

Morton Grove Park District

2026 Final Budget

Year Ending December 31, 2026



Morton Grove Park District

Annual Budget

For the Year Ending December 31, 2026

Board of Commissioners

John Liston, President

Lisa Rathunde, Vice President

Paul Minx, Treasurer

Kelly Russell, Commissioner

Bill Polyak, Commissioner

Administrative Staff

Jeffrey Wait, Executive Director

Keith Gorczyca, Superintendent of Parks and Facilities

Martin O'Brien, Superintendent of Finance

Sue Braubach, Superintendent of Recreation



MORTON GROVE
PARK DISTRICT

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Morton Grove, IL 60053-2631

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Honorable Commissioners
Morton Grove Park District
Morton Grove, IL 60053

We are pleased to present for your consideration the proposed fiscal year 2026 Morton Grove Park District Budget for the period of January 1st, 2026, through December 31st, 2026. This budget is a documented means of financial accountability to the public as the District aims to maintain its high levels of service at the lowest possible cost. The District's budget is in compliance with the provisions of the Park District Code of the State of Illinois as well as the current policies of the Park District Board of Commissioners.

The budget represents the fiscal priorities of the District for the upcoming twelve months of operation, which helps move the District closer to its mission of providing quality and safe recreational services. The preparation of the annual budget begins in September with staff submitting budget requests which are then reviewed by upper management and approved by the Executive Director. The proposed budget is distributed to the Board of Commissioners during the November board meeting and the final approval is given at the December regular board meeting.

Budgetary appropriations for the operations of various District departments are established through the adoption of an annual combined budget and appropriation ordinance by the Board of Commissioners. All appropriated amounts lapse at the end of the fiscal year. Spending control for funds is established by the amount of the total appropriation for the fund, but management control is exercised at the appropriation line item levels.

The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the District's governing body. Activities of the general fund, special revenue funds, debt service fund and capital project's fund are included in the annual appropriated budget. In addition, the District utilizes its Capital Improvement Program to budget capital project expenditures. The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is established at the fund level.

The budgetary control process includes verification of appropriation amounts prior to expenditures and a monthly review of all account totals compared with the appropriations. Variances between expenditures and appropriations are identified rapidly for appropriate corrective measures. The District maintains a detailed procurement policy for the authorization of all expenditures.

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BUDGET HIGHLIGHTS

In order to prepare a budget, the park district must make certain assumptions and projections. The following are the significant items that we used to prepare this budget:

- In 2025, we intend to sell \$1,128,000 in general obligation bonds to be used in 2026 to repair and replace facilities and equipment as stated in the 2026 Capital Plan. This bond issue is being financed through a property tax levy.
- The Consumer Price Index (CPI) increase for 2024 is estimated to be 2.9%.
- We have budgeted merit raises for all employees.
- Health insurance costs will experience an increase of around 8.25% next year while Property and Casualty will increase about 10%.
- Property tax revenue is estimated to increase to the maximum allowed under the Cook County tax cap limits.
- We have budgeted principal and interest payments in the amount of \$2,540,000 for both the General Obligation, Oriole and Harrer Pool bonds.
- The cost of electricity is projected to increase by 18% while the cost of residential natural gas will go up by 5%.
- An updated capital projects report was already approved by the board.

BUDGET SUMMARY

The estimated **operating** revenues for each fund are as follows:

<u>Fund</u>	<u>FY 2025</u>	<u>FY 2024</u>	<u>% Change</u>
Corporate	\$3,544,000	\$3,508,000	1.02%
Recreation	3,798,000	3,617,000	5.03
Police	25,000	15,000	66.0
Paving & Lighting	0	0	0.00
Museum	39,000	42,000	(7.14)
IMRF	182,000	165,000	10.3
FICA	270,000	250,000	8.00
Liability Insurance	170,000	155,000	9.06
Special Recreation	550,000	510,000	7.08
Audit	24,000	23,000	4.34
Debt Service	<u>2,012,000</u>	<u>1,950,000</u>	3.10
Totals	<u>10,614,000</u>	<u>10,235,000</u>	3.70%

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Please note that this table compares the estimated twelve-month period from January 1st to December 31st for current budget and the previous one.

There are no capital expenditures included in this summary.

Finance Department Budget Highlights

The mission of the Finance Department is to provide effective and efficient methods for conducting the day-to-day business affairs of the Park District, to ensure financial goals and to ensure objectives are satisfactorily met. The Department also provides financial analysis, trend information and recommendations to the Board of Commissioners, Executive Director as well as Department heads on all matters relating to the fiscal operation of the District.

The Finance Department consists of the Superintendent of Finance and the Finance Coordinator. Their daily responsibilities are to pay vendors on a regular basis, processes payroll on a bi-weekly basis and assists in the creation of the board meeting agendas.

2025 Accomplishments

- Issued \$1.127 million dollars in general obligation bonds to be used to purchase capital items the district needs as well as pay Oriole Pool bonds.
- Received the Government Finance Officers Award (GFOA) for excellence in financial reporting.
- Closed out the OSLAD grant for Oketo park and received a check of \$398,000 which was 50% of the total cost of the project.
- Improved Capital Planning policies to better use district resources.
- Conducted budget preparation sessions to encourage individual departments to take control of their budgets.

2026 Goals and Objectives

- Complete the required paperwork to close out the Pamla Lane OSLAD grant.
- Issue new general obligation debt to pay principal and interest on Oriole Pool bonds.
- Strengthen internal controls and increase internal operational audits.
- Ensure that the Annual Comprehensive Financial Report is in compliance with the Government Finance Officers Association Awards Program.
- Explore the feasibility of either the rehabilitation or expansion of our current buildings.

Marketing and Communication Budget Highlights

The mission of the Marketing Department is to increase the social media presence of the park district. The Marketing Department offers many tools to the park district to help guide

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them to grow its presence on Instagram, Facebook and Twitter. The department consists of one full-time marketing manager.

2025 Accomplishments

- Refined and reduced the number of pages for the activity guide to bring down costs.
- Refined online forms for better customer usability.
- Increased social media exposure on Facebook and Instagram
- Updated the website to continue pursuing the goal of providing the best customer experience.
- Developed signage to enhance visibility and bring awareness to all summer events at Harrer and Oriole Pools.
- Created banners, light pole banners for the park district, and "Morton Grove has Pride" were installed at Prairie View Park and Harrer Park. These banners effectively boost visibility, engagement, and brand awareness for businesses and the community.
- Headed up the IPRA/IAPD Agency Showcase Awards Committee – Judge Recruitment.

2026 Goals and Objectives

- To strengthen communication within the Morton Grove Community, dedicated to continually refining our marketing strategies to foster greater community engagement and connection.
- Elevate our social media presence by creating captivating content that resonates with our audience and fosters engagement.
- Continue to advocate for brand standards and guidelines within departments to ensure consistency and uniformity.
- Work with local schools to increase awareness of District programs and bridge communication gaps, as Districts 63 and 69 have removed listings from their websites.
- Add a part time Social Media specialist to highlight park programs and events in the digital world.

Park Services Budget Highlights

The Parks Department of the Morton Grove Park District is committed to enriching the quality of community life through innovative and well-maintained parks and facilities, while protecting open space and natural resources for future generations.

The department consists of a Superintendent, Parks Foreman, seven full time parks staff, three summer seasonal staff, a facility foreman and 2 full time custodians. The department is responsible for all the construction, maintenance and upkeep of all the district's parks and facilities.

2025 Accomplishments

- Completed the court renovation project Phase II.

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- Completed the Palma Lane renovation project.
- Completed the Harrer Pool painting project.
- Completed the Master Planning and bidding of the National Park Project.
- Added 4 more pickleball courts at Prairie View Park.
- Increased staff development through PDRMA workshops.
- Developed bid specifications, bid and managed the subcontracting of all district mowing.
- Shade structures were installed on the dug outs of both ballfields in Mansfield Park.
- Completed field renovations to the fields at Palma Lane and Oketo parks.

2026 Goals and Objectives

- Complete the National Park renovation project.
- Complete the Master Planning and bidding of Prairie View park renovation project.
- Upgrade building and landscaping throughout the district.
- Add additional shade structure improvements to Harrer Pool.
- Improvements to the Prairie View Community Center include replacing HVAC units, installing new windows on the second floor, new counters, sinks and sauna heater in the men's locker room, new ceiling tiles lighting and furniture in the second floor lobby, and new counters and sinks in the 2nd floor bathrooms.
- Landscape improvements to the West entrance at the Prairie View Community Center.

Human Resources and Risk Management

The mission of the Human Resources Department is to provide excellent customer service and ensure the safety to all staff and guests. The department has two full time employees and seven part time employees. Human Resources is also committed to hiring the most qualified candidates.

The department is also responsible for the enforcement of safety rules and regulations and other risk management assessments.

2025 Accomplishments

- Trained and retained staff.
- Revised Safety and Crisis Management Manual.
- Revised employee orientation to make it more interactive and provided more training opportunities for staff.
- Implemented customer service training for all newly hired and returning seasonal staff.
- Encouraged online registration for patrons who registered for various events and programs.
- Conduct Annual Employee Survey for both full-time and part-time.

2026 Goals and Objectives

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- Enhance the on boarding for all employees.
 - a. Identify training requirements for each job.
 - b. Develop tracking procedures to monitor progress.
- Conduct customer service satisfaction survey annually to monitor the need for changes in processes and procedure.
 - a. Attach a survey with every e-blast.
 - b. Develop meaningful, but limited, incentive program to ensure residents participate in surveys.
- Identify opportunities to provide and communicate availability of incentives/perks to part time staff.
- Explore ways to offer more high school and college-based job shadowing and leadership development.
- Conduct an annual all-staff training session on customer service to standardize methods and techniques of service provided to the community.

Recreation Budget Highlights

The mission of our department is to provide opportunities for participation by residents of all ages, interests and abilities. Currently our department consists of six full time staff and 31 part time staff. Our responsibility is to plan, organize and direct the operations of programs, activities and services.

2025 Accomplishments

- Opened four new pickleball courts at Prairie View Park and hired two new pickleball instructors to grow the program.
- Increased Participation in camp programs by 25%.
- Received exceeds standards from outside auditors for both Harrer and Oriole pools.
- Hired nine new counselors and one additional supervisor at Parkview to enroll all students from waitlist.
- Set up automatic waitlists in Rec Trac to make it easier on families to get into programs off a wait list.
- Recruited six new sponsors
- New Chicago Fire Soccer Camps were well attended this summer.
- Grew the arts programs by adding six new classes

2026 Goals and Objectives

- High staff retention rates for seasonal jobs.
- Stay competitive with salaries.
- Increase sponsorship dollars.
- Offer more evening and weekend programs for residents.*
- Restart the gymnastics and tennis programs.*

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- Work with Marketing to increase revenue with facility rentals.
- Offer Saturday morning toddler classes.
- Offer an afternoon camp from 12:00-3:00 pm for kids who attend our morning sport camps.

Prairie View Community Center Facility Budget Highlights

The mission of our department is to operate our community center in a safe and efficient manner for our residents and guests. Currently our department staff consists of two full time and two part time custodians.

2025 Accomplishments

- Replaced 4 HVAC units on the Prairie View Community Center roof.
- Installed new floors at the National Park field house.
- PVCC maintenance staff started cleaning and maintaining park fieldhouses.
- Replaced old tables and chairs throughout the community center.
- Installed new LED lighting in the gymnasium.
- The island landscape across from the entrance to PVCC was renovated.

2026 Goals and Objectives

- Replace remaining HVAC units on the Prairie View Community Center roof.
- Replace remaining old windows at the community center.
- Replace ceiling tiles through the entire PVCC building.
- Renovate the washroom in both fitness center locker rooms.
- Landscape and remodel the old entrance of the Prairie View Community Center.

Capital Items

As we look to the upcoming year, there are several items on the capital improvement plan that will occur in 2026 including the Oriole Pool bond payment in the amount of \$631,000, installing new playground equipment at National Park for \$1,200,000 (\$600,000 is coming in the form of an OSLAD grant) and \$25,000 in updates to the Prairie View Fitness Center. The park district is also applying for an OSLAD grant for the rehabilitation of the playground at Prairie View Community Center park.

Economic Outlook

The equalized assessed valuation of the District has increased to \$1,072,312,640 which is much higher than the previous year due to the tri-annual reassessment by Cook County. Despite sluggish home sales, area home prices continued to climb because there is competition to buy homes amid low levels of inventory. The median price of homes in the Chicago area was up 3.9% compared to the prior year.

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The park district's goal is a strong fund balance, along with an emphasis on controlling expenditures that allows us to protect our operations from economically sensitive revenues stemming from these fiscal constraints. The park district is located in one of the strongest and economically diverse geographical areas of Illinois.

Inflation and the Economy

Inflation came in slightly softer than expected, ticking up to 3.0% in September, from 2.9% in August, a smaller increase than economists were looking for. A temporary sharp slowing of shelter costs helped to offset a jump in gasoline prices. Gas prices have dropped in October, however, and will subtract from October inflation, if the government shutdown ends soon enough for it to be reported. Price increases for groceries and at restaurants eased in September. Excluding food and energy, the inflation rate edged down to 3.0%, from 3.1% in August. Excluding housing, services prices continued rising at a moderate rate. Price pressures continued for childcare and haircuts. Recent jumps in airfares have been tied to pickups in jet fuel costs, but this should be reversed in October.

The impact of tariffs on prices is becoming more apparent, despite having so far only a modest effect on overall inflation. Three quarters of all goods categories saw price gains in September, up from two-thirds in August. Historically, this level has been less than half, with declines in most goods prices offsetting services inflation to a degree. Now, however, goods are adding to inflation. Quality-adjusted prices for new motor vehicles have been rising at their fastest rate since 2023. It seems likely that tariff costs will become more noticeable in prices as pre-tariff inventories of imported goods are drawn down throughout the summer.

Employment

Wage growth was reported in August to be 3.7% at an annual pace and is expected to slow to 3.5% by the end of the year. Wage growth tends to lag other labor market indicators.

Data that are available appear to indicate a leveling off, rather than further deterioration. State initial unemployment claims excluding government workers have not picked up, and WARN notices, which are required when companies are announcing large layoffs, have not risen, either. But Indeed.com job postings, which tend to track the official job openings data, have continued to trend down. That indicates the current low hiring environment is likely to continue. Few sectors appear to be adding jobs outside of health care and social assistance.

The unemployment rate has likely edged up to 4.4%, and the length of time workers are staying unemployed on average is likely to remain elevated, as is the number who are forced to work part-time because of poor economic conditions. The unemployment rate is likely to continue to edge up through the first half of next year, peaking at 4.7% before retreating to 4.5% by year-end 2026.

Consumer and business uncertainty about the economy will continue to delay hiring plans and should slow future pay gains. Hiring is often deferred when consumers are concerned about losing their jobs, or when businesses don't know if there will be a positive return to investing in

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additional workers. Prior to the tariffs, we expected monthly job growth of about 150,000 new positions to continue. Now, job growth could disappear almost entirely if enough employers decide to hold off on hiring while they sort out the effects of the new tariffs on their businesses and on the economy as a whole.

Interest Rates

Long-term rates ticked up, however, because Fed Chair Jerome Powell forcefully insisted at his press conference that the outcome of the December policy meeting is not predetermined. Market participants saw that as making another rate cut less likely but should rather have seen it as Powell simply maintaining the Fed's freedom of action. A cut on December 10 is still more likely than not. However, at some point, probably at the January 28 meeting, the Fed will stand pat in order to reassess whether it has arrived at the "neutral" interest rate that is no longer restricting the economy. The Fed may still cut rates next spring, but it won't be automatic or happen on a schedule.

