Annual Budget

January 1, 2027 – December 31, 2027

Park Board of Commissioners

Greg Sammons, President
Jennifer Rogers, Vice-President
Joe Petricca, Commissioner
Susan Gould, Commissioner
Michelle Rushing, Commissioner

Palatine Park District 250 E. Wood Street Palatine, IL 60067
847.991.0333

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Our mission is to provide safe and accessible park and recreation opportunities that connect our community and enhance quality of life.

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Palatine Park District Leadership Team

Administration

Ben Rea, Executive Director
Lisa Allie, Executive Assistant

Finance

Andrea Fisher, Director of Finance, Treasurer
Sonia Austin, Superintendent of Finance

Recreation & Facilities

Colleen Palmer, Director of Recreation and Facilities
Katie Waszak, Superintendent of Recreation Programming
Joshua Ludolph, Superintendent of Recreation Facilities

Parks

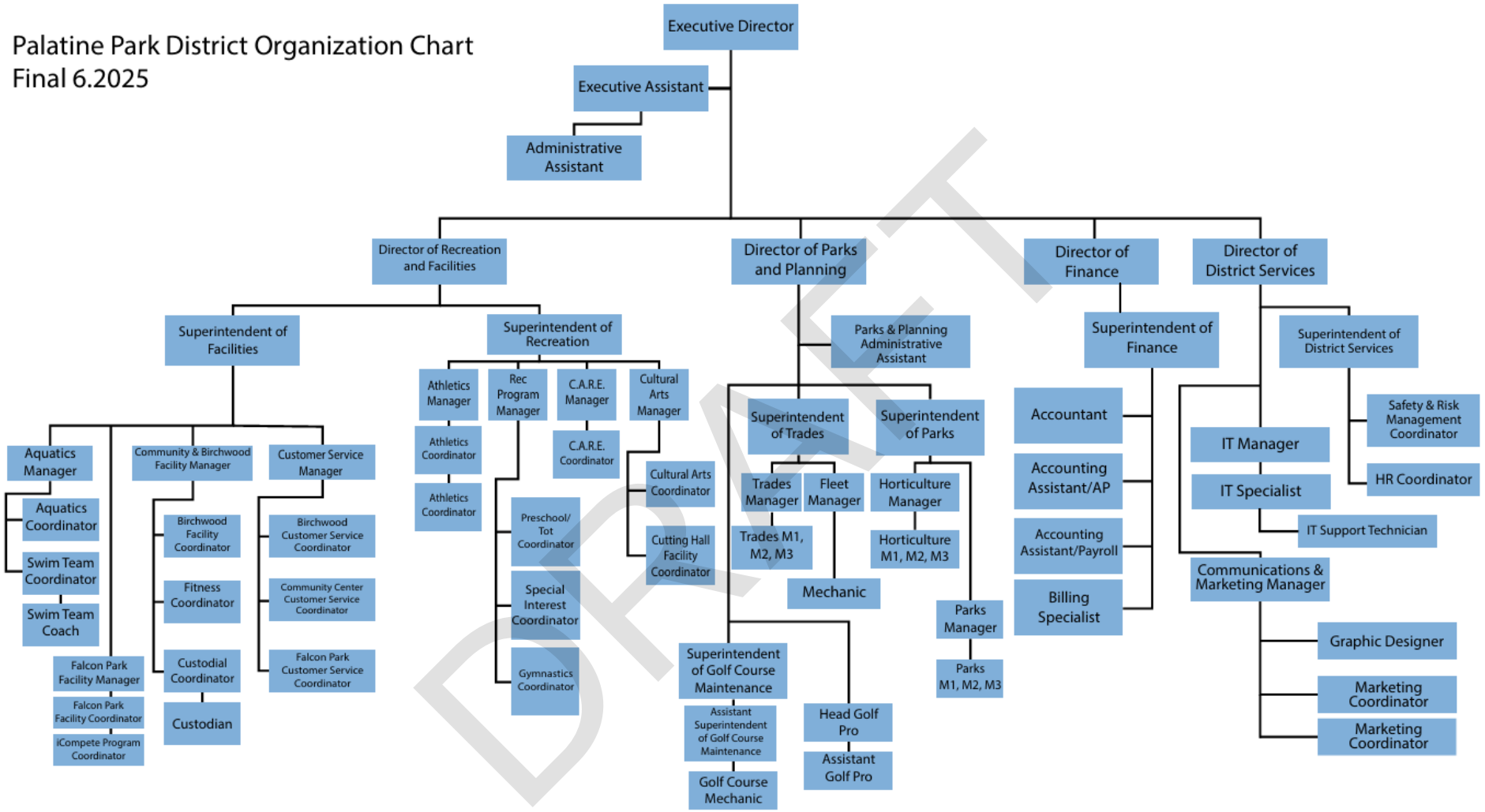
Jim Holder, Director of Parks and Planning
Amy Vito, Superintendent of Parks
Alex Giannikoulis, Superintendent of Trades

District Services

Michelle Eckelberry, Director of District Services
Dayell Houzenga, Superintendent of District Services

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Palatine Park District Organization Chart
Final 6.2025



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PALATINE PARK DISTRICT DISTRICT PROFILE

History:

Palatine Park District, founded in 1945, is principally located in the Village of Palatine. Palatine's population in 1945 was 3,000. Two years later, in 1947, the District acquired its first park, Community Park, and offered five recreation programs/classes. In 1962, the District employed its first full-time director and by 1964 had adopted its first master plan.

The eight-year period from 1966 through 1974 reflects the District's fastest growth. During that time, Palatine Hills Golf Course, Birchwood Recreation Center, fourteen parks, Palatine Trail, and Family Aquatic Center were added to the District's inventory of Parks and Facilities.

After consolidating with Palatine Rural Park District in 1975, the District purchased and renovated its present location on Wood Street (previously Palatine High School) in 1977. In 2016, the Village upgraded its facility, which is connected to the Park District. The District took the opportunity to upgrade its own facility at a cost approximating $1.3 million. This cost is being paid over a period of ten years.

A major highlight includes the execution of an Intergovernmental Agreement (IGA) with the Village of Palatine to develop the Combined Services Facility which houses the District's Parks Department and the Village's Public Works Department. The District also built its third recreation center, Falcon Park, which began to serve the North side of the community in 2010.

In 2015, the Park District completed its Comprehensive Master Plan and soon thereafter executed an Intergovernmental Agreement (IGA) to utilize Harper College's Wellness Center, primarily its pool, as a partner, along with Northwest Community Hospital in a joint venture. The District also obtained funding to make a significant capital contribution. The entire facility had its public grand opening on September 10, 2018.

In 2018, the District was notified that it had successfully passed the review to become an accredited agency by the Illinois Association of Park Districts (IAPD). This distinction reflects the successful completion of one of the District's long- term primary goals.

In 2025, the District entered into an IGA with the Village of Palatine to vacate the current Parks Service Center. In exchange, a building located at 150 W. Wilson was given to the Park District and will become the future Administration Building. The District also acquired 400 S. Hicks which will become the new location for the Parks department.

The District received several awards in 2026, they include: 1st place for written content and 3rd place for print communication/promotional at the IAPD/IPRA Annual Conference Agency Showcase. The District also won

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two Hometown Pride Awards for beautiful landscape and exceptional curb appeal.

Governance: A five-member volunteer Board of Commissioners establishes Park District policy and strategic direction and creates the ordinances that govern the Park District. Commissioners serve staggered terms of six years with elections every two years.

The Board determines the long-term direction of the Park District, elects Board officers, and appoints the Executive Director, as well as the District's attorney and auditor. With occasional exceptions, the Park Board meets on the second and fourth Monday of each month.

The present Park Board is led by President Greg Sammons, Vice President Jennifer Rogers, Commissioners Susan Gould, Joe Petricca, and Michelle Rushing.

Population: Based upon the most recent available information, the Park District serves a population of approximately 80,899.

Boundaries: The District is 30 miles outside of Chicago in Northwest Cook County. In addition to the Village of Palatine, the District serves portions of the Village of Arlington Heights, the City of Rolling Meadows, the Village of Schaumburg, the Village of Deer Park, the Village of Hoffman Estates, Barrington and the Village of Inverness.

Demographics: According to the latest available data, the Park District serves a community with a median household income of $92,845 and median home value of $349,600 (Palatine only) both of which are above the County and State Averages. Palatine Park District has approximately 32,398 housing units. The composition of the Community is 61% Caucasian, 19% Hispanic, 13% Asian, 4% Black or African.

Real Estate: Tax year 2025 Equalized Assessed Valuation (EAV) of real estate is $3,474,151,070 which reflects a significant increase of 25% from the prior year. This is due to the Cook County's triennial evaluation assessment. Approximately 18% of the Assessed Valuation comes from Commercial and Industrial Property and 82% is from residential real estate.

Tax Rate: The 2025 tax rate was $.569 per $100 of assessed value.

Fiscal Year Budget: The fiscal year begins on January 1 and concludes on December 31. The total budget for 2027 is $55 million with an operating budget of $37.1 million, a capital improvement and repair budget of $14.6 million, and a debt retirement budget of $3.3 million. Transfers between funds total $11.1 million are included in both the revenue and expenditure totals in the respective funds.

Debt Rating: The District occasionally issues General Obligation Bonds or Debt Certificates for capital improvements and

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holds an Aa1 bond rating from Moody's Investor Services on its outstanding debt. The District proposes to issue its annual roll over short-term non-referendum debt in 2027, but no other debt issue is planned.

Park Resources:

The District owns 562.14 acres of land and leases an additional 244.75 acres from various agencies including the Metropolitan Water Reclamation District. The District operates and maintains 55 locations, including an 18-hole championship golf course with pro shop, clubhouse and driving range (Palatine Hills Golf Course); a fitness center; three recreation centers (Community Center, Birchwood Recreation Center, and Falcon Park Recreation Center); three outdoor aquatic facilities; one indoor aquatics facility; bicycle, hiking and nature trail (Palatine Trail); 431-seat auditorium (Cutting Hall Performing Arts Center); an outdoor amphitheater (Fred P. Hall Amphitheater); a historic museum (George Clayson House Museum), a disc golf course, dog park, and natural marsh and prairie. While the District does not own the pool at Harper College, it made a Capital Contribution of $9 million towards its construction and is committed to share in the Facility's usage of the facility under a new rental agreement.

Programs/Facilities:

Annually, the District offers over 2,500 recreational, arts, and community programs for all ages. Programs include summer camps, community and family events, music and art lessons, and a variety of athletic programming. The Park District works with several organizations and third parties to provide additional opportunities to the Community. This includes affiliate agencies representing baseball, football, lacrosse, biking, rugby, and soccer. The District also helps support the Palatine Township Senior Citizens Council.

Park District Offerings

Other Recreational opportunities not program-driven include golf (Palatine Hills Golf Course), and entertainment at its auditorium (Cutting Hall Performing Arts Center) and amphitheater (Fred P. Hall Amphitheatre). In September 2018 the District, in cooperation with its partners, Harper College and Northwest Community Hospital, held the grand opening for the redeveloped Harper Recreation Center. This facility provides increased facility and programming opportunities for Park District residents which was identified in the District's needs assessment.

The Park District is a vital part of the community and invests efforts and resources to meet the needs of its residents. As the population ages, the Park District's focus on suitable program offerings and customer service will establish and increase goodwill within the community.

The Park District is a member of the Northwest Special Recreation Association (NWSRA) to provide recreational activities for residents with special needs.

Community Outreach

For the benefit of the community and to increase efficiencies, the District has entered into Intergovernmental Agreements for shared resources and facilities. The District further supports community civic groups and serves on the Chamber of Commerce, International Rotary Club, Kiwanis, Partners for Our Communities, Palatine Jaycees, and Lion's Club among others.

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The Palatine Park Foundation is another source of community outreach provided by the District. Influential community members volunteer to serve the Foundation Board whose purpose is to raise funds to provide scholarships to residents in need and to assist in the completion of projects that the District does not have the resources to complete on its own.

Staff

The Park District has an appointed Executive Director responsible to the Board of Commissioners for the administration of the day-to-day operations, policies, and strategic operating initiatives of the District along with full-time and part-time staff. The District employs several hundred part-time, seasonal, and temporary employees, as well as many volunteers in four departments: District Services, Finance, Parks and Planning, and Recreation and Facilities.

Affiliations:

Palatine Park District is a member of the National Recreation and Parks Association (NRPA), Illinois Park and Recreation Association (IPRA), Illinois Association of Park Districts (IAPD), Government Finance Officer Association (GFOA), Illinois Government Finance Officer Association (IGFOA), Illinois Public Benefit Cooperative (IPBC), and the Park District Risk Management Association (PDRMA).

Contact

Palatine Park District, 250 E. Wood St, Palatine, IL 60067 Phone: 847.991.0333. Fax 847.991.2127
Website: www.palatineparks.org

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November 6, 2026

Board of Commissioners Palatine Park District Palatine,
IL 60067

Honorable Commissioners:

The Annual Operating Budget of the Palatine Park District for the fiscal year ending December 31, 2027, has been prepared and is presented for your review in preparation for the Board Meeting commencing on November 9, 2026. This budget document presents the district's comprehensive financial plan to provide parks, facilities, programs, and recreation services to residents and participants during the upcoming fiscal year. It is a working document subject to deliberations and modifications before adoption on January 11, 2027. Any questions regarding any aspect of this budget should be directed to Ben Rea, Executive Director, at 847-496-6236 or Andrea Fisher, Director of Finance, at 847-496-6234.

The proposed 2027 budget provides a framework to deliver quality recreation opportunities to serve resident needs through sound fiscal management while meeting the limitations of a 5% mandated tax cap. The 2025 CPI PTELL limit is 2.7%, staff is anticipating an additional 4.3% growth factor, resulting in a 7% increase in tax revenue due to the Rand Rd TIF expiring. However, for conservative budget purposes, a 2.7% increase over the 2025 levy was budgeted with a 98.5% collection rate. In addition, EAV (Equalized Assessed Valuation) is expected to increase approximately 5% from last year. There are no other economic or legal issues negatively affecting the district.

Management and staff started the budget process in June. Review meetings were held throughout September and October. As is the case each year, the main goal was to limit expenditure increases and project realistically attainable revenue while maintaining high-quality programs and facilities, providing excellent customer service, maintaining a stable tax rate, maintaining assets, and rewarding high-performing staff.

Areas of focus for the upcoming year:

- Completing the renovation of the new Administrative Center
- Renovating to the new Parks Service Center
- Planning for Master Plan Projects
- 2027 Capital Projects/Purchases
- Implementation of the updated ADA Plan

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- Full-Time Staff Hirings
- Policy Review/Updates
- Community Outreach/Special Events

This document is a summary of all individually prepared operating budgets. The Palatine Park District will continue its fiscally conservative approach to budgeting ongoing operations and capital improvement projects.

The budget book is divided into 11 sections largely based on the property tax levy:

1. Overview section
2. Budget by Fund
   - Corporate
   - Recreation & Facilities
   - Museum
   - Special Recreation
   - Debt Service
   - Capital
   - Liability
   - Social Security
   - IMRF
   - Audit

2027 Budget Overview

Budget Summary:

- Consolidated revenue for the twelve months ending 12/31/27 is $45.7 million
- Consolidated expenditures for the twelve months ending 12/31/27 is $55 million
- Capital expenditures are estimated to be $14.6 million (included in the $55 million)
- Tax support for the budget represents 59% of total operating revenues

Organization

Palatine Park District divides its governmental operations into separate funds and account groups based on financial accountability. The District participates in the Illinois Municipal Retirement Fund (IMRF), the Northwest Suburban Special Recreation Association (NWSRA), Park District Risk Management Association (PDRMA), and the Illinois Public Benefit Cooperative (IPBC) but does not exercise control over financial accountability for these agencies; therefore, their annual budgets are not included in this report.

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Economic Condition and Outlook

Given favorable proximity to the City of Chicago and suburban Cook County economic centers, the District's tax base is expected to remain healthy. The commercial/industrial sector comprises 18% of the tax base and includes corporate entities such UPS, Target, Wal-Mart, and an Amazon hub. The remaining tax base is residential with home values above the state and county averages. The District's unemployment rate compares favorably with the rest of the State of Illinois.

The District's Equalized Assessed Valuation (EAV) increased 25% when compared to 2025 due to a triennial property reassessment. In 2026, the Rand Corridor TIF expires, which will result in a $45M increase in property EAV. These factors have been incorporated into the 2026 tax levy. Staff will continue to monitor tax levy impacts as it's a major funding source of the District.

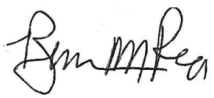
Acknowledgements

The department budgets and their supporting detail in this document are prepared as a management tool and are not legally required documents. Management uses this baseline to evaluate activities during the year to provide a balanced program of leisure activities for Park District residents.

The process of developing the Palatine Park District Annual Budget is the annual opportunity for staff and officials to contemplate the District's past, present, and future. The budget is a critical document for the Park District as it defines all we do as an organization; serves as a statement of the organization's values; demonstrates the District's capabilities; and provides a guide to what we hope to achieve.

The 2027 Annual Budget was assembled by the Finance Department with the help of coordinators, managers, superintendents, and directors. The Finance Department is responsible for preparing and presenting the budget, and preparing, distributing, and filing the Budget and Appropriation Ordinance. The preparation of this document would not be possible without the efforts of the Park District staff and the support of its Board of Commissioners.

Respectfully submitted,



Ben Rea
Executive Director

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PALATINE PARK DISTRICT
BUDGET OVERVIEW GUIDELINES AND PROCESSES

Introduction

The narrative and objectives in this document align with the Park District's mission *to provide safe and accessible park and recreation opportunities that connect our community and enhance quality of life.* This document is meant to support the Budget and Appropriation Ordinance, which appropriates all funds and is adopted after a public hearing and board vote anticipated to occur on January 11, 2027. At least thirty days before the hearing, the Park District will announce the time and location and make copies of the ordinance available for public inspection at the Park District's Administrative Offices, 250 E. Wood Street, Palatine, Illinois as well as on its website. The Budget and Appropriation Ordinance must be adopted before the end of the first quarter of each year and filed with the Cook County Clerk within 30 days of adoption.

Along with a certified copy of the Budget and Appropriation Ordinance, the District includes anticipated revenue during the fiscal year covered by the ordinance. The District's chief fiscal officer is responsible for certifying the revenue estimate. The ordinance outlines any probable expenditure of grant or development impact fees. Further, the District appropriates 10% more than the budget to accommodate the unforeseeable.

State law prohibits further appropriation at any time within the same fiscal year. After the first six months of the fiscal year, the Board of Commissioners, with a two-thirds majority vote, has the authority to transfer items in any fund in the appropriation ordinance. Transfers cannot exceed 10% of the total amount appropriated for the fund or item that is having funds reallocated. The Board of Commissioners can amend the Budget and Appropriation Ordinance, using the same procedures followed when the ordinance was adopted.

The Park District uses a detailed line-item budget for accounting, expenditure control, and financial reporting with a modified accrual basis of accounting. Specific detail supporting this document is maintained within its finance software. Please note that negative numbers presented in the budget refer to revenues.

Budget Planning Process

The preparation of the 2027 budget began with a kickoff budget meeting on June 24, 2026. After the meeting staff entered their budget and completed their input on August 14, 2026. Throughout August and September, department Directors and Superintendents met with their managers to review the budgets and make necessary updates. In October, Leadership reviewed budgets and implemented

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the Capital Replacement and Improvement Plan. The budget, capital plan, and forecast will be utilized to ensure the District's long-term strategies are met.

Accounting System and Budgetary Control

Monthly, management reviews the budget to actual comparisons to ensure accuracy and performance of programs and facilities.

Program fees and taxes are proposed each year to exceed general operating expenses resulting in an operating surplus. One-time or non-operating revenues, affiliate user fees, excess unrestricted reserves, and debt issuances are sources of funding for the Park District's Capital Plan. Capital improvements are discretionary spending while operating expenses are driven by programs desired by the community.

A combination of user fees, retail sales, miscellaneous revenues, investment income, and taxes provide the District's revenue sources. Property tax is the primary source of revenue for general operations. Historically, the property tax levy for operations has increased annually by approximately the rate of inflation.

Financial Policies

A series of financial policies and procedures outline processes for financial planning, treatment of revenue streams, and control of expenditures. Each year the Park District is required to adopt an Annual Budget which is prepared, reviewed, and presented to the Park Board. Facilities and other fixed assets are assessed regularly to protect and maintain major capital assets. All of Palatine Park District's finance policies can be found in chapter 2.11 of the District's Administrative Policy Manual.

Balanced Budget

Park District policy requires the District to adopt a balanced operating budget. Under normal conditions, operating expenditures are less than the non-debt related real estate taxes and fees for services. Surplus from operations primarily funds capital improvement needs. The District continues to move annual surplus funds to the Capital Projects Fund to ensure compliance with the District's Fund Balance Policy and future sustainability.

Long-Range Planning

The Park District values long-range planning. Each year the District reviews and revises its ten-year capital plan that supplements the

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yearly budget and determines future funding needed for the Capital Improvement Plan. Finance staff meet regularly with its municipal advisor to manage debt to its best advantage.

Asset Inventory

The Park District annually updates and maintains its records of personal and real property owned. Major capital assets, including recreation facilities, support facilities, open recreation venues, and the vehicle fleet are reviewed annually for repair. Older facilities are assessed to develop long-term plans for renovation or expansion. When the District deems real property no longer usable, it follows State guidelines to declare said property as surplus. The Board, by ordinance, must declare the property surplus before the District can dispose of it.

Property Tax

The Park District is primarily funded through real estate taxes and fees for services. The District has little or no control over the diversity of the tax base, except to participate in tax incentives from the Village or County to attract or retain business. Taxes are assessed twice annually, in the late winter and early fall. The District's goal on an annual basis is for operating revenues (currently 41%) to exceed the amount received via property taxes (59%) 40/60 ratio.

Fees for Services

The Park District subscribes to a policy of varied fees for services. The District charges user fees for recreation activities. Non-residents may be charged a higher rate for participation. Program and activity fees are reviewed and adjusted as necessary to meet changing operating costs and/or market conditions. Staff constantly monitors its local competition to ensure that programs are priced fairly. Staff may set fees higher if there are additional indirect costs, such as operating maintenance, administrative overhead, and use of capital assets. Fees for programs that do not equal or exceed their direct costs are reviewed regularly by staff.

Diversity of Revenue

The Park District occasionally receives revenue that cannot be relied upon for ongoing funding. Examples include grants, contributions to capital projects, cell tower fees, development impact fees, and sponsorship along with advertising dollars. The District explores grant opportunities to defray costs of eligible projects. If grants or contributions are designated for a specific project, they are held for that project in fund balance.

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Operating Revenue

The District uses many methods to determine program fees. The District looks at each offering based on the expected level of subsidy needed to support it. This level goes anywhere from 100% subsidies provided for such things as special events to offerings whose expectations reflect complete cost recovery such as golf lessons or personal training. Most programs fall between those extremes and are partially subsidized by tax dollars with the goal being that each program group realizes a 30% net profit. That net profit is used to help defray indirect costs and overhead. Supply and demand and competition figure prominently in the development of program fees.

Cash Management

The District has a cash management system based on a rolling analysis of the activity. The purpose of the system is to understand the normal pattern of expenditures and maximize investment return. The District has developed a two-year ladder so that investment maturities match large expenditures such as bond payments and payroll expense. Staff meets regularly with the Board and its consultant and adjusts the action plan as needed. When the District issues debt, cash is still managed to maximize return by investing bond proceeds to mature as anticipated expenses are incurred.

Debt Issuance

The real estate tax base supports facility improvements, while program fees support recreation activities. Therefore, costs associated with acquiring and improving long-term, fixed assets are normally funded with the issuance of debt and/or surplus operations. As part of its due diligence, the Park Board reviews its existing obligation structure and future liability levels before deciding to issue new debt. Staff regularly reviews existing debt issues for potential refunding opportunities. Beyond the annual “rollover” issuance, the District anticipates no further issuances in 2027. The District received its last bond rating, Aa1, from Moody’s as part of its last significant issuance in 2018. The District’s philosophy is to update its rating only as needed to support bond issuances and the like.

Fund Balance

The Park District intends to maintain a prudent level of financial resources, when possible, to protect against revenue shortfalls or unanticipated expenses. The level of reserves is outlined in the District’s Fund Balance Policy. As it relates to the policy, as of December 31, 2025, the District will be carrying significant balances above what the policy dictates. As needed, the District can transfer unassigned balances to better meet the needs of the District. The 2027 budget includes a $8M transfer from the Corporate Fund, a $2.3M transfer from the Recreation Fund, and a $819k transfer from the Special Recreation Fund, to help fund the 2027 Capital Projects.

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Expenditure Accountability

The Park District regularly compares financial results to the budget. Program information, year-to-date revenues and expenses, and projected year-end results are discussed at the Leadership level and brought to program coordinators and other staff as necessary. Staff is accountable for immediately notifying management if large variances exist. Tracking of capital improvement project expenditures are provided periodically throughout the year and no new projects are undertaken without the approval of the Executive Director. In addition, the Finance Department prepares monthly financial statements for the Board of Commissioners to review.

Overview

Each year, the District invests its resources in projects that will help maintain and/or improve existing infrastructure. The Board of Commissioners adheres to a policy that facility improvements will be provided from the real estate tax base, and program fees will support costs of operating the recreation activities. Therefore, costs associated with acquiring and improving long-term fixed assets are met primarily with the issuance of debt and surplus from operations.

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Palatine Park District
Estimated 2026 Tax Levy
2027 Proposed Budget

Real estate tax provides 59% of the total revenue of the Park District. The tax levy ordinance is passed by the Board of Commissioners and filed with the Cook County Clerk by the last Tuesday of December. The levy amounts for each tax rate are extended against the equalized assessed valuation of that year. The tax extension is subject to statutory rate limitations in certain cases. If the levy exceeds the rate limitation, the extension is reduced to the statutory limit.

The tax cap for the 2026 levy is 2.7%, and we anticipate 2.1% in new growth within the community. However, to remain conservative, staff budgeted real estate taxes to increase by 2.7% over 2025 with a 98.5% collection rate.

Staff estimates that due to the Tax Cap Limitation Act, the final Park District levy rate will be approximately .534 (a decrease from .569 in 2025) per $100 of equalized assessed valuation. This decrease in the tax rate would decrease Palatine homeowner's tax bills. A breakdown of tax bills for the average homeowner is as follows:

	2026 Levy
Formula used to calculate taxes:	
Estimated Market Value	300,000
Assessment Level	10%
Proposed Assessed Valuation	30,000
State Equalizer	3.0163
Equalized Assessed Valuation	90,489
Homestead Exemption	(10,000)
Park District Tax Rate	0.534%
Approximate Park District Taxes	$ 430

Home Valued At:	Assessed Value	Less Homestead Exemption	2026 Estimated Tax Rate	2027 Estimated Tax Bill
250,000	75,408	65,408	0.5337	349.08
300,000	90,489	80,489	0.5337	429.57
400,000	120,652	110,652	0.5337	590.55
500,000	150,815	140,815	0.5337	751.53
600,000	180,978	170,978	0.5337	912.51
700,000	211,141	201,141	0.5337	1,073.49
800,000	241,304	231,304	0.5337	1,234.47

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Palatine Park District
2026 Tax Levy & 2027 Budget Calendar

April
Budget is open to staff (April 1)

4/1/26-8/14/26 Staff prepares Budget/Capital

June
Budget Kickoff Meeting (June 24)

August
Staff Deadline to Enter Budgets in Incode (Aug. 14)
Department Heads review budgets (Aug. 17-Sept. 4)

September
Leadership Meetings (Sept. 8-Sept. 11)
Final Changes Due in Budget Module (Sept. 11 at 5 pm)
Executive Director Final Review (week of Sept. 14)
Goals & Objectives Deadline (Sept. 15)

October
Truth in Taxation Compliance - Initial Estimate of Tax Levy - Board Meeting (Oct. 26)

November
Budget Document presented to the Board (Nov. 9)
Adopt 2026 Tax Levy Ordinance (Nov. 23)
Tentative Approval of the 2027 Budget (Nov. 23)
Display for Public Viewing (Nov. 24)

January
Public Hearing – 2027 Budget (Jan. 11, 2027) Adopt 2027 Budget & Appropriation Ordinance (Jan. 11, 2027)

February
File the Budget and Ordinance with proper certification with the County Clerk's Office within 30 days of adoption by the Board (no later than February 11, 2027)

June
The Board of Park Commissioners may amend the Budget and Appropriation Ordinance in the same manner as its original enactment. After six months of the fiscal year and by 2/3 vote, the Board of Park Commissioners may transfer any appropriation item it anticipates being unexpended to any other appropriation item. Such transfers, in aggregate, may not exceed ten percent of the total amount appropriated in such fund. (June 30, 2027)

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EFFICIENCY

To create an efficient and goal-oriented organization with a conductive structure through cooperation, training, time management, and evaluations.

Goal

Review of policies

OBJECTIVES

1. Update current policies to remove duplications and improve clarity
2. Remove specifics that require continual updates, such as employee names
3. Review current policies to ensure they are current and relevant

Goal

Clean up and organization of records

OBJECTIVES

1. Paper Records:
    a. Determine which records can be disposed of and add to the record destruction log
    b. Digitize records and retain paper copies as required in designated filing cabinet
2. Digital Records:
    a. Locate and delete duplicate files
    b. Organize and update files in a central location as determined by confidentiality

Goal

Train new Administrative Assistant and evaluate changes to the position

OBJECTIVES

1. Have new Administrative Assistant fully trained by year-end.
2. Review weekly hours, ensuring they are sufficient.

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3. Evaluate job responsibilities after moving into the new Admin Center.

COMMITMENT

To create a community committed to excellence, empowerment and continual improvement.

Goal

Complete State Accreditation process

OBJECTIVES

1. Complete Self-Evaluation and Application.
2. Obtain a recommendation letter and submit a request for evaluation.
3. Schedule evaluation.

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Finance Goals

AWARENESS

To create awareness in the community and build a strong and positive brand.

Goal

To provide necessary finance trainings throughout the year to support our internal customers.

Objectives

1. Begin co-hosting an annual spring payroll training with HR to ensure payroll processes are communicated prior to the summer season.
2. Increase district-wide finance awareness by hosting a lunch & learn to educate staff on critical finance processes and reporting.

COMMITMENT

To create a community committed to excellence, empowerment and continual improvement.

Goal

Promote continual improvement of finance staff through continuing education and cross-training

Objectives

1. Encourage finance team members to attend seminars, trainings and conferences and participation in professional organizations.
2. Develop a cross-training program to ensure staff are fully trained on all job functions of the department.
3. Provide a finance summer internship to promote the field of study.

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Finance Goals

EFFICIENCY

To create an efficient and goal-oriented organization with a conductive structure through cooperation, training, time management, and evaluations.

Goal

Implement current year (2027) projections into the 2028 budget process which will enable staff to create a more accurate budget.

OBJECTIVES

1. Increase budget accuracy by determining the status of the current year and adjusting for the following year, rather than relying on prior year data.
2. Improves current year activity by requiring staff to review year-to-date information while preparing budgets.

SUSTAINABILITY

To create community connectivity through a sustainable business model based on trust, transparency, ethics, and integrity.

Goal

To implement a financial sustainability program that ensure adequate financial resources are available to carry out the district's mission and vision.

OBJECTIVES

1. Create service categories outlining what program types are taxpayer subsidized.
2. Create a financial sustainability policy.
3. Implement a budget worksheet for program budgeters to ensure the financial sustainability is built into the programs budget.

DRAFT

Parks Goals

AWARENESS

To create awareness in the community and build a strong and positive brand.

Goal

Promote the importance of open space and native areas within the community.

Objectives

1. Incorporate more interpretive signage to educate patrons on the importance of natural spaces.
2. Host volunteer environmental works days with community members/organizations.

EFFICIENCY

To create an efficient and goal-oriented organization with a conductive structure through cooperation, training, time management, and evaluations.

Goal

Improve the efficiency and effectiveness of Productive Parks workload tracking system.

Objectives

1. Continue adjusting workload categories for better work task tracking.
2. Continue entering new inspection forms (PDRMA) into the system.

EQUITY

To create an environment of opportunities that provide equity in pricing, allocation of resources, diversity of offerings, and culture in facilities, programming, services, and location.

Goal

Encourage recreational inclusion by providing accessible means of access to our parks and site amenities.

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Objectives

1. Improve accessibility in and around Falcon Recreation Center (phase 3).
2. Inspect and monitor all installations during the Admin Center renovation project to ensure compliance with accessibility codes and regulations.
3. Design and construct an accessible route throughout the Community Center during the office renovation project.
4. Design and construct an accessible route throughout the Parks Service Facility.

PURPOSE DRIVEN

To provide, in a purpose-driven manner, innovative, fun, sustainable, efficient, and resourceful facilities, parks, and services in a responsible and supportive environment.

Goal

Enriching the community by providing outstanding features and amenities for our patrons to enjoy within our parks and open spaces.

Objectives

1. Oversee construction operations for the new Administrative Center located at 150 W. Wilson.
2. Design and prepare construction documents for the Community Center Office conversion project. Design and prepare construction documents for the Parks Service Facility located at 400 S. Hicks.
3. Renovate the 18th Green at PHGC.
4. Continue to increase the security within our parks by increasing our video surveillance systems throughout the parks and facilities.
5. Implement this year's landscape beds improvements/redevelopment plan throughout the district at the designated park sites.
6. Replace Hamilton Park's playground safety surfacing with an artificial turf system.

SUSTAINABILITY

To create community connectivity through a sustainable business model based on trust, transparency, ethics, and integrity.

Goal

Preserve the district's natural areas and open spaces through proper maintenance projects and best practices.

DRAFT

Parks Goals

Objectives

1. Update tree removal and addition data within GIS program and utilize data for tree reforestation to promote tree diversity within the parks.

