Cary Park District Board of Commissioners

Regular Board Meeting

May 28, 2026, 7:00pm

Community Center, 255 Briargate Rd. Cary, IL

Matters From the Public During Meetings – Board Policy 1-005d

1. The Board will hold Matters from the Public as part of any public open meeting.
2. Individuals interested in making comment will be asked to provide their name and asked to provide their address and/or their city/village of residence at the time they are recognized to comment during a public meeting. An individual who declines to provide their name, address or city/village of residence shall be allowed to comment.
3. Each individual indicating their interest to participate in Matters from the Public will be allowed up to five minutes to complete their comments. The Board may reduce this time limit if the need is so determined by majority vote of those present. The maximum amount of time that the Board will hear matters from the public at a meeting is thirty (30) minutes at a meeting. If members of the public are unable to comment due to time constraints, they should be encouraged to submit written comments or to attend another meeting when they may address the Board.
4. Individuals who have specific questions, or are interested in particular aspects of the District's operations or projects which may not appear on the published agenda should be encouraged to contact the Executive Director to review their questions or specific information.
5. The Matters from the Public portion of the agenda is for public comment only. It is improper for the Board to comment or respond to comments made during Matters from the Public.
6. The Board can temporarily modify or suspend these guidelines during a meeting if so determined by a majority vote of those present.

Regular, Special and Committee of the Whole Meetings

<u>Regular and Special Board Meetings</u> – The Board may take final action on any matter posted to the Consent or Action Items portions of the agenda in a Regular or Special Board Meeting. Items posted under Discussion Items may not have final action considered.

<u>Committee of the Whole Meetings</u> – The Committee of the Whole is a recommending body only and no final action may be taken on any agenda item at a Committee of the Whole Meeting. Matters discussed and recommended during a Committee of the Whole Meeting are considered "draft(s)" until included on an agenda at a Regular or Special Board Meeting for final action.

Public Meeting Notice

Cary Park District
Board of Commissioners
Regular Board Meeting
May 28, 2026
7:00 p.m.
Community Center
255 Briargate Road
Cary, IL 60013

CARY PARK DISTRICT

AGENDA

I. Call to Order
II. Roll Call
III. Pledge of Allegiance
IV. Matters from the Public
V. Items from Commissioners
VI. Consent Agenda
  A. Action Items
    1. Approval – Minutes Regular Board Meeting dated April 23, 2026.
    2. Acceptance – Investment Activity Report dated April 30, 2026.
    3. Approval – Disbursements in the Amount of $356,119.13 dated May 28, 2026.
    4. Acceptance – Treasurer's Report dated April 30, 2026.
    5. Approval – Purchase of a 2026 John Deere Utility Tractor in the amount of $77,367.42 from AHW LLC, Wauconda, IL.
    6. Approval – Purchase of a 2026 Caterpillar Backhoe Loader in the amount of $162,500 from Altofer/CAT, Wauconda, IL.
    7. Approval – Purchase of a 2026 Ford F-150 Regular Cab 4x4 Pickup Truck in the amount of $47,987 from Morrow Brother Ford, Inc, Greenfield, IL.
    8. Approval – Purchase of 2024 Ford Transit Van in the amount of $33,728.63 from Martin Chevrolet, Crystal Lake, IL or equivalent make and model not to exceed the budget amount of $35,000.
    9. Approval – Resolution R-2026-27-01, A Resolution to Support National Trails Day on June 6, 2026.
    10. Approval – Resolution R-2026-27-02, A Resolution to Support National Pollinator Week from June 22-28, 2026.
VII. Business Items/Changes, Additions, Deletions
  A. Any Items Removed from the Consent Agenda
  B. Action Items
    1. Consider – Ordinance O-2026-27-01, An Ordinance Adopting the Combined Annual Budget and Appropriation of Funds for the Cary Park District, McHenry County, Illinois for the Fiscal Year Beginning on the First (1st) Day of May 2026 and Ending on the Thirtieth (30th) Day of April 2027.
  C. Discussion Items
    1. Season End Report, 2025; Inspiration Dance Studio.
VIII. Report from the Executive Director
IX. Closed Session, **if Necessary**

Note: In compliance with the Americans with Disabilities Act this and all other meetings of the Cary Park District are located in facilities that are physically accessible to those who have disabilities. If additional reasonable accommodations are needed for persons who qualify under the Act as having a "disability", please contact the Park District during normal business hours at 847-639-6100 at least 48 hours prior to any meeting so that such accommodations can be provided.

A. Review of Closed Meeting Minutes (5 ILCS 120/2 © (21))
B. Purchase or Lease of Real Property (5 ILCS 120/2 © (5))
C. Setting of the Price for Sale or Lease of Real Property (5 ILCS 120/2 © (6))
D. Pending, Probable or Imminent Litigation (5 ILCS 120/2 © (11))
E. Appointment, Employment, Compensation, Discipline, Performance of Specific Employees (5 ILCS 120/2 © (1))

X. Closed Session Summary and Action, **if Necessary**
A. Closed Session Minutes Action
B. Purchase or Lease of Real Property Action
C. Setting the Price for Sale or Lease of Real Property Action
D. Pending, Probable or Imminent Litigation Action
E. Appointment, Employment, Compensation, Discipline, Performance of Specific Employees Action

XI. Adjournment

<u>Upcoming Scheduled Meetings</u>

Committee of the Whole, 6/11/2026, 7:00pm
Special Meeting – Annual Meeting, 6/11/2026, 7:00pm
Regular Board Meeting, 6/25/2026, 7:00pm

All meetings take place at the Cary Community Center, 255 Briargate Road, Cary unless otherwise indicated.

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MINUTES OF THE REGULAR MEETING OF THE BOARD OF PARK COMMISSIONERS OF THE CARY PARK DISTRICT, CARY, ILLINOIS, HELD AT COMMUNITY CENTER, 255 BRIARGATE RD, CARY, IL, ON APRIL 23, 2026

I. CALL TO ORDER

President Frangiamore called the meeting to order at 7:00 PM.

II. ROLL CALL

The following Commissioners answered present: Mrs. Victor, Mr. Renner, Mr. Stanko, Mr. Frangiamore.

Staff
Staff present: Dan Jones, Executive Director; Becky Horn; Administrative & Project Specialist; Sara Kelly, Deputy Director; Erica Hall, Superintendent of Recreation; David Raica, Director of Planning & Development; Noah Mach, Superintendent of Park & Facility.

Guests

III. PLEDGE OF ALLEGIANCE TO THE FLAG

The Pledge of Allegiance was recited.

IV. MATTERS FROM THE PUBLIC

None.

V. ITEMS FROM COMMISSIONERS

Renner shared he attended the recent Cary-Grove Chamber event and had a nice time.

VI. CONSENT AGENDA

President Frangiamore asked if any items were to be removed from the Consent Agenda. No items were requested for removal.