The 10-year Treasury Bond rate is still hovering around 4%. It may decline a little, depending on future job reports, but at some point, will tick back up to 4.5%, due to ongoing inflation reports that are still too high, plus renewed focus on the mounting borrowing needed to finance the federal government's deficits. The 10-year yield is often used as the benchmark for setting mortgage and auto loan rates.

The bond market's yield curve will become fully upward-sloping sometime next year. Bond investors' concern that an economic slowdown loom is shown by the fact that current one- to seven-year Treasury notes have lower yields than short-term Treasury bills, which mature in a few months. But 20- and 30-year bond yields have picked up more than the 10-year yield has in recent months, indicating that both long-term inflation and government deficits are a rising concern among bond traders. The result is a U-shaped yield curve, with higher short and long yields than medium-term ones. As the uncertainties of tariff policy gradually get resolved, fears of a recession will diminish, and medium-term rates are likely to pick up. The long end of the yield curve is likely to stay elevated. We expect short rates to fall next year, so the yield curve by the end of 2026 is likely to be consistently upward-sloping along its entire length, for the first time since 2021.

Energy

The national average price of regular unleaded hasn't started with sub \$2 dollar per gallon since the spring of 2021, but it's getting close to that threshold now, at \$3.07 per gallon. That's almost a dime less than a month ago and nearing the psychologically significant \$3 level. Crude oil prices have retreated this year as most major economies have slowed down, and the new trade war weighs international shipping volumes. The price at the pump is likely to perk up a bit in the near future because of a recent spike in oil. But over the longer term, it's a good bet that the national average will slip below \$3 sometime this autumn or early winter, when fuel demand tends to be weak. Diesel, now averaging \$3.64 per gallon, may also dip a bit, until winter fires up demand for chemically similar heating oil.

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Oil prices have been under downward pressure for most of this year, but they got a lift from the latest U.S. sanctions on Russia's oil exports. The benchmark shot up to \$62 per barrel to end this week, from a seasonal low in the upper \$50s. We expect WTI to trade from about \$55 to \$60 per barrel this fall, unless some geopolitical crisis cuts off additional oil exports somewhere in the world. For now, the global oil market is well supplied and should be able to compensate for lost Russian sales with additional output from the Middle East and the U.S.

The approach of colder weather has given natural gas prices a minor lift, with benchmark gas futures contracts recently trading at \$3.20 per million British thermal units, up from about \$3 this summer. That's still relatively cheap, though. Gas held in underground storage is a bit above average for this time of year, suggesting an ample supply cushion as the temperature drops in the coming weeks. It would likely take a sharp, prolonged cold snap hitting the big cities of the Northeast and Midwest to really drive gas prices up much farther.

Housing

Housing starts will likely keep falling for the rest of 2025. Total housing starts dropped 8.5%, to 1.31 million annualized units, in August — the slowest construction pace since 2021. The decline was largely caused by a nearly 12% drop in multifamily starts. Single-family starts fell 7%. Total building permits declined by 3.7% and have now fallen for five consecutive months.

A downtrend in single-family permits points to the trajectory of new-home construction over the coming months as builders continue to deal with high financing costs, elevated economic uncertainty and unfavorable supply conditions due to volatile U.S. trade policy under the Trump administration. Meanwhile, affordability challenges are boosting rental demand and supporting multifamily development, albeit at a slower pace than in recent years.

Retail

Total retail sales (excluding restaurants) rose a strong 0.6% in August, the third consecutive month of robust sales gains. Core retail sales (which also exclude gas and car purchases) also rose a strong 0.7%, but that was mostly the result of a 2.0% surge in e-commerce sales, since in-store sales edged up by only 0.1%. Motor vehicle sales continued their bounce from a severe drop in May, rebounding close to their peak pre-tariff level of March and April. However, there are indications that these sales are slowing now. Clothing and sporting goods sales continued to show strength. But because the sales report is not inflation-adjusted, increases in tariff affected categories are partly illusory.

In conclusion we respectfully submit this 2026 budget for your review and approval.

Jeffrey Wait, Executive Director

Martin O'Brien, Superintendent of Finance

Susan Braubach, Superintendent of Recreation

Keith Gorczyca, Superintendent of Parks and Maintenance

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MORTON GROVE PARK DISTRICT

2026/2025

PROPOSED REVENUE / EXPENSE COMPARISON

ALL FUND TYPES

		BUDGET				BUDGET					
		January 1, 2026 to December 31, 2026				January 1, 2025 to December 31, 2025					
FUND	CENTER	DESCRIPTION	REVENUE	EXPENSE	VARIANCE	REVENUE	EXPENSE	VARIANCE	Revenue	Expense	Yr. to Yr. Variance
01	10	CORPORATE - ADMINISTRATION	\$3,544,269	\$2,535,667	\$1,008,602	\$3,508,016	\$2,539,269	\$968,747	\$36,253	(\$3,602)	
	20	CORPORATE - PARKS	0	1,008,602	(1,008,602)	0	968,747	(968,747)	\$0	\$39,855	
		CORPORATE	\$3,544,269	\$3,544,269	\$0	\$3,508,016	\$3,508,016	\$0	\$36,253	\$36,253	
02	10	RECREATION - ADMINISTRATION	\$1,543,622	\$1,157,876	\$385,746	\$1,523,719	\$947,171	\$576,548	\$19,903	\$210,705	
	30	RECREATION - PROGRAMS	\$1,379,321	\$951,425	427,897	\$1,306,065	\$1,051,662	254,403	\$73,256	(\$100,238)	
	40	RECREATION - POOLS	\$536,027	\$833,025	(296,998)	\$480,000	\$797,950	(317,950)	\$56,027	\$35,075	
	50	RECREATION - PVCC	\$338,985	\$855,629	(516,644)	\$307,100	\$820,101	(513,001)	\$31,885	\$35,528	
		RECREATION	\$3,797,955	\$3,797,955	\$0	\$3,616,884	\$3,616,884	\$0	\$181,071	\$181,071	
05	10	POLICE PROTECTION	\$25,000	\$25,000	\$0	\$15,000	\$15,000	\$0	\$10,000	\$10,000	
	10	PAVING AND LIGHTING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	15	MUSEUM	\$39,000	\$39,000	\$0	\$42,000	\$42,000	\$0	(\$3,000)	(\$3,000)	
	20	IMRF	\$182,000	\$182,000	(\$0)	\$165,000	\$165,000	\$0	\$17,000	\$17,000	
	22	FICA	\$270,000	\$270,000	\$0	\$250,000	\$250,000	\$0	\$20,000	\$20,000	
	25	DEBT SERVICE	\$2,011,525	\$2,011,525	\$0	\$1,950,000	\$1,950,000	\$0	\$61,525	\$61,525	
	30	LIABILITY INSURANCE	\$170,000	\$170,000	\$0	\$155,000	\$155,000	\$0	\$15,000	\$15,000	
	35	SPECIAL RECREATION	\$550,000	\$550,000	\$0	\$510,000	\$510,000	\$0	\$40,000	\$40,000	
	40	AUDIT	\$24,000	\$24,000	\$0	\$23,000	\$23,000	\$0	\$1,000	\$1,000	
			\$3,271,525	\$3,271,525	(\$0)	\$3,110,000	\$3,110,000	\$0	\$161,525	\$161,525	
70	10	Capital	\$2,700,000	\$2,700,000	\$0	\$2,919,000	\$2,919,000	\$0	(\$219,000)	(\$219,000)	
		TOTAL	\$13,313,749	\$13,313,749	\$0	\$13,153,900	\$13,153,900	\$0	\$159,849	\$159,849	

MORTON GROVE PARK DISTRICT

2026/2025

REVENUE AND EXPENSE COMPARISON BY SOURCE

SOURCE	REVENUE COMPARISON		VARIANCE	PERCENT CHANGE
	PROPOSED	CURRENT		
	January 1, 2026 to December 31, 2026	January 1, 2025 to December 31, 2025		
Property Tax	\$ 6,233,530	\$ 5,635,005	\$598,525	
Replacement Tax	\$ 261,311	\$ 252,000	\$9,311	
Bond Proceeds	\$ 1,200,000	\$ 1,800,000	(\$600,000)	
Recreation Programs	\$ 1,379,321	\$ 1,302,579	\$76,742	
Community Center	\$ 313,985	\$ 282,100	\$31,885	
Swimming Pools	\$ 536,027	\$ 480,000	\$56,027	
Interest	\$ 14,000	\$ 361,316	(\$347,316)	
Fitness Memberships	\$ 283,468	\$ 210,000	\$73,468	
Grants	\$ 663,985	\$ 500,000	\$163,985	
Other	\$ 822,121	\$ 406,900	\$415,221	
Interfund Transfers	\$ 1,606,000	\$ 1,924,000	(\$318,000)	
Net operating changes	\$ 13,313,748	\$ 13,153,900	\$ 159,848	1.22%

EXPENSE COMPARISON

FUNCTION	PROPOSED	CURRENT	VARIANCE	PERCENT CHANGE
	12/31/2026	12/31/2025		
Salaries & Wages FT & PT	\$3,544,660	\$3,322,790	\$221,870	
Materials & Supplies	\$579,776	\$513,198	\$66,578	
Health Insurance	\$622,712	\$502,226	\$120,486	
Utilities	\$322,750	\$330,050	(\$7,300)	
Contractual Services	\$539,087	\$544,008	(\$4,921)	
Equipment	\$63,000	\$61,000	\$2,000	
Building & Landscape	\$96,500	\$94,500	\$2,000	
Miscellaneous	\$267,739	\$157,128	\$110,611	
Interfund Transfers	\$ 1,606,000	\$ 1,924,000	(\$318,000)	
IMRF & FICA	\$452,000	\$415,000	\$37,000	
Debt Service	\$2,011,525	\$1,950,000	\$61,525	
Liability Insurance	\$170,000	\$155,000	\$15,000	
Paving & Lighting	\$0	\$0	\$0	
Police	\$25,000	\$15,000	\$10,000	
Museum	\$39,000	\$42,000	(\$3,000)	
Special Recreation	\$250,000	\$186,000	\$64,000	
Audit	\$24,000	\$23,000	\$1,000	
Capital	\$2,700,000	\$2,919,000	(\$219,000)	
TOTAL	\$13,313,748	\$13,153,900	\$159,848	1.22%
Surplus or (Deficit)	\$ -	\$ -	\$ -	

Calculations as of 12/31/2025

GL NUMBER	DESCRIPTION	2025 ORIGINAL BUDGET	2025 ACTIVITY THRU 12/31/25	2026 FINANCE REVIEW BUDGET	2026 FINAL APPROVED BUDGET
Fund: 01 CORPORATE					
ESTIMATED REVENUES					
Dept 10 - ADMINISTRATION					
01-10-411100	TAX RECEIPTS REV-REAL ES	2,400,000.00	1,487,666.39	2,700,000.00	2,700,000.00
01-10-412100	TAX RECEIPTS REV-REPLACE	19,000.00	211,311.66	3,311.00	3,311.00
01-10-430100	INTEREST-INTEREST INCOME	361,316.00	393,316.23	283,468.00	283,468.00
01-10-480435	MIS REV-EQUITY TRANSFER	590,000.00		400,000.00	400,000.00
01-10-481810	MISCELLANEOUS REV-MISC.	7,700.00	2,740.02	14,018.00	14,018.00
01-10-481850	MISCELLANEOUS REV- PVCC	30,000.00	41,250.00	37,500.00	37,500.00
01-10-481851	MISCELLANEOUS REV- 6210		6,000.00		
01-10-485500	MISCELLANEOUS REV-MNASR	100,000.00	94,225.98	105,972.00	105,972.00
01-10-485600	MISC. REV-TREE, BENCH AN		14,620.00		
Totals for dept 10 - ADMINISTRATION		3,508,016.00	2,251,130.28	3,544,269.00	3,544,269.00
TOTAL ESTIMATED REVENUES		3,508,016.00	2,251,130.28	3,544,269.00	3,544,269.00
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
01-10-511100	SALARIES & WAGES-DIRECTO	182,015.00	180,217.29	187,488.00	187,488.00
01-10-511200	SALARIES-SUPERINTENDENT	80,702.00	68,323.00	84,510.00	84,510.00
01-10-511300	SALARIES-SUPERINTENDENT	137,339.00	137,107.00	148,106.00	148,106.00
01-10-511900	SALARIES & WAGES-IT PROG	83,083.00	80,434.00	86,201.00	86,201.00
01-10-512720	SALARIES & WAGES-FINANCE	71,776.00	69,530.82	74,425.00	74,425.00
01-10-520100	MATRL AND SUPP-BANK SERV	1,500.00		1,000.00	1,000.00
01-10-520110	MATRL AND SUPP-OFFICE EX	1,500.00	7,214.68	5,000.00	5,000.00
01-10-520130	MATRL AND SUPP-OFFICE EX	2,318.00	1,368.56	1,500.00	1,500.00
01-10-520140	MATRL AND SUPP-OFFICE EX	1,000.00	897.26	1,000.00	1,000.00
01-10-520160	MATRL AND SUPP-OFFICE EX	200.00	2,579.46	2,500.00	2,500.00
01-10-530310	INSURANCE-INS - HEALTH &	305,185.00	247,055.73	360,205.00	360,205.00
01-10-540110	UTILITIES-ELECTRICTY	19,550.00	15,359.09	19,250.00	19,250.00
01-10-540120	UTILITIES-HEATING FUEL	11,500.00	7,367.53	7,700.00	7,700.00
01-10-540130	UTILITIES-WATER	2,300.00	1,065.90	2,600.00	2,600.00
01-10-540150	UTILITIES-TELEPHONE	25,300.00	15,469.32	22,000.00	22,000.00
01-10-551120	CONTRACT SVCS-LEGAL - EX	57,000.00	32,221.40	36,500.00	36,500.00
01-10-551400	CONTRACTUAL SERVICES-BAM	15,000.00	15,435.48	20,000.00	20,000.00
01-10-552100	CNTRCT SVCS-BS&A SOFTWARE	5,000.00	4,424.00	8,000.00	8,000.00
01-10-552200	CONTRACT SVCS-NETCOMM 20	25,000.00	11,843.76	20,000.00	20,000.00
01-10-554100	CONTRACTUAL SERVICES-AGR	40,000.00	41,211.89	50,000.00	50,000.00

