Des Plaines Park District

An Illinois Distinguished Accredited Agency

Final Annual Budget Year Ending April 30, 2027

CONNECTING PEOPLE, NEIGHBORHOODS, AND COMMUNITIES
DES PLAINES PARK DISTRICT

DES PLAINES ILLINOIS IAPD/IPRA DISTINGUISHED ACCREDITED AGENCY PARK DISTRICT

Des Plaines Park District

Agenda Item 9 – A

DATE: June 16, 2026

TO: Board of Commissioners

FROM: Annette Curtis, Director of Business

SUBJECT: **FY2026/27 Final Budget and Appropriation Ordinance #26-05**

Dear Park Board of Commissioners,

I am pleased to present the Des Plaines FY2026/27 Final Budget and Appropriation for your review.

As a collaborative effort, based on fiscal policies, long-range plans and creative programming, the budget creates a structured plan for revenue generation and expenditure management. It represents the fiscal priorities for the upcoming year, the allocation of resources and the anticipated results. The budget works as a management tool for staff and as an evaluation tool for the Board. For your reference, the FY2026/27 Tentative Budget memo presented at the April 21, 2026 Board meeting is attached, Exhibit H.

Budget Analysis

Due to continued review of operational needs, and timing of expenditures, the FY2026/27 final budget has been adjusted resulting in a net deficit of $4,747,029. Total revenue and other financing sources did not change, remaining at $28,204,580. Expenditures and other financing sources increased by $740,631 to a final budget of $32,951,609. The annual budget serves as the tool used to manage day-to-day operations and to ensure fiscal accountability; whereas, the appropriation represents the legal limit on spending, see Exhibit E. The FY2026/27 Final Appropriation totals $36,322,001. The chart below presents a summary, by individual fund, of the FY2026/27 final budget for revenues, expenditures, other financing sources and uses, and the related net surplus (deficit) for each fund, compared to the FY2026/27 tentative budget and difference between the two.

Fund	Revenues and Other Financing Sources	Expenditures and Other Financing Uses	Final Surplus/ (Deficit)	Tentative Surplus/ (Deficit)	Difference
Corporate	6,554,650	$ 6,555,200	$ (550)	$ -	$ (550)
Recreation	6,214,938	6,435,752	(220,814)	(220,814)	-
Audit	22,600	37,700	(15,100)	(15,100)	-
Tort Immunity	318,612	375,567	(56,955)	(56,955)	-
Special Recreation	959,000	1,661,720	(702,720)	(672,720)	(30,000)
IMRF	421,675	370,000	51,675	51,675	-
Social Security	688,045	618,230	69,815	69,815	-
Musem	129,000	123,000	6,000	6,000	-
GO Bond	2,113,107	2,058,021	55,086	55,086	-
Capital	3,967,053	6,551,833	(2,584,780)	(1,808,747)	(776,033)
Mystic Waters	1,889,600	2,714,585	(824,985)	(956,469)	131,484
Lake Park	819,350	1,411,581	(592,231)	(571,215)	(21,016)
Mt. View	378,200	411,176	(32,976)	(32,976)	-
Golf Center	3,728,750	3,627,244	101,506	146,022	(44,516)
Total	**$ 28,204,580**	**$ 32,951,609**	**$ (4,747,029)**	**$ (4,006,398)**	**$ (740,631)**

Explanation of Change by Fund:

Exhibit A: Changes Between Tentative and Final FY2026/27 Budgets, is attached for your reference. This provides a detailed listing of changes comparing the tentative and final budgets, along with a comparison of projected year end for FY2025/26.

Corporate: addition supplies for park staff.
Special Recreation: timing of Woodlawn Park renovation from FY2025/26 to FY2026/27

Capital:
PLCC Fitness Center project, completion of locker rooms
Weather detection equipment, adjustments based on replacement schedule
Park Department, equipment addition
PLAC and ALC, HVAC and electrical systems
Climbing Wall, replacement
Woodlawn Park, timing of renovation
Vehicle replacement, 5 vehicles ordered in FY2025/26 will be received in FY2026/27
Field House replacement tables

Mystic: timing of deep well pool liner, completed in FY2025/26, addition of weather detection equipment
Lake Park: additional supplies, and weather detection equipment
Golf Center: timing of Kubota replacement and weather detection equipment

FY2026/27 Budget by Operations

The chart below presents operational income(loss) followed by capital expenditures, and other financing sources (transfers and bond proceeds) and other financing uses (transfers). The FY2026/27 final operational budgeted net income is $4,362,202. Demonstrating that the District is not deficit budgeting for its ongoing operations and commitments. Rather the planned use of reserves and capital expenditures create the deficit.

All Funds - Combined	FY2025/26 Budget	FY2025/26 Projected YE	FY2026/27 Budget	% Budget Inc (Decr) Over Prior Year
Operational				
Revenues-excluding Alternative Revenue	$ 23,478,871	$ 22,793,921	$ 23,790,695	1.3%
Expenditures - excluding capital	18,939,220	16,378,160	19,428,493	2.6%
Net income (loss) prior to capital and other financing	**4,539,651**	**6,415,761**	**4,362,202**	-3.909%
Capital Expenditures	**10,273,162**	4,084,348	**10,064,231**	-2.0%
Net income (loss) prior to other financing	(5,733,511)	2,331,413	(5,702,029)	-0.5%
Alternative Revenue	-		-	0.0%
Other Financing Sources	3,620,616	3,660,376	4,413,885	21.9%
Other Financing Uses	2,725,334	3,660,376	3,458,885	26.9%
Net Other Financing Sources (Uses)	895,282	-	955,000	6.7%
Net Surplus (Loss)	**$ (4,838,229)**	**$ 2,331,413**	**$ (4,747,029)**	-1.9%

Projected FY2025/26 Year-End

The projected year end FY2025/26 Exhibit D has been adjusted by $420,350. Previously projected to total a surplus of $1,911,063 the shift in capital expenditure timing resulted in a projected year end surplus balance of $2,331,413 for FY2025/26.

2025-2026 Projected Year End	FY2025/26 Final Projected	FY2025/26 Tentative Projected	Difference
Total Revenue	22,793,921	22,793,921	-
			-
Other Financing Sources	3,660,376	3,660,376	
Total revenue and other financing sources	26,454,297	26,454,297	-
Total Expenditures	20,462,508	20,882,858	(420,350)
			-
Other Financing Uses	3,660,376	3,660,376	-
Total expenditures and other financing uses	24,122,884	24,543,234	(420,350)
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	**$ 2,331,413**	**$ 1,911,063**	**$ 420,350**

Revenues by Category

A total of $28,204,580 in revenue and other financing sources remains the same after final review.

Revenue by Type	FY2025/26 Final Budget	FY2025/26 Projected Year-End	FY2026/27 Final Budget	% Inc (Decr) Over Prior Year	% of Total Budget
Property Taxes	$ 11,161,856	$ 11,379,000	$ 11,713,107	4.9%	41.5%
Replacement Taxes	600,000	594,000	600,000	0.0%	2.1%
Investment Income	1,047,287	1,106,600	1,104,600	5.5%	3.9%
Charges for Services	8,652,986	8,087,688	8,624,618	-0.3%	30.6%
Sales	838,325	419,697	411,825	-50.9%	1.5%
Rental Income	947,617	983,678	1,046,345	10.4%	3.7%
Alternative Revenue	-	-	-	0.0%	0.0%
Miscellaneous	230,800	223,258	290,200	25.7%	1.0%
Other Financing Sources	3,620,616	3,660,376	4,413,885	21.9%	15.6%
Grand Total - All Funds	**$ 27,099,487**	**$ 26,454,297**	**$ 28,204,580**	**4.1%**	**100.0%**

Expenditures by Category

As noted due to operational review and timing, expenditures have a net increase of $740,631. Supplies $3,050, and Capital $737,581. See Exhibit A Changes Between Tentative and Final FY2026/27 Budget.

Expenditure by Type	FY2025/26 Budget	FY2025/26 Projected Year-End	FY2026/27 Final Budget	% Inc (Decr) Over Prior Year	% of Total Budget
Wages & Benefits	$ 9,748,174	$ 8,700,751	$ 9,913,692	1.7%	30.1%
Supplies	2,470,083	2,191,940	2,445,244	-1.0%	7.4%
Contractual Services	2,916,592	2,604,983	3,123,521	7.1%	9.5%
Utilities	1,096,605	1,132,471	1,215,255	10.8%	3.7%
Capital Projects	10,273,162	4,084,348	10,064,231	-2.0%	30.5%
Miscellaneous Expense	529,455	443,884	490,940	-7.3%	1.5%
Debt Service	2,178,311	1,304,131	2,239,841	2.8%	6.8%
Other Financing Uses	2,725,334	3,660,376	3,458,885	26.9%	10.5%
Grand Total - All Funds	**$ 31,937,716**	**$ 24,122,884**	**$ 32,951,609**	**3.2%**	**100.0%**

5-Year Capital FY2026/27

The updated 5-Year Capital FY 2026/27 spreadsheet is attached, Exhibit B, and reflects shifting of expenditures noted above, at this time no changes were made to future fiscal years. The following is a short list of the more significant capital projects included in the FY2026/27 Final Budget, updated to include Woodlawn Park.

Capital Project	FY2026/27 Budget
ALC - building and mechanical	1,485,000
DP Manor Park	285,000
Equipment Replacement	232,500
Lake Park Club House-multiple	290,000
Mystic Waters- Water Slides	1,018,000
Mystic Waters- mechanical	165,000
Northshire Park	220,000
Oakwood Maintenance Center-multiple	1,406,000
Potowatami Park Gazebo	55,000
West Park Playground	900,500
Woodlawn Park	205,000
Vehicle Replacement	595,000

Fund Balance

The chart below indicates where each fund (excluding Capital and Debt Service) stands relative to the Fund Balance Policy. The District's Fund Balance Policy calculates the percentage of Projected Fund Balance for FY2025/26 to budgeted expenditures for FY2026/27. The goal is to have each fund within the District maintain a balance greater the 35% of the budgeted year expenditure. If the fund balance is between 25% - 35% the status will be yellow, under 25% the status is red. The Fund Balance policy provides directions for addressing the balances.

Fund	(A) Projected Fund Balance 04/30/26	(B) Budgeted Expenditures 04/30/27	(A)/(B) Policy %	Status
Corporate	$ 7,727,489	$ 6,555,200	118%	
Recreation	$ 6,746,876	$ 6,435,752	105%	
Audit	$ 27,296	$ 37,700	72%	
Tort Immunity	$ 620,311	$ 375,567	165%	
Special Recreation	$ 1,166,869	$ 1,661,720	70%	
IMRF	$ 1,005,198	$ 370,000	272%	
Social Security	$ 563,084	$ 618,230	91%	
Musem	$ 125,250	$ 123,000	102%	
Mystic Waters	$ 391,791	$ 2,714,585	14%	
Lake Park	$ 322,956	$ 1,411,581	23%	
Mt. View	$ 741,850	$ 411,176	180%	
Golf Center	$ 6,089,280	$ 3,627,244	168%	

As the table above shows, Mystic Waters and Lake Park fund balances are outside of the Green Category (greater than 35%)

Not surprisingly, the capital needs for Maintaining Mystic Waters continue to increase and outpace annual revenue. During the year, operations and spending at Mystic Waters will be monitored, and staff will make any necessary adjustment to maximize net income. Because this issue was identified during previous budget cycles, the FY2026/27 budget includes a transfer from Recreation to Mystic ($500,00), it is anticipated that a similar transfer will be made in future budgets.

Park maintenance and capital expenditures shifted from Corporate and Capital Funds to Lake Park, are impacting the overall fund balance. As operations continue to grow at Lakeview Center and the golf course, staff anticipate a shift in overall fund balance.

Summary

The FY2026/27 tentative budget presented at the April 2026 Board Meeting, highlighted a fiscally strong District, that utilizes polices and planning as guidelines for continued growth. Based on a continued assessment of operational needs and the timing of expenditures, the FY2026/27 final budget has been modified in several funds, with most changes tied to capital expenditures.

Attachments

Exhibit A: Changes Between Tentative and Final FY2026/27 Budget
Exhibit B: 2026/27 Five Year Capital Plan
Exhibit C: 2026/27 Final Budget by Fund and Category
Exhibit D: 2025/26 Projected Year End
Exhibit E: 2026/27 Final Budget and Appropriation Ordinance
Exhibit F: 2026/27 Statement of Revenue
Exhibit G: 2026/2027 Secretary's Certification
Exhibit H: 2026/27 Tentative Budget and Appropriation Memo, April 2026 Board Meeting

At this time, I ask the Park Board of Commissioners to make the following motion:

"I move that the Board of Commissioners approve Ordinance 26-05, "AN ORDINANCE ADOPTING A BUDGET AND APPROPRIATION OF SUCH SUMS OF MONEY AS MAY BE DEEMED NECESSARY TO DEFRAY ALL NECESSARY EXPENSES AND LIABILITIES FOR THE GENERAL CORPORATE FUND PURPOSES, FOR THE RECREATION FUND, FOR THE AUDIT FUND, FOR THE TORT IMMUNITY FUND, FOR THE SPECIAL RECREATION FUND, FOR THE ILLINOIS MUNICIPAL RETIREMENT FUND, FOR THE SOCIAL SECURITY FUND, FOR THE MUSEUM FUND, FOR THE DEBT SERVICE FUND, FOR THE CAPITAL IMPROVEMENT FUND, FOR THE MYSTIC WATERS AQUATIC FUND, FOR THE LAKE PARK FUND, FOR THE ADVENTURE GOLF FUND, FOR THE GOLF CENTER DES PLAINES FUND, OF THE DES PLAINES PARK DISTRICT, COOK COUNTY, ILLINOIS, FOR THE FISCAL YEAR BEGINNING MAY 1, 2026 AND ENDING APRIL 30, 2027."

Motion: "I move that the Board of Commissioners approve the Capital Improvement Plan for Fiscal Year 2026/27 through Fiscal Year 2030/31."

Exhibit A

Des Plaines Park District
Changes Between Tentative and Final FY2026/27 Budget

		FY2025/26 Projected Year End Tentative	FY2025/26 Projected Year End Final	FY2026/27 Tentative Budget	FY2026/27 Final Budget
F11 - Corporate					
11-23.27-521-006	Supply	-	-	-	250
11-23.27-521-054	Safety Shoes	-	-	-	300
Total		-	-	-	550
F24 - Special Recreation					
24-85.05-604-049	Woodlawn Park	30,000	-	-	30,000
Total		30,000	-	-	30,000
F44 - Capital					
44-85.02-601-058	PLCC Locker Room Partitions	-	-	-	6,000
44-85.04-603-055	Weather Detection annual fee	-	-	-	4,494
44-85.04-603-055	PLAC Weather Detection	-	-	-	18,516
44-85.04-603-055	Arndt Weather Detection	-	-	35,000	18,516
44-85.04-603-055	Chippewa Weather Detection	-	-	-	18,516
44-85.04-603-055	ALC Weather Detection	-	-	35,000	-
44-85.04-603-055	Central Park Weather Detection	-	-	35,000	-
44-85.04-606-022	Lely Turf Spreader	-	-	-	7,500
44-85.02-601-058	PLAC HVAC Maintenance	-	-	-	12,100
44-85.02-601-023	ALC HVAC & Electrical	-	-	500,000	800,000
44-85.04-603-075	Climbing Wall - Cover added	-	-	45,000	49,000
44-85.05-604-049	Woodlawn Park	135,000	2,900	-	135,000
44-85.07-606-003	Vehicle 1 Supply Van	30,000	-	-	30,000
44-85.07-606-007	Vehicle 8 Chevy 3500	90,000	-	-	90,000
44-85.07-606-007	Vehicle 9 Ford 250 Service Truck	90,000	-	-	90,000
44-85.07-606-007	Vehicle 13 Chevy flat Bed with lift	80,000	-	-	80,000
44-85.07-606-003	Vehicle 16 Van	50,000	-	-	50,000
44-85.03-603-070	Arndt Tables	-	-	-	5,908
44-85.03-603-070	West Tables	-	-	-	5,908
44-85.03-603-070	Cumberland Tables	-	-	-	4,575
Total		475,000	2,900	650,000	1,426,033
F51 - Mystic					
51-85.04-603-055	Weather Detection			-	18,516
51-85.08-601-067	Deep Well Pool Liner	12,250	120,000	150,000	-
Total		12,250	120,000	150,000	18,516
F52 - Lake Park					
52-85.04-603-055	Weather Detection	-	-	-	18,516
52-15.03-521-006	Supply	-	-	-	2,500
Total		-	-	-	21,016
F54 - Golf Center					
54-85.04-603-055	Weather Detection	-	-	-	18,516
54-85.04-603-012	Kubota Replacement	26,000	-	-	26,000
Total		26,000	-	-	44,516

Exhibit B

Des Plaines Park District

	Park - Project Description	Total Amount	Fund	2025/2026 BUDGET	2025/2026 PROJECTED	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
Administrative & Leisure Center										
	Core Switches & Routers	$ 33,000.00	44	$ 6,000.00	3,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00
	Computer Equipment/Replacement	$ 120,000.00	44	$ 25,100.00	20,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00
	Konica Copiers- ALC	$ 25,000.00	44						$ -	$ 25,000.00
	Software Annual Fees	$ 390,105.00	44	$ 33,849.00	69,857.00	$ 60,248.00	$ 65,000.00	$ 65,000.00	$ 65,000.00	$ 65,000.00
	ALC Internet Redundancy	$ 2,500.00	44	$ 2,500.00	-		$ 2,500.00			
	Smart Boards- Classrooms	$ 7,500.00	44						$ 7,500.00	
	Security Camera - Districtwide	$ 62,168.00	44	$ 3,000.00	12,168.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
	Security Camera - ALC	$ 18,319.00	44	$ 40,000.00	18,319.00					
	ALC Building Intercom	$ 40,000.00	44			$ 40,000.00				
	Server Upgrades-	$ 45,000.00	44	$ 9,000.00	-	$ 15,000.00		$ 10,000.00	$ 10,000.00	$ 10,000.00
	Microsoft Office 365	$ 102,000.00	44	$ 32,900.00	17,000.00	$ 17,000.00	$ 17,000.00	$ 17,000.00	$ 17,000.00	$ 17,000.00
	Replace domestic water line & heating	$ 400,000.00	44	$ 400,000.00						$ 400,000.00
	Health Club Equipment	$ 50,875.00	44	$ 8,000.00	4,875	$ 8,000.00	$ 8,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
	HVAC & Electric Upgrade	$ 876,735.00	44	$ 1,000,000.00	76,735.00	$ 800,000.00				
	Registration System- cloud	$ 280,000.00	44	$ 30,000.00	-	$ -	$ 70,000.00	$ 70,000.00	$ 70,000.00	$ 70,000.00
	BSA Cloud	$ 50,000.00	44	$ 50,000.00	-	$ 50,000.00	$ -			
	ALC Masonry Repair- ALC Wing Walls	$ 300,000.00	44	$ 100,000.00		$ 300,000.00				
	ALC Playground Lights	$ 15,000.00	44	$ 15,000.00		$ 15,000.00				
	Replace Gym Windows	$ 50,000.00	44	$ 38,000.00		$ 50,000.00				
	Pipe Insulation	$ 32,128.00	44	$ 35,000.00	32,128.00					
	Asbestos Abatement	$ 80,000.00	44				$ 80,000.00			
	Select Flooring Replacement VCT	$ 50,000.00	44	$ 45,000.00			$ 50,000.00			
	Flooring Replacement Admin Office Ar	$ 35,000.00	44				$ 35,000.00			
	Roof Replacement	$ 500,000.00	44			$ 250,000.00	$ 250,000.00			
	Sauna Replacement M&F	$ 80,000.00	44						$ 80,000.00	
	Fitness Center Renovation - equipmer	$ 40,000.00	44					$ 40,000.00		
	ALC Locker Room Mini Splits	$ 3,770.00	44	$ 30,200.00	3,770.00					
	Weather Detection System	$ -	44	$ 32,000.00	-	$ -				
	ALC Boiler Circulating Pump Replacer	$ 30,000.00	44	$ 30,000.00		$ 30,000.00				
	Floor Scrubber	$ 9,000.00	44			$ 9,000.00				
	Total	**$ 3,728,100.00**		**$ 1,965,549.00**	**$ 257,852.00**	**$ 1,680,248.00**	**$ 613,500.00**	**$ 248,000.00**	**$ 295,500.00**	**$ 633,000.00**
Apache Park - *Renovated in 2012, next renovation*		$ -								
Arndt Park - *Renovated in 2024, next renovation 2043*										
	Deck Chairs	$ 28,332.00	44	$ 5,000.00	3,332.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
	Baseball field renovation 3 Fields, Infie	$ 225,000.00	44							$ 225,000.00
	Maintenance Storage space	$ -	44	$ 5,000.00						
	Field Light Upgrade -Strategic Plan	$ 250,000.00	44							$ 250,000.00

	Park - Project Description	Total Amount	Fund	2025/2026 BUDGET	2025/2026 PROJECTED	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
	Tables for Field House	$ 5,908.00	44			$ 5,908.00				
	Deep pool painting	$ 10,000.00	44		10,000.00					
	Replacement Air Compressor for Sprir	$ 8,500.00	44			$ 8,500.00				
	Total	**$ 553,256.00**		**$ 49,000.00**	**$ 13,332.00**	**$ 44,924.00**	**$ 5,000.00**	**$ 5,000.00**	**$ 5,000.00**	**$ 480,000.00**
Blackhawk Park - *Renovated 2025, next renovation 2036*										
	Dog Park/Run	$ 179,223.00	44	$ 270,000.00	69,223.00	$ 50,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00
	Dog Park/Run	$ 9,440.00	24	$ 30,000.00	9,440.00					
	Total	**$ 188,663.00**		**$ 300,000.00**	**$ 78,663.00**	**$ 50,000.00**	**$ 15,000.00**	**$ 15,000.00**	**$ 15,000.00**	**$ 15,000.00**
Bluett Park - *Renovated in 2020, next renovation 2039*										
	Total	**$ -**								
Centennial Park - *Developed in 2020, next renovation 2039*										
	Playground Development	$ -	44							
	Total	**$ -**								
Central Park (School)										
	Concessions Roof Replacement	$ 3,000.00	44	$ 3,000.00		$ 3,000.00				
	Weather Detection System	$ -	44	$ 32,000.00		$ -				
	Total	**$ 3,000.00**		**$ 35,000.00**	**-**	**$ 3,000.00**	**$ -**	**$ -**	**$ -**	**$ -**
Cheyenne Park										
	Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Chippewa Park-*Renovated in 2012, next renovation 2031*										
	Ball Field renovation-2 Fields	$ 30,000.00	44	$ 70,000.00		$ 30,000.00				
	Parking lot renovation/ man hole-50%	$ 62,435.00	44	$ 65,000.00	62,435.00					
	Chippewa Weather Detection	$ 18,516.00	44			$ 18,516.00				
	Recoat Court- Pickle ball lines	$ 50,000.00	44			$ 50,000.00				
	Total	**$ 160,951.00**		**$ 135,000.00**	**$ 62,435.00**	**$ 98,516.00**	**$ -**	**$ -**	**$ -**	**$ -**
Chippewa Pool - *Park Renovated in 2012, next renovation 2031*										
	Chair Replacement	$ 25,000.00	44	$ 2,000.00	-	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
	Gutter Replacement	$ 37,000.00	44			$ 37,000.00				
	Paint Pool	$ 20,000.00	44			$ 20,000.00				
	Pool Chemical Controller Upgrade	$ 2,166.00	44	$ 10,000.00	2,166.00					
	Total	**$ 84,166.00**		**$ 12,000.00**	**$ 2,166.00**	**$ 62,000.00**	**$ 5,000.00**	**$ 5,000.00**	**$ 5,000.00**	**$ 5,000.00**
Craig Manor Park - *Renovated in 2017, next renovation 2036*										
	Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

	Park - Project Description	Total Amount	Fund	2025/2026 BUDGET	2025/2026 PROJECTED	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
	Tables Field House	$ 4,575.00	44			$ 4,575.00				
	Roof replacement	$ 20,000.00	44			$ 20,000.00				
	Total	**$ 39,575.00**		**$ 15,000.00**	**$ -**	**$ 39,575.00**	**$ -**	**$ -**	**$ -**	**$ -**
Cherokee Park - ***Renovated in 2016, next renovation 2035***										
	Total	**$ -**								
Dimucci-Lowenberg Park - ***Renovated in 2025, next renovation 2044***										
	Playground renovation	$ 94,911.00	44	$ 57,500.00	94,911.00					
	ADA Playground renovation	$ 3,068.00	24		3,068.00					
	Total	**$ 97,979.00**		**$ 57,500.00**	**$ 97,979.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
DP Manor Park - ***Renovated in 2002, next renovation 2027***										
	Park Improvements	$ 250,000.00	44	$ 121,200.00		$ 250,000.00				
	Professional Services	$ 10,000.00	44	$ 3,000.00		$ 10,000.00				
	Park Improvements	$ 25,000.00	24	$ 13,800.00		$ 25,000.00				
	Total	**$ 285,000.00**		**$ 138,000.00**	**$ -**	**$ 285,000.00**	**$ -**	**$ -**	**$ -**	**$ -**
Eaton Field Park - ***Renovated in 2015 next renovation 2034***										
Golf Center	**Enterprise Fund- NOT property tax supported**									
	Miscellaneous Course Improvements	$ 140,000.00	54	$ 25,000.00	25,000.00	$25,000	$ 25,000.00	$ 25,000.00	$ 20,000.00	$ 20,000.00
	Turf Rerplacement	$ 1,000,000.00	54		-					$ 1,000,000.00
	Window Replacement	$ 50,000.00	54		-	$ 50,000.00				
	Front Hardscape Retaining Wall	$ 80,000.00	54		-	$ 80,000.00				
	Electric Surge Protector	$ 10,000.00	54		-	$ 10,000.00				
	Roof Top AC Units	$ 152,000.00	54		27,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00
	Netting Replacement & Lift	$ 100,000.00	54	$ 10,000.00	10,000.00	$ 30,000.00		$ 30,000.00		$ 30,000.00
	Grounds maintenance equipment	$ 225,000.00	54	$ 25,000.00	$0	$ 150,000.00	$ -	$ 25,000.00	$ 25,000.00	$ 25,000.00
	Dry Jet	$ 49,800.00	54	$ 6,000.00	9,800.00	$ 8,000.00	$ 8,000.00	$ 8,000.00	$ 8,000.00	$ 8,000.00
	Kubota Replacement	$ 80,000.00	54	$ 25,000.00	$0	$ 26,000.00	$ 27,000.00		$ 27,000.00	
	Picking Unit	$ 45,000.00	54	$ 7,500.00	$7,500	$ 7,500.00	$ 7,500.00	$ 7,500.00	$ 7,500.00	$ 7,500.00
	Floor Scubber	$ 6,000.00	54			$ 6,000.00				
	PA System Upgrade	$ 27,000.00	54	$ 20,000.00	27,000.00					
	Computer Equipment/Replacement	$ 53,800.00	54	$ 15,000.00	3,800.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ 10,000.00
	Weather Detection	$ 18,516.00	54			$ 18,516.00				
	Building Improvements - Carpeting	$ 14,000.00	54		$14,000					