VI.A:
Stanko moved to approve the Consent Agenda as follows:
1. Approval – Minutes Regular Board Meeting dated March 26, 2026.
2. Approval – Minutes Special Board Meeting dated April 16, 2026.
3. Approval – Disbursements in the Amount of $307,673.04 dated April 23, 2026.
4. Acceptance – Treasurer's Report dated March 31, 2026.
5. Approval – Resolution R-2025-26-07, A Resolution To Support National Bike Month.
6. Approval – Policy 5-021, Adopt-a-Bench or Native Tree Program, as revised.
7. Approval – Ordinance O-2025-26-11, An Ordinance Authorizing the Sale or Conveyance of Personal Property Belonging to the Cary Park District.

8. Approval – Board of Commissioners Annual Meeting Schedule, FY2026-27.

Second by Renner.

Roll call vote: Yes – Stanko, Renner, Victor, Frangiamore. No – None. Motion carried.

VII. BUSINESS ITEMS/CHANGES, ADDITIONS, DELETIONS

VII.A. Any Items Removed From the Consent Agenda.

None.

VII.B. Action Items

VII.B.1. Consider – FY2026-27 Compensation of the Executive Director.

Renner moved to approve the FY2026-27 compensation of the Executive Director at $193,125 effective May 1, 2026. Second by Victor.

Roll call vote: Yes – Stanko, Victor, Renner, Frangiamore. No – None. Motion carried.

VII.C. Discussion Items

None.

VIII. Executive Director Report

Baker shared the newly redesigned Trail Map and provided a copy to each Commissioner, along with the newest Park District giveaway; a tick pick. Jones shared the Inspiration Dance Studio has a newly installed light up sign on the front of the building and encouraged the Board to drive by to see it at their convenience. Jones updated the Board on some legal updates that the Park District is waiting on related to e-bikes/e-mobility. Jones stated there is a lot of grey areas with the current information and is hopeful the new information will provide more uniform rules.

At 7:14 PM, a motion was made by Renner to enter Closed Session for the purpose of B. Purchase or Lease of Real Property (5 ILCS 120/2 © (5)). Second by Victor.

Roll call vote: Yes – Stanko, Victor, Renner, Frangiamore. No – None. Motion carried.

Frangiamore reconvened Open Session at 7:35 PM.

Frangiamore summarized Closed Session as follows: The Board discussed Purchase or Lease of Real Property, and no action is necessary because of Closed Session.

Frangiamore asked for a motion to adjourn.

Motion to adjourn the meeting by Stanko. Second by Victor.

Voice vote: Yes – 4. No – None. Motion carried.

Meeting adjourned at 7:35 PM.

Dan Jones, Secretary
Park District Board of Commissioners

CARY PARK DISTRICT

INVESTMENT ACTIVITY REPORT

April 30, 2026

Cary Park District
Investment Activity
April 30, 2026

Interest Bearing Funds

Account	Book Balance @ 04/30/2025	Book Balance @ 4/30/2026	April Interest Rate	Interest Received
The Illinois Funds	5,691,133	6,522,655	3.774%	313,723
Cary Bank & Trust - Maxsafe Account	794,832	828,305	3.774%	33,473
Harris Bank - Money Market	384,496	246,424	0.790%	2,907
Home State Bank - Money Market	267,902	271,816	2.320%	6,913
Total	**7,138,364**	**7,869,200**		**357,016**

APPROVAL OF DISBURSEMENTS

Method of Payment	Vendor	Transaction Description	Fund/Dept. Charged	Amount
Checks	Various	Various	Various	$305,703.48
Electronic Fund Transfer	GolfVision	Sales Tax Return-April	Foxford Hills Golf Club	$7,240.00
Electronic Fund Transfer	IL Dept. of Revenue	Sales Tax Return-April	Cary Park District	$0.00
ACH	BMO	Various	Various	$34,723.51
ACH	Fintech	Various	FHGC-Alcoholic Beverages	$8,452.14
				$356,119.13

05/28/2026

Cary Park District		
BMO Purchase Card 03/28/2026-04/27/2026		
GL Code	**Description**	**Transaction Amount**
1-00-10-0000-1110 Total	Misc.Receivables	$116.56
1-10-61-0000-6170 Total	Telephones-General Admin	$132.85
1-10-61-0000-6175 Total	Cable TV/Internet-Gen Admin	$939.32
1-10-61-0000-6320 Total	Postage & Shipping-Gen Admin	$258.89
1-10-61-0000-6410 Total	Seminars & Training-Gen Admin	$429.00
1-10-61-0000-6415 Total	Licenses & Permits-Gen Admin	$249.40
1-10-70-0000-7310 Total	Office Supplies-General Admin	$521.94
1-10-70-0000-7320 Total	Subscriptions & Publications	$1,066.39
1-10-70-0000-7410 Total	Public Relations-General Admin	$71.88
1-10-70-0000-7450 Total	Other Supplies-General Admin	$20.00
1-11-61-0000-6140 Total	Disposal Services-Park Maint.	$169.92
1-11-61-0000-6170 Total	Telephones-Park Maint.	$413.92
1-11-61-0000-6410 Total	Seminars & Training-Park Maint	$230.99
1-11-61-0000-6415 Total	Licenses & Permits-Park Maint.	$61.35
1-11-70-0000-7030 Total	Small Eq. & Tools-Park Maint.	$75.61
1-11-70-0000-7040 Total	Gas & Lubricants-Park Maint.	$72.00
1-11-70-0000-7050 Total	Janitorial Supplies-Park Maint	$85.40
1-11-70-0000-7060 Total	Safety Supplies & Eq-Pk Maint.	$99.93
1-11-70-0000-7310 Total	Office Supplies-Park Maint.	$27.35
1-11-70-0000-7320 Total	Subscriptions & Publications	$118.00
1-11-70-0000-7430 Total	Sand/Seed/Sod/Soil-Park Maint.	$696.00
1-11-70-0000-7450 Total	Other Supplies-Park Maint.	$129.14
1-11-75-0000-7510 Total	Building-Repair & Maint. Parks	$239.80
1-11-75-0000-7610 Total	Grounds-Park Maint.	$330.93
1-11-75-0000-7710 Total	Equipment-Park Maint.	$1,947.01
1-11-75-0000-7720 Total	Vehicles-Park Maint.	$278.28
1-12-61-0000-6170 Total	Telephones-Plan & Development	$39.39
1-20-61-0000-6170 Total	Telephones-C&M	$68.93
1-20-70-0000-7320 Total	Subscriptions & Publications	$204.93
1-20-70-0000-7410 Total	Public Relations-C&M	$1,407.79
2-00-10-0000-1110 Total	Misc. Receivables	($990.00)
2-00-10-0000-1130 Total	DEPOSITS-REC	$1,180.00
2-10-61-0000-6170 Total	Telephones-Admin.	$633.98
2-10-61-0000-6175 Total	Cable TV/Internet	$316.89
2-10-61-0000-6410 Total	Seminars & Training-Admin	$156.00
2-10-70-0000-7060 Total	Safety Supplies & Equipment	$22.97
2-10-70-0000-7310 Total	Office Supplies-Admin.	$385.90
2-11-61-0000-6140 Total	Disposal Services-Facilities	$169.91
2-11-61-0000-6410 Total	Seminars & Training-Facilities	$39.00
2-11-61-2160-6140 Total	Disposal Services-Preschool	$183.36
2-11-61-2240-6140 Total	Disposal Services-SBAC	$712.07