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GL NUMBER	DESCRIPTION	2025 ORIGINAL BUDGET	2025 ACTIVITY THRU 12/31/25	2026 FINANCE REVIEW BUDGET	2026 FINAL APPROVED BUDGET
Fund: 01 CORPORATE					
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
01-10-560100	EQUIPMENT-NEW EQUIP - OF	1,000.00	22.71	1,000.00	1,000.00
01-10-560800	EQUIPMENT-NEW EQUIP - CO	10,000.00	9,899.69	2,000.00	2,000.00
01-10-560810	EQUIPMENT-NEW EQUIP - CO	11,000.00	1,622.87	5,000.00	5,000.00
01-10-580100	EXP MISC.-HUMAN RESOURCE	5,000.00	3,563.09	5,500.00	5,500.00
01-10-580200	EXP MISC.-EXECUTIVE DIRE	1,500.00	1,650.43	300.00	300.00
01-10-580201	EXP MISC.-RENEWAL OF STR	1,000.00		1,000.00	1,000.00
01-10-580300	EXP MIS-TREE & BENCH DON		2,173.00	3,000.00	3,000.00
01-10-581100	BUSINESS MEETINGS	100.00		100.00	100.00
01-10-581110	EXP MISCELLANEOUS-COMMIS	3,000.00	3,908.30	4,000.00	4,000.00
01-10-581120	EXP MISC-COMM EXPENSE -	10,795.00	4,118.17	19,705.00	19,705.00
01-10-581200	EXP MISC.-EDUCATIONAL SE	13,000.00	10,628.38	13,827.00	13,827.00
01-10-581250	EXP MISCELLANEOUS-BUSINE	2,000.00	500.65	500.00	500.00
01-10-581300	EXP MISC.-EMPLOYEE TRAVE	1,000.00	559.88	1,000.00	1,000.00
01-10-581400	EXP MISCELLANEOUS-DUES &	13,885.00	12,369.54	20,000.00	20,000.00
01-10-581500	EXP MISCELLANEOUS-UNIFOR	1,000.00	1,800.00	4,000.00	4,000.00
01-10-581600	EXP MISC.-MORTON GROVE S	1,000.00	842.47	1,000.00	1,000.00
01-10-589105	EXP MISCELLANEOUS-EMPLOY	1,000.00	1,913.09	2,500.00	2,500.00
01-10-589110	EXP MISC.-MARKETING SPEC	2,500.00	7,091.40	7,000.00	7,000.00
01-10-589200	EXP MISCELLANEOUS-EQUITY	1,400,000.00	1,400,000.00	1,306,000.00	1,306,000.00
Totals for dept 10 - ADMINISTRATION		2,546,048.00	2,401,789.84	2,535,417.00	2,535,417.00
Dept 20 - PARKS MAINT					
01-20-511400	SALARIES-SUPERINTENDENT	104,109.00	100,851.80	109,100.00	109,100.00
01-20-512120	SALARIES & WAGES-PARKS F	98,055.00	96,790.60	102,014.00	102,014.00
01-20-512130	SALARIES & WAGES - FULLT	414,604.00	391,385.35	436,138.00	436,138.00
01-20-512140	SALARIES FOR ELECTRICIAL		4,231.90	7,000.00	7,000.00
01-20-512150	SALARIES & WAGES-FULLTIM	20,000.00	15,989.57	18,900.00	18,900.00
01-20-513100	SALARIES & WAGES-SUMMER	20,000.00	29,708.49	35,000.00	35,000.00
01-20-520221	BLDG REPAIR MAINTENANCE	2,500.00	5,099.15	7,000.00	7,000.00
01-20-520223	GROUNDS REPAIR SERVICES		23.40	1,000.00	1,000.00
01-20-520225	VEHICLE REPAIR SERVICES	10,000.00	4,661.75	3,500.00	3,500.00
01-20-520230	MACHINERY RENTAL	2,500.00	1,153.92	2,000.00	2,000.00
01-20-520312	JANITORIAL SUPPLIES	11,500.00	17,993.59	20,000.00	20,000.00
01-20-520318	SIGN MAINTENANCE	2,000.00	1,876.26	2,000.00	2,000.00

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GL NUMBER	DESCRIPTION	2025 ORIGINAL BUDGET	2025 ACTIVITY THRU 12/31/25	2026 FINANCE REVIEW BUDGET	2026 FINAL APPROVED BUDGET
Fund: 01 CORPORATE					
APPROPRIATIONS					
Dept 20 - PARKS MAINT					
01-20-520321	BUILDING MAINTENANCE	5,500.00	5,360.71	8,000.00	8,000.00
01-20-520323	GROUNDS MAINT. SUPPLIES	8,000.00	6,820.23	8,000.00	8,000.00
01-20-520325	VEHICLE MAINTENANCE SUPP	16,000.00	5,549.20	8,000.00	8,000.00
01-20-520327	BALL FIELD MAINTENANCE	1,200.00	618.62	1,200.00	1,200.00
01-20-520328	PLAYGROUND MULCH	9,000.00	8,208.02	9,000.00	9,000.00
01-20-520335	SAFETY SUPPLIES	2,000.00	592.35	1,500.00	1,500.00
01-20-520400	TOOLS & HARDWARE PURCHAS	2,000.00	2,889.35	4,000.00	4,000.00
01-20-520500	VEHICLE GAS AND OIL	24,000.00	13,498.47	18,000.00	18,000.00
01-20-554100	CONTRACTUAL SERVICES-AGR	40,000.00	45,385.86	55,000.00	55,000.00
01-20-554300	CONTRACTUAL -LAWN & PARK	110,000.00	59,093.92	70,000.00	70,000.00
01-20-560200	EQUIPMENT-NEW EQUIP - MA	3,000.00	4,864.83	6,500.00	6,500.00
01-20-560300	EQUIPMENT-NEW EQUIP - BL	500.00	3,852.00	4,500.00	4,500.00
01-20-570150	BLDG-LANDSCAPE-GENERAL P	17,000.00	20,046.18	20,000.00	20,000.00
01-20-570200	BUILDING & LANDSCAPE-BUI	3,000.00	5,132.89	6,500.00	6,500.00
01-20-570300	BLDG-LANDSCAPE-GRASS-SEE	4,000.00	8,327.23	10,000.00	10,000.00
01-20-570400	BLDG-LANDSCAPE-TREES-SHR	15,000.00	10,944.08	10,000.00	10,000.00
01-20-570410	BLDG-LNDSCP-BLK DIRT-SAN	10,000.00	14,146.12	13,000.00	13,000.00
01-20-581200	EXP MISC.-EDUCATIONAL SE	2,000.00	3,095.20	4,500.00	4,500.00
01-20-581500	EXP MISCELLANEOUS-UNIFOR	4,000.00	138.13	6,000.00	6,000.00
01-20-581501	ICE RINK	500.00		1,500.00	1,500.00
Totals for dept 20 - PARKS MAINT		961,968.00	888,329.17	1,008,852.00	1,008,852.00
TOTAL APPROPRIATIONS		3,508,016.00	3,290,119.01	3,544,269.00	3,544,269.00
NET OF REVENUES/APPROPRIATIONS - FUND 01			(1,038,988.73)		
BEGINNING FUND BALANCE		2,620,916.72	2,620,916.72	1,581,927.99	1,581,927.99
ENDING FUND BALANCE		2,620,916.72	1,581,927.99	1,581,927.99	1,581,927.99
Fund: 02 RECREATION					
ESTIMATED REVENUES					
Dept 01 - ATHLETICS					
02-01-490105	PROGRAM FEES REV-PICKLEB	17,980.00	13,729.73	14,112.00	14,112.00
02-01-490131	PRGM REV-SOFTBALL - ADU	19,500.00	4,665.00	12,530.00	12,530.00
02-01-490141	PROGRAM FEES REV-SPORTS	3,320.00	450.00	784.00	784.00
02-01-490170	PRGM REV-YOUTH ATHLETIC	9,000.00	9,463.00	10,351.00	10,351.00
02-01-490176	PROGRAM FEES REV-ISKC KA	80,619.00	58,867.00	73,000.00	73,000.00
02-01-490177	PROGRAM FEES REV-GYMNAST			12,992.00	12,992.00
02-01-490179	PROGRAM FEES REV-TKDO	7,400.00	3,005.00	4,080.00	4,080.00

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Fund: 02 RECREATION					
ESTIMATED REVENUES					
Dept 01 - ATHLETICS					
02-01-490182	PROGRAM FEES REV-AYSO SO	3,000.00	3,400.00	3,000.00	3,000.00
02-01-490193	PROGRAM REVENUE HOT SHOT	110,000.00	101,408.69	135,895.00	135,895.00
02-01-490194	PROGRAM FEES REV-ADULT V		123.00		
02-01-490212	PROGRAM FEES REV-INDOOR	28,000.00	29,280.00	28,580.00	28,580.00
02-01-490512	PROGRAM FEES -OUTDOOR FI	58,000.00	35,838.00	43,539.00	43,539.00
Totals for dept 01 - ATHLETICS		336,819.00	260,229.42	338,863.00	338,863.00
Dept 03 - CAMPS					
02-03-490412	PROGRAM FEES REV-CAMP	300,000.00	303,154.96	330,000.00	330,000.00
02-03-490417	PROGRAM FEES REV-CAMP EX	16,000.00	17,088.56	18,000.00	18,000.00
02-03-490418	PRGM REV-RISE-N-SHINE (11,500.00	9,440.26	10,000.00	10,000.00
Totals for dept 03 - CAMPS		327,500.00	329,683.78	358,000.00	358,000.00
Dept 04 - DANCE					
02-04-490514	PROGRAM FEES REV-DANCE C	38,980.00	47,116.18	72,232.00	72,232.00
02-04-490520	PROGRAM FEES REV-DANCE -	3,480.00	814.00	4,320.00	4,320.00
Totals for dept 04 - DANCE		42,460.00	47,930.18	76,552.00	76,552.00
Dept 05 - ARTS & CRAFTS					
02-05-490618	PROGRAM FEES REV-MUSIC	10,368.00	10,203.65	13,530.00	13,530.00
02-05-490622	PROGRAM FEES REV-LAUGUAG	896.00	1,008.00		
02-05-490623	PROGRAM FEES REV-ADULT G	3,675.00	10,160.25	8,500.00	8,500.00
02-05-490624	PROGRAM FEES REV-YOUTH C	21,474.00	9,410.00	9,948.00	9,948.00
Totals for dept 05 - ARTS & CRAFTS		36,413.00	30,781.90	31,978.00	31,978.00
Dept 06 - PRESCHOOL-INFANTS					
02-06-490711	PROGRAM FEES REV-PRE SCH	110,532.00	98,949.82	115,000.00	115,000.00
02-06-490715	PROGRAM FEES REV-TODDLER	3,856.00	2,056.00	2,510.00	2,510.00
02-06-490716	PROGRAM FEES REV-INDOOR	1,000.00	314.00	200.00	200.00
Totals for dept 06 - PRESCHOOL-INFANTS		115,388.00	101,319.82	117,710.00	117,710.00
Dept 07 - VARIED INTERESTS					
02-07-490813	PROGRAM FEES REV-BIRTHDA	16,866.00	8,446.00	11,350.00	11,350.00
02-07-490815	PROGRAM FEES REV-PIANO L	31,647.00	29,795.50	35,910.00	35,910.00
02-07-490818	PROGRAM FEES REV-STEM CL	1,386.00		420.00	420.00
02-07-490819	PROGRAM FEES REV-GAP	19,760.00	18,176.10	24,840.00	24,840.00
02-07-490820	PROGRAM FEES REV-EARLY R	8,400.00	6,924.00	9,384.00	9,384.00
02-07-490821	PROGRAM FEES REV-PUPPY T	7,360.00	8,442.83	9,792.00	9,792.00
02-07-490823	PROGRAM FEES REV-B4	40,851.00	46,143.00	52,972.00	52,972.00
02-07-490825	PROGRAM FEES REV-BASE	195,260.00	196,064.35	263,900.00	263,900.00

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Fund: 02 RECREATION					
ESTIMATED REVENUES					
Dept 07 - VARIED INTERESTS					
02-07-490826	PROGRAM FEES REV-PRESCHO	92,430.00	34,990.00	10,130.00	10,130.00
02-07-490838	PROGRAM FEES REV-ADULT T			600.00	600.00
02-07-490840	PROGRAM FEES REV-MAGIC	775.00			
Totals for dept 07 - VARIED INTERESTS		414,735.00	348,981.78	419,298.00	419,298.00
Dept 08 - SPECIAL EVENTS					
02-08-490912	PROGRAM FEES REV-HALLOWE	1,440.00	1,451.30	2,280.00	2,280.00
02-08-490914	PROGRAM FEES REV-COLD BR	3,000.00		1,000.00	1,000.00
02-08-490917	PROGRAM FEES REV-SANTA C	6,500.00	6,548.65	7,000.00	7,000.00
02-08-490919	PRGM REV-DADDY DAUGHTER	2,655.00	1,301.00	2,475.00	2,475.00
02-08-490921	PRGM REV-MOTHER/DAUGHTE	1,200.00	763.10	800.00	800.00
02-08-490922	PROGRAM FEES REV-GARARE	1,380.00	1,025.00		
02-08-490925	PROGRAM FEES REV-GRINCH		570.00	1,430.00	1,430.00
02-08-490936	PROGRAM FEES REV-FAMILY	1,650.00	1,045.00	1,000.00	1,000.00
02-08-490938	PROGRAM FEES REV-EGGSTRA	1,400.00	1,323.00	3,120.00	3,120.00
02-08-490939	PROGRAM FEES REV-FAMILY	600.00	1,420.00	1,200.00	1,200.00
02-08-490943	PROGRAM FEES REV-FAMILY	1,500.00	994.90	2,175.00	2,175.00
02-08-490946	PROGRAM FEES REV-HOLIDAY	925.00	1,020.00	1,000.00	1,000.00
02-08-490947	PROGRAM FEES REV-ANIMAL	660.00	469.00	640.00	640.00
02-08-490952	PROGRAM FEES-GINGERBREAD	440.00	438.00	600.00	600.00
Totals for dept 08 - SPECIAL EVENTS		23,350.00	18,368.95	24,720.00	24,720.00
Dept 09 - SENIOR FITNESS					
02-09-490224	WELLNESS PROGRAMS	400.00	72.00	200.00	200.00
02-09-490231	PROGRAM FEES REV-PERSONA	9,000.00	11,175.20	12,000.00	12,000.00
02-09-490232	PROGRAM FEES REV-CONTRAC		24.00		
Totals for dept 09 - SENIOR FITNESS		9,400.00	11,271.20	12,200.00	12,200.00
Dept 10 - ADMINISTRATION					
02-10-411100	TAX RECEIPTS REV-REAL ES	1,295,000.00	590,458.29	1,420,000.00	1,420,000.00
02-10-480435	MIS REV-EQUITY TRANSFER	200,000.00		120,000.00	120,000.00
02-10-481810	MISCELLANEOUS REV-MISC.	28,719.00	4,260.00	3,622.00	3,622.00
02-10-481850	MISCELLANEOUS REV- REC T		3,002.07		
Totals for dept 10 - ADMINISTRATION		1,523,719.00	597,720.36	1,543,622.00	1,543,622.00
Dept 21 - HARRER POOL					
02-21-420210	FEES AND ADMISSIONS-POOL	101,000.00	124,359.00	130,000.00	130,000.00
02-21-420220	FEES AND ADMISSIN-POOL -	160,000.00	158,374.00	174,620.00	174,620.00
02-21-420230	FEES AND ADMISSIONS-LIMI	10,000.00	9,032.40	9,540.00	9,540.00

