

Ordinance # 26-002
TENTATIVE
 ANNUAL BUDGET AND APPROPRIATION ORDINANCE
 SKOKIE PARK DISTRICT
 SKOKIE, COOK COUNTY, ILLINOIS
 FOR THE FISCAL YEAR BEGINNING MAY 1, 2026
 AND ENDING APRIL 30, 2027

WHEREAS, the Board of Park Commissioners of the Skokie Park District, County of Cook, State of Illinois, caused to be prepared in tentative form, a Budget and Appropriation Ordinance, and the Secretary of the Board has made the same conveniently available to public inspection for at least thirty (30) days prior to the final action thereon; and

WHEREAS, a public hearing was held as to such Budget and Appropriation Ordinance on the 16th day of June 2026 and notice of said hearing was given at least one (1) week prior thereto as required by law.

NOW THEREFORE, BE IT ORDAINED by the Board of Park Commissioners of the Skokie Park District, as follows:

Section 1: That the fiscal year of the Park District is hereby fixed and declared to begin May 1, 2026, and ending April 30, 2027.

Section 2: That the following budget contains an estimate of expenditures from each Fund, are hereby adopted as the Budget and Appropriations of the Skokie Park District for the said fiscal year, and the following sums of money:

<u>FUND</u>	<u>TOTAL EXPENDITURES</u>
Corporate.....	\$5,520,714
Building Improvement Fund.....	1,112,000
Vehicle/Machinery Replacement Fund.....	268,000
Recreation.....	17,977,038
Recreation for the Handicapped.....	1,257,240
Museum Fund.....	1,546,081
Illinois Municipal Retirement Fund.....	448,000
Insurance Protection.....	668,325
Social Security.....	1,147,524
Audit Fund.....	50,000
General Obligation Bond Retirement.....	<u>6,218,340</u>

APPROPRIATION GRAND TOTAL..... \$36,213,262

or as much thereof as may be authorized by law, are hereby appropriated for the purposes of the Skokie Park District, as hereinafter specified for said fiscal year.

PART I
ESTIMATED REVENUES AVAILABLE
BY SOURCES

Estimated Cash and Investments on hand May 1, 2026.	\$ 12,426,526
General Taxes.....	13,974,022
Personal Property Replacement Tax.....	500,000
Interest on Investments.....	268,628
Recreation Registration and other Receipts.....	15,851,838
Transfers\Grants\Bond Proceeds.....	4,501,984
Sale of Property	9,000
Miscellaneous/Other.....	<u>599,199</u>
Estimated Revenues Available.....	48,131,197
Less Estimated Expenditures.....	<u>36,213,262</u>
Estimated Ending Cash Balance on April 30, 2027....	<u>\$11,917,935</u>

PART II
ESTIMATED EXPENDITURES
GENERAL CORPORATE FUND

Salaries:

1. Supervisors.....	\$582,487
2. Maintenance.....	1,189,833
3. Office Staff.....	1,274,684
4. Administrative.....	414,268
5. Leaders	<u>10,500</u>
TOTAL.....	<u>3,471,772</u>

Services:

1. Facility and Equipment Repair & Operation.....	\$332,590
2. Printing, Postage and Advertising.....	39,916
3. Subscriptions and Dues.....	45,486

4. Professional and Contractual Services.....	876,110
5. Equipment Rental.....	3,000
6. Transfers/Allocations.....	<u>(1,743,430)</u>
TOTAL.....	<u>\$(446,328)</u>

Utilities:

1. Electricity.....	\$ 49,879
2. Water.....	50,740
3. Gas.....	10,804
4. Communications.....	87,804
5. Security Alarm Service.....	<u>300</u>
TOTAL.....	<u>\$ 199,527</u>

Supplies:

1. Office Supplies.....	\$ 38,000
2. Maintenance Supplies.....	55,826
3. Landscaping Supplies.....	149,005
4. Program Supplies.....	<u>2,550</u>
Total	<u>\$245,381</u>

General Government:

1. General Administrative.....	\$704,588
2. Employees Benefits Insurance.....	641,796
3. Interest Expense (ARS)	559,479
4. Transfers	<u>144,500</u>
TOTAL.....	<u>\$ 2,050,363</u>