2-11-70-0000-7060 Total	Safety Supplies & Equipment	$16.99
2-11-70-2115-7050 Total	Janitorial Supplies-Dance	$8.49
2-11-70-2160-7050 Total	Janitorial Supplies-Preschool	$77.12
2-11-70-2240-7150 Total	Operating Supplies-SBAC Ops.	$301.63
2-11-75-0000-7510 Total	Building-Repair & Maint.	$28.90
2-11-75-0000-7540 Total	Plumbing	$180.44
2-11-75-0000-7610 Total	Grounds (Sports Fields)	$1,525.48
2-11-75-2160-7540 Total	Plumbing-Preschool	$180.26
2-11-75-2210-7510 Total	Building-Repair & Maint. CC	$75.17
2-11-75-2210-7530 Total	Electrical-CC & Fitness	$44.95
2-11-75-2210-7540 Total	Plumbing-CC & Fitness	$73.71
2-11-75-2240-7510 Total	Building-Repair & Maint. SBAC	$230.15
2-11-75-2240-7530 Total	Electrical-SBAC Operation	($31.40)
2-11-75-2240-7540 Total	Plumbing-SBAC Operation	$358.11
2-11-75-2240-7710 Total	Equipment	$66.95
2-14-61-2130-6105 Total	Contracted Services-Seniors	$67.79
2-14-70-2130-7130 Total	Program Supplies-Seniors	$286.64
2-15-61-2240-6105 Total	Contracted Services-SBAC Ops.	$75.00
2-15-61-2240-6175 Total	Cable TV/Internet-SBAC	$260.48
2-15-70-2120-7130 Total	Program Supplies-Concessions	$105.16
2-15-70-2125-7130 Total	Program Supplies-Snack Shack	$279.99
2-15-70-2150-7130 Total	Program Supplies-General Int.	$832.88
2-15-70-2180-7130 Total	Program Supplies-Special Event	$349.84
2-15-70-2240-7130 Total	Program Supplies-SBAC Ops.	$115.00
2-15-70-2240-7150 Total	Operating Supplies-SBAC	$70.46
2-16-61-2160-6105 Total	Contracted Services-PRESCHOOL	$1,217.50
2-16-61-2160-6170 Total	Telephones-Preschool	$118.17
2-16-61-2160-6175 Total	Cable TV/Internet-Preschool	$185.21
2-16-61-2310-6105 Total	Contracted Services-ETKZ	$732.99
2-16-61-2310-6170 Total	Telephones-ETKZ	$118.17
2-16-70-2150-7130 Total	Program Supplies-Adult Gen.Int	$13.95
2-16-70-2160-7130 Total	Program Supplies-Preschool	$942.53
2-16-70-2310-7130 Total	Program Supplies-ETKZ	$142.04
2-17-61-2115-6105 Total	Contracted Services-Dance	$180.59
2-17-70-2110-7130 Total	Program Supplies-Arts	$116.13
2-17-70-2115-7080 Total	Costumes-Dance	$4,589.58
2-17-70-2115-7130 Total	Program Supplies-Dance	$409.67
2-17-70-2150-7070 Total	Uniforms-General Int.	$70.84
2-17-70-2150-7085 Total	Prizes/Awards-General Int.	$636.97
2-20-60-0000-6050 Total	Advertising	$57.30
2-20-61-0000-6170 Total	Telephones-C&M	$9.85
2-20-61-0000-6310 Total	Printing	$373.92
2-20-61-2180-6310 Total	Printing- C&M Special Events	$103.00
2-20-61-2240-6310 Total	Printing- C&M SBAC	$103.00

R-00-75-0000-7610 Total	Grounds-Paving & Lighting	$602.48
Z-40-61-0000-6175 Total	Cable TV/Internet-FHGC	$339.89
Z-41-61-0000-6140 Total	Disposal Services-FHGC Maint.	$3,926.61
Z-41-61-0000-6170 Total	Telephones-FHGC Maint.	$165.16
Z-41-75-0000-7540 Total	Plumbing-FHGC Maint.	$260.00
Z-43-61-0000-6140 Total	Disposal Services-FHGC	$369.31
Z-43-75-0000-7510 Total	Building-Repair & Maint. FHGC	$45.48
Grand Total		**$ 34,723.51**

FROM CHECK # 55715 TO CHECK # 55860

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
55715	AMAZON CAPITAL SERVICES	GAS PRESSURE WASHER	FOXFORD HILLS GOLF CLUB / MAINTENANCE	1,329.00
		METAL SIGN/LAMINATED TAPE	FOXFORD HILLS GOLF CLUB / OPERATIONS	162.73
		CUPS/CONTAINERS	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	108.81
		PAPER/PRINTABLE BUSINESS CARDS	FOXFORD HILLS GOLF CLUB / GENERAL & ADMINISTRAT	62.58
		SHIPPING	FOXFORD HILLS GOLF CLUB / OPERATIONS	23.99
			CHECK TOTAL	1,687.11
55716	ANDERSON PEST SOLUTIONS	PEST CONTROL-CC	RECREATION FUND / FACILITY MAINTENANCE	117.33
		PEST CONTROL-PRESCHOOL	RECREATION FUND / PROGRAM AREA C	119.74
			CHECK TOTAL	237.07
55717	BARRINGTON PARK DISTRICT	SNR CO-OP-HOUSE ON THE ROCK	RECREATION FUND / PROGRAM AREA A	594.24
			CHECK TOTAL	594.24
55718	CINTAS CORP	FLOOR MATS-CC	RECREATION FUND / FACILITY MAINTENANCE	144.64
		UNIFORMS	CORPORATE / PARK MAINTENANCE	65.30
		UNIFORMS	RECREATION FUND / FACILITY MAINTENANCE	24.04
		FLOOR MATS-DANCE	RECREATION FUND / PROGRAM AREA D	52.46
			CHECK TOTAL	286.44
55719	COBRA GOLF INC.	CPG MIM PUTTER	FOXFORD HILLS GOLF CLUB / OPERATIONS	198.00
		SHIPPING	FOXFORD HILLS GOLF CLUB / OPERATIONS	11.52
		PURCHASE DISCOUNT	FOXFORD HILLS GOLF CLUB / OPERATIONS	-3.96
			CHECK TOTAL	205.56
			CHECK TOTAL	0.00
55721	CONSTELLATION NEW ENERGY, INC	ELECTRIC-CC	CORPORATE / GENERAL ADMINISTRATION	882.30
		ELECTRIC-CC	RECREATION FUND / ADMINISTRATION	882.31
		ELECTRIC-VETERANS PK	CORPORATE / GENERAL ADMINISTRATION	58.91
		ELECTRIC-CGPK	RECREATION FUND / ADMINISTRATION	280.33
		ELECTRIC-FHGC WELL 1	FOXFORD HILLS GOLF CLUB / MAINTENANCE	271.03
		ELECTRIC-FHGC IRRIGATION	FOXFORD HILLS GOLF CLUB / MAINTENANCE	148.46
		ELECTRIC-FHGC MAINT	FOXFORD HILLS GOLF CLUB / MAINTENANCE	628.57
		ELECTRIC-FHGC CLB HS	FOXFORD HILLS GOLF CLUB / CLUBHOUSE	1,623.25
		ELECTRIC-FHGC WATER PUMP	FOXFORD HILLS GOLF CLUB / MAINTENANCE	43.36
		ELECTRIC-FHGC WELL2	FOXFORD HILLS GOLF CLUB / MAINTENANCE	402.70
		ELECTRIC-PARKS GARAGE	CORPORATE / GENERAL ADMINISTRATION	337.95

