	\$ 1,152,012
<b>Total estimated Disbursements/ Appropriated-Recreation Fund</b>	<u>\$ 5,133,294</u>	<u>\$ 7,186,611</u>
<b>TOTAL ESTIMATED FUNDS AVAILABLE</b>	<u>\$ 1,452,535</u>	

<b>III. SPECIAL RECREATION FUND</b>	<u>Budget</u>	<u>Appropriation</u>
PROJECTED FUND BALANCE BEGINNING OF YEAR	\$ 228,254	
<b>Estimated Revenue</b>		
Property Taxes	\$ 354,503	
<b>TOTAL ESTIMATED REVENUE</b>	<u>\$ 354,503</u>	
<b>TOTAL FUNDS AVAILABLE</b>	<u>\$ 582,757</u>	

<b>Estimated Disbursements</b>	<u>Budget</u>	<u>Appropriation</u>
Special Recreation Fee	\$ 350,000	\$ 490,000
<b>Total estimated Disbursements/ Appropriated- Special Rec Fund</b>	<u>\$ 350,000</u>	<u>\$ 490,000</u>
<b>ESTIMATED FUND BALANCE END OF YEAR</b>	<u>\$ 232,757</u>	

<b>IV. LIABILITY INSURANCE FUND</b>	<u>Budget</u>	<u>Appropriation</u>
PROJECTED FUND BALANCE BEGINNING OF YEAR	\$ 124,407	
<b>Estimated Revenue</b>		
Property Taxes	\$ 136,347	
PDRMA	\$ 3,100	
<b>TOTAL ESTIMATED REVENUE</b>	<u>\$ 139,447</u>	
<b>TOTAL FUNDS AVAILABLE</b>	<u>\$ 263,854</u>	

<b>Estimated Disbursements</b>	<u>Budget</u>	<u>Appropriation</u>
Risk Management/Liability Insurance	\$ 115,800	\$ 162,120
Contractual	\$ 2,500	\$ 3,500
<b>Total estimated Disbursements/Appropriated Liability Insurance Fund</b>	<u>\$ 118,300</u>	<u>\$ 165,620</u>
<b>ESTIMATED FUND BALANCE END OF YEAR Liability Ins Fund</b>	<u>\$ 145,554</u>	

<b>V. ILLINOIS MUNICIPAL RETIREMENT FUND</b>		<u>Budget</u>	<u>Appropriation</u>
PROJECTED FUND BALANCE BEGINNING OF YEAR	\$	84,719	
<b>Estimated Revenue</b>			
Property and Replacement Taxes	\$	354,503	
<b>TOTAL ESTIMATED REVENUE</b>	\$	<b>439,222</b>	
<b>Estimated Disbursements</b>			
Employer Retirement Contribution	\$	335,000	\$ 469,000
Total estimated Disbursements/Appropriated for IMRF Fund	\$	335,000	\$ 469,000
ESTIMATED FUND BALANCE END OF YEAR	\$	104,222	
<b>VI. SOCIAL SECURITY FUND</b>		<u>Budget</u>	<u>Appropriation</u>
PROJECTED FUND BALANCE BEGINNING OF YEAR	\$	160,290	
<b>Estimated Revenue</b>			
Property Tax	\$	11,229	
Miscellaneous Revenue	\$	360,000	
<b>TOTAL ESTIMATED REVENUE</b>	\$	<b>371,229</b>	
<b>TOTAL FUNDS AVAILABLE</b>	\$	<b>531,519</b>	
<b>Estimated Disbursements</b>			
Social Security	\$	190,000	\$ 266,000
Medicare	\$	44,430	\$ 62,202
Total estimated Disbursements/Appropriated-Social Security Fund	\$	234,430	\$ 328,202
ESTIMATED FUND BALANCE END OF YEAR	\$	297,089	
<b>VII. BOND AND INTEREST FUND</b>		<u>Budget</u>	<u>Appropriation</u>
PROJECTED FUND BALANCE BEGINNING OF YEAR	\$	1,508,891	
<b>Estimated Revenue</b>			
Property Taxes	\$	1,440,000	
Miscellaneous Revenue	\$	-	
Bond Proceeds	\$	550,000	
<b>TOTAL ESTIMATED REVENUE</b>	\$	<b>1,990,000</b>	
<b>TOTAL FUNDS AVAILABLE</b>	\$	<b>3,498,891</b>	
<b>Estimated Disbursements</b>			
Bond Principal	\$	1,885,000	\$ 2,639,000
Bond Interest	\$	347,925	\$ 487,095
Contractual Services	\$	15,000	\$ 21,000
Total estimated Disbursements/Appropriated Bond & Interest Fund	\$	2,247,925	\$ 3,147,095
ESTIMATED FUND BALANCE END OF YEAR	\$	1,250,966	

