

ORDINANCE #0 – 05 – 25

ADOPTING THE COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS FOR THE
MORTON GROVE PARK DISTRICT, COOK COUNTY, ILLINOIS FOR THE PERIOD BEGINNING ON
JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026

BE IT ORDAINED by the Board of Commissioners of the MORTON GROVE PARK
DISTRICT, County of Cook and State of Illinois.

SECTION 1: That the following sums of money in the total amount of THIRTEEN MILLION
THREE HUNDRED AND FOURTEEN THOUSAND and no/100ths (13,314,000) DOLLARS
or as much thereof as may be authorized by law, be and the same are hereby budgeted, and
the following sums of money in the total amount of THIRTEEN MILLION SEVEN HUNDRED AND
SIXTY SIX THOUSAND and no/100ths (13,766,000) DOLLARS, or as much thereof as may be
authorized by law, be and the same are hereby appropriated for general corporate purposes;
for providing Recreational programs as per Article 5 of the General Park District Code; for the
payment to the Illinois Municipal Retirement Fund; for the payment of Social Security benefits;
for the payment of Liability Insurance premiums; Annual Audit; Police Fund; Paving and Lighting
Fund; Museum Fund; and Special Recreation for the Handicapped Fund as per referendum for
the period beginning January 1, 2026 and ending December 31, 2026.

SECTION 2: As part of the annual budget, it is stated:

(a) That the estimated cash on hand at January 1, 2026 is:

8,000,000

(b) That the estimated cash expected to be received during the fiscal year from all sources
is:

THIRTEEN MILLION THREE HUNDRED AND FOURTEEN THOUSAND and no/100ths (13,314,000)
DOLLARS

(c) That the estimated expenditures contemplated for the fiscal year are:
THIRTEEN MILLION THREE HUNDRED AND FOURTEEN THOUSAND and no/100ths (13,314,000)
DOLLARS

(d) That the estimated cash on hand on December 31, 2026 is:

8,000,000

SECTION 3: That the items budgeted and appropriated and the objects and purposes
of the same are as follows:

Morton Grove Park District
Budget 2026

	Budget 2026	Total Appropriation	Estimated Receipts From Sources Other Than Tax Levy	Amounts Raised By Tax Levy
CORPORATE FUND				
REVENUES:				
Real Estate Taxes	2,700,000			
Replacement Taxes	3,311			0
Interest Income	283,468			
Miscellaneous Income	51,518			
M-NASR Income	105,972			
TOTAL CORPORATE REVENUES	3,144,269			
ADMINISTRATION EXPENDITURES:				
SALARIES & WAGES	580,980	608,867		608,867
MATERIALS & SUPPLIES	11,000	11,528		0
INSURANCE	360,205	377,495	227,495	150,000
UTILITIES	51,550	54,024	34,024	20,000
CONTRACTUAL SERVICES	134,500	140,956	140,956	0
EQUIPMENT	8,000	8,384	8,384	0
MISCELLANEOUS	1,389,433	1,393,438	669,758	723,680
ADMINISTRATION EXPENDITURES	2,535,667	2,594,691	1,092,145	1,502,547
PARK MAINTENANCE EXPENDITURES:				
SALARIES & WAGES	707,902	741,881		741,881
MATERIALS & SUPPLIES	93,200	97,674	43,074	54,600
CONTRACTUAL SERVICES	123,000	128,904	0	128,904
EQUIPMENT	11,000	11,528	0	11,528
BUILDING & LANDSCAPE	64,500	67,596	67,596	0
MISCELLANEOUS	9,000	7,860	7,860	0
PARK MAINTENANCE EXPENDITURES	1,008,602	1,055,442	118,530	936,913
TOTAL CORPORATE EXPENDITURES	3,544,269	3,650,134	1,210,674	2,439,459
RECREATION FUND				
ADMINISTRATION REVENUES:				
Real Estate Taxes	1,420,000			
Replacement Taxes	0			
Miscellaneous	0			
General & Brochure Income	3,622			
ADMINISTRATION REVENUES	1,423,622			
ADMINISTRATION EXPENDITURES:				
SALARIES & WAGES	586,517	614,670	0	614,670
MATERIALS & SUPPLIES	55,000	57,640	0	57,640
INSURANCE	262,508	275,109	0	275,109
UTILITIES	48,800	51,142	0	51,142
CONTRACTUAL SERVICES	46,000	48,208	0	48,208
EQUIPMENT	2,000	2,096	0	2,096
MISCELLANEOUS	157,051	112,189	0	112,189
ADMINISTRATION EXPENDITURES	1,157,876	1,161,054	0	1,161,054
RECREATION PROGRAM REVENUE:				
Program Revenue	1,379,321			
PROGRAM REVENUES	1,379,321			
RECREATION PROGRAM EXPENDITURES:				
Instructors Salaries	548,802	575,144		
Program Supplies	68,747	72,047		
Program Services	333,876	349,902		
PROGRAM EXPENDITURES	951,425	997,093	997,093	