FROM CHECK # 55715 TO CHECK # 55860

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
55721	CONSTELLATION NEW ENERGY, INC	ELECTRIC-PARKS GARAGE	RECREATION FUND / ADMINISTRATION	337.95
		ELECTRIC-JAYCEE PK	CORPORATE / GENERAL ADMINISTRATION	205.18
		ELECTRIC-DANCE	RECREATION FUND / PROGRAM AREA D	255.80
			CHECK TOTAL	6,358.10
55722	COMED	ELECTRIC-SBAC	RECREATION FUND / PROGRAM AREA B	958.55
		ELECTRIC-KAPER PK	RECREATION FUND / ADMINISTRATION	126.42
		ELECTRIC-HOFFMAN PK	CORPORATE / GENERAL ADMINISTRATION	98.62
			CHECK TOTAL	1,183.59
55723	CONSTELLATION NEWENERGY-	HEAT/GAS CC & PARKS	CORPORATE / GENERAL ADMINISTRATION	775.15
		HEAT/GAS-CC & PARKS	RECREATION FUND / ADMINISTRATION	775.16
		HEAT/GAS-FHGC	FOXFORD HILLS GOLF CLUB / CLUBHOUSE	405.49
			CHECK TOTAL	1,955.80
55724	CONSERV FS, INC.	CHALK ALL PRO-SPORTS FIELDS	RECREATION FUND / FACILITY MAINTENANCE	84.00
		HERBICIDE/FLAG/MEASURING	CORPORATE / PARK MAINTENANCE	628.75
			CHECK TOTAL	712.75
55725	RILEY JANE HESTER	REISSUE PAYROLL CK 5-15-25	CORPORATE /	24.24
			CHECK TOTAL	24.24
55726	MENARDS	CEDAR RAILS	FOXFORD HILLS GOLF CLUB / MAINTENANCE	739.60
			CHECK TOTAL	739.60
55727	JOHN J. MILES	EMP AUTO REIMB-APR26	FOXFORD HILLS GOLF CLUB / GENERAL & ADMINISTRAT	500.00
			CHECK TOTAL	500.00
55728	NCPERS GROUP LIFE INSURANCE	GRP INSURANCE-NCPERS-MAY26	CORPORATE /	16.00
			CHECK TOTAL	16.00
55729	PERFORMANCE FOOD GROUP, INC.	FOOD FOR RESALE	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	585.70
		NON-ALCOHOLIC BEV	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	313.56
		SHIPPING	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	8.50
			CHECK TOTAL	907.76
55730	PROSAFETY	SWEATSHIRTS W/ LOGO	CORPORATE / PARK MAINTENANCE	283.33
			CHECK TOTAL	283.33

FROM CHECK # 55715 TO CHECK # 55860

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
55731	RED ARROW MARKERS	DIVOT TOOLS/BALL MARKERS	FOXFORD HILLS GOLF CLUB / OPERATIONS	1,337.50
		SHIPPING	FOXFORD HILLS GOLF CLUB / OPERATIONS	29.60
			CHECK TOTAL	1,367.10
55732	REVELS	GEAR CASE	FOXFORD HILLS GOLF CLUB / MAINTENANCE	1,545.83
			CHECK TOTAL	1,545.83
55733	SYSCO FOOD SERVICES-CHICAGO	SNACKS	RECREATION FUND / PROGRAM AREA C	1,069.31
		FOOD FOR RESALE	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	878.44
		NON-ALCOHOLIC BEV	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	556.16
		ALCOHOLIC BEV	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	54.99
		OPERATING SUPPLIES	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	142.37
		SHIPPING	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	8.95
		JANITORIAL SUPPLIES	FOXFORD HILLS GOLF CLUB / CLUBHOUSE	63.45
			CHECK TOTAL	2,773.67
55734	ACUSHNET COMPANY	MEN'S APPAREL	FOXFORD HILLS GOLF CLUB / OPERATIONS	2,039.50
		SHIPPING	FOXFORD HILLS GOLF CLUB / OPERATIONS	29.58
		PURCHASE DISCOUNT	FOXFORD HILLS GOLF CLUB / OPERATIONS	-61.19
			CHECK TOTAL	2,007.89
55735	VIRTOO SERVICES, LLC.	DELL PRO 24 CORE ULTRA	EQUIPMENT REPLACEMENT / EQUIPMENT REPLACEMENT	1,395.00
			CHECK TOTAL	1,395.00
55736	AFLAC	GRP INSURANCE-AFLAC	CORPORATE /	468.72
			CHECK TOTAL	468.72
55737	AIRGAS USA, LLC	CYL RENTAL-FEB26	FOXFORD HILLS GOLF CLUB / MAINTENANCE	71.05
		CYL RENTAL-MAR26	FOXFORD HILLS GOLF CLUB / MAINTENANCE	75.85
			CHECK TOTAL	146.90
55738	ALLUVIUM LANDSCAPING	NAT.AREAS MAINT. #4	CORPORATE / PARK MAINTENANCE	1,900.00
			CHECK TOTAL	1,900.00
55739	BELLA BREW COFFEE & BEVERAGE	COFFEE	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	515.31
		COFFEE FILTERS	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	30.00
		SHIPPING	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	8.00
			CHECK TOTAL	553.31