Goal

Enhance the community's recreational experience by providing a safe and enjoyable bike trail system.

Objectives

1. Replace the section of Palatine Trail between Hicks Road & Clark Drive.

Goal

Heighten our patrons' experience by providing functional parking and/or pathways to our site amenities and offer exceptional paved athletic surfaces for our resident's recreational use.

Objectives

1. Complete Falcon Park's pavement improvement project phase 3.
2. Renovate the tennis/pickleball courts at Eagle Park.
3. Sealcoat Eagle Park parking lot, Birchwood South Park parking lot, Riemer Reservoir north trail, Palatine Trail Parkside – Birchwood South to Euclid Rd, Plum Grove – Kirchoff to Emerson, and Harper trail – Euclid to Roselle

Goal

Enhance the district's programming options and recreational facilities by maintaining and renovating existing facilities and infrastructures.

Objectives

1. Replace all bathroom partitions within Birchwood Recreation Center.
2. Replace Community Center's outdated BAS software for precise control of the facilities HVAC systems.
3. Repaint Cutting Hall's exterior soffits and facias.
4. Remove Cutting Hall's back hallway floor tile and paint the floor with epoxy paint.
5. Replace Birchwood main pool's chlorinator.
6. Replace Family Aquatic Center's chlorinator.

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7. Replace Eagle pool's VGBA drain grates.
8. Develop and execute a scheduled maintenance program for the rebuilding of pool pumps across all aquatic centers.

Goal

Enhance operational efficiency through the replacement of outdated and aging fleet equipment and vehicles.

Objectives

1. Replace three fleet trucks (one pickup, one work van, & one 3500 series dump truck).
2. Replace PHGC grounds equipment (one pull-behind winged rough mower, one large chemical turf sprayer, & one larger utility vehicle).

Goal

Enhance operational efficiency by minimizing expenses to improve profit margins within the division's overall financial performance.

Objectives

1. Collaborate with Golf Now to implement the collection of credit card processing fees for online tee time reservations.
2. Coordinate with E-range to program the driving range ball dispenser to charge a fee for credit card transactions.

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AWARENESS

To create awareness in the community and build a strong and positive brand.

Goal

Website and App Review: Conduct a full evaluation of the website and app after one year of service to determine improvement needs and next steps.

OBJECTIVES

1. Conduct a one-year performance evaluation of the district's website and app.
2. Gather staff and user feedback to identify improvement needs and enhancements.
3. Provide recommendations outlining priorities for 2028 budget year.

Goal

Marketing for Palatine Trail: Create and launch a marketing campaign, including feature articles, to increase visibility and use of the Palatine Trail.

OBJECTIVES

1. Develop and launch a marketing campaign to promote the Palatine Trail.
2. Create feature articles and promotional content highlighting trail amenities and uses.
3. Collaborate with community partners to expand trail visibility and programming.

Goal

Continued Logo and Tagline Rollout: Continue integrating the updated logo and tagline consistently across all district communications, materials, and digital and print assets.

OBJECTIVES

1. Establish and implement brand guidelines to ensure the updated logo and tagline are applied consistently across all district communications and collateral.
2. Audit existing digital and print assets, identify items needing updates, and complete revisions to reflect the new branding.

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3. Coordinate with departments and schools to support the timely adoption of updated materials, providing templates, training, and resources as needed.
4. Ensure ongoing monitoring and quality control of brand usage by regularly reviewing district communications and materials to verify consistent implementation of the updated logo and tagline.

COMMITMENT

To create a community committed to excellence, empowerment and continual improvement.

Goal

Record Retention 2027: Establish a 2027 record retention plan and implement a retention agreement to reduce stored files in preparation for the move to the new location.

Objectives

1. Develop and implement a 2027 record retention schedule to streamline stored files prior to the move.
2. Establish a districtwide retention plan to ensure consistent compliance across all departments/divisions.

EFFICIENCY

To create an efficient and goal-oriented organization with a conductive structure through cooperation, training, time management, and evaluations.

Goal

AC&PSF IT Set-up includes fiber and network replacement and technology management: Assess, define, and implement the comprehensive IT, fiber, and network infrastructure required to support AC and PSF as they transition to new buildings, including the planning and execution of all technology setup and network replacement across the new facilities.

Objectives

1. Assess, document, and coordinate all IT, technology, and infrastructure needs for the new AC and PSF facilities, including collaboration with the Village of Palatine on design and installation.

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2. Evaluate district network capacity and determine fiber requirements, then design and schedule districtwide fiber replacement aligned with construction timelines.
3. At the earliest point permitted by the construction schedule, install the core switch to connect the private network and oversee the installation of all technology and fiber infrastructure, testing and verifying performance to ensure full operational readiness prior to building openings.

Goal

Volunteer Opportunities: Increase districtwide volunteer participation by 20% by expanding program opportunities and forming partnerships that benefit the Palatine community.

Objectives

1. Develop new volunteer roles within district programs and community partnerships.
2. Launch outreach initiatives to increase districtwide volunteer participation.
3. Create passive recruitment by spotlighting volunteers on a monthly basis.

Goal

Online Performance Management System: Explore the feasibility of implementing an online performance management system through Paycor.

Objectives

1. Research and evaluate the online performance management systems for district fit.
    a. May form a task force for research purposes.
2. Prepare an implementation plan for potential system adoption.

EQUITY

To create an environment of opportunities that provide equity in pricing, allocation of resources, diversity of offerings, and culture in facilities, programming, services, and location.

Goal

Part-Time Salary Scale: Develop a standardized salary scale for part-time staff to ensure consistency and equity across all departments.

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Objectives

1. Review current part time pay rates across all departments for consistency.
2. Develop a standardized part time salary scale utilizing market data.
3. Present proposed scale for leadership approval and prepare for districtwide rollout.

Goal

Completion of JAQs for All Positions: Review and complete Job Analysis Questionnaires (JAQs) for all positions, determine ranking, and update job descriptions as needed.

Objectives

1. Distribute and collect updated JAQs for all district positions.
2. Analyze JAQs to determine appropriate job rankings and classifications.
3. Update or revise job descriptions based on findings and organizational needs.

SUSTAINABILITY

To create community connectivity through a sustainable business model based on trust, transparency, ethics, and integrity.

Goal

AC & PSF Safety Needs Assessment: Identify and evaluate safety needs and management requirements for the new AC and PSF buildings.

Objectives

1. Conduct safety assessments for the new AC and PSF buildings.
2. Identify and implement required safety equipment, signage, and procedures.
3. Coordinate staff training to ensure readiness for safe facility operations.

Goal

Salto 2027 Phase: Plan and execute the 2027 phase of Salto implementation to support operational and security needs.

Objectives

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District Services Goals

1. Identify access control needs for the 2027 Salto expansion.
2. Plan installation timelines in alignment with building projects and operational needs.
3. Verify proper installation and ensure system integration with district operations.

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Recreation & Facilities Goals

AWARENESS

To create awareness in the community and build a strong and positive brand.

Goal

CARRYOVER - Program Surveys: Update and implement improved program evaluations and processes.

Objectives

1. Finalize updated program surveys
2. Implement process through which staff send out their own surveys for more immediate feedback

COMMITMENT

To create a community committed to excellence, empowerment and continual improvement.

Goal

Program Growth & Performance: Increase participation, improve program success rates, and introduce new programs and events that respond to community needs.

Objectives

1. Achieve an 80% active program rate for contractual basketball and evaluate opportunities to improve active rates across other program areas.
2. Ensure adequate enrollment across multiple Adult Volleyball seasons, with a target of 24 participants per season, or 72 participants annually.
3. Increase participation in Cultural Arts programs by 15%.
4. Offer a spring break camp for preschool aged participants.
5. Increase enrichment offerings for Eagle, Parkside, Maple and Birchwood.
6. Develop a new community-wide special event to replace Fall Fest.

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Recreation & Facilities Goals

Goal

CARRYOVER - Processes & Procedures: Update and enhance departmental operations by streamlining processes, leveraging technology, and strengthening data reporting to improve efficiency and effectiveness.

Objectives

1. Transition to paperless registration processes.
2. Automate the waitlist process through RecTrac.
3. Automate RecTrac cancellation reporting to track program trends, establish KPIs, and improve 2028 budget projections.

EFFICIENCY

To create an efficient and goal-oriented organization with a conductive structure through cooperation, training, time management, and evaluations.

Goal

CARRYOVER - Program Lifecycle Analysis: Develop and implement program lifecycle standards and updated minimum/maximum enrollment guidelines to support 2028 budget planning.

Objectives

1. Establish standards for program lifecycle analysis based on industry best practices and recognized professional benchmarks.
2. Create a process for the Recreation and Facilities department to regularly analyze, discuss, communicate, and recommend changes and adjustments for existing and new programs.
3. Implement review and regular analysis starting with 2028 programs.

EQUITY

To create an environment of opportunities that provide equity in pricing, allocation of resources, diversity of offerings, and culture in facilities, programming, services, and location.

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Recreation & Facilities Goals

Goal

Outreach: Strengthen and expand outreach programming through collaborative partnerships to increase access to recreational opportunities for residents facing financial, linguistic, transportation, and trust barriers.

Objectives

1. Hire a dedicated Outreach Coordinator
2. Implement solutions for before and after school care gaps
3. Expand summer camp offerings from the current iCompete format to four full weeks of five days each
4. Increase program accessibility for the entire Palatine community by enhancing multilingual materials, offering transportation solutions where feasible, and creating welcoming pathways for community members unfamiliar with local public services.
5. Create a more streamlined scholarship policy and process in collaboration with the Park Foundation.

PURPOSE DRIVEN

To provide, in a purpose-driven manner, innovative, fun, sustainable, efficient, and resourceful facilities, parks, and services in a responsible and supportive environment.

Goal

Customer & Community Experience: Enhance customer service, strengthen community partnerships, and maximize the customer experience through well-maintained facilities.

Objectives

1. Continue to develop a positive relationship with District 15 to help with the rental cost of the CARE program.
2. Continue Birchwood facility improvements, including lobby displays, painting, and signage.
3. Hire FT custodian at Falcon.
4. Improve the customer experience through simplified registration processes, training, and consistent service standards across all touchpoints.

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Goal

CARRYOVER - Prepare for move into Admin Center

Objectives

1. Continue to refine timeline, tasks, and planning to prepare for and implement move into the new Administration Center

SUSTAINABILITY

To create community connectivity through a sustainable business model based on trust, transparency, ethics, and integrity.

Goal

Financial Sustainability: Strengthen cost recovery and revenue generation through strategic pricing, expense and staffing management, and maximizing facility use.

Objectives

1. Achieve a 75% capture rate of inquiries to paid rentals at Cutting Hall.
2. Maintain and monitor part-time staffing plans across all areas of programming, including camps, Cutting Hall, customer service, and facilities; establish swim team coaching ratios of 1:10.
3. Adjust program, rental, and facility fees based on market comparisons and cost-recovery objectives.
4. Optimize facility space to maximize programming, rental, and drop-in services by working more closely with coordinators on scheduling and getting creative with new spaces.
5. Implement a lease-to-own option for fitness equipment.

Goal

Transition Harper Pool operations from an operator agreement to a rental arrangement.

Objectives

1. Collaborate with Harper leadership to establish a new agreement by July 2027.
2. Establish a sustainable and efficient aquatics operating model that reflects the District's new rental-based relationship with Harper College while strengthening lessons, swim team, dive, water polo, staffing structures, and outdoor pool operations.

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2027 Budget - Fund Summary

	Corporate	Recreation	Museum	Special Recreation	Debt	Capital	Liability	Social Security	IMRF	Audit	Total
Revenue											
10 - PROPERTY TAX	9,217,060	4,366,789	5,319	1,133,510	2,493,600	700,000	1,387,987	950,000	14,444	34,371	20,303,080
11 - REPLACEMENT TAX	270,960	0	0	0	0	0	0	0	0	0	270,960
12 - FEES AND CHARGES	0	8,900,943	0	0	0	0	0	0	0	0	8,900,943
13 - AFFILIATE CONTRACTS	6,000	0	0	0	0	0	0	0	0	0	6,000
14 - FUND RAISING / SPONSORS	0	28,050	0	0	0	0	0	0	0	0	28,050
15 - OTHER REVENUE	40,470	246,517	0	0	0	958,000	20,000	0	0	0	1,264,987
16 - INTEREST ON INVESTMENTS	925,498	0	0	0	0	0	0	0	0	0	925,498
17 - FACILITY RENTALS AND CHARGES	0	932,664	0	0	0	75,048	0	0	0	0	1,007,712
36 - DEBT SERVICE	0	0	0	0	708,952	866,497	0	0	0	0	1,575,449
78 - DUE FROM / TO OTHER FUNDS	0	0	0	0	0	11,118,700	0	0	0	0	11,118,700
79 - PPD CHARGES - AFFILIATES	93,204	0	0	0	0	236,230	0	0	0	0	329,434
Revenue Total:	**10,553,192**	**14,474,963**	**5,319**	**1,133,510**	**3,202,552**	**13,954,475**	**1,407,987**	**950,000**	**14,444**	**34,371**	**45,730,813**
Expense											
12 - FEES AND CHARGES	0	0		0	0	0	0	0	0	0	0
20 - PAYROLL	4,908,312	8,586,506	18,653	0	0	0	0	0	0	0	13,513,472
21 - BENEFITS	643,937	788,153	0	0	0	0	0	1,033,180	747,275	0	3,212,545
31 - BENEFIT RELATED EXPENSES	0	0	0	0	0	0	0	0	0	0	0
36 - DEBT SERVICE	0	0	0	0	3,332,013	0	0	0	0	0	3,332,013
39 - NON-CURRENT CHARGES	0	0	0	0	0	0	0	0	0	0	0
40 - SUPPLIES	889,104	1,100,637	2,350	5,000	0	0	0	0	0	0	1,997,091
72 - PURCHASED SERVICES	2,335,272	2,693,153	26,415	487,215	0	438,000	603,858	0	0	34,495	6,618,408
74 - FACILITY CHARGEBACK	0	0	0	0	0	0	0	0	0	0	0
75 - EQUIPMENT	197,335	132,859	101,500	0	0	0	0	0	0	0	431,694
76 - CAPITAL	0	0	0	0	0	14,655,000	0	0	0	0	14,655,000
77 - OTHER / DISCOUNTS	0	111,500	0	0	0	0	0	0	0	0	111,500
78 - DUE FROM / TO OTHER FUNDS	8,000,000	2,300,000	0	818,700	0	0	0	0	0	0	11,118,700
79 - PPD CHARGES - AFFILIATES	0	6,000	0	0	0	0	0	0	0	0	6,000
99 - MISCELLANEOUS	83,500	0	0	0	0	0	0	0	0	0	83,500
Expense Total:	**17,057,460**	**15,718,808**	**148,918**	**1,310,915**	**3,332,013**	**15,093,000**	**603,858**	**1,033,180**	**747,275**	**34,495**	**55,079,920**
Report Surplus (Deficit):	**(6,504,268)**	**(1,243,845)**	**(143,599)**	**(177,405)**	**(129,461)**	**(1,138,525)**	**804,129**	**(83,180)**	**(732,831)**	**(124)**	**(9,349,107)**

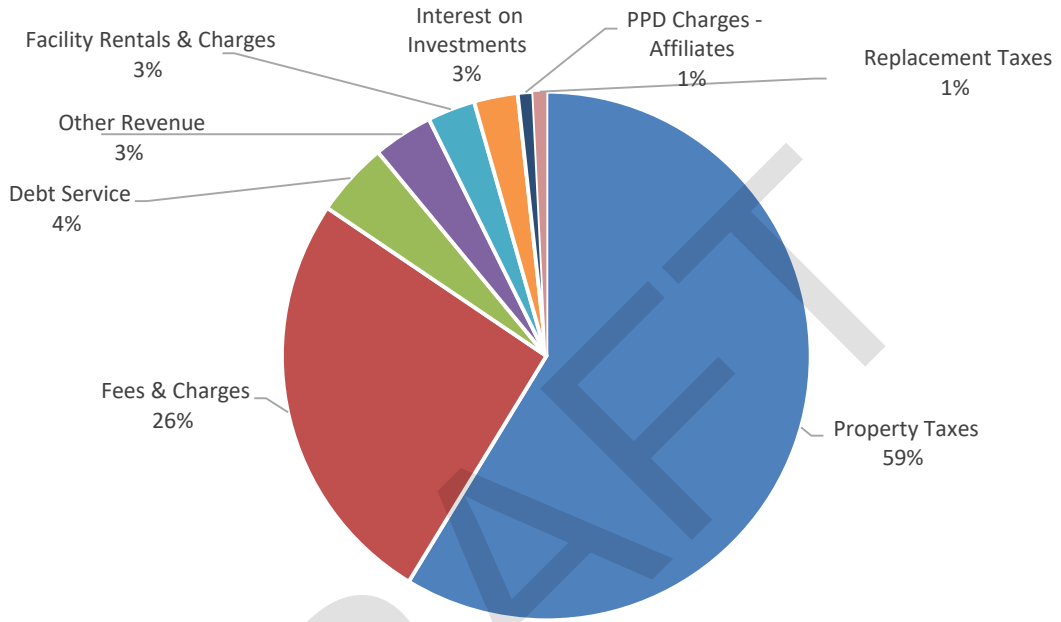
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2027 Budget - Districtwide

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
Revenue							
10 - PROPERTY TAX	18,113,492	17,757,051	18,652,837	18,617,337	19,825,978	11,414,547	20,303,081
11 - REPLACEMENT TAX	383,105	235,412	214,817	228,265	196,631	175,311	270,960
12 - FEES AND CHARGES	8,348,462	8,523,809	8,326,261	8,308,231	8,880,949	7,209,057	8,900,943
13 - AFFILIATE CONTRACTS	111,000	106,000	111,000	6,000	6,000	-	6,000
14 - FUND RAISING / SPONSORS	37,150	18,080	23,500	33,411	27,100	35,743	28,050
15 - OTHER REVENUE	719,654	247,750	829,369	677,526	292,444	173,926	1,264,987
16 - INTEREST ON INVESTMENTS	1,174,500	1,556,493	1,021,775	1,207,744	825,000	962,352	925,498
17 - FACILITY RENTALS AND CHARGES	1,073,282	1,088,145	976,879	1,022,112	980,853	722,116	1,007,712
36 - DEBT SERVICE	0	0	1,839,890	-	2,057,786	2,059,935	1,575,449
78 - DUE FROM / TO OTHER FUNDS	6,500,000	6,677,177	5,258,466	5,247,389	8,203,050	1,179,350	11,118,700
79 - PPD CHARGES - AFFILIATES	185,420	131,511	155,919	222,904	340,214	145,975	329,434
Revenue Total:	**36,646,065**	**36,341,426**	**37,410,713**	**35,570,918**	**41,636,003**	**24,078,311**	**45,730,813**
Expense							
12 - FEES AND CHARGES	2,610	3,914	2,775	-	0	-	-
20 - PAYROLL	11,447,078	10,786,767	12,244,082	11,329,940	13,005,701	9,640,146	13,513,470
21 - BENEFITS	2,780,456	2,629,878	3,105,572	2,647,294	3,150,298	2,270,993	3,212,545
31 - BENEFIT RELATED EXPENSES	3,600	494	5,820	-	3,420	-	-
36 - DEBT SERVICE	2,082,583	2,084,196	3,976,193	2,123,561	3,945,258	214,019	3,332,013
40 - SUPPLIES	2,002,415	1,702,993	1,867,736	1,583,534	1,934,902	1,274,008	1,997,090
72 - PURCHASED SERVICES	6,570,109	5,423,032	6,537,109	6,036,573	6,759,631	5,591,097	6,618,408
75 - EQUIPMENT	243,410	111,676	212,435	97,397	249,973	126,270	431,694
76 - CAPITAL	7,662,830	4,973,097	4,727,608	3,841,439	9,234,015	2,531,099	14,655,000
77 - OTHER / DISCOUNTS	95,000	108,518	100,300	104,542	102,000	88,316	111,500
78 - DUE FROM / TO OTHER FUNDS	6,500,000	6,677,177	5,258,466	5,247,389	8,203,050	1,179,350	11,118,700
79 - PPD CHARGES - AFFILIATES	109,065	18,720	64,500	76,182	9,025	-	6,000
99 - MISCELLANEOUS	0	0	0	43,569	83,500	50,547	83,500
Expense Total:	**39,499,156**	**34,520,462**	**38,102,596**	**33,131,419**	**46,680,772**	**22,965,845**	**55,079,920**
Report Surplus (Deficit):	**(2,853,091)**	**1,820,964**	**(691,883)**	**2,439,499**	**(5,044,769)**	**1,112,466**	**(9,349,106)**

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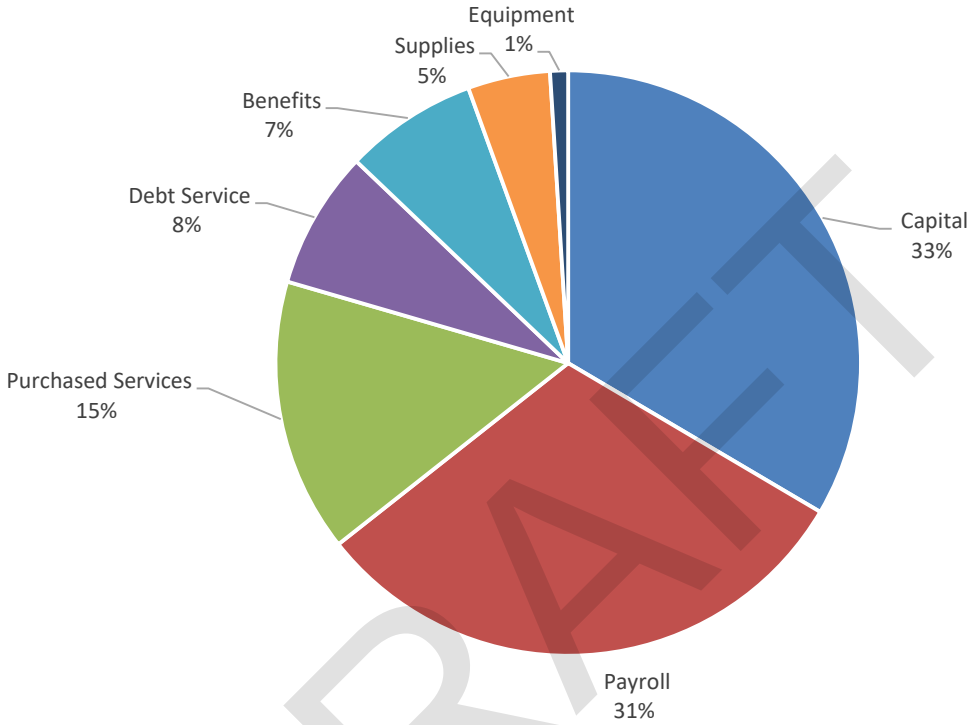
Palatine Park District Revenues By Category 2027 Budget



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	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD	2027 Budget
Property Taxes	18,113,492	17,757,051	18,652,837	18,617,337	19,825,978	11,414,547	20,303,081
Fees & Charges	8,348,462	8,523,809	8,326,261	8,308,231	8,880,949	7,209,057	8,900,943
Debt Service	-	-	1,839,890	-	2,057,786	2,059,935	1,575,449
Other Revenue	719,654	247,750	829,369	677,526	292,444	173,926	1,264,987
Facility Rentals & Charges	1,073,282	1,088,145	976,879	1,022,112	980,853	722,116	1,007,712
Interest on Investments	1,174,500	1,556,493	1,021,775	1,207,744	825,000	962,352	925,498
PPD Charges - Affiliates	185,420	131,511	155,919	222,904	340,214	145,975	329,434
Replacement Taxes	383,105	235,412	214,817	228,265	196,631	175,311	270,960
Fundraising/Sponsorships	37,150	18,080	23,500	33,411	27,100	35,743	28,050
Affiliate Contracts	111,000	106,000	111,000	6,000	6,000	-	6,000
Operating Revenues	$ 30,146,065	$ 29,664,249	$ 32,152,247	$ 30,323,530	$ 33,432,953	$ 22,898,961	$ 34,612,113
Due To/From	6,500,000	6,677,177	5,258,466	5,247,389	8,203,050	1,179,350	11,118,700
Total Revenues	**$ 36,646,065**	**$ 36,341,426**	**$ 37,410,713**	**$ 35,570,918**	**$ 41,636,003**	**$ 24,078,311**	**$ 45,730,813**

Palatine Park District Expenditures By Category 2027 Budget



	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD	2027 Budget
Capital	7,662,830	4,973,097	4,727,608	3,841,439	9,234,015	2,531,099	14,655,000
Payroll	11,447,078	10,786,767	12,244,082	11,329,940	13,005,701	9,640,146	13,513,470
Purchased Services	6,570,109	5,423,032	6,537,109	6,036,573	6,759,631	5,591,097	6,618,408
Debt Service	2,082,583	2,084,196	3,976,193	2,123,561	3,945,258	214,019	3,332,013
Benefits	2,780,456	2,629,878	3,105,572	2,647,294	3,150,298	2,270,993	3,212,545
Supplies	2,002,415	1,702,993	1,867,736	1,583,534	1,934,902	1,274,008	1,997,090
Equipment	243,410	111,676	212,435	97,397	249,973	126,270	431,694
Other/Discounts	95,000	108,518	100,300	148,111	185,500	138,863	195,000
PPD Charges - Affiliates	109,065	18,720	64,500	76,182	9,025	-	6,000
Benefit Related Expenses	3,600	494	5,820	-	3,420	-	-
Fees & Charges	2,610	3,914	2,775	-	-	-	-
Operating Expenditures	$ 32,999,156	$ 27,843,285	$ 32,844,130	$ 27,884,030	$ 38,477,722	$ 21,786,495	$ 43,961,220
Due To/From	6,500,000	6,677,177	5,258,466	5,247,389	8,203,050	1,179,350	11,118,700
Total Expenditures	**$ 39,499,156**	**$ 34,520,462**	**$ 38,102,596**	**$ 33,131,419**	**$ 46,680,772**	**$ 22,965,845**	**$ 55,079,920**

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Palatine Fund Balances

Fund	2024	2025	Projected 2026	2027	2028	2029	2030	2031	2032	2033
Audit	2,998	2,874	3,424	3,300	3,171	3,037	2,898	2,753	2,603	2,446
Liability	(2,476,759)	(1,663,223)	(743,753)	60,376	60,376	60,376	60,376	60,376	60,376	60,376
IMRF	4,889,119	4,373,080	3,626,149	2,893,318	2,129,152	1,333,900	506,317	82,111	72,937	72,937
Social Security	322,548	252,590	94,904	11,724	34,622	34,622	34,622	34,622	34,622	34,622
Corporate	14,522,813	15,434,067	15,612,983	9,108,715	5,249,320	5,336,142	7,094,069	8,899,734	10,751,569	12,647,959
Recreation	6,045,622	5,439,117	4,732,759	3,488,915	3,776,755	4,097,231	5,251,321	7,264,034	10,161,128	14,369,135
Museum	502,516	476,527	424,701	246,899	117,353	36,011	35,500	34,339	32,482	31,888
Special Recreation	1,108,927	1,467,524	2,098,303	1,920,899	1,406,546	1,200,172	1,021,542	871,767	752,002	663,445
Capital	71,750	1,451,778	1,175,569	37,044	37,044	37,044	1,037,044	1,937,044	2,737,044	3,437,044
Debt	589,372	784,070	150,282	20,821	20,821	20,821	20,821	20,821	20,821	20,821
	$25,578,907	**$28,018,404**	**$ 27,175,321**	**$17,792,011**	**$12,835,161**	**$12,159,356**	**$15,064,510**	**$19,207,601**	**$24,625,583**	**$31,340,672**



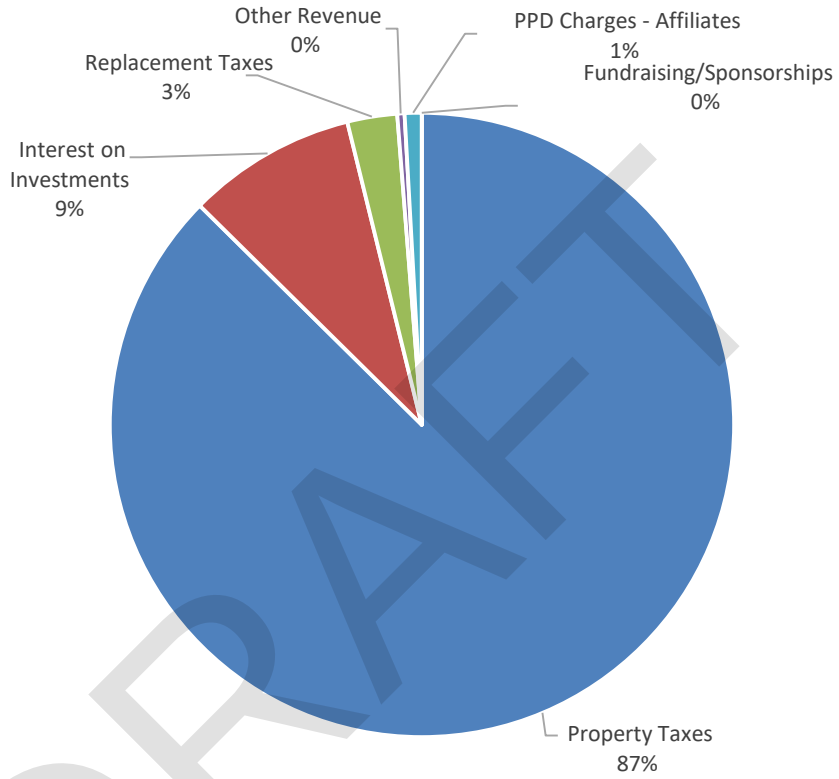
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2027 Budget - Corporate Fund 01

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
Revenue							
10 - PROPERTY TAX	9,891,353	9,938,143	9,887,914	10,040,159	8,682,845	5,124,919	9,217,060
11 - REPLACEMENT TAX	383,106	235,412	214,817	228,265	196,631	175,311	270,960
13 - AFFILIATE CONTRACTS	111,000	106,000	111,000	6,000	6,000	-	6,000
14 - FUND RAISING / SPONSORS	36,150	18,080	2,000	6	-	7	-
15 - OTHER REVENUE	61,250	105,761	71,310	65,730	76,713	60,409	40,470
16 - INTEREST ON INVESTMENTS	1,174,500	1,556,493	1,021,775	947,298	825,000	919,154	925,498
78 - DUE FROM / TO OTHER FUNDS	1,250,000	1,820,008	1,277,578	1,277,578	1,179,350	1,179,350	-
79 - PPD CHARGES - AFFILIATES	59,695	55,202	74,095	68,984	92,691	46,356	93,204
Revenue Total:	**12,967,054**	**13,835,098**	**12,660,489**	**12,634,020**	**11,059,230**	**7,505,506**	**10,553,192**
Expense							
20 - PAYROLL	4,580,132	4,446,110	4,533,444	3,992,558	4,705,333	3,423,051	4,908,312
21 - BENEFITS	1,424,861	1,438,260	1,472,018	1,171,012	646,344	477,770	643,937
31 - BENEFIT RELATED EXPENSES	3,600	494	5,820	-	3,420	-	-
36 - DEBT SERVICE	1,290,420	1,289,420	1,278,578	1,277,578	1,179,350	17,175	-
40 - SUPPLIES	833,904	599,540	819,932	620,687	900,417	515,144	889,104
72 - PURCHASED SERVICES	3,432,178	2,513,437	2,940,875	2,348,267	2,381,334	2,620,936	2,335,272
75 - EQUIPMENT	121,000	60,333	118,550	41,681	140,935	51,059	197,335
78 - DUE FROM / TO OTHER FUNDS	2,250,000	3,098,000	2,000,000	2,000,000	3,805,000	-	8,000,000
99 - MISCELLANEOUS	0	-	-	43,569	83,500	50,547	83,500
Expense Total:	**13,936,095**	**13,445,595**	**13,169,218**	**11,495,352**	**13,845,634**	**7,155,682**	**17,057,460**
Report Surplus (Deficit):	**(969,041)**	**389,504**	**(508,729)**	**1,138,668**	**(2,786,405)**	**349,824**	**(6,504,268)**

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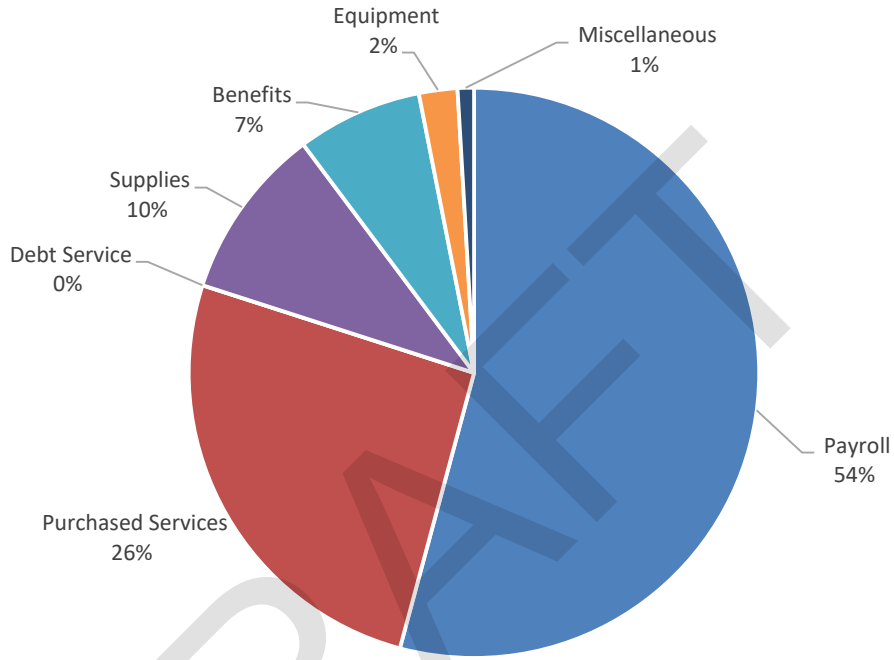
Corporate Revenues By Category 2027 Budget



	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD	2027 Budget
Property Taxes	9,891,353	9,938,143	9,887,914	10,040,159	8,682,845	5,124,919	9,217,060
Interest on Investments	1,174,500	1,556,493	1,021,775	947,298	825,000	919,154	925,498
Replacement Taxes	383,106	235,412	214,817	228,265	196,631	175,311	270,960
Other Revenue	61,250	105,761	71,310	65,730	76,713	60,409	40,470
PPD Charges - Affiliates	59,695	55,202	74,095	68,984	92,691	46,356	93,204
Fundraising/Sponsorships	36,150	18,080	2,000	6	-	7	-
Affiliate Contracts	111,000	106,000	111,000	6,000	6,000	-	6,000
Operating Revenues	$ 11,717,054	$ 12,015,090	$ 11,382,911	$ 11,356,442	$ 9,879,880	$ 6,326,156	$ 10,553,192
Due To/From	1,250,000	1,820,008	1,277,578	1,277,578	1,179,350	1,179,350	-
Total Revenues	**$ 12,967,054**	**$ 13,835,098**	**$ 12,660,489**	**$ 12,634,020**	**$ 11,059,230**	**$ 7,505,506**	**$ 10,553,192**

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Corporate Expenditures By Category 2027 Budget



	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD	2027 Budget
Payroll	4,580,132	4,446,110	4,533,444	3,992,558	4,705,333	3,423,051	4,908,312
Purchased Services	3,432,178	2,513,437	2,940,875	2,348,267	2,381,334	2,620,936	2,335,272
Debt Service	1,290,420	1,289,420	1,278,578	1,277,578	1,179,350	17,175	-
Supplies	833,904	599,540	819,932	620,687	900,417	515,144	889,104
Benefits	1,424,861	1,438,260	1,472,018	1,171,012	646,344	477,770	643,937
Equipment	121,000	60,333	118,550	41,681	140,935	51,059	197,335
Miscellaneous	-	-	-	43,569	83,500	50,547	83,500
Benefit Related Expenses	3,600	494	5,820	-	3,420	-	-
Operating Expenditures	$ 11,686,095	$ 10,347,595	$ 11,169,218	$ 9,495,352	$ 10,040,634	$ 7,155,682	$ 9,057,460
Due To/From	2,250,000	3,098,000	2,000,000	2,000,000	3,805,000	-	8,000,000
Total Expenditures	**$ 13,936,095**	**$ 13,445,595**	**$ 13,169,218**	**$ 11,495,352**	**$ 13,845,634**	**$ 7,155,682**	**$ 17,057,460**

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The Administration department is responsible to help formulate policy for Board of Commissioner consideration and approval, administer policies and procedures, provide direction and guidance for the agency, implement initiatives derived from the agency masterplan and the Board of Commissioners, and interact with community civic groups and organizations.