Morton Grove Park District
Budget 2026

	<u>Budget 2026</u>	<u>Total Appropriation</u>	<u>Estimated Receipts From Sources Other Than Tax Levy</u>	<u>Amounts Raised By Tax Levy</u>
HARRER POOL REVENUES		<u>341,600</u>		
HARRER POOL EXPENDITURES:				
SALARIES & WAGES	339,373	355,663	355,663	
MATERIALS & SUPPLIES	13,050	10,113	10,113	
UTILITIES	58,700	61,518	61,518	
CONTRACTUAL SERVICES	21,920	22,972	22,972	
EQUIPMENT	5,000	5,240	5,240	
BUILDING & LANDSCAPE	6,000	6,288	6,288	
MISCELLANEOUS	8,637	9,052	9,052	
HARRER POOL EXPENDITURES	<u>452,680</u>	<u>470,845</u>	<u>470,845</u>	<u>0</u>
ORIOLE POOL REVENUES:				
ORIOLE POOL REVENUES		<u>177,427</u>		
ORIOLE POOL EXPENDITURES:				
SALARIES & WAGES	280,758	282,759	282,759	
MATERIALS & SUPPLIES	13,150	8,803	8,803	
UTILITIES	43,700	45,798	45,798	
CONTRACTUAL SERVICES	21,920	22,972	22,972	
EQUIPMENT	9,000	9,432	9,432	
BUILDING & LANDSCAPE	4,000	4,192	4,192	
MISCELLANEOUS	7,817	8,192	8,192	
ORIOLE POOL EXPENDITURES	<u>380,345</u>	<u>382,148</u>	<u>382,148</u>	<u>0</u>
CONCESSIONS REVENUES:				
CONCESSION REVENUES		<u>17,000</u>		
CONCESSIONS EXPENDITURES:				
CONCESSION EXPENDITURES		<u>0</u>	<u>0</u>	<u>0</u>
POOL EXPENDITURES	<u>833,025</u>	<u>852,993</u>	<u>852,993</u>	<u>0</u>
RENTAL REVENUES:				
RENTAL REVENUES		<u>39,000</u>	<u>0</u>	<u>0</u>
SALARIES & WAGES	134,000	140,432	140,432	
Maintenance - Room Rentals	0	0		
Fieldhouse - Room Rentals	13,750	14,410		
Front Desk Attendants	120,000	125,760		
Front Desk Supplies	250	262		
	<u>134,000</u>	<u>140,432</u>	<u>140,432</u>	<u>0</u>
MATERIALS & SUPPLIES	0	0	0	
EQUIPMENT	0	0	0	
MISCELLANEOUS	0	0	0	
TOTAL RENTAL EXPENDITURES	<u>134,000</u>	<u>140,432</u>	<u>140,432</u>	
COMMUNITY CENTER:				
REVENUES:		<u>274,985</u>		
SALARIES & WAGES	131,000	137,288	137,288	
MATERIALS & SUPPLIES	14,400	15,091	15,091	
UTILITIES	0	0	0	
CONTRACTUAL SERVICES	9,000	9,432	9,432	
EQUIPMENT	20,000	20,960	20,960	
MISCELLANEOUS	800	838	838	
FITNESS CENTER EXPENDITURES	<u>175,200</u>	<u>183,610</u>	<u>183,610</u>	
PVCC Maintenance				

