PARK DISTRICT OF OAK PARK
ORDINANCE NO. 2026-11-04

COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE
OF THE PARK DISTRICT OF OAK PARK
FOR FISCAL YEAR BEGINNING JANUARY 1, 2027,
AND ENDING DECEMBER 31, 2027

WHEREAS, the Board of Commissioners of the Park District of Oak Park has determined the sums of money deemed necessary to defray all necessary expenses and liabilities of the Park District for the fiscal year beginning January 1, 2027, and ending December 31, 2027 (the "*2027 Fiscal Year*") and such sums of money are appropriated by this Ordinance; and

WHEREAS, this Ordinance specifies the objects and purposes for which such appropriations are made and the amount appropriated for each object and purpose;

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

Section 1. Recitals. The foregoing recitals are incorporated into this Ordinance as findings of the Board of Commissioners.

Section 2. Adoption of Budget and Specifying Appropriations. The Board of Commissioners hereby adopts the Budget for the 2027 Fiscal Year and hereby specifies the objects and purposes for which appropriations are made for the 2027 Fiscal Year as set forth in Exhibit A attached to and by this reference incorporated into this Ordinance.

Section 3. Approval of Appropriation. The sums of money in the columns headed Appropriations in Section 2 of this Ordinance shall be and are hereby appropriated for the corporate purposes, the recreation purposes, the revenue facilities purposes, the historical museum purposes, the Cheney Mansion purposes, capital improvement purposes, health risk management purposes, the payment of liability insurance premiums, the payment for the annual audit by a

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certified public accounting firm, the payments to a special recreation association being the West Suburban Recreation Association, and the payment of health insurance, as herein before specified, all in order to defray all necessary expenses and liabilities of the Park District for the 2027 Fiscal Year.

Section 4. Statement of Financial Matters. As provided in Section 4-4 of the Park District Code, 70 ILCS 1205/4-4, the Board of Commissioners states as follows:

(1) That cash on hand estimated at the beginning of the 2027 Fiscal Year is $16,489,183.

(2) That the estimated cash expected to be received during the fiscal year from all sources of $34,048,418.

(3) That the estimated expenditures contemplated for the fiscal year are $35,723,546.

(4) That the estimated cash expected to be on hand at the end of the fisca1 year is $14,814,055.

(5) That the estimated amount of taxes to be received during the year is $13,826,303

Section 5. Other Receipts and Revenue, Unexplained Balance. The receipts and revenue of the Park District derived from sources other than taxation and not specifically appropriated and all unexplained balance from the preceding fiscal years not required for the purposes for which they were appropriated and levied shall in part constitute the Corporate Fund and shall first be placed to the credit of such fund.

Section 6. Severability of Provisions. If any provision of this Ordinance is for any reason held invalid or unconstitutional, then the invalidity or unconstitutionality of that provision will not affect the validity if any other provision of this Ordinance.

Section 7. Effective Date. This Ordinance will be in full force and effect from and after its passage and approval in the manner provided by law.

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PASSED: this 19th day of November 2026.

AYES: _____

NAYS: _____

ABSTAIN: _____

ABSENT: _____

APPROVED this 19th day of November 2026.

By: _____
Chris Wollmuth, President
Board of Commissioners

ATTEST:

By: _____
Kassie Porreca, Secretary
Board of Commissioners

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STATE OF ILLINOIS)
) SS.
COUNTY OF COOK)

SECRETARY'S CERTIFICATE

I, Kassie Porreca, certify that I am Secretary of the Board of Commissioners of the Park District of Oak Park, Oak Park, Cook County, Illinois, and that as such official I am keeper of the records, ordinances, files, and seal of the Park District of Oak Park.

I also certify that the foregoing ordinance is a true and correct copy of the "BUDGET AND APPROPRIATION ORDINANCE FOR THE 2027 FISCAL YEAR" of the Park District of Oak Park, adopted at a duly called Regular Meeting of the Board of Commissioners of the Park District of Oak Park held at Oak Park, Illinois, within the Park District of Oak Park, at 7:00 p.m. on the 19th day of November 2026.