The following rationales are offered for line items that have increased or decreased from Fiscal Year 2026:

- **Full-Time Wages- Executive**- The line item decreased $50,823 with the change from a Full-Time Administrative Assistant position to a part-time position

- **Part-Time Wages- Executive**- A new line item was created for the Part-Time Administrative Assistant position. Even with the new line item, there is an overall salary savings of over $31,000

- **Legal Expense Administration**- The line item was decreased by $10,000 in 2027 because of a decline in legal expenses in 2026

- **Professional Planning Service**- Land surveying for Margreth Riemer Park was budgeted as a condition necessary for renewal of the lease agreements with Metropolitan Water Reclamation District of Greater Chicago (MWRD). Additional professional service funds are also budgeted for future project planning, specialty service providers, as well as expenses related to the Illinois Association of Park Districts (IAPD) agency reaccreditation. Overall, the line item decreased $20,000 from 2026

- **Staff Development**- The line item was increased $3,795 to adjust for inflation, other training opportunities and attendance at the second year of the National Recreation and Park Association (NRPA) Revenue Management School in 2027

- **Community Outreach- Administration**- The line item was increased $1,550 in 2027 to allow for additional outreach opportunities

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Administration

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
005 ADMINISTRATION							
Revenue							
10 PROPERTY TAX	(9,891,353)	(9,908,218)	(9,887,914)	(10,039,340)	(8,682,845)	(5,124,919)	(9,217,060)
11 REPLACEMENT TAX	(383,106)	(235,412)	(214,817)	(228,265)	(196,631)	(175,311)	(270,960)
13 AFFILIATE CONTRACTS	(111,000)	(106,000)	(111,000)	(6,000)	(6,000)	0	(6,000)
14 FUND RAISING / SPONSORS	0	0	0	(6)	0	(7)	0
15 OTHER REVENUE	(17,500)	(38,164)	(22,560)	(15,883)	(22,713)	(2,233)	(17,570)
Revenue Total	**(10,402,959)**	**(10,287,794)**	**(10,236,291)**	**(10,289,494)**	**(8,908,189)**	**(5,302,470)**	**(9,511,590)**
Expense							
20 PAYROLL	316,000	322,828	311,220	313,029	333,447	256,127	301,623
21 BENEFITS	83,837	120,998	58,953	58,811	12,924	25,155	14,394
36 DEBT SERVICE	1,290,420	1,289,420	1,278,578	1,277,578	1,179,350	17,175	0
40 SUPPLIES	62,435	26,796	58,405	49,037	63,540	41,200	55,340
72 PURCHASED SERVICES	397,388	429,109	531,084	509,830	1,591,277	1,493,496	537,200
Expense Total	**2,150,080**	**2,189,150**	**2,238,240**	**2,208,285**	**3,180,539**	**1,833,152**	**908,557**
005 ADMINISTRATION Total	**(8,252,879)**	**(8,098,644)**	**(7,998,051)**	**(8,081,209)**	**(5,727,650)**	**(3,469,318)**	**(8,603,032)**
Grand Total	**(8,252,879)**	**(8,098,644)**	**(7,998,051)**	**(8,081,209)**	**(5,727,650)**	**(3,469,318)**	**(8,603,032)**

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Finance Operating Indicators

	2024 Actual	2025 Actual	2026 Projection	2027 Budget
W2's	1,134	1,010	1,000	1,048
1099's	57	57	35	49
P-card Transactions	4,671	5,454	5,701	5,885
Journal Entries Posted	990	1,108	1,110	1,115
Billed Patrons	14,218	15,070	15,834	15,040

Significant Changes

Significant changes included in the 2027 finance budget include: reducing the full-time head count by one due to changing the Billing Specialist position to part-time.

Revenues

Interest on investments (4008) is budgeted to increase 12% in 2027. With more consistent property tax distributions and investment, we anticipate an increase in interest earned on investments.

Expenditures

Full-time wages (5110) have been budgeted with the district wide wage pool of 4.25%. In addition, the full-time billing position has been replaced with a part-time IMRF position. Therefore PT IMRF (5112) wages have increased to accommodate this change. The Finance healthcare budget (5185) is budgeting for a 10% increase due to employee healthcare election changes. The HRIS Service & Support fees (5275) are budgeted to decrease 9% as staff are terminating employees in the payroll system in a timelier manner. Since the district pays per active employee in the system, this significantly decreases the monthly fees.

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Finance

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
007 FINANCE							
Revenue							
10 PROPERTY TAX	0	(29,925)	0	(819)	0	0	0
16 INTEREST ON INVESTMENTS	(1,174,500)	(1,556,493)	(1,021,775)	(947,298)	(825,000)	(919,154)	(925,498)
Revenue Total	**(1,174,500)**	**(1,586,417)**	**(1,021,775)**	**(948,117)**	**(825,000)**	**(919,154)**	**(925,498)**
Expense							
20 PAYROLL	992,155	1,002,248	572,650	507,569	544,081	415,911	563,485
21 BENEFITS	249,268	276,739	180,737	137,617	59,439	46,792	65,468
40 SUPPLIES	13,500	16,524	8,850	9,430	11,311	5,427	13,361
72 PURCHASED SERVICES	478,820	488,007	255,515	200,466	202,550	107,142	184,645
Expense Total	**1,733,743**	**1,783,518**	**1,017,752**	**855,082**	**817,381**	**575,272**	**826,959**
007 FINANCE Total	**559,243**	**197,100**	**(4,023)**	**(93,035)**	**(7,619)**	**(343,882)**	**(98,539)**
Grand Total	**559,243**	**197,100**	**(4,023)**	**(93,035)**	**(7,619)**	**(343,882)**	**(98,539)**

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The Parks & Planning Department's proposed budget for 2027 indicates a 2.19% increase ($99,662) in comparison to the operating net expenses outlined in the 2026 budget. In 2026, the department's projected revenue was $92,691, with total expenses amounting to $4,645,271, resulting in a net operating expense of $4,552,404. The 2027 budget anticipates revenue of $93,204 and expenses of $4,745,271, leading to a projected net operating expense of $4,652,067.

The following provides a summary of the changes within the various sections of the Parks & Planning budget:

Revenues

The overall revenue has increased by 0.55%, representing a growth of $512. The revenue generated from affiliate operations primarily results from rental fee allocations related to maintenance fees for Celtic Park's synthetic fields, as well as per-player maintenance fees for all in-house affiliate programs.

Personnel

Full-time salaries have increased by 3.05%, amounting to $72,633, primarily due to a 4.25% merit-based salary increase funded in the budget, two staff promotions, and several salary adjustments to ensure staff compensation is appropriately aligned within their salary ranges based on experience and position knowledge.

Part-time IMRF salaries have also risen by 3.94%, or $10,377, while seasonal part-time salaries increased by 3.33%, or $4,497, driven by adjustments to starting wages for these key roles to attract and retain qualified personnel.

Changes in healthcare costs are attributable to modifications in employees' healthcare coverage options and tiers. The 2026 healthcare budget reflected maximum amounts for three vacant positions from the previous year; these have been adjusted to reflect the actual costs incurred by those positions for the 2027 budget year.

Overall, the personnel budget including salaries and healthcare expenses has increased by approximately 2.21%, or $70,690, compared to the same category in 2026.

Contractual

Variances within the contractual service accounts predominantly reflect fluctuations in personnel-related expenses and adjustments to contracted operational services. Dues are projected to increase by 9.4%, primarily due to higher herbicide licensing costs and the inclusion of Class C licenses. Landscaping services are expected to rise by 3.3%, primarily attributable to

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the newly budgeted chemical recycling and the increase of the mowing bid contract. Conversely, scavenger services are anticipated to decrease by 4.9%, based on updated bid pricing.

Irrigation and fountain repairs have decreased by 13.9%, primarily due to elimination of the 2026 irrigation project associated with the Route 14 bed. Building maintenance costs have risen by 26.9%, driven by the increase of monthly Combined Service Facility fees and fire extinguisher inspection expenses. Paving and lighting expenditures have increased by 5.2%, indicating an expanded scope of sealcoat operations planned for the upcoming season. Furthermore, expenses related to park maintenance and equipment maintenance have increased by 1.9%, primarily due to changes in playground safety surfacing (EWF) installation quantities and the inclusion of Celtic fence repairs.

The costs associated with the Village of Palatine Building Engineer are projected to increase by 14.8% due to salary adjustments. Mileage reimbursement is expected to decrease by 12.5%, reflecting historical expenditure patterns, while telephone reimbursement is anticipated to rise by 3.6% to accommodate an additional employee. Other contractual service expenses remain relatively stable, with a marginal increase of 0.1%, primarily attributable to higher advertising costs for the Daily Herald.

Uniform expenditures previously recorded under contractual services have been reclassified to a supply account to provide greater consistency in tracking these expenses.

Supplies

Variances within the supply accounts are primarily driven by fluctuations in material quantities, commodity prices, equipment requirements, and expanded operational demands. Landscape chemicals are projected to decrease by 21.8%, and turf chemicals by 22.0%, reflecting the expected reduction in quantities. Petroleum product costs are expected to rise by 0.6%, based on forecasted increases in average fuel prices. Additionally, fertilizer costs are expected to increase by 2.7% to accommodate the addition of a slow-release fertilizer for herbaceous plantings.

Landscape materials have increased by 0.4%, reflecting fluctuations in the prices of plant materials, including those necessary for creek bank restoration projects. Quarry materials have risen by 3.8%, primarily due to higher costs for topsoil. The seed account is the most substantial increase at 18.9%, primarily to accommodate additional native seed requirements for trails, shorelines, and basins, as well as rye seed for ballfields.

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Additionally, a new uniform supply account has been established to distinguish these expenses from the previous contractual uniform cleaning account, with costs also reflecting the increased pricing of T-shirts.

Powered equipment has increased by 2.3%, attributable to adjustments in planned equipment acquisitions, including the procurement of a trailer. Maintenance supplies for equipment and vehicles have risen by 6.3% to accommodate the provision of new toolboxes for Truck 260. Paving and lighting supplies have increased by 18.6%, reflecting higher costs for light fixtures and petroleum products used for pavement maintenance.

Parks and field maintenance supplies have decreased by 6.9%, primarily due to the removal of the 2026 park rules signage. Within the other commodities account, the most significant reduction is observed in the series, with a 31.1% decrease based on the projected quantity of fish required for Dutch Schultz.



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Parks Planning

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
012 PARKS							
Revenue							
15 OTHER REVENUE	(58,000)	(43,165)	(86,000)	(37,547)	(58,000)	(58,480)	(58,000)
79 PPD CHARGES - AFFILIATES	(59,695)	(55,202)	(74,095)	(68,984)	(92,691)	(46,356)	(93,204)
Revenue Total	**(117,695)**	**(98,368)**	**(160,095)**	**(106,530)**	**(150,691)**	**(104,836)**	**(151,204)**
Expense							
20 PAYROLL	2,345,077	2,276,394	2,639,773	2,273,286	2,778,497	1,925,754	2,866,006
21 BENEFITS	822,548	782,616	866,184	695,485	421,833	293,154	405,015
40 SUPPLIES	549,059	429,254	561,162	413,841	572,720	373,951	597,376
72 PURCHASED SERVICES	726,751	598,094	751,562	660,866	866,110	542,843	870,939
75 EQUIPMENT	0	0	3,550	2,113	5,935	3,042	5,935
Expense Total	**4,443,435**	**4,086,357**	**4,822,231**	**4,045,592**	**4,645,096**	**3,138,744**	**4,745,271**
012 PARKS Total	**4,325,740**	**3,987,989**	**4,662,136**	**3,939,062**	**4,494,404**	**3,033,908**	**4,594,067**
Grand Total	**4,325,740**	**3,987,989**	**4,662,136**	**3,939,062**	**4,494,404**	**3,033,908**	**4,594,067**

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Human Resources

The Human Resources budget reflects a projected 9% increase, driven primarily by rising unemployment claim expenses.

- **Unemployment Costs**: An increase in paid claims during 2026 resulted in a deficit. The 2027 budget has been adjusted upward to account for ongoing open claims. Unemployment costs rise by 50% percent, reflecting higher-than-anticipated 2026 expenditures and an increased number of active claims.
- **Staff Development**: A modest increase supports onboarding and training for new hires. Updates to the part-time staff training format have introduced additional costs. Staff development increases 16.7% to accommodate expanded PDRMA training opportunities.
- **Benefit-Related Expenses**: This account includes the cost of Employee Assistance Program memberships, which remain stable.
- **Contractual Services**: A slight increase reflects standard service rate adjustments.
- **HR Uniforms**: No change from the previous year.
- **Background Checks**: A minimal increase accounts for rising service costs and the implementation of a three-year re-check cycle.
- **Advertising**: Advertising costs increase 13% as recruitment geofencing expenses are consolidated into the Human Resources advertising account rather than Communications and Marketing. This shift results in a slight overall increase for 2027.

Risk Management

The Risk Management budget reflects a decrease of $14,206, or 38%.

- **Equipment Reductions:** Overall reductions in equipment needs contribute significantly to the budget decrease.
- **Data Processing:** Costs remain largely consistent, with only slight adjustments for anticipated price increases.
- **Contractual Training:** A 27% reduction reflects the ongoing transition to updated CPR training requirements.
- **Safety Supplies:** A 60% decrease is driven by the removal of radio supply purchases, completion of PDRMA implementation projects, and the transfer of AED purchases to the equipment category.
- **Safety Equipment:** A reduction of 33% reflects reframing of safety needs for 2027.
- **Property Casualty:** The estimated renewal anticipates a 6% increase across coverage lines, equating to approximately $40,000.
- **Claims Expense:** Reflects the estimated deductible costs for four claims, based on average historical activity.
- **Claims Revenue:** A newly established line-item capturing anticipated claim-related reimbursements, informed by prior-year trends.

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Volunteers

Volunteer Services expenditures reflect adjustments to event participation, recruitment efforts, background screening, and recognition programs. The overall Volunteer budget decreased by $4,745, or 19%.

- **Volunteer Recognition Luncheon:** Decrease by 35% due to a lower projected attendance of about 130 participants. Other luncheon-related lines remain largely flat, with minor market-based increases.
- **Advertising:** Decrease of 60%, with spending focused solely on volunteer recruitment.
- **Background Screening:** Costs increase by 5% to support a higher volume of coaches and volunteers, partially offset by fewer checks following the removal of affiliates. A new revenue account captures proceeds from affiliate-run checks.
- **Contractual Services:** Increase of 2.9% based on projected system costs.
- **Program Supplies:** Decrease 29% due to fewer volunteer-only events.
- **Promotional Giveaways:** No change.
- **Supplies:** Reduced, with no volunteer shirts ordered again this year.
- **Office Supplies & Meeting Expense:** Accounts deactivated and fully unfunded.

Communications & Marketing

The overall Communications & Marketing budget decreased by 2.5%.

- **Contractual Marketing & Communications**: Decrease 73% as the district-wide rebrand and logo initiative concludes.
- **Data Processing Services**: Decrease 13% due to adjustments in the planned AI chatbot initiative.
- **Printing**: Increases 27% driven by anticipated cost increases, a new printing bid, additional program guide production, and rebrand-related materials.
- **Meeting Expenses**: Increase 16% as funding is consolidated into this account.
- **Advertising**: Decrease 5% with geofencing and streaming ads incorporated into the broader strategy.
- **Other Contractual Services**: Increase significantly to support remaining rebrand-related needs.
- **Supplies**: Increase 15% with the addition of Foundation support, a new mascot costume, and consolidation of sponsorship supplies.
- **Promotional Giveaways**: Increase 20% due to projected product cost increases.
- **Postage**: Decreases 19% based on revised mailing requirements.

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Information Technology

The IT Operations budget for 2027 reflects a 6 % increase due to expanded use of Office 365 and its associated features. Additional Office 365 security features have been implemented.

- **Software Licensing**: Costs have increased due to expanded use of Office 365 and additional security features.
- **Hardware Costs**: Rise due to industry-wide shifts prioritizing AI data center components, increasing memory and storage prices.
- **Data Processing Contractual Services**: Decrease 14% overall, reflecting contract consolidation, system enhancements, added users and devices, retirement of outdated systems, expanded firewall redundancy, and the addition of a hosted Microsoft 365 backup service.
- **Data Processing Equipment & Supplies**: Increase 16% to support camera, door access, and related system repairs.
- **Non-Capital Technology Projects**: Increase 44% with new priorities, including cameras and Wi-Fi for the administrative center, expanded Verkada camera coverage, specialized system support, additional mobile devices for program areas, RecTrac signature tablets, expanded Salto access controls, and scheduled workstation replacements.

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District Services

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
021 DISTRICT SERVICES - ADMIN							
Revenue							
15 OTHER REVENUE	0	0	0	(20,765)	(36,750)	(18,473)	(22,650)
Revenue Total	**0**	**0**	**0**	**(20,765)**	**(36,750)**	**(18,473)**	**(22,650)**
Expense							
20 PAYROLL	926,900	844,641	1,009,801	898,674	1,049,308	825,259	1,131,680
21 BENEFITS	269,208	257,908	366,143	279,099	152,148	112,669	159,060
40 SUPPLIES	7,000	6,720	7,000	21,313	42,000	11,225	20,095
72 PURCHASED SERVICES	39,327	26,033	51,745	31,263	52,022	24,236	44,695
Expense Total	**1,242,435**	**1,135,302**	**1,434,689**	**1,230,348**	**1,295,478**	**973,389**	**1,355,530**
021 DISTRICT SERVICES - ADMIN Total	**1,242,435**	**1,135,302**	**1,434,689**	**1,209,583**	**1,258,728**	**954,916**	**1,332,880**
022 DISTRICT SERVICES - IT							
Expense							
40 SUPPLIES	22,500	15,065	22,500	22,262	30,000	18,387	35,000
72 PURCHASED SERVICES	395,461	248,842	344,850	190,492	297,330	187,517	283,368
75 EQUIPMENT	103,000	54,279	84,000	39,315	124,000	52,315	184,000
Expense Total	**520,961**	**318,186**	**451,350**	**252,069**	**451,330**	**258,220**	**502,368**
022 DISTRICT SERVICES - IT Total	**520,961**	**318,186**	**451,350**	**252,069**	**451,330**	**258,220**	**502,368**
023 DISTRICT SERVICES - RISK							
Expense							
40 SUPPLIES	26,600	19,997	11,750	6,185	13,900	6,255	5,550
72 PURCHASED SERVICES	1,110,282	507,523	693,440	551,522	19,286	11,146	17,030
75 EQUIPMENT	18,000	6,054	31,000	253	11,000	0	7,400
Expense Total	**1,154,882**	**533,574**	**736,190**	**557,961**	**44,186**	**17,402**	**29,980**
023 DISTRICT SERVICES - RISK Total	**1,154,882**	**533,574**	**736,190**	**557,961**	**44,186**	**17,402**	**29,980**
024 DISTRICT SERVICES - HR							
Expense							
31 BENEFIT RELATED EXPENSES	3,600	494	5,820	0	3,420	0	0
40 SUPPLIES	0	270	0	0	0	0	0
72 PURCHASED SERVICES	73,371	42,195	55,810	22,575	50,535	41,369	57,213
Expense Total	**76,971**	**42,960**	**61,630**	**22,575**	**53,955**	**41,369**	**57,213**
024 DISTRICT SERVICES - HR Total	**76,971**	**42,960**	**61,630**	**22,575**	**53,955**	**41,369**	**57,213**
025 DISTRICT SERVICES - VOLUNTEER							
Expense							
40 SUPPLIES	8,410	1,274	9,135	5,400	7,585	3,784	6,070

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District Services

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
72 PURCHASED SERVICES	20,698	11,159	21,250	13,300	17,050	10,174	13,620
Expense Total	**29,108**	**12,433**	**30,385**	**18,700**	**24,635**	**13,957**	**19,690**
025 DISTRICT SERVICES - VOLUNTEER Total	**29,108**	**12,433**	**30,385**	**18,700**	**24,635**	**13,957**	**19,690**
026 DISTRICT SERVICES - COMMUNICATIONS & MARKETING							
Revenue							
15 OTHER REVENUE	(43,750)	(17,115)	(20,250)	(330)	(12,000)	(836)	(250)
Revenue Total	**(43,750)**	**(17,115)**	**(20,250)**	**(330)**	**(12,000)**	**(836)**	**(250)**
Expense							
40 SUPPLIES	135,800	81,453	138,530	91,896	151,650	85,312	150,200
72 PURCHASED SERVICES	177,315	160,321	234,420	167,901	253,564	207,850	247,376
Expense Total	**313,115**	**241,775**	**372,950**	**259,798**	**405,214**	**293,161**	**397,576**
026 DISTRICT SERVICES - COMMUNICATIONS & MARKETING Total	**269,365**	**224,660**	**352,700**	**259,468**	**393,214**	**292,326**	**397,326**
027 DISTRICT SERVICES - COMMUNITY OUTREACH							
Revenue							
14 FUND RAISING / SPONSORS	(36,150)	(18,080)	(2,000)	0	0	0	0
Revenue Total	**(36,150)**	**(18,080)**	**(2,000)**	**0**	**0**	**0**	**0**
Expense							
40 SUPPLIES	8,600	982	2,600	1,323	2,600	3,013	0
72 PURCHASED SERVICES	1,520	343	1,200	0	0	0	0
Expense Total	**10,120**	**1,325**	**3,800**	**1,323**	**2,600**	**3,013**	**0**
027 DISTRICT SERVICES - COMMUNITY OUTREACH Total	**(26,030)**	**(16,755)**	**1,800**	**1,323**	**2,600**	**3,013**	**0**
Grand Total	**3,267,692**	**2,250,360**	**3,068,744**	**2,321,678**	**2,228,648**	**1,581,204**	**2,339,457**

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Recreation and Facilities Administration (02-200)

The 2027 budget represents the third year the Recreation and Facilities Department administrative budgets are combined. While funds continue to be budgeted to both 02-200 and 02-500 accounts, a majority of the administrative budget is in 02-200.

Full-time wages represent the cost for all full-time staff in the Recreation and Facilities Department except for full-time swim team coaches' wages that are kept separate for the purposes of charge back. All full-time positions are finally filled; additionally, one new full-time Custodian position has been added at Falcon.

Part-time wages have been updated to follow a more structured staffing plan. Budgeted wages for 2027 are less than 2026 projected wages as part-time non-IMRF staff covered hours for the unfilled part-time IMRF position.

Funds for scholarships have been increased to $35,000 annually. This is due to the increasing need and cost of programs, and is consistent with the average amount of funds spent in this area for the past few years.

Costs associated with Part-Time Staff Recognition increased to more accurately reflect the number of part-time staff we have, while the Other Contractual account decreased due to moving When to Work expenses to IT.

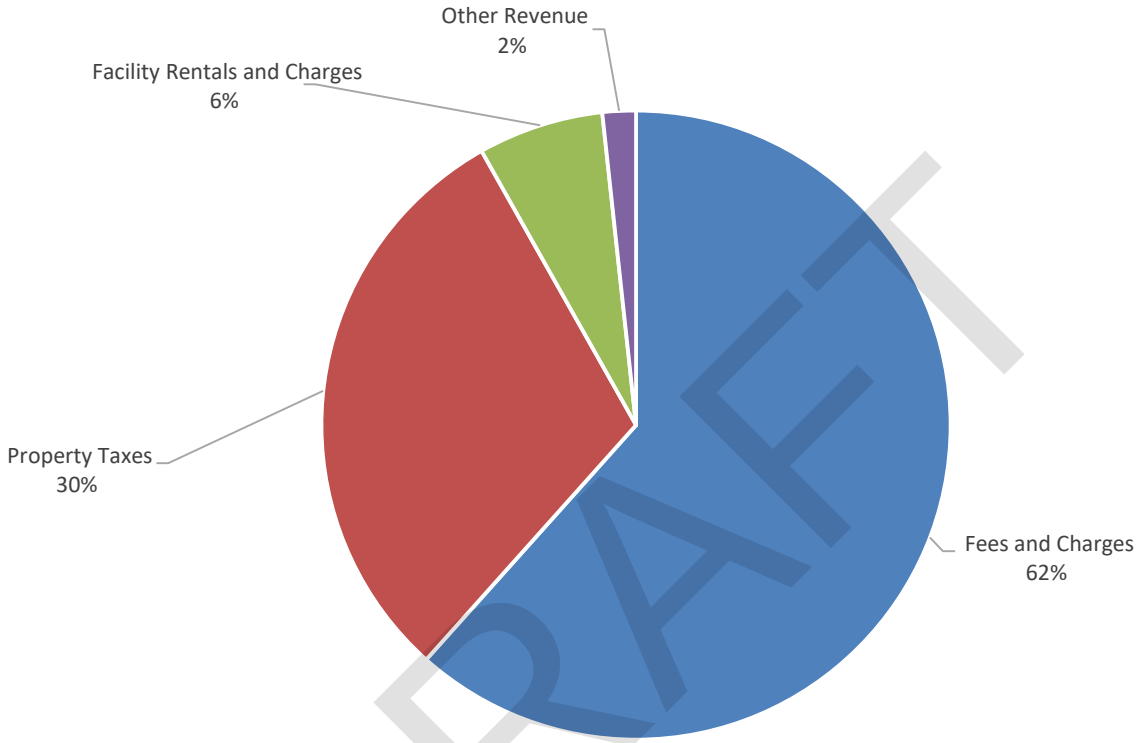
Another significant change in the 2027 budget is the elimination of the PCBS accounts in Fund 19. Over the past two years, PCBS has gradually assumed responsibility for its own administration and expenses. Beginning in 2027, PCBS will also manage its own registration operations, eliminating the need for dedicated revenue and expense accounts. Additionally, the PCBS fund balance from years of revenue has been reduced to zero through prior-year invoicing. Removing this fund from the books has not only been a strategic and notable accomplishment, it also provides a more accurate representation of the District's financial activity.

Facilities Administration (02-500)

Funds included in this area cover small areas of the overall operation of facilities such as outdoor washrooms and staffing costs for the part-time painter position. For 2027, wages for a facility attendant at the new Admin Center were also added.

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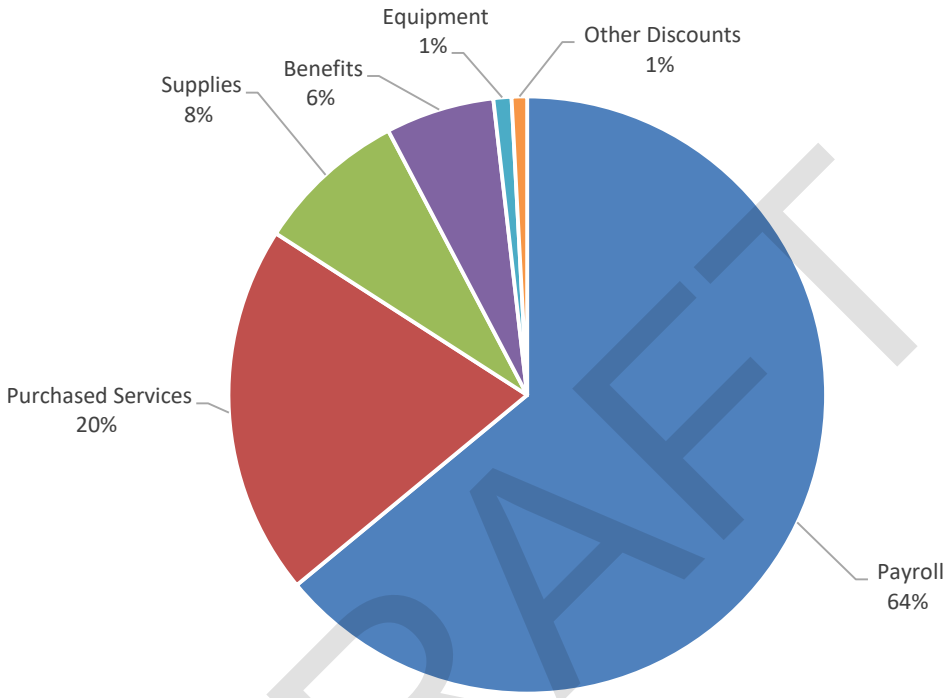
Recreation Revenues By Category 2027 Budget



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	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD	2027 Budget
Fees and Charges	8,046,913	8,235,491	7,994,034	8,029,689	8,598,305	6,964,558	8,900,943
Property Taxes	4,732,334	4,492,611	5,134,404	4,769,235	4,547,029	2,722,939	4,366,789
Facility Rentals and Charges	968,982	961,436	848,501	913,199	905,805	670,974	932,664
Other Revenue	134,844	91,967	191,799	83,471	157,731	77,141	246,517
Fundraising/Sponsorships	1,000	-	21,500	33,405	27,100	36,086	28,050
Total Revenues	**$ 13,884,072**	**$ 13,781,505**	**$ 14,190,238**	**$ 13,828,999**	**$ 14,235,969**	**$ 10,471,698**	**$ 14,474,963**

Recreation Expenditures By Category 2027 Budget



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	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD	2027 Budget
Payroll	6,784,386	6,255,419	7,697,678	7,317,339	8,279,168	6,207,455	8,586,506
Purchased Services	2,515,741	2,293,433	2,748,135	2,523,344	2,746,961	1,613,013	2,693,153
Supplies	1,147,226	1,017,103	1,005,719	873,599	1,027,135	755,635	1,100,637
Benefits	1,355,595	1,191,617	1,633,554	1,476,282	748,528	527,592	788,153
Equipment	122,410	51,343	93,885	55,716	106,038	75,211	132,859
Other Discounts	92,000	108,518	97,000	104,542	102,000	88,988	111,500
PPD Charges - Affiliates	9,150	9,000	9,150	9,000	9,025	-	6,000
Fees and Charges	2,610	3,914	2,775	-	-	-	-
Operating Expenditures	$ 12,029,118	$ 10,930,348	$ 13,287,896	$ 12,359,822	$ 13,018,854	$ 9,267,894	$ 13,418,808
Due To/From	2,000,000	1,120,000	1,750,000	1,750,000	2,400,000	-	2,300,000
Total Expenditures	**$ 14,029,118**	**$ 12,050,348**	**$ 15,037,896**	**$ 14,109,822**	**$ 15,418,854**	**$ 9,267,894**	**$ 15,718,808**

Programs	2024 Actual	2025 Actual	2026 Projections	2027 Budgeted
Adult Softball Leagues (# of teams)	23	25	27*	27
Adult Volleyball Leagues	N/A	70	54	84
Youth Flag Football League	237	332	404*	431
High School Basketball League	120	160	209*	210
Little Strikers/Indoor Soccer Leagues	242	183	224	404
Pickleball Leagues	407	284	315	360
Youth Basketball Leagues	873	923	968	965
Youth Volleyball Leagues	560	499	525	565
Sports Camp Full Day	399	312	321*	330
Sports Camp Half Day (AM & PM)	255	152	220*	220
Sports Camp AM & PM Care	160	124	272*	272
Rookies Summer Camp	n/a	53	420*	428
Nerf Camp	168	114	128*	128
Archery	283	204	180	234
Big 3 Youth Basketball	n/a	74	55	79
EVP	416	390	280	300
Fencing	60	55	25	64
Fishing Derby	50	117	137*	137
JP Woods	301	322	306	255
Karate	280	252	182	211
Lacrosse	72	77	35	42
Pickleball Lessons	603	512	450	375
Skateboard Lessons	59	80	95	108
SportsKids Classes	1,134	1,326	1,117	1,250
Soccer Camps	103	88	85*	102
Tennis Lessons	214	201	164	259
Team MSL	416	186	260	276
Ultimate Ninja	206	187	177	265
Viking Select Basketball	175	145	138*	170

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- Anything with * means those are actual numbers for 2026 year as the program has already completed.

