

25-12-01-O
AN ORDINANCE MAKING COMBINED BUDGET AND APPROPRIATION
FOR CORPORATE PURPOSES OF THE MUNDELEIN PARK & RECREATION DISTRICT
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2026
AND ENDING DECEMBER 31, 2026

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE
MUNDELEIN PARK & RECREATION DISTRICT, LAKE COUNTY, ILLINOIS

Section 1

That the following sums of money in the total amount of TWENTY-FOUR MILLION THREE HUNDRED THIRTY-FOUR THOUSAND TWO HUNDRED SIXTEEN DOLLARS (24,334,216) or as much thereof as may be authorized by law, and the same are hereby appropriated for the corporate purposes of the Mundelein Park & Recreation District as hereinafter specified, for the fiscal year beginning January 1, 2026 and ending December 31, 2026 and further that the following sums of money the total amount of TWENTY MILLION TWO HUNDRED SEVENTY-EIGHT THOUSAND FIVE HUNDRED FOURTEEN DOLLARS (20,278,514) or as much thereof as may be authorized by law, be and the same are hereby budgeted for the corporate purposes of the Mundelein Park & Recreation District as hereinafter specified, for fiscal year beginning January 1, 2026 and ending December 31, 2026.

Section 2

I. GENERAL - CORPORATE FUND	<u>APPROPRIATE</u>	<u>BUDGET</u>
Salaries, Wages and Benefits	5,026,637	4,188,864
Contracted Services	749,381	624,484
Operating Supplies and Expenses	1,472,572	1,227,143
Debt Expense	156,000	130,000
Transfer to Other Funds	0	0
TOTAL GENERAL - CORPORATE FUND	7,404,590	6,170,491
II. RECREATION PROGRAM FUND	<u>APPROPRIATE</u>	<u>BUDGET</u>
Salaries, Wages and Benefits	4,491,166	3,742,639
Contracted Services	1,132,630	943,858
Operating Supplies and Expenses	1,424,470	1,187,058
Transfers to Other Funds	1,488,000	1,240,000
TOTAL RECREATION FUND	8,536,266	7,113,555
III. DEBT SERVICE FUND	<u>APPROPRIATE</u>	<u>BUDGET</u>
Interest	24,775	20,646
Principle	846,318	705,265
Service Charges	8,970	7,475
Transfers to Other Funds	231,918	193,265
TOTAL DEBT SERVICE FUND	1,111,981	926,651

IV. CAPITAL IMPROVEMENT FUND	<u>APPROPRIATE</u>	<u>BUDGET</u>
For the payment of land condemned or purchases for parks or boulevards and for the improving, maintaining and protecting of the parks and boulevards and for the payment of the expenses incident thereto.		
TOTAL CAPITAL IMPROVEMENT FUND	4,711,292	3,926,077
V. LIABILITY INSURANCE & RISK MANAGEMENT	<u>APPROPRIATE</u>	<u>BUDGET</u>
For the purchase of insurance to protect against loss or liability, workmen's compensation and unemployment compensation and property damage.		
Salaries, Wages and Benefits	282,581	235,484
Risk Management Training & Equipment	0	0
TOTAL LIABILITY INS & RISK MANAGEMENT	18,690	15,575
	301,271	251,059
VI. AUDIT	<u>APPROPRIATE</u>	<u>BUDGET</u>
Annual audit as required by law.		
TOTAL AUDIT	21,480	17,900
VII. MUNICIPAL RETIREMENT	<u>APPROPRIATE</u>	<u>BUDGET</u>
Contribution for Illinois Municipal Retirement Fund		
TOTAL MUNICIPAL RETIREMENT	515,763	429,802
VIII. SOCIAL SECURITY	<u>APPROPRIATE</u>	<u>BUDGET</u>
Contribution for Social Security		
TOTAL SOCIAL SECURITY	630,598	525,498
IX. POLICE	<u>APPROPRIATE</u>	<u>BUDGET</u>
Salaries, Wages and Benefits	20,025	16,687
Contracted Services	48,120	40,100
Operating Supplies and Expenses	37,841	31,534
TOTAL POLICE FUND	105,986	88,321
X. SPECIAL RECREATION	<u>APPROPRIATE</u>	<u>BUDGET</u>
Special Recreation Association of Central Lake County	231,600	193,000
Salaries, Wages and Benefits	45,764	38,137
ADA Improvements	662,420	552,017
ADA Programming	13,800	11,500
TOTAL SPECIAL RECREATION FUND	953,585	794,654
XI. MUSEUM	<u>APPROPRIATE</u>	<u>BUDGET</u>
Contracted Services	6,720	5,600
Operating Supplies	34,685	28,904
Building Improvements	0	0
TOTAL MUSEUM FUND	41,405	34,504