I also certify that the deliberations of the Board of Commissioners on the Park District of Oak Park on the adoption of said Ordinance were conducted openly, that the vote on the adoption was conducted openly, that said meeting was held in compliance with provisions of the Illinois Open Meeting Act and that the Board of Commissioners complied with all the provisions of that Act and with all rules and regulations of the Board of Commissioners.

November 19, 2026 _____

Kassie Porreca, Secretary
Board of Park Commissioners

(SEAL)

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STATE OF ILLINOIS)
) SS.
COUNTY OF COOK)

CERTIFICATE OF TREASURER/CHIEF FISCAL OFFICER

I, Ade Onayemi, do hereby certify that I am duly appointed and acting Treasurer of the Board of Park Commissioners of the Park District of Oak Park, Cook County, Illinois, and that as such Treasurer, I am the Chief Fiscal Officer of the corporate authority of said Park District.

I do further certify that the estimated revenues of source anticipated to be received by the Park District of Oak Park, Cook County, Illinois for the fiscal year beginning on the 1st day of January 2027 and ending on the 31st day of December 2027 is as follows:

Source	Amount
Property Taxes	$ 13,826,303
Fees and Charges	$ 3,768,753
Intergovernmental	$ 310,000
Rentals	$ 941,207
Miscellaneous Income	$ 560,275
Donations and Sponsorships	$ 234,515
Other Financing Sources	$ 6,296,191
Program Revenue	$ 8,111,174
Total Revenue	$ 34,048,418

I do further certify the estimated revenues by source anticipated to be received by the Park District of Oak Park, Cook County, Illinois for the fiscal year beginning on the 1st day of January, 2027 and ending on the 31st day of December, 2027 is true and correct.

IN WITNESS WHEREOF, I have signed my name in my official capacity as the Treasurer and Chief Fiscal Officer of the Board of Park Commissioners of the Park District of Oak Park at Oak Park, Illinois on the 19th day of November 2026.

_____
Ade Onayemi, Treasurer
Board of Park Commissioners
Park District of Oak Park

(Seal)

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ATTACHMENT A
To the Budget and Appropriation Ordinance
For Fiscal Year January 1, 2027 to December 31, 2027

		Budget (in $)	Appropriation (in $)
EXPENDITURE SUMMARY			
Corporate Fund	$	8,845,023	10,171,777
I.M.R.F. Fund	$	275,000	316,250
Liability Fund	$	627,370	721,476
Audit Fund	$	30,000	34,500
Recreation Fund	$	11,367,851	14,195,977
Museum Fund	$	52,890	60,824
Special Recreation Fund	$	705,643	811,489
Special Facilities Fund	$	6,226,915	6,038,004
Insurance Fund	$	1,764,796	2,029,516
Capital Projects Fund	$	5,195,000	6,474,250
Cheney Mansion Fund	$	633,057	728,016
TOTAL BUDGET & APPROPRIATION	**$**	**35,723,546**	**41,582,078**
I. CORPORATE FUND			
ADMINISTRATION			
Salaries and Wages	$	1,192,142	1,370,963
Legal Services	$	53,500	61,525
Architectural Services	$	25,000	28,750
Legal Publications	$	1,500	1,725
Office Equipment Service	$	3,000	3,450
Computer (IT) Services	$	508,012	584,214
Township Interventionist	$	-	-
Copy and Printing - Internal	$	47,160	54,234
Postage and Delivery	$	4,000	4,600
Contractual Services-Other	$	322,000	370,300
Bank Service Charge	$	200,000	230,000
Office Expense	$	15,000	17,250
Uniforms	$	12,320	14,168
Supplies-Other	$	1,100	1,265
Office Equipment	$	2,750	3,163
Computer Equipment	$	156,500	179,975
FICA Employer Expense	$	846,113	973,030
Employee Recognition	$	25,300	29,095
Conference and Training	$	71,500	82,225
Dues and Subscriptions	$	22,819	26,241
Employee Travel Reimbursement	$	500	575
Administrative Expense	$	6,645	7,642
Director Expense	$	900	1,035
Board Expense	$	22,600	25,990
Recruitment	$	16,000	18,400
Telecommunications	$	157,500	181,125
Health Insurance Transfer	$	303,363	348,867
Fund Transfer Out	$	-	-
TOTAL ADMINISTRATION	**$**	**4,017,224**	**4,619,807**

