PARK DISTRICT OF OAK PARK
Administration and Finance Committee
Budget Session Meeting
Hedges Administrative Center
218 Madison Street, Oak Park, Illinois 60302

Thursday, October 8, 2026,
Directly Following the COW Meeting

AGENDA

I. **Call to Order/Roll Call**

II. **Visitor/Public Comment**
Each person is limited to three minutes. The Board may set a limit on the total amount of time allocated to public comments.

III. **Budget Parameters**

IV. **Budget Discussions**
- Corporate Administration*
- Conservatory*
- Parks and Planning*
- IMRF*
- Liability*
- Audit*
- Museum Fund*
- Special Recreation*
- Health Insurance Fund*
- Capital Projects*

V. **New Business**

VI. **Executive Session**

VII. **Adjourn Meeting**

Information attached. | **Information to be provided at/prior to the meeting. | **Update/Recap – verbal report to be provided at the meeting, no materials attached.*

The Park District of Oak Park welcomes the opportunity to assist residents and visitors with disabilities. If you need special accommodations for this meeting, please call (708) 725-2017 or via email at karen.gruszka@pdop.org.

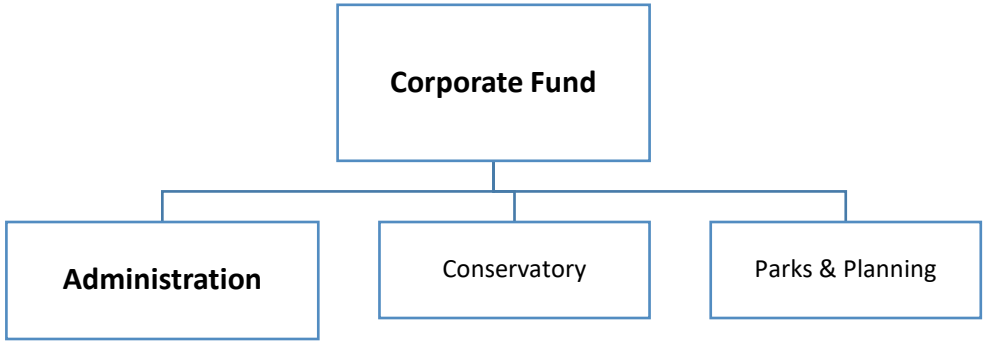
ADMINISTRATION

Statement of Service

The Administration department contributes to successful organizational outcomes by providing reliable information, services, and resources in an accurate and timely manner, and responsible stewardship of public resources.

Description

The Administration Fund includes the Executive Director's Office, Business Operations, and Human Resources. The Administration Fund is responsible for directing the daily operations, strategic planning, budget implementation and preparation, annual financial audit, grant administration, and employee relations.



Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.

Administration

2026 RESULTS

1. Secure and manage contracts with third-party trainers to provide no fewer than four professional development trainings for 40 employees aligned with their training roadmaps by December 31, 2026.
   Performance Measure: Internal training satisfaction scores

   In progress: Classes offered include Learning to Lead, Project Management, and Customer Service.

2. Build performance dashboards for each department based on identified KPIs by March 31, 2026.
   Performance Measure: Internal service satisfaction scores

   This is in progress – currently 60% completed.

3. Purchase and install a new A/V system in the Board Room with blue tooth technology that will better facilitate remote meetings by February 28, 2026.
   Performance Measure: Employee satisfaction scores

   Noventech has recommended a vendor for purchase and installation. Staff are reaching out to select a model and coordinate install.

4. Engage in a new copier lease by November 1, 2026.
   Performance Measure: Employee satisfaction scores

   This will be completed by November.

5. Implement maintenance management system for work orders, asset management, GIS, etc., by July 1, 2026.
   Performance Measure: Employee satisfaction scores

This item has been completed.



Park District staff work the foam machine at a community event

Administration

2027 GOALS

1. 1. Coordinate and manage contracts with qualified third-party training providers to deliver no fewer than three professional development training sessions by November 15, 2027, that are based on employee training needs identified through training roadmaps and supervisor assessments.
   Performance Measure: Internal training satisfaction
   Strategic Initiative: Staff Excellence

2. Implement Paycom Performance Evaluation module by May 1, 2027.
   Performance Measure: Module is fully implemented, evaluation forms and workflows are configured, system testing is completed and supervisors are trained.
   Strategic Initiative: Staff Excellence

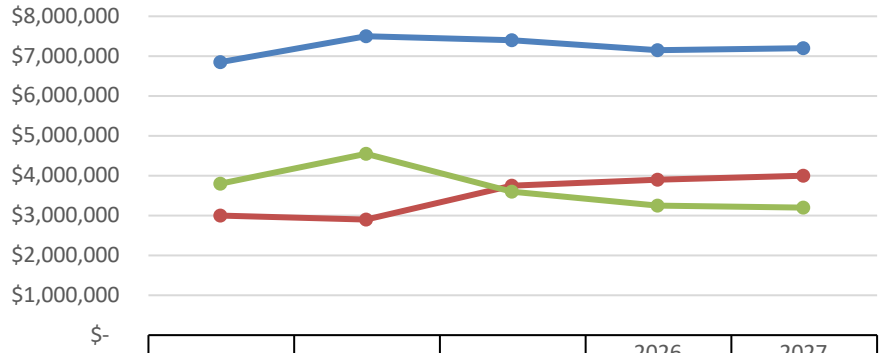
3. Complete three virtual finance team training sessions via Harris on Smart Fusion processes, covering accounts receivable, accounts payable, and fund ledger functions, by June 30, 2027.
   Performance Measure: Employee satisfaction scores
   Strategic Initiative: Organizational Excellence

4. Update and improve communication procedures for residents around wait lists by June 1, 2027.
   Performance Measure: Registration numbers
   Strategic Initiative: Organizational Excellence

5. Provide monthly e-mail reports to staff regarding part-time employee IMRF and ACA hours watchlists beginning by March 31, 2027.
   Performance Measure: Employee satisfaction scores
   Strategic Initiative: Organizational Excellence

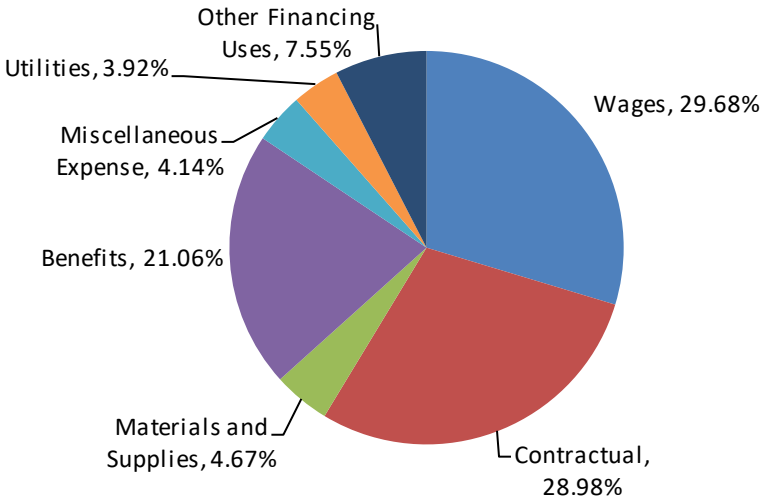
Administration

Historical Analysis



	2023	2024	2025	2026 Estimate	2027 Budget
Revenue	$6,837,178	$7,491,328	$7,387,885	$7,154,562	$7,206,184
Expense	$3,013,694	$2,909,575	$3,775,619	$3,896,468	$4,017,224
Net	$3,823,484	$4,581,753	$3,612,266	$3,258,094	$3,188,961

2027 Expense Distribution



Administration

Budget Detail

	2023	2024	2025	2026 Estimate	2027 Budget
Tax Receipts	$5,567,281	$5,878,017	$6,130,155	$6,169,562	$6,481,184
Intergovernmental Revenue	$482,099	$282,960	$227,679	$220,000	$225,000
Miscellaneous Revenue	$787,799	$1,330,352	$1,030,050	$765,000	$500,000
Sponsorship & Donations	$0	$0	$0	$0	$0
Total Revenue	**$6,837,178**	**$7,491,328**	**$7,387,885**	**$7,154,562**	**$7,206,184**
Wages	$902,940	$962,719	$996,022	$1,150,137	$1,192,142
Contractual	$520,804	$622,467	$1,019,548	$1,140,500	$1,164,172
Materials and Supplies	$94,797	$66,225	$33,361	$107,320	$187,670
Benefits	$570,276	$648,004	$663,855	$765,000	$846,113
Miscellaneous Expense	$74,060	$132,629	$115,298	$147,900	$166,264
Utilities	$98,029	$139,194	$110,477	$126,268	$157,500
Other Financing Uses	$752,787	$338,336	$837,057	$459,343	$303,363
Total Expenses	**$3,013,694**	**$2,909,575**	**$3,775,619**	**$3,896,468**	**$4,017,224**
Net	***$3,823,484***	***$4,581,753***	***$3,612,266***	***$3,258,094***	***$3,188,961***

**Other Financing Uses: Employee Health Insurance Transfer, Capital Projects Contribution*

Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
Revenue				
10-00-41-14100 PROPERTY TAX - CURRENT YEAR	6,169,562.00	6,481,184.00	6,481,184.00	
10-00-43-14110 PERSONAL PROPERTY REPLACEMENT TAX	220,000.00	225,000.00	225,000.00	
10-00-45-14300 INVESTMENT INCOME	650,000.00	500,000.00	500,000.00	
10-00-45-14505 MISCELLANEOUS REVENUE	115,000.00			
10-00-45-15000 Lease Proceeds				
Expenditure				
10-00-51-00111 WAGES - FULL TIME	1,050,136.54	1,092,142.00	1,092,142.00	
10-00-51-00122 WAGES - PART TIME				
10-00-51-00199 PAYROLL EXPENSE	100,000.00	100,000.00	100,000.00	
10-00-52-00200 LEGAL COUNSEL	40,000.00	53,500.00	53,500.00	

Detail Description	Quantity	Unit Amount ($)	Amount ($)
Personnel / Safety/ Benefit Policies	1.00	3,500.00	3,500.00
Legal Review Legal Services	1.00	50,000.00	50,000.00

Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
10-00-52-00201 ARCHITECTURAL SERVICE	25,000.00	25,000.00	25,000.00	
10-00-52-00202 LEGAL PUBLICATIONS	1,500.00	1,500.00	1,500.00	
10-00-52-00203 OFFICE EQUIPMENT SERVICE	3,000.00	3,000.00	3,000.00	

Detail Description	Quantity	Unit Amount ($)	Amount ($)
Legal Notices	1.00	1,500.00	1,500.00

Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
10-00-52-00204 COMPUTER (IT) SERVICE	502,000.00	508,012.00	508,012.00	

Account				2026	2027		
				Estimate ($)	**Requested** ($)	**Recommended** ($)	**Approved** ($)
Detail Description	**Quantity**	**Unit Amount ($)**	**Amount ($)**				
SmartFusion Annual Maintenance	1.00	11,000.00	11,000.00				
Web Hosting	12.00	395.00	4,740.00				
IT Consultant Services	1.00	30,000.00	30,000.00				
Antivirus Subscription	1.00	2,000.00	2,000.00				
Spam Filtering	1.00	1,000.00	900.00				
Web Maintenance	1.00	6,600.00	6,600.00				
EMMA	1.00	4,775.00	4,775.00				
IDEV Search	1.00	1,200.00	1,200.00				
Basecamp Maintenance	1.00	1,200.00	1,200.00				
Survey Gizmo (Alchemer) Maintenance	1.00	8,630.00	8,630.00				
Phone Maintenance	1.00	2,000.00	2,000.00				
Network Switches Maintenance	1.00	6,500.00	6,500.00				
Maintenance Management System	1.00	50,000.00	50,000.00				
Misc Software Maintenance	1.00	5,000.00	5,000.00				
Social Media Archiver	1.00	5,000.00	5,000.00				
On Hold	1.00	300.00	300.00				
Digital Engagement Hub	1.00	10,000.00	10,000.00				
Amilia Software	12.00	9,250.00	111,000.00				
Noventech	12.00	12,100.00	145,200.00				
Document Management Software	12.00	1,555.00	18,660.00				
AI Platform	1.00	5,000.00	5,000.00				
Amilia Messenger App	12.00	149.00	1,788.00				
Firewall	1.00	1,000.00	1,000.00				
Pool Counters	2.00	200.00	400.00				
365 Licenses	12.00	2,500.00	30,000.00				
Training Content Creater Platform	1.00	1,500.00	1,500.00				
Protect Youth Sports - Averity	1.00	399.00	399.00				
I-Dashboard Licenses	1.00	4,000.00	4,000.00				
Dashboard Consulting Hours	260.00	100.00	26,000.00				
Open Path	1.00	7,500.00	7,500.00				
TruOI	1.00	5,000.00	5,000.00				
Scribe	12.00	60.00	720.00				

Account				2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
10-00-52-00205 TOWNSHIP INTERVENTIONIST							
10-00-52-00208 COPYING AND PRINTING- INTERNAL				30,000.00	47,160.00	47,160.00	
Detail Description	Quantity	Unit Amount ($)	Amount ($)				
Printer Copiers	72.00	189.00	13,608.00				
Marketing Printer	12.00	296.00	3,552.00				
Printing, toner, supplies	1.00	30,000.00	30,000.00				
10-00-52-00210 POSTAGE AND DELIVERY				4,000.00	4,000.00	4,000.00	
Detail Description	Quantity	Unit Amount ($)	Amount ($)				
Postage	1.00	4,000.00	4,000.00				
10-00-52-00299 CONTRACTUAL SERVICES - OTHER				340,000.00	312,000.00	322,000.00	
Detail Description	Quantity	Unit Amount ($)	Amount ($)				
Childhood Collaboration	1.00	7,000.00	7,000.00				
Community Partnerships	1.00	10,000.00	10,000.00				
Special Projects	1.00	40,000.00	40,000.00				
PR Consultant	1.00	15,000.00	15,000.00				
Grant Writer	1.00	25,000.00	25,000.00				
Payroll Services	1.00	225,000.00	225,000.00				
10-00-52-00650 BANK SERVICE CHARGE				195,000.00	200,000.00	200,000.00	
10-00-52-00700 Capital Outlay							
10-00-52-00701 GASB 96 - Principal							

Account				2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
10-00-52-00702							
GASB 96 - Interest							
10-00-52-00705							
Installment Contract - Principal							
10-00-53-00300				12,500.00	15,000.00	15,000.00	
OFFICE EXPENSE							
Detail Description	**Quantity**	**Unit Amount ($)**	**Amount ($)**				
Office Supplies	1.00	15,000.00	15,000.00				
10-00-53-00301				12,320.00	12,320.00	12,320.00	
UNIFORMS							
Detail Description	**Quantity**	**Unit Amount ($)**	**Amount ($)**				
Apparel for All Staff	120.00	100.00	12,000.00				
Apparel for HR and Risk	4.00	80.00	320.00				
10-00-53-00399				1,000.00	1,100.00	1,100.00	
SUPPLIES - OTHER							
Detail Description	**Quantity**	**Unit Amount ($)**	**Amount ($)**				
Coffee/Paper Products	1.00	1,100.00	1,100.00				
10-00-53-00400				1,500.00	2,750.00	2,750.00	
OFFICE EQUIPMENT							
Detail Description	**Quantity**	**Unit Amount ($)**	**Amount ($)**				
Misc Office Equipment	1.00	2,750.00	2,750.00				

Account				2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
10-00-53-00405				80,000.00	171,500.00	156,500.00	
COMPUTER EQUIPMENT							
Detail Description	**Quantity**	**Unit Amount ($)**	**Amount ($)**				
Misc Equipment	1.00	16,000.00	16,000.00				
Monitor Upgrades	10.00	200.00	2,000.00				
Desktop Computers	20.00	1,000.00	20,000.00				
Laptop Computers	10.00	1,500.00	15,000.00				
Barracuda Message Archiver	1.00	3,500.00	3,500.00				
Network Upgrades	1.00	10,000.00	10,000.00				
Servers	2.00	30,000.00	60,000.00				
CRC Gaming Machines	10.00	3,000.00	30,000.00				
10-00-55-00510				765,000.00	846,113.00	846,113.00	
FICA EMPLOYER EXPENSE							
10-00-56-00600				20,000.00	23,500.00	25,300.00	
EMPLOYEE RECOGNITION							
Detail Description	**Quantity**	**Unit Amount ($)**	**Amount ($)**				
Team Building Exercise	1.00	10,000.00	10,000.00				
Holiday Party for Staff	1.00	2,000.00	2,000.00				
Misc Events	1.00	1,500.00	1,500.00				
Clean Up Days	1.00	500.00	500.00				
Misc Recognition	1.00	1,500.00	1,500.00				
PT Employee Appreciation Night	2.00	1,500.00	3,000.00				
Staff Summer Pool Appreciation Event	1.00	5,000.00	5,000.00				
Value Champions	18.00	100.00	1,800.00				