2027 Budget Narratives

24650-Fishing Derby
Anticipate an increase in registration revenue due to a $5 increased registration fee with a projected cost recovery of 59%.

26230-Youth Basketball
Expect an increase in registration revenue with the 1st–2nd grade division beginning in December rather than January of the new year, as in previous years.

26235-High School Basketball League
Project an increase in registration revenue due to a $13 increased registration fee from 2026.

26240-Travel Basketball
Project an increase in registration with the expansion of divisions; creating a girl's segment in 2027.

26310-SportsKids
Revenue increase for 2027 to reflect fee adjustment and participation growth.

26315-Flag Football Camp
Anticipate an increase in registration revenue, contractual, wages and supplies with the development of this new program.

26320-Youth Flag Football League
Plan for an increase in registration revenue resulting from a $20 fee increase for the Girls Flag Football segment.

26352-Skateboard Lessons
Revenue increase to reflect participation jump and the addition of indoor trick classes for 2027.

26400-Dodgeball
New program created in Fall 2026, with the plan for an increase in registration revenue, contractual, wages and supplies with the development of the program.

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26410-Budo
There was a decline in registration in 2026; the 2027 budget reflects this trend and more realistic registration numbers.

26415-J.P. Woods, Martial Arts
The 2027 budget has been adjusted to reflect higher registration based on 2026 registration numbers.

26420-ISKC Karate
The 2027 budget has been adjusted to reflect reduced registration based on 2026 registration numbers.

26520-Fishing Classes
A new contractual partner was secured in Spring 2026. A slight decrease in enrollment is expected due to course offerings being provided across two seasons instead of the three seasons offered in previous years.

26525-General Athletics
PCBS will be taking over their own registration starting with their Spring 2027 season. Additionally, the Athletics division has switched from using Quickscores to TeamSideline to schedule all our leagues. The annual fee will come directly from this account. PCBS will reimburse the district their portion of the annual fee as they will be using our TeamSideline, just like they have been using our Quickscores in the past.

26610-Soccer Camps
Challenger soccer camps had another strong year in 2026, in part due to a new a three-day Tetra Brazil camp added the week of June 29. While registration was down slightly-3.5% from 2025-the program still drew 85 campers.

26530-Fencing
Lowered 2027 budget revenue based on 2026 participation.

26535-Lacrosse
With the revamp of programs and leagues, the budget has been realigned to better match revised expectations. Though there is a large decrease in revenue, the net revenue reflects a significant return.

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26536-Sports Camp
Anticipate an increase in registration revenue due to increased registration fees.

- Full Day: $21 increase from 2026.
- Half Day: $10 increase from 2026.
- Rookies Sports Camp: $10 increase from 2026.
- Before / After Care: $9 increase from 2026.
- 2027 wages provide an accurate reflection of the camp's operational needs, including staff salaries, training, and daily staffing requirements, as the program continues to evolve.

26545-Pickleball
Budgeted an increase in revenue for 2027 registration due to growth in 2026 pickleball leagues, with plans for additional gains in participation.

26550-Hi-Five Sports Camp
Project an increase in registration revenue and contractual with the addition of a Spring Break offering.

26715-Battle House Laser Tag
This program is being removed due to low performance over time.

26770-Ultimate Ninja
Anticipate an increase in registration revenue with partner opening an additional location and slight increase in fees.

26815-Tennis Lessons
Registration for 2026 was lower than expected, therefore the 2027 budget is set to align with this reduced revenue. Looking to work with a new tennis contractor in 2027 to help improve participant contentment.

26820-D1 Training
D1 closed their business in August 2026 resulting in our programs being cancelled for fall 2026 and not offering classes moving forward.

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26915-DYTBL North

DYTBL revenue reflects potential decrease in teams due to another league starting up in the area.

26920-Youth Volleyball League

Anticipating a slight increase in registration revenue.

26925-EVP Volleyball

Participation is trending down, prompting a budget adjustment to reflect more realistic enrollment numbers for 2027. Adjusting class offerings to help reduce number of canceled classes.

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Athletics

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
210 ATHLETICS ADULT							
24300 BIKE PALATINE EVENTS	**750**	**0**	**(650)**	**(743)**	**(75)**	**(174)**	**(245)**
Expense	750	0	1,450	616	600	237	500
Revenue	0	0	(2,100)	(1,358)	(675)	(411)	(745)
26110 SOFTBALL CO-REC	**(7,340)**	**(5,963)**	**(4,058)**	**(6,501)**	**(4,401)**	**(7,375)**	**(7,013)**
Expense	23,116	10,865	12,392	12,274	15,094	13,860	14,442
Revenue	(30,456)	(16,827)	(16,450)	(18,775)	(19,495)	(21,235)	(21,455)
26130 PALOMINO	**(2,974)**	**(2,806)**	**(2,829)**	**(1,420)**	**(1,450)**	**(1,926)**	**(1,690)**
Expense	5,711	5,879	5,871	4,380	4,950	4,474	4,710
Revenue	(8,685)	(8,685)	(8,700)	(5,800)	(6,400)	(6,400)	(6,400)
26240 Travel Basketball	**(19,400)**	**(24,887)**	**(22,785)**	**(16,367)**	**(13,350)**	**(8,019)**	**(14,785)**
Expense	29,800	22,284	36,715	18,501	22,350	11,880	26,115
Revenue	(49,200)	(47,170)	(59,500)	(34,867)	(35,700)	(19,899)	(40,900)
26410 BUDO AIKIJUTSU	**(1,806)**	**(3,167)**	**(1,290)**	**(1,050)**	**(2,650)**	**(1,341)**	**(2,020)**
Expense	4,214	266	3,010	0	0	0	0
Revenue	(6,020)	(3,433)	(4,300)	(1,050)	(2,650)	(1,341)	(2,020)
26415 J.P. WOODS MARTIAL ARTS	**(6,864)**	**(7,264)**	**(6,948)**	**(7,206)**	**(6,247)**	**(8,245)**	**(6,990)**
Expense	20,591	18,949	20,843	18,157	18,601	15,389	20,970
Revenue	(27,455)	(26,213)	(27,791)	(25,363)	(24,848)	(23,635)	(27,960)
26420 ISKC KARATE	**(8,475)**	**(1,884)**	**(10,869)**	**(10,491)**	**(9,240)**	**(12,929)**	**(8,974)**
Expense	49,070	49,333	43,476	33,050	36,960	22,675	30,045
Revenue	(57,545)	(51,217)	(54,345)	(43,540)	(46,200)	(35,604)	(39,019)
26425 SELF DEFENSE	**(2,924)**	**(4,828)**	**(3,165)**	**(3,249)**	**(2,236)**	**(3,644)**	**(2,012)**
Expense	6,823	5,715	7,386	5,659	6,707	2,180	6,035
Revenue	(9,747)	(10,543)	(10,551)	(8,908)	(8,943)	(5,824)	(8,046)
26510 ARCHERY	**(3,650)**	**(6,062)**	**(4,048)**	**(4,928)**	**(4,304)**	**(4,436)**	**(4,292)**
Expense	13,517	11,902	14,446	9,789	12,544	8,852	11,680
Revenue	(17,167)	(17,964)	(18,494)	(14,718)	(16,848)	(13,288)	(15,972)

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Athletics

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
26525 GENERAL ATHLETICS	**0**	**(4,481)**	**0**	**(2,296)**	**(2,290)**	**(860)**	**1,896**
Expense	0	6,752	0	186	0	1,493	1,896
Revenue	0	(11,233)	0	(2,481)	(2,290)	(2,353)	0
26530 FENCING	**(286)**	**(579)**	**(302)**	**(1,799)**	**(324)**	**451**	**(275)**
Expense	2,570	2,898	2,722	1,964	2,916	1,774	2,471
Revenue	(2,856)	(3,477)	(3,024)	(3,763)	(3,240)	(1,323)	(2,745)
26545 PICKLEBALL	**(15,991)**	**(14,305)**	**(16,320)**	**(13,135)**	**(12,281)**	**(8,407)**	**(15,398)**
Expense	12,869	7,318	9,091	7,196	8,919	6,040	8,046
Revenue	(28,860)	(21,623)	(25,410)	(20,331)	(21,200)	(14,447)	(23,444)
26770 ULTIMATE NINJA	**(8,863)**	**(16,248)**	**(9,529)**	**(11,403)**	**(7,326)**	**(10,229)**	**(9,986)**
Expense	20,681	11,317	22,235	15,067	17,094	8,422	23,300
Revenue	(29,544)	(27,565)	(31,764)	(26,470)	(24,420)	(18,651)	(33,285)
26810 TENNIS LEAGUE, ADULT	**0**	**0**	**0**	**(50)**	**0**	**0**	**0**
Revenue	0	0	0	(50)	0	0	0
26815 TENNIS LESSONS	**(9,429)**	**(9,400)**	**(9,429)**	**(10,772)**	**(7,361)**	**(9,227)**	**(6,967)**
Expense	24,923	18,341	24,923	22,156	17,642	13,381	16,722
Revenue	(34,352)	(27,742)	(34,352)	(32,929)	(25,003)	(22,607)	(23,689)
210 ATHLETICS ADULT Total	**(87,251)**	**(101,873)**	**(92,222)**	**(91,409)**	**(73,535)**	**(76,363)**	**(78,749)**
211 ATHLETICS YOUTH							
26115 BASEBALL SKILLS & DRILLS	**(3,633)**	**(5,949)**	**(5,985)**	**(6,160)**	**(4,455)**	**(5,383)**	**(5,981)**
Expense	3,411	3,685	3,465	2,558	0	0	0
Revenue	(7,044)	(9,634)	(9,450)	(8,718)	(4,455)	(5,383)	(5,981)
26200 BIG 3 YTH BASKETBALL	**0**	**0**	**0**	**0**	**(4,028)**	**142**	**(2,223)**
Expense	0	0	0	0	9,398	2,851	5,187
Revenue	0	0	0	0	(13,425)	(2,709)	(7,410)
26210 BASKETBALL CAMP, BOYS	**(929)**	**(758)**	**(960)**	**(2,230)**	**0**	**(1,415)**	**(1,490)**
Expense	3,471	2,727	3,440	600	0	600	600
Revenue	(4,400)	(3,485)	(4,400)	(2,830)	0	(2,015)	(2,090)

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Athletics

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
26220 BASKETBALL CAMPS, TEAM MSL	**(6,150)**	**(16,091)**	**(13,754)**	**(9,669)**	**(9,851)**	**(8,151)**	**(9,859)**
Expense	39,130	40,614	32,092	25,245	22,985	20,669	23,004
Revenue	(45,280)	(56,705)	(45,845)	(34,913)	(32,835)	(28,820)	(32,863)
26230 YOUTH BASKETBALL LEAGUE, BOYS	**(44,920)**	**(62,736)**	**(41,382)**	**(99,476)**	**(43,958)**	**(46,285)**	**(53,037)**
Expense	76,580	58,349	83,978	61,159	89,717	33,008	77,048
Revenue	(121,500)	(121,085)	(125,360)	(160,635)	(133,675)	(79,294)	(130,085)
26235 HIGH SCHOOL LEAGUES	**(2,428)**	**(1,144)**	**(1,943)**	**(2,170)**	**(2,389)**	**(4,701)**	**(5,398)**
Expense	10,372	9,798	9,182	9,657	13,131	16,271	17,703
Revenue	(12,800)	(10,942)	(11,125)	(11,827)	(15,520)	(20,972)	(23,100)
26310 SPORTSKIDS CAMPS	**(31,500)**	**(42,571)**	**(34,290)**	**(46,517)**	**(34,290)**	**(44,089)**	**(44,925)**
Expense	73,500	88,458	80,010	100,942	80,010	78,150	104,825
Revenue	(105,000)	(131,029)	(114,300)	(147,459)	(114,300)	(122,239)	(149,750)
26315 FOOTBALL CAMPS	**(665)**	**(1,730)**	**(665)**	**(1,916)**	**(1,125)**	**(2,936)**	**(2,960)**
Expense	2,911	1,644	2,911	1,391	750	1,654	2,290
Revenue	(3,575)	(3,374)	(3,575)	(3,307)	(1,875)	(4,590)	(5,250)
26320 FLAG FOOTBALL LEAGUES	**(14,519)**	**(25,974)**	**(20,344)**	**(41,568)**	**(27,118)**	**(19,270)**	**(37,921)**
Expense	26,856	28,688	30,012	27,445	44,924	28,646	44,349
Revenue	(41,375)	(54,662)	(50,356)	(69,013)	(72,042)	(47,916)	(82,270)
26352 SKATEBOARD LESSONS	**(5,168)**	**(3,084)**	**(3,975)**	**(3,914)**	**(4,133)**	**(5,478)**	**(4,522)**
Expense	12,058	6,120	9,275	8,440	9,643	10,809	10,550
Revenue	(17,225)	(9,204)	(13,250)	(12,354)	(13,776)	(16,287)	(15,072)
26400 DODGEBALL	**0**	**0**	**0**	**0**	**0**	**0**	**(3,388)**
Expense	0	0	0	0	0	0	6,980
Revenue	0	0	0	0	0	0	(10,368)
26515 NERF	**(3,985)**	**(3,261)**	**(4,897)**	**(2,417)**	**(3,280)**	**(4,860)**	**(4,088)**
Expense	6,515	8,969	8,003	6,523	9,040	4,859	6,792
Revenue	(10,500)	(12,229)	(12,900)	(8,940)	(12,320)	(9,719)	(10,880)
26520 FISHING CLASSES	**(801)**	**(725)**	**(1,356)**	**(462)**	**(1,127)**	**394**	**(525)**
Expense	1,870	2,684	3,164	1,740	2,631	1,505	1,225

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Athletics

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
Revenue	(2,671)	(3,409)	(4,520)	(2,202)	(3,758)	(1,111)	(1,750)
26535 LACROSSE	**(18,040)**	**(251)**	**(5,281)**	**(1,472)**	**(4,503)**	**(1,728)**	**(840)**
Expense	47,310	5,835	17,844	1,571	8,004	385	1,260
Revenue	(65,350)	(6,087)	(23,125)	(3,042)	(12,507)	(2,113)	(2,100)
26536 SPORTS CAMP	**(48,845)**	**(76,300)**	**(33,534)**	**(28,318)**	**(51,575)**	**(72,734)**	**(29,873)**
Expense	91,975	147,927	64,832	61,510	93,376	97,516	109,269
Revenue	(140,820)	(224,227)	(98,365)	(89,828)	(144,950)	(170,251)	(139,142)
26540 WRESTLING CLUB	**(2,568)**	**(717)**	**(1,418)**	**0**	**0**	**0**	**0**
Expense	882	998	882	0	0	0	0
Revenue	(3,450)	(1,714)	(2,300)	0	0	0	0
26550 HI FIVE PROGRAMS	**0**	**0**	**0**	**0**	**0**	**0**	**(7,895)**
Expense	0	0	0	0	0	0	23,685
Revenue	0	0	0	0	0	0	(31,580)
26555 RM RENEGADES HOCKEY	**3,000**	**1,770**	**0**	**0**	**0**	**0**	**0**
Expense	3,000	1,770	0	0	0	0	0
26610 SOCCER CAMPS - PPD	**(1,770)**	**(5,035)**	**(5,033)**	**(3,000)**	**(5,235)**	**(4,466)**	**(4,935)**
Expense	4,130	11,005	11,743	9,762	12,215	9,519	11,515
Revenue	(5,900)	(16,040)	(16,775)	(12,762)	(17,450)	(13,985)	(16,450)
26615 LITTLE STRIKERS SOCCER LEAGUE	**(10,704)**	**(22,707)**	**(20,392)**	**(15,061)**	**(20,282)**	**(13,648)**	**(32,530)**
Expense	10,416	4,880	6,888	5,974	7,494	7,226	12,158
Revenue	(21,120)	(27,587)	(27,280)	(21,035)	(27,776)	(20,874)	(44,688)
26715 BATTLE HOUSE LASER TAG	**0**	**(1,070)**	**(660)**	**(815)**	**(1,140)**	**(300)**	**0**
Expense	0	473	1,540	1,610	2,660	0	0
Revenue	0	(1,542)	(2,200)	(2,425)	(3,800)	(300)	0
26760 ULTIMATE FRISBEE CAMP	**(840)**	**0**	**0**	**0**	**0**	**0**	**0**
Expense	1,960	0	0	0	0	0	0
Revenue	(2,800)	0	0	0	0	0	0
26820 D1 TRAINING	**0**	**560**	**(1,309)**	**(1,565)**	**(1,222)**	**(1,670)**	**0**

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Athletics

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
Expense	0	560	3,926	4,436	3,665	1,553	0
Revenue	0	0	(5,235)	(6,000)	(4,886)	(3,223)	0
26915 DYTBL NORTH	**(13,058)**	**2,479**	**(19,298)**	**(29,963)**	**(14,340)**	**(28,208)**	**(8,497)**
Expense	54,542	51,469	49,502	52,657	53,785	45,036	52,503
Revenue	(67,600)	(48,990)	(68,800)	(82,620)	(68,125)	(73,245)	(61,000)
26920 YOUTH VOLLEYBALL LEAGUE	**(32,857)**	**(47,763)**	**(24,930)**	**(23,279)**	**(30,370)**	**(13,616)**	**(28,581)**
Expense	30,298	32,806	31,561	31,034	34,040	30,400	38,440
Revenue	(63,155)	(80,569)	(56,491)	(54,313)	(64,410)	(44,016)	(67,021)
26925 EVP Volleyball	**(14,583)**	**(9,793)**	**(13,170)**	**(13,619)**	**(9,692)**	**(22,061)**	**(8,910)**
Expense	34,026	26,629	30,730	23,779	23,968	4,211	20,790
Revenue	(48,609)	(36,421)	(43,900)	(37,398)	(33,660)	(26,272)	(29,700)
26930 ADULT VOLLEYBALL LEAGUES	**0**	**0**	**0**	**0**	**(1,829)**	**(1,392)**	**(2,936)**
Expense	0	0	0	0	2,731	378	2,104
Revenue	0	0	0	0	(4,560)	(1,770)	(5,040)
211 ATHLETICS YOUTH Total	**(254,961)**	**(322,849)**	**(254,574)**	**(333,590)**	**(275,940)**	**(301,855)**	**(301,313)**
Grand Total	**(342,213)**	**(424,722)**	**(346,796)**	**(424,999)**	**(349,475)**	**(378,218)**	**(380,062)**

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Program	2024 Actual	2025 Actual	2026 Projection	2027 Budgeted
Learn to Dive	102	86	103	121
Dive Team	124	142	130	125
Age Group Water Polo	95	83	100	90
HS Water Polo	196	81	110	110

Learn to Dive

Class offerings are near capacity during the indoor season. There is still opportunity for growth during the summer. The 2027 budget reflects continued growth in summer participation. Registration fees will be increased in 2027 by 4%.

Dive Team

Dive Team registrations remain consistent. Pool availability and finding qualified coaches remain a challenge for this program. Registration fees will be increased in 2027 by 4%.

Water Polo

Participant registrations for Water Polo at the high school level continue to be impacted by the school district's summer water polo program. High School level participation numbers have recovered and leveled off for the Fall and Winter season. The High School level is near capacity for both seasons. The Age Group Water Polo program is slightly down but maintains steady participation. The 2027 budget has been adjusted to reflect this change. Contractual expenses increased because travel expenses and tournament fees are now accounted for in this account instead of the supplies account, which shows a reduction. Part-time wages increased from the previous year to cover coaches' travel to and from meets.

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Swim Team

Swim Team registration numbers show a slight increase from 2025 in 2026, with the 2027 projection representing a conservative but similar number of participants. Staff wages have been under budget due to the limited number of specialized coaches needed. Registration fees are being increased by 4% in 2027.

Summer	2024 Actual	2025 Actual	2026 Projection	2027 Budgeted
Novice	30	33	41	30
White 2	35	26	36	30
White 1	22	28	16	30
Blue 2	19	27	35	25
Blue 1	41	43	38	35
Green 2	24	24	33	30
Green 1	29	35	36	30
Senior 2	19	27	20	35
Senior 1	24	29	33	29
Totals	***243***	***272***	***288***	***274***

Fall/Winter	2024/25 Actual	2025/26 Actual	2026/27 Projection	2027/28 Budgeted
Novice	29	38	36	30
White 2	37	38	35	35
White 1	33	21	25	25
Blue 2	25	28	38	30
Blue 1	35	35	26	30
Green 2	20	31	33	35
Green 1	28	31	34	35
Senior 2	26	25	30	31
Senior 1	26	26	25	24
Totals	***259***	***273***	***282***	***274***

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Aquatics

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
220 AQUATICS							
28430 POOL SPECIAL EVENTS	**(140)**	**110**	**340**	**653**	**(104)**	**1,933**	**(785)**
Expense	100	110	1,270	1,051	1,270	2,353	1,590
Revenue	(240)	0	(930)	(398)	(1,374)	(420)	(2,375)
28480 WATER POLO	**(49,208)**	**(59,826)**	**(39,016)**	**(16,768)**	**(30,332)**	**(3,003)**	**(22,913)**
Expense	94,192	164,202	99,384	92,652	87,868	88,564	89,742
Revenue	(143,400)	(224,028)	(138,400)	(109,420)	(118,200)	(91,567)	(112,655)
28500 LEARN TO DIVE	**(27,136)**	**(18,469)**	**(26,964)**	**(20,431)**	**(19,724)**	**(17,320)**	**(21,777)**
Expense	47,345	31,225	41,305	29,952	35,947	27,875	36,947
Revenue	(74,481)	(49,694)	(68,269)	(50,383)	(55,670)	(45,194)	(58,723)
220 AQUATICS Total	**(76,484)**	**(78,185)**	**(65,640)**	**(36,545)**	**(50,159)**	**(18,390)**	**(45,475)**
221 SWIM TEAM							
28520 SWIM TEAM	**(42,481)**	**(6,994)**	**(53,093)**	**(45,654)**	**(44,344)**	**(45,555)**	**(99,817)**
Expense	397,425	349,178	415,265	342,639	403,155	229,000	417,818
Revenue	(439,906)	(356,172)	(468,358)	(388,293)	(447,498)	(274,555)	(517,635)
28521 SWIM MEETS	**42,489**	**44,868**	**53,093**	**41,044**	**52,080**	**38,758**	**55,560**
Expense	42,489	44,868	53,093	45,874	52,080	38,758	55,560
Revenue	0	0	0	(4,830)	0	0	0
221 SWIM TEAM Total	**8**	**37,874**	**0**	**(4,610)**	**7,736**	**(6,797)**	**(44,257)**
Grand Total	**(76,476)**	**(40,311)**	**(65,640)**	**(41,155)**	**(42,423)**	**(25,187)**	**(89,732)**

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The 2027 Outdoor Pools budget reflects the district's commitment to maintaining a well-managed community resource that remains accessible to families and offers high-quality recreational and swimming opportunities.

Across all three pools, program and pass fees will be increased by 5% in 2027. Pass, daily fee, and lesson participation numbers reflect more accurate historical revenue levels. Expenses are expected to increase in 2027 to cover essential routine repairs, replacements, and preventative maintenance.

Total Pool Passes

	2024 Actual	2025 Actual	2026 Actual	2027 Budget
Pool Passes	1,746	1,626	1,620	4,283*

*The projected number of passes in 2027 shows a dramatic increase due to a planned change in pool pass structure. The new pass structure will simplify passes and align with the industry standards. Currently, only the primary pass holder is counted as a pass holder, while all members of that household are not counted individually. Starting in 2027, each pass holder of a family pass will be counted in addition to the primary pass holder. Each additional pass holder after the household of two will be considered an add-on to the family pass.

Birchwood Pool

	2024 Actual	2025 Actual	2026 Actual	2027 Budget
Rentals	32	32	23	16
Child Daily	2,038	2,164	2,381	2,400
Adult Daily	1,931	2,325	2,170	2,050
Senior Daily	304	301	285	275
Pool Pass Check-ins	16,171	15,998	17,288	16,500
Swim Lesson Participants	435	425	520	515
Water Aerobics Drop-ins	738	943	733	700

Staff expenses are expected to increase by 4%. Rental rates will remain the same in 2027 while lesson fees will increase by 5%. The 2026 lesson participation is up due to the ability to move participants off waitlists and increase class size. Staff plan to continue this practice in

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2027. Additionally, expense increases are driven by a few equipment purchases for larger maintenance projects, which include a new wireless microphone, repair work to the surge pit covers, and concrete work for the surge pit cover.

Family Aquatic Center

	2024 Actual	2025 Actual	2026 Actual	2027 Budget
Rentals	35	28	18	18
Child Daily	6,311	6,004	6,667	6,950
Adult Daily	6,124	5,991	6,105	5,650
Senior Daily	629	738	571	775
Pool Pass Check-ins	16,793	16,109	15,674	15,000
Swim Lesson Participants	150	135	150	185
Water Aerobics Drop-ins	437	123	78	100

Staff expenses are expected to increase by 4%. Rental rates will remain the same in 2027 while lesson fees will increase by 5%. Water aerobics participation was greatly impacted by weather in 2026. Staff plan to take the same approach for lessons as other district outdoor pools and accommodate as many participants as possible based on staffing levels. The overall schedule and hours for the pool remain a challenge due to the high volume of staff needed to safely supervise the facility. This is the reason the Family Aquatic Center closes earlier than the other two pools. The 2027 budget continues the phases in replacement of the picnic area benches and pool deck furniture.

Eagle Pool

	2024 Actual	2025 Actual	2026 Actual	2027 Budget
Rentals	36	37	21	16
Child Daily	1,052	900	938	900
Adult Daily	963	813	839	975
Senior Daily	123	106	117	135
Pool Pass Check-ins	10,165	8,866	8,184	8,000
Swim Lesson Participants	299	299	274	363
Water Aerobics Drop-ins	NA	NA	NA	NA

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Staff expenses are expected to increase by 4%. Rental rates will remain the same in 2027 while lesson fees will increase by 5%. Staff plan to take the same approach for lessons as other district outdoor pools and accommodate as many participants as possible based on staffing levels. During the post-season, Eagle Pool will operate exclusively for early morning lap swim sessions and regular weekend hours due to expected staffing challenges in August. Funds have been added to the 2027 budget to repaint and repair the body slide in the main pool. Additional funds have been added for new deck chairs and an additional upright vacuum.



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Outdoor Pools

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
580 POOLS							
4007 PASS REVENUE							
Revenue	(310,978)	(311,216)	(325,403)	(324,552)	(327,946)	(335,421)	(350,858)
4009 CASH DIFFERENCE							
Revenue	0	0	0	0	0	(139)	0
4048 VENDING COMMISSIONS							
Revenue	(900)	(374)	(900)	(713)	0	(1,197)	(550)
4051 RENTAL INCOME							
Revenue	(24,450)	(31,592)	(27,330)	(30,083)	(52,845)	(28,774)	(32,840)
4070 REG REVENUE							
Revenue	(79,915)	(70,418)	(77,191)	(64,066)	(84,276)	(74,295)	(82,018)
4171 ADMISSION / DAILY FEE							
Revenue	(254,235)	(192,250)	(217,135)	(190,941)	(200,050)	(197,747)	(197,560)
5111 P/T WAGES							
Expense	716,230	732,365	765,684	718,798	787,794	748,720	812,604
5200 CONTRACTUAL							
Expense	11,955	7,154	6,455	4,405	6,640	5,671	7,390
5231 SCAVENGER SERVICES							
Expense	3,300	4,583	4,485	5,183	5,060	3,213	4,200
5232 UTILITIES							
Expense	143,400	90,925	131,340	138,611	129,000	123,344	148,000
5237 IT COMMUNICATION							
Expense	0	0	7,200	5,486	5,760	4,487	8,400
5251 MAINTENANCE OF BUIDINGS							
Expense	3,450	6,463	3,450	870	3,950	1,528	17,590

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Outdoor Pools

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
5252 EQUIP/VEHICLE MAINTENANCE							
Expense	18,300	6,387	14,300	14,928	17,300	6,677	17,300
5300 SUPPLIES							
Expense	15,950	19,448	19,000	19,228	19,750	20,602	21,950
5302 AMER RED CROSS CERTS-GUARDS							
Expense	3,910	2,876	4,675	4,093	4,785	3,111	4,785
5303 AMER RED CROSS CERTS-INSTRUCTORS							
Expense	750	735	300	295	300	189	300
5328 CHEMICALS							
Expense	76,050	79,658	84,050	78,473	84,050	75,857	87,450
5352 EQUIP/VEH MAINTENANCE SUPPLIES							
Expense	22,000	22,841	24,350	25,666	28,000	22,430	28,350
5361 CUSTODIAL SUPPLIES							
Expense	2,250	1,627	2,400	3,003	2,900	2,654	2,900
5400 EQUIPMENT							
Expense	25,550	5,463	19,600	15,410	36,950	34,926	28,625
5452 OPERATIONS EQUIPMENT							
Expense	14,500	0	3,500	740	12,500	9,503	4,000
Grand Total	**387,117**	**374,674**	**442,830**	**424,838**	**479,622**	**425,338**	**530,018**

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The General Interest budget indicates a general increase in net revenue for 2027, driven by various factors across different programs.

Day Camp

Day Camp numbers are projected to go up in 2027 with a successful 2026 camp season. Program fees will increase by 20% in 2027 to account for rising staff, supply, and field trip costs, and to ensure our rates remain competitive within the market. The increase in wage accounts is due to the expansion of counselor trainings and competitive compensation rates. Trainings will focus on consistency between camps for counselor expectations and guidelines/procedures for parents.

DAY CAMP	2024 Actual	2025 Actual	2026 Actual	2027 Budgeted
Birchwood	385	328	325	400
Community Center	220	240	236	260
Sanborn School	258	311	312	320
Extended	253	581* was combined with Kids Camp	468	250

General Interest

The once popular Magic Tricks class is projected to return in 2027 with a new instructor and more class offerings. This particular class was offered once during 2026 with a new contractor and a different format, unfortunately without success. New charcuterie classes for children and additional classes for adults are planned for 2027 which is reflected in the increase in overall revenue for the general interest budget.

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General Interest

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
23010 DAY CAMP	**(82,918)**	**(326,967)**	**(111,347)**	**(74,866)**	**(137,195)**	**(62,577)**	**(127,344)**
Expense	200,418	25,114	210,979	205,081	295,325	257,112	291,551
Revenue	(283,335)	(352,080)	(322,325)	(279,947)	(432,520)	(319,689)	(418,895)
23030 BABYSITTING CLASS	**(907)**	**0**	**(907)**	**0**	**(1,586)**	**(4,022)**	**(1,822)**
Expense	2,449	0	2,449	0	3,700	3,235	4,250
Revenue	(3,356)	0	(3,356)	0	(5,286)	(7,257)	(6,072)
23180 DOG PARK	**(5,470)**	**(4,762)**	**(4,782)**	**(6,988)**	**(4,432)**	**(8,144)**	**(5,209)**
Expense	4,150	3,456	4,150	1,593	4,150	796	3,900
Revenue	(9,620)	(8,219)	(8,932)	(8,581)	(8,582)	(8,940)	(9,109)
23240 MAGIC TRICKS	**(693)**	**111**	**(788)**	**0**	**(788)**	**0**	**(252)**
Expense	1,617	1,647	1,838	0	1,838	0	588
Revenue	(2,310)	(1,536)	(2,625)	0	(2,625)	0	(840)
23430 ROLLING MEADOWS CO-OP	**(392)**	**(1,043)**	**(3,238)**	**(1,155)**	**(1,006)**	**(376)**	**(1,520)**
Expense	3,528	1,985	1,322	1,805	1,322	1,774	880
Revenue	(3,920)	(3,027)	(4,560)	(2,959)	(2,328)	(2,150)	(2,400)
23440 GLITZY GIRLS	**(1,191)**	**(527)**	**(1,280)**	**(1,560)**	**(1,711)**	**(697)**	**(1,512)**
Expense	2,779	3,275	2,986	3,563	3,993	3,298	3,528
Revenue	(3,970)	(3,802)	(4,266)	(5,123)	(5,704)	(3,995)	(5,040)
23460 LISA LOMBARDI COACHING INC	**(1,258)**	**(1,012)**	**(881)**	**(249)**	**(1,002)**	**(98)**	**(1,080)**
Expense	2,934	1,517	2,056	984	2,244	2,569	2,520
Revenue	(4,192)	(2,529)	(2,937)	(1,233)	(3,245)	(2,667)	(3,600)
23470 SPECIAL INTEREST PROGRAMS	**(3,960)**	**145**	**(376)**	**(602)**	**(997)**	**(1,410)**	**(2,418)**
Expense	9,240	397	1,124	2,635	2,519	4,647	4,522
Revenue	(13,200)	(252)	(1,500)	(3,237)	(3,516)	(6,057)	(6,940)
23510 SCHOOL DAYS OFF	**(6,040)**	**0**	**0**	**0**	**0**	**0**	**0**
Expense	28,860	0	0	0	0	0	0
Revenue	(34,900)	0	0	0	0	0	0
Grand Total	**(102,828)**	**(334,054)**	**(123,598)**	**(85,419)**	**(148,716)**	**(77,323)**	**(141,157)**

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Dog Park Registrations	2024 Actual	2025 Actual	2026 Projections	2027 Budgeted
Members	162	164	165	175

Dog Park membership has been consistent since 2024. Staff are expecting similar membership numbers in 2027. There is a $5 rate increase in 2027. Staff will focus on promoting marketing and awareness through improved signage of the Dog Park to increase membership.