	Park - Project Description	Total Amount	Fund	2025/2026 BUDGET	2025/2026 PROJECTED	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
	Building Decorative Lighting	$ 10,000.00	54			$ 10,000.00				
	Top Tracer Install and Subscription	$ 605,000.00	54	$ 40,000.00	-	$ -	$ 185,000.00	$ 140,000.00	$ 140,000.00	$ 140,000.00
	Camera	$ 7,500.00	54	$ 1,000.00	-	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ 1,500.00
	TeeUp & Server Costs (Licenses, 10G	$ 250,000.00	54	$ 120,000.00	200,000.00	$ 50,000.00				
	Tee-UP SNI support	$ 25,000.00	54			$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
	Sealcoat and stripe GC	$ 45,000.00	54			$ 45,000.00				
	Front Desk Background display TVs a	$ 7,500.00	54				$ 7,500.00			
	Total	**$ 3,591,116.00**		**$ 304,500.00**	**$ 324,100.00**	**$ 637,516.00**	**$ 311,500.00**	**$ 777,000.00**	**$ 269,000.00**	**$ 1,272,000.00**
Hawaii Park - *Renovated in 2007, next renovation 2029*			44							
	Professional Services	$ 10,000.00	44				$ 10,000.00			
	Park Replacement	$ 220,000.00	44					$ 220,000.00		
	Total	**$ 230,000.00**				**$ -**	**$ 10,000.00**	**$ 220,000.00**	**$ -**	**$ -**
Jaycee - *Renovated in 2013, next renovation 2032*										
		$ -	44							
	Total	**$ -**								
Kutchen Park			44							
		$ -								
	Total	**$ -**								
Kiwanis Park - *Renovated in 2013, next renovation 2032*										
		$ -	44							
	Total	**$ -**								
Kylemore Greens Park - *Renovated 2011, next renovation 2030*										
		$ -	44							
	Total	**$ -**		**$ -**						
Lake Park -	**Enterprise Fund- NOT property tax supported**									
Renovated 2022, next renovation 2041										
	Paddle Boats:	$ 12,000.00	52		-	$ 12,000.00				
	Paddle Boats: 4 electric boats	$ 33,000.00	52	$ 33,000.00	-	$ 33,000.00				
	Computer Equipment/Replacement	$ 17,500.00	52	$ 1,000.00		$ 3,500.00	$ 3,500.00	$ 3,500.00	$ 3,500.00	$ 3,500.00
	Deck Resurface and Painting	$ 50,545.00	52	$ 25,000.00	25,545.00	$ 25,000.00				
	Deck Furniture	$ 85,650.00	52	$ 90,000.00	60,650.00	$ 25,000.00				
	Shoreline Room Audio System	$ 15,000.00	52			$ 15,000.00				
	Clubhouse outside audio	$ 15,000.00	52			$ 15,000.00				

	Park - Project Description	Total Amount	Fund	2025/2026 BUDGET	2025/2026 PROJECTED	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
	Clubhouse renovation	$ 150,000.00	52			$ 150,000.00				
	Clubhouse renovation	$ 200,000.00	44	$ 200,000.00						
	Lakeview Center Grant Expense	$ 37,518.00	44		37,518.00					
	Clubhouse Concrete Repair	$ 10,000.00	52			$ 10,000.00				
	Clubhouse Concrete Repair	$ 10,000.00	44	$ 10,000.00						
	Marina- Paint Steel Beams	$ 4,000.00	44		4,000.00					
	Renovations-LVC Building music room	$ -	44	$ 30,000.00	-					
	Lake Opeka Fountain & Aeration	$ 11,300.00	44		11,300.00					
	North Parking lot lighting	$ 5,000.00	52			$ 5,000.00				
	North Parking lot lighting	$ 5,000.00	44	$ 5,000.00						
	Asphalt Repairs - Seal coat and Stripe	$ 40,000.00	52			$ 40,000.00				
	Golf Course Sand Trap/Renovations	$ 75,000.00	52			$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ 15,000.00
	Golf Course Sand Trap/Renovations	$ 15,000.00	44	$ 15,000.00						
	Netting Repairs	$ 213,000.00	52			$ 20,000.00	$ 90,000.00	$ 9,000.00	$ 9,000.00	$ 85,000.00
	Netting Repairs	$ 9,000.00	44	$ 9,000.00						
	West Fence Paint ('24) Replacement	$ 250,000.00	52							$ 250,000.00
	Weather Detection	$ 18,516.00	52			$ 18,516.00				
	Dry Jet Greens	$ 6,250.00	52			$ 6,250.00				
	Vegitation Management	$ 6,000.00	52	$ 5,000.00	6,000.00					
	Removal of Underground tank	$ 16,000.00	52				$ 16,000.00			
	Removal of Underground tank	$ 16,000.00	44	$ 16,000.00						
	Installation of above ground gas tank	$ 18,000.00	52				$ 18,000.00			
	Installation of above ground gas tank	$ 18,000.00	44	$ 18,000.00						
	Rental Boat Pier Sections	$ 100,000.00	52		-		$ 100,000.00			
	Rental Boat Pier Sections	$ 100,000.00	44	$ 100,000.00						
	Main Dock Repairs	$ 15,000.00	52		-	$ 15,000.00				
	Main Dock Repairs	$ 30,000.00	44	$ 30,000.00						
	Mower	$ 50,000.00	52				$ 25,000.00		$ 25,000.00	
	Mower	$ 25,000.00	44	$ 25,000.00						
	Maint. Bldg. Fascia Repairs	$ 25,000.00	52			$ 25,000.00				
	Maint. Bldg. Fascia Repairs	$ 20,000.00	44	$ 20,000.00						
	Maint. Bldg. Roof Repairs	$ 45,000.00	52			$ 45,000.00				
	Maint. Bldg. Roof Repairs	$ 45,000.00	44	$ 45,000.00						
	South Parking Lot Repair	$ 65,000.00	44	$ 50,000.00		$ 65,000.00				
	Optimist Pavilion Roof	$ 25,000.00	52			$ 25,000.00				
	LVC Roof Replacement	$ 700,000.00	52							$ 700,000.00
	Outdoor Tent	$ 6,646.00	44	$ 8,000.00	6,646					
	Grills	$ 7,500.00	44	$ 7,500.00	7,500					
	Drinking Fountain	$ 8,000.00	52		-	$ 8,000.00				
	Drinking Fountain	$ 8,000.00	44	$ 8,000.00						
	Rescue Boat	$ 23,450.00	44	$ 22,000.00	23,450					
	Total	**$ 2,820,875.00**		**$ 852,500.00**	**$ 182,609.00**	**$ 656,266.00**	**$ 267,500.00**	**$ 27,500.00**	**$ 52,500.00**	**$ 1,053,500.00**

	Park - Project Description	Total Amount	Fund	2025/2026 BUDGET	2025/2026 PROJECTED	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
Menominee Park - *Renovated in 2008, next renovation 2029*										
	Turf Maintenance	$ 75,000.00	44	$ 75,000.00	-			$ 75,000.00		
	Park Renovation	$ 175,000.00	44	$ 175,000.00	-			$ 175,000.00		
	Total	**$ 250,000.00**		**$ 250,000.00**	**$ -**	**$ -**	**$ -**	**$ 250,000.00**	**$ -**	**$ -**
Mohawk Park - *Renovated in 2018, next renovation 2037*										
	Park Renovation	$ -								
	Total	**$ -**								
Mystic Waters	**Enterprise Fund- NOT property tax supported**									
	Deck Furniture	$ 87,000.00	51	$ 12,000.00	27,000	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ 12,000.00
	Cabana	$ 16,500.00	51	$ 6,500.00	6,500	$ 10,000.00				
	cabana flooring	$ 6,500.00	51			$ 6,500.00				
	Umbrella Shades - 3 in FY 2026, 2 in F	$ 11,500.00	51	$ 6,900.00	6,900.00	$ 4,600.00				
	HIP Roof Shades	$ -	51	$ 11,768.00	-					
	Water Slide -	$ 1,000,000.00	51	$ 400,000.00		$ 1,000,000.00				
	Drop Slides	$ 18,000.00	51	$ 60,000.00		$ 18,000.00				
	ADA Equipment	$ 50,000.00	24			$ 25,000.00				$ 25,000.00
	Concessions Equipment	$ 25,904.00	51	$ 5,000.00	904.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ 5,000.00
	Computer Equipment/Replacement/Re	$ 18,100.00	51	$ 2,000.00	600.00	$ 3,500.00	$ 3,500.00	$ 3,500.00	$ 3,500.00	$ 3,500.00
	PA System	$ 35,000.00	51			$ 35,000.00				
	Camera Replacement	$ 20,000.00	51			$ 20,000.00				
	Deep Well Pool Liner	$ 120,000.00	51	$ 120,000.00	120,000.00	$ -				
	Deep Well Drain Repair	$ 54,250.00	51	$ 250,000.00	54,250.00					
	Replace Concessions Cabinets/counte	$ 55,653.00	51	$ 56,000.00	55,653.00					
	Parking Lot Renovation/ crack fill	$ 225,000.00	51	$ 25,000.00	-	$ -				$ 225,000.00
	Back Up Pool Pump and Motor	$ 85,000.00	51	$ 85,000.00	-	$ 85,000.00				
	Replace Pool Boiler	$ 80,000.00	51	$ 80,000.00	-	$ 80,000.00				
	Emergency Repair	$ -	51	$ 50,000.00						
	Emergency Repair	$ 250,000.00	51			$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ 50,000.00
	Weather Detection	$ 18,516.00	51			$ 18,516.00				
	Locker Room and Maint. Roof Replace	$ 150,000.00	51				$ 150,000.00			
	VGB Drain Cover Replacements	$ 98,961.00	51	$ 36,000.00	43,961.00	$ 36,000.00				$ 19,000.00
	Upgrade Replace Chemical controllers	$ 9,363.00	51	$ 20,000.00	9,363.00					
	Mini Splits	$ 31,025.00	51	$ 28,500.00	31,025.00					
	Grate	$ 1,778.00	51		1,778.00					
	Rope Fence	$ 75,000.00	51			$ 75,000.00				
	Total	**$ 2,543,050.00**		**$ 1,254,668.00**	**$ 357,934.00**	**$ 1,484,116.00**	**$ 220,500.00**	**$ 70,500.00**	**$ 70,500.00**	**$ 339,500.00**

	Park - Project Description	Total Amount	Fund	2025/2026 BUDGET	2025/2026 PROJECTED	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
	Course Improvements-Games/Obstac	$ 15,000.00	53	$ 15,000.00			$ 15,000.00			
	Building Stain and repair	$ 10,000.00	53	$ 10,000.00	10,000					
	Split Unit AC Concessions	$ 11,000.00	53			$ 11,000.00				
	Upgrade Additional Speakers on Far S	$ 25,000.00	53	$ 15,000.00		$ 25,000.00				
	Pump Motor service Pond	$ 35,000.00	53	$ 35,000.00	35,000					
	Skate Park	$ 375,000.00	53	$ 25,000.00		$ 25,000.00		$ 350,000.00		
	Computer Equipment/Replacement	$ 6,000.00	53	$ 1,100.00		$ 2,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00
	Security Camera	$ 2,500.00	53	$ 500.00		$ 500.00	$ 500.00	$ 500.00	$ 500.00	$ 500.00
	Netting for batting cages	$ 25,000.00	53			$ 25,000.00				
	Total	**$ 604,500.00**		**$ 121,600.00**	**$ 45,000.00**	**$ 108,500.00**	**$ 36,500.00**	**$ 371,500.00**	**$ 21,500.00**	**$ 21,500.00**
North Golf Cul-de-Sac Park-*Renovated 2002,*										
	Total									
Northshire Park - *Renovated 2006, next renovation 2027*										
	Playground Equipment	$ 220,000.00	44			$ 220,000.00				
	Total	**$ 220,000.00**		**$ -**	**-**	**$ 220,000.00**	**$ -**	**$ -**	**$ -**	**$ -**
Oakwood Maintenance Complex										
	Security Camera-Oakwood	$ 30,604.00	44	$ 30,000.00	30,604.00					
	Vehicle Tracking Software	$ 41,504.00	44	$ 7,500.00	5,752	$ 5,752.00	$ 7,500.00	$ 7,500.00	$ 7,500.00	$ 7,500.00
	Work Order Management System - St	$ 65,000.00	44			$ 17,000.00	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ 12,000.00
	Alarm System	$ -	44	$ 6,000.00	-					
	Consulting Fees- Architect	$ 50,000.00	44	$ 50,000.00		$ 50,000.00				
	Building expansion	$ 2,000,000.00	44			$ 1,000,000.00	$ 1,000,000.00			
	Hydraulic Lift replacement	$ 15,000.00	44			$ 15,000.00				
	Masonry Wall Repair - West Wall	$ 80,000.00	44	$ 80,000.00		$ 80,000.00				
	Roof Repair	$ 135,000.00	44	$ 135,000.00		$ 135,000.00				
	Garage Doors (7)	$ 126,000.00	44	$ 126,000.00		$ 126,000.00				
	Tablets for park inspection	$ 2,000.00	44	$ 2,500.00	2,000.00					
	Total	**$ 2,545,108.00**		**$ 437,000.00**	**$ 38,356.00**	**$ 1,428,752.00**	**$ 1,019,500.00**	**$ 19,500.00**	**$ 19,500.00**	**$ 19,500.00**
Potowatami Park										
	Renovation-Gazebo	$ 55,000.00	44	$ 55,000.00		$ 55,000.00				
	Total	**$ 55,000.00**		**$ 55,000.00**	**$ -**	**$ 55,000.00**	**$ -**	**$ -**	**$ -**	**$ -**
Prairie Lakes - *Playground renovated in 2005, next renovation 2028*										
	Vegetation Management	$ 7,220.00	44	$ 7,220.00	7,220.00					
	HVAC Mechanical - A&E AIR HANDLE	$ 93,437.00	44	$ 251,700.00	93,437.00					

	Park - Project Description	Total Amount	Fund	2025/2026 BUDGET	2025/2026 PROJECTED	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
	Soccer Goals Replacement and additi	$ 21,000.00	44			$ 21,000.00				
	Theatre Sound System	$ 120,000.00	44	$ 120,000.00	-	$ 120,000.00				
	Health Club Equipment	$ 435,000.00	44	$ 110,000.00	215,000	$ 60,000.00	$ 40,000.00	$ 40,000.00	$ 40,000.00	$ 40,000.00
	Plumbing - corrective maintenance: ej	$ 10,000.00	44	$ 10,000.00		$ 10,000.00			$ -	
	Intercom Replacement Community Ce	$ 43,606.00	44	$ 40,000.00	43,606.00					
	Alarm System - PLCC/PLAC	$ 50,000.00	44			$ 50,000.00				
	Northeast Field Irrigation	$ 40,000.00	44	$ 40,000.00		$ 40,000.00				
	Architecture & Design PLCC	$ 5,775.00	44	$ 15,000.00	5,775.00					
	PLCC Fitness, Aerobic Studio, Front C	$ 1,824,000.00	44	$ 1,800,000.00	1,824,000.00					
	PLCC Fitness, Aerobic Studio, Front C	$ 200,000.00	24	$ 200,000.00	200,000.00					
	PLCC Fitness Locker Room Partitions	$ 6,000.00	44			$ 6,000.00				
	Bathroom Renovations-Main M&F	$ 110,000.00	44	$ 80,000.00		$ 110,000.00				
	Bathroom Renovations-East Wing M&	$ 110,000.00	44	$ 80,000.00			$ 110,000.00			
	Bathroom Renovations-Theater M&F	$ 135,000.00	44					$ 135,000.00		
	ADA Bathroom Renovation	$ 8,000.00	24	$ 8,000.00		$ 8,000.00				
	PLAC Party Room Flooring and thresh	$ 20,000.00	44	$ 50,000.00	20,000.00					
	Office Carpet removal and replacemer	$ 35,000.00	44	$ 7,500.00		$ 35,000.00				
	Mt. View Room Floor replacement	$ 65,000.00	44				$ 65,000.00			
	Playground Development	$ 275,000.00	44				$ 275,000.00			
	ADA Playground Development	$ 26,000.00	24				$ 26,000.00			
	Wibit Addition	$ 15,234.00	44	$ 15,000.00	15,234.00	$ -				
	Electric Monument Sign	$ 43,568.00	44	$ 44,000.00	43,568.00					
	Electric Crank for BB Hoops	$ 45,500.00	44			$ 45,500.00				
	Track Floor Replacement	$ 149,000.00	44			$ -	$ 149,000.00			
	Climbing Wall	$ 49,000.00	44			$ 49,000.00				
	Consulting Fees- BB expansion	$ 100,000.00	44			$ 100,000.00				
	Field Light Upgrade -Strategic Plan	$ 3,500,000.00	44							$ 3,500,000.00
	Parking light replacement due to rust	$ 30,000.00	44			$ 30,000.00				
	Effis renovation	$ 12,000.00	44			$ 12,000.00				
	Wellness pool benches (a must with a	$ 25,000.00	44			$ 25,000.00				
	Lap pool touch pads	$ 10,000.00	44			$ 10,000.00				
	PLAC Weather Detection	$ 18,516.00	44			$ 18,516.00				
	Marley	$ 7,000.00	44			$ 7,000.00				
	Clean refinish Gym & racket court & a	$ 5,000.00	44			$ 5,000.00				
	Replacement Life Guard Chairs	$ 4,000.00	44			$ 4,000.00				
	Total	**$ 7,677,256.00**		**$ 2,889,720.00**	**$ 2,467,840.00**	**$ 789,416.00**	**$ 665,000.00**	**$ 175,000.00**	**$ 40,000.00**	**$ 3,540,000.00**
Rand Park - ***Renovated 2023, next renovation 2042***										
	Field Light Upgrade -Strategic Plan	$ 100,000.00	44			$ -	$ 100,000.00			
	scoreboard replacement	$ 13,000.00	44	$ 13,000.00		$ 13,000.00				
	Tennis Courts\ Pickle Ball	$ 156,000.00	44	$ 156,000.00		$ 156,000.00				
	Ball Diamond Renovations (2)	$ 35,000.00	44	$ 30,000.00		$ 35,000.00				
	Corrral disposal of all debris	$ 15,000.00	44			$ 15,000.00				

	Park - Project Description	Total Amount	Fund	2025/2026 BUDGET	2025/2026 PROJECTED	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
Seminole Park - *Renovated in 2018, next renovation 2037*										
	Pathway to West Field	$ 11,000.00	24	$ 11,000.00		$ 11,000.00				
	Paving	$ 50,000.00	44			$ 50,000.00				
	score board	$ 13,000.00	44	$ 13,000.00		$ 13,000.00				
	Total	**$ 74,000.00**		**$ 24,000.00**	**$ -**	**$ 74,000.00**	**$ -**	**$ -**	**$ -**	**$ -**
Sesquicentennial Park - Renovated in 2012, next renovation 2031										
	Repaving	$ 35,000.00	44	$ 35,000.00		$ 35,000.00				
	Total	**$ 35,000.00**		**$ 35,000.00**	**$ -**	**$ 35,000.00**	**$ -**	**$ -**	**$ -**	**$ -**
Sioux Park - *Renovated in 2017, next renovation 2036*										
	Park Renovation	$ -	44							
	Total	**$ -**								
South Golf Cul De Sac Park - *Renovated in 2026, next renovation 204*										
	Playstructure	$ 50,000.00	44	$ 50,000.00		$ 50,000.00				
	Total	**$ 50,000.00**		**$ 50,000.00**	**$ -**	**$ 50,000.00**	**$ -**	**$ -**	**$ -**	**$ -**
Teton Park - Renovated in 2026, next renovation 2045										
	Playground renovation	$ 15,000.00	44	$ 15,000.00		$ 15,000.00				
	Total	**$ 15,000.00**		**$ 15,000.00**	**$ -**	**$ 15,000.00**	**$ -**	**$ -**	**$ -**	**$ -**
Tomahawk Park			44							
	Ball Diamond Renovation FY30/31 - 16,000									
West Park - *Renovated in 2011, next renovation 2030*										
	Field Light Upgrade -Strategic Plan	$ -	44							TBD
	Park Renovation	$ 700,000.00	24			$ 700,000.00				
	Consulting and Grant Application	$ 80,000.00	24			$ 80,000.00				
	Field House Renovation	$ 140,000.00	44			$ 140,000.00				
	Field house Tuck-pointing	$ 25,000.00	44	$ 25,000.00		$ 25,000.00				
	Tables Field House	$ 5,098.00	44			$ 5,098.00				
	Scoreboard	$ 13,000.00	44	$ 13,000.00		$ 13,000.00				
	Shed for Park RPZ	$ 7,500.00	44			$ 7,500.00				
	Total	**$ 970,598.00**		**$ 38,000.00**	**$ -**	**$ 970,598.00**	**$ -**	**$ -**	**$ -**	**$ -**
Winnebago Park - *Renovated 2001 next renovation 2028*										
	Park Renovation	$ 250,000.00	44	$ 250,000.00				$ 250,000.00		

	Park - Project Description	Total Amount	Fund	2025/2026 BUDGET	2025/2026 PROJECTED	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
Westfield Park - *Renovated in 2017, next renovation in 2036*										
	Design & Construction	$ -	44							
	Total	**$ -**								
Westfield Gardens - *Renovated in 2020, next renovation in 2039*										
	Professional Services	$ -								
	Total	**$ -**								
Willow Park - *Renovated in 2009, next renovation in 2028*										
	Consulting	$ 15,000.00	44					$ 15,000.00		
	Park Renovation	$ 300,000.00	44					$ 300,000.00		
	Total	**$ 315,000.00**		**$ -**	**$ -**	**$ -**	**$ -**	**$ 315,000.00**	**$ -**	**$ -**
Woodlawn Park - *Renovated in 2026, next renovation in 2045*										
	Basketball Court	$ 40,000.00	44			$ 40,000.00				
	Playground Renovation	$ 137,900.00	44	$ 135,000.00	2,900.00	$ 135,000.00				
	ADA Playground Renovation	$ 30,000.00	24	$ 30,000.00	-	$ 30,000.00				
	Total	**$ 207,900.00**		**$ 165,000.00**	**$ 2,900.00**	**$ 205,000.00**	**$ -**	**$ -**	**$ -**	**$ -**
General										
	Museum Emergency Repair	$ -	27	$ 5,000.00						
	Weather Detection Annual Fee		44			$ 4,494.00				
	Consultant Fees	$ 100,000.00	44	$ 100,000.00		$ 100,000.00				
	Debt Issuance Costs	$ 40,000.00	44	$ 8,000.00	-	$ 8,000.00	$ 8,000.00	$ 8,000.00	$ 8,000.00	$ 8,000.00
	ADA Equipment	$ 100,000.00	24	$ 20,000.00		$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00
	Safety Surfacing	$ 133,000.00	24	$ 25,000.00	8,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00
	General Paving	$ 276,011.00	44	$ 55,000.00	1,011.00	$ 55,000.00	$ 55,000.00	$ 55,000.00	$ 55,000.00	$ 55,000.00
	General Park Improvements	$ -	44	$ 20,000.00						
	Miscellaneous Capital Equipment	$ 100,000.00	44	$ 20,000.00		$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ 20,000.00
	Total	**$ 749,011.00**		**$ 253,000.00**	**$ 9,011.00**	**$ 228,000.00**	**$ 128,000.00**	**$ 128,000.00**	**$ 128,000.00**	**$ 128,000.00**
Vehicles										
	Vehicle Allowance	$ 17,500.00	44	$ 17,500.00	17,500.00					
	Vehicle 1 Dodge Caravan-Transit Van	$ -	44		-					
	Vehicle 1 Supply Van- used	$ 30,000.00	44	$ 30,000.00		$ 30,000.00				
	Vehicle 3 2015 Ford F450 Dump Truc	$ 90,000.00	44					$ 90,000.00		
	Vehicle 4 2011 Chevy 3500 HD 4x4 P/	$ 90,000.00	44				$ 90,000.00			
	Vehicle 5 2008 Chevy Pick Up/Plow w	$ -	44							
	Vehicle 6 2000 GMC Sonoma 2WD P/	$ -	44		-					
	Vehicle 7 2024 Ford F250 4x4	$ -	44							
	New Tool Boxes for 7	$ 5,000.00	44			$ 5,000.00				