Account				2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
10-00-56-00605				62,000.00	68,700.00	71,500.00	
CONFERENCE AND TRAINING							
Detail Description	**Quantity**	**Unit Amount ($)**	**Amount ($)**				
Supervisor Training Series	2.00	5,000.00	10,000.00				
Director of HR Training	1.00	2,500.00	2,500.00				
Director of Business Operations Training	1.00	4,700.00	4,700.00				
Accounting Manager Training	1.00	1,500.00	1,500.00				
HR Manager Training	1.00	1,500.00	1,500.00				
Bus Ops Assistant Training	2.00	500.00	1,000.00				
Executive Director Training	1.00	2,500.00	2,500.00				
Executive Assistant Training	1.00	750.00	750.00				
DEI, Front Line Staff Training Series	4.00	5,000.00	20,000.00				
NRPA	7.00	2,900.00	20,300.00				
Registration & Customer Support Manager Training	1.00	1,500.00	1,500.00				
HR Generalist	1.00	750.00	750.00				
Smart Fusion Training	3.00	1,500.00	4,500.00				
10-00-56-00610				22,000.00	22,818.50	22,818.50	
DUES AND SUBSCRIPTIONS							
Detail Description	**Quantity**	**Unit Amount ($)**	**Amount ($)**				
ILSHRM Membership	3.00	150.00	450.00				
Association for Talent Development	1.00	479.00	479.00				
SHRM Membership	3.00	299.00	897.00				
HR Source	1.00	2,200.00	2,200.00				
IPRA Membership	10.00	265.00	2,640.00				
NRPA Agency Membership	1.00	1,625.00	1,625.00				
IGFOA Memberships	2.00	200.00	400.00				
GFOA Memberships	2.00	160.00	320.00				
IAPD Membership	1.00	8,000.00	8,000.00				
OPRF Chamber Membership	1.00	607.50	607.50				
Rotary Membership	1.00	1,200.00	1,200.00				
Misc Memberships	1.00	4,000.00	4,000.00				

Account				2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
10-00-56-00615				500.00	500.00	500.00	
EMPLOYEE TRAVEL REIMBURSEMENT							
Detail Description	**Quantity**	**Unit Amount ($)**	**Amount ($)**				
Mileage Reimbursement	1.00	500.00	500.00				
10-00-56-00620				6,500.00	6,645.00	6,645.00	
ADMINISTRATIVE EXPENSE							
Detail Description	**Quantity**	**Unit Amount ($)**	**Amount ($)**				
GFOA Awards	2.00	750.00	1,500.00				
Chamber Outing	2.00	400.00	800.00				
Event Fees	1.00	300.00	300.00				
Misc	1.00	500.00	500.00				
Staff/Board/Volunteer Items	1.00	2,500.00	2,500.00				
CAPRA Fees	1.00	1,000.00	1,000.00				
IPRA Exceptional Workplace	1.00	45.00	45.00				
10-00-56-00621				900.00	900.00	900.00	
DIRECTOR EXPENSE							
Detail Description	**Quantity**	**Unit Amount ($)**	**Amount ($)**				
Contractual Amount	1.00	900.00	900.00				
10-00-56-00622				20,000.00	22,600.00	22,600.00	
BOARD EXPENSE							
Detail Description	**Quantity**	**Unit Amount ($)**	**Amount ($)**				
Community Service Awards	1.00	400.00	400.00				
Flowers	1.00	750.00	750.00				
Meeting Expenses	1.00	850.00	850.00				
Event Fees	1.00	600.00	600.00				
Elected Officials Event	1.00	1,500.00	1,500.00				
Advisory Committees	1.00	1,000.00	1,000.00				
Conferences	1.00	10,000.00	10,000.00				
Board Retreat	1.00	7,500.00	7,500.00				

Account				2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
10-00-56-00655				16,000.00	16,000.00	16,000.00	
RECRUITMENT							
Detail Description	**Quantity**	**Unit Amount ($)**	**Amount ($)**				
Recruitment Supplies	1.00	3,000.00	3,000.00				
Job Fairs / Community Outreach	1.00	3,000.00	3,000.00				
Recruitment Advertisements	1.00	10,000.00	10,000.00				
10-00-58-00820				126,268.00	157,500.00	157,500.00	
TELECOMMUNICATIONS							
10-00-63-00500				309,343.00	303,363.00	303,363.00	
EMPLOYEE HEALTH INSURANCE TRANSFER							
10-00-63-00900				150,000.00			
FUND TRANSFER OUT							
Total Revenue				**$7,154,562.00**	**$7,206,184.00**	**$7,206,184.00**	
Total Expenditure				**$3,896,467.54**	**$4,017,623.50**	**$4,017,223.50**	
Net				**$3,258,094.46**	**$3,188,560.50**	**$3,188,960.50**	

Report Total Revenue	**$7,154,562.00**	**$7,206,184.00**	**$7,206,184.00**
Report Total Expenditure	**$3,896,467.54**	**$4,017,623.50**	**$4,017,223.50**
Report Total Net	**$3,258,094.46**	**$3,188,560.50**	**$3,188,960.50**

CONSERVATORY

Statement of Service

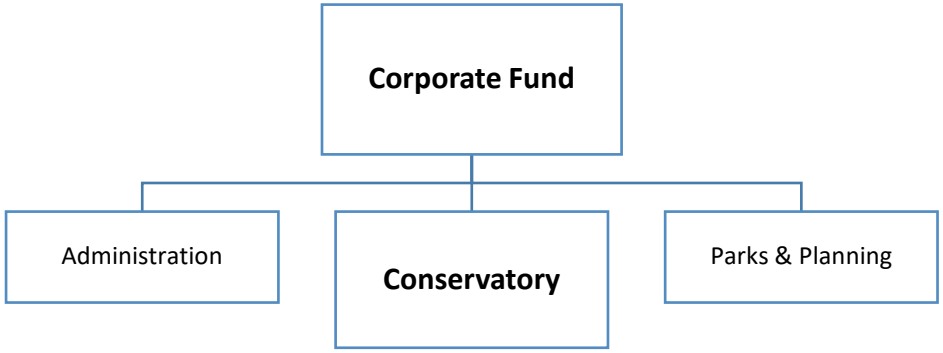
The Oak Park Conservatory promotes nature education through programming and events for the Oak Park community.

Description

The Edwardian-style glass structure, built in 1929, houses a botanical collection of more than 3,000 plants, some of which date back to the Conservatory's founding. Over the years, the building fell into neglect. In 1970, a group of concerned citizens led a drive to preserve this unique resource. In 1986, the Friends of the Oak Park Conservatory was established with the mission to promote interest in the Oak Park Conservatory, offer educational and recreational opportunities and support projects that benefit the Oak Park Conservatory. In 2004, the Oak Park Conservatory was designated an Oak Park Landmark, and was added to the National Register of Historic Places in 2005.

The Conservatory staff is responsible for growing plants for monthly floral displays within the facility. They also design and install the summer plant displays throughout the park system, maintain the landscape at Cheney Mansion, oversee the maintenance of native perennials, and take care of all weeding needs throughout the District.

The Conservatory hosts a number of nature-based programs and events throughout the year. It also provides rental space for special events, corporate events, meetings, and celebrations.



Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.

Conservatory

2026 RESULTS

1. Rebuild ten raised vegetable beds at Cheney Mansion Garden by May 31, 2026. Use sustainable materials to support the volunteer-led growing program, contributing 600 volunteer hours annually to raise vegetables for Beyond Hunger.
   Performance Measure: Volunteer hours

   This item has been completed.

2. By October 1, 2026, update the landscape plantings at Fox Playground with 15 new pollinator plant species and achieve a 40% reduction in weed growth. Grow perennial plant materials at the Conservatory, completing growing by September 1, 2026, and install them with the horticulture team. This goal aims to enhance biodiversity, reduce maintenance efforts, and beautify the playground environment.
   Performance Measure: Parks report card scores

   Scheduled to be completed September 2026.

3. Collaborate with the marketing department to develop and launch a content campaign by June 1, 2026, that includes at least five social media posts and one video highlighting the Park District's natural areas and the stewardship practices used to maintain them.
   Performance Measure: Increase social media reach on natural areas content 5%

   This item has been completed.

4. Increase revenue from the Valentine Market by 25% by February 14, 2026, by introducing a Valentine's floral workshop offered by our horticulturist to attract more customers and boost sales.
   Performance Measure: Conservatory gift shop revenue

   This item has been completed.

5. Grow the plants for landscaping at the new Field Center by June 30, 2026.
   Performance Measure: Parks report card scores

   Delayed due to construction. Scheduled to be completed October 2026.



A Conservatory visitor admires the Desert Room cacti

Conservatory

2027 GOALS

1. Conduct a Foamstream equipment demonstration, research at least three comparable herbicide-free weed control solutions and consult with at least two park districts currently using alternative weed management practices. Develop a cost analysis and written recommendation for implementing herbicide-free weed control methods in Park District parks by October 2027.
   Performance Measure: MaintainX tickets submitted
   Strategic Initiative: Quality Infrastructure Management

2. Renovate the Taylor Park Comfort Station landscape by replacing non-native, non-pollinator-supporting shrubs with 10-15 native and pollinator-friendly plants, increasing biodiversity and strengthening the ecological connection between the adjacent wetland by October 1, 2027.
   Performance Measure: MaintainX tickets submitted
   Strategic Initiative: Quality Infrastructure Management

3. Offer three hands-on Take & Make workshops: cut flower, succulent dish garden, and container gardens using annuals, tropical, and pollinator-friendly plants grown at the Conservatory, targeting a minimum of 15 participants per session to offset reduction in summer rentals.
   Performance Measure: Conservatory revenue
   Strategic Initiative: Financial Strength

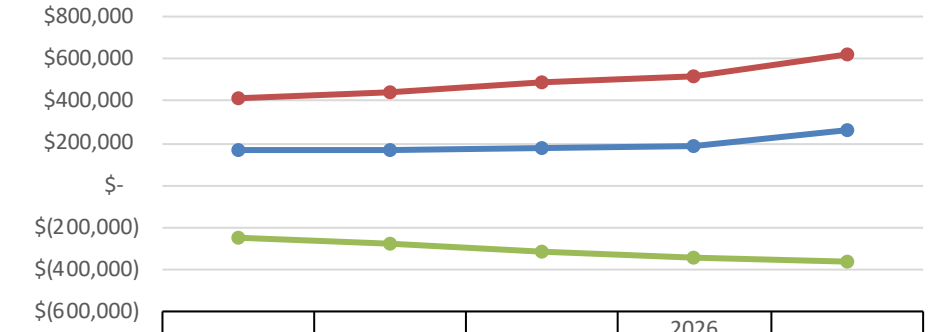
4. Assess plant identification tags in the Conservatory showrooms for ADA accessibility and identify tags that need to be replaced or upgraded. Develop a prioritized replacement plan and work with FOPCON to secure funding and purchase ADA-compliant plant tags, with the goal of replacing at least 50% of identified non-compliant tags by the end of 2027 and establishing a plan for completing the remaining replacements.
   Performance Measure: ADA transition plan.
   Strategic Initiative: Community and Customer Focused

5. Complete an assessment at the Conservatory of all public walkways and surrounding plantings to identify vegetation that obstructs ADA-accessible routes or requires relocation, pruning, or removal. Create a prioritized action list and complete 100% of corrections before reopening September 2027. Incorporate ADA pathway and vegetation clearance checks into the facility's monthly maintenance review to ensure ongoing compliance and proactively address future plant growth and maintenance needs.

Performance Measure: ADA transition plan
Strategic Initiative: Quality Infrastructure Management

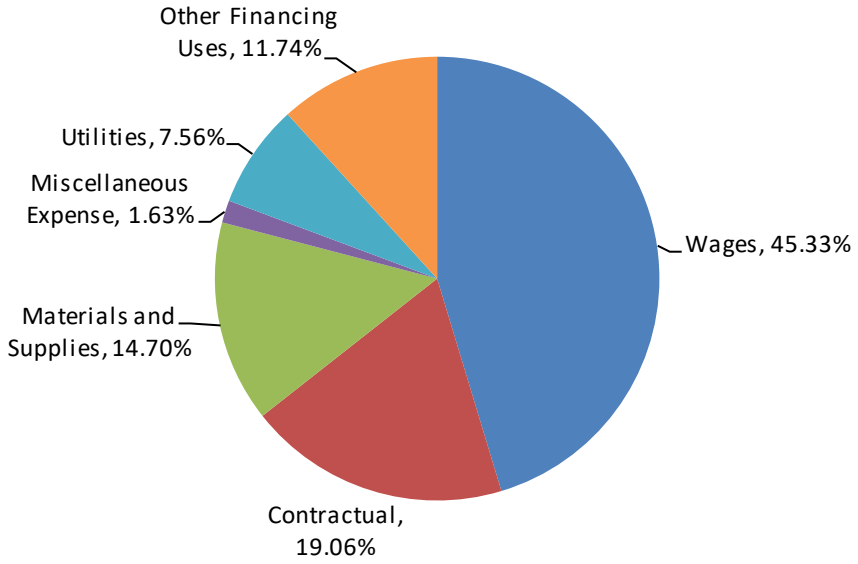
6. Replace the Rubinstein Garden fountain by creating three design options, obtaining preliminary cost estimates, with a recommended replacement option presented for consideration by June 2027. Utilize PDOP funds from FOPCON agreement to support the project.
   Performance Measure: Results of customer satisfaction survey
   Strategic Initiative: Quality Infrastructure Management

Historical Analysis



	2023	2024	2025	2026 Estimate	2027 Budget
Revenue	$167,409	$169,411	$181,278	$184,500	$260,190
Expense	$417,751	$444,228	$490,979	$522,287	$625,755
Net	$(250,342)	$(274,817)	$(309,700)	$(337,787)	$(365,565)

2027 Expense Distribution



Conservatory

Budget Detail

	2023	2024	2025	2026 Estimate	2027 Budget
Fees and Charges	$60,921	$69,817	$75,801	$70,000	$73,500
Intergovernmental	$0	$0	$0	$0	$0
Rental Income	$64,951	$57,588	$68,469	$75,000	$54,000
Sponsorship & Donations	$19,910	$17,132	$7,331	$11,000	$92,000
Program Revenue	$21,627	$24,874	$29,677	$28,500	$40,690
Total Revenue	**$167,409**	**$169,411**	**$181,278**	**$184,500**	**$260,190**
Wages	$178,399	$201,198	$270,762	$270,508	$283,647
Contractual	$29,721	$54,320	$28,773	$52,000	$119,240
Materials and Supplies	$57,071	$66,142	$75,376	$82,050	$91,960
Miscellaneous Expense	$14,465	$13,020	$13,657	$5,750	$10,170
Utilities	$33,642	$36,366	$39,267	$42,695	$47,305
Other Financing Uses*	$104,454	$73,182	$63,144	$69,284	$73,433
Total Expenses	**$417,751**	**$444,228**	**$490,979**	**$522,287**	**$625,755**
Net	***($250,342)***	***($274,817)***	***($309,700)***	***($337,787)***	***($365,565)***

**Other Financing Uses: Employee Health Insurance Transfer*

Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
Revenue				
10-35-42-11100	70,000.00	73,500.00	73,500.00	
GIFT SHOP				

Detail Description	Quantity	Unit Amount ($)	Amount ($)
Misc. Plant Cart Sales	1.00	4,000.00	4,000.00
Fall Mum Sale	1.00	3,000.00	3,000.00
Fall Bulb Sale	1.00	6,000.00	6,000.00
Succulent & Cacti Sale	1.00	6,000.00	6,000.00
Perennial Sale	1.00	12,000.00	12,000.00
Winter Greens Market	1.00	34,000.00	34,000.00
Valentine Plant Sale	1.00	3,500.00	3,500.00
Mother's Day Teacup Kits	1.00	1,500.00	1,500.00
Seed Sale	1.00	2,500.00	2,500.00
OPC Branded Merchandise	1.00	1,000.00	1,000.00

Fall Mum Sale Estimate Lower Due to Limited Growing Space During Construction

10-35-42-14205				
TOURS AND PROGRAMS				
10-35-44-14400	75,000.00	54,000.00	54,000.00	
RENT				

Detail Description	Quantity	Unit Amount ($)	Amount ($)
Birthday Parties	1.00	10,000.00	10,000.00
General Rentals	1.00	44,000.00	44,000.00

Rental Revenue Projected Lower in 2027 due to Construction

Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
10-35-46-14600	11,000.00	32,000.00	92,000.00	
DONATIONS				

Detail Description	Quantity	Unit Amount ($)	Amount ($)
FOPCON Grant	1.00	80,000.00	80,000.00
Donation Box	1.00	6,000.00	6,000.00
FOPCON Bio Controls	1.00	2,500.00	2,500.00
Adopt a Bird	5.00	100.00	500.00
Daffodil Memorial	1.00	500.00	500.00
Fall Fest	1.00	2,500.00	2,500.00

FOPCON Projected PACT Agreement Funds Dedicated for 2027

10-35-49-11105					20,500.00	27,000.00	27,000.00
CONSERVATORY SPECIAL EVENTS							

Detail Description	Factor	Fee ($)	Session	Classes	Enrollment	Amount ($)
Fright at Night	1.00	8,000.00	1	1	1	8,000.00
Candlelight Walk Santa	1.00	3,750.00	1	1	1	3,750.00
FOPCON Uncorked	1.00	9,000.00	1	1	1	9,000.00
Candlelight Walk with Grinch	1.00	6,250.00	1	1	1	6,250.00

FOPCON Uncorked Revenue is paid back to FOPCON annually

10-35-49-11140					8,000.00	13,690.00	13,690.00
CONSERVATORY CLASSES							

Detail Description	Factor	Fee ($)	Session	Classes	Enrollment	Amount ($)
Winter Greens Market Workshops	1.00	55.00	1	4	25	5,500.00
Valentine's Take and Make	1.00	45.00	1	1	20	900.00
Summer Series Take and Make Workshops	3.00	45.00	1	3	18	7,290.00

Expenditure

10-35-51-00111	181,508.15	187,015.00	187,015.00	
WAGES - FULL TIME				

Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
10-35-51-00122	89,000.00	96,632.05	96,632.05	
WAGES - PART TIME				

Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount ($)
BIrthday Party Host	15.80	4.00	1.00	15.00	2	1,896.00
Receptionist	16.64	7.50	3.00	17.00	1	6,364.80
Rental Attendant	15.80	7.50	1.00	12.00	3	4,266.00
Rental/Facility Coordinator	18.00	7.50	4.00	17.00	1	9,180.00
Assistant Grower	18.72	7.50	4.00	17.00	1	9,547.20
Birthday Party Host (May 1)	16.43	4.00	1.00	10.00	2	1,314.40
Assistant Grower (May 1)	19.46	7.50	4.00	35.00	1	20,433.00
Rental/Facility Coordinator (May1)	18.72	7.50	4.00	35.00	1	19,656.00
Receptionist (May1)	17.30	7.50	3.00	35.00	1	13,623.75
Rental Attendant (May1)	16.43	7.50	1.00	28.00	3	10,350.90

10-35-52-00260				9,000.00	10,500.00	30,500.00
PROPERTY REPAIR						

Detail Description	Quantity	Unit Amount ($)	Amount ($)
Misc Building Repairs	1.00	10,500.00	10,500.00
Electric Upgrade	1.00	20,000.00	20,000.00

10-35-52-00265						
FLEET SERVICE						
10-35-52-00275				4,000.00	3,000.00	3,000.00
CUSTODIAL SERVICES						

Detail Description	Quantity	Unit Amount ($)	Amount ($)
Contractual Slate Floor Cleaning	2.00	600.00	1,200.00
Window Clearning	3.00	600.00	1,800.00

Account				2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
10-35-52-00299				39,000.00	25,740.00	85,740.00	
CONTRACTUAL SERVICES - OTHER							
Detail Description	**Quantity**	**Unit Amount ($)**	**Amount ($)**				
Greenhouse Glass Repairs	1.00	1,000.00	1,000.00				
Greenhouse Whitewashing	1.00	3,000.00	3,000.00				
Tropical Room Tree Pruning	1.00	2,500.00	2,500.00				
HVAC Repairs	1.00	2,500.00	2,500.00				
Pest Control	1.00	3,390.00	3,390.00				
Alarm Dection System	1.00	2,000.00	2,000.00				
Backup Generator Maintenance	1.00	1,850.00	1,850.00				
Sprinkler Inspection	1.00	500.00	500.00				
HVAC contract	1.00	7,500.00	7,500.00				
Tent Setup, Strike, & Clean	1.00	1,500.00	1,500.00				
Lighting Project	1.00	60,000.00	60,000.00				
10-35-52-00415							
EQUIPMENT - RENTAL							
10-35-52-00650							
BANK SERVICE CHARGE							
10-35-53-00301				1,500.00	1,610.00	1,610.00	
UNIFORMS							
Detail Description	**Quantity**	**Unit Amount ($)**	**Amount ($)**				
Supervisor	1.00	200.00	200.00				
Assistant Grower	1.00	160.00	160.00				
Receptionist/Rental Attendants	2.00	100.00	200.00				
Safety PPE	1.00	500.00	500.00				
Misc. Hats, gloves	1.00	250.00	250.00				
Rental Attendants/Birthday Hosts	6.00	50.00	300.00				

Account				2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
10-35-53-00311				3,000.00	4,350.00	4,350.00	
SUPPLIES- CLEANING & HOUSEHOLD							
Detail Description	**Quantity**	**Unit Amount ($)**	**Amount ($)**				
Trash Can Liners	1.00	300.00	300.00				
Paper Goods	1.00	800.00	800.00				
Hand Soap and Solvents	1.00	200.00	200.00				
Bulk Cleaning Solutions	1.00	450.00	450.00				
Cleaning Materials	1.00	1,100.00	1,100.00				
Clean On The Go Spartan Products	1.00	600.00	600.00				
Flooring/Carpet Cleaners	1.00	400.00	400.00				
Green House Cleaning Supplies	1.00	500.00	500.00				
10-35-53-00313				5,900.00	6,000.00	6,000.00	
SUPPLIES - BUILDING MATERIALS							
Detail Description	**Quantity**	**Unit Amount ($)**	**Amount ($)**				
Equipment/Pump Replacement	1.00	3,000.00	3,000.00				
Building Hardware/Supplies	1.00	3,000.00	3,000.00				
10-35-53-00320				2,500.00	3,000.00	3,000.00	
MISCELLANEOUS SUPPLIES							
Detail Description	**Quantity**	**Unit Amount ($)**	**Amount ($)**				
Misc Supplies	1.00	3,000.00	3,000.00				
10-35-53-00330				900.00	1,100.00	1,100.00	
ANIMAL CARE							
Detail Description	**Quantity**	**Unit Amount ($)**	**Amount ($)**				
Animal Feed & Supplies	1.00	800.00	800.00				
Annual vet visit	1.00	300.00	300.00				

Account				2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
10-35-53-00340				7,000.00	9,000.00	9,000.00	
SUPPLIES-HORTICULTURAL CONTROL							
Detail Description	**Quantity**	**Unit Amount ($)**	**Amount ($)**				
FOPCON Plant Sale Bio Supplies	1.00	3,000.00	3,000.00				
Horticultural Control Supplies	1.00	6,000.00	6,000.00				
10-35-53-00420				9,500.00	3,500.00	1,500.00	
FURNISHINGS							
Detail Description	**Quantity**	**Unit Amount ($)**	**Amount ($)**				
Conservatory Rental Furnishings	1.00	1,500.00	1,500.00				
10-35-53-11100				30,000.00	35,100.00	35,100.00	
GIFT SHOP							
Detail Description	**Quantity**	**Unit Amount ($)**	**Amount ($)**				
Poinsettia Holiday Plugs	1.00	500.00	500.00				
General Plants	1.00	1,000.00	1,000.00				
Fall Mums	1.00	2,000.00	1,500.00				
Fall Bulbs	1.00	3,000.00	3,000.00				
Succulent & Cacti	1.00	2,000.00	2,500.00				
Perennial Plugs	1.00	5,000.00	5,000.00				
Winter Greens Market	1.00	16,000.00	16,000.00				
Valentines Market	1.00	1,500.00	1,500.00				
Mother's Day Teacup Kits	1.00	600.00	600.00				
Seed Sale	1.00	1,000.00	1,000.00				
OPC Branded Merchandise	1.00	500.00	500.00				
Containers	1.00	2,000.00	2,000.00				

Account				2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
10-35-53-11105				19,000.00	20,500.00	20,500.00	
CONSERVATORY SPECIAL EVENTS							
Detail Description	**Quantity**	**Unit Amount ($)**	**Amount ($)**				
Fright at Night	1.00	4,000.00	4,000.00				
Candlelight Walk	1.00	5,000.00	5,000.00				
FOPCON Uncorked	1.00	9,000.00	9,000.00				
Fall Fest	1.00	2,500.00	2,500.00				
FOPCON Uncorked Revenue is paid back to FOPCON							
10-35-53-11140					6,800.00	6,800.00	
CONSERVATORY CLASSES							
Detail Description	**Quantity**	**Unit Amount ($)**	**Amount ($)**				
Winter Greens Market Workshops	1.00	2,700.00	2,700.00				
Valentine's Market Workshop	1.00	500.00	500.00				
Summer Series Workshops	1.00	3,600.00	3,600.00				
10-35-53-14400				2,750.00	3,000.00	3,000.00	
BIRTHDAY PARTY SUPPLIES							
Birthday Party Supplies		3,000					
10-35-56-00600				500.00	1,000.00	1,000.00	
EMPLOYEE RECOGNITION							
Detail Description	**Quantity**	**Unit Amount ($)**	**Amount ($)**				
Lunch and Training Meals	1.00	500.00	500.00				
Volunteer Refreshments	1.00	500.00	500.00				
10-35-56-00605				3,750.00	3,750.00	3,750.00	
CONFERENCE AND TRAINING							
Detail Description	**Quantity**	**Unit Amount ($)**	**Amount ($)**				
Director Training	1.00	2,500.00	2,500.00				
Supervisor Training	1.00	1,000.00	1,000.00				
Assistant Grower	1.00	250.00	250.00				

Account				2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
10-35-56-00610				1,500.00	1,620.00	1,620.00	
DUES AND SUBSCRIPTIONS							
Detail Description	Quantity	Unit Amount ($)	Amount ($)				
APGA	1.00	495.00	495.00				
Arboreum	1.00	175.00	175.00				
American Hort	1.00	300.00	300.00				
Music Streaming Service	1.00	400.00	400.00				
Perennial Plant Association	1.00	250.00	250.00				
10-35-56-00615					300.00	300.00	
EMPLOYEE TRAVEL REIMBURSEMENT							
Detail Description	Quantity	Unit Amount ($)	Amount ($)				
Mileage Reimbursement	1.00	300.00	300.00				
10-35-56-11100					3,500.00	3,500.00	
GIFT SHOP - SALES TAX							
10-35-58-00800				9,162.00	9,880.00	9,880.00	
ELECTRICITY							
10-35-58-00810				25,025.00	31,200.00	28,500.00	
NATURAL GAS							
10-35-58-00830				8,508.00	8,925.00	8,925.00	
WATER							
10-35-63-00500				69,284.00	73,433.00	73,433.00	
EMPLOYEE HEALTH INSURANCE TRANSFER							
Total Revenue				**$184,500.00**	**$200,190.00**	**$260,190.00**	
Total Expenditure				**$522,287.15**	**$550,455.05**	**$625,755.05**	
Net				**-$337,787.15**	**-$350,265.05**	**-$365,565.05**	

Account		2026	2027		
		Estimate ($)	**Requested ($)**	**Recommended ($)**	**Approved ($)**
	Report Total Revenue	**$184,500.00**	**$200,190.00**	**$260,190.00**	
	Report Total Expenditure	**$522,287.15**	**$550,455.05**	**$625,755.05**	
	Report Total Net	**-$337,787.15**	**-$350,265.05**	**-$365,565.05**	

PARKS & PLANNING

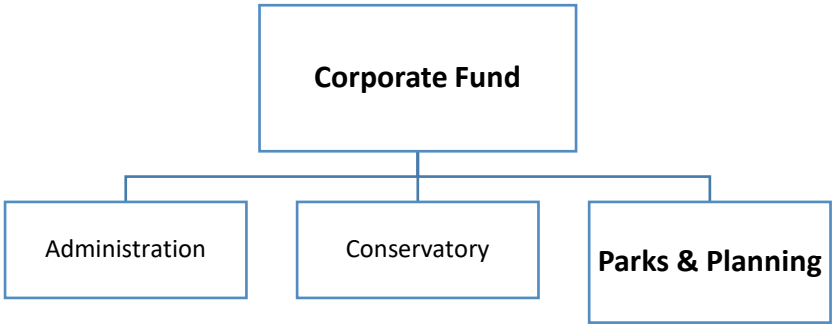
Statement of Service

The Parks and Planning department supports the personal enjoyment and development for the Village of Oak Park through environmentally friendly, safe, and well-maintained parks and facilities. This is accomplished through creative leadership, environmentally sustainable practices, and the responsible use of available resources.

Description

Parks and Planning (formally Buildings and Grounds) is responsible for the upkeep and repair of all parks and facilities owned by the District. Throughout the year, this includes maintenance on athletic fields, including daily determination of field conditions and playability. During the winter, Parks and Planning deals with the task of keeping 7.33 miles of sidewalk usable for the residents and performing daily checks on sled hills. Building Systems include HVAC, plumbing, electrical, drainage, roofing, lighting, roofing, in-house painting, and facility custodial tasks. Grounds Systems include maintaining trees, shrubs, turf, walkways, fences, exterior lighting systems, irrigation systems, daily trash removal, and inspection cycles for all playground equipment. These responsibilities are handled via a variety of methods including full-time staff, permanent part-time staff, seasonal staff, multi-year contracts, job specific contracts and time and material hiring of various tradesmen.

Parks and Planning fills a major role in the Capital Improvement Plan program starting with the planning process and following through with facilitation, coordination, and review of specialized contractors.



Fund > Department Chart: The above chart indicates the fund and each of the departments is supports.

Parks & Planning

2026 RESULTS

1. Create an asset management plan for all items over $5,000 in value and set purchase replacement plan out 5 years to mirror the capital improvement plan by November 15, 2026.
   Performance Measure: Facility report card scores

   This goal is in progress.

2. Apply a clear coat to the Austin Gardens Environmental Education Center exterior trim by July 15, 2026.
   Performance Measure: Facility report card scores

   This item has been completed.

3. Organize and redesign the parking lot at 947 Maintenance Storage Facility to improve the ingress and the egress into the lot for vehicles, and the number of vehicles that can be stored by May 1, 2026.
   Performance Measure: Increase parking lot efficiency/safety for space to park vehicles and equipment

   This goal is in progress and will be completed in 2026

4. Install updated Fire Alarm System at Cheney Mansion by May 1, 2026.
   Performance Measure: Facility report card scores

   This goal will not be completed this year. The existing system cannot be updated and will have to be replaced in its entirety. Budget funds will need to be increased for this project and scheduled for a future capital project.

5. Repair the concrete walks at the main entrance of Dole Center by June 1, 2026.
   Performance Measure: Number of accidents/incidents

   This item has been completed.

6. Upgrade the Fox Center HVAC system by October 1, 2026.
   Performance Measure: Utility costs

   This item has been completed.

7. Add full-time custodian position to the department no later than January 15, 2026.
   Performance Measure: Employee satisfaction scores

   This item has been completed.



Aerial shot of Lindberg Park

Parks & Planning

2027 GOALS

1. Upgrade Stevenson Center HVAC system by October 1, 2027.
   Performance Measure: Utility costs
   Strategic Initiative: Quality Infrastructure Management

2. Integrate Motive GPS into MaintainX by June 1, 2027.
   Performance Measure: Vehicle Fuel Costs
   Strategic Initiative: Organizational Excellence

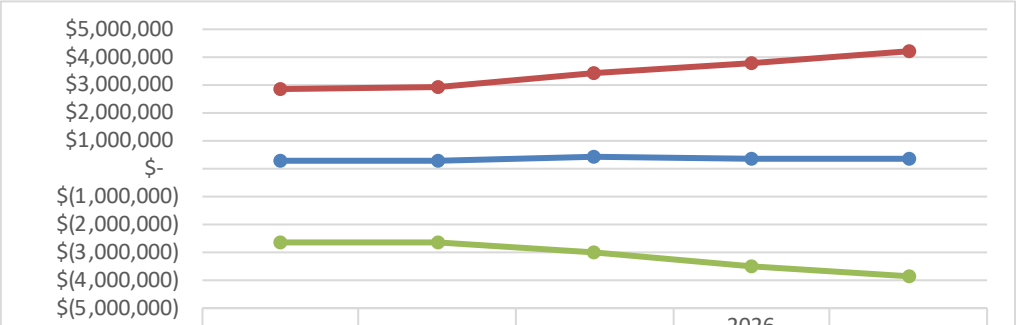
3. Perform electricity audit of 947 and make necessary improvements to accommodate our uninterrupted battery charging needs by March 1, 2027.
   Performance Measure: Electric costs
   Strategic Initiative: Quality Infrastructure Management

4. Develop maintenance and repair program for Forever Lawn playground impact turf to be implemented by staff and vendors by April 1, 2027.
   Performance Measure: MaintainX tickets submitted
   Strategic Initiative: Quality Infrastructure Management

5. Successfully monitor, manage and evaluate three new custodial cleaning contracts dividing seven facilities with early morning cleaning shifts by May 1, 2027.
   Performance Measure: Employee satisfaction scores
   Strategic Initiative: Community and Customer Focused

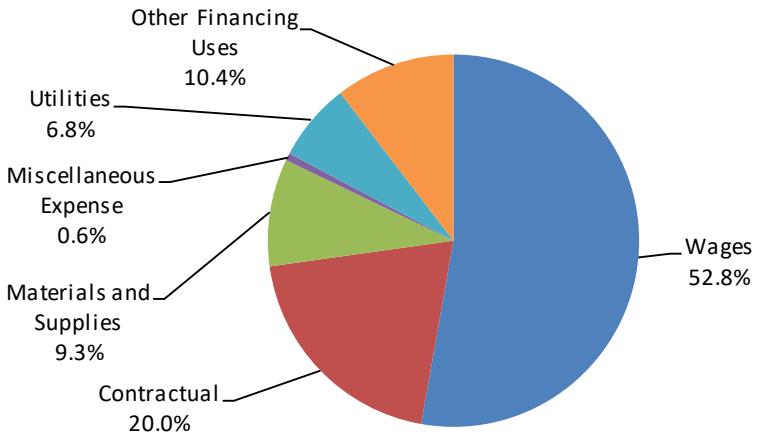
PARKS & PLANNING

Historical Analysis



	2023	2024	2025	2026 Estimate	2027 Budget
Revenue	$276,934	$331,548	$418,726	$348,889	$390,714
Expense	$2,897,534	$2,935,986	$3,424,178	$3,825,162	$4,202,045
Net	$(2,620,600)	$(2,604,438)	$(3,005,453)	$(3,476,273)	$(3,811,331)

2027 Expense Distribution



Park District of Oak Park Mission: *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

PARKS & PLANNING

Budget Detail

	2023	2024	2025	2026 Estimate	2027 Budget
Fees and Charges	$89,474	$167,455	$174,035	$160,000	$190,000
Intergovernmental	$90,732	$79,611	$77,692	$85,000	$85,000
Rental Income	$60,334	$57,798	$66,811	$83,889	$95,714
Miscellaneous Revenue	$36,394	$26,684	$100,187	$20,000	$20,000
Total Revenue	**$276,934**	**$331,548**	**$418,726**	**$348,889**	**$390,714**
Wages	$1,464,798	$1,484,166	$1,790,900	$1,957,788	$2,218,084
Contractual	$671,025	$630,463	$746,500	$759,500	$840,459
Materials and Supplies	$255,471	$258,733	$226,513	$358,500	$392,200
Miscellaneous Expense	$5,966	$14,192	$10,365	$21,850	$27,042
Utilities	$223,737	$246,389	$278,324	$252,253	$286,127
Other Financing Uses*	$276,537	$302,042	$371,576	$475,271	$438,132
Total Expenses	**$2,897,534**	**$2,935,986**	**$3,424,178**	**$3,825,162**	**$4,202,045**
Net	***($2,620,600)***	***($2,604,438)***	***($3,005,453)***	***($3,476,273)***	***($3,811,331)***

**Other Financing Uses: Employee Health Insurance Transfer*

Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
Revenue				
10-50-42-14210	160,000.00	190,000.00	190,000.00	
SPORT FIELD USE FEES				

Detail Description	Quantity	Unit Amount ($)	Amount ($)
Spring PACT	1.00	110,000.00	110,000.00
Fall PACT	1.00	80,000.00	80,000.00

Hourly rate increased by $2 an hour

Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
10-50-43-14200	85,000.00	85,000.00	85,000.00	
INTERGOVERNMENTAL REVENUE				

Detail Description	Quantity	Unit Amount ($)	Amount ($)
	1.00	85,000.00	85,000.00

Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
10-50-44-14400	30,000.00	32,100.00	32,100.00	
CENTER RENT				

Detail Description	Quantity	Unit Amount ($)	Amount ($)
Center Rentals	300.00	107.00	32,100.00

Rentals began mid 2025. Full year 2026.

Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
10-50-44-14410	18,889.00	18,889.32	18,889.32	
LEASES				

Detail Description	Quantity	Unit Amount ($)	Amount ($)
Dole Lease - Library	12.00	1,370.00	16,440.00
Dole Lease - Railroad Club	12.00	204.11	2,449.32

Historic space leases.

Account				2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
10-50-44-14420				35,000.00	44,725.00	44,725.00	
PERMIT FEES							
Detail Description	**Quantity**	**Unit Amount ($)**	**Amount ($)**				
Taylor Park Patio	50.00	105.00	5,250.00				
Taylor Park Shelter	50.00	105.00	5,250.00				
Field Park Gazebo	50.00	105.00	5,250.00				
Park Permit Fees	1.00	7,000.00	7,000.00				
RCRC Field Permits	1.00	1,500.00	1,500.00				
Lindberg Park Pavilion	50.00	105.00	5,250.00				
Maple Park Shelter	50.00	105.00	5,250.00				
Athletic Field Permits Non-Pact	3.00	1,400.00	4,200.00				
Rehm Park Shelter	55.00	105.00	5,775.00				
Patio, Gazebo, non-Pact permits, misc.							
10-50-45-14505				20,000.00	20,000.00	20,000.00	
MISCELLANEOUS REVENUE							
Detail Description	**Quantity**	**Unit Amount ($)**	**Amount ($)**				
Austin Trust Reimburseables (Interior Clear Coat)	1.00	10,000.00	10,000.00				
Memorial Tree Reimburseables	1.00	10,000.00	10,000.00				
Austin Gardens Interior clear coat.							
Expenditure							
10-50-51-00111				1,407,788.18	1,543,199.00	1,543,199.00	
WAGES - FULL TIME							

Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
10-50-51-00122	550,000.00	674,885.47	674,885.47	

WAGES - PART TIME

Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount ($)
Facilities Seasonal	15.80	8.00	5.00	12.00	1	7,584.00
Facilities Seasonal Returning	16.05	8.00	5.00	12.00	2	15,408.00
Conservatory Summer Seasonal Horticulturalist	16.40	8.00	5.00	20.00	4	52,480.00
Conservatory IMRF Landscape Specialist	18.72	7.50	4.00	17.00	3	28,641.60
Conservatory Horticulturist PT	16.40	7.00	3.00	17.00	1	5,854.80
Custodian PT (Cleaning Van)	15.80	5.50	3.00	52.00	4	54,225.60
Custodian IMRF RCRC	17.00	5.50	5.00	52.00	1	24,310.00
Custodian IMRF (CRC/218)	17.00	5.00	5.00	52.00	1	22,100.00
Custodian IMRF (Cleaning Van)	17.00	5.50	5.00	52.00	2	48,620.00
Conservatory IMRF Landscape Secialist (May1)	19.46	7.50	4.00	35.00	3	61,299.00
Conservatory Horticulturist PT (May 1)	17.05	7.00	3.00	35.00	1	12,531.75
Parks Night Maintenance PT Non-IMRF	15.80	6.00	3.00	52.00	2	29,577.60
Parks Night Maintenance PT IMRF	18.72	6.00	4.00	52.00	2	46,725.12
Turf/Landscaping PT Non-IMRF	15.80	4.00	5.00	52.00	2	32,864.00
Turf/Landscaping PT IMRF	18.00	5.25	5.00	52.00	2	49,140.00
Custodian PT RCRC	15.80	5.50	3.00	52.00	3	40,669.20
Custodian PT (CRC/218)	15.80	4.50	4.00	52.00	4	59,155.20
Parks Seasonal	15.80	8.00	5.00	12.00	1	7,584.00
Parks Seasonal Returning	16.05	8.00	5.00	12.00	2	15,408.00
Turf/Landscaping Seasonal	15.80	8.00	5.00	12.00	1	7,584.00
Turf/Landscaping Seasonal Returning	16.05	8.00	5.00	12.00	2	15,408.00
Facilities PT IMRF	18.00	5.25	5.00	52.00	1	24,570.00
Parks PT Non-IMRF	15.80	4.00	4.00	52.00	1	13,145.60

Wages reflect, minimum wage increase, PTYR evaluation increases and returning and new seasonal staff.

10-50-52-00209 COPYING AND PRINTING- EXTERNAL				
10-50-52-00215 RADIOS & PAGERS				

Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
10-50-52-00260 PROPERTY REPAIR	360,000.00	385,350.00	385,350.00	

Account				2026	2027		
				Estimate ($)	**Requested** ($)	**Recommended** ($)	**Approved** ($)
Detail Description	**Quantity**	**Unit Amount ($)**	**Amount ($)**				
Fencing	1.00	10,000.00	10,000.00				
Fire Extinguisher Service	1.00	2,200.00	2,200.00				
Irrigation Start-up/Repair	4.00	1,400.00	5,600.00				
Lighting Repair	1.00	2,100.00	2,100.00				
Door Locks and Cylinders	2.00	2,300.00	4,600.00				
Glazing	2.00	1,000.00	2,000.00				
Roofing Repairs	1.00	6,000.00	6,000.00				
HVAC Repairs Out of Contract	22.00	1,350.00	29,700.00				
Exterminator	1.00	3,000.00	3,000.00				
Electrical Repair	12.00	800.00	9,600.00				
Elevator Insp. and Repair	1.00	9,000.00	9,000.00				
RPZ Inspections	22.00	300.00	6,600.00				
Alarm Insp., Repair and Monitoring	1.00	25,000.00	25,000.00				
Equipment Repairs	8.00	400.00	3,200.00				
Gas Inspection 218	1.00	750.00	750.00				
HVAC Contract Work	1.00	45,000.00	45,000.00				
Court Improvements	1.00	18,000.00	18,000.00				
Tuck Pointing	1.00	10,000.00	10,000.00				
Fire/Security System Repairs	1.00	6,000.00	6,000.00				
Plumbing Repairs	10.00	700.00	7,000.00				
General Center Repairs/Improvements	1.00	32,000.00	32,000.00				
947 Repairs Flooring, Shades, Electric Upgrades	1.00	35,000.00	35,000.00				
General Concrete Repairs/Improvements	1.00	14,000.00	14,000.00				
Security Access System - Doors CRC, 218, RCRC, GRC	1.00	10,000.00	10,000.00				
Cheney Fire Alarm Replacement Design	1.00	8,000.00	8,000.00				
Stevenson HVAC	1.00	25,000.00	25,000.00				
Austin Garden Clear Coat Interior	1.00	10,000.00	10,000.00				
5 Year Sprinkler Inspection	1.00	12,000.00	12,000.00				
Concrete Walk/Rehm Toy Wash	1.00	4,000.00	4,000.00				
IMEG Monitoring and Reporting CRC Energy	1.00	10,000.00	10,000.00				
Miscellaneous Repairs	1.00	20,000.00	20,000.00				

Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
Improvements to 947 and Stevenson HVAC				
10-50-52-00265	91,700.00	119,400.00	119,400.00	
FLEET SERVICE				

Detail Description	Quantity	Unit Amount ($)	Amount ($)
Body Repairs	1.00	20,000.00	20,000.00
Forklift Repairs	1.00	2,000.00	2,000.00
Vehicle Preventatvie Maintenance and Repair	17.00	1,400.00	23,800.00
Misc. Vehicle Expense	1.00	33,000.00	35,000.00
Trash Truck Repairs	1.00	4,000.00	4,000.00
Utility Vehicles	1.00	4,000.00	4,000.00
Lift Truck	1.00	3,000.00	3,000.00
Electric Lift OSHA Inspection and Repairs	1.00	600.00	600.00
Kubota Tractor	1.00	1,000.00	1,000.00
Truck 218 Aluminum Dump Truck Bed	1.00	26,000.00	26,000.00

Replace dump truck bed with aluminum dump bed.

Account				
10-50-52-00270	119,000.00	122,728.00	122,728.00	
LANDSCAPING SERVICE				

Detail Description	Quantity	Unit Amount ($)	Amount ($)
Tree GIS Surveying	1.00	6,365.00	6,365.00
Tree Pruning	8.00	4,243.00	33,944.00
Tree Removal	26.00	1,340.00	34,840.00
Natural Areas Contractor	1.00	30,900.00	30,900.00
Storm Damage	2.00	5,150.00	10,300.00
Tree Innoculants	1.00	3,729.00	3,729.00
ESRI Subscription	1.00	2,650.00	2,650.00

Account				2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
10-50-52-00275				64,000.00	80,300.00	80,300.00	
CUSTODIAL SERVICES							
Detail Description	**Quantity**	**Unit Amount ($)**	**Amount ($)**				
Dole Center Miscellaneous Cleaning	1.00	1,500.00	1,500.00				
218 Madison Miscellaneous Cleaning	1.00	1,500.00	1,500.00				
Misc. Cleaning	1.00	1,500.00	1,500.00				
Window Washing	3.00	600.00	1,800.00				
Andersen	12.00	750.00	9,000.00				
Barrie	12.00	750.00	9,000.00				
Carroll	12.00	750.00	9,000.00				
Field	12.00	750.00	9,000.00				
Fox	12.00	750.00	9,000.00				
Longfellow	12.00	750.00	9,000.00				
Stevenson	12.00	750.00	9,000.00				
Center Equipment Cleaning	1.00	2,000.00	2,000.00				
Austin Gardens	12.00	750.00	9,000.00				
New custodial contract for remaining centers in 2027.							
10-50-52-00280				30,000.00	31,676.00	31,676.00	
SCAVENGER SERVICE							
Detail Description	**Quantity**	**Unit Amount ($)**	**Amount ($)**				
Regular Monthly Dump Fees	23.00	448.00	10,304.00				
Facility Trash Service	12.00	1,781.00	21,372.00				
10-50-52-00285				9,800.00	10,635.00	10,635.00	
PORTABLE RESTROOMS							
Detail Description	**Quantity**	**Unit Amount ($)**	**Amount ($)**				
Special Events	3.00	1,545.00	4,635.00				
Portable Restroom- Parks	1.00	6,000.00	6,000.00				

Account				2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
10-50-52-00286				78,000.00	82,910.00	82,910.00	
SPORTS FIELD IMPROVEMENTS							
Detail Description	**Quantity**	**Unit Amount ($)**	**Amount ($)**				
Sand-Peat-Soil Mix for Parks	10.00	850.00	8,500.00				
Grass Seed- Parks	1.00	12,360.00	12,360.00				
Synthetic Infill Materials	1.00	2,300.00	2,300.00				
Chalk Bball Fields	150.00	6.10	915.00				
Fertilizer- Parks	225.00	34.00	7,650.00				
Athletic Field Paint	55.00	105.00	5,775.00				
Turf Application for Wear Spots	1,000.00	5.75	5,750.00				
Infield Mix	7.00	825.00	5,600.00				
Calcine Clay	3.00	1,050.00	3,150.00				
Top Dress Sand	8.00	525.00	4,200.00				
D97 Turf for Fields	500.00	5.75	2,875.00				
D97 Sand-Peat-Soil Mix	1.00	7,500.00	7,500.00				
D97 Fertilizer	1.00	2,100.00	2,160.00				
D97 Grass Seed	1.00	9,135.00	9,400.00				
D97 Infield Mix	4.00	825.00	3,200.00				
D97 Turf Infill Mix	3.00	525.00	1,575.00				
10-50-52-00291							
LEASE EXPENSE							
10-50-52-00415				7,000.00	7,460.00	7,460.00	
EQUIPMENT - RENTAL							
Detail Description	**Quantity**	**Unit Amount ($)**	**Amount ($)**				
Small Engine Rentals	8.00	150.00	1,200.00				
Compressor Rental	2.00	730.00	1,460.00				
Misc. Rental Equipment	8.00	250.00	2,000.00				
Lift Rental	2.00	1,400.00	2,800.00				
10-50-52-00650							
BANK SERVICE CHARGE							

Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
10-50-53-00301	10,700.00	11,470.00	11,470.00	
UNIFORMS				

Detail Description	Quantity	Unit Amount ($)	Amount ($)
Uniforms Full-Time Bargaining Unit Staff	15.00	400.00	6,000.00
Uniforms Supervisor, Managers	6.00	250.00	1,500.00
Safety PPE	1.00	1,000.00	1,000.00
Misc. Uniforms, hats, gloves, etc	1.00	800.00	800.00
IMRF Uniforms	7.00	160.00	1,120.00
PT Year Round Staff	5.00	70.00	350.00
Seasonal Staff	20.00	35.00	700.00

Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
10-50-53-00310	110,000.00	113,960.00	113,960.00	

SUPPLIES-PARKS

Detail Description	Quantity	Unit Amount ($)	Amount ($)
Conservatory Applied Mulch/Soil	1.00	9,000.00	9,000.00
Sandbox Refill/Volley Ball	4.00	675.00	2,700.00
Concrete for Projects	2.00	1,600.00	3,200.00
Playground Mulch	1.00	1,800.00	1,800.00
Ice Melt Compound	1.00	11,000.00	11,000.00
Fencing Parts	1.00	3,000.00	3,000.00
Misc. Hardware	2.00	2,500.00	5,000.00
Electrical Parts	2.00	3,000.00	6,000.00
Replacement Tennis Nets	6.00	275.00	1,650.00
Replacement Flags	8.00	87.50	700.00
Salt Spreader	2.00	530.00	1,060.00
Pad locks, keys, chain	1.00	800.00	800.00
Crew supplies, hand tools, tool parts, ladders, et	1.00	20,000.00	20,000.00
Lumber & Plywood	1.00	1,200.00	1,200.00
Misc. Parts and Materials	1.00	5,000.00	5,000.00
Outdoor Ice Rink Supplies	2.00	1,800.00	3,600.00
Dug Out Shades - 2 Field	4.00	2,700.00	10,800.00
Pleasant Home Pathway Mix	1.00	5,000.00	5,000.00
Graffiti Remover	1.00	850.00	850.00
Tools, parts-Conservatory	1.00	5,000.00	5,000.00
Seeds, Plugs, Plant Material-Conservatory	1.00	10,000.00	10,000.00
Fertilizer, IPM Control, Growing Mat.-Conservatory	1.00	3,000.00	3,000.00
Playground Turf maintenance/materials	9.00	400.00	3,600.00

Continue Replacement of Dug Out Shades in the system.

Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
10-50-53-00311	39,000.00	41,750.00	41,750.00	
SUPPLIES- CLEANING & HOUSEHOLD				

Detail Description	Quantity	Unit Amount ($)	Amount ($)
Trash can liners	12.00	525.00	6,300.00
Flooring/Carpet Cleaners	1.00	1,200.00	1,200.00
Paper Goods	1.00	19,000.00	19,000.00
Hand Soap and Solvents	1.00	1,500.00	1,500.00
Bulk Cleaning solutions	1.00	5,500.00	5,500.00
Cleaning Equipment	1.00	2,500.00	2,500.00
Clean ON The Go Spartan Products	1.00	5,750.00	5,750.00

Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
10-50-53-00313	82,000.00	89,620.00	89,620.00	
SUPPLIES - BUILDING MATERIALS				

Detail Description	Quantity	Unit Amount ($)	Amount ($)
Appliance Replacement	4.00	1,000.00	4,000.00
Misc. Hardware and Supplies	1.00	21,000.00	21,000.00
Lumber Products	1.00	3,700.00	3,700.00
Electrical & Lighting	1.00	9,000.00	9,000.00
Plumbing Fixtures & Parts	1.00	10,300.00	10,300.00
Tools and Equipment	1.00	8,500.00	8,500.00
Flooring Materials	1.00	8,500.00	8,500.00
Paint & Paint Materials	1.00	11,500.00	11,500.00
Ceiling Tile	1.00	1,000.00	1,000.00
HVAC Air Filters & Belts	100.00	80.00	8,000.00
Fire & Burglar Alarm Replacement Parts	1.00	4,120.00	4,120.00

Account				2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
10-50-53-00335				36,800.00	36,000.00	36,000.00	
FUELS AND LUBRICANTS							
Detail Description	**Quantity**	**Unit Amount ($)**	**Amount ($)**				
Fleet - Gasoline (2024 usage 8,378 Gallons)	1.00	27,500.00	27,500.00				
Fleet - Diesel (2024 usage 2,390 gallons)	1.00	8,500.00	8,500.00				
Moved from Fleet Line Item for 2026							
10-50-53-00410				80,000.00	99,400.00	99,400.00	
EQUIPMENT							
Detail Description	**Quantity**	**Unit Amount ($)**	**Amount ($)**				
Snow Plow/Snow Removal Equipment/parts	1.00	3,090.00	3,090.00				
Battery Powered Landscape Equipment	3.00	1,500.00	4,500.00				
Play Ground Replacement Parts	12.00	800.00	9,600.00				
Exterior Water fountain replacement	2.00	5,675.00	11,350.00				
Replacement Light Heads	1.00	3,090.00	3,090.00				
Equipment for Athletic Fields	1.00	4,120.00	4,120.00				
Equipment Maintenance	14.00	700.00	9,800.00				
Landscape/Ath. Field Equipment Maintenance	1.00	5,150.00	5,150.00				
Cleaning Equipment Maintenance	1.00	2,500.00	3,000.00				
Center Furnishings	1.00	6,000.00	6,000.00				
Event Outdoor Tents	4.00	300.00	1,200.00				
Rotary Broom for Toro PolarTrac	1.00	13,000.00	13,000.00				
Battery Charging Station for Landscape Trailer	1.00	11,000.00	11,000.00				
New Landscape Trailer	1.00	7,500.00	7,500.00				
Salt Spreader	1.00	7,000.00	7,000.00				

Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
10-50-56-00600	1,400.00	1,650.00	1,650.00	
EMPLOYEE RECOGNITION				

Detail Description	Quantity	Unit Amount ($)	Amount ($)
Lunch & Training Meals	2.00	620.00	1,240.00
Misc.	1.00	410.00	410.00

Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
10-50-56-00605	15,000.00	17,950.00	18,200.00	
CONFERENCE AND TRAINING				

Detail Description	Quantity	Unit Amount ($)	Amount ($)
Parks and Planning Trainings	5.00	500.00	2,500.00
Technical Trainings	1.00	1,000.00	1,000.00
Manager - Athletic Fields STMA	1.00	2,500.00	3,200.00
Manager- SF FEMS	1.00	2,000.00	2,000.00
Conservatory - Arborist	1.00	500.00	500.00
Superintendent Training	1.00	2,500.00	2,500.00
Conservatory - Supervisor	1.00	1,000.00	1,000.00
Director Training - Parks and Facilities	1.00	2,500.00	2,500.00
Parks & Facilities - Supervisor	1.00	1,000.00	1,000.00
Senior Facilites Maintenance Manager	1.00	2,000.00	2,000.00

Added Senior Facilities Maintenance Manager

Account				2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
10-50-56-00610				5,000.00	6,472.00	6,472.00	
DUES AND SUBSCRIPTIONS							
Detail Description	**Quantity**	**Unit Amount ($)**	**Amount ($)**				
Misc Dues	1.00	310.00	310.00				
IPRA	7.00	268.00	1,876.00				
MIPE	7.00	26.00	182.00				
Turf Management	1.00	180.00	180.00				
IAA Membership	1.00	105.00	105.00				
IDPH Applicator License	2.00	77.00	154.00				
CDL Registration/Fees	3.00	180.00	540.00				
ICLEI Membership	1.00	1,500.00	1,500.00				
IL Pest Applicator Licensing & Training	4.00	205.00	820.00				
ISA Membership	1.00	310.00	310.00				
ILCA Membership	1.00	495.00	495.00				
10-50-56-00615				450.00	720.00	720.00	
EMPLOYEE TRAVEL REIMBURSEMENT							
Detail Description	**Quantity**	**Unit Amount ($)**	**Amount ($)**				
Mileage Reimbursement	1.00	720.00	720.00				
10-50-58-00800				102,012.00	104,000.00	104,000.00	
ELECTRICITY							
10-50-58-00810				35,200.00	36,400.00	36,400.00	
NATURAL GAS							
10-50-58-00820				8,788.00	9,227.40	9,227.40	
TELECOMMUNICATIONS							
10-50-58-00830				106,253.00	136,500.00	136,500.00	
WATER							

Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
10-50-63-00500 EMPLOYEE HEALTH INSURANCE TRANSFER	475,271.00	438,132.00	438,132.00	
Total Revenue	**$348,889.00**	**$390,714.32**	**$390,714.32**	
Total Expenditure	**$3,825,162.18**	**$4,201,794.87**	**$4,202,044.87**	
Net	**-$3,476,273.18**	**-$3,811,080.55**	**-$3,811,330.55**	

Report Total Revenue	**$348,889.00**	**$390,714.32**	**$390,714.32**
Report Total Expenditure	**$3,825,162.18**	**$4,201,794.87**	**$4,202,044.87**
Report Total Net	**-$3,476,273.18**	**-$3,811,080.55**	**-$3,811,330.55**

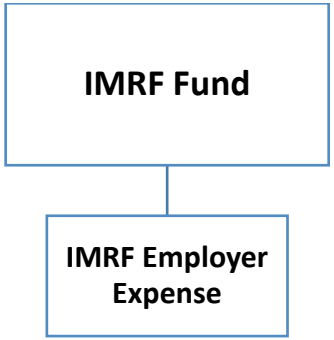
IMRF Fund

Description

The IMRF Fund is a special revenue fund, operating on the modified accrual basis of accounting.

The IMRF Fund accounts for the activities resulting from the Park District's participation in the Illinois Municipal Retirement Fund. Payments to IMRF and receipt of property taxes are the major activities in this fund.

The IMRF Fund budget accounts for the District's (Employer's) contribution to the Illinois Municipal Retirement Fund (IMRF). All full-time, and part-time employees intended to work more than 1,000 hours annually, are required to be members of IMRF. The District contributes a percentage of the employee's salary, while the employee is required to contribute 4.5% of their salary. IMRF's financial stability is tied to investment income, employer contributions, and member census. The District levies a property tax for IMRF purposes.



Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.

IMRF Fund

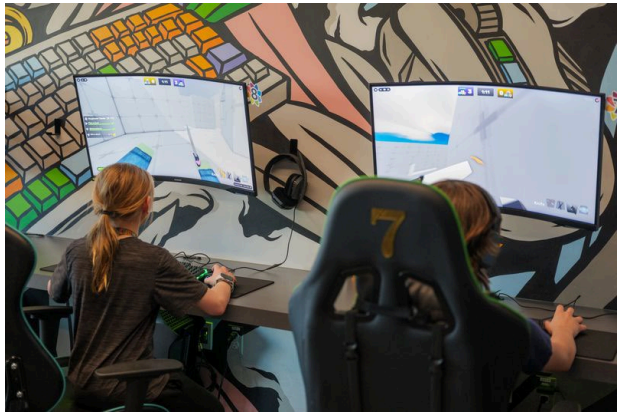
2026 RESULTS

1. Continue to focus on getting the IMRF Fund's fund balance within the 25% fund balance target by December 31, 2030, with an ending fund balance of 30% by December 31, 2026.
   Performance Measure: Fund balances above 25%

   This goal is in progress.

2027 GOALS

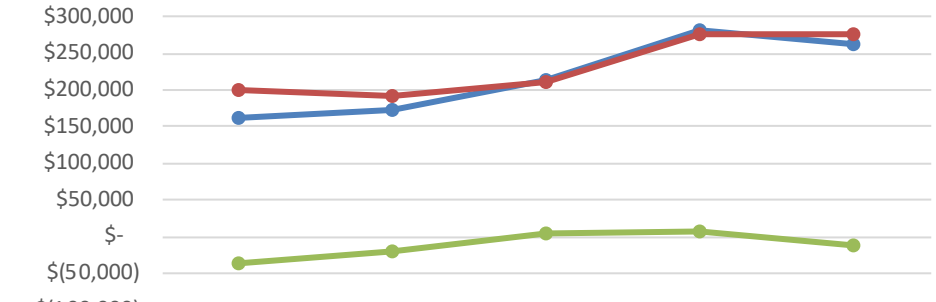
1. Continue to focus on getting the IMRF Fund's fund balance within the 25% fund balance target by December 31, 2031, with an ending fund balance of 41% by December 31, 2027.
   Performance Measure: Fund balances above 25%
   Strategic Initiative: Financial Strength



Teens play desktop video games in the Esports Lounge

IMRF Fund

Historical Analysis



	2023	2024	2025	2026 Estimate	2027 Budget
Revenue	$163,093	$171,848	$213,253	$282,137	$261,487
Expense	$200,292	$192,721	$210,124	$275,000	$275,000
Net	$(37,199)	$(20,873)	$3,129	$7,137	$(13,513)

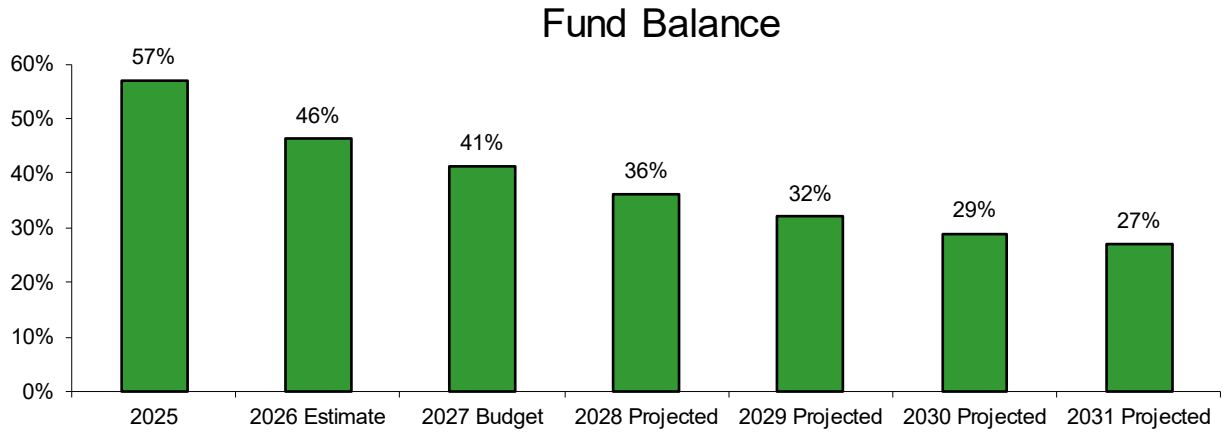
2027 Expense Distribution

100% Benefits

IMRF Fund

Budget Detail

	2025	2026 Estimate	2027 Budget	2028 Projected	2029 Projected	2030 Projected	2031 Projected
Tax Receipts	$213,253	$282,137	$261,487	$271,946	$282,824	$294,137	$305,903
Total Revenue	**$213,253**	**$282,137**	**$261,487**	**$271,946**	**$282,824**	**$294,137**	**$305,903**
Benefits	$210,124	$275,000	$275,000	$283,250	$291,748	$300,500	$309,515
Total Expenses	**$210,124**	**$275,000**	**$275,000**	**$283,250**	**$291,748**	**$300,500**	**$309,515**
Net	***$3,129***	***$7,137***	***($13,513)***	***($11,304)***	***($8,923)***	***($6,363)***	***($3,612)***



Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
Revenue				
15-00-41-14100 PROPERTY TAX - CURRENT YEAR	282,137.00	261,487.00	261,487.00	
Expenditure				
15-00-55-00515 IMRF EMPLOYER EXPENSE	275,000.00	275,000.00	275,000.00	
Total Revenue	**$282,137.00**	**$261,487.00**	**$261,487.00**	
Total Expenditure	**$275,000.00**	**$275,000.00**	**$275,000.00**	
Net	**$7,137.00**	**-$13,513.00**	**-$13,513.00**	

Report Total Revenue	**$282,137.00**	**$261,487.00**	**$261,487.00**
Report Total Expenditure	**$275,000.00**	**$275,000.00**	**$275,000.00**
Report Total Net	**$7,137.00**	**-$13,513.00**	**-$13,513.00**

LIABILITY FUND

Description

The Liability Fund is special revenue fund, operating on the modified accrual basis of accounting.

The Liability Fund budget accounts for expenditures made to the Park District Risk Management Agency (PDRMA). Included in this are premiums for liability, property, employment practices, and worker's compensation insurance. Also included are certain other risk management costs including unemployment expense.



Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.

Liability Fund

2026 RESULTS

1. Identify a minimum of three additional First Aid, CPR and Active Intruder Instructors to become Certified Instructors by May 1, 2026

   Performance Measure: Internal training satisfaction

   This item has been completed.

2. Continue to focus on getting the Liability Fund's fund balance within the 25% fund balance target by December 31, 2030, with an ending fund balance of 30% by December 31, 2026.

   Performance Measure: Fund balance above 25%

   This goal is in progress.



A young dancer runs across the studio during class

Liability Fund

2027 GOALS

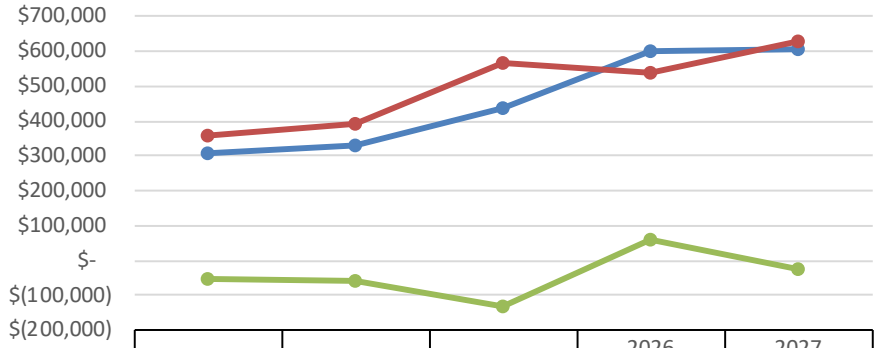
1. Purchase oral testing kits to perform non-CDL employment drug & alcohol testing and post-accident/injury in house by January 30, 2027.
   Performance Measure: Implementation procedures are established and the District is operationally prepared to conduct testing in accordance with policy and applicable regulations.
   Strategic Initiative: Staff Excellence

2. Increase the AED trainer devices by three devices by January 30, 2027.
   Performance Measure: Procure and place into service three (3) additional AED training devices, increasing the training capacity and ensuring equipment is available to support CPR/AED certification and recertification program.
   Strategic Initiative: Staff Excellence

3. Continue to focus on getting the Liability Fund's fund balance within the 25% fund balance target by December 31, 2031, with an ending fund balance of 34% by December 31, 2027.
   Performance Measure: Fund balances above 25%
   Strategic Initiative: Financial Strength

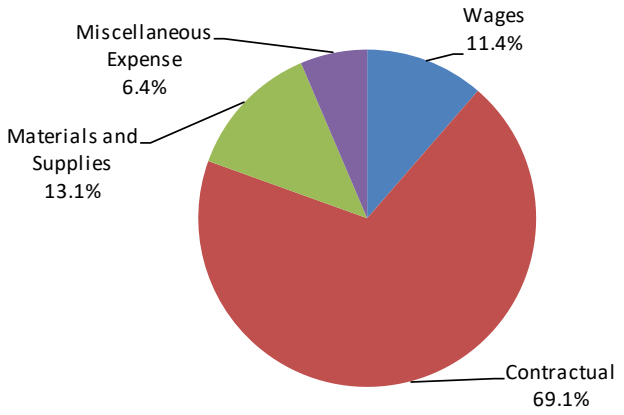
Liability Fund

Historical Analysis



	2023	2024	2025	2026 Estimate	2027 Budget
Revenue	$306,055	$330,622	$437,040	$600,881	$605,971
Expense	$357,464	$390,508	$566,704	$539,778	$627,370
Net	$(51,409)	$(59,886)	$(129,664)	$61,103	$(21,399)

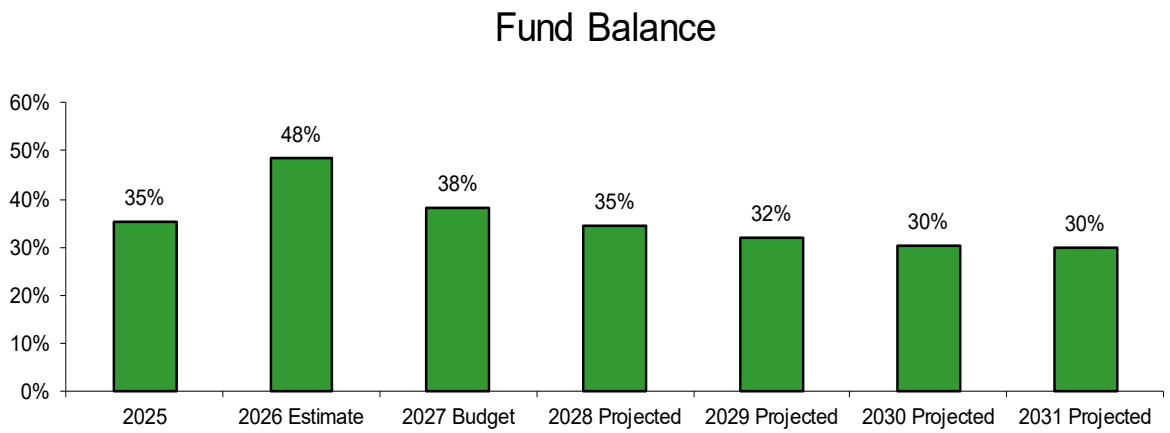
2027 Expense Distribution



Liability Fund

Budget Detail

	2025	2026 Estimate	2027 Budget	2028 Projected	2029 Projected	2030 Projected	2031 Projected
Tax Receipts	$429,489	$597,381	$602,471	$626,570	$651,633	$677,698	$704,806
Miscellaneous Revenue	$7,551	$3,500	$3,500	$3,500	$3,500	$3,500	$3,500
Total Revenue	**$437,040**	**$600,881**	**$605,971**	**$630,070**	**$655,133**	**$681,198**	**$708,306**
Wages	$47,654	$66,702	$71,320	$73,460	$75,663	$77,933	$80,271
Contractual	$318,205	$366,677	$433,750	$446,763	$460,165	$473,970	$488,189
Materials and Supplies	$192,156	$71,400	$82,100	$84,563	$87,100	$89,713	$92,404
Miscellaneous Expense	$8,689	$35,000	$40,200	$41,406	$42,648	$43,928	$45,245
Total Expenses	**$566,704**	**$539,778**	**$627,370**	**$646,191**	**$665,577**	**$685,544**	**$706,110**
Net	***($129,664)***	***$61,103***	***($21,399)***	***($16,121)***	***($10,444)***	***($4,346)***	***$2,195***



Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
Revenue				
16-00-41-14100 PROPERTY TAX - CURRENT YEAR	597,381.00	602,471.00	602,471.00	
16-00-45-14505 MISCELLANEOUS REVENUE	3,500.00	3,500.00	3,500.00	
Expenditure				
16-00-51-00111 WAGES - FULL TIME	66,701.72	71,320.00	71,320.00	
16-00-52-00504 INSURANCE DEDUCTIBLES	2,500.00	5,000.00	5,000.00	
16-00-52-00510 WORKERS' COMPENSATION	114,220.44	135,000.00	135,000.00	
16-00-52-00511 PROPERTY	109,911.84	128,000.00	128,000.00	
16-00-52-00512 EMPLOYMENT PRACTICES	32,820.60	40,000.00	40,000.00	
16-00-52-00513 LIABILITY	89,223.72	105,000.00	105,000.00	

16-00-45-14505 MISCELLANEOUS REVENUE

Detail Description	Quantity	Unit Amount ($)	Amount ($)
Accreditation Award	1.00	1,500.00	1,500.00
Safety Grant	1.00	2,000.00	2,000.00

Awards are paid out in November.

Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
16-00-52-00514	18,000.00	20,750.00	20,750.00	

EMPLOYEE SCREENINGS

Detail Description	Quantity	Unit Amount ($)	Amount ($)
Employment Screenings	1.00	12,000.00	12,000.00
Non-CDL Drug Screenings	50.00	45.00	2,250.00
CDL Screenings (Drug, Physical, Annual)	1.00	2,500.00	2,500.00
Random Drug Screening	4.00	1,000.00	4,000.00

First year switching to administering drug tests internally for Non-CDL employees.

Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
16-00-53-00350	71,400.00	82,100.00	82,100.00	

RISK CARE MANAGEMENT

Detail Description	Quantity	Unit Amount ($)	Amount ($)
First Aid Supplies & AED Supplies	1.00	18,000.00	18,000.00
AED Maintenance/replacement	1.00	16,000.00	16,000.00
Cameras, NVR's & Hard Drives	1.00	5,000.00	5,000.00
Labor & Wiring for Camera Install	1.00	5,000.00	5,000.00
AT&T Subscription for AED Cabinets (Outside)	1.00	6,000.00	6,000.00
Perry Weather Lightning Detection Subscription	2.00	4,500.00	9,000.00
Legal Posters, Safety Posters, Frames	1.00	5,000.00	5,000.00
Sharps Supplies & Destruction	6.00	200.00	1,200.00
Misc. Supplies	1.00	5,000.00	4,000.00
First Aid/CPR Course Supplies	1.00	5,000.00	5,000.00
AED Trainers	3.00	800.00	2,400.00
Replacement Signs/Stickers	1.00	1,000.00	500.00
AED (Exterior of Austin Gardens Center)	1.00	5,000.00	5,000.00

Larger items from 2026 still need to be purchased.
AEDs will need to be replaced starting in 2028
Half the AED pads will need to be replaced in 2027

Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
16-00-56-00605	10,000.00	15,200.00	15,200.00	
CONFERENCE AND TRAINING				

Detail Description	Quantity	Unit Amount ($)	Amount ($)
Safety/Risk Trainings-PDOP Staff	1.00	10,000.00	10,000.00
Risk Manager Trainings	1.00	1,500.00	1,500.00
CPR/First Aid Certifications	300.00	10.00	3,000.00
RMI Registrations	10.00	70.00	700.00

ALICE, Safety Instructor, and CPR/First Aid Trainings taken out of Risk Care Management in 2026. All certifications mobed to conference and Training going forward. Safety Instructor will be re-upped in 2028, ALICE Instructor in 2029.

16-00-56-00660	25,000.00	25,000.00	25,000.00	
UNEMPLOYMENT EXPENSE				
Total Revenue	**$600,881.00**	**$605,971.00**	**$605,971.00**	
Total Expenditure	**$539,778.32**	**$627,370.00**	**$627,370.00**	
Net	**$61,102.68**	**-$21,399.00**	**-$21,399.00**	
Report Total Revenue	**$600,881.00**	**$605,971.00**	**$605,971.00**	
Report Total Expenditure	**$539,778.32**	**$627,370.00**	**$627,370.00**	
Report Total Net	**$61,102.68**	**-$21,399.00**	**-$21,399.00**	

AUDIT FUND

Description

The Audit Fund is a special revenue fund, operating on the modified accrual basis of accounting.

The Audit Fund accounts for expenditures related to the annual audit. The District is required by State Statue to hire an independent auditing firm to conduct an audit of the District's finances. The budget includes the third year of a three-year auditing contract. Additional expenses have been included to perform single audits on the grants, should grant terms require such. Pursuant to the issuance of bonds the district will be required to file a continuing disclosure statement with EMMA (Electronic Municipal Marketing Access), and as such additional auditing expenses may be incurred. 2012 was the first year the district received the Certificate of Achievement (COA) in financial reporting through the Government Finance Officers Association, which fulfills the EMMA requirement.



Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.

Audit Fund

2026 RESULTS

1. Continue to focus on getting the Audit Fund's fund balance within the 25% fund balance target by December 31, 2030, with an ending fund balance of 56% by December 31, 2026.
   Performance Measure: Fund balance of 56% at year end

   This goal is in progress.

2027 GOALS

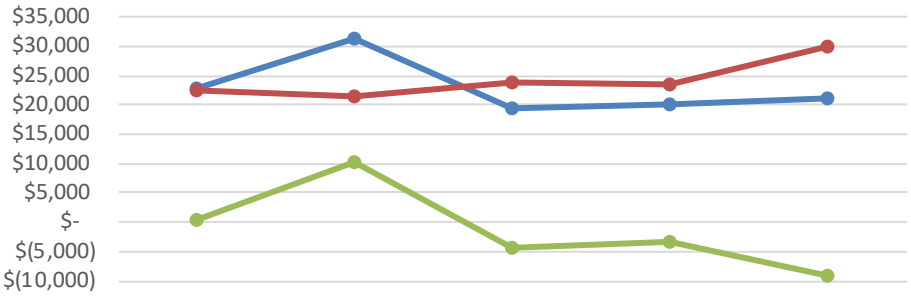
1. Continue to focus on getting the Audit Fund's fund balance within the 25% fund balance target by December 31, 2031, with an ending fund balance of 50% by December 31, 2027.
   Performance Measure: Fund balance of 50% at year end.
   Strategic Initiative: Financial Strength



Mom and child help out with a tree planting on Arbor Day

Audit Fund

Historical Analysis



	2023	2024	2025	2026 Estimate	2027 Budget
Revenue	$22,880	$31,475	$19,374	$20,181	$21,029
Expense	$22,600	$21,310	$23,760	$23,370	$30,000
Net	$280	$10,165	$(4,386)	$(3,189)	$(8,971)

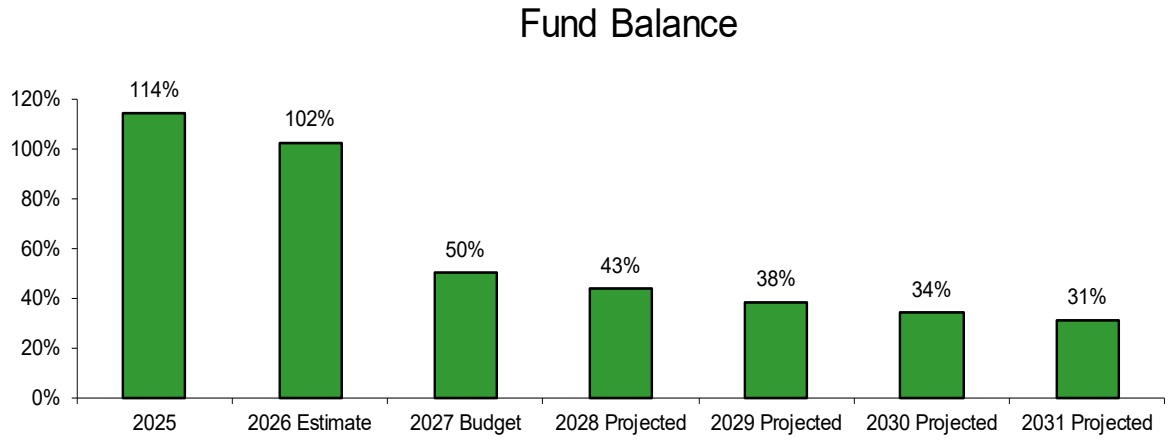
2027 Expense Distribution

100% Contractual

Audit Fund

Budget Detail

	2025	2026 Estimate	2027 Budget	2028 Projected	2029 Projected	2030 Projected	2031 Projected
Tax Receipts	$19,374	$20,181	$21,029	$29,370	$30,545	$31,767	$33,037
Total Revenue	**$19,374**	**$20,181**	**$21,029**	**$29,370**	**$30,545**	**$31,767**	**$33,037**
Contractual	$23,760	$23,370	$30,000	$30,900	$31,827	$32,782	$33,765
Total Expenses	**$23,760**	**$23,370**	**$30,000**	**$30,900**	**$31,827**	**$32,782**	**$33,765**
Net	***($4,386)***	***($3,189)***	***($8,971)***	***($1,530)***	***($1,282)***	***($1,015)***	***($728)***



Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
Revenue				
17-00-41-14100 PROPERTY TAX - CURRENT YEAR	20,181.00	21,029.00	21,029.00	
Expenditure				
17-00-52-00299 CONTRACTUAL SERVICES - OTHER	23,370.00	30,000.00	30,000.00	

Detail Description	Quantity	Unit Amount ($)	Amount ($)
Annual Audit	1.00	21,000.00	21,000.00
GASB 74/75 Actuary Services	1.00	3,500.00	3,500.00
Fixed Asset Services	1.00	2,000.00	2,000.00
Grant audit	1.00	2,500.00	2,500.00
ACFR PREPARATION	1.00	1,000.00	1,000.00

Total Revenue	**$20,181.00**	**$21,029.00**	**$21,029.00**	
Total Expenditure	**$23,370.00**	**$30,000.00**	**$30,000.00**	
Net	**-$3,189.00**	**-$8,971.00**	**-$8,971.00**	

Report Total Revenue	**$20,181.00**	**$21,029.00**	**$21,029.00**	
Report Total Expenditure	**$23,370.00**	**$30,000.00**	**$30,000.00**	
Report Total Net	**-$3,189.00**	**-$8,971.00**	**-$8,971.00**	

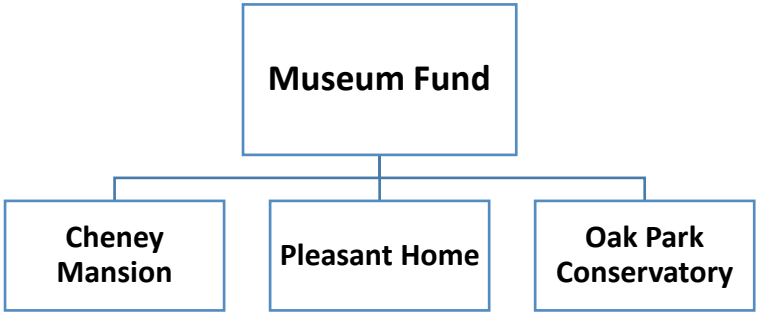
MUSEUM FUND

Description

The Museum Fund is a special revenue fund, operating under the modified accrual basis of accounting.

The Museum Fund helps to maintain three park district historic properties: Pleasant Home, Cheney Mansion, and the Conservatory. Pleasant Home is a National Historic Landmark designed in 1897 by noted prairie school architect George W. Maher for investment banker and philanthropist John W. Farson. Pleasant Home was purchased by the district in 1939.

Beginning in 2013, the District used funds to help with the capital maintenance of Cheney Mansion including upgrades to the second floor. Beginning in 2022, the District will dedicated part of this levy to maintenance of the greenhouse at the Conservatory. The District levies a property tax for the museum's operations and certain capital improvements. Because this fund provides monetary support for infrastructure and capital projects, the fund balance requirement is set at 75% of expenditures.



Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.

Museum Fund

2026 RESULTS

1. Continue to focus on getting the Museum Fund's fund balance within the 75% fund balance target by December 31, 2030, with an ending fund balance of 243% by December 31, 2026.
   Performance Measure: Fund balance within 243% at year end

   This goal is in progress.



Flowers bloom in front of Pleasant Home

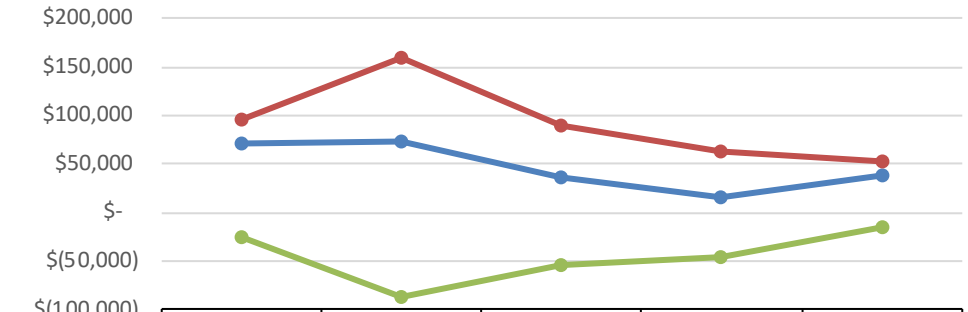
Museum Fund

2027 GOALS

1. Continue to focus on getting the Museum Fund's fund balance within the 75% fund balance target by December 31, 2031, with an ending fund balance of 114% by December 31, 2027.
   Performance Measure: Fund balance within 114% at year end.
   Strategic Initiative: Financial Strength

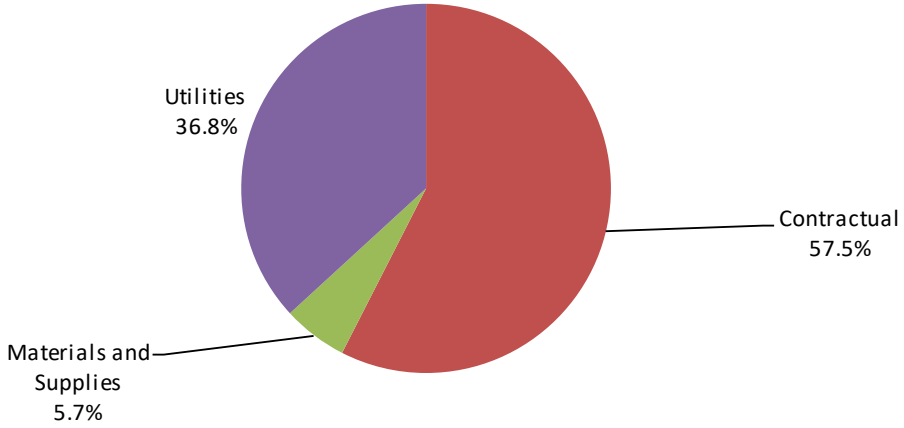
Museum Fund

Historical Data



	2023	2024	2025	2026 Estimate	2027 Budget
Revenue	$70,256	$72,241	$35,512	$15,432	$38,432
Expense	$95,471	$159,117	$88,953	$62,058	$52,890
Net	$(25,216)	$(86,876)	$(53,441)	$(46,626)	$(14,458)

2027 Expense Distribution

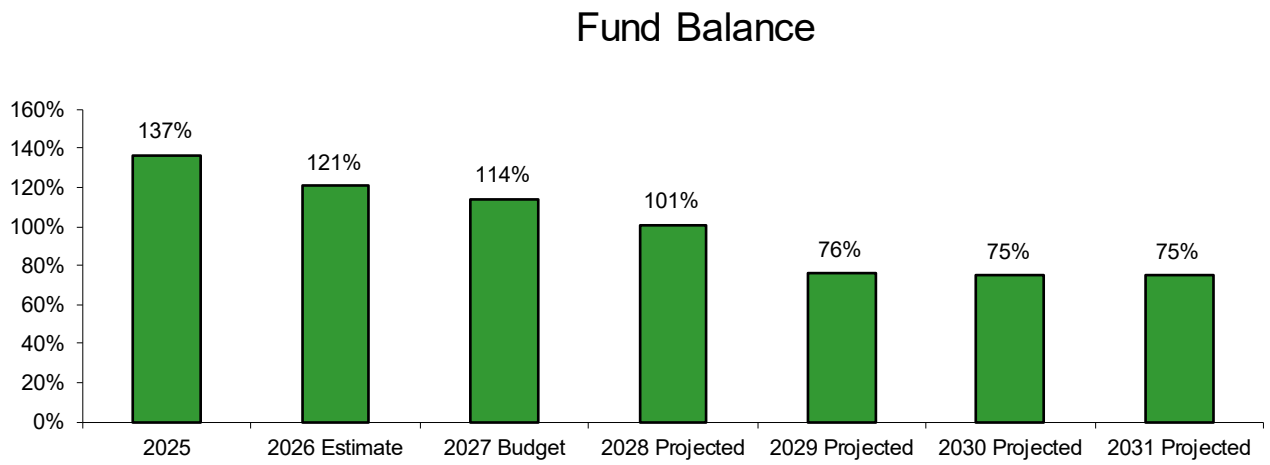


Park District of Oak Park Mission: *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

Museum Fund

Budget Detail

	2025	2026 Estimate	2027 Budget	2028 Projected	2029 Projected	2030 Projected	2031 Projected
Tax Receipts	$35,512	$15,432	$35,432	$36,849	$38,323	$50,856	$52,424
Rental Income	$0	$0	$0	$0	$0	$0	$0
Miscellaneous	$0	$0	$3,000	$0	$0	$0	$0
Program Income	$0	$0	$0	$0	$0	$0	$0
Total Revenue	**$35,512**	**$15,432**	**$38,432**	**$36,849**	**$38,323**	**$50,856**	**$52,424**
Wages	$0	$0	$0	$0	$0	$0	$0
Contractual	$70,364	$25,000	$30,415	$25,000	$25,000	$25,000	$25,000
Materials and Supplies	$1,012	$3,000	$3,000	$3,000	$3,000	$3,000	$3,000
Utilities	$17,577	$34,058	$19,475	$20,449	$21,471	$22,545	$23,672
Total Expenses	**$88,953**	**$62,058**	**$52,890**	**$48,449**	**$49,471**	**$50,545**	**$51,672**
Net	***($53,441)***	***($46,626)***	***($14,458)***	***($11,599)***	***($11,148)***	***$311***	***$752***



Park District of Oak Park Mission: *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
Revenue				
21-00-41-14100 PROPERTY TAX - CURRENT YEAR	15,432.00	35,432.00	35,432.00	
21-00-45-14505 MISCELLANEOUS REVENUE		3,000.00	3,000.00	
Expenditure				
21-00-52-00260 PROPERTY REPAIR	25,000.00	30,415.00	30,415.00	

Detail Description	Quantity	Unit Amount ($)	Amount ($)
Cheney -Misc Repairs	1.00	5,000.00	5,000.00
PH Fire Alarm Service	1.00	415.00	415.00
PH HVAC Contract-Boiler only	1.00	1,000.00	1,000.00
PH Misc Repairs	1.00	2,000.00	2,000.00
PH Interior Improvements	1.00	2,000.00	2,000.00
PH-Kitchen Stairs Railing Repair	1.00	20,000.00	20,000.00

Repair railings on stairs behind kitchen.