CORPORATE FUND..... \$5,520,714

BUILDING IMPROVEMENT FUND

1. Capital Expenditures.....	\$ 724,000
2. Contractual Services	120,000
3. Transfers	<u>268,000</u>
TOTAL BUILDING IMPROVEMENT FUND	<u>\$1,112,000</u>

VEHICLE MACHINERY REPLACEMENT FUND

1. Capital Expenditures.....	<u>\$268,000</u>
TOTAL VEHICLE MACHINERY REPLACEMENT FUND.....	<u>\$268,000</u>

RECREATION FUND

Salaries:

1. Program Supervisors.....	\$2,486,420
2. Program Instructors.....	2,469,453
3. Program Leaders.....	1,550,422
4. Attendants & Guards.....	872,601
5. Maintenance.....	1,108,257
6. Office Staff.....	423,027
7. Administrative.....	<u>766,485</u>
TOTAL.....	<u>\$9,676,665</u>

Services:

1. Facility and Equipment Repair & Operation.....	\$410,432
2. Printing, Postage and Advertising.....	151,627
3. Subscriptions and Dues.....	42,916
4. Professional and Contractual Services.....	936,967
5. Facility & Equipment Rental.....	427,216
6. Allocations/Transfers.....	1,633,440
7. Transportation and Admissions.....	<u>363,592</u>
TOTAL.....	<u>\$3,966,190</u>

Utilities:

1. Electricity.....	\$497,767
2. Water.....	221,551
3. Gas.....	129,566
4. Communications.....	82,124

5. Security Alarm Service..... 29,073

TOTAL..... \$960,081

Supplies:

1. Program Supplies..... \$ 892,548

2. Maintenance Supplies..... 146,906

3. Landscaping Supplies..... 69,550

4. Program Awards..... 10,743

5. Office Supplies..... 13,500

6. Concession Supplies..... 95,517

TOTAL..... \$1,228,764

General Government:

1. General Administrative..... \$ 48,830

2. Employees Medical Insurance..... 720,708

3. Principal & Interest Skatium Bonds..... 292,800

4. Capital Expenditures..... 1,083,000

TOTAL..... \$2,145,338

TOTAL RECREATION FUND..... 17,977,038

RECREATION FOR THE HANDICAPPED FUND

1. Shared costs of Special Recreation Association... \$ 651,389

2. ADA Compliance Instructors..... 405,851

3. ADA Programs..... 200,000

TOTAL FOR THE RECREATION FOR THE HANDICAPPED FUND \$1,257,240

MUSEUM FUND

Salaries:

1. Program Supervisors..... \$300,850

2. Program Instructors..... 252,793

3. Program Leaders..... 149,248

4. Attendants and Guards.....	34,195
5. Maintenance.....	87,311
6. Office Staff.....	<u>158,397</u>
TOTAL.....	<u>\$ 982,794</u>

Services:

1. Facility and Equipment Repair & Operation.....	\$ 40,123
2. Printing, Postage and Advertising.....	\$ 3,231
3. Subscriptions and Dues.....	1,051
4. Professional and Contractual Services.....	135,880
5. Equipment Rental	8,829
6. Transportation and Admissions	31,239
7. Transfers and Allocations	<u>119,186</u>
TOTAL.....	<u>\$339,539</u>

Utilities:

1. Electricity.....	\$ 4,917
2. Water.....	2,112
3. Gas.....	5,933
4. Communications.....	6,756
5. Security Alarm Service.....	<u>9,564</u>
TOTAL.....	<u>\$29,282</u>

Supplies:

1. Program Supplies.....	\$ 40,626
2. Maintenance Supplies.....	6,688
3. Office Supplies.....	625
4. Landscaping.....	2,350
5. Concession Supplies.....	<u>1,375</u>
TOTAL.....	<u>\$ 51,664</u>

General Government:

1. General Administrative.....	\$ 5,530
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2. Employees Medical Insurance.....	<u>137,272</u>
TOTAL.....	<u>142,802</u>
TOTAL MUSEUM FUND.....	<u>\$1,546,081</u>