FROM CHECK # 55715 TO CHECK # 55860

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED		AMOUNT
55740	BLU PETROLEUM	FUEL UNL 89/#2 DYED ULTRA	FOXFORD HILLS GOLF CLUB / MAINTENANCE		2,248.22
		FUEL UNL 89	FOXFORD HILLS GOLF CLUB / MAINTENANCE		1,235.60
				CHECK TOTAL	3,483.82
55741	ALTA ENTERPRISES, LLC	AIR FILTER, OIL FILTER, NAILS	CORPORATE / PARK MAINTENANCE		151.22
				CHECK TOTAL	151.22
55742	CARY GYMNASTICS CENTER INC.	GYMNASTICS MAR-APR26	RECREATION FUND / PROGRAM AREA D		2,772.00
				CHECK TOTAL	2,772.00
55743	CENTRAL SOD FARMS, INC.	KENTUCKY BLUEGRASS	FOXFORD HILLS GOLF CLUB / MAINTENANCE		1,365.00
				CHECK TOTAL	1,365.00
55744	CINTAS CORP	UNIFORMS	CORPORATE / PARK MAINTENANCE		65.30
		UNIFORMS	RECREATION FUND / FACILITY MAINTENANCE		24.04
				CHECK TOTAL	89.34
55745	COBRA GOLF INC.	MEN'S GOLF SHORTS	FOXFORD HILLS GOLF CLUB / OPERATIONS		-1,170.00
		MEN'S GOLF POLOS	FOXFORD HILLS GOLF CLUB / OPERATIONS		1,648.12
		SHIPPING	FOXFORD HILLS GOLF CLUB / OPERATIONS		53.31
				CHECK TOTAL	531.43
55746	COMED	ELECTRIC-ANNEX	CORPORATE / GENERAL ADMINISTRATION		221.23
		ELECTRIC-LIONS PK	CORPORATE / GENERAL ADMINISTRATION		40.06
		ELECTRIC-PRESCHOOL	RECREATION FUND / PROGRAM AREA C		296.56
				CHECK TOTAL	557.85
55747	CONSERV FS, INC.	FUEL AKROGOLD UNL	CORPORATE / PARK MAINTENANCE		744.38
		FUEL DIESELEX GOLD LS DYED	CORPORATE / PARK MAINTENANCE		461.49
		2 PVC SUCTION HOSES	CORPORATE / PARK MAINTENANCE		4.00
		FUEL TANK LEASE-APR26	CORPORATE / PARK MAINTENANCE		286.83
				CHECK TOTAL	1,496.70
55748	HALOGEN SUPPLY COMPANY, INC.	BICARBONATE, PULSAR TABS	RECREATION FUND / FACILITY MAINTENANCE		3,339.20
		HIDELTA IGNITOR	RECREATION FUND / FACILITY MAINTENANCE		215.17
				CHECK TOTAL	3,554.37
55749	HAWKINS, INC	PH DOWN LO	RECREATION FUND / FACILITY MAINTENANCE		2,138.60
				CHECK TOTAL	2,138.60

FROM CHECK # 55715 TO CHECK # 55860

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED		AMOUNT
55750	HOMESTEAD ELECTRICAL	LABOR-SBAC VFD INSPECTION	RECREATION FUND / FACILITY MAINTENANCE		740.00
				CHECK TOTAL	740.00
55751	ILLINOIS DEPT. OF AGRICULTURE	PESTICIDE LIC'26-28-000XVF	CORPORATE / PARK MAINTENANCE		180.00
				CHECK TOTAL	180.00
55752	ILLINOIS DEPT. OF AGRICULTURE	PESTICIDE LIC'26-28-OOOXVF	CORPORATE / PARK MAINTENANCE		150.00
				CHECK TOTAL	150.00
55753	ILLINOIS DEPT. OF AGRICULTURE	PESTICIDE LIC'26-28-OOOXVF	CORPORATE / PARK MAINTENANCE		150.00
				CHECK TOTAL	150.00
55754	ILLINOIS DEPT. OF AGRICULTURE	PESTICIDE LIC'26-28-000XVF	CORPORATE / PARK MAINTENANCE		180.00
				CHECK TOTAL	180.00
55755	JARVIS EXTERIORS INC	ROOF-JAYCEES PK BATHROOM	CORPORATE / PARK MAINTENANCE		10,389.14
				CHECK TOTAL	10,389.14
55756	LANGTON SNOW SOLUTIONS, INC	MTHLY MAINT. APR26	CORPORATE / PARK MAINTENANCE		3,092.80
				CHECK TOTAL	3,092.80
55757	MCHENRY PARKS & RECREATION	CO-OP TRIP HAIRSPRAY	RECREATION FUND / PROGRAM AREA A		1,012.00
				CHECK TOTAL	1,012.00
55758	MENARDS	CEDAR RAILS, CEDAR LINE POSTS	FOXFORD HILLS GOLF CLUB / MAINTENANCE		1,209.15
				CHECK TOTAL	1,209.15
55759	THE MULCH CENTER	MULCH	FOXFORD HILLS GOLF CLUB / MAINTENANCE		930.00
		LIMESTONE SCREENING	FOXFORD HILLS GOLF CLUB / MAINTENANCE		708.00
				CHECK TOTAL	1,638.00
55760	PERFORMANCE FOOD GROUP, INC.	FOOD FOR RESALE	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE		366.25
		NON-ALCOHOLIC BEV	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE		322.62
		ALCOHOLIC BEV	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE		52.03
		SHIPPING	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE		8.50
				CHECK TOTAL	749.40
55761	REINDERS, INC.	SPEARS 10" RISER	FOXFORD HILLS GOLF CLUB / MAINTENANCE		65.41
				CHECK TOTAL	65.41