	Park - Project Description	Total Amount	Fund	2025/2026 BUDGET	2025/2026 PROJECTED	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
	Vehicle 12 2010 F350 4x4 Salt/Water	$ 90,000.00	44						$ 90,000.00	
	Vehicle 13 2008 Chevy flat bed with lif	$ 80,000.00	44	$ 80,000.00		$ 80,000.00				
	Vehicle 14 2010 Ford F450 Dump Tru	$ 90,000.00	44			$ 90,000.00				
	Vehicle 16 1997 Van Chevy 3500	$ 50,000.00	44	$ 50,000.00		$ 50,000.00				
	Vehicle 18 2017 Ford F350 4x4 Dump	$ 90,000.00	44						$ 90,000.00	
	Vehicle 19 2009 Chevy 2500 HD 4x4 F	$ 70,000.00	44			$ 70,000.00				
	Vehicle 20 2006 Chevy Dump Truck v	$ 90,000.00	44			$ 90,000.00				
	Vehicle 23 2012 Chevy 3500 4WD P/U	$ 95,000.00	44				$ 95,000.00			
	Vehicle 24 2010 Ford F450 Dump Tru	$ 90,000.00	44					$ 90,000.00		
	Vehicle 25 2011 Chevy 3500 HD P/U v	$ 95,000.00	44				$ 95,000.00			
	Vehicle 30 2009 GMC 3500 Service B	$ 90,000.00	44						$ 90,000.00	
	Total	**$ 1,342,500.00**		**$ 357,500.00**	**$ 17,500.00**	**$ 595,000.00**	**$ 280,000.00**	**$ 180,000.00**	**$ 270,000.00**	**$ -**
Equipment										
	Z-Turn Mower Replacements	$ 210,000.00	44	$ 35,000.00	35,000.00	$ 35,000.00	$ 35,000.00	$ 35,000.00	$ 35,000.00	$ 35,000.00
	Key Duplicator	$ 4,125.00	44	$ 4,125.00	4,125.00					
	Key Code Milling Machine	$ -	44	$ 3,000.00	-					
	Tractor 1 - Front End Loader WD	$ 75,000.00	44	$ 75,000.00	75,000.00					
	Bobcat UTV (PLCC)	$ 30,000.00	44	$ 30,000.00		$ 30,000.00				
	Genie Aerial Std Base Work Platform	$ 15,000.00	44			$ 15,000.00				
	Chipper Replacement	$ 100,000.00	44			$ 100,000.00				
	Landscape trailer 1	$ 15,000.00	44			$ 15,000.00				
	Kubota 1	$ 30,000.00	44			$ 30,000.00				
	Tractor 2 - Back Hoe	$ 105,000.00	44				$ 105,000.00			
	Landscape trailer 2	$ 16,000.00	44				$ 16,000.00			
	Kubota 2	$ 32,000.00	44				$ 32,000.00			
	Rodder 11/4" machine for sewers	$ 7,974.00	44	$ 8,500.00	7,974.00					
	Sewer Camera with locator	$ 17,792.00	44	$ 17,000.00	17,792.00					
	Toro 4000 Turf Mower 1	$ 45,000.00	44				$ 45,000.00			
	Lely Tuf Spreader	$ 7,500.00	44			$ 7,500.00				
	Ball Diamond Trailer	$ 16,000.00	44				$ 16,000.00			
	Total	**$ 726,391.00**		**$ 172,625.00**	**$ 139,891.00**	**$ 232,500.00**	**$ 249,000.00**	**$ 35,000.00**	**$ 35,000.00**	**$ 35,000.00**
	Grand Total	**$ 30,731,995.00**		**$ 10,431,162.00**	**$ 4,097,568.00**	**$ 10,266,927.00**	**$ 3,926,000.00**	**$ 3,092,000.00**	**$ 1,226,500.00**	**$ 7,542,000.00**
Budgeted Expenditures by Fund										
General Fund										
	Non-Capital Items	$ -	11							
Recreation Fund										
	Non-Capital Items	$ -	21							
Special Recreation Fund										
	Capital Items	$ 1,375,508.00	24	$ 326,800	$ 220,508	$ 924,000	$ 71,000	$ 45,000	$ 45,000	$ 70,000

	Park - Project Description	Total Amount	Fund	2025/2026 BUDGET	2025/2026 PROJECTED	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
	Non-Capital Items	$ -	27	$ 5,000	$ -					$ -
Capital Fund										
	Capital Items	$ 20,006,854.00	44	$ 8,264,594	$ 3,057,831	$ 6,551,023	$ 3,019,000	$ 1,800,500	$ 768,000	$ 4,810,500
Mystic Waters Fund										
	Capital Items	$ 2,493,050.00	51	$ 1,254,668	$ 357,934	$ 1,459,116	$ 220,500	$ 70,500	$ 70,500	$ 314,500
Lake Park Fund										
	Capital Items	$ 2,084,461.00	52	$ 154,000	$ 92,195	$ 591,266	$ 267,500	$ 27,500	$ 52,500	$ 1,053,500
Mt. View Adventure Center										
	Capital Items	$ 604,500.00	53	$ 121,600	$ 45,000	$ 108,500	$ 36,500	$ 371,500	$ 21,500	$ 21,500
Golf Center										
	Capital Items	$ 3,591,116.00	54	$ 304,500	$ 324,100	$ 637,516	$ 311,500	$ 777,000	$ 269,000	$ 1,272,000
Grand Total		**$ 30,155,489.00**		**$ 10,431,162**	**$ 4,097,568**	**$ 10,271,421**	**$ 3,926,000**	**$ 3,092,000**	**$ 1,226,500**	**$ 7,542,000**

DES PLAINES PARK DISTRICT
Fiscal Year 2026/27 Final Budget
As of June 2026

Exhibit C

2026-2027 Final Budget	Corporate	Recreation	Audit	Tort Immunity	Special Recreation	IMRF	Social Security	Museum	GO Bonds	Capital	Mystic Waters	Lake Park Golf	Mt. View	Golf Center	FY2026/27 Final Budget	FY2025/26 Projected Budget	FY2025/26 Final Budget	Percent Incr (Decr) from Prior Year Budget
Revenue																		
Property Taxes	5,489,000	1,965,000	22,000	220,000	921,000	330,000	526,000	127,000	2,113,107						$ 11,713,107	$ 11,379,000	$ 11,161,856	4.9%
Replacement Taxes	600,000														600,000	594,000	600,000	0.0%
Investment Income	242,000	262,000	600	22,000	38,000	40,000	7,000	2,000		200,000	26,000	15,000	30,000	220,000	1,104,600	1,106,600	1,047,287	5.5%
Charges for Services		3,722,013									1,030,000	347,500	308,500	3,216,605	8,624,618	8,087,688	8,652,986	-0.3%
Sales		107,975									163,500	112,650	27,700		411,825	419,697	838,325	-50.9%
Rental Income	196,000	39,500									162,500	344,200	12,000	292,145	1,046,345	983,678	947,617	10.4%
Alternative Revenue																		
Miscellaneous	27,650	76,450		1,500						177,000	7,600				290,200	223,258	230,800	25.7%
Total Revenue	6,554,650	6,172,938	22,600	243,500	959,000	370,000	533,000	129,000	2,113,107	377,000	1,389,600	819,350	378,200	3,728,750	23,790,695	22,793,921	23,478,871	1.3%
Other Financing Sources		42,000		75,112		51,675	155,045			3,590,053	500,000				4,413,885	3,660,376	3,620,616	21.9%
Total revenue and other financing sources	6,554,650	6,214,938	22,600	318,612	959,000	421,675	688,045	129,000	2,113,107	3,967,053	1,889,600	819,350	378,200	3,728,750	28,204,580	26,454,297	27,099,487	4.1%
Expenditures																		
Wages & Benefits	3,431,305	3,393,595		28,000	20,000	270,000	618,230				699,463	336,025	178,150	938,924	9,913,692	8,700,751	9,748,174	1.7%
Supplies	993,635	584,984									266,800	207,665	50,100	342,060	2,445,244	2,191,940	2,470,083	-1.0%
Contractual Services	749,342	683,063	37,700	333,417	486,900					200,000	59,980	164,215	18,460	390,444	3,123,521	2,604,983	2,916,592	7.1%
Utilities	301,275	480,600									151,200	67,050	31,750	183,380	1,215,255	1,132,471	1,096,605	10.8%
Miscellaneous Expense	102,590	93,510		14,150	62,000	100,000		118,000				200		490	490,940	443,884	529,455	-7.3%
Capital Projects					924,000					6,343,833	1,459,116	591,266	108,500	637,516	10,064,231	4,084,348	10,273,162	-2.0%
Debt Service					168,820			5,000	2,058,021	8,000					2,239,841	1,304,131	2,178,311	2.8%
Total Expenditures	5,578,147	5,235,752	37,700	375,567	1,661,720	370,000	618,230	123,000	2,058,021	6,551,833	2,636,559	1,366,421	386,960	2,492,814	29,492,724	20,462,508	29,212,382	1.0%
Other Financing Uses	977,053	1,200,000									78,026	45,160	24,216	1,134,430	3,458,885	3,660,376	2,725,334	26.9%
Total expenditures and other financing uses	6,555,200	6,435,752	37,700	375,567	1,661,720	370,000	618,230	123,000	2,058,021	6,551,833	2,714,585	1,411,581	411,176	3,627,244	32,951,609	24,122,884	31,937,716	3.2%
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	**$ (550)**	**$ (220,814)**	**$ (15,100)**	**$ (56,955)**	**$ (702,720)**	**$ 51,675**	**$ 69,815**	**$ 6,000**	**$ 55,086**	**$ (2,584,780)**	**$ (824,985)**	**$ (592,231)**	**$ (32,976)**	**$ 101,506**	**$ (4,747,029)**	**$ 2,331,413**	**$ (4,838,229)**	-1.9%
% Increase(Decrease) from PY Budgeted Expenditures and Other Financing Uses	9.58%	2.10%	9.75%	16.82%	74.58%	-2.63%	5.32%	0.00%	2.87%	-20.72%	11.50%	50.40%	0.00%	13.17%	3.17%			
	0.09%	-4.56%	3.20%	13.08%	6.53%	111.02%	4.80%	-2.54%	2.70%	9.84%	42.49%	2.95%	-0.42%	1.47%	4.08%			
PROJECTED FUND BALANCE 04.30.2026	7,727,489	6,746,876	27,296	620,311	1,166,869	1,005,198	563,084	125,250	1,211,794	6,963,811	391,791	322,956	741,850	6,089,280	$ 33,703,855			
PROJECTED FY 2027 P&L	(550)	(220,814)	(15,100)	(56,955)	(702,720)	51,675	69,815	6,000	55,086	(2,584,780)	(824,985)	(592,231)	(32,976)	101,506	$ (4,747,029)			
PROJECTED FY 2027 FUND BALANCE	7,726,939	6,526,062	12,196	563,356	464,149	1,056,873	632,899	131,250	1,266,880	4,379,031	(433,194)	(269,275)	708,874	6,190,786	$ 28,956,826			

Des Plaines Park District
Projected Year-End Numbers

Exhibit D

	Fund Balance 04/30/25	Actual Cash Balance 04/30/26	(A) Projected Fund Balance 04/30/26	Projected Gain/(Loss) 04/30/26	Budgeted Gain/(Loss) 04/30/27	(B) Budgeted Expenditures 04/30/27	(A)/(B) Policy %
Corporate	$ 6,764,710	7,829,656	7,727,489	962,779	(550)	$ 6,555,200	118%
Recreation	$ 6,413,359	7,505,616	6,746,876	333,517	(220,814)	$ 6,435,752	105%
Audit	$ 37,511	27,033	27,296	(10,215)	(15,100)	$ 37,700	72%
Tort Immunity	$ 592,153	536,088	620,311	28,158	(56,955)	$ 375,567	165%
Special Recreation	$ 1,067,927	1,067,004	1,166,869	98,942	(702,720)	$ 1,661,720	70%
IMRF	$ 976,700	940,652	1,005,198	28,498	51,675	$ 370,000	272%
Social Security	$ 443,770	387,148	563,084	119,314	69,815	$ 618,230	91%
Museum	$ 108,250	121,282	125,250	17,000	6,000	$ 123,000	102%
Mystic	$ 525,697	617,381	391,791	(133,906)	(824,985)	$ 2,714,585	14%
Lake Park	$ 406,328	346,698	322,956	(83,372)	(592,231)	$ 1,411,581	23%
Mt. View	$ 711,190	808,212	741,850	30,660	(32,976)	$ 411,176	180%
Golf Center	$ 5,772,144	6,289,004	6,089,280	317,136	101,506	$ 3,627,244	168%
Totals	**$ 23,819,739**	**26,475,774**	**25,528,250**	**1,708,511**	**(2,217,335)**	**24,341,755**	

Des Plaines Park District

ORDINANCE 26-05

FINAL BUDGET AND APPROPRIATION

Exhibit E

DES PLAINES PARK DISTRICT

AN ORDINANCE ADOPTING A BUDGET AND APPROPRIATION OF SUCH SUMS OF MONEY AS MAY BE DEEMED NECESSARY TO DEFRAY ALL NECESSARY EXPENSES AND LIABILITIES FOR THE GENERAL CORPORATE FUND PURPOSES, FOR THE RECREATION FUND, FOR THE AUDIT FUND, FOR THE TORT IMMUNITY FUND, FOR THE SPECIAL RECREATION FUND, FOR THE ILLINOIS MUNICIPAL RETIREMENT FUND, FOR THE SOCIAL SECURITY FUND, FOR THE MUSEUM FUND, FOR THE DEBT SERVICE FUND, FOR THE CAPITAL IMPROVEMENT FUND, FOR THE MYSTIC WATERS AQUATIC FUND, FOR THE LAKE PARK FUND, FOR THE MT. VIEW FUND, FOR THE GOLF CENTER DES PLAINES FUND, OF THE DES PLAINES PARK DISTRICT, COOK COUNTY, ILLINOIS, FOR THE FISCAL YEAR BEGINNING MAY 1, 2026 AND ENDING APRIL 30, 2027.

BE IT ORDAINED by the Board of Commissioners of the Des Plaines Park District, Cook County, Illinois, as follows:

SECTION 1: That the following, under the column entitled "Budget" in the total amount of Thirty Two Million, Nine Hundred Fifty One Thousand, and Six Hundred Nine Dollars, ($32,951,609) is the Annual Budget for the Des Plaines Park District for the fiscal year beginning May 1, 2026 and ending April 30, 2027.

SECTION 2: That the following sums of money, under the column entitled "Appropriation", in the total amount of Thirty Six Million, Three Hundred Twenty Two Thousand, and One Dollars, ($36,322,001) or as much thereof as may be authorized by law, be and the same are, hereby appropriated for the General Corporate Fund purposes, for the Recreation Fund, for the Audit Fund, for the Tort Immunity Fund, for the Handicapped Fund, for the Illinois Municipal Retirement Fund, for the Social Security Fund, for the Museum Fund, for the Debt Service Fund, for the Capital Improvement Fund, for the Mystic Waters Aquatic Fund, for the Lake Park Fund, for the Mt. View Fund, for the Golf Center Des Plaines Fund, of the Des Plaines Park District, as hereinafter specified, for the fiscal year beginning May 1, 2026 and ending April 30, 2027.

SECTION 3: As part of the Annual Budget, it is stated;

(a) That the cash on hand at the beginning of the fiscal year is estimated to be $36,076,690.

(b) That the estimated cash expected to be received during the fiscal year, from all sources, is $28,204,508.

(c) That the estimated expenditures contemplated for the fiscal year are $32,951,609.

(d) That the cash expected to be on hand at the end of the fiscal year is $31,329,661 and

(e) That the estimated amount of real estate taxes to be received during the fiscal year is $11,713,107.

SECTION 4: That all unexpended balances of any item or items of general appropriations made in this Ordinance be expended in making up any insufficiency of any like appropriations made by this Ordinance.

SECTION 5: That all miscellaneous receipts from all sources not herein expressly appropriated or reserved, shall be available to pay appropriations herein provided for, not payable out of special funds herein appropriated.

SECTION 6: That all unexpended balances from annual appropriations of previous years are hereby re-appropriated.

SECTION 7: That this Ordinance shall be in full force and effect from and after its passage, approval, and publication according to law.

PASSED: 5-0

APPROVED: 5-0

AYES: 5

NAYS: 0

ABSENT: 0

ATTEST: Donald J. Miletic

Donald J. Miletic, Secretary

DES PLAINES PARK DISTRICT
FY 2026/27 FINAL BUDGET AND APPROPRIATION

GL NUMBER	DESCRIPTION	2026-27 FINAL BUDGET	2026-27 FINAL APPRORIATION	2026-27 FINAL APPRORIATION
Fund 11 - CORPORATE				
11-10.14-521-003	PUBLICATIONS	$ 85	$ 102	20%
11-10.13-519-014	LEASE-COPIERS	100	120	20%
11-01.09-515-003	AUTO USE	150	180	20%
11-23.25-521-008	SUPPLY-OTHER	150	180	20%
11-06.00-518-004	IAPD SEMINARS	200	240	20%
11-10.12-519-022	PRINTING	200	240	20%
11-10.12-519-056	NEWSPAPER ADS	200	240	20%
11-14.25-530-002	WATER	200	240	20%
11-30.16-515-001	MEDICAL	200	240	20%
11-20.10-530-002	WATER	220	264	20%
11-22.13-519-022	PRINTING	250	300	20%
11-23.27-521-006	SUPPLY-UNIFORM	250	300	20%
11-30.20-555-003	NON-POWER TOOLS	250	300	20%
11-31.01-521-013	SUPPLY-PAINT	250	300	20%
11-31.01-590-054	LPE-PADDLE BOATS	250	300	20%
11-31.01-590-060	SPREADERS	250	300	20%
11-01.10-516-004	GOVERNMENT FINANCE OFF ASSOC	300	360	20%
11-10.13-535-014	REPAIR-OFFICE EQUIPMENT	300	360	20%
11-19.03-521-056	ENVIRONMENTAL CONTROL	300	360	20%
11-23.03-515-001	MEDICAL	300	360	20%
11-23.27-521-054	SAFETY SHOES	300	360	20%
11-30.21-521-008	SUPPLY-OTHER	300	360	20%
11-30.21-521-011	SUPPLY-HARDWARE	300	360	20%
11-31.01-590-048	LPE-CUSHMAN CART	300	360	20%
11-31.01-590-053	LPE-MNT-OTHER MOBILE EQUIPMENT	300	360	20%
11-20.04-530-001	ELECTRICITY	350	420	20%
11-20.04-530-002	WATER	350	420	20%
11-20.07-530-001	ELECTRICITY	350	420	20%
11-30.20-555-004	POWER TOOLS	350	420	20%
11-01.11-517-008	OTHER MEMBERSHIPS	360	432	20%
11-14.02-555-002	OTHER EQUIPMENT	400	480	20%
11-22.13-521-008	SUPPLY-OTHER	400	480	20%
11-23.23-555-004	POWER TOOLS	400	480	20%
11-14.03-521-010	SUPPLY-GARBAGE BAGS	450	540	20%
11-08.02-510-003	VISION CARE- PARKS	472	566	20%
11-06.00-518-006	ADMINISTRATIVE EXPENSE	500	600	20%
11-08.05-517-009	MIDWEST INST OF PARK EXECUTIVE	500	600	20%
11-11.03-521-010	SUPPLY-GARBAGE BAGS	500	600	20%
11-20.10-530-001	ELECTRICITY	500	600	20%
11-22.13-555-000	EQUIPMENT	500	600	20%
11-22.15-535-006	REPAIR-PUMPS	500	600	20%

GL NUMBER	DESCRIPTION	2026-27 FINAL BUDGET	2026-27 FINAL APPRORIATION	2026-27 FINAL APPRORIATION
11-23.23-521-012	HAND TOOLS	500	600	20%
11-25.01-501-000	OVERTIME	500	600	20%
11-31.01-590-039	FORKLIFT	500	600	20%
11-31.01-590-055	LPE-PATROL BOAT	500	600	20%
11-31.01-590-057	ROTOTILLERS	500	600	20%
11-31.01-590-066	BOBCAT 773 1997	500	600	20%
11-31.01-590-073	COMPRESSOR/ACCESSORIES	500	600	20%
11-31.01-595-003	F250 4X4 P/U W/PLOW 2024 V#32	500	600	20%
11-31.01-595-004	F250 4X4 P/U W/PLOW 2024 V#33	500	600	20%
11-31.01-595-005	F350 4X4 P/U W/PLOW 2019 V#11B	500	600	20%
11-01.11-517-004	ILLINOIS PARK & REC ASSOCIATION	540	648	20%
11-08.02-510-002	LIFE INSURANCE- PARKS	552	662	20%
11-01.09-515-001	MEDICAL	600	720	20%
11-08.03-515-001	MEDICAL	600	720	20%
11-10.12-555-000	EQUIPMENT- BUSINESS	600	720	20%
11-19.03-521-016	SUPPLY-CLEANING	600	720	20%
11-31.01-590-004	CHEVROLET 4X4 P/U 2011(V#4)	600	720	20%
11-31.01-590-005	CHEVROLET PICKUP 2008 (V#5)	600	720	20%
11-31.01-590-007	GMC 4X4 P/U 2005 (#7)	600	720	20%
11-31.01-590-011	CHEVROLET 4X4 P/U 2005 (V#11)	600	720	20%
11-31.01-590-012	FORD 4X4 P/U 2010 (V#12)	600	720	20%
11-31.01-590-016	CHEVY CARGO VAN 1997 (V#16)	600	720	20%
11-31.01-590-019	CHEVROLET 4X4 P/U 2009 (V#19)	600	720	20%
11-31.01-590-023	CHEVROLET 4X4 P/U 2012 (V#23)	600	720	20%
11-31.01-590-025	CHEVROLET 4X4 P/U 2011 (V#25)	600	720	20%
11-31.01-590-030	GMC 3500 SERVICE BODY (V#30)	600	720	20%
11-20.06-521-065	SUPPLY-CONSTRUCTION	650	780	20%
11-30.20-555-002	OTHER EQUIPMENT	650	780	20%
11-11.04-519-007	CONTRACT-PEST CONTROL	700	840	20%
11-14.05-519-007	CONTRACT-PEST CONTROL	700	840	20%
11-10.13-519-000	CONTRACTED SERVICES	720	864	20%
11-07.00-520-002	PRINTING-LEGAL NOTICES	725	870	20%
11-19.03-521-001	CUSTODIAL	750	900	20%
11-23.20-502-000	DOUBLE TIME	750	900	20%
11-30.22-535-012	REPAIR-MAINTENANCE BLDG.	750	900	20%
11-31.01-590-003	FORD DUMP TRUCK 2014 (V#3)	750	900	20%
11-31.01-590-013	CHEVROLET FLATBED 2008 (V#13)	750	900	20%
11-31.01-590-014	FORD DUMP TRUCK 2010 (#14)	750	900	20%
11-31.01-590-017	FORD 4X4 P/U 2017 (V#17)	750	900	20%
11-31.01-590-018	FORD 4X4 DUMP 2017 (V#18)	750	900	20%
11-31.01-590-022	FORD GLAVAL BUS CHAIR LIFT V#22	750	900	20%
11-31.01-590-024	FORD DUMP TRUCK 2010 (V#24)	750	900	20%
11-31.01-590-026	CHEVROLET DUMP TRUCK 2001 (V#26)	750	900	20%
11-31.01-590-027	FORD 4X4 FLAT BED 2017 (V#27)	750	900	20%
11-31.01-590-028	FORD F250 4X4 P/U 2006 (V#28)	750	900	20%
11-31.01-590-059	SPRAYERS	750	900	20%
11-31.01-590-069	FORD TRACTOR W/BUCKET-1988	750	900	20%