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GL NUMBER	DESCRIPTION	2025 ORIGINAL BUDGET	2025 ACTIVITY THRU 12/31/25	2026 FINANCE REVIEW BUDGET	2026 FINAL APPROVED BUDGET
Fund: 02 RECREATION					
ESTIMATED REVENUES					
Dept 21 - HARRER POOL					
02-21-420250	FEES AND ADMISSIONS-POOL	6,500.00	3,820.25	5,440.00	5,440.00
02-21-420260	FEES AND ADMISSIONS-WATE	5,500.00	(189.12)		
02-21-420280	FEES AND ADMISSIONS-POOL	11,000.00	24,955.00	22,000.00	22,000.00
Totals for dept 21 - HARRER POOL		294,000.00	320,351.53	341,600.00	341,600.00
Dept 22 - ORIOLE POOL					
02-22-420210	FEES AND ADMISSIONS-POOL	78,000.00	64,359.00	72,132.00	72,132.00
02-22-420220	FEES AND ADMISSIN-POOL -	59,000.00	68,039.00	70,995.00	70,995.00
02-22-420250	FEES AND ADMISSIONS-POOL	20,000.00	17,969.50	18,600.00	18,600.00
02-22-420280	FEES AND ADMISSIONS-POOL	11,000.00	11,354.00	15,700.00	15,700.00
02-22-490479	PROGRAM FEES REV-TIGER S	3,000.00	1,920.00		
Totals for dept 22 - ORIOLE POOL		171,000.00	163,641.50	177,427.00	177,427.00
Dept 24 - CONCESSIONS					
02-24-420242	FEES AND ADMISSIONS-CN -	15,000.00	8,036.65	12,000.00	12,000.00
02-24-420244	FEES AND ADMISSIONS-CN -		5,359.99	5,000.00	5,000.00
Totals for dept 24 - CONCESSIONS		15,000.00	13,396.64	17,000.00	17,000.00
Dept 25 - TIGER SHARK SWIM TEAM					
02-25-420270	TIGER SHARKS REVENUES		(262.02)		
Totals for dept 25 - TIGER SHARK SWIM TE			(262.02)		
Dept 31 - FIELD HOUSE AND PVCC RENTALS					
02-31-440200	RENTALS-RENTALS - PVCC R	9,000.00	3,758.00	5,000.00	5,000.00
02-31-440202	RENTALS-PVCC RENTALS - G	500.00		500.00	500.00
02-31-440501	RENTALS-FIELDHOUSE RENTA	30,000.00	27,848.25	30,000.00	30,000.00
02-31-440505	RENTALS-FIELDHOUSE RENTA	1,000.00	600.00	1,000.00	1,000.00
02-31-440506	RENTALS-ORIOLE PALM ROOM	5,000.00	1,762.50	2,500.00	2,500.00
Totals for dept 31 - FIELD HOUSE AND PVC		45,500.00	33,968.75	39,000.00	39,000.00
Dept 32 - FITNESS CENTER					
02-32-420300	FEES AND ADMISSIONS-FITN	2,500.00	2,941.92	2,785.00	2,785.00
02-32-420305	FEES AND ADMISSIN-OPEN G	18,000.00	12,831.00	15,000.00	15,000.00
02-32-460110	MEMBERSHIPS-RB - FITNESS	210,000.00	223,103.40	250,000.00	250,000.00
02-32-480530	MISCELLANEOUS REV-VENDIN	2,100.00	1,383.21	1,200.00	1,200.00
02-32-480570	MISCELLANEOUS REV-AQUA F	4,000.00	5,744.90	6,000.00	6,000.00
Totals for dept 32 - FITNESS CENTER		236,600.00	246,004.43	274,985.00	274,985.00
Dept 35 - MARKETING					
02-35-450584	SPONSORSHIP	25,000.00	18,232.00	25,000.00	25,000.00
Totals for dept 35 - MARKETING		25,000.00	18,232.00	25,000.00	25,000.00
TOTAL ESTIMATED REVENUES		3,616,884.00	2,541,620.22	3,797,955.00	3,797,955.00

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GL NUMBER	DESCRIPTION	2025 ORIGINAL BUDGET	2025 ACTIVITY THRU 12/31/25	2026 FINANCE REVIEW BUDGET	2026 FINAL APPROVED BUDGET
Fund: 02 RECREATION					
APPROPRIATIONS					
Dept 01 - ATHLETICS					
02-01-591105	INSTRUCTOR SALARIES-PICK	8,100.00	7,201.88	8,100.00	8,100.00
02-01-591131	INSTR SAL-SOFTBALL - ADU	2,328.00	547.61	1,512.00	1,512.00
02-01-591141	INSTRUCTOR SALARIES-SPOR	236.00			
02-01-591177	INSTRUCTOR SALARIES-GYMN			6,768.00	6,768.00
02-01-592131	CONTRACTING-SOFTBALL - A	7,000.00	1,103.00	4,950.00	4,950.00
02-01-592141	CONTRACTING SERVICES-SPO	800.00			
02-01-592170	CONTRACTING-YOUTH ATHLET	6,300.00	4,462.70	7,425.00	7,425.00
02-01-592176	CONTRACTING SERVICES-ISK	60,464.00	35,141.75	51,100.00	51,100.00
02-01-592177	CONTRACTING SERVICES-GYM			297.00	297.00
02-01-592179	CONTRACTING SERVICES-TKD	5,180.00	1,655.60	2,856.00	2,856.00
02-01-592193	CONTRACTINGSERVICES-HOT	77,000.00	70,269.64	95,126.00	95,126.00
02-01-593105	PROGRAM SUPPLIES-PICKLEB	500.00	839.74	400.00	400.00
02-01-593131	PRGM SUPP-SOFTBALL - ADU	3,100.00	2,180.28	2,000.00	2,000.00
02-01-593141	PROGRAM SUPPLIES-SPORTS	375.00	381.63	400.00	400.00
02-01-593177	PROGRAM SUPPLIES-GYMNAST			1,120.00	1,120.00
02-01-593212	PROGRAM SUPPLIES - GYM	1,000.00	74.82	500.00	500.00
02-01-593512	PROGRAM SUPPLIES-FIELD R	750.00		500.00	500.00
Totals for dept 01 - ATHLETICS		173,133.00	123,858.65	183,054.00	183,054.00
Dept 03 - CAMPS					
02-03-591412	INSTRUCTOR SALARIES-CAMP	99,000.00	115,398.84	168,000.00	168,000.00
02-03-591417	INSTRUCTOR SALARIES-CAMP	41,000.00	46,259.37		
02-03-592412	CONTRACTING SERVICES- CA	42,539.00	42,989.64	45,000.00	45,000.00
02-03-593412	PROGRAM SUPPLIES-CAMP	8,215.00	8,190.62	7,500.00	7,500.00
02-03-593417	PROGRAM SUPPLIES-CAMP -	600.00		500.00	500.00
02-03-593418	PRGM SUPP-RISE-N-SHINE (400.00		300.00	300.00
Totals for dept 03 - CAMPS		191,754.00	212,838.47	221,300.00	221,300.00
Dept 04 - DANCE					
02-04-591513	INSTRUCTOR SALARIES-DANC		28.00		
02-04-591514	INSTRUCTOR SALARIES-DANC	14,196.00	18,137.61	23,773.00	23,773.00
02-04-591515	INSTRUCTOR SALARIES-DANC	3,690.00	5,390.81	11,319.00	11,319.00
02-04-591520	INSTRUCTOR SALARIES-DANC	310.00			
02-04-592514	CONTRACTING SERVICES-DAN			120.00	120.00
02-04-592520	CONTRACTING SERVICES-DAN	2,400.00	2,309.00	2,400.00	2,400.00

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Fund: 02 RECREATION					
APPROPRIATIONS					
Dept 04 - DANCE					
02-04-593514	PROGRAM SUPPLIES-DANCE -	4,600.00	2,551.16	8,210.00	8,210.00
02-04-593520	PROGRAM SUPPLIES-DANCE -	375.00	90.71	375.00	375.00
Totals for dept 04 - DANCE		25,571.00	28,507.29	46,197.00	46,197.00
Dept 05 - ARTS & CRAFTS					
02-05-591618	INSTRUCTOR SALARIES-MUSI	6,432.00	8,534.12	8,475.00	8,475.00
02-05-591623	INSTR SAL-ADULT GENERAL	486.00	980.00	546.00	546.00
02-05-591624	INSTRUCTOR SALARIES-YOUT	1,215.00	1,569.82	810.00	810.00
02-05-592622	CONTRACTING SERVICES-LAN	627.00	624.00		
02-05-592623	CONTRACTING-ADULT GENERA	1,470.00	3,745.87	3,183.00	3,183.00
02-05-592624	CONTRACTING SERVICES-YOU	12,532.00	6,421.00	5,745.00	5,745.00
02-05-593618	PROGRAM SUPPLIES-MUSIC	200.00	112.65	200.00	200.00
02-05-593623	PROGRAM SUPPLIES-ADULT G	400.00	1,086.34	600.00	600.00
02-05-593624	PROGRAM SUPPLIES-YOUTH C	1,200.00	539.38	400.00	400.00
Totals for dept 05 - ARTS & CRAFTS		24,562.00	23,613.18	19,959.00	19,959.00
Dept 06 - PRESCHOOL-INFANTS					
02-06-591711	SALARIES-PRE SCHOOL TEAC	67,178.00	59,326.60	57,000.00	57,000.00
02-06-591713	SALARIES-PRE SCHOOL AIDE	40,599.00	37,101.50	35,000.00	35,000.00
02-06-591715	INSTRUCTOR SALARIES-TODD	216.00	156.38	200.00	200.00
02-06-592711	CONTRACTING SERVICES-PRE			200.00	200.00
02-06-592715	CONTRACTING SERVICES-TOD	720.00	252.00	400.00	400.00
02-06-593711	PROGRAM SUPPLIES-PRE SCH	2,460.00	2,523.55	2,300.00	2,300.00
02-06-593715	PROGRAM SUPPLIES-TODDLER	500.00	194.09	300.00	300.00
02-06-593716	PROGRAM SUPPLIES-INDOOR	400.00		300.00	300.00
Totals for dept 06 - PRESCHOOL-INFANTS		112,073.00	99,554.12	95,700.00	95,700.00
Dept 07 - VARIED INTERESTS					
02-07-591813	INSTRUCTOR SALARIES-BIRT	1,952.00	890.65	1,748.00	1,748.00
02-07-591815	INSTRUCTOR SALARIES-PIAN	21,195.00	19,868.11	24,165.00	24,165.00
02-07-591817	INSTRUCTOR SALARIES-GAP		1,754.50	4,914.00	4,914.00
02-07-591819	INSTRUCTOR SALARIES-GAP	10,070.00	6,003.03	8,640.00	8,640.00
02-07-591820	INSTRUCTOR SALARIES-EARL	1,637.00	807.40	2,109.00	2,109.00
02-07-591823	INSTRUCTOR SALARIES-B4	23,760.00	11,141.27	23,760.00	23,760.00
02-07-591825	INSTRUCTOR SALARIES-BASE	90,000.00	86,169.49	110,400.00	110,400.00
02-07-591826	INSTRUCTOR SALARIES-PRES	56,625.00	30,539.73		
02-07-591830	INSTRUCTOR SALARIES-BASE	26,460.00	30,091.70	43,483.00	43,483.00

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APPROPRIATIONS					
Dept 07 - VARIED INTERESTS					
02-07-592813	CONTRACTING SERVICES-BIR	6,000.00	2,546.00	4,825.00	4,825.00
02-07-592815	CONTRACTING SERVICES-PIA	600.00	275.00	350.00	350.00
02-07-592818	CONTRACTING SERVICES-STE	970.00		294.00	294.00
02-07-592819	CONTRACTING SERVICES-GAP	4,735.00	5,195.78	8,260.00	8,260.00
02-07-592821	CONTRACTING SERVICES-PUP	5,152.00	5,507.13	6,854.00	6,854.00
02-07-592838	CONTRACTING SERVICES-ADU		299.00	400.00	400.00
02-07-592840	CONTRACTING SERVICES-MAG	542.00			
02-07-593813	PROGRAM SUPPLIES-BIRTHDA	2,430.00	1,592.26	1,360.00	1,360.00
02-07-593815	PROGRAM SUPPLIES-PIANO L	250.00	221.44	400.00	400.00
02-07-593819	PROGRAM SUPPLIES-GAP	950.00			
02-07-593820	PROGRAM SUPPLIES-EARLY R	1,300.00	309.99	1,300.00	1,300.00
02-07-593823	PROGRAM SUPPLIES-B4	3,576.00	1,352.59	3,808.00	3,808.00
02-07-593825	PROGRAM SUPPLIES-BASE	13,400.00	13,186.08	18,800.00	18,800.00
02-07-593826	PROGRAM SUPPLIES-PRESCHO	1,500.00	382.51	200.00	200.00
02-07-593838	PROGRAM SUPPLIES-ADULT T		(299.00)	30.00	30.00
Totals for dept 07 - VARIED INTERESTS		273,104.00	217,834.66	266,100.00	266,100.00
Dept 08 - SPECIAL EVENTS					
02-08-591912	INSTRUCTOR SALARIES-HALL		181.60		
02-08-592912	CONTRACTING SERVICES-HAL	1,950.00	1,970.00	2,100.00	2,100.00
02-08-592914	CONTRACTING SERVICES-COL	1,200.00		60,000.00	60,000.00
02-08-592917	CONTRACTING SERVICE-SANT	750.00	750.00	800.00	800.00
02-08-592919	CONTRACTING-DADDY DAUGHT	300.00	300.00	350.00	350.00
02-08-592921	PRINCESS TEA PARTY	900.00	289.00	400.00	400.00
02-08-592925	CONTRACTING SERVICES-GRI			1,430.00	1,430.00
02-08-592926	CONTRACTING-SUMMER CONCE	15,000.00	12,750.00	13,500.00	13,500.00
02-08-592935	CONTRACTING SERVICES-MOV	1,040.00	1,085.00	1,560.00	1,560.00
02-08-592939	CONTRACTING SERVICES-FAM	700.00	425.00	800.00	800.00
02-08-592943	CONTRACTING SERVICES-HOT	650.00	854.00	1,050.00	1,050.00
02-08-592945	CONTRACTING SERVICES-BAC	5,000.00	3,540.00	5,500.00	5,500.00
02-08-592946	CONTRACTING SERVICES-HOL	775.00	850.00		
02-08-592950	FREE EVENTS	3,000.00	4,635.50	6,600.00	6,600.00
02-08-593912	PROGRAM SUPPLIES-HALLOWE	1,300.00	3,716.03	1,850.00	1,850.00
02-08-593914	PROGRAM SUPPLIES-COLD BR	900.00		2,550.00	2,550.00

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Fund: 02 RECREATION					
APPROPRIATIONS					
Dept 08 - SPECIAL EVENTS					
02-08-593917	PROGRAM SUPPLIES-SANTA C	5,750.00	6,862.84	5,875.00	5,875.00
02-08-593919	PRGM SUPP-DADDY/DAUGHTER	1,100.00	1,054.60	1,200.00	1,200.00
02-08-593921	PRGM SUPP-MOTHER/DAUGHTER	300.00	327.45	350.00	350.00
02-08-593925	PROGRAM SUPPLIES-GRINCH		155.63	1,000.00	1,000.00
02-08-593926	PROGRAM SUPPLIES-SUMMER	385.00	68.03	330.00	330.00
02-08-593935	PROGRAM SUPPLIES-MOVIES		166.11		
02-08-593936	PROGRAM SUPPLIES-FAMILY	700.00	822.40	400.00	400.00
02-08-593938	PROGRAM SUPPLIES-EGGSTRA	750.00	420.09	700.00	700.00
02-08-593939	HOT COCO SUPPLIES	40.00	238.82	40.00	40.00
02-08-593943	PROGRAM SUPPLIES-HOT WHE	300.00	266.86	450.00	450.00
02-08-593945	PROGRAM SUPPLIES-BACK TO	250.00		250.00	250.00
02-08-593946	PROGRAM SUPPLIESHOLIDAY	425.00	228.38	100.00	100.00
02-08-593947	PROGRAM SUPPLIES-STEMULA	350.00		400.00	400.00
02-08-593950	PROGRAM SUPPLIES-FREE EV	1,000.00	924.57	1,000.00	1,000.00
02-08-593952	GINGERBREAD HOUSE	300.00	113.22	400.00	400.00
Totals for dept 08 - SPECIAL EVENTS		45,115.00	42,995.13	110,985.00	110,985.00
Dept 09 - SENIOR FITNESS					
02-09-591224	SALARIES - WELLNESS PROG	150.00		80.00	80.00
02-09-591231	INSTRUCTOR SALARIES-PERS	6,200.00	8,482.95	8,000.00	8,000.00
02-09-593224	PROGRAM SUPPLIES - WELLN			50.00	50.00
Totals for dept 09 - SENIOR FITNESS		6,350.00	8,482.95	8,130.00	8,130.00
Dept 10 - ADMINISTRATION					
02-10-511500	SALARIES-SUPERINTENDENT	100,436.00	99,691.20	105,692.00	105,692.00
02-10-511800	SALARIES & WAGES-COMMUNI	73,580.00	71,849.92	76,545.00	76,545.00
02-10-511850	PARTTIME SOCIAL MEDIA SP			20,000.00	20,000.00
02-10-512300	SALARIES & WAGES-RECREAT	286,494.00	268,947.38	310,891.00	310,891.00
02-10-512710	SALARIES-GUEST SERVICES	61,247.00	59,041.20	61,539.00	61,539.00
02-10-513301	PT AQUATIC SUPERVISOR		10,338.65	11,850.00	11,850.00
02-10-520100	MATRL AND SUPP-BANK SERV	60,000.00	41,595.69	50,000.00	50,000.00
02-10-520110	MATRL AND SUPP-OFFICE EX	5,000.00	3,520.33	5,000.00	5,000.00
02-10-520130	MATRL AND SUPP-OFFICE EX	2,388.00			
02-10-530310	INSURANCE-INS - HEALTH &	196,658.00	177,279.74	262,508.00	262,508.00
02-10-540110	UTILITIES-ELECTRICTY	18,400.00	13,368.45	16,500.00	16,500.00