Morton Grove Park District
Budget 2026

	<u>Budget 2026</u>	<u>Total Appropriation</u>	<u>Estimated Receipts From Sources Other Than Tax Levy</u>	<u>Amounts Raised By Tax Levy</u>
SALARIES & WAGES	235,329	246,625	246,625	
MATERIALS & SUPPLIES	21,100	22,113	22,113	
UTILITIES	120,000	125,760	125,760	
CONTRACTUAL SERVICES	46,000	48,208	48,208	
BUILDING & LANDSCAPE	22,000	23,056	23,056	
PVCC EXPENDITURES	452,429	474,146	474,146	
 MARKETING:				
 REVENUES:	<u>25,000</u>			
MATERIALS & SUPPLIES	25,000	26,200	26,200	
CONTRACTUAL SERVICES	68,000	71,264	71,264	
MISCELLANEOUS	1,000	0	0	
MARKETING EXPENDITURES	94,000	97,464	97,464	
 TOTAL COMM. CENTER EXPENDITURES	<u>855,629</u>	<u>895,651</u>	<u>895,651</u>	
 TOTAL RECREATION	<u>3,797,955</u>	<u>3,906,792</u>	<u>2,745,738</u>	<u>1,161,054</u>
 POLICE FUND				
REVENUES:				
POLICE FUND REVENUES	<u>25,000</u>			
SALARIES & WAGES	25,000	26,200	0	26,200
MATERIALS & SUPPLIES	0	0	0	0
EQUIPMENT	0	0	0	0
MISCELLANEOUS	0	0	0	0
 POLICE FUND EXPENDITURES	<u>25,000</u>	<u>26,200</u>	<u>0</u>	<u>26,200</u>
 PAVING & LIGHTING				
REVENUES:				
PAVING & LIGHTING FUND EXPENDITURES	<u>0</u>			<u>0</u>
 MUSEUM FUND				
MUSEUM FUND REVENUES	<u>39,000</u>			
SALARIES & WAGES	22,000	23,056	0	23,056
MATERIALS & SUPPLIES	1,500	1,572	0	0
UTILITIES	6,280	6,581	0	6,581
CONTRACTUAL SERVICES	4,200	4,402	0	4,402
EQUIPMENT	0	0	0	0
BUILDING & LANDSCAPE	5,020	5,261	5,261	0
MUSEUM FUND EXPENDITURES	<u>39,000</u>	<u>40,872</u>	<u>5,261</u>	<u>35,611</u>
 Illinois Municipal Retirement Fund				
IMRF FUND REVENUES	<u>182,000</u>			
IMRF EXPENDITURES	<u>182,000</u>	<u>182,000</u>	<u>0</u>	<u>182,000</u>
 F.I.C.A.				
FICA FUND REVENUES	<u>270,000</u>			
F.I.C.A. FUND EXPENDITURES	<u>270,000</u>	<u>270,000</u>	<u>0</u>	<u>270,000</u>
 BOND & INTEREST				
BOND & INTEREST FUND REVENUES	<u>1,211,525</u>			
BOND & INTEREST FUND EXPENDITURES	<u>1,211,525</u>	<u>1,211,525</u>	<u>0</u>	<u>1,211,525</u>
 BOND & INTEREST				
BOND & INTEREST FUND REVENUES	<u>800,000</u>			