GL NUMBER	DESCRIPTION	2026-27 FINAL BUDGET	2026-27 FINAL APPRORIATION	2026-27 FINAL APPRORIATION
11-31.01-590-076	BOBCAT TOOLCAT 2023	750	900	20%
11-31.01-590-077	BOBCAT T770 2025	750	900	20%
11-31.01-590-078	JOHN DEERE 4052R TRACTOR 2024	750	900	20%
11-31.02-595-062	MOWERS/PROPANE	750	900	20%
11-10.08-510-003	VISION CARE- BUSINESS	793	952	20%
11-10.08-510-002	LIFE INSURANCE- BUSINESS	800	960	20%
11-10.09-515-001	MEDICAL	800	960	20%
11-14.03-521-007	SUPPLY-PAPER	800	960	20%
11-30.15-501-000	OVERTIME	800	960	20%
11-31.01-590-008	CHEVY SERVICE BODY 2008 (#8)	800	960	20%
11-31.01-590-049	LPE-GOLF CARTS	800	960	20%
11-01.11-517-006	SERVICE CLUBS	850	1,020	20%
11-01.08-510-003	VISION CARE-ADMINISTRATION	880	1,056	20%
11-14.25-530-003	HEAT	900	1,080	20%
11-14.02-535-001	REPAIR-EQUIPMENT	925	1,110	20%
11-11.03-521-008	SUPPLY-OTHER	950	1,140	20%
11-08.04-516-007	TRAINING MISC	1,000	1,200	20%
11-14.25-530-001	ELECTRICITY	1,000	1,200	20%
11-20.10-535-002	REPAIR-FACILITY	1,000	1,200	20%
11-20.13-535-001	REPAIR-EQUIPMENT	1,000	1,200	20%
11-22.13-521-040	BEVERAGE	1,000	1,200	20%
11-23.25-521-011	SUPPLY-HARDWARE	1,000	1,200	20%
11-23.27-521-008	SUPPLY-OTHER	1,000	1,200	20%
11-23.27-555-000	EQUIPMENT	1,000	1,200	20%
11-31.01-590-009	FORD SERVICE BODY 2006 (V#9)	1,000	1,200	20%
11-31.01-590-068	BOBCAT S750 (2011)	1,000	1,200	20%
11-31.01-590-071	ATTACHMENTS	1,000	1,200	20%
11-11.03-521-007	SUPPLY-PAPER	1,100	1,320	20%
11-30.18-519-007	CONTRACT-PEST CONTROL	1,100	1,320	20%
11-30.18-519-050	BURGLAR ALARM	1,100	1,320	20%
11-23.24-519-050	BURGLAR ALARM	1,130	1,356	20%
11-14.25-530-005	TELEPHONE	1,200	1,440	20%
11-01.11-517-007	GOVERNMENT FINANCE OFF ASSOC	1,240	1,488	20%
11-22.16-521-002	SUPPLY - FIRST AID	1,250	1,500	20%
11-01.11-517-005	NATIONAL PARKS & REC ASSOC	1,300	1,560	20%
11-22.09-515-001	MEDICAL	1,400	1,680	20%
11-11.25-530-005	TELEPHONE	1,500	1,800	20%
11-20.11-530-001	ELECTRICITY	1,500	1,800	20%
11-22.11-519-007	CONTRACT-PEST CONTROL	1,500	1,800	20%
11-22.16-521-013	SUPPLY-PAINT	1,500	1,800	20%
11-22.17-521-016	SUPPLY-CLEANING	1,500	1,800	20%
11-30.21-521-013	SUPPLY-PAINT	1,500	1,800	20%
11-31.01-590-061	TORO 4000 2012	1,500	1,800	20%
11-31.01-590-067	CASE BACKHOE (2003)	1,500	1,800	20%
11-31.01-590-072	CHIPPER	1,500	1,800	20%
11-30.21-521-001	CUSTODIAL	1,530	1,836	20%
11-30.10-530-002	WATER	1,600	1,920	20%

GL NUMBER	DESCRIPTION	2026-27 FINAL BUDGET	2026-27 FINAL APPRORIATION	2026-27 FINAL APPRORIATION
11-14.02-535-002	REPAIR-FACILITY	1,650	1,980	20%
11-22.08-510-002	LIFE INSURANCE-OAKWOOD	1,650	1,980	20%
11-22.08-510-003	VISION CARE-OAKWOOD	1,700	2,040	20%
11-30.21-521-010	SUPPLY-GARBAGE BAGS	1,700	2,040	20%
11-22.11-519-050	BURGLAR ALARM	1,750	2,100	20%
11-11.02-535-001	REPAIR-EQUIPMENT	1,800	2,160	20%
11-23.27-535-002	REPAIR-FACILITY	1,800	2,160	20%
11-01.08-510-006	COBRA PAYMENTS	1,991	2,389	20%
11-19.03-521-014	SUPPLY-MECHANICAL	2,000	2,400	20%
11-22.17-555-000	EQUIPMENT- MECHANICS SHOP	2,000	2,400	20%
11-28.01-525-002	MARBLE DUST	2,000	2,400	20%
11-22.09-515-006	SPRAYING BONUS	2,100	2,520	20%
11-01.08-510-002	LIFE INSURANCE-ADMINISTRATION	2,200	2,640	20%
11-20.06-535-001	REPAIR-EQUIPMENT	2,200	2,640	20%
11-22.13-521-009	SUPPLY-OFFICE	2,200	2,640	20%
11-10.13-519-023	PROFESSIONAL SERVICES	2,300	2,760	20%
11-23.24-519-007	CONTRACT-PEST CONTROL	2,300	2,760	20%
11-08.05-517-004	ILLINOIS PARK & REC ASSOCIATION	2,310	2,772	20%
11-22.17-555-004	POWER TOOLS	2,400	2,880	20%
11-23.25-521-010	SUPPLY-GARBAGE BAGS	2,445	2,934	20%
11-01.09-515-010	TEAMBUILDING	2,500	3,000	20%
11-20.09-521-014	SUPPLY-MECHANICAL	2,500	3,000	20%
11-22.16-521-011	SUPPLY-HARDWARE	2,500	3,000	20%
11-22.16-521-055	SUPPLY-WEDLING	2,500	3,000	20%
11-28.01-525-003	PULVERIZED DIRT	2,500	3,000	20%
11-31.01-590-029	EQUIPMENT	2,500	3,000	20%
11-08.02-510-004	DENTAL CARE- PARKS	2,650	3,180	20%
11-23.25-521-001	CUSTODIAL	2,650	3,180	20%
11-22.16-521-008	SUPPLY-OTHER	2,750	3,300	20%
11-30.10-530-004	REFUSE & RECYCLING	2,800	3,360	20%
11-09.01-516-007	TRAINING MISC	3,000	3,600	20%
11-10.14-521-029	SUPPLY-POSTAGE	3,000	3,600	20%
11-19.03-521-013	SUPPLY-PAINT	3,000	3,600	20%
11-22.16-521-016	SUPPLY-CLEANING	3,000	3,600	20%
11-31.01-590-052	TOOL CAT 2004	3,000	3,600	20%
11-30.18-519-052	CUSTODIAL CONTRACT	3,025	3,630	20%
11-11.25-530-004	REFUSE & RECYCLING	3,100	3,720	20%
11-22.14-555-003	NON-POWER TOOLS	3,100	3,720	20%
11-01.11-517-001	CHAMBER OF COMMERCE	3,200	3,840	20%
11-22.13-521-022	SUPPLY-FOOD	3,250	3,900	20%
11-06.00-518-002	ILLINOIS PARK & REC ASSOC	3,490	4,188	20%
11-10.08-510-017	EMPLOYEE WELLNESS PROGRAM	3,500	4,200	20%
11-28.01-525-006	TURFACE	3,500	4,200	20%
11-30.22-521-008	SUPPLY-OTHER	3,500	4,200	20%
11-31.01-590-058	SNOW REMOVAL EQUIPMENT	3,500	4,200	20%
11-08.04-516-001	ILLINOIS PARK & REC ASSOCIATION	3,560	4,272	20%
11-10.08-510-004	DENTAL CARE- BUSINESS	3,620	4,344	20%

GL NUMBER	DESCRIPTION	2026-27 FINAL BUDGET	2026-27 FINAL APPRORIATION	2026-27 FINAL APPRORIATION
11-10.12-519-048	BACKGROUND CHECK	3,735	4,482	20%
11-06.00-518-005	OTHER EXPENSES	4,000	4,800	20%
11-11.25-530-002	WATER	4,000	4,800	20%
11-22.17-555-003	NON-POWER TOOLS	4,000	4,800	20%
11-28.01-521-027	SUPPLY-PLANTING	4,000	4,800	20%
11-30.18-519-005	CONTRACT-FIRE ALARM	4,150	4,980	20%
11-20.09-535-002	REPAIR-FACILITY	4,200	5,040	20%
11-30.21-521-007	SUPPLY-PAPER	4,300	5,160	20%
11-01.10-516-001	ILLINOIS PARK & REC ASSOCIATION	4,350	5,220	20%
11-10.10-516-001	ILLINOIS PARK & REC ASSOCIATION	4,415	5,298	20%
11-08.01-502-000	DOUBLE TIME	4,500	5,400	20%
11-10.09-515-003	AUTO USE	4,500	5,400	20%
11-19.05-519-063	PORT-A-POTTY RENTAL	4,500	5,400	20%
11-22.11-519-005	CONTRACT-FIRE ALARM	4,500	5,400	20%
11-22.25-530-004	REFUSE & RECYCLING	4,500	5,400	20%
11-23.25-521-013	SUPPLY-PAINT	4,500	5,400	20%
11-28.01-521-010	SUPPLY-GARBAGE BAGS	4,500	5,400	20%
11-31.01-590-074	TRAILERS	4,500	5,400	20%
11-01.08-510-004	DENTAL CARE-ADMINISTRATION	4,760	5,712	20%
11-10.07-501-000	OVERTIME	5,000	6,000	20%
11-10.14-561-023	CONTINGENCY EXPENSE	5,000	6,000	20%
11-11.25-530-001	ELECTRICITY	5,000	6,000	20%
11-19.03-521-008	SUPPLY-OTHER	5,000	6,000	20%
11-19.03-521-068	CONSTRUCTION	5,000	6,000	20%
11-22.11-519-028	RENTAL EQUIPMENT	5,000	6,000	20%
11-23.20-501-000	OVERTIME	5,000	6,000	20%
11-23.27-535-001	REPAIR-EQUIPMENT	5,000	6,000	20%
11-28.01-521-049	SUPPLY-FERTILIZER	5,000	6,000	20%
11-31.02-595-041	DIESEL FUEL	5,000	6,000	20%
11-31.02-595-075	OIL/LUBRICANTS	5,000	6,000	20%
11-22.14-555-004	POWER TOOLS	5,100	6,120	20%
11-19.25-530-001	ELECTRICITY	5,335	6,402	20%
11-10.10-516-007	TRAINING MISC	5,400	6,480	20%
11-22.11-519-049	UNIFORM CLEANING	5,500	6,600	20%
11-22.16-521-014	SUPPLY-MECHANICAL	5,500	6,600	20%
11-31.01-590-075	UTVS & CARTS	5,500	6,600	20%
11-01.10-516-003	ADMINISTRATIVE TRAINING	5,600	6,720	20%
11-11.25-530-003	HEAT	5,700	6,840	20%
11-22.15-535-001	REPAIR-EQUIPMENT	5,700	6,840	20%
11-20.05-535-002	REPAIR-FACILITY	5,800	6,960	20%
11-23.23-555-002	OTHER EQUIPMENT	5,925	7,110	20%
11-06.00-518-003	NATIONAL PARKS & REC ASSOC	6,000	7,200	20%
11-09.01-505-023	PUBLIC RELATIONS	6,000	7,200	20%
11-19.03-521-057	FENCING	6,000	7,200	20%
11-20.13-521-035	SUPPLY-SOD & SEED	6,000	7,200	20%
11-21.00-561-009	MEMORIAL TREES	6,000	7,200	20%
11-22.10-516-007	TRAINING MISC	6,000	7,200	20%

GL NUMBER	DESCRIPTION	2026-27 FINAL BUDGET	2026-27 FINAL APPRORIATION	2026-27 FINAL APPRORIATION
11-11.03-521-014	SUPPLY-MECHANICAL	6,050	7,260	20%
11-22.14-555-000	EQUIPMENT- OAKWOOD	6,150	7,380	20%
11-30.21-521-016	SUPPLY-CLEANING	6,160	7,392	20%
11-22.25-530-002	WATER	6,500	7,800	20%
11-10.14-521-004	RECOGNITION	6,600	7,920	20%
11-22.15-535-002	REPAIR-FACILITY	6,650	7,980	20%
11-09.01-521-026	SUPPLY-PHOTOGRAPHY	7,000	8,400	20%
11-09.01-555-000	EQUIPMENT	7,000	8,400	20%
11-20.05-530-001	ELECTRICITY	7,000	8,400	20%
11-19.03-521-011	SUPPLY-HARDWARE	7,500	9,000	20%
11-23.28-525-004	CHEMICALS	7,500	9,000	20%
11-23.25-521-016	SUPPLY-CLEANING	7,515	9,018	20%
11-01.11-517-003	ILLINOIS ASSOC OF PARK DIST	7,600	9,120	20%
11-11.02-535-002	REPAIR-FACILITY	7,650	9,180	20%
11-01.10-516-002	NATIONAL PARKS & REC ASSOC	8,000	9,600	20%
11-01.12-518-005	OTHER EXPENSES	8,000	9,600	20%
11-22.15-535-032	REPAIR-FIRE EXTINGUISHERS	8,000	9,600	20%
11-23.27-521-014	SUPPLY-MECHANICAL	8,000	9,600	20%
11-21.00-561-012	TREE OF LIFE PLAQUES	8,500	10,200	20%
11-23.27-521-049	SUPPLY-FERTILIZER	8,500	10,200	20%
11-28.01-525-004	CHEMICALS	8,500	10,200	20%
11-22.08-510-004	DENTAL CARE-OAKWOOD	8,954	10,745	20%
11-22.25-530-003	HEAT	9,000	10,800	20%
11-23.26-530-004	REFUSE & RECYCLING	9,000	10,800	20%
11-23.28-519-000	CONTRACTED SERVICES	9,000	10,800	20%
11-31.01-590-063	LANDSCAPE EQUIPMENT	9,000	10,800	20%
11-28.01-521-035	SUPPLY-SOD & SEED	9,500	11,400	20%
11-01.12-518-006	ADMINISTRATIVE EXPENSE	10,000	12,000	20%
11-19.03-535-027	VANDALISM REPAIR	10,000	12,000	20%
11-22.07-502-000	DOUBLE TIME	10,000	12,000	20%
11-22.12-505-003	MAINTENANCE-PART TIME	10,000	12,000	20%
11-22.16-521-054	SAFETY SHOES	10,000	12,000	20%
11-23.23-535-001	REPAIR-EQUIPMENT	10,100	12,120	20%
11-20.05-521-014	SUPPLY-MECHANICAL	11,000	13,200	20%
11-22.16-521-039	STAFF UNIFORMS	11,000	13,200	20%
11-23.26-530-003	HEAT	11,000	13,200	20%
11-25.02-555-000	EQUIPMENT- ICE RINKS	11,000	13,200	20%
11-30.19-535-001	REPAIR-EQUIPMENT	11,000	13,200	20%
11-23.26-530-002	WATER	11,250	13,500	20%
11-23.24-519-005	CONTRACT-FIRE ALARM	11,600	13,920	20%
11-01.08-510-005	HEALTH INSURANCE - HSA	12,000	14,400	20%
11-22.25-530-001	ELECTRICITY	12,000	14,400	20%
11-25.01-500-009	MAINTENANCE-FULL TIME	12,000	14,400	20%
11-31.01-590-064	TORO Z TURNS	12,000	14,400	20%
11-10.08-510-005	HEALTH INSURANCE - HSA	12,040	14,448	20%
11-23.28-535-007	REPAIR-PONDS	12,500	15,000	20%
11-31.01-521-008	SUPPLY-OTHER	12,500	15,000	20%

GL NUMBER	DESCRIPTION	2026-27 FINAL BUDGET	2026-27 FINAL APPRORIATION	2026-27 FINAL APPRORIATION
11-23.27-521-035	SUPPLY-SOD & SEED	13,000	15,600	20%
11-28.01-555-006	LANDSCAPING	13,000	15,600	20%
11-11.05-535-010	REPAIR-GROUNDS,COURTS,FIELDS	13,500	16,200	20%
11-23.25-521-007	SUPPLY-PAPER	13,850	16,620	20%
11-09.01-521-005	SUPPLY-ACTIVITY	14,000	16,800	20%
11-30.10-530-003	HEAT	14,000	16,800	20%
11-30.19-535-012	REPAIR-MAINTENANCE BLDG.	14,750	17,700	20%
11-01.09-515-004	EMPLOYEE RELATIONS	15,975	19,170	20%
11-28.01-535-005	ICE MELT	16,000	19,200	20%
11-28.01-525-005	TREES	16,500	19,800	20%
11-28.01-555-000	EQUIPMENT- GROUNDSKEEPING	16,800	20,160	20%
11-23.25-525-004	CHEMICALS	17,250	20,700	20%
11-10.14-521-008	SUPPLY-OTHER	17,300	20,760	20%
11-28.01-530-004	REFUSE & RECYCLING	17,500	21,000	20%
11-23.23-535-012	REPAIR-MAINTENANCE BLDG.	19,500	23,400	20%
11-23.24-519-042	Heat/Vent/Air Cond	19,500	23,400	20%
11-19.02-535-001	REPAIR-EQUIPMENT	20,000	24,000	20%
11-19.02-535-004	REPAIR-SIGNS	20,200	24,240	20%
11-30.10-530-005	TELEPHONE	20,620	24,744	20%
11-28.01-521-060	GENERAL GROUNDS	21,000	25,200	20%
11-22.25-530-005	TELEPHONE	21,300	25,560	20%
11-30.21-521-014	SUPPLY-MECHANICAL	21,700	26,040	20%
11-23.25-521-014	SUPPLY-MECHANICAL	23,000	27,600	20%
11-22.08-510-005	HEALTH INSURANCE - HSA	23,520	28,224	20%
11-09.01-519-045	WEBSITE-APP-MAINTENANCE SERVICE	23,960	28,752	20%
11-10.13-519-016	MAINTENANCE-COMPUTERS	25,950	29,843	15%
11-07.00-520-001	LEGAL SERVICES	26,000	29,900	15%
11-19.02-535-002	REPAIR-FACILITY	26,700	30,705	15%
11-09.01-519-029	ADVERTISING	29,001	33,351	15%
11-01.12-521-073	INNOVATION	30,000	34,500	15%
11-23.27-521-060	GENERAL GROUNDS	30,000	34,500	15%
11-30.10-530-001	ELECTRICITY	30,000	34,500	15%
11-19.02-555-002	OTHER EQUIPMENT	30,100	34,615	15%
11-21.00-561-008	MEMORIAL PROGRAM - OTHER	30,500	35,075	15%
11-09.01-519-000	CONTRACTED SERVICES	32,000	36,800	15%
11-08.01-501-000	OVERTIME	35,000	40,250	15%
11-23.27-505-003	MAINTENANCE-PART TIME	36,000	41,400	15%
11-09.01-519-044	MAILING SERVICE SPECTRUM	38,800	44,620	15%
11-23.24-519-041	BUILDING CLEANING	38,894	44,728	15%
11-22.07-501-000	OVERTIME	40,000	46,000	15%
11-22.07-500-023	FOREMAN	41,996	48,295	15%
11-22.12-505-046	MECHANICAL	50,000	57,500	15%
11-22.07-500-005	ADMINISTRATIVE ASSISTANT	54,262	62,401	15%
11-08.02-510-001	HEALTH INSURANCE- PARKS	57,400	66,010	15%
11-08.01-500-034	SUPERVISOR ASST SPECIAL PROJECTS	62,026	71,330	15%
11-08.01-500-017	SUPERVISOR- ASST FULL TIME	63,914	73,501	15%
11-01.08-510-001	HEALTH INSURANCE-ADMINISTRATION	69,700	80,155	15%

GL NUMBER	DESCRIPTION	2026-27 FINAL BUDGET	2026-27 FINAL APPRORIATION	2026-27 FINAL APPRORIATION
11-31.02-595-085	GASOLINE	70,000	80,500	15%
11-19.04-535-010	REPAIR-GROUNDS,COURTS,FIELDS	72,900	83,835	15%
11-09.01-519-022	PRINTING	76,357	87,811	15%
11-08.01-500-016	SUPERVISOR- PROJECTS	82,971	95,417	15%
11-01.07-500-010	SUPERINTENDENTOF ADMINISTRATION	89,080	102,442	15%
11-01.07-500-099	RESTRUCTURE	90,000	103,500	15%
11-23.26-530-001	ELECTRICITY	92,000	105,800	15%
11-08.01-500-018	SUPERVISOR-LANDSCAPE MAINT	93,293	107,287	15%
11-08.01-500-019	SUPERVISOR-MECHANICAL OPER	96,528	111,007	15%
11-10.12-519-000	CONTRACTED SERVICES	101,470	111,617	10%
11-01.07-500-032	SUPERINTENDENT OF HR & RISK	110,390	121,429	10%
11-01.07-500-001	EXECUTIVE DIRECTOR	112,130	123,343	10%
11-10.08-510-001	HEALTH INSURANCE- BUSINESS	122,000	134,200	10%
11-10.07-500-015	SUPERVISOR - TECHNOLOGY	131,023	144,125	10%
11-01.07-500-004	SUPERINTENDENT OF BUSINESS	137,430	151,173	10%
11-22.12-505-047	GROUNDSKEEPING	145,000	159,500	10%
11-01.07-500-002	SUPERINTENDENT OF PARKS	145,600	160,160	10%
11-01.07-500-012	SUPERVISOR - FULL TIME	160,821	176,903	10%
11-19.05-519-000	CONTRACTED SERVICES	200,000	220,000	10%
11-22.08-510-001	HEALTH INSURANCE-OAKWOOD	220,380	231,399	5%
11-22.07-500-020	MECHANICAL OPERATIONS FULL TIM	223,707	234,892	5%
11-22.07-500-007	BUILDING OPER'S FULL TIME	249,100	261,555	5%
11-22.07-500-008	GROUNDS KEEPING FULL TIME	257,950	270,848	5%
11-10.07-500-011	STAFF-ACCOUNTING FULL TIME	290,347	304,864	5%
11-01.06-570-000	TRANSFER OUT	977,053	1,025,906	5%
TOTAL APPROPRIATIONS		$ 6,555,200	$ 7,314,804	

Fund 21 - RECREATION				
21-56.02-521-005	SUPPLY-ACTIVITY	$ 50	$ 60	20%
21-62.04-521-005	SUPPLY-ACTIVITY	50	60	20%
21-62.30-521-005	SUPPLY-ACTIVITY	50	60	20%
21-23.18-510-002	LIFE INSURANCE- PRAIRIE LAKES	75	90	20%
21-30.08-510-002	LIFE INSURANCE- ALC	84	101	20%
21-23.21-510-002	LIFE INSURANCE- PRAIRIE LAKES	88	106	20%
21-30.09-510-002	LIFE INSURANCE- ALC STAFF	90	108	20%
21-24.16-510-003	VISION CARE- MAINT STAFF	91	109	20%
21-23.18-515-001	MEDICAL	100	120	20%
21-24.27-516-009	STAFF TRAINING	100	120	20%
21-24.27-519-000	CONTRACTED SERVICES	100	120	20%
21-30.07-515-001	MEDICAL	100	120	20%
21-41.06-521-005	SUPPLY-ACTIVITY	100	120	20%
21-23.21-510-003	VISION CARE- PRAIRIE LAKES	113	136	20%
21-24.15-510-003	VISION CARE- POOL STAFF	113	136	20%
21-30.09-510-003	VISION CARE- ALC STAFF	113	136	20%
21-01.08-510-003	VISION CARE- ADMINISTRATION	118	142	20%
21-23.18-510-003	VISION CARE- PRAIRIE LAKES	118	142	20%

GL NUMBER	DESCRIPTION	2026-27 FINAL BUDGET	2026-27 FINAL APPRORIATION	2026-27 FINAL APPRORIATION
21-24.15-510-002	LIFE INSURANCE- POOL STAFF	120	144	20%
21-24.16-510-002	LIFE INSURANCE- MAINT STAFF	120	144	20%
21-01.09-515-003	AUTO USE	150	180	20%
21-01.08-510-002	LIFE INSURANCE- ADMINISTRATION	185	222	20%
21-50.08-505-000	PART TIME STAFF	190	228	20%
21-53.00-521-005	SUPPLY-ACTIVITY	200	240	20%
21-62.08-521-005	SUPPLY-ACTIVITY	200	240	20%
21-23.01-521-024	SUPPLY-SNACKS	250	300	20%
21-24.14-519-029	ADVERTISING	250	300	20%
21-41.18-560-004	EQUIPMENT	250	300	20%
21-48.01-521-005	SUPPLY-ACTIVITY	250	300	20%
21-62.04-535-028	FITNESS REPAIR	250	300	20%
21-62.06-521-005	SUPPLY-ACTIVITY	250	300	20%
21-12.17-555-003	NON-POWER TOOLS	300	360	20%
21-12.25-530-002	WATER	300	360	20%
21-17.17-555-003	NON-POWER TOOLS	300	360	20%
21-24.17-555-003	NON-POWER TOOLS	300	360	20%
21-24.27-521-005	SUPPLY-ACTIVITY	300	360	20%
21-62.30-555-000	EQUIPMENT- GENERAL EXPENSE	300	360	20%
21-12.17-521-011	SUPPLY-HARDWARE	350	420	20%
21-25.25-530-001	ELECTRICITY	350	420	20%
21-55.06-521-039	STAFF UNIFORMS	350	420	20%
21-65.01-521-002	SUPPLY - FIRST AID	350	420	20%
21-65.06-521-002	SUPPLY - FIRST AID	350	420	20%
21-65.07-521-002	SUPPLY - FIRST AID	350	420	20%
21-65.08-521-002	SUPPLY - FIRST AID	350	420	20%
21-45.13-521-005	SUPPLY-ACTIVITY	390	468	20%
21-01.09-515-001	MEDICAL	400	480	20%
21-30.11-521-002	SUPPLY - FIRST AID	400	480	20%
21-41.05-521-005	SUPPLY-ACTIVITY	400	480	20%
21-41.06-505-008	INSTRUCTOR	400	480	20%
21-24.16-510-004	DENTAL CARE- MAINT STAFF	415	498	20%
21-45.14-521-005	SUPPLY-ACTIVITY	415	498	20%
21-12.03-521-014	SUPPLY-MECHANICAL	500	600	20%
21-12.13-521-002	SUPPLY - FIRST AID	500	600	20%
21-12.17-521-007	SUPPLY-PAPER	500	600	20%
21-12.17-521-013	SUPPLY-PAINT	500	600	20%
21-12.17-521-043	SUPPLY-ELECTRIC	500	600	20%
21-12.17-535-006	REPAIR-PUMPS	500	600	20%
21-12.17-535-026	REPAIR-BOILERS	500	600	20%
21-17.17-521-011	SUPPLY-HARDWARE	500	600	20%
21-17.17-521-013	SUPPLY-PAINT	500	600	20%
21-17.17-521-043	SUPPLY-ELECTRIC	500	600	20%
21-24.17-535-006	REPAIR-PUMPS	500	600	20%
21-24.21-519-000	CONTRACTED SERVICES	500	600	20%
21-30.11-521-006	SUPPLY-UNIFORM	500	600	20%
21-45.13-505-027	SUPERVISOR	500	600	20%