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		Budget (in $)	Appropriation (in $)
CONSERVATORY			
Salaries and Wages	$	283,647	326,194
Property Repair	$	30,500	35,075
Fleet Service	$	-	-
Custodial Services	$	3,000	3,450
Contractual Services - Other	$	85,740	98,601
Equipment - Rental	$	-	-
Bank Service Charges	$	-	-
Uniforms	$	1,610	1,852
Supplies - Cleaning and Household	$	4,350	5,003
Supplies - Building Materials	$	6,000	6,900
Miscellaneous Supplies	$	3,000	3,450
Animal Care	$	1,100	1,265
Supplies - Horticultural Control	$	9,000	10,350
Furnishings	$	1,500	1,725
Gift Shop Material	$	35,100	40,365
Conservatory Special Events	$	20,500	23,575
Conservatory Classes	$	6,800	7,820
Birthday Party Supplies	$	3,000	3,450
Employee Recognition	$	1,000	1,150
Conference and Training	$	3,750	4,313
Dues and Subscriptions	$	1,620	1,863
Employee Travel Reimbursement	$	300	345
Gift Shop Sales Tax	$	3,500	4,025
Electricity	$	9,880	11,362
Natural Gas	$	28,500	32,775
Water	$	8,925	10,264
Health Insurance Transfer	$	73,433	84,448
TOTAL CONSERVATORY	**$**	**625,755**	**719,618**
PARKS & PLANNING			
Salaries and Wages	$	2,218,084	2,550,797
Copying & Printing- External	$	-	-
Property Repair	$	385,350	443,153
Fleet Service	$	119,400	137,310
Landscaping Service	$	122,728	141,137
Custodial Services	$	80,300	92,345
Scavenger Service	$	31,676	36,427
Portable Restrooms	$	10,635	12,230
Sports Field Improvements	$	82,910	95,347
Equipment-Rental	$	7,460	8,579
Bank Service Fees	$	-	-
Uniforms	$	11,470	13,191
Supplies-Parks	$	113,960	131,054
Supplies- Cleaning & Household	$	41,750	48,013
Supplies- Building Materials	$	89,620	103,063
Fuels and Lubricants	$	36,000	41,400
Equipment	$	99,400	114,310
Employee Recognition	$	1,650	1,898
Conference & Training	$	18,200	20,930
Dues and Subscriptions	$	6,472	7,443
Employee Travel Reimbursement	$	720	828
Electricity	$	104,000	119,600
Natural Gas	$	36,400	41,860
Telecommunications	$	9,227	10,612
Water	$	136,500	156,975
Health Insurance Transfer	$	438,132	503,852
TOTAL BUILDINGS & GROUNDS	**$**	**4,202,045**	**4,832,352**

