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ORDINANCE NO. 2026-03-23-01

AN ORDINANCE PROVIDING FOR A BUDGET AND APPROPRIATION FOR CORPORATE AND OTHER PURPOSES FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026 FOR THE JUSTICE PARK DISTRICT, COOK COUNTY, ILLINOIS

WHEREAS, a copy of this ordinance, in its tentative form, was made available for public inspection more than 30 days prior to passage thereof; and

WHEREAS, after public notice having been published in a newspaper at least seven days prior to March 23, 2026, and a public hearing being held on such date; and

WHEREAS, the budget and appropriation as filed, after public hearing, was approved and adopted by the Board of Park Commissioners;

NOW, THEREFORE, BE IT ORDAINED by the Board of Park Commissioners of the Justice Park District, Cook County, Illinois, as follows:

Section 1

That the cash estimates of the anticipated receipts and expenditures of the budget for the fiscal year beginning January 1, 2026, and ending December 31, 2026 are as follows:

ESTIMATE OF CASH ON HAND, RECEIPTS AND EXPENDITURES



ESTIMATE OF CASH RECEIPTS AND EXPENDITURES

	GENERAL CORPORATE AND SPECIAL FUNDS	CAPITAL PROJECTS	TOTAL
CASH ON HAND BEGIN- NING FISCAL YEAR January 1, 2026	\$ 247,421	\$ 5,575	\$ 252,996
ESTIMATE OF CASH EXPECTED TO BE RECEIVED:			
REAL ESTATE TAXES	\$ 258,000	\$ -	\$ 258,000
GRANT REIMBURSEMENTS	\$ -	\$ -	\$ -
REPLACEMENT TAXES	\$ -	\$ -	\$ -
INTEREST EARNED	\$ 3,100	\$ -	\$ 3,100
FEES BONDS & OTHER SOURCES	\$ 64,255	\$ -	\$ 64,255
TOTAL ANTICIPATED REVENUES	\$ 325,355	\$ -	\$ 325,355
TOTAL FUNDS AVAILABLE	\$ 572,776	\$ 5,575	\$ 578,351
ESTIMATE OF EXPENDITURES CONTEMPLATED	\$ 319,803	\$ 10,821	\$ 330,624
ESTIMATE OF EXPECTED CASH ON HAND AT END OF FISCAL YEAR ENDED December 31, 2026	\$ 252,973	\$ (5,246)	\$ 247,727

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Section 2

That the following sums, or as much thereof as may be authorized by law, are deemed necessary to defray all necessary expenses and liabilities of such District, and the said sums being enumerated under the column headed "Budget" are hereby budgeted for the fiscal year beginning January 1, 2026 and ending December 31, 2026, and the sums enumerated under the column headed "Appropriation" be and the same are hereby appropriated for the fiscal year beginning January 1, 2026 and ending December 31, 2026:

BUDGET AND APPROPRIATION

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GENERAL CORPORATE FUND

	BUDGET	APPROPRIATION	ESTIMATED AMOUNT TO BE LEVIED
ARTICLE I			
GENERAL ADMINISTRATIVE EXPENSES			
Park Director's Salary	32,000	41,600	31,400
Payroll Service	1,000	1,300	0
Accounting Fees	19,200	24,960	19,200
Bank/Overdraft Fees	520	676	0
Credit Card Fees	2,200	2,860	2,000
Legal Fees + Notices	20,000	26,000	20,000
Time Clock Monthly Fee	420	546	0
Advertising/Subscriptions	4,400	5,720	5,200
Employee/Board Expenses/Management Fee	1,000	1,300	100
Information Technology	11,000	14,300	11,500
TOTAL ARTICLE I			
GENERAL ADMINISTRATIVE EXPENSES	91,740	119,262	89,400
ARTICLE II			
COSTS OF OPERATION			
Maintenance Laborer Salaries	52,000	64,939	49,000
Office Supplies	1,000	1,300	1,000
Postage	200	260	0
Office Party Meals	300	390	100
U.S. Flag	1,000	1,300	0
Portable Toilets	3,000	3,900	3,000
Vehicle Maintenance	2,000	2,600	2,000
Miscellaneous	0	0	0
Electricity for Park	6,000	7,800	6,000
Telephone Service	4,700	6,110	4,000
Heating (Natural Gas)	2,600	3,380	2,500
Photocopy Machine Lease	3,200	4,160	3,000
Fuel (Auto Gas)	1,000	1,300	700
Water	750	975	700
Garbage	1,700	2,210	1,200
Sewer	750	975	700
Fire Alarm	1,000	1,300	1,000
Uniforms	1,000	1,300	0
Wages	43,800	56,940	41,000
Penalties/Fines	300	390	0
Background Checks	350	455	0
Park Supplies (Outside)	1,700	2,210	15,000
Landscaping	30,000	39,000	12,000
Conference and Dues	900	1,170	0
Travel	0	0	0
Maintenance of Building	4,200	5,460	4,100
Maintenance of Park	3,400	4,420	1,700
Building Supplies	2,500	3,250	2,500
First Aid Supplies	125	85	0
TOTAL ARTICLE II			
COSTS OF OPERATION	169,475	217,579	151,200

