STATE OF ILLINOIS)

) SS.

COUNTY OF DEKALB)

CERTIFICATION

I, Jennifer Schneider, do hereby certify that I am the duly qualified and acting Secretary of the DeKalb Park District in the county and state aforesaid, and, 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

ORDINANCE 2025-12

The Combined Annual Budget and Appropriation Ordinance

of the DeKalb Park District, DeKalb 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 18th day of December 2025, as appears from the official records of the DeKalb Park District in my care and custody.

Jennifer Schneider, Board Secretary

[SEAL]

ORDINANCE NO. 2025-12

DEKALB PARK DISTRICT

BUDGET AND APPROPRIATION ORDINANCE

AN ORDINANCE ADOPTING THE COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS FOR THE DEKALB PARK DISTRICT, DEKALB COUNTY, ILLINOIS FOR THE FISCAL YEAR BEGINNING ON THE 1ST DAY OF JANUARY 2026 AND ENDING ON THE 31ST DAY OF DECEMBER 2026

BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS ("BOARD") OF THE DEKALB PARK DISTRICT ("Park District"),DeKalb County, Illinois:

SECTION 1. It is hereby found and determined that:

(a) This Board has heretofore caused to be prepared a combined Annual Budget and Appropriation in tentative form, which Ordinance has been conveniently available for public inspection for at least 30 days prior to final action thereon; and

(b) A public hearing was held at the Hopkins Community Center, 1403 Sycamore Road, DeKalb, Illinois on the 18th day of December 2025 on said Ordinance, notice of said hearing having been given at least one (1) week prior to such hearing by publication in the Daily Chronicle, a newspaper published within the Park District; and

(c) That all other legal requirements for the adoption of the Annual Budget and Appropriation Ordinance of the Park District for the fiscal year beginning January 1, 2026 and ending December 31, 2026 have heretofore been performed.

SECTION 2. The following sums of money, or so much thereof as may be authorized by law for the following objects and purposes, be and the same are hereby budgeted and appropriated for the fiscal year beginning the 1st day of January 2026 and ending on the 31st day of December 2026:

I. Corporate Fund	Budgeted	Appropriated
Administration Department		
Salaries	370,400	444,480
Supplies	12,000	14,400
Services	73,000	87,600
Utilities	15,000	18,000
Contractual	12,500	15,000
Miscellaneous	35,000	42,000
Transfer to Other Funds	1,500,000	1,800,000
TOTAL	**$ 2,017,900**	**$ 2,421,480**
Park Maintenance Department		
Salaries	1,201,750	1,442,100
Supplies	166,500	199,800
Services	7,500	9,000
Utilities	60,500	72,600
Contractual	40,000	48,000
Repairs & Maintenance	109,000	130,800
Miscellaneous	5,000	6,000
TOTAL	**$ 1,590,250**	**$ 1,908,300**
Corporate Fund Total	**$ 3,608,150**	**$ 4,329,780**
II. Recreation Fund		
Administration Department		
Salaries	288,400	346,080
Repairs & Maintenance	10,000	12,000
Contractual	22,500	27,000
Miscellaneous	250	300
Transfer to Other Funds	1,500,000	1,800,000
TOTAL	**$ 1,821,150**	**$ 2,185,380**
Buena Vista Department		
Salaries	264,600	317,520
Supplies	121,450	145,740
Services	11,200	13,440
Utilities	20,000	24,000
Repair & Maintenance	14,000	16,800
Contractual	29,750	35,700
Miscellaneous	5,000	6,000
TOTAL	**$ 466,000**	**$ 553,200**

River Heights Department		
Salaries	501,550	601,860
Supplies	232,500	279,000
Services	22,500	27,000
Utilities	39,000	46,800
Repairs & Maintenance	23,850	28,620
Contractual	49,600	59,520
Miscellaneous	6,000	7,200
TOTAL	**$ 875,000**	**$ 1,050,000**

Haish Gym Department		
Salaries	69,000	82,800
Supplies	15,500	18,600
Services	800	960
Utilities	28,800	34,560
Repairs & Maintenance	13,200	15,840
Contractual	5,000	6,000
TOTAL	**$ 132,300**	**$ 158,760**

Hopkins Community Center Department		
Salaries	100,600	120,720
Supplies	16,900	20,280
Utilities	46,000	55,200
Repairs & Maintenance	15,000	18,000
Contractual	15,000	18,000
Miscellaneous	500	600
TOTAL	**$ 194,000**	**$ 232,800**

Hopkins Park Pool Department		
Salaries	67,500	81,000
Supplies	12,500	15,000
Services	5,000	6,000
Site Utilities	75,000	90,000
TOTAL	**$ 160,000**	**$ 192,000**

Sports & Recreation Center Department		
Salaries	82,500	99,000
Supplies	24,500	29,400
Services	2,000	2,400
Utilities	68,500	82,200
Repairs & Maintenance	25,000	30,000
Contractual	27,500	33,000
TOTAL	**$ 230,000**	**$ 276,000**