Dog Park

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
232 GENERAL INTEREST							
23180 DOG PARK	(5,470)	(4,762)	(4,782)	(6,988)	(4,432)	(8,144)	(5,209)
Expense	4,150	3,456	4,150	1,593	4,150	796	3,900
Revenue	(9,620)	(8,219)	(8,932)	(8,581)	(8,582)	(8,940)	(9,109)
232 GENERAL INTEREST Total	(5,470)	(4,762)	(4,782)	(6,988)	(4,432)	(8,144)	(5,209)
Grand Total	(5,470)	(4,762)	(4,782)	(6,988)	(4,432)	(8,144)	(5,209)



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The Special Event budget includes the majority of the district's events, both fee-based and free. As a result, it typically reflects a net loss. Sponsorship income in 2027 is projected to increase, which will further improve the bottom line.

General Special Events

Puzzle and Bingo events continue to be popular with strong participation. New in 2026, the Summerween Pool Party at the FAC was a significant success in its first year, and we anticipate continued growth as the event develops.

In 2027, we will expand our participation in the Village of Palatine's Tree Lighting event by adding a craft fair at the Community Center. The new event has already generated strong vendor interest, with many vendors registering in advance, and is contributing to increased projected revenue in this budget.

We also continue to grow our summer Pop In & Play events. These free community events provide opportunities for residents to gather, connect, and enjoy programming within their neighborhoods.

Dog Events - 24500

Dog Event revenue is projected to decrease due to the elimination of Canine Carnival and its replacement with Mutts and Music, a free community event introduced in 2026. As a free event, Mutts and Music does not generate the registration revenue previously associated with Canine Carnival.

Halloween Party - 24230

Halloween Party revenue is projected to decrease due to the elimination of a few time slots. In previous years, the final time slots have not filled, resulting in staff combining them with earlier sessions. Reducing the number of time slots will better align registration with actual participation while maintaining this popular and well-attended event.

Fall Race Event (Twilight Run) - 24450

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Participation in the 2026 event was lower due to not getting participation from a local youth running group. Staff anticipate the group's return in 2027 and are budgeting for 200 participants, which accounts for the increase from 2026 actual participation. Supplies for the event consist of T-shirts, winner's medals, water and snacks.

Sounds of Summer - 24570

Sounds of Summer remains the largest expense within the Special Events budget and continues to attract increased attendance each year. The budget has been increased to support booking and attracting popular, high-demand acts that drive attendance and enhance the overall event experience.

Turkey Trot - 24670

Registration revenue for the Turkey Trot is projected conservatively at 2000 participants. This projection accounts for the event's early-bird, regular, and same day registration rates. The 2027 budget includes a $2 registration fee increase to offset rising event related costs while supporting the continued success and sustainability of the event. Expenses consist of participation medals, shirts, miscellaneous decor, food and water, rental fees for Harper College campus, timing company fees, and radio rentals.

Indoor Triathlon - 40200

Revenues and expenses for the Triathlon event remain consistent with prior years. Participation will continue to be limited to 48 participants. The participant registration fee will remain unchanged for 2027, with a potential rate increase being considered for 2028 based on operating costs and overall event performance.

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Event	2024 Actual	2025 Actual	2026 Projected	2027 Budgeted
Musical Matinee	n/a	n/a	canceled	150
Battle of the Bands/So You Think You've Got Talent	300	canceled	10*	15

Winter Family Fun/Sammy's BINGO	16 families	16 families	21 families*	30 families
Outdoor Family Movie Night	850	500	700*	700
Date Night	166	161	172*	170
Fall Fest/Community Event	n/a	n/a	n/a	1000
Big Trucks	3,000	2,500	2,500*	2,500
Halloween Party	600	470	600	600
Susannah's Gift	n/a	200	n/a	250
Fall Race Event (Twilight Run)	149	193	178*	200
North Pole Express	405	405	405	405
Hound Egg Hunt (dogs/people)	71/128	99/167	82/139*	80/145
Canine Carnival (dogs/people)	76/126	25/30	*n/a - replaced by Mutts & Music*	n/a
Mutts n Music	n/a	n/a	80	150
Howl-O-Ween (dogs/people)	51/75	67/119	28/73*	70/110
Santa Paws	40	36	40	36
Sounds of Summer	22,355	9,310	14,500*	14,000
Fishing Derby	~50	117	137*	137
Turkey Trot	1,989	2134	2,000	2,000
Puzzle Palooza (2)	47	55	65	65
Indoor Triathlon	48	48	48*	48
Pop In & Play (3)	150	200	350*	300
Community Art Events	176	91	95	100
Summerween Pool Party	NA	NA	121*	130

**2026 Actual*

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Special Events

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
235 SPECIAL EVENTS							
00000 UNDEFINED	**9,923**	**0**	**(10,449)**	**(33,405)**	**(17,102)**	**(36,086)**	**(10,342)**
Expense	9,923	0	10,051	0	9,198	0	16,158
Revenue	0	0	(20,500)	(33,405)	(26,300)	(36,086)	(26,500)
20220 MUSICAL MATINEE	**550**	**0**	**625**	**0**	**125**	**0**	**0**
Expense	2,400	0	1,625	0	1,125	0	0
Revenue	(1,850)	0	(1,000)	0	(1,000)	0	0
24030 BATTLE OF THE BANDS	**577**	**0**	**580**	**0**	**532**	**0**	**0**
Expense	577	0	580	0	532	0	0
24120 WINTER FAMILY FUN	**(400)**	**0**	**(250)**	**(1,258)**	**(250)**	**(648)**	**(350)**
Expense	700	0	500	412	500	0	400
Revenue	(1,100)	0	(750)	(1,670)	(750)	(648)	(750)
24121 OUTDOOR FAMILY MOVIE NIGHT	**2,716**	**1,072**	**2,110**	**1,515**	**5,649**	**3,269**	**2,217**
Expense	2,716	1,072	2,110	1,515	5,649	3,269	2,217
24130 DATE NIGHT	**(625)**	**(1,493)**	**(1,825)**	**(1,876)**	**(1,575)**	**(2,158)**	**(1,675)**
Expense	2,075	1,575	1,175	1,182	1,425	1,407	1,725
Revenue	(2,700)	(3,068)	(3,000)	(3,058)	(3,000)	(3,565)	(3,400)
24140 FALL FEST	**6,300**	**0**	**3,830**	**0**	**1,500**	**0**	**13,400**
Expense	12,300	0	11,330	0	6,500	0	13,400
Revenue	(6,000)	0	(7,500)	0	(5,000)	0	0
24160 BIG TRUCKS	**3,325**	**1,791**	**3,325**	**2,118**	**3,375**	**1,955**	**4,850**
Expense	3,325	1,791	3,325	2,118	3,375	1,955	4,850
24200 JAYCEES HOMETOWN FEST	**8,500**	**4,811**	**8,500**	**3,589**	**7,750**	**5,114**	**7,750**
Expense	8,500	4,811	8,500	3,589	7,750	5,114	7,750
24230 HALLOWEEN PARTY	**(2,050)**	**(963)**	**(2,050)**	**(821)**	**(2,050)**	**150**	**(550)**
Expense	2,350	2,226	2,350	1,631	2,350	150	2,650
Revenue	(4,400)	(3,189)	(4,400)	(2,452)	(4,400)	0	(3,200)
24350 IT'S A WONDERFUL LIFE	**1,681**	**0**	**0**	**(201)**	**0**	**0**	**(750)**

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Special Events

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
Expense	7,981	0	6,300	347	0	0	0
Revenue	(6,300)	0	(6,300)	(548)	0	0	(750)
24450 FALL RACE EVENT	**(1,150)**	**(286)**	**(595)**	**(1,599)**	**(1,040)**	**(1,593)**	**(1,250)**
Expense	2,600	1,964	2,405	1,600	2,110	1,125	1,750
Revenue	(3,750)	(2,250)	(3,000)	(3,198)	(3,150)	(2,718)	(3,000)
24470 NORTH POLE EXPRESS	**(4,174)**	**(7,894)**	**(5,318)**	**(7,726)**	**(5,643)**	**635**	**(3,821)**
Expense	4,196	4,758	7,238	5,175	7,318	650	9,139
Revenue	(8,370)	(12,652)	(12,555)	(12,901)	(12,960)	(15)	(12,960)
24500 DOG EVENTS	**(830)**	**(622)**	**(1,280)**	**(1,298)**	**(1,600)**	**915**	**1,465**
Expense	3,010	1,228	2,560	1,832	3,460	2,046	3,675
Revenue	(3,840)	(1,850)	(3,840)	(3,129)	(5,060)	(1,131)	(2,210)
24560 HOUND EGG HUNT	**0**	**(729)**	**0**	**0**	**0**	**0**	**0**
Revenue	0	(729)	0	0	0	0	0
24570 SOUNDS OF SUMMER	**29,215**	**28,636**	**31,741**	**24,574**	**32,968**	**29,968**	**33,870**
Expense	29,215	28,636	31,741	24,574	32,968	29,968	33,870
24580 ARTS IN THE PARK	**400**	**163**	**400**	**110**	**600**	**94**	**600**
Expense	400	163	400	110	600	94	600
24630 DISC GOLF EVENTS	**3,200**	**0**	**0**	**0**	**0**	**0**	**0**
Expense	3,200	0	0	0	0	0	0
24650 FISHING DERBY	**1,500**	**1,240**	**1,440**	**1,271**	**1,540**	**1,502**	**950**
Expense	1,500	1,240	1,440	1,271	2,040	1,937	2,320
Revenue	0	0	0	0	(500)	(435)	(1,370)
24670 TURKEY TROT	**(19,849)**	**(22,979)**	**(22,569)**	**(27,612)**	**(21,234)**	**(4,168)**	**(26,174)**
Expense	34,151	41,406	42,231	41,612	43,966	23	46,566
Revenue	(54,000)	(64,385)	(64,800)	(69,224)	(65,200)	(4,192)	(72,740)
24700 HEAD TO THE HILLS	**750**	**0**	**0**	**0**	**0**	**0**	**0**
Expense	750	0	0	0	0	0	0

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Special Events

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
24720 GENERAL SPECIAL EVENTS	**1,229**	**(142)**	**800**	**(519)**	**500**	**(993)**	**775**
Expense	3,969	4,475	3,450	2,205	3,150	1,523	4,750
Revenue	(2,740)	(4,617)	(2,650)	(2,724)	(2,650)	(2,516)	(3,975)
24750 PUZZLE PALOOZA	**(350)**	**30**	**(400)**	**(247)**	**(575)**	**(541)**	**(960)**
Expense	925	30	1,025	257	1,025	709	1,040
Revenue	(1,275)	0	(1,425)	(504)	(1,600)	(1,250)	(2,000)
40200 TRIATHLON	**0**	**0**	**(626)**	**(969)**	**(757)**	**(627)**	**(765)**
Expense	0	0	1,055	711	923	953	1,155
Revenue	0	0	(1,680)	(1,680)	(1,680)	(1,580)	(1,920)
235 SPECIAL EVENTS Total	**40,438**	**2,633**	**7,990**	**(44,354)**	**2,714**	**(3,214)**	**19,240**
Grand Total	**40,438**	**2,633**	**7,990**	**(44,354)**	**2,714**	**(3,214)**	**19,240**



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Early Childhood/Contractual Programs

Early Childhood and Contractual Programs will be updated in 2027 with a 3% cost increase and new class titles/descriptions to expand participation. While there will be a decrease in contractual revenue due to the removal of Pantomath, a new Spring Break Camp for preschool aged participants will be offered, increasing early childhood program offerings and revenue.

Beginning in 2027, Tot/Preschool Dance classes will transition from Early Childhood to the Cultural Arts Division, hence the decrease in overall Early Childhood participation. This change will align our youngest dance offerings with the broader dance program and create a natural pathway for participants to begin dancing at an early age and continue through our programs as they grow. The transition will also help strengthen long-term enrollment and encourage continued participation in Cultural Arts.

2024 Actual	2025 Actual	2026 Projections	2027 Budgeted
1,610	1,181	1,240	955

Kids Camp

Kids Camp numbers are projected to go up in 2027 with a successful 2026 camp season. Program fees will increase 10% in 2027 to account for rising staff and supply costs, and to ensure our rates remain competitive within the market. The increase in wage accounts is due to the expansion of counselor trainings and competitive compensation rates. Trainings will focus on consistency between camps for counselor expectations and guidelines/procedures for parents.

2024 Actual	2025 Actual	2026 Actual	2027 Budgeted
750 (9 weeks)	661 (7 weeks)	870 (8 weeks)	896 (8 weeks)

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Summer Club

Summer Club numbers are staying steady for 2027. Program fees will increase by 3% in 2027 and 2-day a week camp will see expanded hours to stay in alignment with our 3-day option. The increase in wage accounts is due to the expansion of counselor trainings and competitive compensation rates.

2024 Actual	2025 Actual	2026 Actual	2027 Budgeted
177 (9 weeks)	171 (7 weeks)	147 (8 weeks)	148 (8 weeks)

Preschool

Preschool offerings are being updated to align with the new parameters provided by the Illinois Department of Early Childhood. These parameters affect class time lengths based on participant ages and the name of our preschool program. Starting in the fall of 2027, Preschool will be known as Palatine Learn and Play.

Despite these changes, 2027 participation rates are projected to remain steady. Supply and equipment expenses represent updates to all four locations, which will be focusing on classroom layout and appropriate educational materials.

2024 Actual	2025 Actual	2026 Projections	2027 Budgeted
143	148	146	143

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Early Childhood

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
240 EARLY CHILDHOOD							
27010 ART EXPERIENCE	**(2,995)**	**(2,098)**	**(2,673)**	**(1,034)**	**(2,331)**	**(732)**	**(1,879)**
Expense	1,621	864	1,640	1,198	1,393	1,084	1,837
Revenue	(4,616)	(2,962)	(4,313)	(2,232)	(3,723)	(1,815)	(3,716)
27020 YOUNG REMBRANDTS	**0**	**(198)**	**0**	**0**	**0**	**0**	**0**
Expense	0	384	0	0	0	0	0
Revenue	0	(582)	0	0	0	0	0
27040 COMPUTER EXPLORERS	**(2,592)**	**(2,086)**	**(2,348)**	**(225)**	**(1,440)**	**(597)**	**(924)**
Expense	6,048	4,909	5,478	2,240	3,360	1,708	2,156
Revenue	(8,640)	(6,995)	(7,826)	(2,465)	(4,800)	(2,305)	(3,080)
27100 TWO'S PROGRAMS	**(7,550)**	**(6,853)**	**(6,957)**	**(5,868)**	**(7,399)**	**(1,720)**	**(4,225)**
Expense	8,690	8,296	9,003	9,359	9,321	8,466	7,983
Revenue	(16,240)	(15,149)	(15,960)	(15,227)	(16,720)	(10,185)	(12,208)
27110 TODDLER GYM	**(4,806)**	**(9,687)**	**(5,682)**	**(8,187)**	**(6,151)**	**(2,064)**	**(1,568)**
Expense	1,903	1,219	1,912	1,515	1,792	538	2,900
Revenue	(6,709)	(10,906)	(7,594)	(9,702)	(7,943)	(2,602)	(4,468)
27120 KINDER KITCHEN	**(1,659)**	**(3,010)**	**(2,093)**	**(874)**	**(1,647)**	**(474)**	**(1,739)**
Expense	2,011	1,440	2,516	1,593	2,107	1,567	3,249
Revenue	(3,670)	(4,450)	(4,608)	(2,467)	(3,754)	(2,041)	(4,988)
27150 PLAY & LEARN	**(6,830)**	**(6,874)**	**(7,965)**	**(4,267)**	**(7,333)**	**(1,530)**	**(4,055)**
Expense	12,639	17,460	13,739	7,193	9,792	5,508	6,140
Revenue	(19,469)	(24,334)	(21,704)	(11,459)	(17,125)	(7,038)	(10,195)
27180 ROCKIN KIDS	**(6,622)**	**(4,776)**	**(7,387)**	**(3,837)**	**(7,480)**	**(4,271)**	**(5,126)**
Expense	15,452	16,676	17,237	15,560	17,454	10,148	11,960
Revenue	(22,074)	(21,452)	(24,624)	(19,397)	(24,934)	(14,419)	(17,086)
27190 MUSIC 4 KIDS	**(1,935)**	**(2,308)**	**(1,718)**	**(3,793)**	**(1,525)**	**(2,373)**	**(356)**
Expense	3,835	1,105	2,092	424	671	108	808
Revenue	(5,770)	(3,413)	(3,810)	(4,217)	(2,196)	(2,480)	(1,164)
27210 SUMMER CLUB	**(11,672)**	**(13,608)**	**(14,942)**	**(14,753)**	**(13,334)**	**(13,247)**	**(8,048)**

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Early Childhood

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
Expense	19,864	18,613	19,766	16,669	19,970	15,641	24,068
Revenue	(31,536)	(32,221)	(34,708)	(31,422)	(33,304)	(28,888)	(32,116)
27230 PRESCHOOL	**(92,001)**	**(134,985)**	**(132,619)**	**(113,293)**	**(125,939)**	**(100,329)**	**(136,331)**
Expense	178,413	153,277	178,551	181,634	195,452	131,639	207,540
Revenue	(270,414)	(288,262)	(311,170)	(294,926)	(321,391)	(231,968)	(343,871)
27270 SCIENCE	**(3,006)**	**(4,066)**	**(3,928)**	**(2,959)**	**(3,270)**	**(945)**	**0**
Expense	1,189	1,301	1,256	1,161	1,290	547	0
Revenue	(4,194)	(5,367)	(5,184)	(4,120)	(4,560)	(1,492)	0
27350 TOTS BALLET	**(9,918)**	**(10,988)**	**(10,899)**	**(5,220)**	**(9,139)**	**(5,215)**	**(9,573)**
Expense	5,646	5,143	4,518	4,468	4,565	3,111	4,763
Revenue	(15,564)	(16,131)	(15,416)	(9,688)	(13,704)	(8,326)	(14,336)
27370 KIDS CAMP	**(22,289)**	**(34,355)**	**(14,358)**	**(47,081)**	**(29,127)**	**(23,939)**	**(41,548)**
Expense	97,385	94,411	94,728	82,518	113,192	119,421	122,712
Revenue	(119,674)	(128,767)	(109,086)	(129,599)	(142,318)	(143,360)	(164,260)
240 EARLY CHILDHOOD Total	**(173,874)**	**(235,891)**	**(213,568)**	**(211,391)**	**(216,115)**	**(157,436)**	**(215,372)**
Grand Total	**(173,874)**	**(235,891)**	**(213,568)**	**(211,391)**	**(216,115)**	**(157,436)**	**(215,372)**

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Fitness Center - 22040

Fitness Center Memberships	2024 Actual	2025 Actual	2026 Projection	2027 Budgeted
Members	838	883	860	875

The Fitness Center revenue projections are based on an average annual membership of 875 paying fitness center members and a 3-year average of daily fee admissions. A 4% wage increase was budgeted for all fitness center attendants, group exercise instructors and personal trainers. No increase in membership fees is planned for 2027.

Contractual Fitness Center costs cover bi-annual preventative maintenance. The fitness center equipment replacement plan called for replacement of non-powered cardio equipment in 2026. This replacement was not completed as the equipment has been well maintained. However, replacement will need to be completed as the equipment warranties are expired and repairs will increase as the equipment ages. The plan for 2027 includes moving to a lease program. This moves the cardio equipment cost out of the capital budget and into the operating budget. The anticipated lease model will cost $3,200 per month for 36 months, instead of a single capital purchase.

In an effort to consolidate accounts and ensure supplies are charged consistently to the appropriate account, the Fitness Center Building Maintenance Supplies account has been eliminated; all Fitness Center supply expenses will be accounted for in the Fitness Center Supplies account.

Personal Training - 22041

Personal Training Sessions	2024 Actual	2025 Actual	2026 Projection	2027 Budgeted
Sessions Sold	69	41	75	75

Personal Training revenue is projected to remain steady in 2027, with potential for continued growth. The decrease in revenue in 2025 was primarily due to the loss of a personal trainer. A new trainer was hired in 2026, and demand for personal training services

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has increased resulting in a current wait list. To meet this demand, the addition of one to two personal trainers is projected for 2027. Expanding the personal training staff will serve more members, creating additional revenue-generating opportunities.

Individual Fitness Classes - 22120

Individual Group Fitness Classes	2024 Actual	2025 Actual	2026 Projections	2027 Budgeted
# Classes Held Annually	61	65	71	65
Total Participation	702	679	672	625
Average class participation	12	10	10	11

Revenue for individual fitness classes is projected to increase because of the $0.50 per class session rate increase implemented across all classes in 2027. The reduction in the total number of classes offered annually reflects the elimination of underperforming classes and the decision to discontinue cycling classes offered through Harper College.

Overall expenses for this account reflect increased part-time staff wages due to a 4% merit increase.

Fitness Events - 22250

Revenue and expense accounts for fitness events show an increase in 2027, as they are based on holding 3 small Zumba-themed events per year.

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Fitness

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
250 FITNESS CENTER							
22040 FITNESS CENTER	**(55,346)**	**(61,514)**	**(53,230)**	**(70,861)**	**(52,653)**	**(61,291)**	**(18,886)**
Expense	87,279	84,065	119,888	109,328	125,431	87,585	161,328
Revenue	(142,626)	(145,579)	(173,118)	(180,188)	(178,084)	(148,877)	(180,214)
22041 PERSONAL TRAINING	**(7,754)**	**(3,290)**	**(6,697)**	**(4,880)**	**(6,697)**	**(6,453)**	**(7,499)**
Expense	13,334	12,390	12,758	11,145	12,758	5,414	12,771
Revenue	(21,088)	(15,680)	(19,455)	(16,024)	(19,455)	(11,868)	(20,270)
250 FITNESS CENTER Total	**(63,100)**	**(64,804)**	**(59,927)**	**(75,740)**	**(59,350)**	**(67,745)**	**(26,385)**
251 GROUP FITNESS							
22120 INDIVIDUAL FITNESS CLASSES	**(35,062)**	**(40,075)**	**(35,088)**	**(42,160)**	**(42,835)**	**(45,824)**	**(43,600)**
Expense	44,180	30,653	32,592	26,745	32,588	22,880	32,736
Revenue	(79,242)	(70,729)	(67,680)	(68,905)	(75,423)	(68,704)	(76,336)
22200 PUNCH PASS	**(10,532)**	**(7,508)**	**0**	**0**	**0**	**0**	**0**
Expense	14,440	14,272	0	0	0	0	0
Revenue	(24,972)	(21,780)	0	0	0	0	0
22250 FITNESS EVENTS	**(476)**	**(235)**	**(236)**	**(104)**	**(160)**	**(238)**	**(510)**
Expense	792	544	764	254	390	600	690
Revenue	(1,268)	(778)	(1,000)	(358)	(550)	(838)	(1,200)
251 GROUP FITNESS Total	**(46,070)**	**(47,818)**	**(35,324)**	**(42,264)**	**(42,995)**	**(46,062)**	**(44,110)**
Grand Total	**(109,170)**	**(112,622)**	**(95,251)**	**(118,004)**	**(102,345)**	**(113,807)**	**(70,495)**

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Gymnastics Recreation Classes - 22623

Preschool and Recreation Gymnastics class enrollments remain steady reflecting modest increases in participation. Enrollment growth is intentionally limited based on established class maximums that maintain appropriate classes sizes, ensure program quality and safety, and effectively manage available capacity. Gymnastics will introduce Winter Day Camp in 2026 with the expectation of continuing its growth in 2027.

2024 Actual	2025 Actual	2026 Projections	2027 Budgeted
1,881	2,108	2,195	2,200

Gymnastics Birthday Parties

Birthday parties have remained consistently popular in 2026. This is expected to continue in 2027 with fees increasing by 5%.

2024 Actual	2025 Actual	2026 Projections	2027 Budgeted
74	54	61	65

Gymnastics Show

The Mari-Rae Sopper Spring Show had great success in 2026, showcasing a successful winter/spring session in three separate performances. Continued increases in admissions and shout-outs are expected for 2027 as the overall recreation program grows.

Gymnastics Team - 22624

Gymnastics Team enrollment has shown consistent growth since the program was reintroduced in 2023. The Girls Team grew from 19 to 20 gymnasts in 2026, while the Boys Team increased from 8 to 11 gymnasts. The 2027 budget anticipates continued growth, reflecting sustained program demand and participation across both the Boys and Girls Teams.

2024 Actual	2025 Actual	2026 Projections	2027 Budgeted
22	28	31	33

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Cheer Camp – 23550

Cheer Camp enrollments had a significant increase since 2024. Numbers have remained steady from 2025 to 2026 with the expectation to stay that way for 2027 due to gym space and the number of staff.

2024 Actual	2025 Actual	2026 Projected	2027 Budgeted
85	95	93	95

PAFA Spirit Cheer - 99330

PAFA Spirit enrollments increased by 11% from 2025 to 2026, reflecting continued strong participation in the program. The 2027 budget reflects continued participation and program stability while maintaining a realistic approach to planning and incorporating a fee increase.

2024 Actual	2025 Actual	2026 Projected	2027 Budgeted
139	142	180	168



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Gymnastics and Cheer

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
260 GYMNASTICS							
22623 GYMNASTICS	**(160,091)**	**(225,291)**	**(186,103)**	**(152,630)**	**(195,742)**	**(186,040)**	**(193,452)**
Expense	136,630	131,045	164,813	136,248	170,641	116,236	181,971
Revenue	(296,721)	(356,337)	(350,916)	(288,878)	(366,383)	(302,276)	(375,423)
22624 GYMNASTICS TEAM	**(37,659)**	**(20,318)**	**(41,516)**	**(30,412)**	**(41,425)**	**(29,767)**	**(41,468)**
Expense	40,839	40,549	61,316	61,730	78,015	67,682	93,881
Revenue	(78,498)	(60,867)	(102,832)	(92,142)	(119,440)	(97,449)	(135,349)
260 GYMNASTICS Total	**(197,750)**	**(245,609)**	**(227,619)**	**(183,042)**	**(237,167)**	**(215,807)**	**(234,920)**
265 CHEER							
23550 CHEER CAMP	**(1,680)**	**(2,364)**	**(3,275)**	**(2,573)**	**(2,273)**	**(2,312)**	**(2,939)**
Expense	3,900	5,649	4,165	6,416	6,848	6,693	6,846
Revenue	(5,580)	(8,013)	(7,440)	(8,989)	(9,120)	(9,005)	(9,785)
99330 PAFA SPIRIT	**0**	**0**	**0**	**0**	**(4,375)**	**(2,544)**	**(6,825)**
Expense	0	0	0	0	15,345	33,612	24,733
Revenue	0	0	0	0	(19,720)	(36,156)	(31,558)
265 CHEER Total	**(1,680)**	**(2,364)**	**(3,275)**	**(2,573)**	**(6,648)**	**(4,856)**	**(9,764)**
Grand Total	**(199,430)**	**(247,973)**	**(230,894)**	**(185,616)**	**(243,814)**	**(220,663)**	**(244,684)**

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The Cultural Arts Division encompasses Performing Arts, Visual Arts, Cutting Hall Performing Arts Center, and Fred P. Hall Amphitheater, though the budgets for these areas remain separate.

Programs	2024 Actual	2025 Actual	2026 Projections	2027 Budgeted
Theatre	290	280	426	420
Palatine Children's Chorus	117	86	69	120
Allegro Community Chorus	184	173	152	165
Music (Drums, Piano, Voice)	41	43	125	112
Dance	397	391	387	543
Visual Arts	430	492	528	426
Cultural Arts Summer Camps	142	177	193	176
Total	1,601	1,642	1,880	1,900

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Performing Arts (02-280)

Theater – 20230, 20280, 20340, 20150

The Performing Arts budget has continued to see a steady income for youth theatre, with demand for classes staying consistent. The first major musical theatre production offered through adult theatre, was the first foray into seeing the cost vs revenue comparison. The new senior musical program started in FY26 has proven to be successful in engaging older community members in cultural arts programming. Staff are looking to continue growing this program by offering a senior musical, Cutting Hall musical, and play at Falcon annually.

Palatine Children's Chorus - 20380

Budgets for Palatine Children's Chorus have been adjusted for 2027 based on decreased enrollment and reduced staff hours.

Allegro Community Chorus - 20400

Allegro registration revenue is increased in 2027 to reflect the growing number of singers involved. Consequently, the expense budget has increased to cover the rising cost of sheet music and to accommodate the growth of the annual Meet and Greet event.

Music - 20620

The addition of voice lessons this year has added another highly popular music program; piano has outgrown one teacher and another will be added; drums ebbs and flows, with summer being a highly popular time for lessons. The 2027 budget remains conservative, with participation projections aligned to historical trends.

Dance – 21030, 21040, 21110

With a lack of registration and in efforts to be more inclusive, the dance company has taken a pause to rebuild the program, but new classes were added in dance company's place for the more serious dancer who wants to become a stronger dancer. New ideas are being generated to attract and maintain new dancers going forward.

Line Dancing has been added to attract more adult dancers.

Pom Dance Camp and general dance camps continue to prove to be popular offerings in the summer.

Beginning in 2027, Tot/Preschool Dance classes will transition from Early Childhood to the Cultural Arts Division, hence the significant increase in participation for 2027. This change will align our youngest dance offerings with the broader dance program and create a natural pathway for participants to begin dancing at an early age and continue through our programs as they grow. The transition will also help strengthen long-term enrollment and encourage continued participation in Cultural Arts and the dance program.

Visual Arts (02-281)

Visual Arts has tried to offer more timely offerings, such as anime workshops, but interest was low. Sewing and Crochet classes continue to have a strong draw - both for adults and children. Plans to add one night art workshops are being developed for future offerings. One challenge is that the local public library offers many art classes at no cost to Palatine residents.

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Cutting Hall (527)

Number of Rentals				
	2024 Actual	2025 Actual	2026 Projection	2027 Budgeted
Cutting Hall	47	51	52	54
Amphitheater	5	3	4	4

Ticket Sales - Box Office				
	2024 Actual	2025 Actual	2026 Projection	2027 Budgeted
Cutting Hall	N/A*	9,026	10,686	12,500

*N/A: The Cutting Hall box office transitioned to using Ludus for ticket sales in March of 2025. Ticket sales prior to then were sold through Arts People, for which we no longer have data. Tickets are sold at various prices depending on the event.

At Cutting Hall and the Amphitheater, rental revenue is projected to rise due to small increases in rental rates and per hour charges for technical staff.

With regards to expenses, the 2027 budget reflects a slight increase in part-time staffing costs, as wages will rise 4% next year to stay ahead of minimum wage. Additionally, a plan to track part-time hours will be implemented to more accurately forecast future budgets.

The increase in Equipment Replacement funds includes the purchase of LED retrofit kits for the remaining conventional lighting fixtures, a new ETC Gio @5 lighting console, LED light fixtures for the Amphitheater, and any unforeseen AV equipment needs.

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Cutting Hall Programs - 20250

In an effort to bring more community members into Cutting Hall, staff have added Cutting Hall Programs. This started in 2026 with indoor movies, and will continue in 2027, hopefully bringing increased awareness and visitation to the facility.

Overall, the 2027 Cultural Arts Division budgets remain conservative while staff focus on expanding programs to fulfill the vision for enhanced cultural arts programming.