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Fund: 02 RECREATION					
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
02-10-540120	UTILITIES-HEATING FUEL	11,500.00	6,634.81	7,700.00	7,700.00
02-10-540130	UTILITIES-WATER	2,300.00	1,007.25	2,600.00	2,600.00
02-10-540150	UTILITIES-TELEPHONE	25,300.00	15,469.32	22,000.00	22,000.00
02-10-554100	CONTRACTUAL SERVICES-AGR	40,000.00	38,220.13	46,000.00	46,000.00
02-10-560100	EQUIPMENT-NEW EQUIP - OF	1,000.00	47.96	1,000.00	1,000.00
02-10-560810	EQUIPMENT-NEW EQUIP - CO	1,000.00	165.34	1,000.00	1,000.00
02-10-580203	PRAIRIE VIEW MASTER PLAN		40,678.88		
02-10-580204	COMMUNITY SURVEYS		14,500.00		
02-10-581200	EXP MISC.-EDUCATIONAL SE	6,000.00	6,676.62	11,581.00	11,581.00
02-10-581210	EXP MISC-EDUCATIONAL COM	500.00			
02-10-581300	EXP MISC.-EMPLOYEE TRAVE	3,000.00	4,089.93	4,000.00	4,000.00
02-10-581310	EXP MISC-EMPLOYEE CPR TR	50,000.00	47,982.28	50,000.00	50,000.00
02-10-581400	EXP MISCELLANEOUS-DUES &	500.00	4,965.88	1,970.00	1,970.00
02-10-581500	EXP MISCELLANEOUS-UNIFOR	2,500.00	2,060.83	2,500.00	2,500.00
02-10-589105	EXP MISCELLANEOUS-EMPLOY	1,000.00	646.42	1,000.00	1,000.00
02-10-589200	EXP MISCELLANEOUS-EQUITY	200,000.00	91,500.00	86,000.00	86,000.00
Totals for dept 10 - ADMINISTRATION		1,148,803.00	1,020,278.21	1,157,876.00	1,157,876.00
Dept 21 - HARRER POOL					
02-21-513302	SALARIES & WAGES-POOL -	47,700.00	39,657.36	45,460.00	45,460.00
02-21-513306	SALARIES & WAGES-POOL -	183,300.00	194,086.09	201,885.00	201,885.00
02-21-513307	SALARIES & WAGES-POOL H	18,100.00	22,842.58	24,528.00	24,528.00
02-21-513308	SALARIES & WAGES-POOL -	48,000.00	59,655.57	61,020.00	61,020.00
02-21-513310	SALARIES & WAGES-INCENTI	500.00	1,467.13	800.00	800.00
02-21-513314	SALARIES & WAGES-POOL -	3,600.00	317.75	3,460.00	3,460.00
02-21-513315	PRIVATE SWIM LESSONS		2,001.91	2,220.00	2,220.00
02-21-520110	MATRL AND SUPP-OFFICE EX	250.00	120.98	200.00	200.00
02-21-520260	MATRL AND SUPP-REPAIR EQ	7,500.00	3,462.14	4,000.00	4,000.00
02-21-520312	JANITORIAL SUPPLIES	2,000.00	256.95	400.00	400.00
02-21-520313	MATRL AND SUPP-SUPPLIES	5,500.00	4,802.82	5,050.00	5,050.00
02-21-520314	MATRL AND SUPP-SUPPLIES	300.00			
02-21-520331	INSPECTION FEES	1,500.00	2,025.00	3,300.00	3,300.00
02-21-520332	MATRL AND SUPP-LEARN TO	200.00	63.93	100.00	100.00
02-21-540110	UTILITIES-ELECTRICTY	25,300.00	25,434.42	28,600.00	28,600.00

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Fund: 02 RECREATION					
APPROPRIATIONS					
Dept 21 - HARRER POOL					
02-21-540120	UTILITIES-HEATING FUEL	14,250.00	14,189.58	13,200.00	13,200.00
02-21-540130	UTILITIES-WATER	16,700.00	16,226.50	16,900.00	16,900.00
02-21-553100	CONTRACTUAL SERVICES-POO	20,000.00	22,276.55	20,000.00	20,000.00
02-21-554100	CONTRACTUAL SERVICES-AGR	800.00	720.00	1,920.00	1,920.00
02-21-560700	EQUIPMENT-NEW EQUIP - PO	6,000.00	4,446.25	5,000.00	5,000.00
02-21-570600	BLDG-LANDSCAPE-POOL - BL	13,000.00	6,588.11	6,000.00	6,000.00
02-21-584100	EXP MISC.-POOL - GUARD S	5,500.00	4,881.31	5,437.00	5,437.00
02-21-584300	EXP MISCELLANEOUS-POOL -	2,000.00	1,100.00	2,000.00	2,000.00
02-21-584400	EXP MISCELLANEOUS-POOL -	1,500.00	1,048.73	1,200.00	1,200.00
Totals for dept 21 - HARRER POOL		423,500.00	427,671.66	452,680.00	452,680.00
Dept 22 - ORIOLE POOL					
02-22-513302	SALARIES & WAGES-POOL -	37,200.00	43,211.70	43,400.00	43,400.00
02-22-513306	SALARIES & WAGES-POOL -	190,000.00	173,743.60	183,073.00	183,073.00
02-22-513307	SALARIES & WAGES-POOL H	15,100.00	9,283.03	10,950.00	10,950.00
02-22-513308	SALARIES & WAGES-POOL -	33,000.00	32,354.97	34,575.00	34,575.00
02-22-513310	SALARIES & WAGES-INCENTI	500.00	1,104.01	1,000.00	1,000.00
02-22-513314	SALARIES & WAGES-POOL -	6,000.00	1,473.54	5,540.00	5,540.00
02-22-513315	PRIVATE SWIM LESSONS		1,758.38	2,220.00	2,220.00
02-22-520110	MATRL AND SUPP-OFFICE EX	300.00	272.03	300.00	300.00
02-22-520260	MATRL AND SUPP-REPAIR EQ	1,500.00	8,463.84	4,000.00	4,000.00
02-22-520312	JANITORIAL SUPPLIES	2,000.00	623.08	400.00	400.00
02-22-520313	MATRL AND SUPP-SUPPLIES	5,000.00	4,347.50	4,750.00	4,750.00
02-22-520330	FIRST AID SUPPLIES	500.00			
02-22-520331	INSPECTION FEES	1,500.00	2,150.00	3,300.00	3,300.00
02-22-520332	MATRL AND SUPP-LEARN TO		302.99	400.00	400.00
02-22-540110	UTILITIES-ELECTRICTY	16,700.00	16,150.47	17,600.00	17,600.00
02-22-540120	UTILITIES-HEATING FUEL	8,350.00	6,207.54	13,200.00	13,200.00
02-22-540130	UTILITIES-WATER	11,800.00	10,688.52	12,900.00	12,900.00
02-22-553100	CONTRACTUAL SERVICES-POO	20,000.00	20,134.70	20,000.00	20,000.00
02-22-554100	CONTRACTUAL SERVICES-AGR	5,000.00	1,364.94	1,920.00	1,920.00
02-22-560700	EQUIPMENT-NEW EQUIP - PO	5,000.00	2,948.25	9,000.00	9,000.00
02-22-570600	BLDG-LANDSCAPE-POOL - BL	7,500.00	11,215.20	4,000.00	4,000.00
02-22-584100	EXP MISC.-POOL - GUARD S	5,000.00	5,210.35	5,317.00	5,317.00

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Fund: 02 RECREATION					
APPROPRIATIONS					
Dept 22 - ORIOLE POOL					
02-22-584300	EXP MISCELLANEOUS-POOL -	1,500.00	1,180.12	1,500.00	1,500.00
02-22-584400	EXP MISCELLANEOUS-POOL -	1,000.00	416.43	1,000.00	1,000.00
Totals for dept 22 - ORIOLE POOL		374,450.00	354,605.19	380,345.00	380,345.00
Dept 24 - CONCESSIONS					
02-24-520242	CONCESSION SUPPLIES - HA		1,597.48		
Totals for dept 24 - CONCESSIONS			1,597.48		
Dept 31 - FIELD HOUSE AND PVCC RENTALS					
02-31-513151	SALARIES-FIELDHOUSE RENT	18,000.00	11,598.34	14,000.00	14,000.00
02-31-513155	BUILDING ATTENDANT	2,000.00	150.00		
02-31-513520	SALARIES-CT DESK - ATTEN	125,000.00	125,924.15	120,000.00	120,000.00
Totals for dept 31 - FIELD HOUSE AND PVC		145,000.00	137,672.49	134,000.00	134,000.00
Dept 32 - FITNESS CENTER					
02-32-513610	SALARIES & WAGES-FITNESS	80,000.00	86,770.98	89,000.00	89,000.00
02-32-513700	SALARIES & WAGES-GROUPX	40,000.00	43,263.05	42,000.00	42,000.00
02-32-520110	MATRL AND SUPP-OFFICE EX	200.00	19.99	100.00	100.00
02-32-520210	MATERIALS AND SUPPLIES-E	2,000.00	5,889.28	4,500.00	4,500.00
02-32-520211	MATRL-PREVENTATIVE MAINT	2,200.00	2,384.00	2,500.00	2,500.00
02-32-520335	SAFETY SUPPLIES	3,400.00	5,534.52	6,000.00	6,000.00
02-32-520360	MATRL AND SUPP-SUPPLIES	1,000.00	566.48	500.00	500.00
02-32-520370	MATRL AND SUPP-SUPPLIES	1,000.00	531.19	800.00	800.00
02-32-552300	CONTRACT SVCS-CONTRACTUA	9,600.00	4,991.86	4,000.00	4,000.00
02-32-554200	CONTRACT SVCS-AGREEMENTS	4,000.00	4,615.70	5,000.00	5,000.00
02-32-560600	EQUIPMENT-NEW EQUIP - FI	20,000.00	13,486.11	20,000.00	20,000.00
02-32-581500	EXP MISCELLANEOUS-UNIFOR	1,200.00	1,076.46	800.00	800.00
Totals for dept 32 - FITNESS CENTER		164,600.00	169,129.62	175,200.00	175,200.00
Dept 33 - MAINTENANCE (PVCC)					
02-33-512130	SALARIES & WAGES - FULLT	178,727.00	180,475.17	188,829.00	188,829.00
02-33-512150	SALARIES & WAGES-FULLTIM	8,000.00	5,005.95	6,500.00	6,500.00
02-33-513110	SALARIES-PART TIME MAINT	32,000.00	35,164.23	40,000.00	40,000.00
02-33-520227	EQUIP. MAINTENANCE	1,500.00	94.99	100.00	100.00
02-33-520312	JANITORIAL SUPPLIES	12,000.00	15,768.15	20,000.00	20,000.00
02-33-520319	VANDALISM MAINTENANCE	342.00			
02-33-520321	BUILDING MAINTENANCE	4,000.00	535.18	1,000.00	1,000.00
02-33-520323	GROUNDS MAINT. SUPPLIES	500.00	95.00		
02-33-520327	BALL FIELD MAINTENANCE	500.00	209.63		

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GL NUMBER	DESCRIPTION	2025 ORIGINAL BUDGET	2025 ACTIVITY THRU 12/31/25	2026 FINANCE REVIEW BUDGET	2026 FINAL APPROVED BUDGET
Fund: 02 RECREATION					
APPROPRIATIONS					
Dept 33 - MAINTENANCE (PVCC)					
02-33-540110	UTILITIES-ELECTRICTY	74,350.00	61,934.59	77,000.00	77,000.00
02-33-540120	UTILITIES-HEATING FUEL	14,250.00	11,300.35	13,200.00	13,200.00
02-33-540130	UTILITIES-WATER	6,900.00	4,831.40	7,800.00	7,800.00
02-33-540150	UTILITIES-TELEPHONE	25,300.00	15,938.10	22,000.00	22,000.00
02-33-552300	CONTRACT SVCS-CONTRACTUA	15,000.00	6,364.60	9,000.00	9,000.00
02-33-554100	CONTRACTUAL SERVICES-AGR	12,000.00	30,803.06	37,000.00	37,000.00
02-33-560200	EQUIPMENT-NEW EQUIP - MA	2,000.00	4,843.19	8,000.00	8,000.00
02-33-570200	BUILDING & LANDSCAPE-BUI	22,000.00	6,855.25	22,000.00	22,000.00
Totals for dept 33 - MAINTENANCE (PVCC)		409,369.00	380,218.84	452,429.00	452,429.00
Dept 35 - MARKETING					
02-35-513584	SALARIES-BROCHURE PROOF		905.59	1,000.00	1,000.00
02-35-520130	MATRL AND SUPP-OFFICE EX	20,000.00	11,840.57	18,000.00	18,000.00
02-35-521584	MATERIALS AND SUPPLIES-B	3,500.00	6,370.62	7,000.00	7,000.00
02-35-554100	CONTRACTUAL SERVICES-AGR	11,000.00	10,254.62	12,000.00	12,000.00
02-35-554400	CONTRACT SVCS-AGREEMENTS	50,000.00	44,232.00	50,000.00	50,000.00
02-35-554405	CONTRACTUAL SERVICES-PUB	15,000.00	6,395.67	6,000.00	6,000.00
Totals for dept 35 - MARKETING		99,500.00	79,999.07	94,000.00	94,000.00
TOTAL APPROPRIATIONS		3,616,884.00	3,328,857.01	3,797,955.00	3,797,955.00
NET OF REVENUES/APPROPRIATIONS - FUND 02			(787,236.79)		
BEGINNING FUND BALANCE		822,686.90	822,686.90	35,450.11	35,450.11
ENDING FUND BALANCE		822,686.90	35,450.11	35,450.11	35,450.11
Fund: 05 POLICE					
ESTIMATED REVENUES					
Dept 10 - ADMINISTRATION					
05-10-412100	TAX RECEIPTS REV-REPLACE	15,000.00		25,000.00	25,000.00
05-10-481810	MISCELLANEOUS REV-MISC.		(25.00)		
Totals for dept 10 - ADMINISTRATION		15,000.00	(25.00)	25,000.00	25,000.00
TOTAL ESTIMATED REVENUES		15,000.00	(25.00)	25,000.00	25,000.00
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
05-10-513810	SALARIES & WAGES-POLICE	15,000.00	18,965.62	25,000.00	25,000.00
Totals for dept 10 - ADMINISTRATION		15,000.00	18,965.62	25,000.00	25,000.00
TOTAL APPROPRIATIONS		15,000.00	18,965.62	25,000.00	25,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 05			(18,990.62)		
BEGINNING FUND BALANCE		3,903.73	3,903.73	(15,086.89)	(15,086.89)
ENDING FUND BALANCE		3,903.73	(15,086.89)	(15,086.89)	(15,086.89)
Fund: 15 MUSEUM					
ESTIMATED REVENUES					
Dept 10 - ADMINISTRATION					
15-10-412100	TAX RECEIPTS REV-REPLACE	42,000.00		39,000.00	39,000.00