Aquatics Programs Department		
Salaries	15,000	18,000
Supplies	2,500	3,000
Contractual	4,000	4,800
TOTAL	**$ 21,500**	**$ 25,800**
Athletics Programs Department		
Salaries	132,450	158,940
Supplies	42,700	51,240
Contractual	54,850	65,820
TOTAL	**$ 230,000**	**$ 276,000**
Cultural Arts Programs Department		
Salaries	67,400	80,880
Supplies	3,600	4,320
TOTAL	**$ 71,000**	**$ 85,200**
Information Technology Department		
Supplies	36,000	43,200
Services	106,000	127,200
Contractual	78,000	93,600
TOTAL	**$ 220,000**	**$ 264,000**
Marketing Department		
Salaries	90,600	108,720
Supplies	26,500	31,800
Services	39,900	47,880
Contractual	71,000	85,200
Miscellaneous	7,000	8,400
TOTAL	**$ 235,000**	**$ 282,000**
Miscellaneous Programs Department		
Salaries	128,800	154,560
Supplies	11,200	13,440
Contractual	35,000	42,000
TOTAL	**$ 175,000**	**$ 210,000**
Special Events Department		
Salaries	6,250	7,500
Supplies	21,850	26,220
Contractual	80,200	96,240
TOTAL	**$ 108,300**	**$ 129,960**
Recreation Fund Total	**$ 4,939,250**	**$ 5,927,100**

III. Museum Fund		
Supplies	41,000	49,200
Services		
Site Utilities	39,000	46,800
Contractual	17,000	20,400
Repairs & Maintenance	500,000	600,000
TOTAL	**$ 597,000**	**$ 716,400**
IV. Capital Improvement Fund		
Equipment	830,000	996,000
Services	408,000	489,600
Repairs & Maintenance	275,000	330,000
Constuction & Rennovation	11,040,000	13,248,000
Contingency	1,200,000	1,440,000
TOTAL	**$ 13,753,000**	**$ 16,503,600**
V. Debt Service Fund		
Services	1,537,293.76	1,844,752.51
TOTAL	**$ 1,537,293.76**	**$ 1,844,752.51**
VI. Special Recreation Fund		
Services	7,500	9,000
Contractual	180,125	216,150
Construction & Rennovation	100,000	120,000
Transfers to Other Funds	23,000	27,600
TOTAL	**$ 310,625**	**$ 372,750**
VII. Audit		
Services	38,000	45,600
TOTAL	**$ 38,000**	**$ 45,600**
VIII. Liability Fund		
Salaries	21,850	26,220
Supplies	8,000	9,600
Services	3,000	3,600
Insurance	130,000	156,000
TOTAL	**$ 162,850**	**$ 195,420**
IX. Illinois Municipal Retirement Fund		
Salaries	195,000	234,000
TOTAL	**$ 195,000**	**$ 234,000**
X. Social Security Fund		
Salaries	225,000	270,000
TOTAL	**$ 225,000**	**$ 270,000**
ALL FUNDS TOTAL	**$ 25,366,168.76**	**$ 30,439,402.51**

SUMMARY OF FUNDS	Budget	Appropriation
I. CORPORATE FUND	3,608,150	4,329,780
II. RECREATION FUND	4,939,250	5,927,100
III. MUSEUM FUND	597,000	716,400
IV. CAPITAL IMPROVEMENT FUND	13,753,000	16,503,600
V. DEBT SERVICE FUND	1,537,293.76	1,844,752.51
VI. SPECIAL RECREATION FUND	310,625	372,750
VII. AUDIT FUND	38,000	45,600
VIII. LIABILITY FUND	162,850	195,420
IX. ILLINOIS MUNICIPAL RETIREMENT FUND	195,000	234,000
X. SOCIAL SECURITY FUND	225,000	270,000
SUMMARY OF FUNDS TOTAL	**25,366,168.76**	**30,439,402.51**

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, 2025 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.

The receipts and revenue of said District derived from sources other than taxation and not specifically appropriated, shall constitute the general corporate fund and shall first be placed to the credit of such fund.

SECTION 3. The following determinations have been made and are hereby made a part of the aforesaid budget:

a. An estimate of the cash on hand at the beginning of the fiscal year is expected to be $12,388,101.77.

b. An estimate of the cash expected to be received during the fiscal year from all sources is $12,439,088.00.

c. An estimate of the expenditures contemplated for the fiscal year is $22,343,168.76.

d. An estimate of the cash expected to be on hand at the end of the fiscal year is $2,484,021.01.

e. An estimate of the amount of taxes to be received during the fiscal year is $7,007,338.00.

SECTION 4. The receipts and revenues of the DeKalb Park 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 or parts of ordinances conflicting with any of the provisions of this ordinance shall be, and the same are hereby, repealed to the extent of such conflict. If any item or portion thereof of this budget and appropriation ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such items or the remaining portion of this ordinance.

SECTION 6. This ordinance shall be in full force and effect immediately upon its passage.

PASSED this 18th day of December 2025.

AYES:
NAYS:
ABSTAIN:
ABSENT:

DEKALB PARK DISTRICT

____

David Castro, Board President

ATTEST:

____
Jennifer Schneider, Board Secretary

[SEAL]

THE CERTIFICATION OF ESTIMATE OF REVENUES FOR FISCAL YEAR ENDING DECEMBER 31, 2026

Following are the anticipated revenues of the DeKalb Park District for its fiscal year beginning January 1, 2026 and ending December 31, 2026.

SOURCE

Property Taxes	7,007,338
Replacement Taxes	175,000
Bonds	2,425,000
Interest Income	193,300
Facility Passes & Daily Fees	1,117,750
Program Revenue	505,700
Rental Revenue	200,800
Food, Beverage & Merchandise	251,250
Donations/Sponsorships/Grants	508,000
Misc. Revenue	54,950
Total	**$12,439,088**

I hereby certify that I am the Treasurer of the DeKalb Park District and that the above figures are a true and accurate estimate of the District's anticipated revenues.

____

Tia Anderson Date
Treasurer
DeKalb Park District