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Cultural Arts

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
00000 UNDEFINED	**10,818**	**0**	**11,148**	**11,148**	**13,344**	**(15,000)**	**21,030**
Expense	10,818	0	11,148	11,148	13,344	0	31,030
Revenue	0	0	0	0	0	(15,000)	(10,000)
20035 QUILTING	**(161)**	**(348)**	**(209)**	**(435)**	**(209)**	**(360)**	**(257)**
Expense	175	85	175	0	175	0	175
Revenue	(336)	(433)	(384)	(435)	(384)	(360)	(432)
20110 YOUTH VISUAL ARTS	**(8,980)**	**(9,457)**	**(17,060)**	**(18,058)**	**(16,695)**	**(17,177)**	**(25,467)**
Expense	9,500	7,100	13,808	21,119	15,153	17,586	18,411
Revenue	(18,481)	(16,557)	(30,868)	(39,177)	(31,848)	(34,763)	(43,878)
20150 PALATINE YOUTH THEATRE CAMP	**(9,818)**	**(9,594)**	**(12,165)**	**(16,122)**	**(13,144)**	**(18,093)**	**(15,787)**
Expense	17,387	16,457	19,365	14,008	20,431	19,268	22,004
Revenue	(27,205)	(26,051)	(31,530)	(30,130)	(33,575)	(37,361)	(37,791)
20210 PALATINE CONCERT BAND	**70**	**0**	**70**	**0**	**70**	**0**	**0**
Expense	70	0	70	0	70	0	0
20230 YOUTH THEATRE	**(27,249)**	**(39,606)**	**(28,303)**	**(36,594)**	**(24,641)**	**(36,232)**	**(31,634)**
Expense	22,181	11,302	22,763	15,128	23,765	10,364	19,616
Revenue	(49,429)	(50,908)	(51,066)	(51,723)	(48,406)	(46,595)	(51,250)
20250 CUTTING HALL PROGRAMS	**0**	**0**	**0**	**0**	**0**	**(153)**	**2,456**
Expense	0	0	0	0	0	151	3,356
Revenue	0	0	0	0	0	(304)	(900)
20280 FAMILY FRIENDLY THEATRE	**(337)**	**12**	**(902)**	**4,999**	**0**	**0**	**0**
Expense	3,263	12	3,298	8,140	0	0	0
Revenue	(3,600)	0	(4,200)	(3,141)	0	0	0
20290 DANCE RECITAL	**0**	**(3,536)**	**0**	**(2,088)**	**0**	**0**	**0**
Revenue	0	(3,536)	0	(2,088)	0	0	0
20340 ADULT THEATRE	**(3,015)**	**(3,078)**	**(2,398)**	**(732)**	**(10,825)**	**(1,464)**	**109**
Expense	1,285	397	1,897	9,119	39,426	10,730	32,481
Revenue	(4,300)	(3,475)	(4,295)	(9,851)	(50,251)	(12,194)	(32,372)

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Cultural Arts

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
20380 PALATINE CHILDREN'S CHORUS	**6,012**	**557**	**(2,822)**	**1,418**	**(7,162)**	**1,243**	**(10,338)**
Expense	47,375	31,567	37,507	30,005	34,681	21,739	30,132
Revenue	(41,363)	(31,009)	(40,329)	(28,588)	(41,843)	(20,496)	(40,470)
20400 ALLEGRO ADULT COMMUNITY CHORUS	**(4,723)**	**(4,383)**	**(5,736)**	**(6,486)**	**(5,650)**	**(2,734)**	**(5,218)**
Expense	15,727	18,614	16,389	16,919	17,130	13,849	17,717
Revenue	(20,450)	(22,997)	(22,125)	(23,405)	(22,780)	(16,583)	(22,935)
20600 GUITAR	**0**	**0**	**0**	**(2,240)**	**0**	**0**	**0**
Revenue	0	0	0	(2,240)	0	0	0
20620 MUSIC	**(3,076)**	**(2,412)**	**(3,076)**	**(178)**	**(5,166)**	**(7,565)**	**(6,658)**
Expense	7,676	5,412	7,676	6,739	15,826	16,673	21,662
Revenue	(10,752)	(7,824)	(10,752)	(6,917)	(20,992)	(24,238)	(28,320)
21030 PALATINE DANCE	**(33,775)**	**(53,507)**	**(41,281)**	**(53,611)**	**(44,548)**	**(36,752)**	**(40,422)**
Expense	26,231	23,247	24,972	24,973	26,837	17,049	30,424
Revenue	(60,006)	(76,754)	(66,253)	(78,583)	(71,385)	(53,801)	(70,846)
21040 SOCIAL DANCE	**(1,868)**	**(519)**	**(1,951)**	**482**	**(2,014)**	**(1,203)**	**(2,952)**
Expense	1,178	620	1,213	739	1,250	111	1,076
Revenue	(3,046)	(1,139)	(3,164)	(257)	(3,264)	(1,314)	(4,028)
21110 PALATINE DANCE CO	**(7,916)**	**(9,213)**	**(8,301)**	**(9,855)**	**(7,077)**	**0**	**0**
Expense	5,672	557	7,031	0	4,855	0	0
Revenue	(13,588)	(9,769)	(15,332)	(9,855)	(11,932)	0	0
21555 POM DANCE CAMP	**(3,287)**	**(2,831)**	**(3,109)**	**(3,907)**	**(3,305)**	**(4,022)**	**(3,591)**
Expense	3,133	3,722	3,611	3,037	3,595	2,932	3,669
Revenue	(6,420)	(6,553)	(6,720)	(6,944)	(6,900)	(6,954)	(7,260)
Grand Total	**(87,303)**	**(137,914)**	**(116,095)**	**(132,260)**	**(127,022)**	**(139,511)**	**(118,731)**

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Cutting Hall

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
500 FACILITIES							
4051 RENTAL INCOME							
Revenue	(107,000)	(113,276)	(80,000)	(106,917)	(95,000)	(80,058)	(119,500)
4059 OTHER INCOME / SALE PROCEEDS							
Revenue	(18,750)	(12,891)	(17,250)	(9,215)	(13,825)	(16,876)	(15,000)
4071 TICKET SALES							
Revenue	(202,500)	(194,479)	(175,000)	(223,679)	(180,000)	(95,270)	(150,000)
4074 DONATION / CONTRIBUTION / MEMORIAL							
Revenue	(1,950)	0	(1,450)	(600)	(500)	(687)	(300)
5111 P/T WAGES							
Expense	69,093	54,124	78,080	96,842	84,317	102,282	96,890
5112 P/T IMRF WAGES							
Expense	26,520	21,074	37,520	42,897	0	24,824	0
5200 CONTRACTUAL							
Expense	170,000	181,139	155,000	196,184	155,000	89,058	151,794
5209 RENTAL OF EQUIP/FACILITY							
Expense	0	0	1,380	1,265	1,380	1,045	1,380
5227 ALARM SERVICE							
Expense	5,619	5,131	2,650	2,546	2,650	2,446	3,362
5231 SCAVENGER SERVICES							
Expense	2,805	2,685	2,876	4,225	3,216	2,338	2,640
5232 UTILITIES							
Expense	33,715	28,758	35,250	35,706	42,500	26,656	42,550
5237 IT COMMUNICATION							
Expense	0	0	1,800	1,724	1,920	1,292	1,920
5251 MAINTENANCE OF BUIDINGS							
Expense	10,480	5,272	11,390	26,549	11,200	3,085	13,604

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Cutting Hall

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
5267 CONTRACT CLEANING SERVICE							
Expense	1,600	879	1,600	298	1,600	0	900
5299 OTHER CONTRACTUAL							
Expense	0	1,482	0	0	0	0	0
5300 SUPPLIES							
Expense	1,205	426	2,605	2,204	2,300	1,947	3,750
5351 BUILDING MAINTENANCE SUPPLIES							
Expense	3,850	3,440	4,000	6,807	4,000	1,850	6,000
5361 CUSTODIAL SUPPLIES							
Expense	1,782	1,068	2,332	1,682	1,895	1,401	1,995
5400 EQUIPMENT							
Expense	11,100	3,468	8,950	5,492	10,529	5,243	16,742
5460 BUILDING IMPROVEMENTS							
Expense	4,500	2,258	3,500	3,353	9,912	6,312	11,312
Grand Total	**12,069**	**(9,442)**	**75,234**	**87,364**	**43,094**	**76,885**	**70,039**

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The C.A.R.E. Before and After School Program continues to be an important asset to the community, providing essential services to families while maintaining strong financial performance.

The 2027 budget reflects an increase in projected revenue, driven by anticipated enrollment growth, a 4% increase in program fees, and the continued expansion of the School Day Off program. C.A.R.E. will continue to add participants as additional space becomes available through the school district.

Staff will also continue to develop and expand School Day Off programming to meet the needs of families throughout the school year.

Expenses reflect a 4% increase in staff wages, along with a slight increase in rental costs due to District 15 raising the rental fee by $15 from $75 to $90 per day per site. Program supplies show a slight decrease as staff tighten up supply purchases. Additionally, the cost of cleaning supplies for the CARE house was removed as these will be accounted for in the facilities budget.

Staff continue to work collaboratively with District 15 on the Intergovernmental Agreement (IGA), including discussions regarding the purpose and future of the C.A.R.E. program. A key goal of these discussions is to maintain or reduce the current rental fees associated with C.A.R.E. facilities, helping to support the overall financial sustainability of the program while continuing to provide quality services to the community.

	2024/2025 Actual	2025/2026 Actual	2026/2027 Projected	Fall 2027 Budgeted
Before School Part-Time	N/A	28	20	20
Before School Full-Time	246	267	270	280
After School Part-Time	N/A	64	73	71
After School Full-Time	401	379	360	381
Individual Enrollment Totals	**647**	**738**	**723**	**752**

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C.A.R.E. (Before and After School)

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
99040 CARE	**(409,718)**	**(839,621)**	**(642,117)**	**(859,519)**	**(812,005)**	**(883,327)**	**(910,899)**
4070 REG REVENUE	**(1,435,404)**	**(1,665,646)**	**(1,814,337)**	**(1,955,980)**	**(2,109,640)**	**(1,676,332)**	**(2,268,945)**
Revenue	(1,435,404)	(1,665,646)	(1,814,337)	(1,955,980)	(2,109,640)	(1,676,332)	(2,268,945)
5111 P/T WAGES	**688,525**	**568,744**	**839,885**	**776,856**	**925,183**	**532,527**	**986,190**
Expense	688,525	568,744	839,885	776,856	925,183	532,527	986,190
5112 P/T IMRF WAGES	**130,230**	**85,461**	**87,810**	**98,046**	**145,122**	**114,063**	**123,022**
Expense	130,230	85,461	87,810	98,046	145,122	114,063	123,022
5200 CONTRACTUAL	**14,240**	**9,558**	**5,525**	**10,197**	**9,875**	**10,618**	**10,375**
Expense	14,240	9,558	5,525	10,197	9,875	10,618	10,375
5209 RENTAL OF EQUIP/FACILITY	**91,690**	**94,758**	**158,250**	**138,000**	**131,250**	**70,500**	**157,500**
Expense	91,690	94,758	158,250	138,000	131,250	70,500	157,500
5232 UTILITIES	**18,000**	**14,588**	**0**	**0**	**0**	**0**	**0**
Expense	18,000	14,588	0	0	0	0	0
5296 BACKGROUND CHECKS	**2,000**	**1,700**	**1,750**	**1,595**	**2,070**	**466**	**2,070**
Expense	2,000	1,700	1,750	1,595	2,070	466	2,070
5300 SUPPLIES	**81,000**	**51,215**	**79,000**	**71,766**	**84,135**	**64,830**	**78,890**
Expense	81,000	51,215	79,000	71,766	84,135	64,830	78,890
Grand Total	**(409,718)**	**(839,621)**	**(642,117)**	**(859,519)**	**(812,005)**	**(883,327)**	**(910,899)**

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In 2027, ICompete programming will have a few changes. Notable changes to this area of programming include the conclusion of the Edgebrook Afterschool program and focused efforts to restart an afterschool program out of the Falcon Recreation Center and extending summer camp to five days a week for four weeks. This change is being made in effort to serve more participants.

The plan is to continue to work closely with Partners for Our Community, Palatine Police, Library, District 15, District 211 and other community agencies to provide low-cost programs for under resourced residents of the District. Some of programs and event such as the Passport program and Candy Crawl are anticipated to evolve based on partner change or in an effort to reach more residents.

Staffing plans will be re-evaluated to ensure alignment with similar Park District programs and events. The goal is to operate efficiently while still providing the necessary programming. Updated staffing models reflect a more streamlined approach, including condensed staffing responsibilities, and roles more representative of general Park District programming.

Supply budgets have been adjusted, with a focus on re-using surplus supplies to keep costs low where possible. Exact supply use will be dependent upon the new direction of ICompete programs and events.

Overall, the iCompete budget remains steady and continues to reflect a subsidy, with efforts to be conservative and more intentional with programming, staffing and other expenses.







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ICompete

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
203 ICOMPETE							
00000 UNDEFINED	**7,800**	**0**	**7,800**	**2,302**	**2,000**	**3,417**	**2,000**
Expense	7,800	0	7,800	2,302	2,000	3,417	2,000
60030 DANCE - FALCON	**6,270**	**599**	**13,775**	**1,472**	**7,070**	**2,044**	**3,919**
Expense	11,646	7,193	19,751	8,864	13,295	6,612	13,729
Revenue	(5,376)	(6,594)	(5,976)	(7,392)	(6,225)	(4,568)	(9,810)
60040 AFTER SCHOOL CLUB	**11,270**	**(750)**	**12,840**	**6,146**	**3,300**	**8,670**	**25,377**
Expense	39,860	7,082	45,420	22,616	25,620	19,960	39,056
Revenue	(28,590)	(7,832)	(32,580)	(16,470)	(22,320)	(11,291)	(13,680)
60080 POC RENTAL AGREEMENT/SPECIAL EVENTS	**8,520**	**5,513**	**10,580**	**3,972**	**9,882**	**4,203**	**9,250**
Expense	8,520	6,299	11,680	4,602	10,982	4,793	10,550
Revenue	0	(786)	(1,100)	(630)	(1,100)	(590)	(1,300)
60100 ICOMPETE SUMMER CAMP - FALCON	**13,802**	**8,185**	**20,390**	**7,020**	**13,390**	**10,753**	**24,917**
Expense	19,802	14,960	26,390	13,120	20,590	17,953	33,317
Revenue	(6,000)	(6,775)	(6,000)	(6,100)	(7,200)	(7,200)	(8,400)
61020 PPD POC GENERAL PROGRAMS	**20,999**	**4,928**	**18,095**	**2,196**	**11,949**	**1,661**	**1,790**
Expense	20,999	7,203	20,870	3,631	14,524	3,001	4,490
Revenue	0	(2,275)	(2,775)	(1,435)	(2,575)	(1,340)	(2,700)
62030 ICOMPETE POC SUMMER CAMP	**16,995**	**10,721**	**22,275**	**17,367**	**24,225**	**14,359**	**24,225**
Expense	16,995	10,721	22,275	17,367	24,225	14,359	24,225
62040 ICOMPETE POC PASSPORT	**8,643**	**1,596**	**11,579**	**1,871**	**11,018**	**1,309**	**10,192**
Expense	10,968	3,544	14,479	3,764	13,768	2,546	13,367
Revenue	(2,325)	(1,949)	(2,900)	(1,892)	(2,750)	(1,238)	(3,175)
203 ICOMPETE Total	**94,299**	**30,792**	**117,333**	**42,347**	**82,833**	**46,414**	**101,670**
Grand Total	**94,299**	**30,792**	**117,333**	**42,347**	**82,833**	**46,414**	**101,670**

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Harper Aquatics (02-402)

Program/Passes	2024 Actual	2025 Actual	2026 Projected	2027 Budgeted
Group Swim Lessons	1,022	1,055	1,015	1,000
Preschool	237	251	244	200
Swim with me	126	145	138	135
Adult	134	168	157	150
Harper Pool Passes	220	284	222	164
Private Swim Lessons	380	553	600	600

The 2027 Harper Pool budget represents the planned change from pool operator to renter. These changes are anticipated to go into effect at the end of July 2027. The most significant changes include passes, staffing, and rental rates.

Under the proposed model, pool passes and daily drop-in swimmers will conclude at the end of July and go directly to Harper College, hence the large decrease in revenue. The 2027 budget also represents a plan for a slight decrease in participation numbers due to changes in programming as we adjust to the new agreement. However, there is a planned increased of 5% in lesson fees. Additionally, the program registration revenue account is lower in 2027 because funds that were previously included in this account for InZone Summer Camp - a Harper camp for which we provide lessons - have been moved to the other revenue account. They were moved because this income is a fee for a service provided, not participant or registration-based revenue.

In terms of expenses, the District will only employ staff for lessons and programs, so there is a decrease in wages as Harper would be employing lifeguards. The rental expense represents a new cost, as the District will begin leasing pool time for lessons and other aquatic programming beginning in August 2027. It is also important to note the large reduction in the maintenance expense account - this is because the District will incur a lower annual maintenance chargeback with operations spanning just seven months in 2027.

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Harper Aquatics

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
402 HARPER AQUATICS							
4007 PASS REVENUE							
Revenue	(46,730)	(52,850)	(46,730)	(62,537)	(55,056)	(38,399)	(29,266)
4051 RENTAL INCOME							
Revenue	(60,822)	(54,876)	(62,815)	(57,132)	(59,125)	(31,209)	(59,125)
4059 OTHER INCOME / SALE PROCEEDS							
Revenue	0	0	0	0	0	0	(24,000)
4070 REG REVENUE							
Revenue	(215,992)	(166,712)	(208,987)	(155,624)	(192,891)	(119,216)	(141,395)
4171 ADMISSION / DAILY FEE							
Revenue	(5,600)	(9,957)	(14,250)	(10,034)	(10,000)	0	(5,000)
5111 P/T WAGES							
Expense	265,320	295,903	268,152	270,005	291,916	214,883	196,831
5112 P/T IMRF WAGES							
Expense	46,125	0	46,590	51,756	64,305	40,417	32,250
5200 CONTRACTUAL							
Expense	330	1,452	2,400	432	2,400	1,732	96,250
5206 STAFF DEVELOPMENT							
Expense	1,980	852	1,500	783	1,600	432	1,600
5209 RENTAL OF EQUIP/FACILITY							
Expense	0	0	1,404	1,272	1,404	1,050	1,404
5233 STAFF APPAREL							
Expense	2,040	182	1,500	592	1,760	1,407	1,760
5251 MAINTENANCE OF BUIDINGS							
Expense	240,000	260,292	240,000	269,455	260,000	0	180,000
5300 SUPPLIES							
Expense	3,000	3,058	3,280	3,411	3,680	2,330	3,200

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Harper Aquatics

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
Grand Total	**229,651**	**277,343**	**232,044**	**312,379**	**309,993**	**73,427**	**254,509**



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Drop-In Service	2024 Actual	2025 Actual	2026 Projection	2027 Budgeted
Pickleball Daily Fee	1,470	225	300	350
Pickleball 18+ Punch Pass	948	1,800	2,000	2,000
Open Gym Daily Fee	1,849	1,124	900	950
Gym/Turf Annual Pass Check-ins	3,069	3,421	3,500	3,700
Volleyball Daily Fee	2,285	1,299	1,250	1,300
Volleyball 18+ Punch Pass	793	1691	2,000	2,080
Toddler Open Gym	853	591	670	700

Revenues – Passes & Daily Fees

When daily fees increased in 2025 to $10 across all drop-in services (except for Toddler Open Play), pass usage increased and daily fee participants decreased. This trend has leveled off and usage between passes and daily fees is more consistent year-over-year. While opportunities for drop-in services have been impacted by increased programming, participation numbers are consistent, and staff anticipate similar participation in 2027.

Revenues – Rentals & Birthday Parties

District programs are given priority for facility space. Due to increased programming, facility rentals are anticipated to continue to be lower in 2027. The number of birthday party packages in 2027 are expected to be similar to 2026.

	2024 Actual	2025 Actual	2026 Projection	2027 Budgeted
Birthday Parties	51	48	54	56
Rentals	538	550	520	500

Expenses – Wages, Building Maintenance/Equipment, & Supplies

The 2027 staffing plan for the Community Center will remain the same in 2027. No major building repairs or large equipment purchases are planned in the 2027 budget.

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Community Recreation Center

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
500 FACILITIES							
4007 PASS REVENUE							
Revenue	(12,050)	(11,232)	(18,500)	(19,513)	(30,375)	(19,572)	(29,275)
4048 VENDING COMMISSIONS							
Revenue	(1,000)	(1,004)	(1,000)	(871)	(1,000)	(1,334)	(1,500)
4051 RENTAL INCOME							
Revenue	(39,000)	(24,702)	(35,000)	(29,370)	(30,000)	(18,034)	(27,000)
4070 REG REVENUE							
Revenue	(8,627)	(13,039)	(11,000)	(10,322)	(10,602)	(6,318)	(10,982)
4171 ADMISSION / DAILY FEE							
Revenue	(33,275)	(36,014)	(41,550)	(42,289)	(32,040)	(23,266)	(28,040)
5111 P/T WAGES							
Expense	104,639	125,206	99,840	113,782	102,960	90,933	105,729
5112 P/T IMRF WAGES							
Expense	50,645	26,476	75,527	52,211	78,897	40,932	82,139
5200 CONTRACTUAL							
Expense	2,650	4,411	3,420	900	1,200	876	1,200
5209 RENTAL OF EQUIP/FACILITY							
Expense	0	0	2,292	4,046	8,161	3,000	4,405
5227 ALARM SERVICE							
Expense	3,469	2,620	3,750	5,578	5,300	3,082	5,200
5231 SCAVENGER SERVICES							
Expense	4,200	5,095	4,500	5,777	5,040	3,077	4,620
5232 UTILITIES							
Expense	76,881	78,021	94,638	91,605	95,850	67,319	97,850
5237 IT COMMUNICATION							

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Community Recreation Center

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
Expense	0	0	22,920	26,671	27,600	20,665	27,600
5251 MAINTENANCE OF BUIDINGS							
Expense	32,864	26,942	35,654	35,463	39,457	27,793	35,825
5267 CONTRACT CLEANING SERVICE							
Expense	43,992	30,028	45,804	31,951	46,540	23,288	46,540
5300 SUPPLIES							
Expense	2,550	1,880	4,550	4,464	4,300	2,439	5,100
5351 BUILDING MAINTENANCE SUPPLIES							
Expense	15,000	9,041	15,000	12,616	15,000	6,927	15,000
5361 CUSTODIAL SUPPLIES							
Expense	10,189	9,620	12,319	12,085	11,639	6,435	12,356
5400 EQUIPMENT							
Expense	6,000	4,675	7,150	5,298	3,000	786	4,000
5460 BUILDING IMPROVEMENTS							
Expense	8,200	8,259	10,100	1,495	0	0	0
Grand Total	**267,327**	**246,282**	**330,414**	**301,577**	**340,927**	**229,027**	**350,766**

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Drop-In Service	2024 Actual	2025 Actual	2026 Projection	2027 Budgeted
Pickleball Daily Fee	725	104	125*	100
Pickleball 18+ Punch Pass	1,108	1,384	1,400	1,450
Open Gym Daily Fee	81	126	115*	100
Gym/Turf Annual Pass Check-Ins	119	376	350	350

**Less daily fees due to punch pass usage*

Facility Rentals & Birthday Party Packages	2024 Actual	2025 Actual	2026 Projection	2027 Budgeted
Birthday Party Packages	54	63	55	60
Rentals	40	42	35	30

Revenues – Passes & Daily Fees

Anticipated revenue for Birchwood Recreation Center in 2027 is similar to 2026. The demand for birthday party services and consistent facility rentals are the primary factors. Staff are expecting similar numbers in 2027 to 2026 pickleball and basketball usage.

Revenues - Rentals & Birthday Parties

Staff are expecting a small drop in rentals due to increased programming. Birthday parties are expected to remain consistent from 2026 to 2027.

Expenses – Wages

A second IMRF Facility Attendant was approved for 2026, however, the position was unfilled until September 2026. This resulted in non-IMRF part-time wages being higher in 2026, while the part-time IMRF wage account will be under budget. The 2027 budget reflects beginning fully staffed with the second IMRF position for the entire year in 2027. Though part-time wages will increase 4%, overall part-time wages are similar to 2026 budgeted wages due to less hours being covered by higher paid staff.

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Expenses – Building Maintenance/Equipment, & Supplies

The three-year average for building maintenance at this facility is $21,149. The wood floors are scheduled to be refinished in 2027, accounting for the 10% increase in this budget area. The 2027 budget also includes funds to purchase equipment for maintaining the center's newly replaced carpet and tile, replace the padding around structural posts in the fitness studio, install hand dryers, replace the gym's water fountain, install jumbo toilet paper dispensers, and update the lobby display cases.



Birchwood Recreation Center

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
500 FACILITIES							
4007 PASS REVENUE							
Revenue	(6,300)	(6,340)	(6,875)	(9,099)	(8,875)	(6,537)	(9,188)
4048 VENDING COMMISSIONS							
Revenue	(1,100)	(1,701)	(1,100)	(958)	(550)	(1,613)	(800)
4051 RENTAL INCOME							
Revenue	(3,000)	(4,491)	(3,000)	(6,356)	(5,000)	(2,797)	(3,500)
4070 REG REVENUE							
Revenue	(12,985)	(17,442)	(15,675)	(20,179)	(17,100)	(12,893)	(17,100)
4171 ADMISSION / DAILY FEE							
Revenue	(215)	(421)	(250)	(1,812)	(1,300)	(1,064)	(2,000)
5111 P/T WAGES							
Expense	46,530	74,756	38,538	56,299	47,270	40,514	44,967
5112 P/T IMRF WAGES							
Expense	21,675	0	49,000	24,035	49,770	19,778	52,262
5209 RENTAL OF EQUIP/FACILITY							
Expense	0	0	2,520	2,300	2,520	1,900	2,520
5227 ALARM SERVICE							
Expense	2,319	1,659	2,300	1,864	2,790	2,741	2,800
5231 SCAVENGER SERVICES							
Expense	1,840	2,330	1,920	1,825	2,144	1,037	1,760
5232 UTILITIES							
Expense	34,037	68,055	37,200	24,516	36,900	20,703	37,000
5237 IT COMMUNICATION							
Expense	0	0	7,800	4,521	7,900	3,819	7,900
5251 MAINTENANCE OF BUIDINGS							

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Birchwood Recreation Center

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
Expense	17,456	12,019	21,341	26,020	22,117	16,319	25,035
5267 CONTRACT CLEANING SERVICE							
Expense	3,500	1,890	3,500	1,940	4,500	0	1,000
5300 SUPPLIES							
Expense	700	688	2,050	1,639	2,000	1,748	2,210
5351 BUILDING MAINTENANCE SUPPLIES							
Expense	4,500	3,253	4,650	4,412	4,650	3,520	5,000
5361 CUSTODIAL SUPPLIES							
Expense	5,939	5,753	6,103	6,105	5,699	3,186	5,757
5400 EQUIPMENT							
Expense	2,000	2,136	2,500	1,373	0	389	8,900
5460 BUILDING IMPROVEMENTS							
Expense	0	(18)	5,700	3,415	0	0	9,900
501 RECREATION CENTERS							
4171 ADMISSION / DAILY FEE							
Revenue	(3,300)	(3,211)	(3,500)	(641)	(3,500)	0	0
Grand Total	**113,596**	**138,914**	**154,722**	**121,219**	**151,934**	**90,751**	**174,423**

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Drop In Service Participation	2024 Actual	2025 Actual	2026 Projections	2027 Budgeted
Pickleball Daily Fee & 18+ Punch Pass	2,910	3,214	3,015	3,000
Open Gym Daily Fee	2,424	1,681	1,629	1,800
Gym/Turf Annual Pass Check-ins	2,284	2,273	2,697	2,600
Volleyball Daily Fee	1,518	1,315	1,166	1,000
Volleyball 18+ & 50+ Punch Pass	41	393	308	223
Turf Daily Fee	3,516	2,156	2,407	2,700
Turf Annual Pass Check-In	1,621	1,977	2,521	2,600
Toddler Open Gym	0	160	326	350
Track Use	15,907	17,294	17,374	17,400
Room Rentals & Birthday Party Packages	**2024 Actual**	**2025 Actual**	**2026 Projections**	**2027 Budgeted**
Room Rentals	162	142	141	147
Birthday Party Packages	158	158	165	171

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Revenues – Passes & Daily Fees

Overall, passes and daily fees are consistent year-over-year with slight fluctuation depending on the offering. Volleyball is trending down in 2026. Staff feel this may continue into 2027. Participation in this drop-in opportunity can be attributed to adjustments in the time it is offered and even changes in the participants who regularly attend. Additionally, due to an increase in District programming and overall availability of space, there has been a reduction in drop-in opportunities across the board. Staff will continue to monitor program growth and work with program coordinators to ensure there is still time for drop-in services.

Revenues – Rentals & Birthday Parties

Staff anticipate gym and turf rentals will remain lower due to increased internal programming, camps, and classes. Though room rental fees are increasing by $10 per hour, they are also anticipated to decline due to the popularity of birthday party packages; hence, the slight increase in birthday party revenues.

Expenses – Wages

Due to the addition of a full-time custodian at Falcon, adjustments have been made to the part-time staffing model which has led to a decrease of both regular and IMRF part-time staff wages. Additionally, birthday party instructor wages are being increased in an effort to attract and retain quality instructors as this has become a challenge for managers.

Expenses – Building Maintenance/Equipment & Supplies

Building maintenance is anticipated to increase in tandem with services and products. No major projects or improvements are planned for Falcon Park in 2027, but unforeseen repairs continue to be the greatest potential for incurring large costs. Due to proper maintenance, the purchase of golf cart batteries used for weekly turf maintenance has been deferred to 2027.



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Falcon Recreation Center

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
500 FACILITIES	**71,217**	**75,600**	**115,004**	**61,743**	**131,893**	**85,165**	**115,838**
4007 PASS REVENUE	**(22,390)**	**(26,099)**	**(28,375)**	**(35,515)**	**(31,546)**	**(28,918)**	**(32,640)**
Revenue	(22,390)	(26,099)	(28,375)	(35,515)	(31,546)	(28,918)	(32,640)
4048 VENDING COMMISSIONS	**(1,200)**	**(2,581)**	**(1,800)**	**(985)**	**(2,000)**	**(1,431)**	**(1,000)**
Revenue	(1,200)	(2,581)	(1,800)	(985)	(2,000)	(1,431)	(1,000)
4051 RENTAL INCOME	**(225,203)**	**(176,714)**	**(196,389)**	**(165,868)**	**(168,473)**	**(100,909)**	**(145,602)**
Revenue	(225,203)	(176,714)	(196,389)	(165,868)	(168,473)	(100,909)	(145,602)
4059 OTHER INCOME / SALE PROCEEDS	**0**	**(136)**	**0**	**0**	**0**	**0**	**0**
Revenue	0	(136)	0	0	0	0	0
4070 REG REVENUE	**(30,845)**	**(39,734)**	**(36,863)**	**(41,856)**	**(38,061)**	**(31,703)**	**(43,887)**
Revenue	(30,845)	(39,734)	(36,863)	(41,856)	(38,061)	(31,703)	(43,887)
4171 ADMISSION / DAILY FEE	**(29,720)**	**(41,965)**	**(50,825)**	**(53,201)**	**(50,875)**	**(39,123)**	**(57,475)**
Revenue	(29,720)	(41,965)	(50,825)	(53,201)	(50,875)	(39,123)	(57,475)
5111 P/T WAGES	**99,645**	**149,726**	**87,119**	**95,591**	**85,157**	**74,251**	**89,116**
Expense	99,645	149,726	87,119	95,591	85,157	74,251	89,116
5112 P/T IMRF WAGES	**99,677**	**39,274**	**126,667**	**98,620**	**135,206**	**78,446**	**83,275**
Expense	99,677	39,274	126,667	98,620	135,206	78,446	83,275
5200 CONTRACTUAL	**4,157**	**920**	**3,325**	**0**	**700**	**0**	**0**
Expense	4,157	920	3,325	0	700	0	0
5209 RENTAL OF EQUIP/FACILITY	**0**	**1,100**	**2,292**	**2,025**	**2,292**	**1,841**	**2,292**
Expense	0	1,100	2,292	2,025	2,292	1,841	2,292
5227 ALARM SERVICE	**5,843**	**6,951**	**6,056**	**5,025**	**6,800**	**3,664**	**6,880**
Expense	5,843	6,951	6,056	5,025	6,800	3,664	6,880
5231 SCAVENGER SERVICES	**2,676**	**2,960**	**2,964**	**2,914**	**3,260**	**2,570**	**3,840**
Expense	2,676	2,960	2,964	2,914	3,260	2,570	3,840
5232 UTILITIES	**96,295**	**107,094**	**126,308**	**91,802**	**108,893**	**73,927**	**119,000**

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Falcon Park Recreation Center

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
500 FACILITIES							
4007 PASS REVENUE							
Revenue	(22,390)	(26,099)	(28,375)	(35,515)	(31,546)	(28,918)	(32,640)
4048 VENDING COMMISSIONS							
Revenue	(1,200)	(2,581)	(1,800)	(985)	(2,000)	(1,431)	(1,000)
4051 RENTAL INCOME							
Revenue	(225,203)	(176,714)	(196,389)	(165,868)	(168,473)	(100,909)	(145,602)
4059 OTHER INCOME / SALE PROCEEDS							
Revenue	0	(136)	0	0	0	0	0
4070 REG REVENUE							
Revenue	(30,845)	(39,734)	(36,863)	(41,856)	(38,061)	(31,703)	(43,887)
4171 ADMISSION / DAILY FEE							
Revenue	(29,720)	(41,965)	(50,825)	(53,201)	(50,875)	(39,123)	(57,475)
5111 P/T WAGES							
Expense	99,645	149,726	87,119	95,591	85,157	74,251	89,116
5112 P/T IMRF WAGES							
Expense	99,677	39,274	126,667	98,620	135,206	78,446	83,275
5200 CONTRACTUAL							
Expense	4,157	920	3,325	0	700	0	0
5209 RENTAL OF EQUIP/FACILITY							
Expense	0	1,100	2,292	2,025	2,292	1,841	2,292
5227 ALARM SERVICE							
Expense	5,843	6,951	6,056	5,025	6,800	3,664	6,880
5231 SCAVENGER SERVICES							
Expense	2,676	2,960	2,964	2,914	3,260	2,570	3,840
5232 UTILITIES							

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Falcon Park Recreation Center

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
Expense	96,295	107,094	126,308	91,802	108,893	73,927	119,000
5237 IT COMMUNICATION							
Expense	0	0	11,340	9,420	12,170	7,173	12,170
5238 SECURITY SERVICE							
Expense	2,865	0	0	0	0	0	0
5251 MAINTENANCE OF BUIDINGS							
Expense	29,144	26,603	27,395	27,556	31,708	23,759	39,669
5252 EQUIP/VEHICLE MAINTENANCE							
Expense	4,900	4,731	4,700	4,502	7,160	2,872	7,500
5267 CONTRACT CLEANING SERVICE							
Expense	3,400	2,685	3,400	2,867	3,500	1,656	3,550
5290 SALES TAX							
Expense	300	(14)	300	0	0	0	0
5300 SUPPLIES							
Expense	6,020	3,835	5,951	1,987	4,332	1,702	6,467
5351 BUILDING MAINTENANCE SUPPLIES							
Expense	7,100	6,479	6,000	5,915	6,000	7,157	7,500
5354 EQUIP-FIELD-MAINTENANCE SUPPLIES							
Expense	480	0	0	0	0	0	0
5361 CUSTODIAL SUPPLIES							
Expense	3,700	3,417	4,300	3,763	4,250	1,791	4,550
5399 OTHER COMMODITIES							
Expense	4,212	1,812	6,555	3,321	5,773	3,386	7,253
5400 EQUIPMENT							
Expense	10,160	5,255	4,585	3,861	5,647	3,054	3,380

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Falcon Park Recreation Center

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
501 RECREATION CENTERS							
4070 REG REVENUE							
Revenue	(12,750)	(7,482)	0	0	0	0	0
Grand Total	**58,467**	**68,118**	**115,004**	**61,743**	**131,893**	**85,165**	**115,838**

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The Outdoor Rental budget consists of the revenue and expenses associated with field, shelter, and synthetic turf rentals.