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GL NUMBER	DESCRIPTION	2025 ORIGINAL BUDGET	2025 ACTIVITY THRU 12/31/25	2026 FINANCE REVIEW BUDGET	2026 FINAL APPROVED BUDGET
Fund: 15 MUSEUM					
ESTIMATED REVENUES					
Dept 10 - ADMINISTRATION					
Totals for dept 10 - ADMINISTRATION		42,000.00		39,000.00	39,000.00
TOTAL ESTIMATED REVENUES		42,000.00		39,000.00	39,000.00
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
15-10-512905	SALARIES & WAGES-ASST. M	22,000.00	16,492.27	22,000.00	22,000.00
15-10-520110	MATRL AND SUPP-OFFICE EX	1,000.00	805.97	1,000.00	1,000.00
15-10-520312	JANITORIAL SUPPLIES	500.00		500.00	500.00
15-10-540110	UTILITIES-ELECTRICTY	3,450.00	2,830.82	3,300.00	3,300.00
15-10-540120	UTILITIES-HEATING FUEL	2,300.00	1,637.81	2,200.00	2,200.00
15-10-540130	UTILITIES-WATER	690.00	191.25	780.00	780.00
15-10-554100	CONTRACTUAL SERVICES-AGR	2,060.00	1,224.96	1,200.00	1,200.00
15-10-554600	CONTRACTUAL SERVICES-PRO	7,000.00	2,234.26	3,000.00	3,000.00
15-10-570200	BUILDING & LANDSCAPE-BUI	3,000.00	4,144.05	5,020.00	5,020.00
Totals for dept 10 - ADMINISTRATION		42,000.00	29,561.39	39,000.00	39,000.00
TOTAL APPROPRIATIONS		42,000.00	29,561.39	39,000.00	39,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 15			(29,561.39)		
BEGINNING FUND BALANCE		14,513.89	14,513.89	(15,047.50)	(15,047.50)
ENDING FUND BALANCE		14,513.89	(15,047.50)	(15,047.50)	(15,047.50)
Fund: 20 I.M.R.F.					
ESTIMATED REVENUES					
Dept 10 - ADMINISTRATION					
20-10-411100	TAX RECEIPTS REV-REAL ES	130,000.00	79,192.53	182,000.00	182,000.00
20-10-411200	TAX RECPT REV-REAL ESTAT	35,000.00			
Totals for dept 10 - ADMINISTRATION		165,000.00	79,192.53	182,000.00	182,000.00
TOTAL ESTIMATED REVENUES		165,000.00	79,192.53	182,000.00	182,000.00
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
20-10-552400	EXP MISCELLANEOUS-IMRF E	165,000.00	155,815.93	182,000.00	182,000.00
Totals for dept 10 - ADMINISTRATION		165,000.00	155,815.93	182,000.00	182,000.00
TOTAL APPROPRIATIONS		165,000.00	155,815.93	182,000.00	182,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 20			(76,623.40)		
BEGINNING FUND BALANCE		102,500.51	102,500.51	25,877.11	25,877.11
ENDING FUND BALANCE		102,500.51	25,877.11	25,877.11	25,877.11
Fund: 22 F.I.C.A.					
ESTIMATED REVENUES					
Dept 10 - ADMINISTRATION					
22-10-411100	TAX RECEIPTS REV-REAL ES	140,000.00	79,192.53	270,000.00	270,000.00
22-10-412100	TAX RECEIPTS REV-REPLACE	110,000.00			
Totals for dept 10 - ADMINISTRATION		250,000.00	79,192.53	270,000.00	270,000.00
TOTAL ESTIMATED REVENUES		250,000.00	79,192.53	270,000.00	270,000.00
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
22-10-582500	EXP MISCELLANEOUS-F.I.C.	250,000.00	246,654.90	270,000.00	270,000.00

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Fund: 22 F.I.C.A.					
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
	Totals for dept 10 - ADMINISTRATION	250,000.00	246,654.90	270,000.00	270,000.00
	TOTAL APPROPRIATIONS	250,000.00	246,654.90	270,000.00	270,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 22					
			(167,462.37)		
	BEGINNING FUND BALANCE	94,124.29	94,124.29	(73,338.08)	(73,338.08)
	ENDING FUND BALANCE	94,124.29	(73,338.08)	(73,338.08)	(73,338.08)
Fund: 25 BOND & INTEREST					
ESTIMATED REVENUES					
Dept 10 - ADMINISTRATION					
25-10-411100	TAX RECEIPTS REV-REAL ES	1,150,000.00	635,662.27	1,211,525.00	1,211,525.00
	Totals for dept 10 - ADMINISTRATION	1,150,000.00	635,662.27	1,211,525.00	1,211,525.00
	TOTAL ESTIMATED REVENUES	1,150,000.00	635,662.27	1,211,525.00	1,211,525.00
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
25-10-582510	EXP MISC.-LIMITED GO BON	1,099,000.00	1,090,315.00	1,147,700.00	1,147,700.00
25-10-582520	EXP MISC.-LIMITED GO BON	50,000.00	49,508.47	62,825.00	62,825.00
25-10-586000	EXP MIS-BOND REGISTRAR &	1,000.00		1,000.00	1,000.00
	Totals for dept 10 - ADMINISTRATION	1,150,000.00	1,139,823.47	1,211,525.00	1,211,525.00
	TOTAL APPROPRIATIONS	1,150,000.00	1,139,823.47	1,211,525.00	1,211,525.00
NET OF REVENUES/APPROPRIATIONS - FUND 25					
			(504,161.20)		
	BEGINNING FUND BALANCE	166,648.13	166,648.13	(337,513.07)	(337,513.07)
	ENDING FUND BALANCE	166,648.13	(337,513.07)	(337,513.07)	(337,513.07)
Fund: 26 BOND AND INTEREST - HARRER POOL					
ESTIMATED REVENUES					
Dept 10 - ADMINISTRATION					
26-10-480435	MIS REV-EQUITY TRANSFER	800,000.00	600,000.00	800,000.00	800,000.00
	Totals for dept 10 - ADMINISTRATION	800,000.00	600,000.00	800,000.00	800,000.00
	TOTAL ESTIMATED REVENUES	800,000.00	600,000.00	800,000.00	800,000.00
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
26-10-582510	EXP MISC.-LIMITED GO BON	290,000.00	295,000.00	290,000.00	290,000.00
26-10-582520	EXP MISC.-HARRER POOL IN	509,000.00	485,600.00	509,000.00	509,000.00
26-10-586000	EXP MIS-BOND REGISTRAR &	1,000.00		1,000.00	1,000.00
	Totals for dept 10 - ADMINISTRATION	800,000.00	780,600.00	800,000.00	800,000.00
	TOTAL APPROPRIATIONS	800,000.00	780,600.00	800,000.00	800,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 26					
			(180,600.00)		
	BEGINNING FUND BALANCE	361,077.91	361,077.91	180,477.91	180,477.91
	ENDING FUND BALANCE	361,077.91	180,477.91	180,477.91	180,477.91
Fund: 30 LIABILITY INSURANCE					
ESTIMATED REVENUES					
Dept 10 - ADMINISTRATION					
30-10-412100	TAX RECEIPTS REV-REPLACE	155,000.00		170,000.00	170,000.00
	Totals for dept 10 - ADMINISTRATION	155,000.00		170,000.00	170,000.00
	TOTAL ESTIMATED REVENUES	155,000.00		170,000.00	170,000.00
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
30-10-532610	INSURANCE-PROPERTY	35,000.00	27,661.06	35,500.00	35,500.00

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Fund: 30 LIABILITY INSURANCE					
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
30-10-532611	INSURANCE - GENERAL LIAB	19,000.00	15,032.16	22,700.00	22,700.00
30-10-532615	INSURANCE-EMPLOYMENT PRA	9,000.00	1,282.44	8,900.00	8,900.00
30-10-532620	INSURANCE-POLLUTION & CY	2,000.00	28,258.54	2,100.00	2,100.00
30-10-532630	INSURANCE-WORKERS COMP	45,000.00	13,516.90	47,800.00	47,800.00
30-10-582620	EXP MISCELLANEOUS-UNEMPL	3,000.00			
30-10-582635	EXP MISCELLANEOUS-UST RE	37,000.00	15,665.00	50,000.00	50,000.00
30-10-582650	EXP MISC.-SAFTY TRAIN &	5,000.00	1,944.37	3,000.00	3,000.00
Totals for dept 10 - ADMINISTRATION		155,000.00	103,360.47	170,000.00	170,000.00
TOTAL APPROPRIATIONS		155,000.00	103,360.47	170,000.00	170,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 30			(103,360.47)		
BEGINNING FUND BALANCE		50,316.54	50,316.54	(53,043.93)	(53,043.93)
ENDING FUND BALANCE		50,316.54	(53,043.93)	(53,043.93)	(53,043.93)
Fund: 35 SPECIAL RECREATION					
ESTIMATED REVENUES					
Dept 10 - ADMINISTRATION					
35-10-411100	TAX RECEIPTS REV-REAL ES	410,000.00	228,999.86	450,000.00	450,000.00
35-10-480435	MIS REV-EQUITY TRANSFER	100,000.00		100,000.00	100,000.00
Totals for dept 10 - ADMINISTRATION		510,000.00	228,999.86	550,000.00	550,000.00
TOTAL ESTIMATED REVENUES		510,000.00	228,999.86	550,000.00	550,000.00
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
35-10-552700	CONTRACTUAL SERVICES-SRA	150,000.00	165,379.31	220,000.00	220,000.00
35-10-552705	CNTRCT SVCS-ADA INCLUSIO	20,000.00	23,540.10	30,000.00	30,000.00
35-10-582705	EXP MISCELLANEOUS-ADA CO	340,000.00		300,000.00	300,000.00
Totals for dept 10 - ADMINISTRATION		510,000.00	188,919.41	550,000.00	550,000.00
TOTAL APPROPRIATIONS		510,000.00	188,919.41	550,000.00	550,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 35			40,080.45		
BEGINNING FUND BALANCE		442,565.55	442,565.55	482,646.00	482,646.00
ENDING FUND BALANCE		442,565.55	482,646.00	482,646.00	482,646.00
Fund: 40 AUDIT					
ESTIMATED REVENUES					
Dept 10 - ADMINISTRATION					
40-10-412100	TAX RECEIPTS REV-REPLACE	23,000.00		24,000.00	24,000.00
Totals for dept 10 - ADMINISTRATION		23,000.00		24,000.00	24,000.00
TOTAL ESTIMATED REVENUES		23,000.00		24,000.00	24,000.00
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
40-10-582800	EXP MISCELLANEOUS-AUDIT	23,000.00	21,950.00	24,000.00	24,000.00
Totals for dept 10 - ADMINISTRATION		23,000.00	21,950.00	24,000.00	24,000.00
TOTAL APPROPRIATIONS		23,000.00	21,950.00	24,000.00	24,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 40			(21,950.00)		
BEGINNING FUND BALANCE		9,064.17	9,064.17	(12,885.83)	(12,885.83)

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Fund: 40 AUDIT					
ENDING FUND BALANCE		9,064.17	(12,885.83)	(12,885.83)	(12,885.83)
Fund: 70 CAPITAL IMPROVEMENTS					
ESTIMATED REVENUES					
Dept 10 - ADMINISTRATION					
70-10-480410	MIS. REV-INCOME BOND PRO	1,800,000.00	1,127,680.00	1,200,000.00	1,200,000.00
70-10-480422	MISCELLANEOUS REV-OSLAD	795,000.00	398,000.00	1,000,000.00	1,000,000.00
70-10-480434	MISC. REV-EQUITY TRANS O			200,000.00	200,000.00
70-10-480435	MIS REV-EQUITY TRANSFER	324,000.00		300,000.00	300,000.00
70-10-480436	MIS REV - EQUITY TRANSFE		891,500.00		
Totals for dept 10 - ADMINISTRATION		2,919,000.00	2,417,180.00	2,700,000.00	2,700,000.00
TOTAL ESTIMATED REVENUES		2,919,000.00	2,417,180.00	2,700,000.00	2,700,000.00
APPROPRIATIONS					
Dept 10 - ADMINISTRATION					
70-10-586000	EXP MIS-BOND REGISTRAR &	8,500.00	1,425.00	9,000.00	9,000.00
70-10-586098	EXP MISC.-BOND PRINCIPAL	480,000.00	470,000.00	480,000.00	480,000.00
70-10-586099	EXP MISC.-BOND INTEREST	165,000.00	162,650.00	165,000.00	165,000.00
70-10-586100	EXP MISCELLANEOUS-PVCC G	100,000.00	145,382.12	546,000.00	546,000.00
70-10-586114	EXP MISCELLANEOUS-PARKS	30,000.00	35,839.59	60,000.00	60,000.00
70-10-586116	EXP MISC.- BALL FIELDS R	20,000.00	24,639.59	20,000.00	20,000.00
70-10-586135	EXP MIS - BASKETBALL & T	500,000.00	1,316,736.03		
70-10-586136	SHADE STRUCTURES FOR PAR	20,000.00		20,000.00	20,000.00
70-10-586145	EXP MISCELLANEOUS-POOLS	20,000.00		20,000.00	20,000.00
70-10-586146	EXP MISC.-PLAYGROUND GEN	20,000.00		20,000.00	20,000.00
70-10-586149	OKETO PARK RENOVATION -		18,168.66		
70-10-586151	PALMA LANE RENOVATIONS -	730,000.00	727,674.39	30,000.00	30,000.00
70-10-586152	NATIONAL PARK RENOVATION	700,000.00	106,432.42	1,200,000.00	1,200,000.00
70-10-586170	EXP MISCELLANEOUS-HARRER		108,000.00		
70-10-586200	EXP MISC.-CORPORATE COMP	14,500.00		20,000.00	20,000.00
70-10-586206	EXP MISCELLANEOUS-CORPOR	20,000.00			
70-10-586300	EXP MISC.-PARKS DEPT GEN			10,000.00	10,000.00
70-10-586314	EXP MISCELLANEOUS-PARKS	51,000.00	77,505.73	80,000.00	80,000.00
70-10-586450	EXP MISCELLANEOUS-CLUB F	40,000.00			
70-10-586451	EXP MISCELLANEOUS-OPEN			20,000.00	20,000.00
Totals for dept 10 - ADMINISTRATION		2,919,000.00	3,194,453.53	2,700,000.00	2,700,000.00
TOTAL APPROPRIATIONS		2,919,000.00	3,194,453.53	2,700,000.00	2,700,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 70			(777,273.53)		
BEGINNING FUND BALANCE		5,728,860.44	5,728,860.44	4,951,586.91	4,951,586.91
ENDING FUND BALANCE		5,728,860.44	4,951,586.91	4,951,586.91	4,951,586.91

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Fund: 99 PAYROLL CLEARING FUND					
ESTIMATED REVENUES					
Dept 10 - ADMINISTRATION					
99-10-481810	MISCELLANEOUS REV-MISC.		712.02		
Totals for dept 10 - ADMINISTRATION			712.02		
TOTAL ESTIMATED REVENUES			712.02		
NET OF REVENUES/APPROPRIATIONS - FUND 99			712.02		
BEGINNING FUND BALANCE				712.02	712.02
ENDING FUND BALANCE			712.02	712.02	712.02
ESTIMATED REVENUES - ALL FUNDS		13,153,900.00	8,833,664.71	13,313,749.00	13,313,749.00
APPROPRIATIONS - ALL FUNDS		13,153,900.00	12,499,080.74	13,313,749.00	13,313,749.00
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS			(3,665,416.03)		
BEGINNING FUND BALANCE - ALL FUNDS		10,417,178.78	10,417,178.78	6,751,762.75	6,751,762.75
ENDING FUND BALANCE - ALL FUNDS		10,417,178.78	6,751,762.75	6,751,762.75	6,751,762.75