GL NUMBER	DESCRIPTION	2026-27 FINAL BUDGET	2026-27 FINAL APPRORIATION	2026-27 FINAL APPRORIATION
21-52.00-521-005	SUPPLY-ACTIVITY	500	600	20%
21-67.09-505-027	SUPERVISOR	500	600	20%
21-45.14-505-027	SUPERVISOR	504	605	20%
21-64.06-521-005	SUPPLY-ACTIVITY	504	605	20%
21-01.08-510-004	DENTAL CARE- ADMINISTRATION	516	619	20%
21-23.21-510-004	DENTAL CARE- PRAIRIE LAKES	516	619	20%
21-24.15-510-004	DENTAL CARE- POOL STAFF	516	619	20%
21-30.08-510-004	DENTAL CARE- ALC	516	619	20%
21-30.09-510-004	DENTAL CARE- ALC STAFF	516	619	20%
21-23.18-510-004	DENTAL CARE- PRAIRIE LAKES	526	631	20%
21-23.03-521-001	CUSTODIAL	650	780	20%
21-45.14-521-015	SUPPLY-AWARDS	650	780	20%
21-01.11-517-008	OTHER MEMBERSHIPS	700	840	20%
21-12.05-519-007	CONTRACT-PEST CONTROL	700	840	20%
21-50.01-505-027	SUPERVISOR	716	859	20%
21-41.22-521-005	SUPPLY-ACTIVITY	720	864	20%
21-60.01-505-026	RECITAL SHOW STAFF	720	864	20%
21-02.08-510-003	VISION CARE- RECREATION	729	875	20%
21-12.03-521-010	SUPPLY-GARBAGE BAGS	750	900	20%
21-12.04-521-014	SUPPLY-MECHANICAL	750	900	20%
21-12.25-530-005	TELEPHONE	750	900	20%
21-17.17-535-026	REPAIR-BOILERS	750	900	20%
21-24.20-516-009	STAFF TRAINING	750	900	20%
21-30.09-501-000	OVERTIME	780	936	20%
21-10.09-515-001	MEDICAL	800	960	20%
21-23.25-521-002	SUPPLY - FIRST AID	800	960	20%
21-48.04-521-015	SUPPLY-AWARDS	800	960	20%
21-64.13-521-005	SUPPLY-ACTIVITY	830	996	20%
21-64.03-519-013	INDEPENDENT CONTRACTOR	840	1,008	20%
21-12.03-521-008	SUPPLY-OTHER	850	1,020	20%
21-31.01-590-022	FORD GLAVAL BUS CHAIR LIFT V#22	850	1,020	20%
21-02.08-510-002	LIFE INSURANCE- RECREATION	920	1,104	20%
21-54.01-505-027	SUPERVISOR	955	1,146	20%
21-12.04-535-010	REPAIR-GROUNDS,COURTS,FIELDS	1,000	1,200	20%
21-12.13-555-002	OTHER EQUIPMENT	1,000	1,200	20%
21-12.17-521-028	SUPPLY PLUMBING	1,000	1,200	20%
21-12.17-555-002	OTHER EQUIPMENT	1,000	1,200	20%
21-17.11-521-002	SUPPLY - FIRST AID	1,000	1,200	20%
21-23.25-505-033	ASSISTANT-EXTRA DUTIES	1,000	1,200	20%
21-24.14-516-012	LIFEGUARD TRAINING	1,000	1,200	20%
21-24.14-521-002	SUPPLY - FIRST AID	1,000	1,200	20%
21-24.14-521-009	SUPPLY-OFFICE	1,000	1,200	20%
21-24.17-521-011	SUPPLY-HARDWARE	1,000	1,200	20%
21-24.17-521-043	SUPPLY-ELECTRIC	1,000	1,200	20%
21-24.17-535-031	REPAIR-BUILDING/POOL	1,000	1,200	20%
21-24.20-521-005	SUPPLY-ACTIVITY	1,000	1,200	20%
21-24.21-516-009	STAFF TRAINING	1,000	1,200	20%

GL NUMBER	DESCRIPTION	2026-27 FINAL BUDGET	2026-27 FINAL APPRORIATION	2026-27 FINAL APPRORIATION
21-60.01-516-009	STAFF TRAINING	1,000	1,200	20%
21-60.10-521-005	SUPPLY-ACTIVITY	1,000	1,200	20%
21-67.09-505-008	INSTRUCTOR	1,000	1,200	20%
21-02.11-517-006	SERVICE CLUBS	1,010	1,212	20%
21-12.03-521-007	SUPPLY-PAPER	1,050	1,260	20%
21-41.07-521-005	SUPPLY-ACTIVITY	1,100	1,320	20%
21-45.11-505-027	SUPERVISOR	1,100	1,320	20%
21-48.01-521-015	SUPPLY-AWARDS	1,100	1,320	20%
21-61.30-521-005	SUPPLY-ACTIVITY	1,100	1,320	20%
21-45.11-521-005	SUPPLY-ACTIVITY	1,115	1,338	20%
21-17.17-521-007	SUPPLY-PAPER	1,200	1,440	20%
21-24.14-521-005	SUPPLY-ACTIVITY	1,200	1,440	20%
21-41.12-519-032	BUS RENTAL	1,260	1,512	20%
21-64.06-505-008	INSTRUCTOR	1,260	1,512	20%
21-65.01-521-006	SUPPLY-UNIFORM	1,260	1,512	20%
21-65.07-521-006	SUPPLY-UNIFORM	1,260	1,512	20%
21-60.01-505-034	CLERICAL STAFF	1,275	1,530	20%
21-02.09-515-001	MEDICAL	1,300	1,560	20%
21-45.11-521-015	SUPPLY-AWARDS	1,300	1,560	20%
21-54.01-530-001	ELECTRICITY	1,300	1,560	20%
21-45.13-519-009	OFFICIAL	1,350	1,620	20%
21-45.14-519-012	INDEPENDENT CONTRACT-OFFICIAL	1,350	1,620	20%
21-65.06-521-006	SUPPLY-UNIFORM	1,390	1,668	20%
21-65.08-521-006	SUPPLY-UNIFORM	1,390	1,668	20%
21-10.08-510-005	HEALTH INSURANCE - HSA	1,400	1,680	20%
21-48.04-505-038	SCOREKEEPER/TIMEKEEPER	1,400	1,680	20%
21-49.01-521-015	SUPPLY-AWARDS	1,400	1,680	20%
21-55.02-519-000	CONTRACTED SERVICES	1,400	1,680	20%
21-67.02-505-027	SUPERVISOR	1,400	1,680	20%
21-12.02-555-000	EQUIPMENT & REPAIR	1,500	1,800	20%
21-12.17-535-031	REPAIR-BUILDING/POOL	1,500	1,800	20%
21-17.17-521-028	SUPPLY PLUMBING	1,500	1,800	20%
21-17.17-535-006	REPAIR-PUMPS	1,500	1,800	20%
21-23.25-521-006	SUPPLY-UNIFORM	1,500	1,800	20%
21-23.25-521-032	SUPPLY-PROMOTIONS	1,500	1,800	20%
21-24.18-530-005	TELEPHONE	1,500	1,800	20%
21-30.11-521-005	SUPPLY-ACTIVITY	1,500	1,800	20%
21-50.08-521-005	SUPPLY-ACTIVITY	1,500	1,800	20%
21-54.01-521-005	SUPPLY-ACTIVITY	1,500	1,800	20%
21-55.02-521-005	SUPPLY-ACTIVITY	1,500	1,800	20%
21-23.25-521-005	SUPPLY-ACTIVITY	1,550	1,860	20%
21-48.01-505-027	SUPERVISOR	1,674	2,009	20%
21-17.17-521-008	SUPPLY-OTHER	1,700	2,040	20%
21-30.01-521-005	SUPPLY-ACTIVITY	1,700	2,040	20%
21-02.14-521-022	SUPPLY-FOOD	1,750	2,100	20%
21-17.17-535-031	REPAIR-BUILDING/POOL	1,850	2,220	20%
21-30.01-521-041	SUPPLY-CHEMICALS	1,850	2,220	20%

GL NUMBER	DESCRIPTION	2026-27 FINAL BUDGET	2026-27 FINAL APPRORIATION	2026-27 FINAL APPRORIATION
21-48.09-521-005	SUPPLY-ACTIVITY	1,850	2,220	20%
21-55.02-505-027	SUPERVISOR	1,891	2,269	20%
21-41.18-505-027	SUPERVISOR	1,920	2,304	20%
21-12.17-521-008	SUPPLY-OTHER	1,950	2,340	20%
21-12.02-535-002	REPAIR-FACILITY	2,000	2,400	20%
21-12.10-521-040	BEVERAGE	2,000	2,400	20%
21-12.13-521-005	SUPPLY-ACTIVITY	2,000	2,400	20%
21-12.16-505-020	MAINTENANCE - PRE-SEASON	2,000	2,400	20%
21-12.17-535-001	REPAIR-EQUIPMENT	2,000	2,400	20%
21-12.25-530-003	HEAT	2,000	2,400	20%
21-17.11-521-005	SUPPLY-ACTIVITY	2,000	2,400	20%
21-17.20-521-040	BEVERAGE	2,000	2,400	20%
21-23.23-555-002	OTHER EQUIPMENT	2,000	2,400	20%
21-24.14-516-009	STAFF TRAINING	2,000	2,400	20%
21-24.14-521-006	SUPPLY-UNIFORM	2,000	2,400	20%
21-24.17-521-008	SUPPLY-OTHER	2,000	2,400	20%
21-24.17-521-028	SUPPLY PLUMBING	2,000	2,400	20%
21-31.02-595-085	GASOLINE	2,000	2,400	20%
21-41.22-505-008	INSTRUCTOR	2,000	2,400	20%
21-45.12-505-027	SUPERVISOR	2,000	2,400	20%
21-49.01-505-027	SUPERVISOR	2,000	2,400	20%
21-50.01-521-005	SUPPLY-ACTIVITY	2,000	2,400	20%
21-67.08-521-005	SUPPLY-ACTIVITY	2,000	2,400	20%
21-63.01-521-005	SUPPLY-ACTIVITY	2,025	2,430	20%
21-45.12-521-005	SUPPLY-ACTIVITY	2,040	2,448	20%
21-64.13-505-008	INSTRUCTOR	2,075	2,490	20%
21-12.02-535-001	REPAIR-EQUIPMENT	2,150	2,580	20%
21-17.16-505-020	MAINTENANCE - PRE-SEASON	2,200	2,640	20%
21-17.17-535-001	REPAIR-EQUIPMENT	2,250	2,700	20%
21-20.05-519-005	CONTRACT-FIRE ALARM	2,350	2,820	20%
21-56.02-505-008	INSTRUCTOR	2,457	2,948	20%
21-02.09-515-003	AUTO USE	2,500	3,000	20%
21-02.10-516-002	NATIONAL PARKS & REC ASSOC	2,500	3,000	20%
21-02.14-521-009	SUPPLY-OFFICE	2,500	3,000	20%
21-24.14-555-000	EQUIPMENT- GENERAL	2,500	3,000	20%
21-24.21-521-005	SUPPLY-ACTIVITY	2,500	3,000	20%
21-30.01-521-008	SUPPLY-OTHER	2,500	3,000	20%
21-30.01-521-016	SUPPLY-CLEANING	2,500	3,000	20%
21-53.00-519-000	CONTRACTED SERVICES	2,500	3,000	20%
21-50.04-505-000	PART TIME STAFF	2,576	3,091	20%
21-63.01-505-008	INSTRUCTOR	2,577	3,092	20%
21-41.09-505-008	INSTRUCTOR	2,600	3,120	20%
21-45.12-521-015	SUPPLY-AWARDS	2,600	3,120	20%
21-12.05-519-005	CONTRACT-FIRE ALARM	2,700	3,240	20%
21-17.17-521-016	SUPPLY-CLEANING	2,800	3,360	20%
21-23.03-521-041	SUPPLY-CHEMICALS	2,850	3,420	20%
21-12.17-521-016	SUPPLY-CLEANING	2,900	3,480	20%

GL NUMBER	DESCRIPTION	2026-27 FINAL BUDGET	2026-27 FINAL APPRORIATION	2026-27 FINAL APPRORIATION
21-45.11-519-012	INDEPENDENT CONTRACT-OFFICIAL	2,970	3,564	20%
21-01.14-561-004	PROGRAM ASSISTANCE	3,000	3,600	20%
21-02.12-519-048	BACKGROUND CHECK	3,000	3,600	20%
21-10.14-521-029	SUPPLY-POSTAGE	3,000	3,600	20%
21-12.18-530-005	TELEPHONE	3,000	3,600	20%
21-23.03-555-000	EQUIPMENT- FITNESS/RACQUETBALL FEES	3,000	3,600	20%
21-48.13-505-014	DIRECTOR	3,000	3,600	20%
21-56.01-521-005	SUPPLY-ACTIVITY	3,000	3,600	20%
21-45.01-505-027	SUPERVISOR	3,196	3,835	20%
21-24.17-535-026	REPAIR-BOILERS	3,200	3,840	20%
21-41.20-505-008	INSTRUCTOR	3,200	3,840	20%
21-30.01-535-001	REPAIR-EQUIPMENT	3,250	3,900	20%
21-45.01-521-015	SUPPLY-AWARDS	3,250	3,900	20%
21-41.12-521-006	SUPPLY-UNIFORM	3,300	3,960	20%
21-45.01-521-005	SUPPLY-ACTIVITY	3,300	3,960	20%
21-48.14-521-005	SUPPLY-ACTIVITY	3,300	3,960	20%
21-65.07-521-005	SUPPLY-ACTIVITY	3,420	4,104	20%
21-48.04-521-005	SUPPLY-ACTIVITY	3,460	4,152	20%
21-02.08-510-004	DENTAL CARE- RECREATION	3,465	4,158	20%
21-17.20-521-046	SNACKS	3,500	4,200	20%
21-23.25-521-009	SUPPLY-OFFICE	3,500	4,200	20%
21-41.05-505-008	INSTRUCTOR	3,500	4,200	20%
21-49.01-521-005	SUPPLY-ACTIVITY	3,500	4,200	20%
21-65.01-521-005	SUPPLY-ACTIVITY	3,550	4,260	20%
21-41.12-521-005	SUPPLY-ACTIVITY	3,600	4,320	20%
21-64.02-521-005	SUPPLY-ACTIVITY	3,600	4,320	20%
21-24.17-521-007	SUPPLY-PAPER	3,800	4,560	20%
21-48.09-505-027	SUPERVISOR	3,940	4,728	20%
21-02.14-521-006	SUPPLY-UNIFORM	4,000	4,800	20%
21-12.10-521-046	SNACKS	4,000	4,800	20%
21-23.03-521-008	SUPPLY-OTHER	4,000	4,800	20%
21-23.03-521-016	SUPPLY-CLEANING	4,000	4,800	20%
21-64.30-521-005	SUPPLY-ACTIVITY	4,000	4,800	20%
21-65.06-521-005	SUPPLY-ACTIVITY	4,050	4,860	20%
21-12.25-530-001	ELECTRICITY	4,100	4,920	20%
21-65.08-521-005	SUPPLY-ACTIVITY	4,120	4,944	20%
21-48.04-505-015	EMPLOYEE-OFFICIAL	4,225	5,070	20%
21-48.04-521-006	SUPPLY-UNIFORM	4,225	5,070	20%
21-30.01-555-002	OTHER EQUIPMENT	4,300	5,160	20%
21-48.13-521-005	SUPPLY-ACTIVITY	4,420	5,304	20%
21-30.10-530-002	WATER	4,500	5,400	20%
21-60.10-505-008	INSTRUCTOR	4,500	5,400	20%
21-60.10-521-044	SUPPLY-COSTUMES/VIDEOS	4,500	5,400	20%
21-50.01-519-000	CONTRACTED SERVICES	4,585	5,502	20%
21-12.25-530-004	REFUSE & RECYCLING	4,600	5,520	20%
21-52.00-505-014	DIRECTOR	4,750	5,700	20%
21-45.12-519-012	INDEPENDENT CONTRACT-OFFICIAL	4,800	5,760	20%

GL NUMBER	DESCRIPTION	2026-27 FINAL BUDGET	2026-27 FINAL APPRORIATION	2026-27 FINAL APPRORIATION
21-61.30-505-008	INSTRUCTOR	4,800	5,760	20%
21-65.07-519-032	BUS RENTAL	4,800	5,760	20%
21-02.10-516-007	TRAINING MISC	5,000	6,000	20%
21-12.10-521-021	ICE CREAM	5,000	6,000	20%
21-17.17-555-002	OTHER EQUIPMENT	5,000	6,000	20%
21-17.18-530-002	WATER	5,000	6,000	20%
21-17.18-530-005	TELEPHONE	5,000	6,000	20%
21-17.20-521-021	ICE CREAM	5,000	6,000	20%
21-23.08-521-005	SUPPLY-ACTIVITY	5,000	6,000	20%
21-23.25-555-002	OTHER EQUIPMENT	5,000	6,000	20%
21-41.12-560-001	ADMISSIONS	5,000	6,000	20%
21-50.07-521-022	SUPPLY-FOOD	5,000	6,000	20%
21-62.01-505-008	INSTRUCTOR	5,000	6,000	20%
21-48.04-505-027	SUPERVISOR	5,100	6,120	20%
21-23.23-505-033	ASSISTANT-EXTRA DUTIES	5,200	6,240	20%
21-50.04-519-000	CONTRACTED SERVICES	5,300	6,360	20%
21-48.14-505-014	DIRECTOR	5,400	6,480	20%
21-02.08-510-005	HEALTH INSURANCE - HSA	5,600	6,720	20%
21-24.17-521-016	SUPPLY-CLEANING	5,700	6,840	20%
21-62.04-505-008	INSTRUCTOR	5,700	6,840	20%
21-48.14-519-000	CONTRACTED SERVICES	5,790	6,948	20%
21-41.07-505-008	INSTRUCTOR	5,804	6,965	20%
21-23.03-535-001	REPAIR-EQUIPMENT	6,000	7,200	20%
21-24.14-519-023	PROFESSIONAL SERVICES	6,000	7,200	20%
21-60.01-519-029	ADVERTISING	6,000	7,200	20%
21-60.01-521-036	SUPPLY-SPECIAL EVENTS	6,000	7,200	20%
21-24.24-521-005	SUPPLY-ACTIVITY	6,500	7,800	20%
21-62.08-519-013	INDEPENDENT CONTRACTOR	6,900	8,280	20%
21-17.11-555-002	OTHER EQUIPMENT	7,000	8,400	20%
21-24.22-521-005	SUPPLY-ACTIVITY	7,000	8,400	20%
21-30.10-530-003	HEAT	7,000	8,400	20%
21-60.09-521-005	SUPPLY-ACTIVITY	7,200	8,640	20%
21-64.10-521-005	SUPPLY-ACTIVITY	7,250	8,700	20%
21-45.01-519-012	INDEPENDENT CONTRACT-OFFICIAL	7,425	8,910	20%
21-12.18-530-003	HEAT	7,500	9,000	20%
21-17.16-505-013	DAILY	7,500	9,000	20%
21-23.28-601-065	VEGITATION MANAGEMENT	7,500	9,000	20%
21-48.01-519-012	INDEPENDENT CONTRACT-OFFICIAL	7,560	9,072	20%
21-23.24-535-030	Maintenance - Copier	7,700	9,240	20%
21-23.18-510-001	HEALTH INSURANCE- PRAIRIE LAKES	7,900	9,480	20%
21-24.17-555-002	OTHER EQUIPMENT	7,900	9,480	20%
21-10.14-521-008	SUPPLY-OTHER	8,000	9,600	20%
21-12.16-505-013	DAILY	8,000	9,600	20%
21-17.18-530-003	HEAT	8,000	9,600	20%
21-24.27-505-008	INSTRUCTOR	8,000	9,600	20%
21-45.30-530-002	WATER	8,000	9,600	20%
21-49.01-521-006	SUPPLY-UNIFORM	8,400	10,080	20%

GL NUMBER	DESCRIPTION	2026-27 FINAL BUDGET	2026-27 FINAL APPRORIATION	2026-27 FINAL APPRORIATION
21-60.01-521-005	SUPPLY-ACTIVITY	8,450	10,140	20%
21-62.06-505-008	INSTRUCTOR	8,780	10,536	20%
21-23.26-530-004	REFUSE & RECYCLING	9,000	10,800	20%
21-50.07-505-000	PART TIME STAFF	9,000	10,800	20%
21-24.16-510-001	HEALTH INSURANCE- MAINT STAFF	9,200	11,040	20%
21-65.08-519-032	BUS RENTAL	9,600	11,520	20%
21-65.08-560-001	ADMISSIONS	9,600	11,520	20%
21-02.14-521-005	SUPPLY-ACTIVITY	10,000	12,000	20%
21-12.18-530-002	WATER	10,000	12,000	20%
21-24.18-530-002	WATER	10,000	12,000	20%
21-49.01-505-011	OFFICIAL-EMPLOYEE	10,200	12,240	20%
21-02.12-519-000	CONTRACTED SERVICES	10,850	13,020	20%
21-02.10-516-001	ILLINOIS PARK & REC ASSOCIATION	11,030	13,236	20%
21-50.07-519-029	ADVERTISING	11,300	13,560	20%
21-30.08-510-001	HEALTH INSURANCE- ALC	11,440	13,728	20%
21-30.09-510-001	HEALTH INSURANCE- ALC STAFF	11,440	13,728	20%
21-41.12-505-027	SUPERVISOR	11,500	13,800	20%
21-50.07-521-005	SUPPLY-ACTIVITY	11,700	14,040	20%
21-41.12-505-030	STAFF COUNSELOR	11,750	14,100	20%
21-17.18-530-001	ELECTRICITY	12,000	14,400	20%
21-23.26-530-003	HEAT	12,000	14,400	20%
21-50.04-521-005	SUPPLY-ACTIVITY	12,000	14,400	20%
21-50.07-521-040	BEVERAGE	12,000	14,400	20%
21-01.07-500-031	SUPERINTENDENT OF REVENUE FACILITIES	12,430	14,916	20%
21-41.15-519-013	INDEPENDENT CONTRACTOR	12,600	15,120	20%
21-67.02-505-008	INSTRUCTOR	13,000	15,600	20%
21-67.08-505-008	INSTRUCTOR	13,000	15,600	20%
21-24.20-505-008	INSTRUCTOR	14,000	16,800	20%
21-65.07-505-014	DIRECTOR	14,320	17,184	20%
21-65.08-505-014	DIRECTOR	14,320	17,184	20%
21-01.07-500-099	RESTRUCTURE	15,000	18,000	20%
21-12.14-505-006	CASHIER STAFF	15,000	18,000	20%
21-12.18-530-001	ELECTRICITY	15,000	18,000	20%
21-17.15-505-006	CASHIER STAFF	15,000	18,000	20%
21-24.17-521-013	SUPPLY-PAINT	15,200	18,240	20%
21-24.17-535-001	REPAIR-EQUIPMENT	16,000	19,200	20%
21-55.06-521-005	SUPPLY-ACTIVITY	16,000	19,200	20%
21-24.14-519-041	BUILDING CLEANING	16,447	19,736	20%
21-24.21-505-027	SUPERVISOR	16,500	19,800	20%
21-55.06-505-027	SUPERVISOR	17,400	20,880	20%
21-65.01-505-014	DIRECTOR	17,440	20,928	20%
21-65.06-505-014	DIRECTOR	17,520	21,024	20%
21-48.13-519-000	CONTRACTED SERVICES	17,650	21,180	20%
21-50.07-561-001	MISC EXPENSES	18,800	22,560	20%
21-12.17-521-041	SUPPLY-CHEMICALS	18,850	22,620	20%
21-54.01-519-000	CONTRACTED SERVICES	19,000	22,800	20%
21-23.24-519-042	Heat/Vent/Air Cond	19,500	23,400	20%