Morton Grove Park District
Budget 2026

	Budget 2026	Total Appropriation	Estimated Receipts From Sources Other Than Tax Levy		Amounts Raised By Tax Levy
				Other Than Tax Levy	
BOND & INTEREST FUND EXPENDITURES	<u>800,000</u>	<u>799,000</u>		<u>0</u>	<u>799,000</u>
LIABILITY INSURANCE			170,000		
LIABILITY FUND REVENUES			<u>170,000</u>		
LIABILITY FUND EXPENDITURES			<u>170,000</u>	<u>275,460</u>	<u>275,460</u>
SPECIAL RECREATION			450,000		
SPECIAL REC. FUND REVENUES			<u>450,000</u>		
SPECIAL REC. FUND EXPENDITURES			<u>550,000</u>	<u>550,000</u>	<u>0</u>
AUDIT			24,000		
AUDIT FUND REVENUES			<u>24,000</u>		
AUDIT FUND EXPENDITURES			<u>24,000</u>	<u>24,000</u>	<u>24,000</u>
CAPITAL IMPROVEMENTS					
REVENUES:					
CAPITAL IMPROVEMENTS REVENUES			<u>2,700,000</u>		
EXPENDITURES:					
Oriole Bond Interest Payment	165,000	172,920			
Oriole Bond Principal Payment	480,000	503,040			
Bond Issuance Costs	9,000	9,432			
PVCC General Expense	546,000	572,208			
Parks General Expense	60,000	62,880			
Ball Field Renovations	20,000	20,960			
Ball Field Renovations	0	0			
Pool General Expense	20,000	20,960			
Playground	20,000	20,960			
Shade Structure	0	0			
Oketo Park	30,000	31,440			
Palma Lane	1,200,000	1,257,600			
National Park	0	0			
Oriole Pool	20,000	20,960			
Corporate Computer Expense	80,000	83,840			
Museum Expense	20,000	20,960			
Fitness Equipment	10,000	10,480			
General Expense	2,700,000	<u>2,829,600</u>	<u>2,829,600</u>		<u>0</u>
CAPITAL IMP. FUND EXPENDITURES					
TOTAL EXPENDITURE SUMMARY					
Corporate - Administration	\$2,535,667	\$2,594,891	\$1,092,145	\$1,502,547	
Corporate - Parks	1,008,602	1,055,442	118,530	936,913	
Recreation - Administration	1,157,876	1,161,054	0	1,161,054	
Recreation - Programs	951,425	997,093	997,093	0	
Recreation - Pools	833,025	852,993	852,993	0	
Recreation - Community Center	855,629	895,651	895,651	0	
Police	25,000	26,200	0	26,200	
Paving & Lighting	0	0	0	0	
Museum	39,000	40,872	5,261	35,611	
Illinois Municipal Retirement Fund	182,000	182,000	0	182,000	
FICA	270,000	270,000	0	270,000	
Debt Service	2,011,525	2,010,525	799,000	1,211,525	
Liability Insurance	170,000	275,460	0	275,460	
Special Recreation	550,000	550,000	0	550,000	
Audit	24,000	24,000	0	24,000	
Capital Improvements	2,700,000	<u>2,829,600</u>	<u>2,829,600</u>	<u>0</u>	
Total Estimated Receipts from Sources Other Than Taxes				<u>\$7,590,273</u>	
Tax Levy					<u>\$6,175,310</u>
TOTAL BUDGET		<u>\$13,313,749</u>			
TOTAL APPROPRIATION		<u>\$13,765,583</u>			

SECTION 4: The several sums above mentioned, in the aggregate amount of THIRTEEN MILLION THREE HUNDRED AND FOURTEEN THOUSAND and no/100ths (13,314,000) DOLLARS are hereby budgeted as proportionate and/or fractional parts of the said amount.

SECTION 5: The several sums above mentioned, in the aggregate amount of THIRTEEN MILLION SEVEN HUNDRED AND SIXTY SIX THOUSAND and no/100ths (13,766,000) DOLLARS are deemed necessary to defray all necessary expenses and liabilities of the Park District and are hereby appropriated as proportionate and/or fractional parts of said amount.

That all of the unexpended balances of any item or items of any general appropriation made in this Ordinance may be expended in making up any insufficiency or deficiency in any item or items in the same or similar general appropriation made by this Ordinance.

All receipts and revenue 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 be placed to the credit of such fund.

SECTION 6: That the following is a breakdown of the projected receipts expected to be received during the period beginning January 1, 2026, and ending December 31, 2026 for general corporate purposes, for providing recreation programs, for the payment to the Illinois Municipal Retirement Fund and Social Security Benefits of the Morton Grove Park District, for the payment of Liability Insurance premiums, Annual Audit, Special Recreation for the Handicapped Fund, Police Fund, Paving and Lighting Fund, and Museum Fund, as provided in Article 5 of the Illinois Park District Code and other applicable statutes.

