

**ORDINANCE #O – 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
<b>CORPORATE FUND</b>				
REVENUES:				
Real Estate Taxes	2,700,000			
Replacement Taxes	3,311			
Interest Income	283,468			
Miscellaneous Income	51,518			
M-NASR Income	105,972			
<b>TOTAL CORPORATE REVENUES</b>	<b>3,144,269</b>			
<b>ADMINISTRATION EXPENDITURES:</b>				
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
<b>ADMINISTRATION EXPENDITURES</b>	<b>2,535,667</b>	<b>2,594,691</b>	<b>1,092,145</b>	<b>1,502,547</b>
<b>PARK MAINTENANCE EXPENDITURES:</b>				
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
<b>PARK MAINTENANCE EXPENDITURES</b>	<b>1,008,602</b>	<b>1,055,442</b>	<b>118,530</b>	<b>936,913</b>
<b>TOTAL CORPORATE EXPENDITURES</b>	<b>3,544,269</b>	<b>3,650,134</b>	<b>1,210,674</b>	<b>2,439,459</b>
<b>RECREATION FUND</b>				
ADMINISTRATION REVENUES:				
Real Estate Taxes	1,420,000			
Replacement Taxes	0			
Miscellaneous	0			
General & Brochure Income	3,622			
<b>ADMINISTRATION REVENUES</b>	<b>1,423,622</b>			
<b>ADMINISTRATION EXPENDITURES:</b>				
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
<b>ADMINISTRATION EXPENDITURES</b>	<b>1,157,876</b>	<b>1,161,054</b>	<b>0</b>	<b>1,161,054</b>
<b>RECREATION PROGRAM REVENUE:</b>				
Program Revenue	1,379,321			
<b>PROGRAM REVENUES</b>	<b>1,379,321</b>			
<b>RECREATION PROGRAM EXPENDITURES:</b>				
Instructors Salaries	548,802	575,144		
Program Supplies	68,747	72,047		
Program Services	333,876	349,902		
<b>PROGRAM EXPENDITURES</b>	<b>951,425</b>	<b>997,093</b>	<b>997,093</b>	

Morton Grove Park District  
Budget 2026

	Budget 2026	Total Appropriation	Estimated Receipts From Sources Other Than Tax Levy	Amounts Raised By Tax Levy
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>	
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

	Budget 2026	Total Appropriation	Estimated Receipts From Sources Other Than Tax Levy	Amounts Raised By Tax Levy
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	<u>452,429</u>	<u>474,146</u>	<u>474,146</u>	
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:	<u>0</u>			
PAVING & LIGHTING FUND EXPENDITURES	<u>0</u>	<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
BOND & INTEREST FUND EXPENDITURES	800,000	799,000	0	799,000
LIABILITY INSURANCE	170,000			
LIABILITY FUND REVENUES	170,000	275,460		275,460
LIABILITY FUND EXPENDITURES	170,000	275,460		275,460
SPECIAL RECREATION	450,000			
SPECIAL REC. FUND REVENUES	450,000			
SPECIAL REC. FUND EXPENDITURES	550,000	550,000	0	550,000
AUDIT	24,000			
AUDIT FUND REVENUES	24,000			
AUDIT FUND EXPENDITURES	24,000	24,000		24,000
CAPITAL IMPROVEMENTS				
REVENUES:				
CAPITAL IMPROVEMENTS REVENUES	2,700,000			
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 Rennovations	20,000	20,960		
Ball Field Rennovations	0	0		
Pool General Expense	20,000	20,960		
Playground	20,000	20,960		
Shade Structure	20,000	20,960		
Oketo Park	0	0		
Palma Lane	30,000	31,440		
National Park	1,200,000	1,257,600		
Oriole Pool	0	0		
Corporate Computer Expense	20,000	20,960		
Museum Expense	80,000	83,840		
Fitness Equipment	20,000	20,960		
General Expense	10,000	10,480		
CAPITAL IMP. FUND EXPENDITURES	2,700,000	2,829,600	2,829,600	0
TOTAL EXPENDITURE SUMMARY				
Corporate - Administration	\$2,535,667	\$2,594,691	\$1,092,145	\$1,502,547
Corporate - Parks	1,008,602	1,055,442	118,530	936,913
Recreation - Administration	1,167,876	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	2,829,600	2,829,600	0
Total Estimated Receipts from Sources Other Than Taxes			\$7,590,273	
Tax Levy				\$6,175,310
TOTAL BUDGET	\$13,313,749			
TOTAL APPROPRIATION		\$13,765,583		

451,834

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 17<sup>th</sup> day of December 2025.

AYES: 4                      NAYS: 0                      ABSENT: 1                      ABSTAIN: 0



\_\_\_\_\_  
Lisa Rathunde, President Pro Tempore

ATTESTED and FILED in my office this 17<sup>th</sup> day of December 2025.



\_\_\_\_\_  
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 17<sup>th</sup> 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

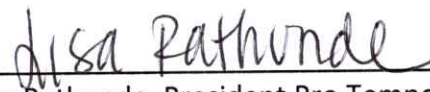


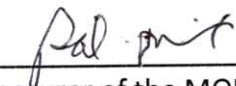
and appropriation period of January 1 to December 31 is as follows: Tax Levy; the Personal Property Replacement Tax; interest earned on tax monies deposited; Bond proceeds; Illinois Dept. of Natural Resources Grant; program fees, fees charged in regard to our revenue producing facilities, all as are 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 Statutes 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 17<sup>th</sup> day of December 2025.

  
\_\_\_\_\_  
Secretary of the MORTON GROVE PARK DISTRICT  
Cook County, Illinois

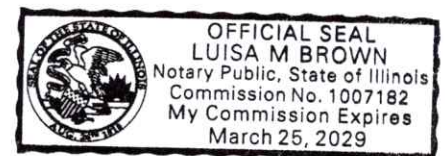
  
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Lisa Rathunde, President Pro Tempore of the MORTON GROVE PARK DISTRICT  
Cook County, Illinois (Chief Executive Officer)

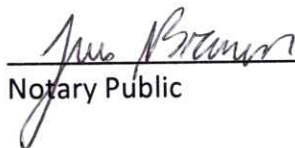
  
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Treasurer of the MORTON GROVE PARK DISTRICT  
Cook County, Illinois (Chief Fiscal Officer)

Subscribed and Sworn to before me this

17<sup>th</sup> day of December 2025

SEAL



  
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Notary Public