FROM CHECK # 55715 TO CHECK # 55860

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED		AMOUNT
55762	SIGN-X SIGNS	SIGN-DANCE STUDIO	RECREATION FUND / PROGRAM AREA D		3,700.00
				CHECK TOTAL	3,700.00
55763	SUBLIME SLIME	SLIME CLASSES-APR26	RECREATION FUND / PROGRAM AREA D		700.00
				CHECK TOTAL	700.00
55764	SYSCO FOOD SERVICES-CHICAGO	FOOD FOR RESALE	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE		955.80
		NON-ALCOHOLIC BEV	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE		252.52
		OPERATING SUPPLIES	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE		438.95
		SHIPPING	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE		8.95
		JANITORIAL SUPPLIES	FOXFORD HILLS GOLF CLUB / CLUBHOUSE		203.77
		OPERATING SUPPLIES	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE		48.66
		SHIPPING	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE		8.95
				CHECK TOTAL	1,917.60
55765	ACUSHNET COMPANY	MEN'S APPAREL	FOXFORD HILLS GOLF CLUB / OPERATIONS		982.00
		SHIPPING	FOXFORD HILLS GOLF CLUB / OPERATIONS		17.64
		PURCHASE DISCOUNT	FOXFORD HILLS GOLF CLUB / OPERATIONS		-29.46
		GOLF SHOES	FOXFORD HILLS GOLF CLUB / OPERATIONS		288.00
		SHIPPING	FOXFORD HILLS GOLF CLUB / OPERATIONS		12.97
		PURCHASE DISCOUNT	FOXFORD HILLS GOLF CLUB / OPERATIONS		-8.64
		GOLF SHOES	FOXFORD HILLS GOLF CLUB / OPERATIONS		72.00
		SHIPPING	FOXFORD HILLS GOLF CLUB / OPERATIONS		5.22
		PURCHASE DISCOUNT	FOXFORD HILLS GOLF CLUB / OPERATIONS		-2.16
				CHECK TOTAL	1,337.57
55766	TRITZ BEVERAGE SYSTEMS INC.	BEER LINE CLEANING	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE		50.00
				CHECK TOTAL	50.00
55767	VIRTOO SERVICES, LLC.	NOTEBOOK BATTERY	CORPORATE / GENERAL ADMINISTRATION		58.50
		NOTEBOOK BATTERY	RECREATION FUND / ADMINISTRATION		58.50
				CHECK TOTAL	117.00
55768	WAREHOUSE DIRECT, INC.	GLOVES	RECREATION FUND / FACILITY MAINTENANCE		65.11
		JANITORIAL SUPPLIES	RECREATION FUND / FACILITY MAINTENANCE		717.18
		GLASS CLEANER	RECREATION FUND / FACILITY MAINTENANCE		68.60
				CHECK TOTAL	850.89

FROM CHECK # 55715 TO CHECK # 55860

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
55769	PAMELA WILHELM	YOGA CLASSES NOV-MAR	RECREATION FUND / PROGRAM AREA C	620.00
			CHECK TOTAL	620.00
55770	AMAZON CAPITAL SERVICES	PRINTER TONER	FOXFORD HILLS GOLF CLUB / GENERAL & ADMINISTRAT	753.83
		HOSE, OIL SENSOR, SHOP TOWELS	FOXFORD HILLS GOLF CLUB / CLUBHOUSE	110.25
		FOOD FOR RESALE-FHGC	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	41.98
			CHECK TOTAL	906.06
55771	ANDERSON LOCK COMPANY	KEY BLANKS	CORPORATE / PARK MAINTENANCE	131.88
			CHECK TOTAL	131.88
55772	CONSTELLATION NEW ENERGY, INC	ELECTRIC-FHGC BTHRM	FOXFORD HILLS GOLF CLUB / OPERATIONS	46.07
		ELECTRIC-DRIVING RANGE	FOXFORD HILLS GOLF CLUB / OPERATIONS	80.94
			CHECK TOTAL	127.01
55773	COMED	ELECTRIC-PARKING LOT, SPLIT	CORPORATE / GENERAL ADMINISTRATION	22.17
		ELECTRIC-PARKING LOT, SPLIT	RECREATION FUND / ADMINISTRATION	22.17
			CHECK TOTAL	44.34
55774	CONSERV FS, INC.	STAPLES 4", COVER GROW 40#	CORPORATE / PARK MAINTENANCE	102.57
			CHECK TOTAL	102.57
55775	COVERALL NORTH AMERICA, INC.	CLEANING-CC APRIL PRORATED	RECREATION FUND / FACILITY MAINTENANCE	2,577.00
		CLEANING-ANNEX APRIL PRORATED	CORPORATE / PARK MAINTENANCE	81.54
			CHECK TOTAL	2,658.54
55776	PETTY CASH	FOOD SAFETY INCENTIVE-FD	CORPORATE / GENERAL ADMINISTRATION	4.54
		ETKZ-LOL DOLLS	RECREATION FUND / PROGRAM AREA C	52.39
		ALCOHOL	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	12.19
			CHECK TOTAL	69.12
55777	GOLFVISIONS MANAGEMENT, INC.	FHGC PAYROLL-APR26	FOXFORD HILLS GOLF CLUB / GENERAL & ADMINISTRAT	571.71
			CHECK TOTAL	571.71
55778	HOMER INDUSTRIES, LLC.	PLAYGROUND MULCH	CORPORATE / PARK MAINTENANCE	1,735.00
			CHECK TOTAL	1,735.00
55779	IMAGE SYSTEMS & BUSINESS	PRINTER-CC '26Q2	CORPORATE / GENERAL ADMINISTRATION	75.43

FROM CHECK # 55715 TO CHECK # 55860

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
55779	IMAGE SYSTEMS & BUSINESS	PRINTER-CC '26Q2	RECREATION FUND / ADMINISTRATION	75.44
		PRINT OVERAGE CC Q1	CORPORATE / GENERAL ADMINISTRATION	365.21
		PRINT OVERAGE CC Q1	RECREATION FUND / ADMINISTRATION	365.20
			CHECK TOTAL	881.28
55780	LAMP INCORPORATED	PRECONSTRCTION SRVCS-PS ADA	CAPITAL PROJECTS FUND /	3,000.00
			CHECK TOTAL	3,000.00
55781	LAWSON PRODUCTS, INC.	SAFETY GLASSES	FOXFORD HILLS GOLF CLUB / MAINTENANCE	44.16
			CHECK TOTAL	44.16
55782	NADLER GOLF CAR SALES, INC.	GOLF CART HUB	FOXFORD HILLS GOLF CLUB / OPERATIONS	152.08
			CHECK TOTAL	152.08
55783	PDRMA	GRP INSURANCE-APRIL	CORPORATE / GENERAL ADMINISTRATION	16,960.48
		GRP INSURANCE-APRIL	CORPORATE / PARK MAINTENANCE	17,155.70
		GRP INSURANCE-APRIL	RECREATION FUND / ADMINISTRATION	13,086.55
		GRP INSURANCE-APRIL	RECREATION FUND / FACILITY MAINTENANCE	4,566.80
			CHECK TOTAL	51,769.53
55784	ROYAL REFRIGERATION, INC.	PREP COOLER REPAIR	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	227.04
			CHECK TOTAL	227.04
55785	SPARTAN TURF PRODUCTS, LLC.	12V DC COIL	FOXFORD HILLS GOLF CLUB / MAINTENANCE	312.78
			CHECK TOTAL	312.78
55786	ACUSHNET COMPANY	WOMENS HATS	FOXFORD HILLS GOLF CLUB / OPERATIONS	60.00
		PURCHASE DISCOUNT	FOXFORD HILLS GOLF CLUB / OPERATIONS	-1.20
		PURCHASE DISCOUNT	FOXFORD HILLS GOLF CLUB / OPERATIONS	-1.20
		MENS HATS	FOXFORD HILLS GOLF CLUB / OPERATIONS	60.00
			CHECK TOTAL	117.60
55787	AMALGAMATED BANK OF CHICAGO	BOND AGENT FEE-1857560004	CORPORATE / GENERAL ADMINISTRATION	475.00
			CHECK TOTAL	475.00
55788	THE AMERICAN BOTTLING COMPANY	N/A BEVERAGES	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	349.40
			CHECK TOTAL	349.40