GL NUMBER	DESCRIPTION	2026-27 FINAL BUDGET	2026-27 FINAL APPRORIATION	2026-27 FINAL APPRORIATION
21-62.05-505-008	INSTRUCTOR	19,700	23,640	20%
21-17.17-521-041	SUPPLY-CHEMICALS	19,750	23,700	20%
21-24.26-505-008	INSTRUCTOR	20,000	24,000	20%
21-30.10-530-001	ELECTRICITY	20,000	24,000	20%
21-10.07-505-012	STAFF-ACCOUNTING PART TIME	20,800	24,960	20%
21-23.26-530-005	TELEPHONE	21,300	25,560	20%
21-23.23-505-041	LIGHTING SPECIALIST	22,000	26,400	20%
21-45.30-530-001	ELECTRICITY	22,000	26,400	20%
21-41.02-519-000	CONTRACTED SERVICES	22,400	26,880	20%
21-30.10-530-005	TELEPHONE	22,650	27,180	20%
21-12.14-505-010	MANAGER	23,000	27,600	20%
21-60.01-521-044	SUPPLY-COSTUMES/VIDEOS	25,350	29,153	15%
21-17.15-505-010	MANAGER	26,000	29,900	15%
21-23.06-505-008	INSTRUCTOR	26,970	31,016	15%
21-62.07-519-023	PROFESSIONAL SERVICES	27,300	31,395	15%
21-02.99-561-004	PROGRAM ASSISTANCE	28,000	32,200	15%
21-64.02-505-008	INSTRUCTOR	30,263	34,802	15%
21-02.07-505-004	ASSISTANT	33,000	37,950	15%
21-23.26-530-002	WATER	33,750	38,813	15%
21-60.09-505-008	INSTRUCTOR	34,425	39,589	15%
21-24.22-505-008	INSTRUCTOR	40,000	46,000	15%
21-23.24-519-041	BUILDING CLEANING	41,394	47,603	15%
21-02.99-561-005	SENIOR CENTER	42,000	48,300	15%
21-30.07-500-009	MAINTENANCE-FULL TIME	44,678	51,380	15%
21-65.07-505-030	STAFF COUNSELOR	44,961	51,705	15%
21-30.09-505-027	SUPERVISOR	45,000	51,750	15%
21-65.08-505-030	STAFF COUNSELOR	45,145	51,917	15%
21-24.17-521-041	SUPPLY-CHEMICALS	46,600	53,590	15%
21-30.09-500-025	RECEPTIONIST-FULL TIME	46,629	53,623	15%
21-12.14-505-016	LIFEGUARD STAFF	47,000	54,050	15%
21-24.15-510-001	HEALTH INSURANCE- POOL STAFF	47,350	54,453	15%
21-24.18-530-003	HEAT	48,000	55,200	15%
21-41.10-519-013	INDEPENDENT CONTRACTOR	51,500	59,225	15%
21-41.14-519-000	CONTRACTED SERVICES	51,912	59,699	15%
21-23.20-500-009	MAINTENANCE-FULL TIME	52,019	59,822	15%
21-24.16-500-009	MAINTENANCE-FULL TIME	53,165	61,140	15%
21-50.07-519-011	ENTERTAINMENT	55,000	63,250	15%
21-65.01-505-007	COUNSELOR	55,922	64,310	15%
21-01.07-500-033	DIRECTOR OF FACILITIES & RECREATION	57,360	65,964	15%
21-24.15-500-012	SUPERVISOR - FULL TIME	61,200	70,380	15%
21-65.06-505-030	STAFF COUNSELOR	65,181	74,958	15%
21-23.25-505-027	SUPERVISOR	65,500	75,325	15%
21-23.17-500-024	RECREATION SERVICE MANAGER	73,900	84,985	15%
21-41.12-505-008	INSTRUCTOR	74,000	85,100	15%
21-17.15-505-016	LIFEGUARD STAFF	80,000	92,000	15%
21-50.07-519-000	CONTRACTED SERVICES	84,300	96,945	15%
21-24.18-530-001	ELECTRICITY	90,000	103,500	15%

GL NUMBER	DESCRIPTION	2026-27 FINAL BUDGET	2026-27 FINAL APPRORIATION	2026-27 FINAL APPRORIATION
21-23.26-530-001	ELECTRICITY	92,000	105,800	15%
21-01.07-500-001	EXECUTIVE DIRECTOR	94,430	108,595	15%
21-02.08-510-001	HEALTH INSURANCE- RECREATION	94,440	108,606	15%
21-24.15-505-006	CASHIER STAFF	95,000	109,250	15%
21-24.15-505-010	MANAGER	108,000	118,800	10%
21-01.07-500-003	SUPERINTENDENT OF RECREATION	114,547	126,002	10%
21-10.12-519-010	CREDIT CARD FEES	120,000	132,000	10%
21-24.15-505-016	LIFEGUARD STAFF	120,000	132,000	10%
21-23.25-505-025	RECEPTIONIST-PART TIME	135,000	148,500	10%
21-24.21-505-008	INSTRUCTOR	155,000	170,500	10%
21-64.10-505-008	INSTRUCTOR	160,132	176,145	10%
21-02.07-500-024	RECREATION SERVICE MANAGER	161,000	177,100	10%
21-60.01-505-008	INSTRUCTOR	161,840	178,024	10%
21-02.07-500-012	SUPERVISOR - FULL TIME	298,000	312,900	5%
21-01.06-570-000	TRANSFER OUT	1,200,000	1,236,000	3%
TOTAL APPROPRIATIONS		$ 6,435,752	$ 7,243,121	
Fund 22 - AUDIT				
22-01.15-519-024	PROFESSIONAL AUDIT SERVICES	$ 37,700	$ 43,355	15%
TOTAL APPROPRIATIONS		$ 37,700	$ 43,355	
Fund 23 - TORT IMMUNITY				
23-01.16-561-019	INCENTIVES	$ 400	$ 480	20%
23-01.16-561-018	EMPLOYEE RECOGNITION	800	960	20%
23-01.16-561-015	COMMITTEE IN-SERVICE	1,050	1,260	20%
23-01.08-519-062	POLLUTION LIABILITY	1,136	1,363	20%
23-01.16-561-017	EMERGENCY BOX SUPPLIES	2,000	2,400	20%
23-01.16-561-001	MISC EXPENSES	4,000	4,800	20%
23-01.16-561-016	COMMITTEE SUPPLIES	5,900	7,080	20%
23-01.15-505-036	TRAINER-INSPECTOR	8,000	9,600	20%
23-01.08-510-011	UNEMPLOYMENT CLAIMS	20,000	24,000	20%
23-01.08-519-018	PREMIUM-EMPLOY PRAC INSURANCE	20,190	24,228	20%
23-01.08-519-019	PREMIUM-LIABILITY INSURANCE	64,080	73,692	15%
23-01.08-519-021	PREMIUM-WORK COMP INSURANCE	109,468	120,415	10%
23-01.08-519-020	PREMIUM-PROPERTY INSURANCE	138,543	152,397	10%
TOTAL APPROPRIATIONS		$ 375,567	$ 422,675	
Fund 24 - SPECIAL RECREATION				
24-80.00-565-300	PAYING AGENT FEES	$ 475	$ 570	20%
24-85.02-601-002	BATHROOMS	8,000	9,600	20%
24-85.01-604-034	SEMINOLE PARK IMPROVEMENTS	11,000	13,200	20%
24-80.00-565-200	INTEREST PAYMENTS	18,345	22,014	20%
24-01.15-505-000	PART TIME STAFF	20,000	24,000	20%
24-85.05-604-023	SAFETY SURFACING	25,000	30,000	20%

GL NUMBER	DESCRIPTION	2026-27 FINAL BUDGET	2026-27 FINAL APPRORIATION	2026-27 FINAL APPRORIATION
24-85.05-604-042	DP MANOR PARK	25,000	30,000	20%
24-85.05-604-049	WOODLAWN PARK	30,000	34,500	15%
24-85.04-603-060	ADA EQUIPMENT	45,000	51,750	15%
24-01.15-561-011	OTHER PAYMENTS TO M-NASR	62,000	71,300	15%
24-80.00-565-100	PRINCIPAL PAYMENT	150,000	165,000	10%
24-01.15-519-015	MAINE NILES SPECIAL RECREATION ASSO(	486,900	511,245	5%
24-85.05-604-019	WEST PARK ADA REQUIREMENTS	780,000	819,000	5%
TOTAL APPROPRIATIONS		$ 1,661,720	$ 1,782,179	
Fund 25 - ILLINOIS MUNICIPAL RETIREMENT				
25-01.15-561-013	UNFUNDED LIABILITY	$ 100,000	$ 115,000	15%
25-01.15-510-013	RETIREMENT-IMRF	270,000	283,500	5%
TOTAL APPROPRIATIONS		$ 370,000	$ 398,500	
Fund 26 - SOCIAL SECURITY				
26-01.15-510-008	EMPLOYER PORTION-MEDICARE	$ 117,230	$ 128,953	10%
26-01.15-510-009	EMPLOYER PORTION-SOC SECURITY	501,000	526,050	5%
TOTAL APPROPRIATIONS		$ 618,230	$ 655,003	
Fund 27 - MUSEUM				
27-01.17-601-040	HISTORICAL SOCIETY	$ 5,000	$ 6,000	20%
27-01.17-561-010	MUSEUM-CONTRIBUTION	118,000	129,800	10%
TOTAL APPROPRIATIONS		$ 123,000	$ 135,800	
Fund 38 - GO BONDS SERIES				
38-80.00-565-300	PAYING AGENT FEES	$ 475	$ 570	20%
38-80.00-565-500	FINANCIAL SERVICES	650	780	20%
38-80.00-565-200	INTEREST PAYMENTS	73,591	84,630	15%
38-80.00-565-100	PRINCIPAL PAYMENT	1,983,305	2,042,804	3%
TOTAL APPROPRIATIONS		2,058,021	$ 2,128,784	
Fund 44 - CAPITAL				
44-85.02-604-051	CENTRAL PARK	$ 3,000	$ 3,600	20%
44-85.02-600-001	ARNDT PARK IMPROVEMENTS	7,000	8,400	20%
44-85.04-606-022	EQUIPMENT	7,500	9,000	20%
44-80.00-565-400	DEBT ISSUANCE EXPENSES	8,000	9,600	20%
44-85.04-603-026	ALC HEALTH CLUB EQUIPMENT	8,000	9,600	20%
44-85.04-600-001	ARNDT PARK IMPROVEMENTS	8,500	10,200	20%
44-85.06-605-016	SECURITY CAMERAS	10,000	12,000	20%
44-85.04-603-017	AERATOR	11,300	13,560	20%
44-85.02-601-050	PLCC BUILDING MASONARY	12,000	14,400	20%
44-85.02-608-004	FLOORING	12,000	14,400	20%

GL NUMBER	DESCRIPTION	2026-27 FINAL BUDGET	2026-27 FINAL APPRORIATION	2026-27 FINAL APPRORIATION
44-85.04-600-024	RAND PARK	13,000	15,600	20%
44-85.04-600-027	WEST PARK PROJECT	13,000	15,600	20%
44-85.04-604-034	SEMINOLE PARK IMPROVEMENTS	13,000	15,600	20%
44-85.04-604-033	INDOOR POOL	14,000	16,800	20%
44-85.02-604-036	RAND PARK IMPROVEMENTS	15,000	18,000	20%
44-85.04-603-040	PERSONNEL LIFT	15,000	18,000	20%
44-85.05-604-047	TETON PARK	15,000	18,000	20%
44-85.06-605-027	SERVER UPGRADE	15,000	18,000	20%
44-85.07-606-016	TRAILER	15,000	18,000	20%
44-85.03-603-070	TABLES AND CHAIRS	16,391	19,669	20%
44-85.06-605-029	MICROSOFT 365	17,000	20,400	20%
44-85.04-603-066	SOCCER GOALS	21,000	24,150	15%
44-85.06-605-015	HARDWARE-PARK DISTRICT	26,000	29,900	15%
44-85.01-600-022	PLCC PARKING LOT	30,000	34,500	15%
44-85.04-603-012	UTILITY VEHICLE	30,000	34,500	15%
44-85.01-604-050	SESQUICENTENNIAL PARK	35,000	40,250	15%
44-85.02-604-031	CUMBERLAND PARK	35,000	40,250	15%
44-85.03-602-002	CHAIR REPLACEMENT	35,000	40,250	15%
44-85.04-603-037	MOWERS	35,000	40,250	15%
44-85.01-601-012	IRIGATION HEADS	40,000	46,000	15%
44-85.06-605-028	BUILDING INTERCOM	40,000	46,000	15%
44-85.04-603-069	RETRACTABLE BASKETBALL NETS	45,500	52,325	15%
44-85.04-603-075	CLIMBING WALL	49,000	56,350	15%
44-85.01-600-007	DOG PARK	50,000	57,500	15%
44-85.01-604-034	SEMINOLE PARK IMPROVEMENTS	50,000	57,500	15%
44-85.05-604-046	SOUTH GULF CUL DE SAC PARK	50,000	57,500	15%
44-85.06-605-013	ALARM SYSTEM	50,000	57,500	15%
44-85.06-605-014	FINANCIAL SOFTWARE UPGRADE	50,000	57,500	15%
44-85.01-600-031	PAVING	55,000	63,250	15%
44-85.05-604-043	POTAWATOMIE PARK	55,000	63,250	15%
44-85.08-604-005	CHIPPEWA POOL	57,000	65,550	15%
44-85.04-603-099	MISCELLANEOUS CAPITAL EQUIPMENT	59,000	67,850	15%
44-85.04-603-033	EQUIPMENT-PLCC	60,000	69,000	15%
44-85.04-603-055	WEATHER DETECTION SYSTEM	60,042	69,048	15%
44-85.02-601-058	PRAIRIE LAKES COMM CENTER	63,100	72,565	15%
44-85.01-600-002	BALLFIELD UPGRADES	65,000	74,750	15%
44-85.01-600-011	LAKE PARK - ASPHALT	65,000	74,750	15%
44-85.07-606-003	VEHICLE REPLACEMENT	80,000	92,000	15%
44-85.06-605-017	SOFTWARE-PARK DISTRICT	83,000	95,450	15%
44-85.04-603-031	CHIPPER	100,000	115,000	15%
44-85.02-601-002	BATHROOMS	110,000	121,000	10%
44-85.02-601-057	PLCC THEATRE	120,000	132,000	10%
44-85.02-601-060	WEST PARK FIELDHOUSE	172,500	189,750	10%
44-85.05-604-049	WOODLAWN PARK	175,000	192,500	10%
44-85.07-606-005	DUMP TRUCKS	180,000	198,000	10%
44-01.15-519-023	PROFESSIONAL SERVICES	200,000	220,000	10%
44-85.01-600-025	TENNIS COURTS	206,000	216,300	5%

GL NUMBER	DESCRIPTION	2026-27 FINAL BUDGET	2026-27 FINAL APPRORIATION	2026-27 FINAL APPRORIATION
44-85.05-604-052	NORTHSHIRE PARK	220,000	231,000	5%
44-85.05-604-042	DP MANOR PARK	260,000	273,000	5%
44-85.07-606-007	PICKUP TRUCKS	335,000	351,750	5%
44-85.02-601-028	ALC IMPROVEMENTS	630,000	661,500	5%
44-85.02-601-023	ALC ELECTRIC	815,000	855,750	5%
44-85.02-601-047	OAKWOOD	1,406,000	1,448,180	3%
TOTAL APPROPRIATIONS		$ 6,551,833	$ 7,083,847	
Fund 51 - MYSTIC WATERS AQUATIC CENTER				
51-16.12-510-003	VISION CARE- SALARIES	59	71	20%
51-16.14-516-012	LIFEGUARD TRAINING	300	360	20%
51-16.18-521-012	HAND TOOLS	300	360	20%
51-16.16-510-004	DENTAL CARE- MAINTENANCE FULL TIME	365	438	20%
51-16.12-510-004	DENTAL CARE- SALARIES	379	455	20%
51-16.04-521-005	SUPPLY-ACTIVITY	500	600	20%
51-16.13-521-005	SUPPLY-ACTIVITY	500	600	20%
51-16.18-535-004	REPAIR-SIGNS	500	600	20%
51-16.19-519-050	BURGLAR ALARM	530	636	20%
51-16.20-519-000	CONTRACTED SERVICES	650	780	20%
51-16.14-505-049	LIFEGUARD TRAINING INSTRUCTOR	1,000	1,200	20%
51-16.14-521-009	SUPPLY-OFFICE	1,000	1,200	20%
51-16.18-521-011	SUPPLY-HARDWARE	1,200	1,440	20%
51-16.18-521-008	SUPPLY-OTHER	1,400	1,680	20%
51-16.04-535-001	REPAIR-EQUIPMENT	1,500	1,800	20%
51-16.14-516-009	STAFF TRAINING	2,000	2,400	20%
51-16.14-521-002	SUPPLY - FIRST AID	2,000	2,400	20%
51-16.14-521-005	SUPPLY-ACTIVITY	2,000	2,400	20%
51-16.14-555-008	COMPUTER EQUIPMENT	2,000	2,400	20%
51-16.17-505-018	MAINTENANCE-PART TIME SPRING	2,000	2,400	20%
51-16.17-519-037	CONTRACT LABOR	2,000	2,400	20%
51-16.16-510-001	HEALTH INSURANCE- MAINTENANCE FULL	2,300	2,760	20%
51-16.18-521-013	SUPPLY-PAINT	2,300	2,760	20%
51-16.18-519-028	RENTAL EQUIPMENT	2,500	3,000	20%
51-16.18-521-043	SUPPLY-ELECTRIC	2,500	3,000	20%
51-16.03-521-005	SUPPLY-ACTIVITY	3,000	3,600	20%
51-16.04-555-000	EQUIPMENT- CONCESSIONS	3,000	3,600	20%
51-16.18-519-042	Heat/Vent/Air Cond	3,000	3,600	20%
51-85.06-605-020	COMPUTER-HARDWARE	3,500	4,200	20%
51-16.18-521-028	SUPPLY PLUMBING	4,000	4,800	20%
51-16.14-555-000	EQUIPMENT- GENERAL	4,500	5,400	20%
51-16.18-521-007	SUPPLY-PAPER	4,700	5,640	20%
51-16.04-521-007	SUPPLY-PAPER	5,000	6,000	20%
51-16.14-521-030	SUPPLY-PRINTING	5,000	6,000	20%
51-85.04-603-062	CONCESSION EQUIPMENT	5,000	6,000	20%
51-16.18-555-000	EQUIPMENT- MAINTENANCE	5,500	6,600	20%
51-16.17-505-000	PART TIME STAFF	7,000	8,400	20%

GL NUMBER	DESCRIPTION	2026-27 FINAL BUDGET	2026-27 FINAL APPRORIATION	2026-27 FINAL APPRORIATION
51-16.18-521-014	SUPPLY-MECHANICAL	7,000	8,400	20%
51-16.04-521-020	HOT DOGS	8,000	9,600	20%
51-16.14-519-023	PROFESSIONAL SERVICES	8,000	9,600	20%
51-16.14-519-029	ADVERTISING	9,000	10,800	20%
51-16.19-530-004	REFUSE & RECYCLING	9,000	10,800	20%
51-16.19-530-005	TELEPHONE	11,200	13,440	20%
51-16.04-505-010	MANAGER	12,000	14,400	20%
51-16.13-505-010	MANAGER	12,000	14,400	20%
51-16.13-505-050	OFFICE/GROUP REGISTRATIONS	12,000	14,400	20%
51-85.03-602-002	CHAIR REPLACEMENT	12,000	14,400	20%
51-16.18-521-016	SUPPLY-CLEANING	12,150	14,580	20%
51-16.18-535-016	REPAIR GROUNDS	13,000	15,600	20%
51-16.16-500-017	SUPERVISOR- ASST FULL TIME	13,921	16,705	20%
51-16.18-535-001	REPAIR-EQUIPMENT	14,250	17,100	20%
51-16.14-521-006	SUPPLY-UNIFORM	15,000	18,000	20%
51-16.04-521-040	BEVERAGE	16,000	19,200	20%
51-16.04-505-006	CASHIER STAFF	18,000	21,600	20%
51-85.04-603-055	WEATHER DETECTION SYSTEM	18,516	22,219	20%
51-85.06-605-006	SECURITY CAMERAS	20,000	24,000	20%
51-85.04-603-064	SHADE STRUCTURE	21,100	25,320	20%
51-16.12-510-001	HEALTH INSURANCE- SALARIES	23,700	28,440	20%
51-16.15-505-017	HEAD LIFEGUARD	24,000	28,800	20%
51-16.04-521-021	ICE CREAM	26,000	29,900	15%
51-16.19-530-003	HEAT	26,000	29,900	15%
51-16.16-500-009	MAINTENANCE-FULL TIME	28,354	32,607	15%
51-16.04-505-005	ATTENDANT	30,000	34,500	15%
51-01.07-500-021	ADMINISTRATIVE SALARIES	30,125	34,644	15%
51-16.14-519-010	CREDIT CARD FEES	32,000	36,800	15%
51-16.13-505-006	CASHIER STAFF	35,000	40,250	15%
51-16.15-505-010	MANAGER	35,000	40,250	15%
51-85.06-605-002	SOUND SYSTEM	35,000	40,250	15%
51-85.08-601-067	POOL IMPROVEMENTS	36,000	41,400	15%
51-16.17-505-019	MAINTENANCE-PART TIME SPRING SUMME	40,000	46,000	15%
51-16.12-500-024	RECREATION SERVICE MANAGER	47,260	54,349	15%
51-16.18-521-041	SUPPLY-CHEMICALS	50,000	57,500	15%
51-16.19-530-001	ELECTRICITY	50,000	57,500	15%
51-85.08-535-099	EMERGENCY REPAIRS	50,000	57,500	15%
51-16.04-521-046	SNACKS	53,000	60,950	15%
51-16.19-530-002	WATER	55,000	63,250	15%
51-85.08-600-030	FENCING	75,000	86,250	15%
51-01.06-570-000	TRANSFER OUT	78,026	89,730	15%
51-85.08-608-001	BOILER REPLACEMENT	80,000	92,000	15%
51-85.08-608-012	PUMPS/MOTOR REPLACEMENT	85,000	97,750	15%
51-16.15-505-005	ATTENDANT	100,000	110,000	10%
51-16.15-505-016	LIFEGUARD STAFF	225,000	236,250	5%
51-85.08-608-011	WATERSLIDE	1,018,000	1,048,540	3%
TOTAL APPROPRIATIONS		$ 2,714,585	$ 2,991,854	

GL NUMBER	DESCRIPTION	2026-27 FINAL BUDGET	2026-27 FINAL APPRORIATION	2026-27 FINAL APPRORIATION
Fund 52 - LAKE PARK GOLF COURSE				
52-72.12-510-003	VISION CARE- GOLF	$ 107	$ 128	20%
52-72.12-510-002	LIFE INSURANCE- GOLF	120	144	20%
52-13.08-510-003	VISION CARE	129	155	20%
52-13.08-510-002	LIFE INSURANCE	160	192	20%
52-13.08-515-001	MEDICAL	200	240	20%
52-72.13-517-008	OTHER MEMBERSHIPS	200	240	20%
52-72.04-521-005	SUPPLY-ACTIVITY	250	300	20%
52-13.14-521-011	SUPPLY-HARDWARE	300	360	20%
52-13.14-521-012	HAND TOOLS	300	360	20%
52-72.14-521-002	SUPPLY - FIRST AID	350	420	20%
52-72.14-521-007	SUPPLY-PAPER	400	480	20%
52-72.14-535-002	REPAIR-FACILITY	400	480	20%
52-72.09-521-016	SUPPLY-CLEANING	450	540	20%
52-72.12-510-004	DENTAL CARE- GOLF	493	592	20%
52-13.14-521-002	SUPPLY - FIRST AID	500	600	20%
52-15.03-521-012	HAND TOOLS	500	600	20%
52-72.09-521-007	SUPPLY-PAPER	500	600	20%
52-72.09-535-001	REPAIR-EQUIPMENT	500	600	20%
52-72.14-535-001	REPAIR-EQUIPMENT	500	600	20%
52-72.20-521-013	SUPPLY-PAINT	500	600	20%
52-72.12-510-005	HEALTH INSURANCE - HSA	560	672	20%
52-13.08-510-004	DENTAL CARE	592	710	20%
52-13.14-521-013	SUPPLY-PAINT	600	720	20%
52-56.03-521-005	SUPPLY-ACTIVITY	600	720	20%
52-72.14-521-030	SUPPLY-PRINTING	600	720	20%
52-13.14-521-006	SUPPLY-UNIFORM	700	840	20%
52-15.03-521-011	SUPPLY-HARDWARE	750	900	20%
52-72.20-555-003	NON-POWER TOOLS	750	900	20%
52-72.14-521-009	SUPPLY-OFFICE	800	960	20%
52-72.14-521-066	SUPPLY-GARBAGE CONTAINERS	800	960	20%
52-72.26-530-005	TELEPHONE	800	960	20%
52-13.14-521-014	SUPPLY-MECHANICAL	900	1,080	20%
52-15.02-535-020	REPAIR SPLASH PAD	900	1,080	20%
52-13.13-519-050	BURGLAR ALARM	1,000	1,200	20%
52-13.14-521-010	SUPPLY-GARBAGE BAGS	1,000	1,200	20%
52-13.25-530-002	WATER	1,000	1,200	20%
52-15.06-535-002	REPAIR-FACILITY	1,000	1,200	20%
52-72.06-521-031	SUPPLY-PRO SHOP	1,000	1,200	20%
52-72.10-521-005	SUPPLY-ACTIVITY	1,000	1,200	20%
52-72.20-555-004	POWER TOOLS	1,000	1,200	20%
52-72.26-530-002	WATER	1,000	1,200	20%
52-72.25-530-002	WATER	1,050	1,260	20%
52-15.25-530-002	WATER	1,100	1,320	20%
52-72.14-519-050	BURGLAR ALARM	1,100	1,320	20%