Synthetic Turf

Revenue for all Non-Celtic Turf Field rentals will be split between the 02-500 account and the 09 fund. All Celtic turf field rental fees will be split between 01 and 09 funds. A Celtic Turf Designated Fund Balance account was created to accumulate funds specifically to be used when the turf fields need to be replaced again. This account will allow the park district the ability to replace the turf fields with limited need of capital funds. In 2024, the park district replaced the two turf fields for $1,119,035 and it is anticipated to recoup that investment by 2032.

Outdoor Shelters

Staff expect 2027 reservations to decrease as demand for outdoor gatherings has leveled off. In addition, some renters are seeking venues that allow serving alcohol and/or placing tents and bounce houses on site, which we no longer allow. Rates are increasing in 2027: large shelters will increase to $125 and small shelters to $90.

Outdoor Rentals	2024 Actual	2025 Actual	2026 Projections	2027 Budgeted
Shelters	126	118	115	100
Synthetic Turf renters	2	6	6	6
Field renters	4	11	11	11

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Outdoor Rentals

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
500 FACILITIES							
163 CELTIC TURF							
Expense	24,750	20,784	2,800	1,836	9,598	8,041	3,011
Revenue	(36,500)	(26,891)	(33,500)	(38,578)	(18,910)	(16,888)	(20,923)
216 SHELTERS							
Expense	0	0	0	0	600	239	600
Revenue	(13,250)	(12,880)	(13,850)	(12,163)	(13,300)	(11,967)	(12,750)
217 FIELDS							
Expense	0	0	0	0	450	0	450
Revenue	(2,500)	(1,869)	(7,588)	(4,852)	(10,278)	(8,217)	(10,818)
502 TOM T HAMILTON RESERVOIR							
Expense	7,144	6,892	5,150	3,215	6,000	3,201	5,863
Grand Total	**(20,356)**	**(13,964)**	**(46,988)**	**(50,542)**	**(25,839)**	**(25,591)**	**(34,567)**

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Total Quantity

	2024 Actual	2025 Actual	2026-Projected	2027-Budgeted
Fee Rounds	31,829	33,134	33,269	32,913
Playable Segments	457	450	425	450
18 holes	19,890	21341	20,934	20,750
9 holes	11,939	11,793	12,335	12,163
Cart usage	19,704	18,990	19,296	19,290

Total Revenue

	2024 Actual	2025 Actual	2026-Projected	2027-Budgeted
Driving Range Revenue	$ 113,373	$ 125,247	$ 125,000	$ 125,184
Short Game Revenue	$ 18,091	$ 21,485	$ 22,000	$ 24,005

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The 2027 budget projects a net operating surplus of $25,102, representing a net increase of $47,956 compared to 2026. In 2026, budgeted revenue was $1,786,610, with expenses totaling $1,809,464, resulting in a net operating deficit of $22,854. The 2027 budget anticipates revenue of $1,929,639 and expenses of $1,904,536, leading to a projected net operating surplus of $25,102.

The following summarizes the changes within the sections of the Golf Course's budget:

Revenues

Green fee revenue is calculated based on historical averages of rounds played, taking into account factors such as the day of the week and the number of holes played (18 or 9). These figures are multiplied by an estimated revenue per round for each category to project the expected green fee income.

Revenue forecasts incorporate several anticipated changes in participation, pricing, and utilization. Weekday 18-hole revenue is projected to increase by 10.8%, or $40,181, supported by expected performance in 2026 and the removal of the senior rate on Fridays. Junior pass revenue is expected to grow by 74.5%, or $4,920, reflecting the anticipated return of Palatine High School boys' golf team members purchasing passes. Revenue from guest and staff rounds has decreased by 44.4%, or $4,800, due to the discontinuation of staff rounds on Fridays and the removal of cart rentals from this line item. Revenue from staff and guest cart rentals is tracked separately within this budget.

Driving range revenue is projected to increase by 11.7%, or $13,131, based on the average revenue generated over the past three years. Short Game Course pass revenue is expected to rise by 10.1%, or $2,205, driven by historical pass sales and a $10 increase in pass rates.

Golf cart rental revenue is forecasted to grow by 13.1%, or $45,663, as cart fees are increased by $1 to help offset the impact of the new cart contract.

Personnel

Personnel costs reflect adjustments in compensation and changes in staffing classifications. Full-time wages are projected to increase by 2.8%, based on salary adjustments resulting from the recent compensation survey.

Part-time maintenance wages are expected to rise by 24.5%, or $24,950, primarily due to a tenure staff member transitioning from IMRF to a non-IMRF classification, along with a 3% wage increase. Similarly, part-time maintenance wages subject to IMRF are anticipated to increase by a more modest 5.1%, or $11,340, reflecting the same 3% wage adjustment and the change in employee classification.

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Overall, the personnel budget which includes salaries and healthcare expenses has increased by approximately 5.08%, or $57,111, compared to the same categories in 2026.

Contractual

Contractual service expenditures generally reflect modest inflationary adjustments, ongoing facility maintenance needs, and specialized operational requirements. Staff development expenses are projected to increase by 52.5% or $2,473, primarily due to the addition of pesticide license testing, GCSAA certification programs, and expanded conference participation and travel costs.

Administrative dues are expected to rise by 9.1% or $330 to cover professional membership and certification fees through GCSAA and MAGCS. Rental equipment costs are anticipated to increase by 3.1% or $225, driven by higher expenses for portable toilets. Landscaping service costs are projected to grow by 1.1%, reflecting increased charges per load and fertilizer application costs, while scavenger services are expected to increase by 5.6%. Building maintenance expenses have risen by 13.8% or $1,685, attributable to contractual cost increases and the addition of an annual fee for ice machine service.

Supplies

Expenditures for supplies and commodities reflect a combination of inflationary pressures, facility requirements, and adjustments based on anticipated quantities. Turf chemical costs have increased by 3.1%, based on vendor-provided pricing forecasts. Petroleum products have seen a substantial rise of 58.8%, or $19,300, due to the transition from locked-in fuel prices of approximately $3 per gallon in 2026 to projected prices of $4.50 and $5.50 per gallon for gasoline and diesel, respectively, in 2027. Fertilizer costs have risen by 5.5%, or $2,700, driven by expected price increases linked to higher petroleum costs, while grass seed expenses have increased by 4.1%, or $375, based on vendor pricing projections. Landscape material expenditure decreased by 37.0%, reflecting reduced purchases of annuals and perennials. Quarry material costs rose by 18.9%, or $4,000, primarily due to fuel-related delivery surcharges. Hand tool costs increased by 21.4%, or $750, to accommodate new grading rakes and higher prices for power tools.

Water system maintenance supplies have increased by 16.7%, primarily to replace aging hoses, nozzles, and related equipment. Building maintenance supplies rose by 11.1%, or $2,000, aligning with the upward trend in facility spending and

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recent four-year expenditure patterns. Equipment and vehicle maintenance supplies increased by 2.7%, reflecting higher parts costs and additional fasteners, storage components, and bed knife bars, while several larger equipment repair items were removed. Lastly, the Equipment Replacement budget, which covers items below the $10,000 capital threshold, has increased by 37.5%, or $7,500, to accommodate planned equipment replacements for the upcoming fiscal year.



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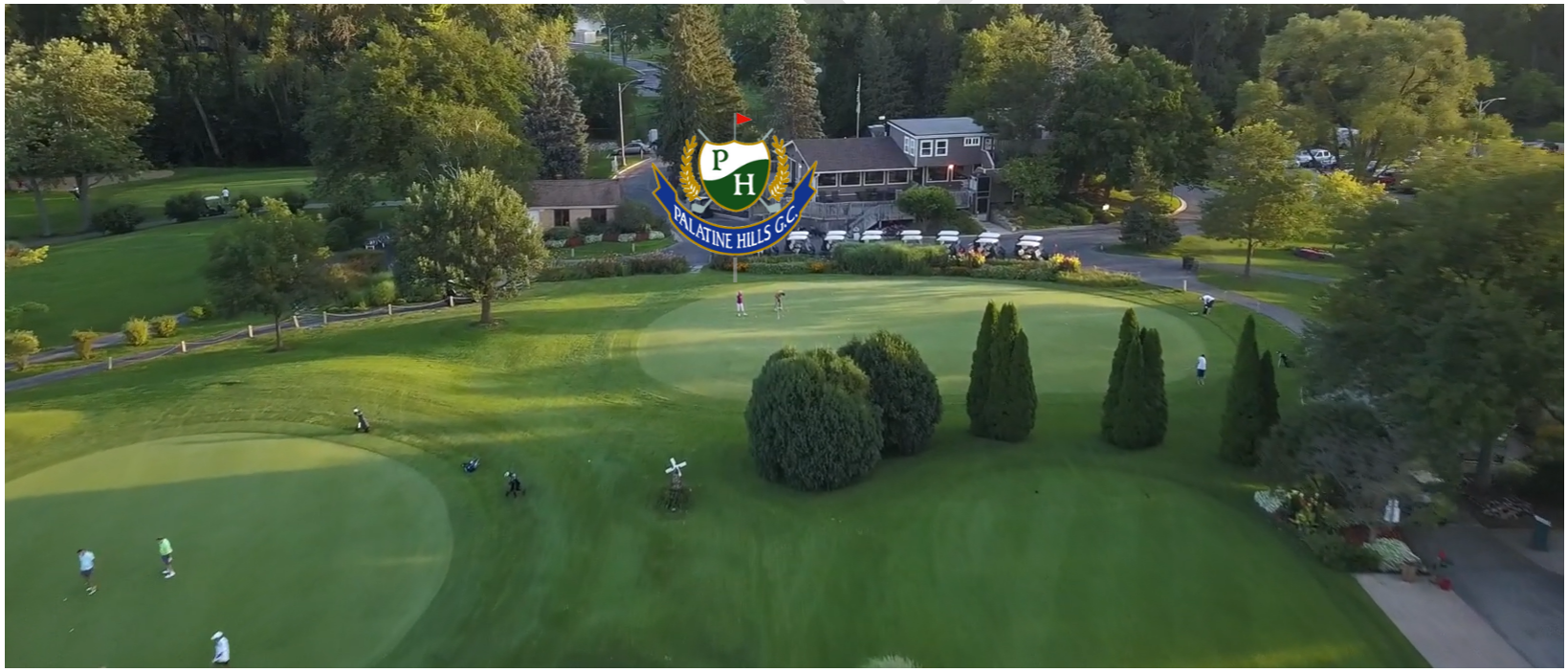
Palatine Hills Golf Course

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
24710 SPECIAL TOURNAMENTS	**29,500**	**19,275**	**5,000**	**4,626**	**0**	**0**	**0**
Expense	29,500	19,275	5,000	4,626	0	0	0
50100 BIRTHDAY PARTIES	**408**	**0**	**0**	**(15)**	**0**	**0**	**0**
Expense	408	0	0	(15)	0	0	0
81000 REVENUES GOLF COURSE	**(867,300)**	**(1,058,249)**	**(1,026,150)**	**(1,159,789)**	**(1,121,482)**	**(1,028,243)**	**(1,199,918)**
Revenue	(867,300)	(1,058,249)	(1,026,150)	(1,159,789)	(1,121,482)	(1,028,243)	(1,199,918)
81100 ADMINISTRATION	**145,867**	**179,608**	**934,968**	**989,496**	**877,083**	**679,089**	**862,447**
Expense	145,867	179,608	934,968	989,496	877,083	679,089	862,447
81200 MAINTENANCE	**384,586**	**440,389**	**687,405**	**592,688**	**732,454**	**573,222**	**800,559**
Expense	384,586	440,389	687,405	592,688	732,454	573,222	800,559
81300 PROSHOP	**(9,120)**	**(24,215)**	**(13,550)**	**(24,652)**	**(17,900)**	**(16,361)**	**(18,150)**
Expense	65,825	45,705	65,850	33,656	62,600	36,104	62,550
Revenue	(74,945)	(69,921)	(79,400)	(58,308)	(80,500)	(52,465)	(80,700)
81400 CLUBHOUSE	**(41,548)**	**(15,130)**	**(41,105)**	**(40,900)**	**(41,328)**	**(34,933)**	**(43,922)**
Expense	1,754	121	500	152	500	0	1,000
Revenue	(43,302)	(15,251)	(41,605)	(41,051)	(41,828)	(34,933)	(44,922)
81500 CAPITAL	**23,300**	**15,138**	**13,300**	**12,065**	**20,000**	**12,873**	**27,500**
Expense	23,300	15,138	13,300	12,065	20,000	12,873	27,500
81600 LESSON PROGRAMS	**(25,828)**	**(54,488)**	**(25,670)**	**(56,285)**	**(26,659)**	**(52,604)**	**(25,712)**
Expense	28,893	5,145	24,090	1,415	27,316	0	28,563
Revenue	(54,720)	(59,633)	(49,760)	(57,700)	(53,975)	(52,604)	(54,275)
81801 DRIVING RANGE	**(79,866)**	**(92,720)**	**(85,006)**	**(96,688)**	**(88,478)**	**(86,497)**	**(96,212)**
Expense	24,250	23,500	21,713	27,645	23,575	25,967	28,973
Revenue	(104,116)	(116,220)	(106,718)	(124,333)	(112,053)	(112,464)	(125,184)
81802 SHORT GAME	**(17,580)**	**(20,519)**	**(18,700)**	**(22,011)**	**(20,800)**	**(20,187)**	**(22,505)**
Expense	570	12	1,000	299	1,000	1,146	1,500
Revenue	(18,150)	(20,531)	(19,700)	(22,310)	(21,800)	(21,333)	(24,005)

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Palatine Hills Golf Course

	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
81900 GOLF COURSE CARTS	**(208,874)**	**(282,871)**	**(236,914)**	**(299,288)**	**(290,036)**	**(234,734)**	**(309,190)**
Expense	58,986	55,248	63,186	55,275	64,936	57,381	91,445
Revenue	(267,860)	(338,119)	(300,100)	(354,563)	(354,972)	(292,114)	(400,635)
Grand Total	**(666,455)**	**(893,782)**	**193,578**	**(100,753)**	**22,854**	**(208,376)**	**(25,102)**



Clayson House	2024 Actual	2025 Actual	2026 Projection	2027 Budgeted
Visitors	1,060	1,022	650	700

The Clayson House Museum is in the 03 fund to ensure tax funds designated for the museum are isolated in a fund that can only be used to operate, program, and maintain the museum.

The facility is currently staffed by a Facility Attendant. The 2027 budget plan includes funds for a Museum Attendant. This is an effort to have a consistent, more versed staff person on site to assist in the management of tours, be on site during events, coordinate with the Historical Society, and oversee operations while on duty. The 2026 staff wages area will be under budget for the year as we have not been able to hire a dedicated Museum Attendant.

The decrease in museum visitors from 2025 actuals to the 2026 projection is due to school tours declining in 2026. There were not enough Historical Society volunteers in 2026 to help guide school tours.

The large increase in operational expenses in this budget can be attributed to Building Improvements. These improvements will include exterior painting and roof work over the next two to three years.

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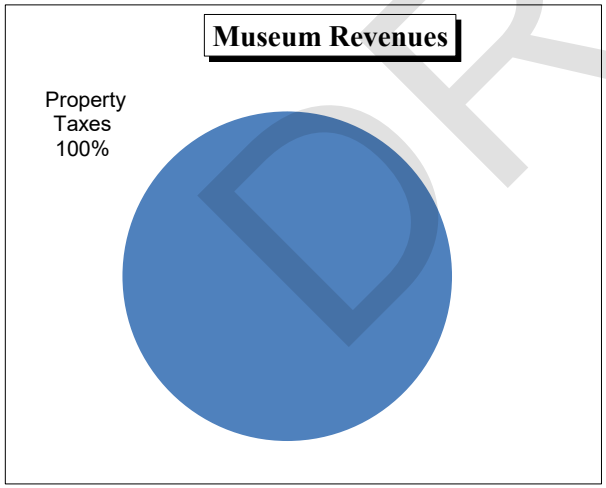
2027 Budget - Museum Fund 03

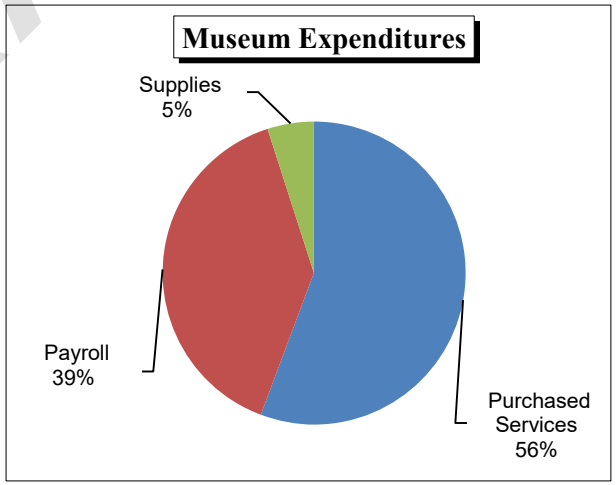
	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
Revenue							
10 - PROPERTY TAX	102,500	105,575	5,319	5,562	5,319	3,128	5,319
Revenue Total:	**102,500**	**105,575**	**5,319**	**5,562**	**5,319**	**3,128**	**5,319**
Expense							
20 - PAYROLL	12,750	3,285	16,000	12,188	21,200	9,640	18,653
40 - SUPPLIES	2,250	6,414	2,400	996	2,350	447	2,350
72 - PURCHASED SERVICES	22,128	13,616	28,052	17,983	30,595	12,039	26,415
75 - EQUIPMENT	6,850	1,421	6,850	221	3,000	0	101,500
Expense Total:	**43,978**	**24,736**	**53,302**	**31,388**	**57,145**	**22,126**	**148,918**
Report Surplus (Deficit):	**43,978**	**80,839**	**(47,983)**	**(25,826)**	**(51,826)**	**(18,998)**	**(143,599)**

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PALATINE PARK DISTRICT
MUSEUM FUND REVENUE & EXPENDITURES
PROPOSED BUDGET 2027

Revenue Source	Budget Amount 2027	Percent of Total	Increase (Decrease) From Budget 2026	Percent of Increase (Decrease)
Property Taxes	$ 5,319	100.0%	$ -	0.0%
	$ 5,319	100.0%	$ -	0.0%
Expenditure				
Equipment	$ 101,500	68.2%	$ 98,500	3283.3%
Purchased Services	$ 26,415	17.7%	$ (4,180)	-13.7%
Payroll	$ 18,653	12.5%	$ (2,547)	-12.0%
Supplies	$ 2,350	1.6%	$ -	0.0%
	$ 148,918	31.8%	$ (2,547)	160.6%





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The Special Recreation Fund was established to account for revenues derived from a specific annual property tax levy and expenditures of these monies to the Northwest Special Recreation Association (NWSRA), to provide special recreation programs for physically and mentally handicapped, support recreation inclusion, make existing recreational facilities accessible as required by the American with Disabilities Act (ADA), and enhance and expand existing program opportunities for residents with special needs. NWSRA was established in 1973 and is comprised of 17-member park districts located in the northwest suburbs of Chicago. Each member's contribution is based on 75% of the assessed valuation and 25% of the gross population. The NWSRA Board of Directors consists of one representative from each participating park district and is responsible for establishing all major policies and changes and approving the budgets, capital outlay, programming, and master plans.

The 2027 contribution to NWSRA is $487,215, based on the amount approved by the Board in August 2026. In addition, $818,700 is budgeted to be transferred to the Capital Fund for ADA portions of capital projects, most notably the ADA portion of renovating the new Administrative Center.



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NORTHWEST SPECIAL RECREATION ASSOCIATION

MDAA 2027 AT 3%

Member Park District	2024 EAV used for 2027 MDAA	% of Total EAV	70% of total MDAA	Gross Population	% of Total Population	20% of total MDAA	Services Provided	% of Total Services	10% of total MDAA	2027 MDAA	% of Total MDAA
Arlington Heights	3,636,723,841	13.44%	446,345.50	74,409	11.61%	110,216.42	104,483.30	9.88%	46,871.49	603,433.41	12.7%
Bartlett	1,717,770,242	6.35%	210,826.84	41,105	6.42%	60,885.73	46,788.81	4.42%	20,989.59	292,702.16	6.2%
Buffalo Grove	1,973,342,278	7.29%	242,193.93	43,212	6.74%	64,006.67	143,042.36	13.52%	64,169.19	370,369.79	7.8%
Elk Grove	2,288,798,477	8.46%	280,910.77	31,354	4.89%	46,442.31	23,077.40	2.18%	10,352.58	337,705.66	7.1%
Hanover Park	824,845,915	3.05%	101,235.69	36,568	5.71%	54,165.41	15,970.49	1.51%	7,164.41	162,565.51	3.4%
Hoffman Estates	2,051,672,322	7.58%	251,807.60	52,530	8.20%	77,808.72	87,315.70	8.25%	39,170.06	368,786.38	7.8%
Inverness	239,855,565	0.89%	29,438.16	4,060	0.63%	6,013.77	3,012.94	0.28%	1,351.61	36,803.54	0.8%
Mt. Prospect	2,205,726,717	8.15%	270,715.14	56,852	8.87%	84,210.57	57,884.93	5.47%	25,967.34	380,893.04	8.0%
Palatine	2,780,933,557	10.27%	341,311.91	80,899	12.63%	119,829.57	58,120.92	5.49%	26,073.20	487,214.69	10.3%
Prospect Heights	441,149,247	1.63%	54,143.51	11,538	1.80%	17,090.37	15,506.45	1.47%	6,956.23	78,190.11	1.6%
River Trails	627,739,388	2.32%	77,044.25	16,600	2.59%	24,588.32	47,978.46	4.54%	21,523.27	123,155.84	2.6%
Rolling Meadows	822,599,947	3.04%	100,960.04	24,194	3.78%	35,836.74	95,047.79	8.99%	42,638.70	179,435.48	3.8%
Salt Creek	222,551,953	0.82%	27,314.44	6,500	1.01%	9,627.96	33,621.61	3.18%	15,082.75	52,025.14	1.1%
Schaumburg	4,344,008,215	16.05%	533,152.53	78,723	12.29%	116,606.43	203,459.64	19.23%	91,272.55	741,031.50	15.6%
South Barrington	504,688,173	1.86%	61,941.82	5,061	0.79%	7,496.48	15,958.67	1.51%	7,159.10	76,597.40	1.6%
Streamwood	987,295,823	3.65%	121,173.63	38,003	5.93%	56,290.97	13,760.72	1.30%	6,173.10	183,637.70	3.9%
Wheeling	1,395,625,555	5.16%	171,289.11	39,137	6.11%	57,970.68	92,795.66	8.77%	41,628.39	270,888.17	5.7%
Total	27,065,327,215	100%	3,321,804.86	640,745	100%	949,087.10	1,057,825.85	100.00%	474,543.55	4,745,435.51	100.0%

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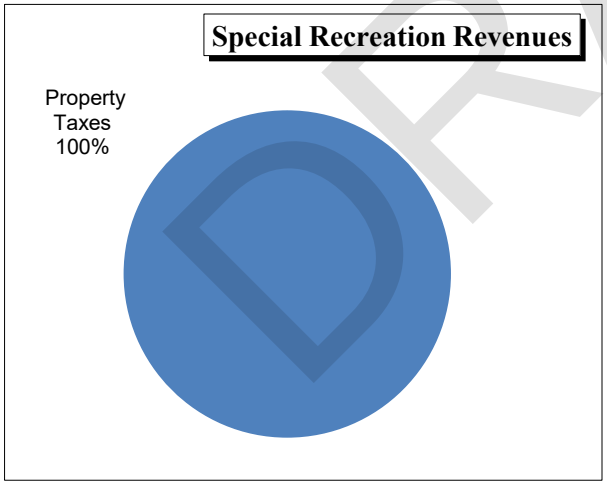
2027 Budget - Special Recreation Fund 07

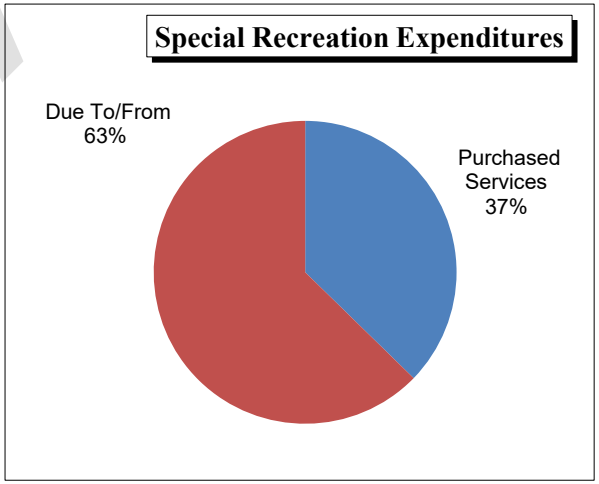
	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
Revenue							
10 - PROPERTY TAX	851,260	868,218	1,110,904	1,061,045	1,329,750	782,121	1,133,510
Revenue Total:	**851,260**	**868,218**	**1,110,904**	**1,061,045**	**1,329,750**	**782,121**	**1,133,510**
Expense							
40 - SUPPLIES		0	0	0	5,000	2,782	5,000
72 - PURCHASED SERVICES	479,030	474,730	482,638	482,638	491,684	491,684	487,215
78 - DUE FROM / TO OTHER FUNDS	1,000,000	639,169	230,888	219,811	818,700	0	818,700
Expense Total:	**1,479,030**	**1,113,899**	**713,526**	**702,449**	**1,315,384**	**494,466**	**1,310,915**
Report Surplus (Deficit):	**(627,770)**	**(245,681)**	**397,377**	**358,596**	**14,366**	**287,655**	**(177,405)**

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PALATINE PARK DISTRICT
SPECIAL RECREATION FUND REVENUE & EXPENDITURES
PROPOSED BUDGET 2027

Revenue Source	Budget Amount 2027	Percent of Total	Increase (Decrease) From Budget 2026	Percent of Increase (Decrease)
Property Taxes	$ 1,133,510	100.0%	$ (196,240)	-14.8%
	$ 1,133,510	100.0%	$ (196,240)	-14.8%
Expenditure				
Supplies	$ 5,000	0.4%	$ -	N/A
Purchased Services	$ 487,215	37.2%	$ (4,469)	-0.9%
Due To/From	$ 818,700	62.5%	$ -	0.0%
	$ 1,310,915	100.0%	$ (4,469)	-0.3%





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The Debt Service Fund was established to account for the accumulation of resources and payment of general obligation bond principal and interest. The Park District issues general obligation bonds to provide funds for the acquisition and construction of major capital projects. General obligation bonds are issued for general government activities, are direct obligations, and pledge the full faith and credit of the Park District.

The Park District's Aa1 bond rating allows the District to issue debt at the lowest possible interest rate as the organization has proven itself to be among the top tier of local governments in terms of financial strength, both in Illinois and nationally.

Fund balance in the debt service fund has been steadily increasing. To address this matter, approximately 55% of the proceeds received in 2027 for the annual bond rollover will be diverted to the capital projects fund. This amounts to $866,497 which will be used to fund capital projects.

The overall legal debt limit for the Park District bonds is 2.875% of the assessed valuation for the total debt including referendum, contracts payable, and non-referendum bonds. The Park District has approximately $97 million in legal debt margin.

The legal debt limit for the non-referendum bonds is .575% of the assessed valuation ($20 million). Below is a breakdown of the District's legal debt margin:

Debt Limit			
		Non-Referendum Debt Limit 0.575% of EAV	Statutory Debt Limit 2.875% of EAV
Equalized Assessed Value (2025)	$3,474,151,070		
Non-Referendum Authority (0.575% of EAV)		$19,976,369	
Statutory Debt Limitation (2.875% of EAV)			$99,881,843
Issue:	**Outstanding Par:**	**Applicable Par:**	
GO Limited Tax Park Bonds, Series 2015D	$1,135,000	$1,135,000	$1,135,000
GO ARS Bonds, Series 2015C	$1,145,000	$0	$0
GO ARS Bonds, Series 2017	$8,820,000	$0	$0
GO Limited Tax Park Bonds, Series 2026	$2,059,935	$2,059,935	$2,059,935
Total	$13,159,935	$3,194,935	$3,194,935
Legal Debt Margin		**$16,781,434**	**$96,686,908**

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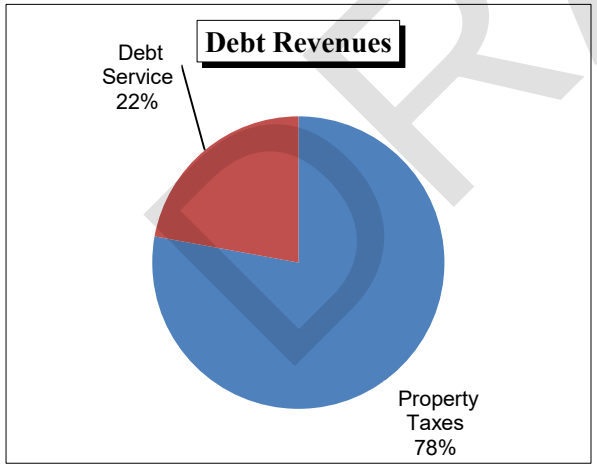
2027 Budget - Debt Service Fund 05

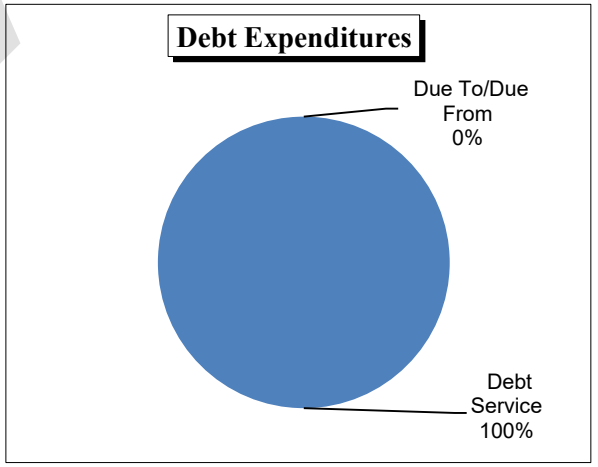
	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
Revenue							
10 - PROPERTY TAX	2,347,545	2,280,581	2,359,615	2,318,258	2,428,045	1,406,684	2,493,600
36 - DEBT SERVICE	0	0	1,839,890	0	740,000	740,000	708,952
78 - DUE FROM / TO OTHER FUNDS	0	332,000	0	0	0	0	0
Revenue Total:	**2,347,545**	**2,612,581**	**4,199,505**	**2,318,258**	**3,168,045**	**2,146,684**	**3,202,552**
Expense							
36 - DEBT SERVICE	792,163	794,776	2,697,615	845,983	2,765,908	196,844	3,332,013
78 - DUE FROM / TO OTHER FUNDS	1,250,000	1,820,008	1,277,578	1,277,578	1,179,350	1,179,350	
Expense Total:	**2,042,163**	**2,614,783**	**3,975,193**	**2,123,561**	**3,945,258**	**1,376,194**	**3,332,013**
Report Surplus (Deficit):	**305,382**	**(2,203)**	**224,312**	**194,697**	**(777,213)**	**770,490**	**(129,461)**

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PALATINE PARK DISTRICT
DEBT FUND REVENUE & EXPENDITURES
PROPOSED BUDGET 2027

Revenue Source	Budget Amount 2027	Percent of Total	Increase (Decrease) From Budget 2026	Percent of Increase (Decrease)
Property Taxes	$ 2,493,600	77.9%	$ 65,556	2.7%
Debt Service	$ 708,952	22.1%	$ (31,048)	-4.2%
	$ 3,202,552	100.0%	$ 34,507	-1.5%
Expenditure				
Debt Service	$ 3,332,013	100.0%	$ 566,106	20.5%
Due To/Due From	$ -	0.0%	$ (1,179,350)	-100.0%
	$ 3,332,013	100.0%	$ (613,245)	-15.5%





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Summary of Outstanding Debt

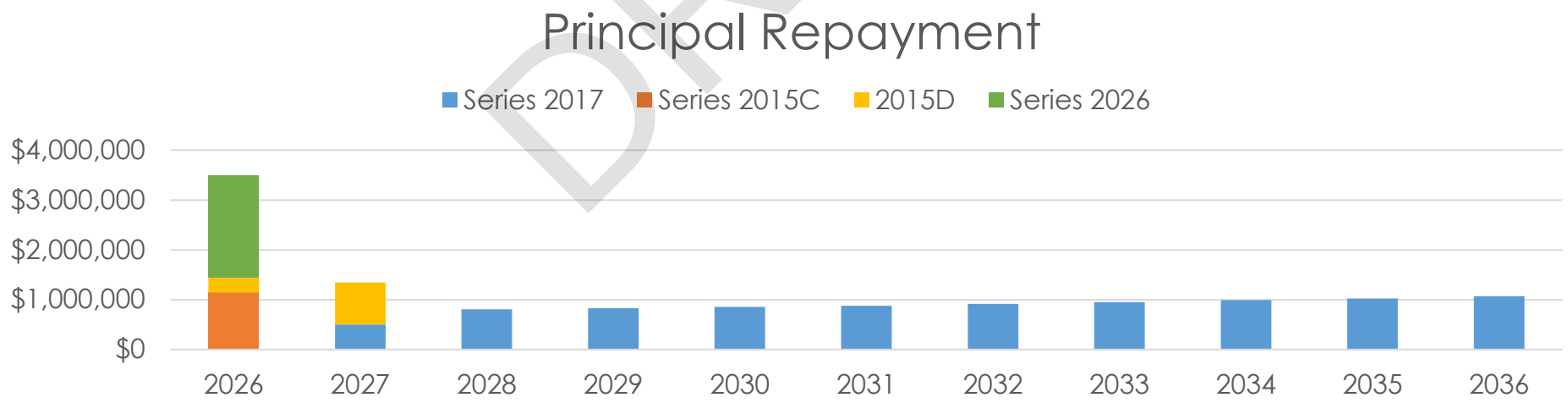
General Obligation Limited Tax Park Bonds

Series	Par Outstanding	Callable Par	Call Date	Coupons	Maturity Date	Amortization	Tax Status	Pledged Revenue	Purpose
2015D	$1,135,000	$1,135,000	12/1/2023	2.5%-4%	December 1	2020-2027	Tax-Exempt	DSEB	Advance refund a portion of Series 2006 Bonds and all of Series 2008 Bonds
2026	$2,059,935	$0	N/A	2.98%	November 1	2026	Tax-Exempt	DSEB	Various Capital Projects
Total	$3,194,935	$1,135,000							

General Obligation (Alternate Revenue Source Bonds)

Series	Par Outstanding	Callable Par	Call Date	Coupons	Maturity Date	Amortization	Tax Status	Pledged Revenue	Purpose
2015C	$1,145,000	$1,145,000	12/1/2023	2%-4%	December 1	2015-2026	Tax-Exempt	General Fund	Advance refund a portion of Series 2008A
2017	$8,820,000	$8,820,000	12/1/2026	3%-4%	December 1	2027-2036	Tax-Exempt	General Fund	Pay for a portion of construction of the Recreation and Wellness Center at the William Rainey Harper Community College
Total	$9,965,000	$9,965,000							

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General Obligation Limited Tax Park Bonds, Series 2027

General Obligation Limited Tax Park Bonds, Series 2027 Dated: Febraury 10, 2027							
Levy Year	Bond Year	DSEB Margin	Principal (11/1)	Rate (1)	Interest (11/1)	Total	Remaining DSEB Margin
2026	2027	$ 1,621,138	$ 1,575,449	4.00%	$ 45,688	$ 1,621,137	$ 0.48
Total			$ 1,575,449		$ 45,688	$ 1,621,137	$ 0.48

Sources and Uses		
Sources		
Par Amount of Bonds		$ 1,575,449
Reoffering Premium		-
Total Sources		$ 1,575,449
Uses		
Deposit to Project Fund		$ 1,557,549
Payment of GO ARS Bonds		
Costs of Issuance		17,900
Bond Counsel	*$9,700*	
Financial Advisor	*$8,200*	
Total Uses of Funds		$ 1,575,449

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Notes

(1) Assumes estimated tax exempt interest rates as of August 21, 2026. Subject to change.