<b>VIII. CAPITAL IMPROVEMENT FUND</b>	<b><u>Budget</u></b>	<b><u>Appropriation</u></b>
FUND BALANCE BEGINNING OF YEAR	\$ 1,086,467	
<b>Estimated Revenue</b>		
Bond Proceeds	\$ -	
Grant Reimbursement	\$ 1,826,250	
Internal Transfers, Surplus Sales, Donations	\$ 301,000	
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$ 2,127,250</b>	
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$ 3,213,717</b>	
<b>Estimated Disbursements</b>	<b><u>Budget</u></b>	<b><u>Appropriation</u></b>
Professional Services	\$ 125,000	\$ 175,000
IT Projects	\$ 56,000	\$ 78,400
Facility Projects	\$ 560,000	\$ 784,000
Park Improvements	\$ 880,000	\$ 1,232,000
Vehicles and Equipment	\$ 234,000	\$ 327,600
ADA Projects	\$ 150,000	\$ 210,000
Contingency	\$ 198,500	\$ 277,900
<b>Total estimated Disbursements/Appropriated Capital Improvement Fund</b>	<b>\$ 2,203,500</b>	<b>\$ 3,084,900</b>
<b>ESTIMATED FUND BALANCE END OF YEAR</b>	<b>\$ 1,010,217</b>	

<b>SUMMARY OF FUNDS</b>	<b><u>BUDGET</u></b>	<b><u>APPROPRIATION</u></b>
I. CORPORATE FUND	\$ 3,252,788	\$ 4,553,903
II. RECREATION FUND	\$ 5,133,294	\$ 7,186,611
III. SPECIAL RECREATION FUND	\$ 350,000	\$ 490,000
IV. LIABILITY INSURANCE FUND	\$ 118,300	\$ 165,620
V. ILLINOIS MUNICIPAL RETIREMENT FUND	\$ 335,000	\$ 469,000
VI. SOCIAL SECURITY & MEDICARE FUND	\$ 234,430	\$ 328,202
VII. BOND & INTEREST FUND	\$ 2,247,925	\$ 3,147,095
VIII. CAPITAL IMPROVEMENT FUND	<b>\$ 2,203,500</b>	<b>\$ 3,084,900</b>
	<b>\$ 13,875,236</b>	<b>\$ 19,425,331</b>

CERTIFICATION OF ESTIMATE  
OF REVENUE  
FISCAL YEAR 2026

*Jan Kacynski*  
DuPage County Clerk

I, Sheila Latting, do hereby certify that I am the duly qualified acting Financial Officer for the Addison Park District and the chief fiscal officer of said Park District. As such officer, I do certify that the revenues, by source, anticipated to be received by the Park District in the fiscal year beginning January 1, 2026 and ending December 31, 2026 are estimated to be as follows:

ESTIMATE OF REVENUE

	SOURCE	AMOUNT
Real Estate Taxes		\$ 6,106,207
Personal Property Replacement Tax		\$ 243,000
Interest Earned		\$ 356,000
Program Fees		\$ 2,919,808
Membership Fees & Transfer		\$ 489,478
Bond Proceeds & Capital Transfers		\$ 550,000
Grants		\$ 1,826,250
Miscellaneous		\$ 668,600
	TOTAL	\$ 13,159,343

An estimate of the cash on hand at the beginning of the fiscal year is expected to be \$ 6,362,518  
 Estimate of the cash expected to be received during the fiscal year from all sources \$ 13,241,812  
 An estimate of the expenditures contemplated for the fiscal year is \$ 13,875,236  
 Estimated NET cash to be on hand at the end of the fiscal year is \$ 5,729,094

(e) That the estimated amount of taxes, including Personal Property Replacement Tax and prior year taxes, to be received by the Addison Park District during the fiscal year is \$ 6,349,207

**Section 3.**

The receipts and revenues of the Addison 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 purpose for which they were appropriated and levied shall constitute the General Fund and shall first be placed to the credit of such fund.

**Section 4.**

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 the 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.

**SECTION 6.**

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

PASSED this     day of

AYES: 5                      ABSENT: 0  
 NAYS: 0                      ABSTAIN: 0

ADDISON PARK DISTRICT

By: *[Signature]*

Treasurer and Chief Financial Officer

ATTEST: *[Signature]*  
Board Secretary