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		Budget (in $)	Appropriation (in $)
II.	**I.M.R.F. FUND**		
	IMRF Employer Expense	$ 275,000	316,250
	TOTAL I.M.R.F. FUND	**$ 275,000**	**316,250**
III.	**LIABILITY FUND**		
	Salaries and Wages	$ 71,320	82,018
	Insurance Deductibles	$ 5,000	5,750
	Worker's Compensation	$ 135,000	155,250
	Property	$ 128,000	147,200
	Employment Practices	$ 40,000	46,000
	Liability	$ 105,000	120,750
	Employee Screenings	$ 20,750	23,863
	Risk Care Management	$ 82,100	94,415
	Conference and Training	$ 15,200	17,480
	Unemployment Expense	$ 25,000	28,750
	TOTAL LIABILITY FUND	**$ 627,370**	**721,476**
IV.	**AUDIT FUND**		
	Contractual Services - Other	$ 30,000	34,500
	TOTAL AUDIT FUND	**$ 30,000**	**34,500**
V.	**RECREATION FUND**		
	ADMINISTRATION		
	Salaries and Wages	$ 1,401,432	1,611,647
	Property Repair	$ 5,000	5,750
	Fleet Service	$ -	-
	Contractual Services - Other	$ 72,870	83,801
	Bank Service Charge	$ 190,000	218,500
	Supplies - Other	$ 10,294	11,838
	Furnishings	$ 1,000	1,150
	Employee Recognition	$ 1,000	1,150
	Conference and Training	$ 24,500	28,175
	Continuing Education	$ -	-
	Dues and Subscriptions	$ 10,432	11,997
	Employee Travel Reimbursement	$ 1,500	1,725
	Non-Resident Fee Expense	$ 7,000	8,050
	Scholarship - Township	$ 10,000	11,500
	Scholarship - PDOP	$ 200,000	230,000
	Bond Payment - Principal	$ 1,520,000	1,748,000
	Bond Payment - Interest	$ 590,400	678,960
	Telecommunications	$ -	-
	Fund Transfer Out	$ 1,800,000	2,070,000
	Capital Projects Contribution	$ 1,818,276	2,091,017
	Health Insurance Transfer	$ 221,047	254,204
	TOTAL ADMINISTRATION	**$ 7,884,751**	**9,067,463**
	COMMUNICATIONS		
	Salaries and Wages	$ 365,572	420,408
	Copy and Printing - External	$ 89,300	102,695
	Brochure	$ 93,501	107,526
	Marketing	$ 85,150	97,923
	Advertising	$ 37,045	42,602
	Conference and Training	$ 6,000	6,900
	Dues and Subscriptions	$ 1,056	1,214
	Health Insurance Transfer	$ 102,707	118,113
	TOTAL COMMUNICATIONS	**$ 780,331**	**897,381**
	YOUTH ATHLETICS		
	Program Wages	$ 107,175	123,251
	Program Contractual Expense	$ 512,993	589,942
	Program Supplies	$ 41,385	47,593

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		Budget (in $)	Appropriation (in $)
TOTAL YOUTH ATHLETICS	**$**	**661,553**	**760,787**
ADULT ATHLETICS			
Program Wages	$	13,318	15,315
Program Contractual Expense	$	40,321	46,369
Program Supplies	$	10,770	12,386
TOTAL ADULT ATHLETICS	**$**	**64,409**	**74,070**
COMMUNITY PROGRAMS			
Program Wages	$	1,087,179	1,250,256
Program Contractual Expense	$	269,558	309,992
Program Supplies	$	184,212	211,843
TOTAL SPECIAL INTEREST PROGRAMS	**$**	**1,540,949**	**1,772,091**
FINE ARTS			
Program Wages	$	245,781	282,648
Program Contractual Expense	$	13,478	15,500
Program Supplies	$	50,157	57,680
TOTAL SPECIAL EVENTS & ARTS	**$**	**309,415**	**355,827**
EARLY CHILDHOOD AND CAMPS			
Program Wages	$	103,986	119,583
Program Contractual Expenses	$	1,740	2,001
Program Supplies	$	20,717	23,825
TOTAL EARLY CHILDHOOD PROGRAMS	**$**	**126,443**	**145,409**