FROM CHECK # 55715 TO CHECK # 55860

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED		AMOUNT
55789	ANDERSON PEST SOLUTIONS	PEST CONTROL-PARKS GARAGE	CORPORATE / PARK MAINTENANCE		97.01
				CHECK TOTAL	97.01
55790	CENTRAL IRRIGATION SUPPLY, INC	SPEARS SWING JOINT	FOXFORD HILLS GOLF CLUB / MAINTENANCE		135.22
				CHECK TOTAL	135.22
55791	SIMPLOT TURF & HORTICULTURE	#1/4 FHGC LANDSCPING	FOXFORD HILLS GOLF CLUB / MAINTENANCE		25,685.01
				CHECK TOTAL	25,685.01
55792	CINTAS CORP	FLOOR MATS-CC	RECREATION FUND / FACILITY MAINTENANCE		144.64
		UNIFORMS	CORPORATE / PARK MAINTENANCE		65.30
		UNIFORMS	RECREATION FUND / FACILITY MAINTENANCE		24.04
		FLOOR MATS-DANCE	RECREATION FUND / PROGRAM AREA D		52.46
				CHECK TOTAL	286.44
55793	CRYSTAL LAKE PARK DISTRICT	INV#2350 DBL PAYMENT	RECREATION FUND /		543.45
				CHECK TOTAL	543.45
55794	PETTY CASH	PUTS BANK CASH 5/16 EVENT	CORPORATE /		1,000.00
				CHECK TOTAL	1,000.00
55795	GOLFVISIONS MANAGEMENT, INC.	GRP INSURANCE-MAY26	FOXFORD HILLS GOLF CLUB / GENERAL & ADMINISTRAT		1,866.06
		GRP INSURANCE-MAY26	FOXFORD HILLS GOLF CLUB / OPERATIONS		2,480.52
		MGMT FEE MAY26	FOXFORD HILLS GOLF CLUB / GENERAL & ADMINISTRAT		3,000.00
				CHECK TOTAL	7,346.58
55796	HALOGEN SUPPLY COMPANY, INC.	PULSAR SOLENOID VLV	RECREATION FUND / FACILITY MAINTENANCE		175.96
		PUMP TUBES	RECREATION FUND / FACILITY MAINTENANCE		119.61
				CHECK TOTAL	295.57
55797	IPS INC.	SPRING WATERSLIDE MAINT.	RECREATION FUND / FACILITY MAINTENANCE		3,500.00
				CHECK TOTAL	3,500.00
55798	MENARDS	GARBAGE BAGS, CLEANER, WINDEX	FOXFORD HILLS GOLF CLUB / CLUBHOUSE		108.16
		BATTERIES, DISHWAND, LUNCH BAG	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE		130.21
		NOZZLES, SCREWDRIVER	FOXFORD HILLS GOLF CLUB / CLUBHOUSE		85.91
				CHECK TOTAL	324.28

FROM CHECK # 55715 TO CHECK # 55860

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED		AMOUNT
55799	GENUINE PARTS COMPANY INC	STARTING FLUID, CLEANER	FOXFORD HILLS GOLF CLUB / MAINTENANCE		20.84
				CHECK TOTAL	20.84
55800	O & S ALEXANDER OFFICE, LLC	ANNEX RENT-JUNE26	CORPORATE / GENERAL ADMINISTRATION		2,860.00
				CHECK TOTAL	2,860.00
55801	REVELS	LIFT ARM YOKE	FOXFORD HILLS GOLF CLUB / MAINTENANCE		313.00
				CHECK TOTAL	313.00
55802	SYSCO FOOD SERVICES-CHICAGO	FOOD FOR RESALE-LIONS PK	RECREATION FUND / PROGRAM AREA B		1,110.42
				CHECK TOTAL	1,110.42
55803	ACUSHNET COMPANY	TITLEIST PRO V1 GOLF BALLS	FOXFORD HILLS GOLF CLUB / OPERATIONS		290.46
				CHECK TOTAL	290.46
55804	TRITZ BEVERAGE SYSTEMS INC.	BEER LINE CLEANING	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE		50.00
				CHECK TOTAL	50.00
55805	VERSION2, LLC HOSTING	VEEAM BKUP/CLD STORAGE	CORPORATE / GENERAL ADMINISTRATION		74.40
		VEEAM BKUP/CLD STORAGE	RECREATION FUND / ADMINISTRATION		74.40
		VEEAM BKUP/CLD STORAGE	FOXFORD HILLS GOLF CLUB / GENERAL & ADMINISTRAT		37.20
				CHECK TOTAL	186.00
55806	VIRTOO SERVICES, LLC.	SBAC CONTROLLER NETWORK DESIGN	RECREATION FUND / ADMINISTRATION		165.00
		SERVER MGMT-MAY26	CORPORATE / GENERAL ADMINISTRATION		2,961.00
		SERVER MGMT-MAY26	RECREATION FUND / ADMINISTRATION		2,961.00
		SERVER MGMT-MAY26	FOXFORD HILLS GOLF CLUB / GENERAL & ADMINISTRAT		1,480.50
		(2) HP NOTEBOOKS	EQUIPMENT REPLACEMENT / EQUIPMENT REPLACEMENT		2,580.00
		HP NOTEBOOK	EQUIPMENT REPLACEMENT / EQUIPMENT REPLACEMENT		1,290.00
				CHECK TOTAL	11,437.50
55807	VOLO GAS, LLC.	DANCE STUDIO RENT-JUN26	RECREATION FUND / PROGRAM AREA D		2,575.00
				CHECK TOTAL	2,575.00
55808	AIRGAS USA, LLC	CYL RENTAL-APR26	FOXFORD HILLS GOLF CLUB / MAINTENANCE		74.25
				CHECK TOTAL	74.25
55809	AMERIGAS PROPANE LP	PROPANE-APR26	CORPORATE / PARK MAINTENANCE		328.98
				CHECK TOTAL	328.98