GL NUMBER	DESCRIPTION	2026-27 FINAL BUDGET	2026-27 FINAL APPRORIATION	2026-27 FINAL APPRORIATION
52-15.03-521-008	SUPPLY-OTHER	1,200	1,440	20%
52-15.03-535-034	THORGUARD REPAIRS	1,200	1,440	20%
52-72.06-521-030	SUPPLY-PRINTING	1,400	1,680	20%
52-72.14-521-006	SUPPLY-UNIFORM	1,400	1,680	20%
52-15.02-519-028	RENTAL EQUIPMENT	1,500	1,800	20%
52-72.09-521-034	SUPPLY-SANDWICH	1,500	1,800	20%
52-72.09-555-000	EQUIPMENT- CONCESSIONS	1,500	1,800	20%
52-72.26-530-003	HEAT	1,500	1,800	20%
52-31.02-595-085	GASOLINE	1,600	1,920	20%
52-15.03-521-007	SUPPLY-PAPER	1,750	2,100	20%
52-13.15-535-001	REPAIR-EQUIPMENT	1,800	2,160	20%
52-13.14-521-005	SUPPLY-ACTIVITY	2,000	2,400	20%
52-13.14-521-009	SUPPLY-OFFICE	2,000	2,400	20%
52-13.14-521-016	SUPPLY-CLEANING	2,000	2,400	20%
52-72.14-521-005	SUPPLY-ACTIVITY	2,000	2,400	20%
52-15.03-521-006	SUPPLY-UNIFORM	2,500	3,000	20%
52-15.03-521-048	SUPPLY-SAND	2,500	3,000	20%
52-72.25-530-004	REFUSE & RECYCLING	2,500	3,000	20%
52-72.13-516-007	TRAINING MISC	2,675	3,210	20%
52-72.09-521-024	SUPPLY-SNACKS	2,800	3,360	20%
52-13.14-521-007	SUPPLY-PAPER	2,900	3,480	20%
52-15.03-521-014	SUPPLY-MECHANICAL	3,000	3,600	20%
52-72.09-521-023	SUPPLY-VENDING	3,000	3,600	20%
52-72.25-530-003	HEAT	3,000	3,600	20%
52-73.03-505-008	INSTRUCTOR	3,200	3,840	20%
52-13.13-519-005	CONTRACT-FIRE ALARM	3,440	4,128	20%
52-13.06-521-075	WINE	3,500	4,200	20%
52-15.04-519-007	CONTRACT-PEST CONTROL	3,500	4,200	20%
52-72.14-519-029	ADVERTISING	3,500	4,200	20%
52-72.16-521-025	SUPPLY-TOURNAMENT	3,500	4,200	20%
52-72.20-521-048	SUPPLY-SAND	3,500	4,200	20%
52-85.06-605-012	COMPUTER-HARDWARE	3,500	4,200	20%
52-72.09-521-021	ICE CREAM	3,700	4,440	20%
52-13.06-521-040	BEVERAGE	4,000	4,800	20%
52-15.03-521-010	SUPPLY-GARBAGE BAGS	4,000	4,800	20%
52-72.09-521-040	BEVERAGE	4,000	4,800	20%
52-72.26-530-001	ELECTRICITY	4,000	4,800	20%
52-13.25-530-005	TELEPHONE	4,300	5,160	20%
52-13.13-519-004	CONTRACT-ELEVATOR	4,500	5,400	20%
52-15.04-519-063	PORT-A-POTTY RENTAL	4,500	5,400	20%
52-13.07-505-000	PART TIME STAFF	5,000	6,000	20%
52-13.13-519-010	CREDIT CARD FEES	5,000	6,000	20%
52-15.03-521-049	SUPPLY-FERTILIZER	5,000	6,000	20%
52-15.04-601-065	VEGITATION MANAGEMENT	5,000	6,000	20%
52-72.04-505-008	INSTRUCTOR	5,000	6,000	20%
52-72.20-521-060	GENERAL GROUNDS	5,000	6,000	20%
52-85.01-603-007	LIGHTING	5,000	6,000	20%

GL NUMBER	DESCRIPTION	2026-27 FINAL BUDGET	2026-27 FINAL APPRORIATION	2026-27 FINAL APPRORIATION
52-72.15-521-005	SUPPLY-ACTIVITY	5,100	6,120	20%
52-72.25-530-005	TELEPHONE	5,100	6,120	20%
52-85.01-600-034	DRYJET GREENS	6,250	7,500	20%
52-72.09-521-071	BEVERAGES - ALCOHOL	7,000	8,400	20%
52-72.20-535-008	REPAIR-GOLF COURSE	7,000	8,400	20%
52-13.25-530-003	HEAT	7,200	8,640	20%
52-72.25-530-001	ELECTRICITY	7,500	9,000	20%
52-13.06-521-071	BEVERAGES - ALCOHOL	7,800	9,360	20%
52-13.08-510-001	HEALTH INSURANCE	7,900	9,480	20%
52-13.15-535-002	REPAIR-FACILITY	8,000	9,600	20%
52-85.04-600-015	LAKE PARK MISC	8,000	9,600	20%
52-13.14-521-008	SUPPLY-OTHER	8,600	10,320	20%
52-13.07-500-023	FOREMAN	8,999	10,799	20%
52-13.06-521-074	BEER	9,500	11,400	20%
52-13.14-521-050	SUPPLY-LANDSCAPE	11,000	13,200	20%
52-15.25-530-004	REFUSE & RECYCLING	11,000	13,200	20%
52-15.02-555-002	OTHER EQUIPMENT	11,300	13,560	20%
52-72.12-510-001	HEALTH INSURANCE- GOLF	11,800	14,160	20%
52-15.02-535-012	REPAIR-MAINTENANCE BLDG.	12,500	15,000	20%
52-72.14-519-010	CREDIT CARD FEES	13,000	15,600	20%
52-15.03-521-050	SUPPLY-LANDSCAPE	13,100	15,720	20%
52-72.11-500-018	SUPERVISOR-LANDSCAPE MAINT	14,219	17,063	20%
52-15.02-535-002	REPAIR-FACILITY	14,665	17,598	20%
52-85.01-600-037	COURSE IMPROVEMENTS	15,000	18,000	20%
52-85.01-604-039	LAKE PARK MARINA IMPROVEMENTS	15,000	18,000	20%
52-13.25-530-001	ELECTRICITY	16,000	19,200	20%
52-13.07-505-027	SUPERVISOR	17,000	20,400	20%
52-85.04-603-055	WEATHER DETECTION SYSTEM	18,516	22,219	20%
52-73.01-505-006	CASHIER STAFF	20,000	24,000	20%
52-85.01-603-020	LAKE PARK GOLF COURSE	20,000	24,000	20%
52-56.03-519-013	INDEPENDENT CONTRACTOR	22,000	26,400	20%
52-72.11-500-012	SUPERVISOR - FULL TIME	24,141	28,969	20%
52-13.07-500-012	SUPERVISOR - FULL TIME	24,872	29,846	20%
52-85.02-608-007	BUILDING IMPROVEMENTS	25,000	30,000	20%
52-85.03-603-070	TABLES AND CHAIRS	25,000	30,000	20%
52-85.06-605-002	SOUND SYSTEM	30,000	34,500	15%
52-01.07-500-021	ADMINISTRATIVE SALARIES	32,987	37,935	15%
52-13.07-500-018	SUPERVISOR-LANDSCAPE MAINT	35,546	40,878	15%
52-85.01-600-011	LAKE PARK - ASPHALT	40,000	46,000	15%
52-85.04-603-021	PADDLE BOATS	45,000	51,750	15%
52-01.06-570-000	TRANSFER OUT	45,160	51,934	15%
52-72.11-505-027	SUPERVISOR	53,000	60,950	15%
52-15.01-505-003	MAINTENANCE-PART TIME	70,000	80,500	15%
52-85.02-601-081	LAKE PARK MAINTENANCE BLDG IMPROVE	70,000	80,500	15%
52-72.20-519-000	CONTRACTED SERVICES	93,500	102,850	10%
52-85.02-601-043	LAKE PARK CLUBHOUSE/LAKEVIEW IMPRC	265,000	278,250	5%
TOTAL APPROPRIATIONS		$ 1,411,581	$ 1,623,712	

GL NUMBER	DESCRIPTION	2026-27 FINAL BUDGET	2026-27 FINAL APPRORIATION	2026-27 FINAL APPRORIATION
Fund 53 - MT. VIEW ADVENTURE GOLF				
53-74.02-510-003	VISION CARE- MINIATURE GOLF	$ 27	$ 32	20%
53-74.02-510-004	DENTAL CARE- MINIATURE GOLF	111	133	20%
53-74.04-535-035	REPAIR-CONCESSIONS	200	240	20%
53-74.04-521-016	SUPPLY-CLEANING	300	360	20%
53-74.24-521-002	SUPPLY - FIRST AID	450	540	20%
53-74.02-521-005	SUPPLY-ACTIVITY	500	600	20%
53-74.22-555-003	NON-POWER TOOLS	500	600	20%
53-74.24-521-010	SUPPLY-GARBAGE BAGS	500	600	20%
53-85.06-605-008	SECURITY SYSTEMS	500	600	20%
53-74.23-519-008	CONTRACT-SECURITY	540	648	20%
53-74.04-521-007	SUPPLY-PAPER	600	720	20%
53-74.24-521-006	SUPPLY-UNIFORM	650	780	20%
53-74.26-535-001	REPAIR-EQUIPMENT	650	780	20%
53-74.26-525-004	CHEMICALS	800	960	20%
53-74.25-530-004	REFUSE & RECYCLING	850	1,020	20%
53-74.23-519-007	CONTRACT-PEST CONTROL	1,000	1,200	20%
53-74.04-555-000	EQUIPMENT- CONCESSIONS	1,200	1,440	20%
53-74.23-519-022	PRINTING	1,220	1,464	20%
53-74.22-555-002	OTHER EQUIPMENT	1,500	1,800	20%
53-74.23-519-000	CONTRACTED SERVICES	2,000	2,400	20%
53-74.25-530-003	HEAT	2,000	2,400	20%
53-85.06-605-011	COMPUTER	2,000	2,400	20%
53-74.23-519-029	ADVERTISING	2,200	2,640	20%
53-75.00-535-018	MAINTENANCE-BATTING CAGES	2,800	3,360	20%
53-74.25-530-002	WATER	3,000	3,600	20%
53-74.02-500-018	SUPERVISOR-LANDSCAPE MAINT	3,555	4,266	20%
53-74.04-521-024	SUPPLY-SNACKS	4,000	4,800	20%
53-74.24-521-005	SUPPLY-ACTIVITY	4,000	4,800	20%
53-75.00-521-005	SUPPLY-ACTIVITY	4,000	4,800	20%
53-74.04-521-040	BEVERAGE	4,250	5,100	20%
53-74.26-535-002	REPAIR-FACILITY	4,500	5,400	20%
53-74.02-500-009	MAINTENANCE-FULL TIME	5,125	6,150	20%
53-74.04-521-021	ICE CREAM	5,700	6,840	20%
53-74.25-530-005	TELEPHONE	5,900	7,080	20%
53-74.26-535-015	REPAIRS - BUILDING/SPECIAL PROJECTS	6,000	7,200	20%
53-74.02-505-006	CASHIER STAFF	7,000	8,400	20%
53-74.26-535-016	REPAIR GROUNDS	7,000	8,400	20%
53-74.02-500-023	FOREMAN	8,999	10,799	20%
53-74.04-519-010	CREDIT CARD FEES	11,500	13,800	20%
53-74.25-530-001	ELECTRICITY	20,000	24,000	20%
53-74.02-500-012	SUPERVISOR - FULL TIME	24,141	28,969	20%
53-01.06-570-000	TRANSFER OUT	24,216	29,059	20%
53-85.01-600-036	SKATE PARK	25,000	30,000	20%
53-85.04-603-020	NETTING	25,000	30,000	20%

GL NUMBER	DESCRIPTION	2026-27 FINAL BUDGET	2026-27 FINAL APPRORIATION	2026-27 FINAL APPRORIATION
53-85.06-605-009	SOUND SYSTEM	25,000	30,000	20%
53-85.02-601-021	COURSE REPAIRS/BUILDING	31,000	35,650	15%
53-75.00-505-005	ATTENDANT	36,000	41,400	15%
53-74.02-505-000	PART TIME STAFF	42,000	48,300	15%
53-01.07-500-021	ADMINISTRATIVE SALARIES	51,192	58,871	15%
TOTAL APPROPRIATIONS		$ 411,176	$ 485,401	
Fund 54 - GOLF CENTER DES PLAINES				
54-77.20-521-029	SUPPLY-POSTAGE	$ 100	$ 120	20%
54-79.02-510-003	VISION CARE- GOLF COURSE	118	142	20%
54-78.03-515-001	MEDICAL	200	240	20%
54-77.13-510-003	VISION CARE- GOLF CENTER	204	245	20%
54-77.13-510-002	LIFE INSURANCE- GOLF CENTER	290	348	20%
54-77.15-517-008	OTHER MEMBERSHIPS	490	588	20%
54-77.20-521-053	SUPPLY-COMPUTER	500	600	20%
54-77.19-519-060	SECURITY SYSTEM LEASE	550	660	20%
54-77.14-515-001	MEDICAL	600	720	20%
54-77.20-521-002	SUPPLY - FIRST AID	710	852	20%
54-79.02-510-004	DENTAL CARE- GOLF COURSE	760	912	20%
54-77.20-521-007	SUPPLY-PAPER	800	960	20%
54-77.13-510-004	DENTAL CARE- GOLF CENTER	1,000	1,200	20%
54-77.19-555-099	EQUIPMENT RENTAL	1,000	1,200	20%
54-78.04-535-011	REPAIR-GOLF RANGE LIGHTING	1,000	1,200	20%
54-77.19-519-063	PORT-A-POTTY RENTAL	1,035	1,242	20%
54-31.01-590-010	CHEVROLET 4X4 P/U 2008 (V10)	1,500	1,800	20%
54-31.01-590-028	FORD F250 4X4 P/U 2006 (V#28)	1,500	1,800	20%
54-31.01-590-092	CHEVY VAN 2015 (V#29)	1,500	1,800	20%
54-77.19-519-007	CONTRACT-PEST CONTROL	1,500	1,800	20%
54-85.06-605-006	SECURITY CAMERAS	1,500	1,800	20%
54-79.01-502-000	DOUBLE TIME	1,650	1,980	20%
54-77.19-519-003	CONTRACT-ELECTRONIC SIGN	2,000	2,400	20%
54-78.05-521-011	SUPPLY-HARDWARE	2,250	2,700	20%
54-77.18-535-036	REPAIR-COURSE LIGHTING	2,500	3,000	20%
54-77.20-521-005	SUPPLY-ACTIVITY	2,500	3,000	20%
54-77.20-521-009	SUPPLY-OFFICE	2,700	3,240	20%
54-78.05-521-006	SUPPLY-UNIFORM	2,750	3,300	20%
54-79.02-510-005	HEALTH INSURANCE - HSA	2,800	3,360	20%
54-77.17-555-000	EQUIPMENT- GOLF CENTER	3,000	3,600	20%
54-77.20-521-008	SUPPLY-OTHER	3,000	3,600	20%
54-78.05-521-010	SUPPLY-GARBAGE BAGS	3,000	3,600	20%
54-78.05-521-037	SUPPLY-TOOLS	3,000	3,600	20%
54-78.05-521-014	SUPPLY-MECHANICAL	3,750	4,500	20%
54-78.05-521-013	SUPPLY-PAINT	3,900	4,680	20%
54-31.02-595-046	VEHICLE GAS/OIL	4,000	4,800	20%
54-77.19-519-000	CONTRACTED SERVICES	4,000	4,800	20%
54-77.13-510-005	HEALTH INSURANCE - HSA	4,200	5,040	20%

GL NUMBER	DESCRIPTION	2026-27 FINAL BUDGET	2026-27 FINAL APPRORIATION	2026-27 FINAL APPRORIATION
54-79.06-521-060	GENERAL GROUNDS	4,500	5,400	20%
54-77.20-521-036	SUPPLY-SPECIAL EVENTS	4,550	5,460	20%
54-77.19-519-005	CONTRACT-FIRE ALARM	5,000	6,000	20%
54-77.19-519-017	PRE-PAID CARDS	5,000	6,000	20%
54-78.04-535-037	REPAIR-GROUNDS	5,000	6,000	20%
54-77.16-516-001	ILLINOIS PARK & REC ASSOCIATION	5,315	6,378	20%
54-77.19-519-053	MOSQUITO SPRAYING	5,800	6,960	20%
54-78.05-521-001	CUSTODIAL	5,800	6,960	20%
54-31.02-595-041	DIESEL FUEL	6,000	7,200	20%
54-85.04-606-022	EQUIPMENT	6,000	7,200	20%
54-77.19-519-004	CONTRACT-ELEVATOR	6,450	7,740	20%
54-79.06-521-006	SUPPLY-UNIFORM	7,000	8,400	20%
54-77.16-516-007	TRAINING MISC	7,250	8,700	20%
54-85.04-603-002	BALL PICKER	7,500	9,000	20%
54-78.05-521-007	SUPPLY-PAPER	7,800	9,360	20%
54-85.01-600-034	DRYJET GREENS	8,000	9,600	20%
54-77.14-515-003	AUTO USE	8,500	10,200	20%
54-77.06-505-008	INSTRUCTOR	9,000	10,800	20%
54-77.21-530-002	WATER	9,000	10,800	20%
54-77.21-530-004	REFUSE & RECYCLING	9,000	10,800	20%
54-78.05-521-050	SUPPLY-LANDSCAPE	9,500	11,400	20%
54-85.04-603-007	LIGHTING	10,000	12,000	20%
54-77.18-535-002	REPAIR-FACILITY	10,500	12,600	20%
54-78.04-535-013	REPAIR-NETS	11,500	13,800	20%
54-78.04-535-001	REPAIR-EQUIPMENT	12,500	15,000	20%
54-79.01-501-000	OVERTIME	12,500	15,000	20%
54-77.21-530-003	HEAT	15,000	18,000	20%
54-79.07-530-001	ELECTRICITY	15,000	18,000	20%
54-77.21-530-005	TELEPHONE	15,380	18,456	20%
54-77.17-519-022	PRINTING	15,500	18,600	20%
54-78.31-590-099	BALL PICKER	16,000	19,200	20%
54-78.05-521-062	MATS, BASKETS, TEES	16,500	19,800	20%
54-85.04-603-055	WEATHER DETECTION SYSTEM	18,516	22,219	20%
54-79.05-535-008	REPAIR-GOLF COURSE	20,000	24,000	20%
54-85.06-605-005	COMPUTER HARDWARE	20,000	24,000	20%
54-79.01-505-001	CUSTODIAL STAFF	20,600	24,720	20%
54-77.12-505-009	FACILITY MANAGERS - PT	22,000	26,400	20%
54-85.01-600-041	COURSE IMPROVEMENTS	25,000	30,000	20%
54-85.02-601-001	AC UNIT REPLACEMENT	25,000	30,000	20%
54-85.04-603-012	UTILITY VEHICLE	26,000	29,900	15%
54-78.05-555-000	EQUIPMENT- GOLF RANGE	28,000	32,200	15%
54-85.01-600-035	DRIVING RANGE NETTING	30,000	34,500	15%
54-77.13-510-001	HEALTH INSURANCE- GOLF CENTER	31,650	36,398	15%
54-77.12-500-015	SUPERVISOR - TECHNOLOGY	32,756	37,669	15%
54-79.02-510-001	HEALTH INSURANCE- GOLF COURSE	34,500	39,675	15%
54-78.04-535-038	REPAIR-BUILDING	40,950	47,093	15%
54-85.01-600-031	PAVING	45,000	51,750	15%

GL NUMBER	DESCRIPTION	2026-27 FINAL BUDGET	2026-27 FINAL APPRORIATION	2026-27 FINAL APPRORIATION
54-85.02-601-019	WINDOWS-CLUB CASA/LOBBY	50,000	57,500	15%
54-78.01-505-051	PART TIME STARTERS	52,500	60,375	15%
54-85.06-605-003	TEE UP SYSTEM	55,000	63,250	15%
54-77.17-519-029	ADVERTISING	57,500	66,125	15%
54-77.12-500-022	FACILITY MANAGER	62,046	71,353	15%
54-79.01-505-053	PICKERS	65,000	74,750	15%
54-79.01-500-017	SUPERVISOR- ASST FULL TIME	73,590	84,629	15%
54-85.01-537-037	GROUNDS	80,000	92,000	15%
54-85.02-601-003	BUILDING REPAIRS	80,000	92,000	15%
54-77.17-519-010	CREDIT CARD FEES	90,000	103,500	15%
54-78.05-521-018	RANGE BALLS	91,000	104,650	15%
54-77.21-530-001	ELECTRICITY	120,000	132,000	10%
54-85.04-603-008	MOWER	150,000	165,000	10%
54-77.12-500-021	ADMINISTRATIVE SALARIES	162,460	178,706	10%
54-78.01-505-025	RECEPTIONIST-PART TIME	165,000	181,500	10%
54-78.01-505-024	RANGE/DECK ATTENDANTS	175,000	192,500	10%
54-79.01-519-000	CONTRACTED SERVICES	183,544	201,898	10%
54-01.06-570-000	TRANSFER OUT	1,134,430	1,168,463	3%
TOTAL APPROPRIATIONS		$ 3,627,244	$ 4,012,966	
APPROPRIATIONS - ALL FUNDS		$ 32,951,609	$ 36,322,001	

Des Plaines Park District

Exhibit F

June 16, 2026

Cook County Clerk's Office
118 North Clark Street
Chicago, Illinois 60602

RE: Des Plaines Park District Estimate of Revenue for Fiscal Year Ending April 30, 2027

The Des Plaines Park District, County of Cook, State of Illinois, anticipates receiving the following revenues in the Fiscal Year beginning May 1, 2026 and ending April 30, 2027.

Real Estate Taxes	$ 11,713,107
Corporate Replacement Taxes	600,000
Interest	1,104,600
User Fees & Misc Revenue	10,372,988
Grant Revenue	0
Bond Proceeds	955,000
Transfers between funds	3,458,885
Total Revenues	$ 28,204,580

Eli Williams

Eli Williams, Treasurer

Exhibit G

STATE OF ILLINOIS)
)
SS COUNTY OF COOK)

SECRETARY'S CERTIFICATION

I, Donald Miletic, DO HEREBY CERTIFY THAT I am the Secretary of the Board of Commissioners of the Des Plaines Park District in the City of Des Plaines; that the foregoing is a true and correct copy of:

ORDINANCE
#26-05

AN ORDINANCE ADOPTING A BUDGET AND APPROPRIATION OF SUCH SUMS OF MONEY AS MAY BE DEEMED NECESSARY TO DEFRAY ALL NECESSARY EXPENSES AND LIABILITIES FOR THE GENERAL CORPORATE FUND PURPOSES, FOR THE RECREATION FUND, FOR THE AUDIT FUND, FOR THE TORT IMMUNITY FUND, FOR THE SPECIAL RECREATION FUND, FOR THE ILLINOIS MUNICIPAL RETIREMENT FUND, FOR THE SOCIAL SECURITY FUND, FOR THE MUSEUM FUND, FOR THE DEBT SERVICE FUND, FOR THE CAPITAL IMPROVEMENT FUND, FOR THE MYSTIC WATERS AQUATIC FUND, FOR THE LAKE PARK FUND, FOR THE ADVENTURE GOLF FUND, FOR THE GOLF CENTER DES PLAINES FUND, OF THE DES PLAINES PARK DISTRICT, COOK COUNTY, ILLINOIS, FOR THE FISCAL YEAR BEGINNING MAY 1, 2026 AND ENDING APRIL 30, 2027.

Duly passed by the Board of Commissioners of the Des Plaines Park District of the City of Des Plaines at a regular meeting held on the 16th day of June, 2026, the Ordinance being a part of the official records of said Des Plaines Park District.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said Park District at Des Plaines, Illinois, this 16th day of June, 2026.

Donald Miletic
Secretary, Board of Park Commissioners
Des Plaines Park District

DES PLAINES PARK DISTRICT CORPORATE 1910 SEAL DES PLAINES, ILL

(SEAL)

Donald J. Miletic, Secretary

Exhibit H

Des Plaines Park District
Annual Budget
May 1, 2026 – April 30, 2027

Des Plaines Park District Mission:
ENHANCING OUT COMMUNITY BY PROVIDING QUALITY RECREATIONAL OPPORTUNITIES, FACILITIES, PARKS AND OPEN SPACE

Introduction

This document reflects the Des Plaines Park District's comprehensive finance plan to responsibly use community resources, to support the District's dedication to maintaining vibrant parks and facilities, while providing access to affordable and engaging programs.

Budget Process

Budgeting begins with the development of planning efforts such as master, strategic and capital improvement plans (Long-Range Plans) which then drive budget development. Detailed budgeting for program and operational budgets begins in December, this includes a review of the current year's activities for year end projections. Departments meet individually, with Marketing and IT to develop their budgets utilizing the Long-Range Plans as a guide. Preparation of the operating budget and the 5-year Capital Improvement Plan (CIP) run concurrently during the budget process.

With supervisor approval, staff enter their budgets into the financial software. Department budget meetings are held throughout February with the business office staff. The Tentative Budget is then presented to the Executive Director for review and edits. The Tentative Budget is then presented to the Board of Commissioners at the April meeting.

Budget and Appropriation Ordinance

The District is required to approve and adopt the annual Budget and Appropriation Ordinance before or within the first quarter of the fiscal year, with a deadline of July 31, 2026. The initial budget presentation takes place at the April 2026 Board of Commissioners meeting, after which the Budget and Appropriation Ordinance is available for public inspection at the Administrative and Leisure Center, 2222 Birch Street, Des Plaines, Illinois and on the District's website www.dpparks.org. A Public Hearing is held prior to the June 16, 2026 Board meeting, followed by final approval at the meeting. Once approved, a certified copy of the Budget and Appropriation Ordinance, along an estimate of the revenue the District anticipates receiving during the fiscal year, will be filed with the Cook County Clerk's Office.

The budget is an operational plan estimating the revenues and expenditures for the fiscal year. The Appropriation Ordinance serves as an upper limit or the maximum amount that could be spent if sufficient funds are available. In the drafting of the ordinance, all anticipated expenditures should be included.

Balanced Budget

Annually the District aims to adopt a balanced operating budget, in which operating expenditures are less than revenue. After meeting its fund balance requirements, accumulated surpluses from operations may be used to fund capital improvements. A budget reflecting a deficit, in which expenditures exceed revenue results only from discretionary spending approved by the Board of Commissioners for capital improvements or fund balance reduction.

Financial Control

Staff have view-only access to the financial system and receive monthly revenue and expenditure reports with monthly and year to date activity compared to budget and prior year. This enables staff to monitor budget performance and to make changes and act promptly. The Board of Commissioners receives similar monthly revenue and expenditures reports in summary, along with cash balance by fund, detailed investment, property tax and replacement tax reports, and operational reports for Enterprise Funds.