Account				
21-00-52-00299 CONTRACTUAL SERVICES - OTHER				
21-00-53-00311 PH SUPPLIES- CLEANING & HOUSEHOLD				
21-00-53-00313 SUPPLIES - BUILDING MATERIALS	3,000.00	3,000.00	3,000.00	

Detail Description	Quantity	Unit Amount ($)	Amount ($)
Tables	1.00	2,500.00	2,500.00
Misc Building Supplies	1.00	500.00	500.00

Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
21-00-58-00800 ELECTRICITY	14,911.00	16,640.00	16,640.00	
21-00-58-00810 NATURAL GAS				
21-00-58-00820 TELECOMMUNICATIONS				
21-00-58-00830 WATER	19,147.00	2,835.00	2,835.00	
21-00-58-00840 PH SECURITY MONITORING				
Total Revenue	**$15,432.00**	**$38,432.00**	**$38,432.00**	
Total Expenditure	**$62,058.00**	**$52,890.00**	**$52,890.00**	
Net	**-$46,626.00**	**-$14,458.00**	**-$14,458.00**	

Report Total Revenue	**$15,432.00**	**$38,432.00**	**$38,432.00**
Report Total Expenditure	**$62,058.00**	**$52,890.00**	**$52,890.00**
Report Total Net	**-$46,626.00**	**-$14,458.00**	**-$14,458.00**

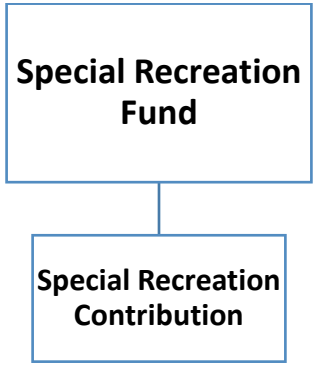
SPECIAL RECREATION FUND

Description

The Special Recreation Fund is a special revenue fund, operating on the modified accrual basis of accounting.

The Special Recreation Fund accounts for expenditures made to the West Suburban Special Recreation Association (WSSRA) as well as implementation of the ADA Transition Plan.

WSSRA provides opportunities for people with physical and mental disabilities of all ages to participate in year-round programming specifically designed to meet their individual needs. The ADA Transition Plan's intent is to increase accessibility to the participants of the WSSRA programming. WSSRA also provides inclusion services for individuals with disabilities that wish to participate in park district programs.



Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.

Special Recreation Fund

2026 RESULTS

1. Continue to focus on getting the Special Recreation Fund's fund balance within the 25% fund balance target by December 31, 2030, with an ending fund balance of 42% by December 31, 2026.
   Performance Measure: Fund balances above 25%

   This goal is in progress.

2027 GOALS

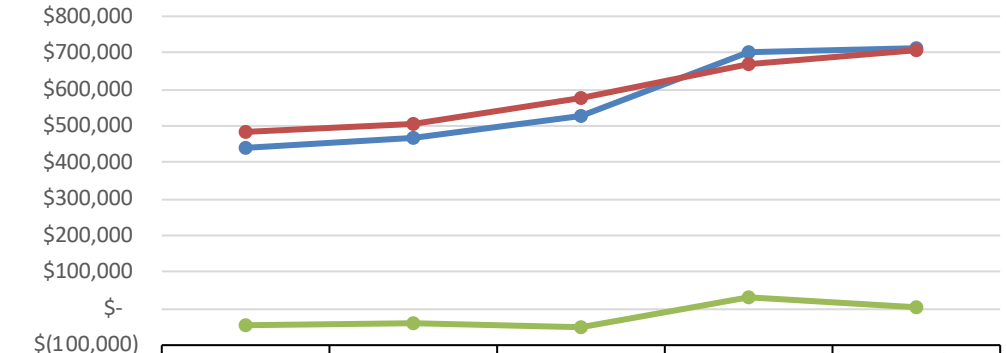
1. Continue to focus on getting the Special Recreation Fund's fund balance within the 25% fund balance target by December 31, 2031, with an ending fund balance of 41% by December 31, 2027.
   Performance Measure: Fund balances above 25%
   Strategic Initiative: Financial Strength



Community members race on inflatable unicorns at the annual Unplug Illinois celebration

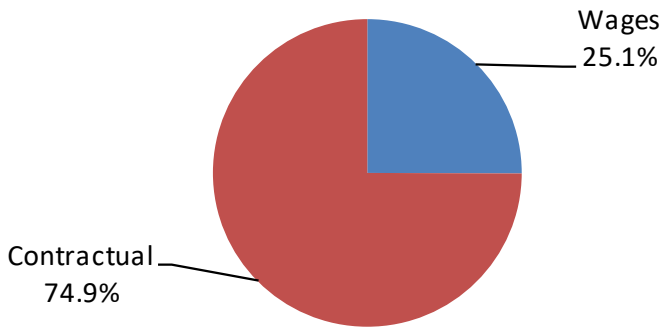
Special Recreation Fund

Historical Data



	2023	2024	2025	2026 Estimate	2027 Budget
Revenue	$438,464	$466,501	$529,132	$701,180	$711,500
Expense	$483,069	$504,822	$577,942	$670,680	$705,643
Net	$(44,604)	$(38,321)	$(48,810)	$30,500	$5,857

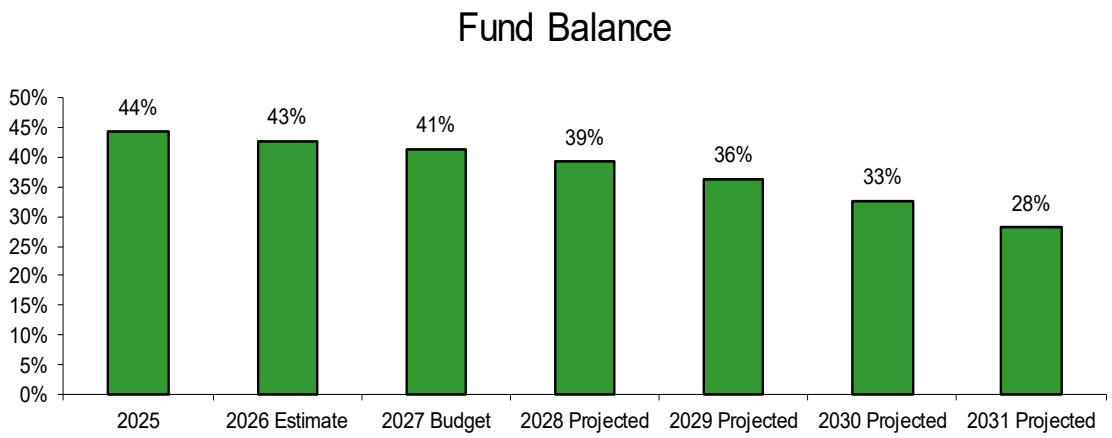
2027 Expense Distribution



Special Recreation Fund

Budget Detail

	2025	2026 Estimate	2027 Budget	2028 Projected	2029 Projected	2030 Projected	2031 Projected
Tax Receipts	$529,132	$551,180	$711,500	$739,960	$769,558	$800,341	$832,354
Miscellaneous	$0	$0	$0	$0	$0	$0	$0
Other Financing Sources	$0	$150,000	$0	$0	$0	$0	$0
Total Revenue	**$529,132**	**$701,180**	**$711,500**	**$739,960**	**$769,558**	**$800,341**	**$832,354**
Wages	$128,663	$169,000	$176,800	$185,640	$194,922	$204,668	$214,902
Contractual	$449,279	$501,680	$528,843	$555,285	$583,049	$612,202	$642,812
Total Expenses	**$577,942**	**$670,680**	**$705,643**	**$740,925**	**$777,971**	**$816,870**	**$857,713**
Net	***($48,810)***	***$30,500***	***$5,857***	***($965)***	***($8,413)***	***($16,529)***	***($25,359)***



Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
Revenue				
22-00-41-14100 PROPERTY TAX - CURRENT YEAR	551,180.00	711,500.00	711,500.00	
22-00-47-14650 OTHER FINANCING SOURCES	150,000.00			
Expenditure				
22-00-51-00122 WAGES - PART TIME	169,000.00	176,800.00	176,800.00	
22-00-52-00298 SPECIAL REC CONTRIBUTION	501,680.00	528,843.00	528,843.00	
Total Revenue	**$701,180.00**	**$711,500.00**	**$711,500.00**	
Total Expenditure	**$670,680.00**	**$705,643.00**	**$705,643.00**	
Net	**$30,500.00**	**$5,857.00**	**$5,857.00**	

WAGES - PART TIME

Detail Description	Hourly Rate	Hours Per Day	Days Per Week	Number of Weeks	Employees	Amount ($)
Inclusion Aid	17.00	4.00	5.00	52.00	10	176,800.00

SPECIAL REC CONTRIBUTION

Detail Description	Quantity	Unit Amount ($)	Amount ($)
Share Payments	4.00	113,460.75	453,843.00
Inclusion	1.00	75,000.00	75,000.00

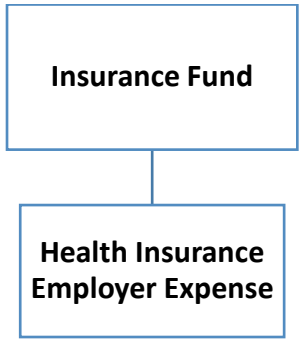
Report Total Revenue	**$701,180.00**	**$711,500.00**	**$711,500.00**
Report Total Expenditure	**$670,680.00**	**$705,643.00**	**$705,643.00**
Report Total Net	**$30,500.00**	**$5,857.00**	**$5,857.00**

INSURANCE FUND

Description

The Health Insurance Fund is an internal service fund, operating on the full accrual basis of accounting.

Beginning in the 2013 budget, the District established a Health Insurance Fund. The Health Insurance Fund is an administrative tool used for ease of operation and fund balance smoothing of expected health care cost increases normally absorbed by the operating funds. This fund is where the District pays employee health benefits, life insurance, and the employee assistance program. The District has also made the push to ensure employee wellness and this is reflected in the Health Insurance Fund.



Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.

Insurance Fund

2026 RESULTS

1. Continue to focus on getting the Health Insurance Fund's fund balance within the 25% fund balance target by December 31, 2030, with an ending fund balance of 46% by December 31, 2026.
   Performance Measure: Fund balances of 46% by year end.

   This goal is in progress.

2027 GOALS

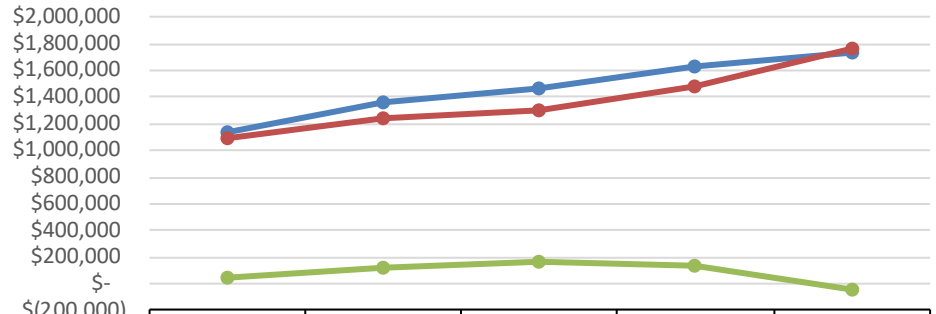
1. Continue to focus on getting the Health Insurance Fund's fund balance within the 25% fund balance target by December 31, 2031, with an ending fund balance of 58% by December 31, 2027
   Performance Measure: Fund balances of 58% by year end.
   Strategic Initiative: Financial Strength



Community members enjoy throwing pumpkins at the annual Pumpkin Smash and Compost event

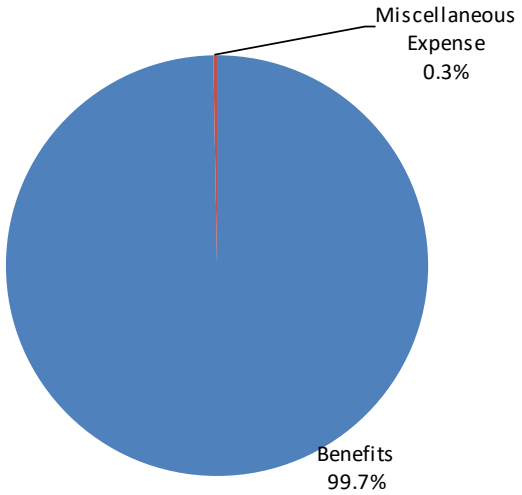
Insurance Fund

Historical Data



	2023	2024	2025	2026 Estimate	2027 Budget
Revenue	$1,141,028	$1,366,841	$1,457,794	$1,626,607	$1,727,472
Expense	$1,091,756	$1,243,081	$1,296,382	$1,485,248	$1,764,796
Net	$49,272	$123,760	$161,411	$141,359	$(37,324)

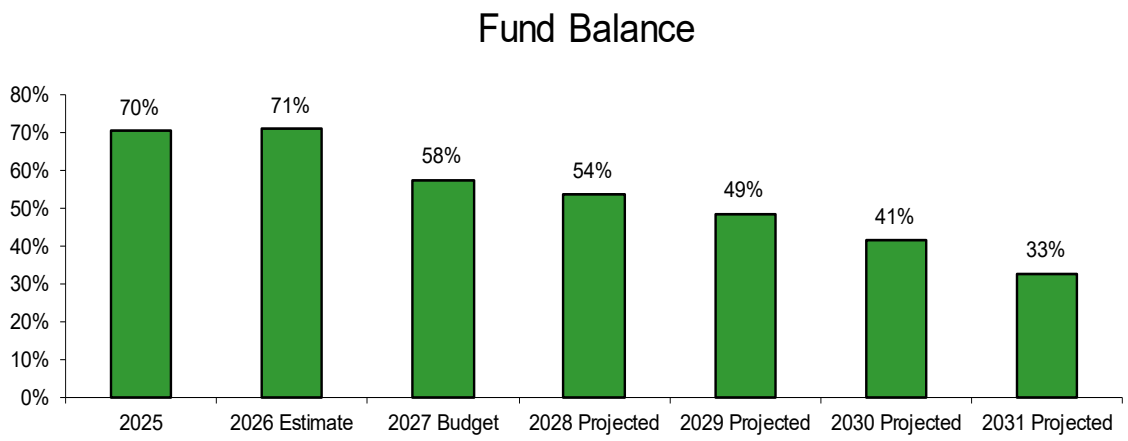
2027 Expense Distribution



Insurance Fund

Budget Detail

	2025	2026 Estimate	2027 Budget	2028 Projected	2029 Projected	2030 Projected	2031 Projected
Fees and Charges	$180,514	$210,000	$249,557	$257,044	$264,755	$272,698	$280,879
Miscellaneous Revenue	$3,365	$0	$0	$0	$0	$0	$0
Other Financing Sources	$1,273,915	$1,416,607	$1,477,915	$1,522,252	$1,567,920	$1,614,958	$1,663,406
Total Revenue	**$1,457,794**	**$1,626,607**	**$1,727,472**	**$1,779,296**	**$1,832,675**	**$1,887,655**	**$1,944,285**
Benefits	$1,296,375	$1,480,248	$1,759,796	$1,812,590	$1,885,094	$1,979,348	$2,078,316
Miscellaneous Expense	$7	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000
Total Expenses	**$1,296,382**	**$1,485,248**	**$1,764,796**	**$1,817,590**	**$1,890,094**	**$1,984,348**	**$2,083,316**
Net	***$161,411***	***$141,359***	***($37,324)***	***($38,294)***	***($57,419)***	***($96,693)***	***($139,031)***



Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
Revenue				
50-00-42-14998 RETIREE CONTRIBUTIONS				
50-00-42-14999 EMPLOYEE CONTRIBUTIONS	210,000.00	249,557.00	249,557.00	
50-00-45-14505 MISCELLANEOUS REVENUE				
50-00-47-14910 CORPORATE FUND CONTRIBUTION	853,899.00	814,928.00	814,928.00	
50-00-47-14920 RECREATION FUND CONTRIBUTION	354,892.00	380,732.00	380,732.00	
50-00-47-14925 REVENUE FACILITIES CONTRIBUTION	207,816.00	282,255.00	282,255.00	
Expenditure				
50-00-55-00550 HEALTH INSURANCE - PPO	1,170,000.00	1,443,888.30	1,393,888.30	
50-00-55-00551 HEALTH INSURANCE - HMO	226,998.00	253,691.31	273,691.31	
50-00-55-00552 LIFE INSURANCE	5,000.00	5,000.00	5,000.00	
50-00-55-00553 DENTAL INSURANCE	55,000.00	57,000.00	57,000.00	
50-00-55-00554 EMPLOYEE ASSISTANCE PROGRAM	2,000.00	2,500.00	2,500.00	

Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
50-00-55-00555 HEALTH INSURANCE - OPT OUT	4,500.00	9,600.00	9,600.00	
50-00-55-00556 HEALTH INSURANCE - RETIREES				
50-00-55-00557 VISION INSURANCE	16,750.00	18,116.56	18,116.56	
50-00-56-00600 EMPLOYEE WELLNESS PROGRAM	5,000.00	5,000.00	5,000.00	

Detail Description	Quantity	Unit Amount ($)	Amount ($)
Wellness Committee	1.00	5,000.00	5,000.00

Total Revenue	**$1,626,607.00**	**$1,727,472.00**	**$1,727,472.00**	
Total Expenditure	**$1,485,248.00**	**$1,794,796.17**	**$1,764,796.17**	
Net	**$141,359.00**	**-$67,324.17**	**-$37,324.17**	

Report Total Revenue	**$1,626,607.00**	**$1,727,472.00**	**$1,727,472.00**	
Report Total Expenditure	**$1,485,248.00**	**$1,794,796.17**	**$1,764,796.17**	
Report Total Net	**$141,359.00**	**-$67,324.17**	**-$37,324.17**	

CAPITAL PROJECTS FUND

Description

The Capital Projects fund is a governmental fund, operating on the modified accrual basis of accounting.