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		Budget (in $)	Appropriation (in $)
VI.	**MUSEUM FUND**		
	Salaries and Wages	$ -	-
	Property Repair	$ 30,415	34,977
	Contractual Services - Other	$ -	-
	Program Contractual Expenses	$ -	-
	Supplies - Cleaning and Household	$ -	-
	Supplies - Building Materials	$ 3,000	3,450
	Progam Supplies	$ -	-
	Pleasant Home Electricity	$ 16,640	19,136
	Pleasant Home Natural Gas	$ -	-
	PH Security Monitoring	$ -	-
	Pleasant Home Water	$ 2,835	3,260
	TOTAL MUSEUM FUND	**$ 52,890**	**60,824**
VII.	**SPECIAL RECREATION FUND**		
	Salaries and Wages	$ 176,800	203,320
	Special Rec Contribution	$ 528,843	608,169
	TOTAL SPECIAL RECREATION FUND	**$ 705,643**	**811,489**
VIII.	**SPECIAL FACILITIES FUND**		
	ADMINISTRATION		
	Salaries and Wages	$ 432,678	497,580
	Supplies - Other	$ 3,000	3,450
	Conference and Training	$ 11,200	12,880
	Continuing Education	$ 3,000	3,450
	Dues and Subscriptions	$ 2,108	2,424
	Employee Travel Reimbursement	$ 1,000	1,150
	Telecommunications	$ 3,140	3,610
	Health Insurance Transfer	$ 142,475	163,846
	Capital Projects Contribution	$ 1,100,000	1,265,000
	TOTAL ADMINISTRATION	**$ 1,698,601**	**1,953,391**
	MAINTENANCE		
	Salaries and Wages	$ 131,258	150,946
	Property Repair - Pool	$ 124,947	143,689
	Property Repair - Rink	$ 102,569	117,954
	Property Repair - GRC	$ 32,890	37,824
	Fleet Service - Pool	$ 1,913	2,199
	Fleet Service - Rink	$ 11,193	12,871
	Contractual Services- Other - GRC	$ 7,741	8,902
	Contractual Services- Other - Pool	$ 8,269	9,509
	Contractual Services- Other - Rink	$ 9,279	10,670
	Custodial Services - GRC	$ 3,120	3,588
	Equipment-Maintenance - Pool	$ 3,250	3,738
	Equipment-Maintenance - Rink	$ 2,725	3,134
	Equipment Rental GRC	$ 1,800	2,070
	Equipment Rental Pool	$ 3,100	3,565
	Equipment Rental Rink	$ 3,000	3,450
	Uniforms	$ 2,116	2,433
	Supplies-Cleaning & Household - Pool	$ 9,442	10,858
	Supplies- Building Materials - Pool	$ 30,897	35,532
	Supplies-Cleaning & Household - Rink	$ 9,785	11,253

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		Budget (in $)	Appropriation (in $)
Supplies- Building Materials - Rink	$	26,849	30,876
Supplies-Cleaning & Household - GRC	$	4,233	4,868
Supplies- Building Materials - GRC	$	7,520	8,648
Misc. Supplies - Dog Parks	$	11,140	12,811
Fuels and Lubricants	$	2,855	3,283
Chemicals	$	83,178	95,655
Building Improvements - Pool	$	32,800	37,720
Building Improvements - GRC	$	7,500	8,625
Equipment-Other - Pool	$	15,220	17,503
Equipment-Other - GRC	$	5,000	5,750
Conference and Training	$	3,740	4,301
Dues and Subscriptions	$	-	-
Employee Travel Reimbursement	$	300	345
Rehm Electricity	$	26,000	29,900
Ridgeland Electricity	$	218,400	251,160
Gymnastics Electricity	$	34,320	39,468
Rehm Natural Gas	$	23,816	27,388
Ridgeland Natural Gas	$	67,600	77,740
Gymnastics Natural Gas	$	9,776	11,242
Rehm Water	$	65,000	74,750
Ridgeland Water	$	60,000	69,000
Gymnastics Water	$	3,953	4,546
TOTAL MAINTENANCE	**$**	**1,208,492**	**1,389,766**
AQUATICS PROGRAMS			
Program Wages	$	827,615	951,757
Program Contractual Expense	$	29,180	33,557
Program Supplies	$	41,912	48,199
Employee Recognition	$	600	690
TOTAL AQUATICS PROGRAMS	**$**	**899,307**	**1,034,203**
ICE ARENA PROGRAMS			
Program Wages	$	487,084	560,146
Program Contractual Expense	$	55,012	63,264
Miscellaneous Expense	$	8,300	9,545
Program Supplies		102,132	117,451
TOTAL ICE ARENA PROGRAMS	**$**	**652,527**	**750,406**
GYMNASTICS			
Program Wages	$	620,218	713,251
Program Contractual Expense	$	-	-
Program Supplies	$	38,546	44,328
Booster Club Expense	$	35,000	40,250
Employee Recognition	$	600	690
Conference and Training	$	6,500	7,475
Dues and Subscriptions	$	2,203	2,533
Employee Travel Reimbursement	$	200	230
Sales Tax	$	240	276
Gym Fund Raising Improvements	$	-	-
Health Insurance Transfer	$	88,005	101,206
TOTAL GYMNASTICS	**$**	**791,513**	**910,239**