To ensure accountability to residents, the District presents its Annual Comprehensive Financial Report in conformity with the generally accepted accounting principles (GAAP). The Board hires a qualified Certified Public Accounting firm, with extensive experience in governmental auditing and reporting standards to provide annual audit services, assist with report preparation and compliance with report submittal to the County and State. The report is presented for approval by the audit firm at September's board meeting.

Long-Range Plans

The Comprehensive Master Plan, with a 10-year look out, is a planning tool that provides a guideline for future park development. This plan is periodically updated to reflect changes within the District, the current plan was last revised in 2019.

The District's 2019-2024 Strategic Plan, which ties into the Comprehensive Master Plan, was updated, as the majority of the initiatives have been accomplished. See 2019-2024 Community Report for a complete summary. The 2025-2030 Strategic Plan outlines a clear vision for growth over the next 5 years. Strategic goals defined in the plan:

1. Effective Organizational Leadership
2. Maximize & Expand Recreational Opportunities
3. Increase Park District Visibility & Outreach to the Community
4. Minimize Reliance on Taxes
5. Culture of Belonging
6. Plan for Changes in Technology
7. Strong Risk Management within the Park District
8. Environmental & Sustainable Practices

During the department planning part of the budget process, staff began outlining and budgeting both revenue generation and related expenditure, working towards completion of the Long Range Plans.
During the budget process, the capital projects are identified and included in the District's 5-year Capital Plan (Exhibit A), which is approved annually. Throughout the fiscal year, budgeted

projects are evaluated to determine if the project needs to be completed within the fiscal year. This prioritization ensures staff can successfully complete necessary projects while planning for future initiatives. If a project is not completed within the fiscal year, it may be included in the following year's budget.

Financial Policy

A series of financial policies and procedures outline processes for financial planning, internal control, and financial reporting.

Fund Balance Policy
The objective of this policy is to document controls and define benchmarks related to the preservation and maintenance of healthy fund balances within the District's funds.

Investment Policy
It is the policy of the District to invest public funds in a manner which will provide maximum security of principal and a high investment return. All while meeting the daily cash flow demands of the entity and conforming to all state and local statutes governing the investment of public funds.

Revenue and Cash Management Policy
It is the responsibility of the District to offer comprehensive recreation programs and facilities to meet the needs of the residents of the community. The continued demand to provide new and expanded recreation opportunities, while addressing the increasing costs of operation, and limited availability of public funds, requires the adoption of a sound and consistent policy that guides the development and generation of supplementary revenues to tax dollars.

Capital Asset Policy
The purpose of the capital asset policy is to provide control and accountability over capital assts, including detailed inventory, maintenance planning, replacement schedules and clear capitalization thresholds.

Purchase Policy
The intent of this policy is to safeguard District's assets. This policy defines which staff have the authority to purchase goods and services on behalf of the district, spending limits, and approval process.

Fund Financial Statements

Financial transactions of the District are reported utilizing Fund Accounting. A fund is a grouping of accounts used to maintain control over resources that have been segregated for specific activities or objectives. Funds are categorized as either Government or Enterprise. Government Funds are supported by property tax and operational revenue. Enterprise Funds are not supported by property tax and rely solely on operational revenue to offset expenses. Mystic Waters Aquatic Center, Lake Park: Golf Course, Marina and Lakeview Center, Mountain View Adventure Center and Golf Center Des Plaines are Enterprise Funds.

Budget Analysis

Budget Highlights

FY 2026/2027 is the initial budget year for the updated Strategic Plan. New programs were introduced while other programs were retired as programing shifts to align with the goals outlined in the plan. Capital needs across the district continue to be a large portion of the overall budget.

The FY 2026/27 tentative budget is presented in four different formats:

- By individual fund
- By operations
- By category or function
- Summarized by fund and category

In addition, the 5-year Capital plan (Exhibit A) is included for review.

FY2026/27 Budget by Individual Fund

The FY2026/27 tentative budget reflects total revenue and other financing sources of $28,204,580 and expenditures and other financing uses of $32,210,978. The annual budget serves as the tool used to manage day-to-day operations and to ensure fiscal accountability; whereas, the appropriation represents the legal limit on spending, see Exhibit D. The FY2026/27 Tentative Appropriation totals $35,508,818. The chart below presents a summary, by individual fund, of the FY2026/27 tentative budget for revenues, expenditures, other financing sources and uses, and the related net surplus (deficit) for each fund.

Fund	Revenues and Other Financing Sources	Expenditures and Other Financing Uses	Surplus/ (Deficit)
Corporate	6,554,650	$ 6,554,650	$ -
Recreation	6,214,938	6,435,752	(220,814)
Audit	22,600	37,700	(15,100)
Tort Immunity	318,612	375,567	(56,955)
Special Recreatior	959,000	1,631,720	(672,720)
IMRF	421,675	370,000	51,675
Social Security	688,045	618,230	69,815
Musem	129,000	123,000	6,000
GO Bond	2,113,107	2,058,021	55,086
Capital	3,967,053	5,775,800	(1,808,747)
Mystic Waters	1,889,600	2,846,069	(956,469)
Lake Park	819,350	1,390,565	(571,215)
Mt. View	378,200	411,176	(32,976)
Golf Center	3,728,750	3,582,728	146,022
Total	**$ 28,204,580**	**$ 32,210,978**	**$ (4,006,398)**

As the table above shows, FY2026/27 reflects a budgeted deficit of $4,006,398.

Government funds are supported through property tax levy dollars. Once allocated those dollars must be used for the intended purpose. Each year during the tax levy process, the district reviews fund balance levels and budgets in all funds, especially those funds subject to the Tax Cap Law, to identify if tax levy adjustments are appropriate. The deficit budget in the Audit, and Tort

Immunity funds reflects the planned reduction in accumulated fund balance adjusted through the Levy process.

The deficit budget in the Recreation fund, is the result of a transfer to Mystic Waters for capital maintenance support.

In 2019, the District purchased the Good Shepard Church at Lake Park, with the intention of utilizing the building for revenue generation. With the opening of Lakeview Center, park maintenance expenditures, and capital improvements previously reported in the Corporate and Capital funds respectively (Government funds) were moved to the Lake Park Fund (Enterprise fund). The result, operational revenue from the golf course, and Lakeview Center are used to offset expenditures previously supported by tax dollars. This transition is still in process, and reflected in the use of reserves for park maintenance.

The deficit budget in the Capital Project, Special Recreation, Mt. View and Mystic Waters funds reflects a planned use of accumulated reserves for **capital improvements**, supporting the District's goal of providing the community with top-notch parks and facilities. As the table below presents, the Enterprise Funds are self-supportive for operations, each reflecting a surplus balance for FY2026/27.

Fund	Revenues and Other Financing Sources	Expenditures and Other Financing Uses	Surplus/ (Deficit)
Mystic Waters	1,389,600	1,255,469	134,131
Lake Park	819,350	817,815	1,535
Mt. View	378,200	302,676	75,524
Golf Center	3,728,750	1,989,728	1,739,022
Total	**$ 6,315,900**	**$ 4,365,688**	**$ 1,950,212**

without capital expenditures and transfers

FY2026/27 Budget by Operations

The chart below, first presents operational income (loss) followed by capital expenditures, and other financing sources (transfers and bond proceeds) and other financing uses (transfers).

	FY2025/26 Budget	FY2025/26 Projected YE	FY2026/27 Budget	% Budget Inc (Decr) Over Prior Year
Operational				
Revenues-excluding Alternative Revenue	$ 23,478,871	$ 22,793,921	$ 23,790,695	1.3%
Expenditures - excluding capital	18,939,220	16,378,160	19,425,443	2.6%
Net income (loss) prior to capital and other financing	**4,539,651**	**6,415,761**	**4,365,252**	-3.842%
Capital Expenditures	10,273,162	4,504,698	9,326,650	-9.2%
Net income (loss) prior to other financing	(5,733,511)	1,911,063	(4,961,398)	-13.5%
Alternative Revenue	-		-	0.0%
Other Financing Sources	3,620,616	3,660,376	4,413,885	21.9%
Other Financing Uses	2,725,334	3,660,376	3,458,885	26.9%
Net Other Financing Sources (Uses)	895,282	-	955,000	6.7%
Net Surplus (Loss)	$ (4,838,229)	$ 1,911,063	$ (4,006,398)	-17.2%

The FY2026/27 tentative operational budgeted net income is $**4,365,252**. Demonstrating that the District is not deficit budgeting for its ongoing operations and commitments. Rather the planned use of reserves and capital expenditures create the deficit budget.

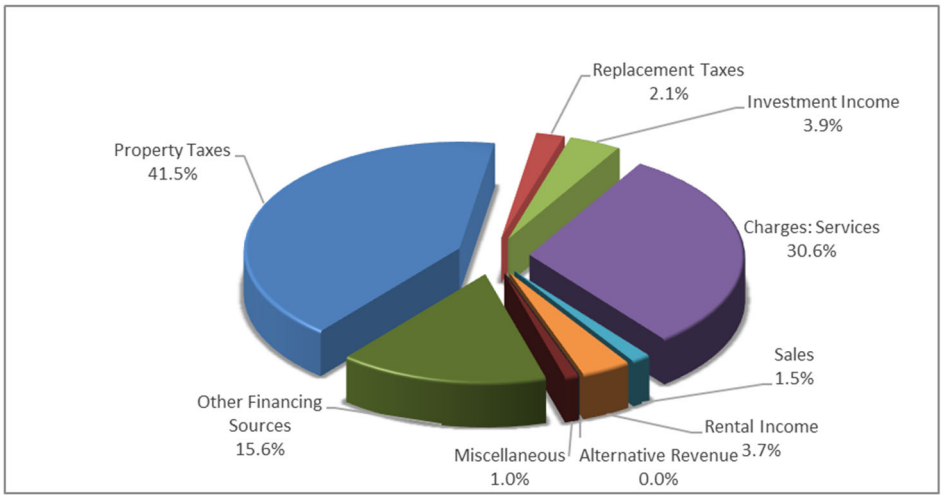
FY 2025/26 Projected Year End

FY2025/26 was budgeted to have a net deficit (bottom line), of $4,838,229 as all possible expenditures were included in the budget, see page 5 and Exhibit B. Based on staff's evaluation of operations and capital, FY2025/26 projected net surplus is $1,911,063. This is the direct result of expenditure management. Throughout the year, staff adjusted spending based on participation numbers and reviewed capital projects, then made necessary adjustments resulting in a projected net surplus of $1,911,063 for FY2025/26. Staff anticipates a similar result for FY2026/27. See Exhibit C for addition projected year end FY2025/26 information.

FY2026/27 Budget by Category

The chart below provides a visual display of the FY2026/27 budgets for revenues by category. Property tax revenue represents 41.5% and operations represents 58.5% of overall revenue. Commonly in the industry, the ratio between property taxes and operational revenue for park districts is at best 50/50. The District works to maintain a ratio of 40% property tax to 60% operational revenue. Ensuring the District remains 5% or less of the homeowner's tax bill. Other financing sources and uses include proceeds from debt issuance and the use of accumulated reserves in the Corporate and Recreation Funds via inter-fund transfers.

FY 2026/2027
REVENUES AND OTHER FINANCING SOURCES



The *FY2026/27 Tentative Budget - by Fund and Category* (Exhibit B) spreadsheet is attached and provides further details on revenues, expenditures and net income (loss) for each fund.

Revenues by Category

A total of $28,204,580 in revenue and other financing sources is tentatively budgeted for FY2026/27. With strong participation, the introduction of new programs and recreational opportunities ***Charges for Services***, and ***Sales***, remain 32.1% of the total budget. ***Rental Income*** has a modest budget increase of 10.4%, as the Shoreline Room grows in popularity.

	FY2025/26 Final Budget	FY2025/26 Projected Year-End	FY2026/27 Tentative Budget	% Inc (Decr) Over Prior Year	% of Total Budget
Property Taxes	$ 11,161,856	$ 11,379,000	$ 11,713,107	4.9%	41.5%
Replacement Taxes	600,000	594,000	600,000	0.0%	2.1%
Investment Income	1,047,287	1,106,600	1,104,600	5.5%	3.9%
Charges for Services	8,652,986	8,087,688	8,624,618	-0.3%	30.6%
Sales	838,325	419,697	411,825	-50.9%	1.5%
Rental Income	947,617	983,678	1,046,345	10.4%	3.7%
Alternative Revenue	-	-	-	0.0%	0.0%
Miscellaneous	230,800	223,258	290,200	25.7%	1.0%
Other Financing Sources	3,620,616	3,660,376	4,413,885	21.9%	15.6%
Grand Total - All Funds	**$ 27,099,487**	**$ 26,454,297**	**$ 28,204,580**	**4.1%**	**100.0%**

Property tax revenue is budgeted to provide 41.5% of total revenue for FY2026/27. Growth in property tax revenue is restricted to the lesser of 5% or the growth in the CPI, plus additions to the tax base from new property and reclaimed property from TIF districts. Understanding the impact on homeowners, the District took an extremely conservative approach, keeping the annual levy requested at 1% instead of the allowable 2.9% for 2025.

Replacement taxes represent 2.1% of total revenue budgeted for FY2026/27, remaining consistent with the prior year. The Illinois.gov website states, “Personal Property Replacement Tax was imposed as of July 1, 1979, and replaces money lost by local governments when their power to impose personal property taxes was taken away. Replacement tax is collected from corporations, partnerships, and other business entities by the State and paid to local governments”.

Investment Income reflects an increase of 5.5%, as funds available for investment offset decreasing interest rates. The District saw interest rates decrease on its money market accounts from 4.48% to 3.775% and on its one-year certificates of deposit from 4.40% to 3.9%.

Alternative Revenue consists of grant awards for capital projects. After receiving over $14,500,000 in grants from 2019-2024 the District has not been awarded a grant for FY2026/27. However, staff continue to search for grants and public private opportunities that align with the District’s needs.

Miscellaneous income primarily consists of Impact Fees, which are paid by the City for property development within the District’s boundaries. Impact Fees are a method of assessing a one-time fee that is used to help pay for District infrastructure that is required for the new development. FY2026/27 budget includes Impact Fees associated with development in downtown Des Plaines.

Other Financing Sources consist of bond proceeds, capital transfers and reimbursement for administrative overhead: Enterprise funds to IMRF, Social Security and Tort Immunity funds. Planning for FY2026/2027 includes the issuance of $955,000 General Obligation Limited Tax Park Bonds Series 2027, for capital improvements.

Included in Other Financing Sources are transfers of accumulated reserves from Corporate ($977,053) and Recreation ($700,000) funds to the Capital Projects fund for capital improvements; a transfer from Corporate ($42,000) to Recreation to support the Senior Center contribution; a transfer from Recreation ($500,000) to Mystic to support capital maintenance and ($1,000,000) in the Golf Center's repayment of its debt liability to the Capital Projects fund.

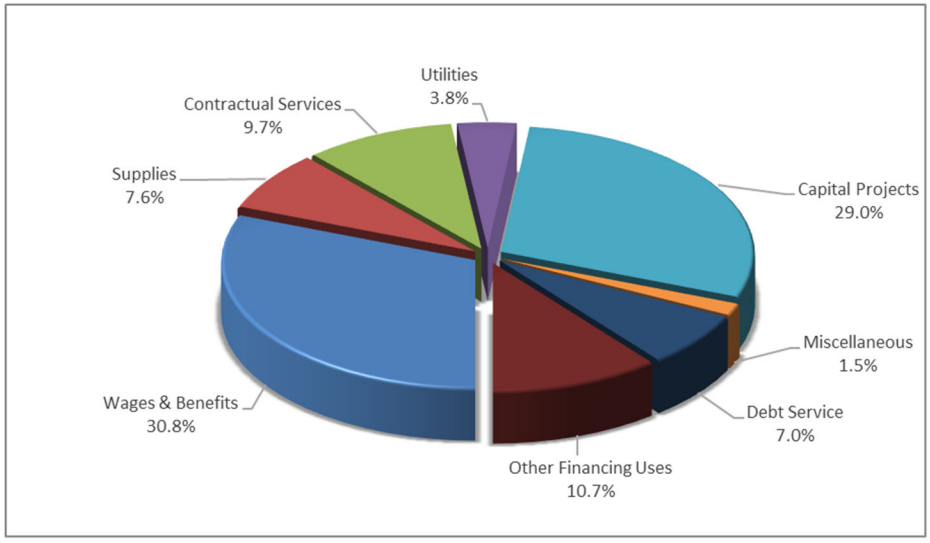
Expenditures by Category

The FY2026/27 tentative budget for expenditures and other financing uses totals $32,210,978, which represents a slight increase of 0.9% from FY2025/26 budget.

Expenditure by Type	FY2025/26 Final Budget	FY2025/26 Projected Year-End	FY2026/27 Tentative Budget	% Inc (Decr) Over Prior Year	% of Total Budget
Wages & Benefits	$ 9,748,174	$ 8,700,751	$ 9,913,692	1.7%	30.8%
Supplies	2,470,083	$ 2,191,940	2,442,194	-1.1%	7.6%
Contractual Services	2,916,592	$ 2,604,483	3,123,521	7.1%	9.7%
Utilities	1,096,605	$ 1,132,471	1,215,255	10.8%	3.8%
Capital Projects	10,273,162	$ 4,504,698	9,326,650	-9.2%	29.0%
Misc. Expenditure	529,455	$ 443,884	490,940	-7.3%	1.5%
Debt Service	2,178,311	$ 1,304,131	2,239,841	2.8%	7.0%
Other Financing Uses	2,725,334	$ 3,660,376	3,458,885	26.9%	10.7%
Grand Total - All Funds	**$ 31,937,716**	**$ 24,542,734**	**$ 32,210,978**	**0.9%**	**100.0%**

The chart below provides a visual comparison by category of budgeted expenditures proposed for FY2026/27. Overall the District is budgeting for modest increases in many of the operational expense categories.

FY 2026/2027
EXPENDITURE AND OTHER FINANCING SOURCES



Wages and Benefits comprise 30.8% of the total FY2026/27 budget. As a service-based industry, it is not surprising that Wages and Benefits represent a large portion of the District's budget. By comparison wages and benefits for other government agencies such as schools or municipalities range from 70-80% or 55-65% respectively of their budgets. The category of *Wages and Benefits*

include employee wages; along with costs for group employee insurance; employer FICA and Medicare taxes; IMRF, and unemployment.

Category		FY2026/27 Budget	% of Total Budget
Full Time Staff	$	4,043,645	12.6%
Part-time Staff		3,988,974	12.4%
Overtime		103,615	0.3%
FICA		618,230	1.9%
IMRF		270,000	0.8%
Insurance		869,228	2.7%
Unemployment		20,000	0.1%
Total Wages and Benefits	$	9,913,692	30.8%

For full-time employees the FY2026/27 budget reflects approval of a 4% merit pool increase and quartile adjustments of up to 0.5% or .25% in the 1st and 2nd quartile. This year's renewal cycle for employee group insurance benefits reflects a low 5.9% or estimated $33,000 increase for similar coverage levels.

For calendar year 2026, the District's IMRF rate decreased to **5.13%** as compared to its rate of 7.07% the previous year. Continuing this year's additional contribution of $100,000, may help lower future contribution rates but this depends on stock market rates as IMRF investments greatly depend on the market. At this printing the District has not been notified of the preliminary rate for calendar year 2027.

For part-time and seasonal employees, the FY2026/27 budget reflects approval of a 3% merit increase of the updated wage scale, adjusted for minimum wage. The 2019 Illinois Minimum Wage plan culminated on January 1, 2025 at $15 per hour.

Providing dependability and leadership, returning seasonal staff play an important role in the overall operations, both aquatics and camp strive to have at least 50% return rate.

Supplies the net impact, a decrease of 1.1% is the result of costs shifting from one area to another. As programs change, as operations increase or decrease there is a balance, which can result in a net impact of zero. Overall staff is very aware of supply costs and budgets to ensure a quality product without over spending.

Contractual Services include a variety of expenditures such as property insurance, equipment and maintenance, independent contractors for programs and contractual labor. All of which support the District's goal of quality parks and programs. With staff oversight and direction, independent contractors provide a consistent work force during the busy season and provide flexibility during the off-season. An overall increase of 7.1% is anticipated.

Utilities include electric, gas, refuse/recycle, water, phone, and internet. In addition to the increased cost of energy, water and refuse, the increase of 10.8% reflects the impact due to greater utilization of facilities and parks.

Miscellaneous includes memberships to industry organizations such as Illinois Association of Park Districts, which provide necessary staff training, to the Gen Center contribution ($42,000)

and program assistance ($28,000). Budget versus actual expenditures were evaluated, unnecessary items were removed for the FY2026/27 budget resulting in a 7.3% decrease.

Debt Service expenditures which represent 7% of the overall budget are based upon the retirement schedules for the Series 2018B G.O. (General Obligation) Limited Tax bonds, 2018C Alternate Revenue Source bonds, 2021A G.O. Limited Tax bonds and Series 2026 G.O. Limited Tax bonds; along with associated costs for continuing disclosure requirements on these issues. To limit the impact on homeowners and to create flexibility for capital, bond issuances have been kept to under 10 years. In 2026, 2018B will be retired, followed by 2021A in 2027.

Other Financing Uses includes inter-fund transfers for capital improvements; enterprise fund overhead reimbursements to the IMRF, Social Security, and Tort Immunity funds; and transfers from the Corporate fund to the Recreation fund for program support.

Capital Projects with the successful completion of the Prairie Lakes Fitness Center renovation, the District is shifting its focus to building upgrades at the Admiration and Leisure Center (ALC), slide and mechanical maintenance at Mystic, and needed renovation that will create space and operational efficiencies at the Oakwood Maintenance facility. With the addition of scheduled maintenance and replacement, capital reflects 29% of budgeted expenditures for FY2026/27. Due to time constraints some projects were not completed in FY2025/26 and have been included in the FY2026/27 Budget. The following is a short list of the more significant capital projects included in the FY2026/27 Budget.

The *5-Year Capital FY2026/2027* (Exhibit A) spreadsheet is attached and provides further details of capital projects across the District.

Capital Project	FY2026/27 Budget
ALC - building and mechanical	1,175,000
DP Manor Park	285,000
Equipment Replacement	225,000
Lake Park Club House-multiple	290,000
Mystic Waters- Water Slides & pool liner	1,168,000
Mystic Waters- mechanical	165,000
Northshire Park	220,000
Oakwood Maintenance Center-multiple	1,406,000
Potowatami Park Gazebo	55,000
West Park Playground	900,500
Vehicle Replacement	255,000

Attached are the Projected Year-End numbers for FY205/26 (Exhibit C), the surplus of $1,911,063 increases the District's fund balances to $33,283,505. The chart below, indicates where each fund (excluding Capital and Debt Service) stand relative to the Fund Balance Policy. The District's Fund Balance Policy calculates the percentage of Projected Fund Balances for FY2025/26 to budgeted expenditures for FY2026/27. The goal is to have each Fund within the District maintain a balance of greater than 35% of the budgeted year expenditure. If a fund balance is between 25%-35% the status will be yellow, under 25% the status is red. The Fund Balance policy provides direction for addressing the balances.

Fund	(A) Projected Fund Balance 04/30/26	(B) Budgeted Expenditures 04/30/27	(A)/(B) Policy %	Status
Corporate	$ 7,727,489	$ 6,554,650	118%	
Recreation	6,746,876	$ 6,435,752	105%	
Audit	27,296	37,700	72%	
Tort Immunity	620,311	375,567	165%	
Special Recreation	1,136,869	1,631,720	70%	
IMRF	1,005,198	370,000	272%	
Social Security	563,084	618,230	91%	
Musem	125,250	123,000	102%	
Mystic Waters	499,541	2,846,069	18%	
Lake Park	322,956	1,390,565	23%	
Mt. View	741,850	411,176	180%	
Golf Center	6,063,280	3,582,728	169%	

As the table above shows, Mystic Waters and Lake Park fund balances are outside of the Green Category (Greater than 35%).

Not surprisingly, the capital needs for maintaining Mystic Waters continue to increase and outpace annual revenue. During the year, operations and spending at Mystic Waters will be monitored, and staff will make any necessary adjustments to maximize net income. Because this issue was identified during the previous budget cycles, the FY2026/27 budget includes a transfer from Recreation to Mystic ($500,000), it is anticipated that a similar transfer will be made in future budgets.

Park maintenance and capital expenditures shifted from Corporate and Capital Funds to Lake Park, are impacting the overall fund balance. As operations continue to grow at Lakeview Center and the golf course, staff anticipate a shift in the overall fund balance.

Economic Outlook

The District's outlook is extremely favorable, contributing factors include:

- As implementation of the Long-Range Plans proceeds, the District anticipates increased participation in programs, at facilities, and throughout the parks.
- Over the next few years, the District's two General Obligations Limited Tax Bonds issued in 2018 and 2021 will be retired. Each retirement provides future flexibility for capital initiatives without long-term debt obligations.
- Located in a mature community, the District has a strong property tax base, comprised of residential, as well as substantial commercial and industrial development. The City's efforts to attract new and retain existing businesses provides property tax growth within the District.

Public View

The 2026/27 Tentative Budget Handbook will be open for public review following tonight's meeting: on the District's Website www.dpparks.org and during office hours at the Administration and Leisure Center. It will remain open until final approval at the June 2026 Board meeting.

Attachments:
2026/27 Five Year Capital Plan- Exhibit A
2026/27 Tentative Budget by Fund and Category- Exhibit B
2025/26 Projected Year End Numbers- Exhibit C
2026/27 Tentative Budget and Appropriation Ordinance- Exhibit D
Statement of Estimated Revenues for Fiscal Year Ending April 30, 2027- Exhibit E