General Park District Code:

Bond Proceeds	\$1,200,000
Real Estate Taxes	6,234,000
Program Revenue	1,379,000
Community Center	282,000
Fitness Center	210,000
Pools	480,000
Replacement Taxes	252,000
Interest Income	361,000
MNASR Rental Income	100,000
Grants	600,000
Interfund Transfers	1,723,000
Other	<u>945,000</u>
 TOTAL	 <u>\$13,766,000</u>

SECTION 7: That the invalidity of any portion of this Ordinance or any of the items hereof, shall not render invalid any other portion or item thereof which can be given effect without the invalid part.

SECTION 8: That this Ordinance shall be in full force and effect from and after its passage, approval, and publication, according to law.

PASSED this 17th day of December 2025.

AYES: 4

NAYS: 0

ABSENT: 1

ABSTAIN: 0

Lisa Rathunde

Lisa Rathunde, President Pro Tempore

ATTESTED and FILED in my office this 17th day of December 2025.

Jeffrey Wait

Jeffrey Wait, Secretary
Morton Grove Park District

MORTON GROVE PARK DISTRICT
6834 Dempster Street
Morton Grove, Illinois 60053

CERTIFICATION

I, Jeffrey Wait, do hereby certify that I am the duly qualified and appointed Secretary of the MORTON GROVE PARK DISTRICT, Village of Morton Grove, County of Cook and State of Illinois, and as such Secretary, I am the keeper of the official records and files of the Board of Commissioners of the MORTON GROVE PARK DISTRICT.

I do hereby certify that the attached Ordinance entitled "AN ORDINANCE ADOPTING THE COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS FOR THE MORTON GROVE PARK DISTRICT, COOK COUNTY, ILLINOIS, FOR THE PERIOD BEGINNING JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026," is a full, true and complete copy of that Ordinance which was adopted on the 17th day of December 2025, by the MORTON GROVE PARK DISTRICT, all as it appears from the official records of said Park District in my official care and custody.

We, Lisa Rathunde, President Pro Tempore, and Paul Minx, Treasurer, do hereby certify that we are the duly qualified and elected President and Treasurer of the MORTON GROVE PARK DISTRICT, Village of Morton Grove, County of Cook and State of Illinois, and we do certify that we are the chief fiscal officers of said District.

Pursuant to the statute regarding passage of Appropriation and Budget Ordinances, we do hereby certify that the attached Ordinance contains a detailed list of estimated receipts from sources other than taxation in the Budget and Appropriation Ordinance. Further, the general sources of revenue anticipated to be received by the Park District during the budget

and appropriation period of January 1 to December 31 is as follows: Tax Levy; the Personal Property Replacement Tax; interest earned on tax monies deposited; Bond proceeds; Illinois Dept. of Natural Resources Grant; program fees, fees charged in regard to our revenue producing facilities, all as are more fully detailed in the Budget and Appropriation Ordinance, a copy of which is herewith attached.

This certification is made pursuant to Chapter 35, Section 200/18-50 of the Illinois Compiled Statues effective January 1, 1994.

IN WITNESS WHEREOF, we have hereunto affixed our official signatures and the corporate seal of the MORTON GROVE PARK DISTRICT THIS 17th day of December 2025.



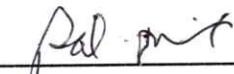
Secretary of the MORTON GROVE PARK DISTRICT

Cook County, Illinois



Lisa Rathunde, President Pro Tempore of the MORTON GROVE PARK DISTRICT

Cook County, Illinois (Chief Executive Officer)



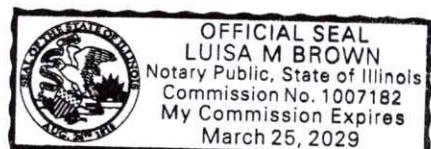
Treasurer of the MORTON GROVE PARK DISTRICT

Cook County, Illinois (Chief Fiscal Officer)

Subscribed and Sworn to before me this

17th day of December 2025

SEAL





Notary Public