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		Budget (in $)	Appropriation (in $)
	COMMUNITY RECREATION CENTER		
	Salaries and Wages	$ 727,727	836,886
	Program Contractual Expense	$ 93,141	107,112
	Program Supplies	$ 65,628	75,472
	Employee Recognition	$ 600	690
	Utilities	$ 37,606	43,247
	Employee Health Insurance Transfer	$ 51,774	59,540
	TOTAL COMMUNITY RECREATION CENTER	**$ 976,476**	**1,122,948**
IX.	**INSURANCE FUND**		
	Health Insurance - PPO	$ 1,393,888	1,602,972
	Health Insurance - HMO	$ 273,691	314,745
	Life Insurance	$ 5,000	5,750
	Dental Insurance	$ 57,000	65,550
	Employee Assistance Program	$ 2,500	2,875
	Health Insurance - Opt Out	$ 9,600	11,040
	Health Insurance - Retirees	$ -	-
	Vision Insurance	$ 18,117	20,834
	Employee Wellness Program	$ 5,000	5,750
	TOTAL INSURANCE FUND	**$ 1,764,796**	**2,029,516**
X.	**CAPITAL PROJECT FUND**		
	Property Repairs and Rehab	$ 275,000	816,250
	Vehicle and Equipment Program	$ 325,000	373,750
	Technology Improvements	$ 50,000	57,500
	Surveys - Studies	$ 75,000	86,250
	Andersen Building Improvements	$ 150,000	172,500
	Barrie Park Improvements	$ 400,000	460,000
	Carroll Building Improvements	$ 100,000	115,000
	Stevenson Park Improvements	$ 550,000	632,500
	Pleasant Home Building Improvements	$ 400,000	460,000
	Ridgeland Common Building Improvements	$ 235,000	270,250
	Rehm Master Plan Improvements	$ 550,000	632,500
	GRC Building Improvements	$ 15,000	17,250
	Dole Building Improvements	$ 650,000	747,500
	Conservatory Building Improvements	$ 800,000	920,000
	Maple Master Plan Improvements	$ 150,000	172,500
	Lindberg Park Improvements	$ 50,000	57,500
	CRC Master Plan Improvements	$ 70,000	80,500
	JHAC Building Improvements	$ 200,000	230,000
	Cheney Building Improvements	$ 150,000	172,500
	TOTAL CAPITAL PROJECTS FUND	**$ 5,195,000**	**6,474,250**
XI.	**HISTORIC PROPERTIES OPERATIONS FUND**		
	Salaries and Wages	$ 303,702	349,257
	Property Repair	$ 15,580	17,917
	Custodial Services	$ 10,830	12,455
	Contractual Services - Other	$ 1,332	1,532
	Program Contractual Expense	$ 86,729	99,738
	Uniforms	$ 1,008	1,159
	Supplies- Cleaning& Household	$ 2,600	2,990
	Supplies- Building Materials	$ 3,180	3,657
	Program Supplies	$ 24,441	28,107
	Conference and Training	$ 2,500	2,875
	Dues and Subscriptions	$ 528	607
	Employee Travel Reimbursement	$ 150	173
	Cheney Electricity	$ 7,875	9,056
	Cheney Natural Gas	$ 6,909	7,945
	Cheney Water	$ 8,715	10,022
	Health Insurance Transfer	$ 56,978	65,525

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	Budget (in $)	Appropriation (in $)
Capital Transfer	$ 100,000	115,000
TOTAL HISTORIC PROPERTIES OPERATIONS FUND	**$ 633,057**	**728,016**

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