	<u>SUMMARY</u>	<u>APPROPRIATE</u>	<u>BUDGET</u>
I.	General - Corporate Fund	7,404,590	6,170,491
II.	Recreation Program Fund	8,536,266	7,113,555
III.	Debt Service Fund	1,111,981	926,651
IV.	Capital Improvement Fund	4,711,292	3,926,077
V.	Liability Insurance & Risk Management	301,271	251,059
VI.	Audit	21,480	17,900
VII.	Municipal Retirement	515,763	429,802
VIII.	Social Security	630,598	525,498
IX.	Police	105,986	88,321
X.	Special Recreation	953,585	794,654
XI.	Museum	41,405	34,504
	TOTAL ALL FUNDS	24,334,216	20,278,514

Each of said sums of money and the aggregate thereof are deemed necessary by this Board to defray the necessary expenses and liabilities of this District during the fiscal year beginning January 1, 2026 and ending December 31, 2026 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended December 31, 2026 and prior years are hereby specifically re-appropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance, in making this appropriation in accordance with applicable law.

This ordinance is not intended or required to be in support of or in relation to any tax levy made by the Park District during any fiscal year.

Any funds on hand at the end of the fiscal year that are not pledged for or allocated to a particular purpose may be transferred to a capital improvement fund and accumulated therein, provided the total amount accumulated in the fund may not exceed 1.5% of the aggregate assessed valuation of all taxable property in the park district.

Section 3:

(a) An estimate of the cash on hand at the beginning of the fiscal year is expected to be \$5,046,684

(b) An estimate of cash expected to be received during the fiscal year from all sources is \$19,033,463

(c) An estimate of the expenditures expected for the fiscal year is \$20,278,514

(d) An estimate of cash expected to be on hand at the end of the fiscal year is \$3,801,634

(e) An estimate of taxes expected to be received during the fiscal year is \$6,433,824

Section 4:

The receipts and revenues of Mundelein Park & Recreation District derived from sources other than taxation and not specifically appropriated, and all unexpended balances from the preceding fiscal year not required for the purposes for which they were appropriated and levied, shall constitute the General Fund and shall first be placed to the credit of such fund.

Section 5:

All ordinances and parts of ordinances in conflict or inconsistent with any of the provisions of the Ordinance are hereby repealed, and this Ordinance shall be in full force and effect from and after its passage and approval.

PASSED: _____, 2025

APPROVED: _____, 2025

President

Secretary

STATE OF ILLINOIS)
) ss.
COUNTY OF LAKE)

) SS.

STATE OF ILLINOIS)
) ss.
COUNTY OF LAKE)

I, Ron Salski, do hereby certify that I am the duly qualified and acting Secretary as such Secretary I am the keeper of the records and files of the Board of Commissioners of the Park District. I do further certify that the attached and foregoing is a true and complete copy of the "ORDINANCE 25-12-01-O BUDGET AND APPROPRIATION ORDINANCE OF THE MUNDELEIN PARK & RECREATION DISTRICT, LAKE COUNTY, ILLINOIS FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026," as adopted by the Board of Commissioners at its properly convened meeting held on the 8th day of December, 2025, as appears from the official records of the Mundelein Park & Recreation District in my care and custody.

Secretary

CERTIFICATE OF ESTIMATE
OF REVENUE
FISCAL YEAR January 1, 2026 - December 31, 2026

I, Nancy Burton, do hereby certify that I am the duly qualified Treasurer of the Mundelein Park & Recreation District and the chief fiscal officer of said Park District. As such officer I do further certify that the revenues, by source, anticipated to be received by the Park District in the fiscal year beginning January 1, 2026 and ending on December 31, 2026 are estimated to be as follows:

ESTIMATE OF REVENUE

<u>SOURCE</u>	<u>TOTAL</u>
Tax Revenue	6,433,824
Daily Fees	2,011,720
Memberships	1,130,425
Charges for Goods/Services	1,504,911
Charges for Programs	3,395,965
Contributions and Donations	754,188
Other Income	2,371,665
Interfund Transfers	1,433,265
TOTALS	19,035,963

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Mundelein Park & Recreation District this 8th day of December, 2025.

Treasurer

(SEAL)

CERTIFICATE

The Undersigned, Treasurer of the Mundelein Park & Recreation District, hereby certifies that I am the chief fiscal officer of the Mundelein Park & Recreation District, and as such officer, I hereby certify that the estimate of cash receipts of the 2026 Budget and Appropriation Ordinance, a copy of which is appended hereto, is a fair and accurate estimate of revenues to be anticipated in the following fiscal year.

Date: _____

Treasurer

MUNDELEIN PARK & RECREATION DISTRICT