SPECIAL TAX FUNDS

	BUDGET	APPROPRIATION	ESTIMATED AMOUNT TO BE LEVIED
ARTICLE III RECREATION FUND			
Recreation Staff	0	0	0
Printing	0	0	0
Senior Food	250	325	0
Contracted Instructors	15,000	19,500	15,000
Program Advertising	100	130	100
Program Supplies	2,000	2,600	1,900
Special Events	2,000	2,600	2,600
Sponsored Events	5,400	7,020	7,000
Other Recreational Expenses	0	0	0
Holiday/Senior Events	300	390	0
Summer Camp	5,500	7,150	3,200
Concession Products	2,500	3,250	3,200
Program Refunds	0	0	0
TOTAL ARTICLE III - RECREATION FUND	33,050	42,965	33,000
ARTICLE IV GENERAL OVERHEAD			
Audit	9,500	12,350	6,400
Insurance and Other Costs under Local Governmental & Governmental Employees Tort Immunity Act	9,807	12,749	2,700
Illinois Municipal Retirement Fund	4,000	5,200	0
Social Security/Medicare	10,000	13,000	2,000
TOTAL ARTICLE IV GENERAL OVERHEAD	33,307	43,299	11,100
ARTICLE V SPECIAL RECREATION	4,000	5,200	100
TOTAL ARTICLE V - SPECIAL RECREATION	4,000	5,200	100

CAPITAL PROJECTS (FOR INFORMATIONAL PURPOSES)

	BUDGET	APPROPRIATION	ESTIMATED AMOUNT TO BE LEVIED
ARTICLE VI - CAPITAL PROJECTS			
Signs	2,000	2,600	0
Landscaping	0	0	0
Technical Upgrade	0	0	0
Projects/Improvements	10,823	14,070	0
Park and Field Maintenance	0	0	0
Equipment and Park Maintenance	0	0	0
TOTAL ARTICLE VI - CAPITAL PROJECTS	<hr/> 12,823	<hr/> 16,670	<hr/> 0



SUMMARY

	BUDGET	APPROPRIATION	ESTIMATED AMOUNT TO BE LEVIED
GENERAL CORPORATE FUND			
ARTICLE I - GENERAL ADMINISTRATIVE EXPENSES	91,740	119,262	89,400
ARTICLE II - COSTS OF OPERATION	169,475	217,579	151,200
TOTAL GENERAL CORPORATE FUND	261,215	336,841	240,600
SPECIAL TAX FUNDS			
ARTICLE III - RECREATION FUND	33,050	42,965	33,000
ARTICLE IV - GENERAL OVERHEAD			
Audit	9,500	12,350	6,400
Insurance and Other Costs under Local Governmental & Governmental Liability Insurance - Employees Tort Immunity Act	9,807	12,749	2,700
Illinois Municipal Retirement Fund	4,000	5,200	0
Social Security	10,000	13,000	2,000
ARTICLE V - SPECIAL RECREATION	4,000	5,200	100
ARTICLE VI - CAPITAL PROJECTS	12,823	16,670	0
TOTAL AMOUNT BUDGETED	344,395		
TOTAL AMOUNT APPROPRIATED		444,975	
TOTAL AMOUNT TO BE LEVIED			284,800

Section 3

The Board of Park Commissioners has determined that the amount of money exclusive of election costs and bonds estimated to be necessary to be raised by taxation for the fiscal year beginning January 1, 2026 and ending December 31, 2026 upon the taxable property in the Justice Park District is set forth under "Estimated Amount to be Levied", and the exact levy will be set forth in the tax levy ordinance.

Section 4

That all of the unexpended balance of any item or items of any appropriation in the ordinance be expended in making up the insufficiency in any item or items in the same budget and appropriation and for the same purpose or in any like budget and appropriation made in this ordinance. All unexpired appropriations are continued for the purpose for which they were appropriated and levied. All amounts previously levied and collected or herein levied and collected for building improvements under former Article III have been accumulated in a special fund until needed for that purpose. All Capital Improvements and Capital Expenditures are payable from bond funds previously appropriated. All amounts budgeted and appropriated and not levied are payable from other sources.

Section 5

That all ordinances or resolutions in conflict herewith are hereby repealed.

Section 6

That this ordinance shall be in full force and effect from and after its passage and approval thereof as provided by law.

This ordinance was passed by the Board of Park Commissioners and filed for record in my office the 23rd day of March 2026.

Secretary

APPROVED by me this
23rd day of March 2026.

President