MORTON GROVE PARK DISTRICT

CAPITAL PLAN SUMMARY AS OF January 1, 2026

AREA	Actual					5 years				
	2025	2026	2027	2028	2029	2030	Future			
Total Capital Available January 1, 2025	\$ 4,000,000	\$ 2,751,381	\$ 1,552,781	\$ 1,287,031	\$ (32,461)	\$ 35,671	\$		\$ 375,452	
ADA Transfers from Special Rec Fund	\$ 340,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$		\$ 700,000	
OSLAD Grant for PVCC, National & Palma Lane Pa	\$ 400,000	\$ 600,000	\$ 600,000	\$ -	\$ -	\$ -	\$			
PARKS - POOLS	\$ 818,631	\$ 704,600	\$ 907,150	\$ 852,700	\$ 686,300	\$ 686,300	\$		\$ 3,195,500	
RECREATION - PLAYGROUNDS	\$ 1,919,988	\$ 1,617,000	\$ 850,000	\$ 1,000,000	\$ 250,000	\$ 250,000	\$		\$ 2,450,000	
FITNESS	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$			
ATHLETICS	\$ 50,000	\$ 115,000	\$ 95,000	\$ 505,000	\$ 255,000	\$ 5,000	\$			
ADMINISTRATION	\$ 200,000	\$ 562,000	\$ 234,000	\$ 203,000	\$ 3,000	\$ 3,000	\$			
TOTAL CAPITAL EXPENSE	\$ 2,988,619	\$ 3,018,600	\$ 2,106,150	\$ 2,580,700	\$ 1,214,300	\$ 964,300	\$		\$ 5,645,500	
Additional Bond Sales	\$ 1,000,000	\$ 1,020,000	\$ 1,040,400	\$ 1,061,208	\$ 1,082,432	\$ 1,104,081	\$		\$ 5,520,404	
Amount available at year end	\$ 2,751,381	\$ 1,552,781	\$ 1,287,031	\$ (32,461)	\$ 35,671	\$ 375,452	\$		\$ 950,356	

MORTON GROVE PARK DISTRICT

CAPITAL PLAN SUMMARY AS OF January 1, 2026

Parks & Pools

Description	2025	2026	2027	2028	2029	2030	Future
Harrier Pool							
Painting & Caulking Harrier Pool	\$ 108,000			\$ 120,000			
Safety	\$	2,000	2,000	\$	2,000	\$	2,000
Umbrellas & Shade Structures - Kiddie Pool	\$	20,000					
ADA stairs	\$	8,800					
Kiddie Pool Filter			100,000				
Circulation correction to Harrier Pool Acid Room	\$	25,000					
Painting & Caulking Oriole Pool	\$		60,000				
Palm Room Floor	\$	10,000					
Parks Maintenance							
Tractor - John Deer	\$			\$ 42,000			
Tri Deck Mower							
Chipper Replacement			40,000				
Large Scissor Lift			15,000				
Ball field drag	\$						
12' Stake & Dump Trucks							
Bond Sales Fees	\$ 475	7,500		50,000	50,000	50,000	50,000
Oriole Pool Bond Interest	\$ 162,650	176,300	162,650	146,200	126,800	7,500	7,500
Oriole Pool Bond Principal	\$ 470,000	455,000	470,000	485,000	500,000	126,800	341,000
Total	\$ 818,631	704,600	907,150	852,700	686,300	686,300	2,795,000
							3,195,500

MORTON GROVE PARK DISTRICT

CAPITAL PLAN SUMMARY AS OF January 1, 2026

Description	Recreation & Playgrounds						
	2025	2026	2027	2028	2029	2030	Future
Oketo Playground Replacement (\$800,000 with OSLAD)	\$ 4,911						
Palma Lane Playground Replacement (\$800,000 with OSLAD)	\$ 574,739	\$ 90,000					
National Playground Replacement (\$1,400,000 with OSLAD - \$200,000 without)	\$ 101,591	\$ 1,300,000					
Prairie View Playground Replacement (\$1,500,000 with OSLAD - \$800,000 without)			\$ 750,000	750,000			
Future Playground Replacements			\$ 150,000	150,000	150,000	150,000	\$ 2,250,000
Harrer West Drive Seal Coating							
Replace Old Garage Foundation & Wall		\$ 22,000					
Tennis Court Maintenance		\$ 100,000					
Ball fields Maintenance	\$ 9,835	\$ 10,000	\$ 5,000	5,000	5,000	5,000	\$ 20,000
Fences		\$ 10,000	\$ 10,000	10,000	10,000	10,000	\$ 10,000
Paving-maintenance of all parking lots			\$ 10,000	10,000	10,000	10,000	\$ 40,000
Pickle Ball Courts			\$ 25,000	25,000	25,000	25,000	\$ 20,000
Pickleball barrier fencing at Harrer		\$ 5,000	\$ 5,000				
		\$ 5,000					
Basketball & Tennis Courts Replacement	\$ 1,202,998						
Replace Garage Door at 6250	\$ 5,870						
Safety/ADA Improvements		\$ 20,000	\$ 20,000	20,000	20,000	20,000	\$ 100,000
Fieldhouse Upgrade -	\$ 20,044	\$ 50,000	\$ 25,000	25,000	25,000	25,000	
Harrer Shelter Update							
Harrer Park Gazebo							
Table & Chair replacement		\$ 5,000	\$ 5,000	5,000	5,000	5,000	\$ 10,000
Total	\$ 1,919,988	\$ 1,617,000	\$ 850,000	1,000,000	250,000	250,000	\$ 2,450,000

MORTON GROVE PARK DISTRICT

CAPITAL PLAN SUMMARY AS OF January 1, 2026

		Fitness								
Description	Detail	2025	2026	2027	2028	2029	2030	Future		
Cardio / Strength / Flooring	Equipment	\$	20,000 \$	20,000 \$	20,000 \$	20,000 \$	20,000 \$	20,000		
TOTAL		\$	20,000 \$	20,000 \$	20,000 \$	20,000 \$	20,000 \$	20,000	\$	

MORTON GROVE PARK DISTRICT

CAPITAL PLAN SUMMARY AS OF January 1, 2026

Description	2025	Athletics					2028	2029	2030	Future
		2026	2027	2028	2029	2030				
Gymnasium Floor Maintenance	\$ 50,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000				
Dugout shade - Austin		\$	30,000							
Dugout shade - Harrer	\$	30,000	60,000							
Lights for Oriole Tennis Court				\$ 250,000						
Lights for Harrer Ball Fields				\$	250,000					
Tennis court windscreens O/PV	\$	20,000								
Paint light poles - PV tennis court	\$	8,000								
Tennis rebounders Oriole/PV	\$	12,000								
Gym Divider	\$	10,000								
TOTAL	\$ 50,000	\$ 115,000	\$ 95,000	\$ 505,000	\$ 255,000	\$ 5,000				

MORTON GROVE PARK DISTRICT

CAPITAL PLAN SUMMARY AS OF January 1, 2026

Description	Administration						Future
	2025	2026	2027	2028	2029	2030	
PVCC							
RTU Unit Replacement at PVCC	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000			
Replace Sprinkler Heads in Studio	\$	6,000					
Replace Laundry Sink on 2nd floor	\$	2,000					
PVCC Activity Room Floors	\$	10,000					
PVCC Sprinkler Heads	\$	30,000					
Improve Front Landscape at old entrance	\$	40,000					
Barner Equipment			\$ 15,000				
Replace Ceiling Tiles - PVCC first & second floor	\$	50,000					
Folding Partition for Gym			\$ 10,000				
Community Room Windows	\$	25,000					
PVCC HVAC Controls	\$	20,000					
Sand gym floors			\$ 6,000				
New Floor in Dance Studio	\$	10,000					
Paint PVCC first floor	\$	16,000					
Technology							
Server License	\$	3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Thorguard Replacement	\$	100,000	\$	\$	\$	\$	
New Recreation Software		\$50,000					
Safety							
New AEDs for Pools and PVCC	\$	200,000	\$ 562,000	\$ 234,000	\$ 203,000	\$ 3,000	\$ 3,000
TOTAL							

**MORTON GROVE PARK DISTRICT
BUDGET SCHEDULE
STARTING JANUARY 1 TO DECEMBER 31, 2026**

September 04	Review all funds ending surplus/deficit. Review all budget documents. Distribution to departments budget calendar.
September 04	Review budget structure, accounts and funds
September 04	Start review of Capital Planning for both current and future projects
September 10	At regular board meeting, the board must set the date for BINA hearing. The tentative date is October 15.
September 19	Contact newspaper to have BINA hearing notification published on October 2. The BINA hearing notification must be published no less than 7 days and no more than 30 days prior to the hearing.
September 26	Department heads complete their Capital Planning and enter their projects into the 2026 Capital Plan on the Common Drive.
October 6	Meet with ATM on finalizing the five-year capital project plan.
Oct. 6 to Oct. 8	Completed all preliminary budget forms and worksheets.
Oct. 6 to Oct. 10	Department heads and Recreation Supervisors start entering preliminary budget information into BS&A (if available) or into excel worksheets
October 3	Review a copy of the pioneer newspaper and retain the copy of the notification of the BINA hearing.
October 3	Send a copy of the updated 5-year capital plan to the department heads and executive director for one final review prior to board approval.
October 9	Complete entering all preliminary budget information into either BS&A or Excel. Post for public display the notice of the BINA hearing at least 120 hours prior to the hearing. The notice should be continuously available for the entire 120-hour period.
October 15	Conduct BINA hearing at the beginning of the regular board meeting. Once the hearing is concluded start the regular board meeting. The board approves the 5-year Capital Improvement Plan.
October 29	Distribute preliminary draft of 2026 Operating Budget to Department Heads.
November 6	Display preliminary version of the 2026 Budget on the web site. This should also be included in the budget packet for the Budget public meeting on November 13th. Meet with the department heads to review the power point presentation for the study session at 5:30 on November 12 th .

November 12	Budget ordinance is prepared and made available for public inspection (30 prior to adoption). Budget workshop with commissioners is prior to the start of the board meeting – open to the public. Each department will present their budget to the board and public.
November 12	Set the Budget Public Hearing for December 17 th . Present the 2025 tax levy for discussion. Tax levy must be prepared and presented at least 20 days prior to adoption due to rules in Truth and Taxation. Approve new calendar of board meeting for the 2026 calendar year. Approve Bond Ordinance for issuance of \$1,100,000 in rollover bonds. Close on bonds prior to November 22.
November 20	Contact newspaper to publish board meeting calendar. Contact Pioneer Press to publish the Budget Appropriation and Public Ordinance hearing date in the newspaper. Budget public hearing notice must be published at least one week prior to the hearing and no more than 30 days prior to the hearing so tentative date for publication is December 5 th .
November 20	Contact Pioneer Press to publish Truth in Taxation (only if the property tax exceeds 105% of the previous year) in local paper. Must be published at least 7 or more days prior to the hearing and no more than 14 days prior to the hearing (Includes day 14). Must publish Black Box on December 4th.
December 4	Send out invoice to Fifth Third for easement of Harrer Park
December 4	Review newspaper and retain Public Hearing Budget publication notice and Calendar of Board Meetings.
December 4	Review newspaper and retain Truth in Taxation black box publication notice (only if the property tax exceeds 105% of the previous year).
December 4	Post the Public Act 97-0201 statement on the web site showing any employees making in excess of \$150,000
December 17	Conduct Budget Public Hearing at regular board meeting. <i>Conduct Truth in Taxation at regular board meeting immediately afterwards.</i> Park Board adopts 2026 Budget and Appropriation Ordinance at Regular Board meeting. Board adopts tax levy ordinance for the 2025 tax levy to be collected in 2026 at Regular Board meeting.
December 17	The approved tax levy must be filed with Cook County Clerk by the last Tuesday in December which is December 30, 2025.

ORDINANCE #O – 05 – 25

ADOPTING THE COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS FOR THE MORTON GROVE PARK DISTRICT, COOK COUNTY, ILLINOIS FOR THE PERIOD BEGINNING ON JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026

BE IT ORDAINED by the Board of Commissioners of the MORTON GROVE PARK DISTRICT, County of Cook and State of Illinois.

SECTION 1: That the following sums of money in the total amount of THIRTEEN MILLION THREE HUNDRED AND FOURTEEN THOUSAND and no/100ths (13,314,000) DOLLARS or as much thereof as may be authorized by law, be and the same are hereby budgeted, and the following sums of money in the total amount of THIRTEEN MILLION SEVEN HUNDRED AND SIXTY SIX THOUSAND and no/100ths (13,766,000) DOLLARS, or as much thereof as may be authorized by law, be and the same are hereby appropriated for general corporate purposes; for providing Recreational programs as per Article 5 of the General Park District Code; for the payment to the Illinois Municipal Retirement Fund; for the payment of Social Security benefits; for the payment of Liability Insurance premiums; Annual Audit; Police Fund; Paving and Lighting Fund; Museum Fund; and Special Recreation for the Handicapped Fund as per referendum for the period beginning January 1, 2026 and ending December 31, 2026.