The Capital Projects Fund accounts for purchases and construction expenditures related to the acquisition and improvement of major capital facilities and equipment. Every year the Capital Improvement Plan (CIP) is updated projecting capital costs for the next 5 years. In 2026, the CIP was updated and projects included in the 2027 budget contain previously allocated projects.

The proposed budget includes $5.195 million in expenditures. Capital improvements continue to be processed and implemented throughout the District, as highlighted below:

- ADA accessible door and ramp at Andersen Center
- Futsal court and pickleball surfaces at Barrie Park
- ADA accessible bathroom at Pleasant Home
- HVAC replacement at Dole
- New boiler and concrete repair at Rehm Pool
- Window glazing at the Conservatory

Per capita spending for capital improvements can be a useful tool to compare the investment being made in the capital infrastructure of the District to other park districts. The following chart shows the District's per capita spending from the Capital Projects Fund for 2025-2031.

	2025	2026 Estimated	2027 Budgeted	2028 Projected	2029 Projected	2030 Projected	2031 Projected
Capital Project Expense	$5,540,306	$9,232,209	$5,195,000	$3,310,000	$3,520,000	$4,487,000	$4,900,000
Per Capita Amount	$105	$175	$98	$63	$67	$85	$93



Fund > Department Chart: The above chart indicates the fund and each of the departments it supports.

Capital Projects Fund

2026 RESULTS

1. Implementation of 2026 projects from the 2026-2030 Capital Improvement Plan by December 31, 2026.
   Performance Measure: Parks report card scores

   This is in progress and will be completed by year end.

2027 GOALS

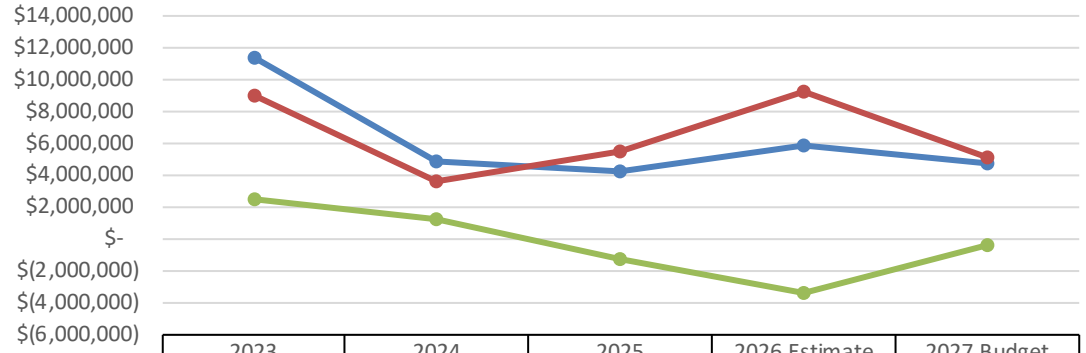
1. Implementation of 2027 projects from the 2027-2031 Capital Improvement Plan by December 31, 2027.
   Performance Measure: Parks report card scores
   Strategic Initiative: Quality Infrastructure Management



Beams installed at the new Field Center

Capital Projects Fund

Historical Data



	2023	2024	2025	2026 Estimate	2027 Budget
Revenue	$11,453,982	$4,926,339	$4,251,651	$5,857,487	$4,818,276
Expense	$8,955,544	$3,689,576	$5,540,306	$9,232,209	$5,195,000
Net	$2,498,438	$1,236,762	$(1,288,655)	$(3,374,723)	$(376,724)

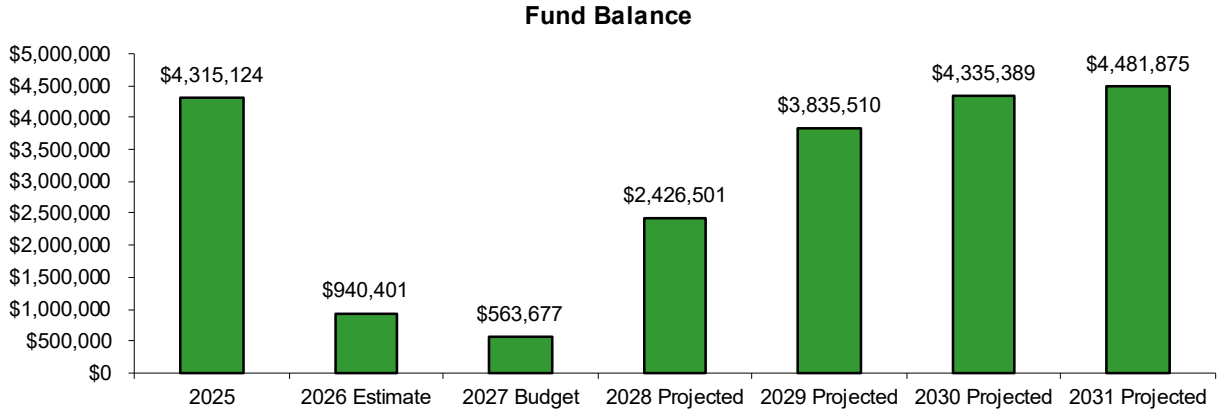
2027 Expense Distribution

100% Capital Projects

Capital Projects Fund

Budget Detail

	2025	2026 Estimate	2027 Budget	2028 Projected	2029 Projected	2030 Projected	2031 Projected
Intergovernmental	$80,208	$637,500	$0	$300,000	$0	$0	$0
Miscellaneous Revenue	$0	$0	$0	$0	$0	$0	$0
Donations	$0	$475,000	$0	$0	$0	$0	$0
Property Tax Contribution	$1,671,443	$1,744,987	$1,818,276	$1,872,824	$1,929,009	$1,986,879	$2,046,486
Operating Funds' Transfers	$2,500,000	$3,000,000	$3,000,000	$3,000,000	$3,000,000	$3,000,000	$3,000,000
Total Revenue	**$4,251,651**	**$5,857,487**	**$4,818,276**	**$5,172,824**	**$4,929,009**	**$4,986,879**	**$5,046,486**
ADA/Surveys	$11,450	$75,000	$75,000	$105,000	$300,000	$50,000	$50,000
Nonsite Specific	$291,654	$50,000	$275,000	$775,000	$50,000	$50,000	$50,000
Vehicle/Equipment/Tech	$129,486	$191,000	$375,000	$395,000	$365,000	$182,000	$210,000
Park/Master Improvements	$4,947,345	$8,390,209	$4,400,000	$1,965,000	$2,705,000	$4,135,000	$4,330,000
Community Recreation Center	$160,371	$526,000	$70,000	$70,000	$100,000	$70,000	$260,000
Total Expenses	**$5,540,306**	**$9,232,209**	**$5,195,000**	**$3,310,000**	**$3,520,000**	**$4,487,000**	**$4,900,000**
Net	***($1,288,655)***	***($3,374,723)***	***($376,724)***	***$1,862,824***	***$1,409,009***	***$499,879***	***$146,486***
Fund Balance	***$4,315,124***	***$940,401***	***$563,677***	***$2,426,501***	***$3,835,510***	***$4,335,389***	***$4,481,875***



Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
Revenue				
70-00-43-14115 TIF REBATE				
70-00-43-14610 GRANTS	600,000.00			
70-00-43-14620 INTERGOVERNMENTAL REVENUE	37,500.00			
70-00-45-14505 MISCELLANEOUS REVENUE				
70-00-46-14600 DONATIONS	475,000.00			
70-00-47-00960 BOND PREMIUM				
70-00-47-14625 DEBT PROCEEDS				
70-00-47-14651 FUND TRANSFER - PROPERTY TAXES	1,744,987.00	1,818,276.00	1,818,276.00	
70-00-47-14653 FUND TRANSFER - OPERATIONAL	3,000,000.00	3,000,000.00	3,000,000.00	
70-00-47-14654 Equipment Loan Proceeds				
Expenditure				
70-00-72-00960 PROPERTY ACQUISITION				

Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
70-00-72-14654 Equipment Loan Expense				
70-00-72-70330 PROPERTY REPAIRS AND REHAB	50,000.00	275,000.00	275,000.00	
70-00-72-70370 VEHICLE AND EQUIPMENT PROGRAM	191,000.00	325,000.00	325,000.00	
70-00-72-70380 TECHNOLOGY IMPROVEMENTS		50,000.00	50,000.00	
70-00-72-70390 PARK FURNISHINGS				
70-00-72-70420 SURVEYS - STUDIES	75,000.00	75,000.00	75,000.00	
70-11-72-70100 ANDERSEN SITE PLAN				
70-11-72-70150 ANDERSEN MASTER PLAN IMPROVEMENTS				
70-11-72-70200 ANDERSEN BUILDING IMPROVEMENTS		150,000.00	150,000.00	
70-12-72-70200 BARRIE BUILDING IMPROVEMENTS				
70-12-72-70250 BARRIE PARK IMPROVEMENTS		400,000.00	400,000.00	
70-13-72-70100 CARROLL SITE PLAN				

Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
70-13-72-70150 CARROLL MASTER PLAN IMPROVEMENTS				
70-13-72-70200 CARROLL BUILDING IMPROVEMENTS		100,000.00	100,000.00	
70-14-72-70100 FIELD SITE PLAN				
70-14-72-70150 FIELD MASTER PLAN IMPROVEMENTS	4,582,156.00			
70-14-72-70200 FIELD BUILDING IMPROVEMENTS				
70-15-72-70100 FOX SITE PLAN				
70-15-72-70150 FOX MASTER PLAN IMPROVEMENTS				
70-15-72-70200 FOX BUILDING IMPROVEMENTS				
70-16-72-70100 LONGFELLOW SITE PLAN				
70-16-72-70150 LONGFELLOW MASTER PLAN IMPROVEMENTS	2,296,436.00			
70-16-72-70200 LONGFELLOW BUILDING IMPROVEMENTS				
70-17-72-70100 STEVENSON SITE PLAN				

Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
70-17-72-70200 STEVENSON BUILDING IMPROVEMENTS				
70-17-72-70250 STEVENSON PARK IMPROVEMENTS		550,000.00	550,000.00	
70-18-72-70200 PLEASANT HOME BUILDING IMPROVEMENTS	40,000.00	400,000.00	400,000.00	
70-19-72-70100 RIDGELAND COMMON SITE PLAN				
70-19-72-70200 RIDGELAND COMMON BUILDING IMPROVEME	100,000.00	235,000.00	235,000.00	
70-19-72-70250 RIDGELAND COMMON PARK IMPROVEMENTS				
70-20-72-70100 REHM SITE PLAN				
70-20-72-70150 REHM MASTER PLAN IMPROVEMENTS	50,000.00	550,000.00	550,000.00	
70-20-72-70200 REHM BUILDING IMPROVEMENTS				
70-24-72-70200 GRC BUILDING IMPROVEMENTS		15,000.00	15,000.00	
70-25-72-70200 DOLE BUILDING IMPROVEMENTS	50,000.00	650,000.00	650,000.00	
70-35-72-70100 CONSERVATORY SITE PLAN				

Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
70-35-72-70150 CONSERVATORY MASTER PLAN IMPROVEMEN				
70-35-72-70200 CONSERVATORY BUILDING IMPROVEMENTS	350,000.00	800,000.00	800,000.00	
70-35-72-70250 CONSERVATORY PARK IMPROVEMENTS				
70-52-72-70100 AUSTIN GARDENS SITE PLAN				
70-52-72-70150 AUSTIN GARDENS MASTER PLAN IMPROVEM	20,000.00			
70-54-72-70100 MAPLE SITE PLAN				
70-54-72-70150 MAPLE MASTER PLAN IMPROVEMENTS	150,000.00	150,000.00	150,000.00	
70-54-72-70200 MAPLE BUILDING IMPROVEMENTS				
70-55-72-70100 MILLS SITE PLAN				
70-55-72-70150 MILLS MASTER PLAN IMPROVEMENTS				
70-55-72-70200 MILLS BUILDING IMPROVEMENTS				
70-56-72-70100 EUCLID SITE PLAN				

Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
70-56-72-70150 EUCLID MASTER PLAN IMPROVEMENTS				
70-56-72-70250 EUCLID PARK IMPROVEMENTS				
70-71-72-70150 SCOVILLE MASTER PLAN IMPROVEMENTS				
70-71-72-70200 SCOVILLE BUILDING IMPROVEMENTS				
70-71-72-70250 SCOVILLE PARK IMPROVEMENTS				
70-72-72-70150 LINDBERG MASTER PLAN IMPROVEMENTS				
70-72-72-70250 LINDBERG PARK IMPROVEMENTS		50,000.00	50,000.00	
70-73-72-70100 TAYLOR SITE PLAN				
70-73-72-70150 TAYLOR MASTER PLAN IMPROVEMENTS				
70-73-72-70200 TAYLOR BUILDING IMPROVEMENTS				
70-73-72-70250 TAYLOR PARK IMPROVEMENTS				
70-74-72-70100 RANDOLPH TOT LOT SITE PLAN	15,000.00			

Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
70-75-72-70150 WENONAH MASTER PLAN IMPROVEMENTS				
70-76-72-00960 2011 BOND EXPENSE				
70-76-72-70250 2011 RIDGELAND COMMON BOND EXPENSE				
70-76-72-70251 2011 GRC BOND EXPENSE				
70-76-72-70252 2011 JHAC BOND EXPENSE				
70-76-72-70253 2011 PAYMENT TO ESCROW AGENT				
70-76-72-70254 2012/2013 PAYMENT ESCROW TO AGENT				
70-77-72-00960 2012 BOND EXPENSE				
70-77-72-70250 2012 RIDGELAND COMMON BOND EXPENSE				
70-77-72-70251 2012 GRC BOND EXPENSE				
70-77-72-70252 2012 JHAC BOND EXPENSE				
70-78-72-00960 2013 BOND EXPENSE				

Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
70-78-72-70250 2013 RIDGELAND COMMON BOND EXPENSE				
70-78-72-70251 2013 GRC BOND EXPENSE				
70-78-72-70252 2013 JHAC BOND EXPENSE				
70-78-72-70350 2020 BOND EXPENSE				
70-78-72-70351 2020 PAYMENT TO ESCROW AGENT				
70-79-72-70100 CRC SITE PLAN				
70-79-72-70150 CRC MASTER PLAN IMPROVEMENTS	526,000.00	70,000.00	70,000.00	
70-79-72-70350 2021 BOND EXPENSE				
70-79-72-70400 Equipment Loan - Principal				
70-79-72-70401 Equipment Loan - Interest				
70-80-72-70200 JH ADMIN CENTER BUILDING IMPROVEMEN		200,000.00	200,000.00	
70-85-72-70100 CHENEY SITE PLAN				

Account	2026 Estimate ($)	2027 Requested ($)	2027 Recommended ($)	2027 Approved ($)
70-85-72-70150 CHENEY MASTER PLAN IMPROVEMENTS				
70-85-72-70200 CHENEY BUILDING IMPROVEMENTS	736,617.00	150,000.00	150,000.00	
Total Revenue	**$5,857,487.00**	**$4,818,276.00**	**$4,818,276.00**	
Total Expenditure	**$9,232,209.00**	**$5,195,000.00**	**$5,195,000.00**	
Net	**-$3,374,722.00**	**-$376,724.00**	**-$376,724.00**	

Report Total Revenue	**$5,857,487.00**	**$4,818,276.00**	**$4,818,276.00**
Report Total Expenditure	**$9,232,209.00**	**$5,195,000.00**	**$5,195,000.00**
Report Total Net	**-$3,374,722.00**	**-$376,724.00**	**-$376,724.00**