GO (ARS) Bond Debt Service Requirements

General Obligation (Alternate Revenue Source) Park Bonds						
Series:	**2015C**		**2017**			
Payment Date	Principal	Interest	Principal	Interest	Total	Annual Total
12/1/2026	1,145,000	17,175	-	159,250	1,321,425	1,321,425
6/1/2027	-	-	-	159,250	159,250	-
12/1/2027	-	-	500,000	159,250	659,250	818,500
6/1/2028	-	-	-	151,750	151,750	-
12/1/2028	-	-	805,000	151,750	956,750	1,108,500
6/1/2029	-	-	-	139,675	139,675	-
12/1/2029	-	-	830,000	139,675	969,675	1,109,350
6/1/2030	-	-	-	127,225	127,225	-
12/1/2030	-	-	855,000	127,225	982,225	1,109,450
6/1/2031	-	-	-	114,400	114,400	-
12/1/2031	-	-	880,000	114,400	994,400	1,108,800
6/1/2032	-	-	-	99,000	99,000	-
12/1/2032	-	-	915,000	99,000	1,014,000	1,113,000
6/1/2033	-	-	-	80,700	80,700	-
12/1/2033	-	-	950,000	80,700	1,030,700	1,111,400
6/1/2034	-	-	-	61,700	61,700	-
12/1/2034	-	-	990,000	61,700	1,051,700	1,113,400
6/1/2035	-	-	-	41,900	41,900	-
12/1/2035	-	-	1,025,000	41,900	1,066,900	1,108,800
6/1/2036	-	-	-	21,400	21,400	-
12/1/2036	-	-	1,070,000	21,400	1,091,400	1,112,800

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The 2027 Capital Budget significantly exceeds the 2026 budget, primarily triggered by ongoing renovation expenditures for the new Administration Center and the building expansion project for the new Parks Service Facility. In 2026, total budgeted revenue amounted to $9,217,806, with total expenses of $9,494,015, yielding a budget deficit of $276,209. The proposed 2027 Capital Budget projects a deficit of $1,138,525 for the year, with total budgeted revenue of $13,954,475 and total expenses of $15,093,000.

Revenue

Total revenues in 2027 are projected to reach $14M, an increase of $5M from the $9M budgeted in 2026. This growth is primarily driven by increased funding from the Fund Transfer (In) account, higher projected Tif Rebates, and a rise in Other Income, collectively contributing an additional $5M to support ongoing construction expenditures. Specifically, the Fund Transfer (In) account saw an increase from $7M in 2026 to $11M in 2027, marking a $4M rise to the fund. The following are notable account variances within the 2027 Capital Budget compared to 2026:

- The Fund Transfer (In) account has increased to $11M, representing a $4M increase from 2026.
- A reduced portion ($866,497) of the 2026 bond issuance will be recorded within the capital fund this year.
- The TIF Rebate account increased to $700k, representing a $200k increase from 2026. This increase is based on information provided by the Village of Palatine's Director of Finance.
- Turf Rental Income experienced a decrease of $14k. This account was established in 2026 to facilitate accurate monitoring and tracking of revenues generated from the return on investment for the new synthetic turf field at Celtic Park. Previously, these revenues were categorized under Other Income. The rationale for the budgeted decrease in this revenue category was calculated by the actual revenue amounts collected through October and the projected year-end total.
- The Affiliate Operations account increased by $2,420, reflecting growth in the number of players within each affiliate group over the past few years.

Expense

The total Capital Projects Budget for 2027 amounts to $15M. This figure encompasses $2M designated for the renovation of the new Administration Center and $10M allocated for the construction expenses of the new Parks Service Facility. The remaining $3M has been earmarked for other capital asset replacements and projects.

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In 2025, staff redesigned the structure of the Capital Budget by consolidating previously tiered accounts into a single account for each fund type. While the previous tiered system was effective for planning, managing multiple accounts for each grouping posed challenges for accounting entries and carryover projects during the fiscal year. Moving forward, project budgets will be grouped by project type, with project numbers assigned accordingly.

- 09-000-00000-5226-000 Professional Planning Services
- 09-000-00000-6400-000 Equipment
- 09-000-00000-6404-000 Furniture and Fixtures
- 09-000-00000-6406-000 Vehicles
- 09-000-00000-6410-000 Land
- 09-000-00000-6411-000 Land Improvements
- 09-000-00000-6460-000 Building
- 09-000-00000-6461-000 Building Improvements

The following are some notable variances in account balances within the 2027 Capital Budget compared to 2026:

- The Professional Planning Services account has seen an increase of $178k. These funds will be allocated to commence professional services for upcoming projects slated to begin in 2028.
- The Equipment account has seen an increase of $15k. This modest rise is mainly attributable to staff initiatives aimed at postponing certain equipment replacements, thereby reducing the overall capital budget.
- The Vehicle account has decreased by $107k. This adjustment reflects the scheduled replacement of several departmental fleet vehicles.
- The Land Improvements account is increasing $300k, to address deferred improvement projects.
- The Building Improvement account has increased by $5.5M. This increase is primarily attributed to the construction of the Administration Center located on Wilson Street and the building expansion for the new Parks Service Facility located on South Hicks Road.

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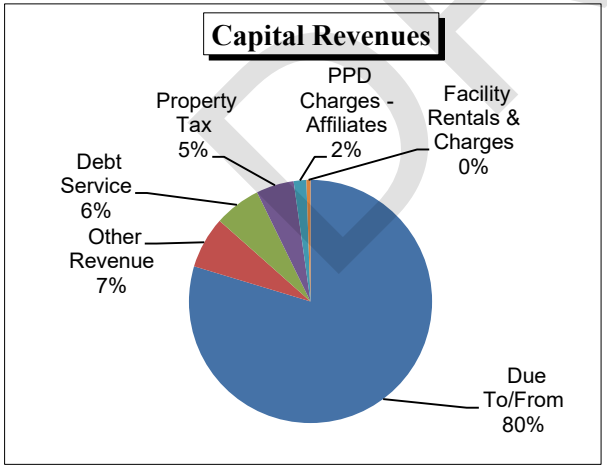
2027 Budget - Capital Projects Fund 09

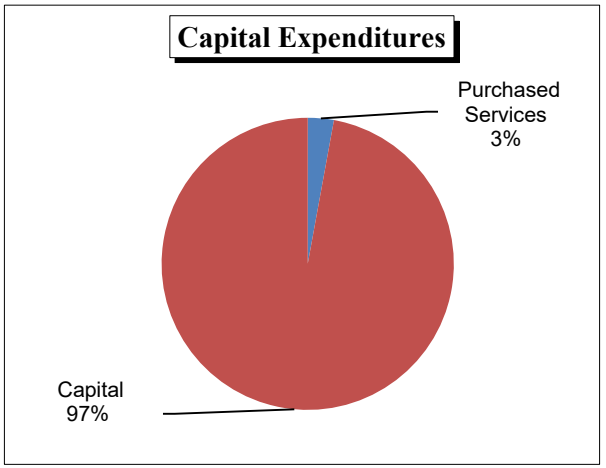
	2024 Budget	2024 Activity	2025 Budget	2025 Activity	2026 Budget	2026 YTD Activity	2027 Budget
Revenue							
10 - PROPERTY TAX	291,000	177,497	160,000	428,640	495,750	0	700,000
15 - OTHER REVENUE	557,900	50,022	618,960	528,326	58,000	25,728	958,000
16 - INTEREST ON INVESTMENTS	0	0	0	260,446		43,198	
17 - FACILITY RENTALS AND CHARGES	53,460	126,708	75,048	108,913	75,048	51,284	75,048
36 - DEBT SERVICE	0	0	0	0	1,317,786	1,317,935	866,497
78 - DUE FROM / TO OTHER FUNDS	5,250,000	4,525,169	3,980,888	3,969,811	7,023,700	0	11,118,700
79 - PPD CHARGES - AFFILIATES	69,134	76,308	81,824	153,920	247,522	99,506	236,230
Revenue Total:	**6,221,494**	**4,955,705**	**4,916,721**	**5,450,056**	**9,217,806**	**1,537,651**	**13,954,475**
Expense							
72 - PURCHASED SERVICES	0	0	160,000	228,587	260,000	174,333	438,000
76 - CAPITAL	7,662,830	4,973,097	4,727,608	3,841,439	9,234,015	2,531,099	14,655,000
Expense Total:	**7,662,830**	**4,973,097**	**4,887,608**	**4,070,026**	**9,494,015**	**2,705,432**	**15,093,000**
Report Surplus (Deficit):	**(1,441,336)**	**(17,392)**	**29,113**	**1,380,030**	**(276,209)**	**(1,167,781)**	**(1,138,525)**

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PALATINE PARK DISTRICT
CAPITAL FUND REVENUE & EXPENDITURES
PROPOSED BUDGET 2027

Revenue Source	Budget Amount 2027	Percent of Total	Increase (Decrease) From Budget 2026	Percent of Increase (Decrease)
Due To/From	$ 11,118,700	79.7%	$ 4,095,000	58.3%
Other Revenue	$ 958,000	6.9%	$ 900,000	1551.7%
Debt Service	$ 866,497	6.2%	$ (451,289)	N/A
Property Tax	$ 700,000	5.0%	$ 204,250	41.2%
PPD Charges - Affiliates	$ 236,230	1.7%	$ (11,292)	-4.6%
Facility Rentals & Charges	$ 75,048	0.5%	$ -	0.0%
	$ 13,954,475	100.0%	$ 4,095,000	51.4%
Expenditure				
Purchased Services	$ 438,000	2.9%	$ 178,000	N/A
Capital	$ 14,655,000	97.1%	$ 5,420,985	58.7%
	$ 15,093,000	100.0%	$ 5,598,985	59.0%





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Budget Report
Account Summary
For Fiscal: 2027 Period Ending: 12/31/2027

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Fund: 09 - Capital Projects

Expense

09-000-00000-5226-000 PROFESSIONAL PLANNING SERVICES 438,000

Budget Detail

Description	Units	Price	Amount
A&E for 2028 Paving Projects	1	70,000	70,000
Community Ctr - 2nd floor offices & restroom A&E	1	240,000	240,000
Facility-Wide Master Planning	1	50,000	50,000
Falcon Ct. - A&E for HVAC Rooftop Replacement	1	50,000	50,000
Hummingbird Pk. - A&E for Playground Replacement	1	28,000	28,000

09-000-00000-6400-000 EQUIPMENT 568,000

Budget Detail

Description	Units	Price	Amount
All Aquatic - Replace 5 chlorinators	1	25,000	25,000
All Aquatics - Rebuild Pool Pumps on a Rotating Sc	1	35,000	35,000
Cutting Hall - Light Fixture Replacement	1	12,000	12,000
Cutting Hall - Lightboard Replacement	1	27,000	27,000
Eagle pool - Replace Pool Lights (LED)	1	22,000	22,000
Eagle Pool - Replace VGBA Grates	1	15,000	15,000
FAC Pool - Rebuild Manifold in Valve Pit	1	20,000	20,000
FAC Pool - Replace Deck Umbrellas	1	12,000	12,000
FAC Pool - Replace Pool Boiler	1	180,000	180,000
Falcon Ct - Replace Sound Sysytem	1	15,000	15,000
Gymnastics - Replace Equipment	1	10,000	10,000
Harper IGA	1	45,000	45,000
PHGC - Replace Land Pride Wing Mower	1	40,000	40,000
PHGC - Replace Toro Sprayer	1	60,000	60,000
PHGC - Replace Toro Workman Utility Veh.	1	50,000	50,000

09-000-00000-6406-000 VEHICLES 197,000

Budget Detail

Description	Units	Price	Amount
Replace 2009 Chevy 3500 Cargo Van w similar	1	47,000	47,000
Replace 2009 Chevy 3500 Utility Van w/2500 Utility	1	68,000	68,000
Replace 2012 Chevy 3500 Dump w/similar	1	82,000	82,000

09-000-00000-6411-000 LAND IMPROVEMENTS 1,585,000

Budget Detail

Description	Units	Price	Amount
Eagle Park_ Renovate Tennis Courts	1	230,000	230,000
Falcon Pk_ Phase Three Parking Lot Improvements	1	700,000	700,000
Hamilton Pk - Replace Safety Surfacing Plaground	1	80,000	80,000
Palatine Trail_ Replace Pavement (Hicks to Clark)	1	350,000	350,000
PHGC_ Renovate Green Hole # 18	1	225,000	225,000

09-000-00000-6461-000 BUILDING IMPROVEMENTS 12,305,000

Budget Detail

Description	Units	Price	Amount
Admin Ct - Renovate Building	1	2,000,000	2,000,000
All Facilities_ Install New Door Card Readers	1	25,000	25,000
BW Pool - Re-paint Lap & Dive Wells	1	125,000	125,000
Comm Ct. - BAS Upgrade HVAC	1	30,000	30,000
Cutting Hall - Back Hall Abatement and Flooring Re	1	40,000	40,000
Cutting Hall - Paint Exterior	1	25,000	25,000
PSF_ Renovate building	1	10,000,000	10,000,000
Unexpected Repair/Replacement	1	60,000	60,000

Fund: 09 - Capital Projects Total: 15,093,000

Report Total: 15,093,000

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The Liability Fund is a new Special Revenue Fund established in 2026 for the purpose of expending monies derived from a specific annual property tax levy. Creating a stand-alone fund to account for these dedicated revenues and expenses enables staff to better monitor fund balances. Prior to 2026, the tax levy and expenses for Liability were posted in Fund 01. Due to a significant liability incurred by the District in 2022, an audited deficit of ($2,476,759) remained on December 31, 2024. For staff to address this shortfall, additional tax levy dollars are being levied in the 2027 budget which will result in net income of $804,129. Staff estimate the deficit will be rectified by the end of 2027.

The Park District has been a member of the Park District Risk Management Fund (PDRMA) since 2024. PDRMA has over 160 members who have formed an insurance pool to obtain better control of the insurance market and risk management. PDRMA provides comprehensive coverages to all members for property, boiler and machinery, crime and lost revenues, general liability, auto liability, public officials errors and omissions, workers compensation, employer's liability as well as volunteer medical accident coverage.

The Liability Fund is a Special Revenue Fund established to account for revenues derived from a specific annual property tax levy and expenditures of these monies for property casualty fees and insurance claims.

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2027 Budget - Liability Fund 11

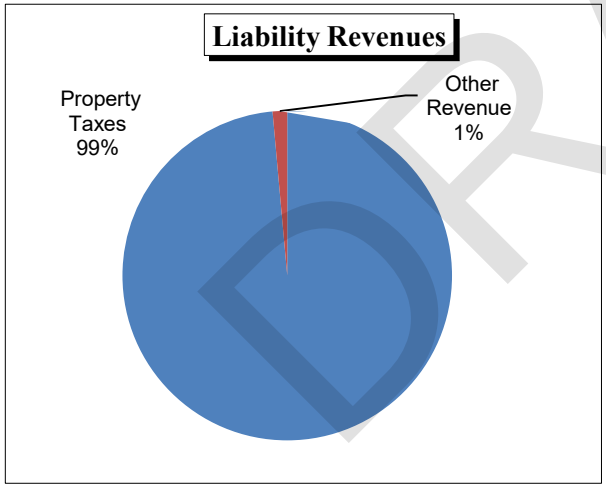
	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget	2026 YTD Activity	2027 Budget
Revenue							
10 - PROPERTY TAX	*N/A	*N/A	*N/A	*N/A	1,453,927	855,158	1,387,987
15 - OTHER REVENUE	*N/A	*N/A	*N/A	*N/A	-	11,432	20,000
Revenue Total:	**0**	**0**	**0**	**0**	**1,453,927**	**866,590**	**1,407,987**
Expense							
72 - PURCHASED SERVICES	*N/A	*N/A	*N/A	*N/A	534,457	422,233	603,858
Expense Total:	**0**	**0**	**0**	**0**	**534,457**	**422,233**	**603,858**
Report Surplus (Deficit):	**0**	**0**	**0**	**0**	**919,470**	**444,357**	**804,129**

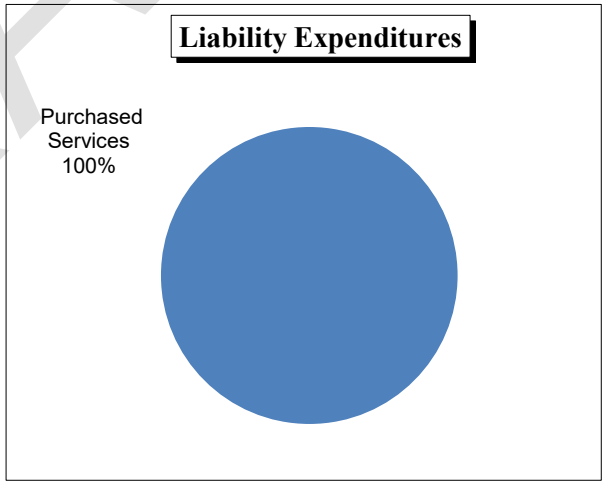
* The liability fund was established in 2026

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PALATINE PARK DISTRICT
LIABILITY FUND REVENUE & EXPENDITURES
PROPOSED BUDGET 2027

Revenue Source	Budget Amount 2027	Percent of Total	Increase (Decrease) From Budget 2026	Percent of Increase (Decrease)
Property Taxes	$ 1,387,987	98.6%	$ (65,940)	-4.5%
Other Revenue	$ 20,000	1.4%	$ 20,000	*N/A
	$ 1,407,987	100.0%	$ (45,940)	*N/A
Expenditure				
Purchased Services	$ 603,858	100.0%	$ 69,401	13.0%
	$ 603,858	100.0%	$ 69,401	13.0%





* The liability fund was established in 2026

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The Social Security Fund is a new Special Revenue Fund established in 2026 for the purpose of expending monies derived from a specific annual property tax levy. Creating a stand-alone fund to account for these dedicated revenues and expenses enables staff to better monitor fund balances. Prior to 2026, the tax levy and expenses were posted in both Fund 01 and Fund 02. Due to the disjointed nature of the accounting, the restricted social security fund balance was difficult to track, and the fund balance was growing annually. The audited fund balance in 2024 was $322,548. To reduce this fund balance, the 2027 budget shows a projected loss of $83,180. This deficit is twofold; it will decrease the existing fund balance and allow for additional tax dollars to be diverted to the Corporate Fund. Staff estimate the deficit will be rectified by the end of 2027. The District's total payroll estimated for 2027 is $13,505,620 of which the District is responsible for 7.65% or $1,033,180.

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2027 Budget - Social Security Fund 13

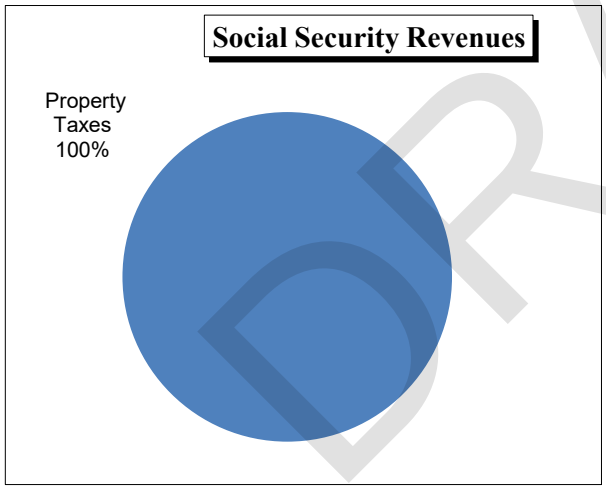
	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget	2026 YTD Activity	2027 Budget
Revenue							
10 - PROPERTY TAX	*N/A	*N/A	*N/A	*N/A	837,250	492,446	950,000
Revenue Total:	**0**	**0**	**0**	**0**	**837,250**	**492,446**	**950,000**
Expense							
21 - BENEFITS	*N/A	*N/A	*N/A	*N/A	994,936	716,569	1,033,180
Expense Total:	**0**	**0**	**0**	**0**	**994,936**	**716,569**	**1,033,180**
Report Surplus (Deficit):	**0**	**0**	**0**	**0**	**(157,686)**	**(224,123)**	**(83,180)**

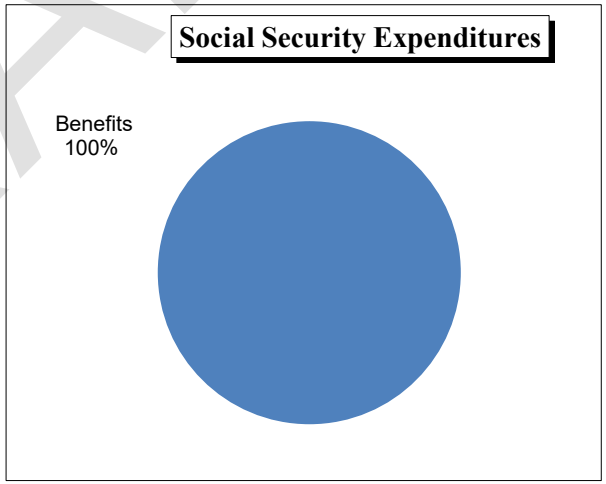
* The social security fund was established in 2026

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PALATINE PARK DISTRICT
SOCIAL SECURITY FUND REVENUE & EXPENDITURES
PROPOSED BUDGET 2027

Revenue Source	Budget Amount 2027	Percent of Total	Increase (Decrease) From Budget 2026	Percent of Increase (Decrease)
Property Taxes	$ 950,000	100.0%	$ 112,750	13.5%
	$ 950,000	100.0%	$ 112,750	13.5%
Expenditure				
Benefits	$ 1,033,180	100.0%	$ 38,244	3.8%
	$ 1,033,180	100.0%	$ 38,244	3.8%





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The Park District contributes to IMRF (Illinois Municipal Retirement Fund), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for approximately 3,000 local governments and school districts in Illinois. All employees hired in positions that meet or exceed the prescribed annual hourly standard of 1,000 hours must be enrolled in IMRF as participating members. Participating members are required to contribute 4.5% of their annual salary to IMRF. The Park District is required to contribute the remaining amounts necessary to fund the system, using the actuarial basis specified by statute. The district's prescribed rate to IMRF has decreased from 8.87% to 8.45% for 2027. The IMRF eligible payroll for 2027 is estimated at $8,843,490 of which the District is responsible $747,275.

The IMRF Fund is a new Special Revenue Fund established in 2026 for the purpose of expending monies derived from a specific annual property tax levy. Creating a stand-alone fund to account for these dedicated revenues and expenses enables staff to better monitor fund balances. Prior to 2026, the tax levy and expenses for IMRF were posted in Fund 01 and Fund 02. Due to the disjointed nature of the accounting, the restricted IMRF fund balance was difficult to track, and the fund balance was growing annually. The audited fund balance in 2024 was $4,889,119. To reduce this fund balance, the 2027 budget shows a projected loss of $732,831. This deficit is twofold; it will decrease the existing fund balance and allow for additional tax dollars to be diverted to the Corporate Fund. Staff estimate the deficit will be rectified by the end of 2031.

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2027 Budget - IMRF Fund 15

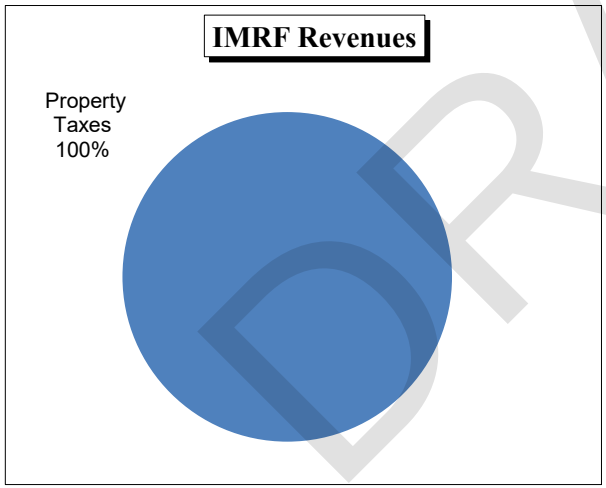
	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget	2026 YTD Activity	2027 Budget
Revenue							
10 - PROPERTY TAX	*N/A	*N/A	*N/A	*N/A	13,558	8,032	14,444
Revenue Total:	**0**	**0**	**0**	**0**	**13,558**	**8,032**	**14,444**
Expense							
21 - BENEFITS	*N/A	*N/A	*N/A	*N/A	760,489	549,063	747,275
Expense Total:	**0**	**0**	**0**	**0**	**760,489**	**549,063**	**747,275**
Report Surplus (Deficit):	**0**	**0**	**0**	**0**	**(746,931)**	**(541,031)**	**(732,831)**

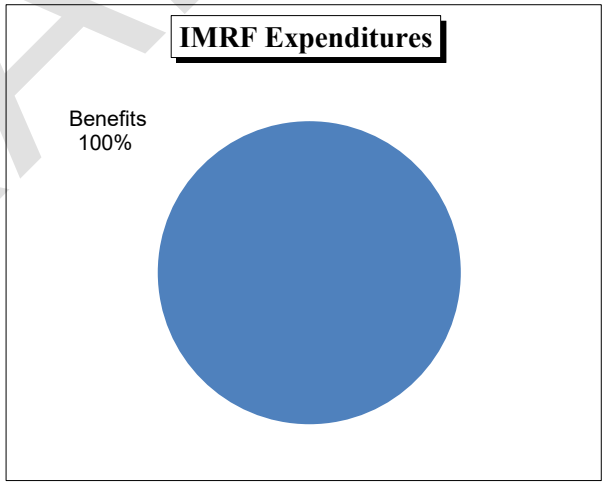
* The IMRF fund was established in 2026

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PALATINE PARK DISTRICT
IMRF FUND REVENUE & EXPENDITURES
PROPOSED BUDGET 2027

Revenue Source	Budget Amount 2027	Percent of Total	Increase (Decrease) From Budget 2026	Percent of Increase (Decrease)
Property Taxes	$ 14,444	100.0%	$ 886	6.5%
	$ 14,444	100.0%	$ 886	6.5%
Expenditure				
Benefits	$ 747,275	100.0%	$ (13,214)	-1.7%
	$ 747,275	100.0%	$ (13,214)	-1.7%





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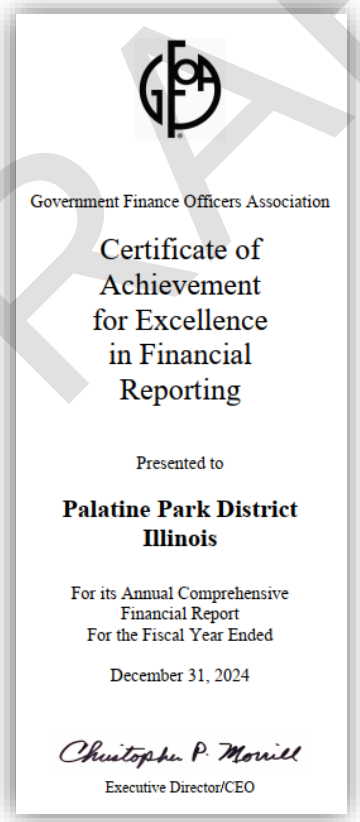
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The Audit Fund was established in 2026 to account for revenues derived from a specific annual property tax levy and expenditures of these monies for the annual audit of the district. Creating a stand-alone fund to account for these dedicated revenues and expenses enables staff to better monitor fund balances. Prior to 2026, the tax levy and expenses for the audit were posted in Fund 01.

The Illinois Revised Statutes require that an annual independent audit of all accounts of the Park District be performed by a Certified Public Accountant designated by the Board of Park Commissioners. This requirement has been complied with, and the District has retained the firm Sikich CPA LLC as its certified independent auditor.

The Government Finance Officers Association's *Certificate of Achievement in Financial Reporting* has been applied for and received each year since 2015.



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Palatine Park District Illinois

For its Annual Comprehensive Financial Report
For the Fiscal Year Ended

December 31, 2024

Christopher P. Morrill

Executive Director/CEO

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2027 Budget - Audit Fund 17

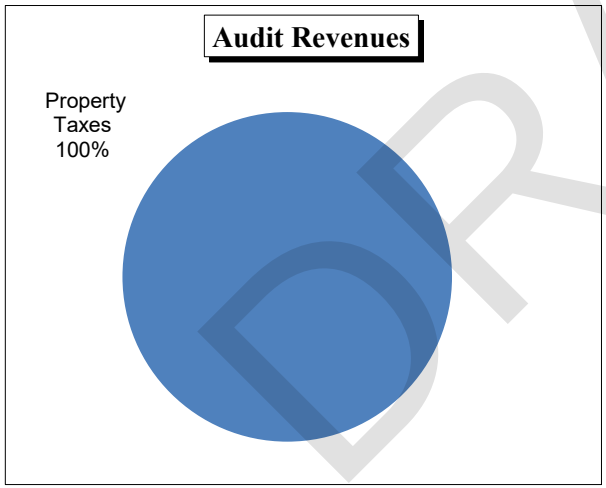
	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget	2026 YTD Activity	2027 Budget
Revenue							
10 - PROPERTY TAX	*N/A	*N/A	*N/A	*N/A	32,505	19,119	34,371
Revenue Total:	**0**	**0**	**0**	**0**	**32,505**	**19,119**	**34,371**
Expense							
72 - PURCHASED SERVICES	*N/A	*N/A	*N/A	*N/A	31,955	26,755	34,495
Expense Total:	**0**	**0**	**0**	**0**	**31,955**	**26,755**	**34,495**
Report Surplus (Deficit):	**0**	**0**	**0**	**0**	**550**	**(7,636)**	**(124)**

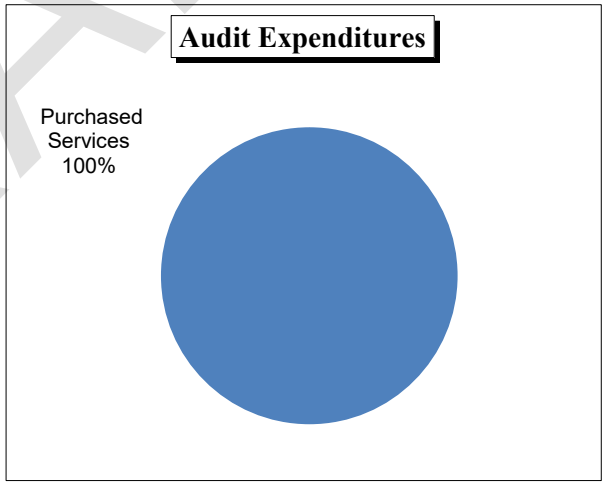
* The audit fund was established in 2026

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PALATINE PARK DISTRICT
AUDIT FUND REVENUE & EXPENDITURES
PROPOSED BUDGET 2027

Revenue Source	Budget Amount 2027	Percent of Total	Increase (Decrease) From Budget 2026	Percent of Increase (Decrease)
Property Taxes	$ 34,371	100.0%	$ 1,866	5.7%
	$ 34,371	100.0%	$ 1,866	5.7%
Expenditure				
Purchased Services	$ 34,495	100.0%	$ 2,540	7.9%
	$ 34,495	100.0%	$ 2,540	7.9%





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