SECTION 2: As part of the annual budget, it is stated:

(a) That the estimated cash on hand at January 1, 2026 is:

8,000,000

(b) That the estimated cash expected to be received during the fiscal year from all sources is:

THIRTEEN MILLION THREE HUNDRED AND FOURTEEN THOUSAND and no/100ths (13,314,000) DOLLARS

(c) That the estimated expenditures contemplated for the fiscal year are:

THIRTEEN MILLION THREE HUNDRED AND FOURTEEN THOUSAND and no/100ths (13,314,000) DOLLARS

(d) That the estimated cash on hand on December 31, 2026 is:

8,000,000

SECTION 3: That the items budgeted and appropriated and the objects and purposes of the same are as follows:

Morton Grove Park District
Budget 2026

	Budget 2026	Total Appropriation	Estimated Receipts From Sources Other Than Tax Levy	Amounts Raised By Tax Levy
CORPORATE FUND				
REVENUES:				
Real Estate Taxes	2,700,000			
Replacement Taxes	3,311			
Interest Income	283,468			
Miscellaneous Income	51,518			
M-NASR Income	105,972			
TOTAL CORPORATE REVENUES	<u>3,144,269</u>			
ADMINISTRATION EXPENDITURES:				
SALARIES & WAGES	580,980	608,867		608,867
MATERIALS & SUPPLIES	11,000	11,528		0
INSURANCE	360,205	377,495	227,495	150,000
UTILITIES	51,550	54,024	34,024	20,000
CONTRACTUAL SERVICES	134,500	140,956	140,956	0
EQUIPMENT	8,000	8,384	8,384	0
MISCELLANEOUS	1,389,433	1,393,438	669,758	723,680
ADMINISTRATION EXPENDITURES	<u>2,535,667</u>	<u>2,594,691</u>	<u>1,092,145</u>	<u>1,502,547</u>
PARK MAINTENANCE EXPENDITURES:				
SALARIES & WAGES	707,902	741,881		741,881
MATERIALS & SUPPLIES	93,200	97,674	43,074	54,600
CONTRACTUAL SERVICES	123,000	128,904	0	128,904
EQUIPMENT	11,000	11,528	0	11,528
BUILDING & LANDSCAPE	64,500	67,596	67,596	0
MISCELLANEOUS	9,000	7,860	7,860	0
PARK MAINTENANCE EXPENDITURES	<u>1,008,602</u>	<u>1,055,442</u>	<u>118,530</u>	<u>936,913</u>
TOTAL CORPORATE EXPENDITURES	<u>3,544,269</u>	<u>3,650,134</u>	<u>1,210,674</u>	<u>2,439,459</u>
RECREATION FUND				
ADMINISTRATION REVENUES:				
Real Estate Taxes	1,420,000			
Replacement Taxes	0			
Miscellaneous	0			
General & Brochure Income	3,622			
ADMINISTRATION REVENUES	<u>1,423,622</u>			
ADMINISTRATION EXPENDITURES:				
SALARIES & WAGES	586,517	614,670	0	614,670
MATERIALS & SUPPLIES	55,000	57,640	0	57,640
INSURANCE	262,508	275,109	0	275,109
UTILITIES	48,800	51,142	0	51,142
CONTRACTUAL SERVICES	46,000	48,208	0	48,208
EQUIPMENT	2,000	2,096	0	2,096
MISCELLANEOUS	157,051	112,189	0	112,189
ADMINISTRATION EXPENDITURES	<u>1,157,876</u>	<u>1,161,054</u>	<u>0</u>	<u>1,161,054</u>
RECREATION PROGRAM REVENUE:				
Program Revenue	1,379,321			
PROGRAM REVENUES	<u>1,379,321</u>			
RECREATION PROGRAM EXPENDITURES:				
Instructors Salaries	548,802	575,144		
Program Supplies	68,747	72,047		
Program Services	333,876	349,902		
PROGRAM EXPENDITURES	<u>951,425</u>	<u>997,093</u>	<u>997,093</u>	

Morton Grove Park District
Budget 2026

	Budget 2026	Total Appropriation	Estimated Receipts From Sources Other Than Tax Levy	Amounts Raised By Tax Levy
HARRER POOL REVENUES	<u>341,600</u>			
HARRER POOL EXPENDITURES:				
SALARIES & WAGES	339,373	355,663	355,663	
MATERIALS & SUPPLIES	13,050	10,113	10,113	
UTILITIES	58,700	61,518	61,518	
CONTRACTUAL SERVICES	21,920	22,972	22,972	
EQUIPMENT	5,000	5,240	5,240	
BUILDING & LANDSCAPE	6,000	6,288	6,288	
MISCELLANEOUS	8,637	9,052	9,052	
HARRER POOL EXPENDITURES	<u>452,680</u>	<u>470,845</u>	<u>470,845</u>	<u>0</u>
ORIOLE POOL REVENUES:				
ORIOLE POOL REVENUES	<u>177,427</u>			
ORIOLE POOL EXPENDITURES:				
SALARIES & WAGES	280,758	282,759	282,759	
MATERIALS & SUPPLIES	13,150	8,803	8,803	
UTILITIES	43,700	45,798	45,798	
CONTRACTUAL SERVICES	21,920	22,972	22,972	
EQUIPMENT	9,000	9,432	9,432	
BUILDING & LANDSCAPE	4,000	4,192	4,192	
MISCELLANEOUS	7,817	8,192	8,192	
ORIOLE POOL EXPENDITURES	<u>380,345</u>	<u>382,148</u>	<u>382,148</u>	<u>0</u>
CONCESSIONS REVENUES:				
CONCESSION REVENUES	<u>17,000</u>			
CONCESSIONS EXPENDITURES:				
CONCESSION EXPENDITURES	<u>0</u>	<u>0</u>	<u>0</u>	
POOL EXPENDITURES	<u>833,025</u>	<u>852,993</u>	<u>852,993</u>	<u>0</u>
RENTAL REVENUES:				
RENTAL REVENUES	<u>39,000</u>	<u>0</u>	<u>0</u>	
SALARIES & WAGES	134,000	140,432	140,432	
Maintenance - Room Rentals	0	0		
Fieldhouse - Room Rentals	13,750	14,410		
Front Desk Attendants	120,000	125,760		
Front Desk Supplies	250	262		
	<u>134,000</u>	<u>140,432</u>	<u>140,432</u>	
MATERIALS & SUPPLIES	0	0	0	
EQUIPMENT	0	0	0	
MISCELLANEOUS	0	0	0	
TOTAL RENTAL EXPENDITURES	<u>134,000</u>	<u>140,432</u>	<u>140,432</u>	
COMMUNITY CENTER:				
REVENUES:	<u>274,985</u>			
SALARIES & WAGES	131,000	137,288	137,288	
MATERIALS & SUPPLIES	14,400	15,091	15,091	
UTILITIES	0	0	0	
CONTRACTUAL SERVICES	9,000	9,432	9,432	
EQUIPMENT	20,000	20,960	20,960	
MISCELLANEOUS	800	838	838	
FITNESS CENTER EXPENDITURES	<u>175,200</u>	<u>183,610</u>	<u>183,610</u>	
PVCC Maintenance				

Morton Grove Park District
Budget 2026

	Budget 2026	Total Appropriation	Estimated Receipts From Sources Other Than Tax Levy	Amounts Raised By Tax Levy
SALARIES & WAGES	235,329	246,625	246,625	
MATERIALS & SUPPLIES	21,100	22,113	22,113	
UTILITIES	120,000	125,760	125,760	
CONTRACTUAL SERVICES	46,000	48,208	48,208	
BUILDING & LANDSCAPE	22,000	23,056	23,056	
PVCC EXPENDITURES	<u>452,429</u>	<u>474,146</u>	<u>474,146</u>	
MARKETING:				
REVENUES:	<u>25,000</u>			
MATERIALS & SUPPLIES	25,000	26,200	26,200	
CONTRACTUAL SERVICES	68,000	71,264	71,264	
MISCELLANEOUS	1,000	0	0	
MARKETING EXPENDITURES	94,000	97,464	97,464	
TOTAL COMM. CENTER EXPENDITURES	<u>855,629</u>	<u>895,651</u>	<u>895,651</u>	
TOTAL RECREATION	<u>3,797,955</u>	<u>3,906,792</u>	<u>2,745,738</u>	<u>1,161,054</u>
POLICE FUND				
REVENUES:	<u>25,000</u>			
POLICE FUND REVENUES				
SALARIES & WAGES	25,000	26,200	0	26,200
MATERIALS & SUPPLIES	0	0	0	0
EQUIPMENT	0	0	0	0
MISCELLANEOUS	0	0	0	0
POLICE FUND EXPENDITURES	<u>25,000</u>	<u>26,200</u>	<u>0</u>	<u>26,200</u>
PAVING & LIGHTING				
REVENUES:	<u>0</u>			
PAVING & LIGHTING FUND EXPENDITURES	<u>0</u>	<u>0</u>		<u>0</u>
MUSEUM FUND				
MUSEUM FUND REVENUES	<u>39,000</u>			
SALARIES & WAGES	22,000	23,056	0	23,056
MATERIALS & SUPPLIES	1,500	1,572	0	0
UTILITIES	6,280	6,581	0	6,581
CONTRACTUAL SERVICES	4,200	4,402	0	4,402
EQUIPMENT	0	0	0	0
BUILDING & LANDSCAPE	5,020	5,261	5,261	0
MUSEUM FUND EXPENDITURES	<u>39,000</u>	<u>40,872</u>	<u>5,261</u>	<u>35,611</u>
Illinois Municipal Retirement Fund				
IMRF FUND REVENUES	<u>182,000</u>			
IMRF EXPENDITURES	<u>182,000</u>	<u>182,000</u>	<u>0</u>	<u>182,000</u>
F.I.C.A.				
FICA FUND REVENUES	<u>270,000</u>			
F.I.C.A. FUND EXPENDITURES	<u>270,000</u>	<u>270,000</u>	<u>0</u>	<u>270,000</u>
BOND & INTEREST				
BOND & INTEREST FUND REVENUES	<u>1,211,525</u>			
BOND & INTEREST FUND EXPENDITURES	<u>1,211,525</u>	<u>1,211,525</u>	<u>0</u>	<u>1,211,525</u>
BOND & INTEREST				
BOND & INTEREST FUND REVENUES	<u>800,000</u>			

Morton Grove Park District
Budget 2026

	Budget 2026	Total Appropriation	Estimated Receipts From Sources Other Than Tax Levy	Amounts Raised By Tax Levy
BOND & INTEREST FUND EXPENDITURES	800,000	799,000	0	799,000
LIABILITY INSURANCE				
LIABILITY FUND REVENUES	170,000			
LIABILITY FUND EXPENDITURES	170,000	275,460		275,460
SPECIAL RECREATION				
SPECIAL REC. FUND REVENUES	450,000			
SPECIAL REC. FUND EXPENDITURES	550,000	550,000	0	550,000
AUDIT				
AUDIT FUND REVENUES	24,000			
AUDIT FUND EXPENDITURES	24,000	24,000		24,000
CAPITAL IMPROVEMENTS				
REVENUES:				
CAPITAL IMPROVEMENTS REVENUES	2,700,000			
EXPENDITURES:				
Oriole Bond Interest Payment	165,000	172,920		
Oriole Bond Principal Payment	480,000	503,040		
Bond Issuance Costs	9,000	9,432		
PVCC General Expense	546,000	572,208		
Parks General Expense	60,000	62,880		
Ball Field Rennovations	20,000	20,960		
Ball Field Rennovations	0	0		
Pool General Expense	20,000	20,960		
Playground	20,000	20,960		
Shade Structure	20,000	20,960		
Oketo Park	0	0		
Palma Lane	30,000	31,440		
National Park	1,200,000	1,257,600		
Oriole Pool	0	0		
Corporate Computer Expense	20,000	20,960		
Museum Expense	80,000	83,840		
Fitness Equipment	20,000	20,960		
General Expense	10,000	10,480		
CAPITAL IMP. FUND EXPENDITURES	2,700,000	2,829,600	2,829,600	0
TOTAL EXPENDITURE SUMMARY				
Corporate - Administration	\$2,535,667	\$2,594,691	\$1,092,145	\$1,502,547
Corporate - Parks	1,008,602	1,055,442	118,530	936,913
Recreation - Administration	1,157,876	1,161,054	0	1,161,054
Recreation - Programs	951,425	997,093	997,093	0
Recreation - Pools	833,025	852,993	852,993	0
Recreation - Community Center	855,629	895,651	895,651	0
Police	25,000	26,200	0	26,200
Paving & Lighting	0	0	0	0
Museum	39,000	40,872	5,261	35,611
Illinois Municipal Retirement Fund	182,000	182,000	0	182,000
FICA	270,000	270,000	0	270,000
Debt Service	2,011,525	2,010,525	799,000	1,211,525
Liability Insurance	170,000	275,460	0	275,460
Special Recreation	550,000	550,000	0	550,000
Audit	24,000	24,000	0	24,000
Capital Improvements	2,700,000	2,829,600	2,829,600	0
Total Estimated Receipts from Sources Other Than Taxes			\$7,590,273	
Tax Levy				\$6,175,310
TOTAL BUDGET	\$13,313,749			
TOTAL APPROPRIATION		\$13,765,583		

451,834

SECTION 4: The several sums above mentioned, in the aggregate amount of THIRTEEN MILLION THREE HUNDRED AND FOURTEEN THOUSAND and no/100ths (13,314,000) DOLLARS are hereby budgeted as proportionate and/or fractional parts of the said amount.

SECTION 5: The several sums above mentioned, in the aggregate amount of THIRTEEN MILLION SEVEN HUNDRED AND SIXTY SIX THOUSAND and no/100ths (13,766,000) DOLLARS are deemed necessary to defray all necessary expenses and liabilities of the Park District and are hereby appropriated as proportionate and/or fractional parts of said amount.

That all of the unexpended balances of any item or items of any general appropriation made in this Ordinance may be expended in making up any insufficiency or deficiency in any item or items in the same or similar general appropriation made by this Ordinance.

All receipts and revenue not specifically appropriated, and all unexpended balances from the preceding fiscal year not required for the purpose for which they were appropriated and levied shall constitute the general fund and shall be placed to the credit of such fund.

SECTION 6: That the following is a breakdown of the projected receipts expected to be received during the period beginning January 1, 2026, and ending December 31, 2026 for general corporate purposes, for providing recreation programs, for the payment to the Illinois Municipal Retirement Fund and Social Security Benefits of the Morton Grove Park District, for the payment of Liability Insurance premiums, Annual Audit, Special Recreation for the Handicapped Fund, Police Fund, Paving and Lighting Fund, and Museum Fund, as provided in Article 5 of the Illinois Park District Code and other applicable statutes.

General Park District Code:

Bond Proceeds	\$1,200,000
Real Estate Taxes	6,234,000
Program Revenue	1,379,000
Community Center	282,000
Fitness Center	210,000
Pools	480,000
Replacement Taxes	252,000
Interest Income	361,000
MNASR Rental Income	100,000
Grants	600,000
Interfund Transfers	1,723,000
Other	<u>945,000</u>
TOTAL	<u>\$13,766,000</u>

SECTION 7: That the invalidity of any portion of this Ordinance or any of the items hereof, shall not render invalid any other portion or item thereof which can be given effect without the invalid part.

SECTION 8: That this Ordinance shall be in full force and effect from and after its passage, approval, and publication, according to law.

PASSED this 17th day of December 2025.

AYES:

NAYS:

ABSENT:

ABSTAIN:

Lisa Rathunde, President Pro Tempore

ATTESTED and FILED in my office this 17th day of December 2025.

Jeffrey Wait, Secretary
Morton Grove Park District

MORTON GROVE PARK DISTRICT
6834 Dempster Street
Morton Grove, Illinois 60053

CERTIFICATION

I, Jeffrey Wait, do hereby certify that I am the duly qualified and appointed Secretary of the MORTON GROVE PARK DISTRICT, Village of Morton Grove, County of Cook and State of Illinois, and as such Secretary, I am the keeper of the official records and files of the Board of Commissioners of the MORTON GROVE PARK DISTRICT.

I do hereby certify that the attached Ordinance entitled "AN ORDINANCE ADOPTING THE COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS FOR THE MORTON GROVE PARK DISTRICT, COOK COUNTY, ILLINOIS, FOR THE PERIOD BEGINNING JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026," is a full, true and complete copy of that Ordinance which was adopted on the 17th day of December 2025, by the MORTON GROVE PARK DISTRICT, all as it appears from the official records of said Park District in my official care and custody.

We, Lisa Rathunde, President Pro Tempore, and Paul Minx, Treasurer, do hereby certify that we are the duly qualified and elected President and Treasurer of the MORTON GROVE PARK DISTRICT, Village of Morton Grove, County of Cook and State of Illinois, and we do certify that we are the chief fiscal officers of said District.

Pursuant to the statute regarding passage of Appropriation and Budget Ordinances, we do hereby certify that the attached Ordinance contains a detailed list of estimated receipts from sources other than taxation in the Budget and Appropriation Ordinance. Further, the general sources of revenue anticipated to be received by the Park District during the budget

and appropriation period of January 1 to December 31 is as follows: Tax Levy; the Personal Property Replacement Tax; interest earned on tax monies deposited; Bond proceeds; Illinois Dept. of Natural Resources Grant; program fees, fees charged in regard to our revenue producing facilities, all as are more fully detailed in the Budget and Appropriation Ordinance, a copy of which is herewith attached.

This certification is made pursuant to Chapter 35, Section 200/18-50 of the Illinois Compiled Statutes effective January 1, 1994.

IN WITNESS WHEREOF, we have hereunto affixed our official signatures and the corporate seal of the MORTON GROVE PARK DISTRICT THIS 17th day of December 2025.

Secretary of the MORTON GROVE PARK DISTRICT
Cook County, Illinois

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

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

Subscribed and Sworn to before me this

17th day of December 2025

SEAL

Notary Public