ILLINOIS MUNICIPAL RETIREMENT FUND

1. Contributions to Employee Pensions.....	<u>\$ 448,000</u>
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INSURANCE PROTECTION

1. Salary & Wages Supervisor.....	\$ 80,045
2. Salary & Wages Instructors.....	800
3. General Administrative.....	10,544
4. Safety Programs.....	110,936
3. Illinois Unemployment Compensation Insurance.....	18,000
4. Liability Insurance.....	<u>448,000</u>
TOTAL INSURANCE PROTECTION FUND.....	<u>\$ 668,325</u>

SOCIAL SECURITY FUND

1. Social Security.....	<u>1,147,524</u>
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AUDIT FUND

1. Annual Audit Services.....	<u>\$ 50,000</u>
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GENERAL OBLIGATION BOND RETIREMENT FUND

1. Principal and Interest on Bonds Issues May 1, 2007 Series 2007B CABS.....	\$2,300,000
2. Principal and Interest on 2022A Limited Tax Bonds Issued April 2022 Series 2022A.....	\$ 591,417
3. Principal & Interest on Series 2025B.....	\$2,880,523
4. Paying Agent Fees/Professional Fees.....	46,400
<u>5. Transfers Out.....</u>	<u>\$ 400,000</u>
TOTAL GENERAL OBLIGATION BOND RETIREMENT FUND....	<u>\$6,218,340</u>

Section 3 That the several sums hereinbefore mentioned, the aggregate amount of which is \$36,213,262 are hereby appropriated as proportionate fractional

parts of said amount of \$36,213,262. That all of the unexpended balances of any item or items of any general appropriation made in this Ordinance be expended in making up any insufficiency in any item or items in the same general appropriation made by this Ordinance, in accordance with applicable law.

Section 4: That all unexpended balances from appropriations of previous years are hereby re-appropriated for the same or similar purposes.

Section 5: That the invalidity of any portion of this Ordinance, or any of the items thereof, shall not render invalid any other portion or item thereof which can be given effect without the invalid part.

Section 6: That this Ordinance shall be in full force and effect after its passage and approval according to law.

PASSED THIS 16th day of June 2026

Ayes: Commissioners _____

Nays: Commissioners _____

Absent: Commissioners _____

APPROVED on this 16th day.

Of June, A.D., 2026

Susan Aberman
President Board of Park Commissioners
Skokie Park District
Cook County, Illinois

ATTESTED and filed in my office this.

16th day of June, A.D., 2026

Michelle J. Tuft
Secretary, Skokie Park District

(District Seal)

CERTIFICATE OF TREASURER/CHIEF FISCAL OFFICER

I, William G. Schmidt, do hereby certify that I am duly appointed and acting Treasurer of the Board of Park Commissioners of the Skokie Park District, Cook County, Illinois and that as Treasurer I am the Chief Fiscal Officer of the corporate authority of said Park District.

I do further certify that the annexed copy of the Annual Budget and Appropriation Ordinance of the Skokie Park District for the fiscal year beginning May 1, 2026, and ending April 30, 2027 is a full, true, complete, correct, and compared copy of said ordinance as duly adopted by the Board of Park Commissioners of said Park District on June 16, 2026. Within such ordinance, I do certify that the estimated revenues by source anticipated to be received 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 Skokie Park District at Skokie, Illinois on the 16th day of June 2026.

William G. Schmidt, Treasurer
Skokie Park District

ATTEST:

Michelle J. Tuft, Secretary

(District Seal)

CERTIFICATION

I, Michelle J. Tuft, hereby certify that I am the duly appointed Secretary of the Board of Park Commissioners of the Skokie Park District, Cook County, Illinois, and that as such I am the keeper of the ordinances, resolutions and minutes of the Board of Park Commissioners of said Park District and the Park District seal.

I hereby further certify that attached hereto is a true and complete copy of the Annual Budget and Appropriation Ordinance of the Skokie Park District for the fiscal year beginning May 1, 2026, and ending April 30, 2027 duly adopted by the Board of Park Commissioners at a regular meeting held on June 16, 2026.

Michelle J. Tuft, Secretary
Skokie Park District

(District Seal)