FROM CHECK # 55715 TO CHECK # 55860

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
55810	ANCEL GLINK, P.C.	LEGAL SERVICES-APR26	CORPORATE / GENERAL ADMINISTRATION	1,977.50
			CHECK TOTAL	1,977.50
55811	CARY SD 26	D26 ETKZ RENTAL-APR26	RECREATION FUND / PROGRAM AREA C	8,114.00
			CHECK TOTAL	8,114.00
55812	GETZ INDUSTRIAL CLEANING	HOOD CLEANING	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	1,183.50
			CHECK TOTAL	1,183.50
55813	NICOR GAS	HEAT & NAT GAS-DANCE	RECREATION FUND / PROGRAM AREA D	107.33
		HEAT & NAT GAS-SBAC	RECREATION FUND / PROGRAM AREA B	1,163.45
		HEAT & NAT GAS-PRESCHOOL	RECREATION FUND / PROGRAM AREA C	111.53
		HEAT & NAT GAS-ANNEX	CORPORATE / GENERAL ADMINISTRATION	87.40
			CHECK TOTAL	1,469.71
55814	RVI PLANNING + LANDSCAPE	2025 CMP FINAL IMPLEMENT	CAPITAL PROJECTS FUND /	1,500.00
		2025 CMP BOOKLET COPIES	CAPITAL PROJECTS FUND /	1,163.22
			CHECK TOTAL	2,663.22
55815	WILLIAMS ASSOCIATES ARCHITECTS	CONSTRUCTION ADMIN-PS ADA	CAPITAL PROJECTS FUND /	2,456.75
			CHECK TOTAL	2,456.75
55816	AMAZON CAPITAL SERVICES	HARNESS CONNECTOR PIGTAIL	FOXFORD HILLS GOLF CLUB / MAINTENANCE	9.99
			CHECK TOTAL	9.99
55817	ANDERSON PEST SOLUTIONS	PEST CONTROL-FHGC	FOXFORD HILLS GOLF CLUB / CLUBHOUSE	147.61
		PEST CONTROL-PRESCHOOL	RECREATION FUND / PROGRAM AREA C	119.74
		PEST CONTROL-CC	RECREATION FUND / FACILITY MAINTENANCE	117.33
			CHECK TOTAL	384.68
55818	BLU PETROLEUM	UNL89 GASOLINE	FOXFORD HILLS GOLF CLUB / MAINTENANCE	1,268.32
			CHECK TOTAL	1,268.32
55819	CINTAS CORP	UNIFORMS	CORPORATE / PARK MAINTENANCE	65.30
		UNIFORMS	RECREATION FUND / FACILITY MAINTENANCE	24.04
			CHECK TOTAL	89.34
55820	CONSERV FS, INC.	AKROGOLD UNL GASOLINE	CORPORATE / PARK MAINTENANCE	1,595.25

FROM CHECK # 55715 TO CHECK # 55860

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
55820	CONSERV FS, INC.	DIESELEX GOLD ULTRA LS DYED	CORPORATE / PARK MAINTENANCE	660.17
		RANGER PRO HERBICIDE	CORPORATE / PARK MAINTENANCE	148.07
		GRASS SEED	FOXFORD HILLS GOLF CLUB / MAINTENANCE	1,275.00
			CHECK TOTAL	3,678.49
55821	COVERALL NORTH AMERICA, INC.	CLEANING-CC MAY26	RECREATION FUND / FACILITY MAINTENANCE	4,295.00
		CLEANING-ANNEX MAY26	CORPORATE / PARK MAINTENANCE	530.00
			CHECK TOTAL	4,825.00
55822	FIRST COMMUNICATIONS, LLC	PHONES-CC, SPLIT	CORPORATE / GENERAL ADMINISTRATION	295.02
		PHONES-CC, SPLIT	RECREATION FUND / ADMINISTRATION	295.01
		PHONES-PARKS GARAGE	CORPORATE / PARK MAINTENANCE	122.00
		PHONES-ANNEX	CORPORATE / GENERAL ADMINISTRATION	169.64
		PHONES-PRESCHOOL	RECREATION FUND / PROGRAM AREA C	188.56
		PHONES-SBAC	RECREATION FUND / PROGRAM AREA B	145.91
		PHONES-FHGC	FOXFORD HILLS GOLF CLUB / GENERAL & ADMINISTRAT	136.44
		PHONES-FHGC MAINT	FOXFORD HILLS GOLF CLUB / MAINTENANCE	56.93
			CHECK TOTAL	1,409.51
55823	MIP V ONION PARENT LLC	PORT-O-LET RENTAL-MAY26	CORPORATE / PARK MAINTENANCE	268.00
		PORT-O-LET RENTAL-MAY26	RECREATION FUND / FACILITY MAINTENANCE	268.00
			CHECK TOTAL	536.00
55824	MCHENRY COUNTY COLLECTOR	19-14-100-019/1ST INSTALL '25	CORPORATE / GENERAL ADMINISTRATION	757.66
		19-15-400-026/1ST INSTALL '25	CORPORATE / GENERAL ADMINISTRATION	1,873.16
		20-07-100-012/1ST INSTALL '25	CORPORATE / GENERAL ADMINISTRATION	623.11
		20-18-226-006/1ST INSTALL '25	CORPORATE / GENERAL ADMINISTRATION	192.26
			CHECK TOTAL	3,446.19
55825	MIDWEST COMMERCIAL FITNESS	AUDIO FETCH SYSTEM-FITNESS	RECREATION FUND / PROGRAM AREA B	1,950.00
			CHECK TOTAL	1,950.00
55826	NADLER GOLF CAR SALES, INC.	GOLF CART HUB	FOXFORD HILLS GOLF CLUB / OPERATIONS	608.32
		MAINT.AGRMNT '26-GOLF CARTS	FOXFORD HILLS GOLF CLUB / OPERATIONS	11,900.00
			CHECK TOTAL	12,508.32
			CHECK TOTAL	0.00

FROM CHECK # 55715 TO CHECK # 55860

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
55828	SYSCO FOOD SERVICES-CHICAGO	FOOD FOR RESALE-FHGC	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	1,367.79
		N/A BEVERAGES	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	481.39
		ALCOHOL	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	55.55
		OPERATING SUPPLIES-FHGC	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	48.59
		SHIPPING	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	8.95
		JANITORIAL SUPPLIES	FOXFORD HILLS GOLF CLUB / CLUBHOUSE	41.04
		FOOD FOR RESALE-LIONS PK	RECREATION FUND / PROGRAM AREA B	860.59
		OPERATING SUPPLIES-LIONS PK	RECREATION FUND / PROGRAM AREA B	67.94
		N/A BEVERAGES	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	33.76
		SHIPPING	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	8.95
		FOOD FOR RESALE-SBAC	RECREATION FUND / PROGRAM AREA B	4,918.92
		PROGRAM SUPPLIES-SBAC	RECREATION FUND / PROGRAM AREA B	1,189.60
		FOOD FOR RESALE-FHGC	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	1,671.30
		N/A BEVERAGES	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	810.11
		OPERATING SUPPLIES-FHGC	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	338.39
		SHIPPING	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	8.95
		JANITORIAL SUPPLIES	FOXFORD HILLS GOLF CLUB / CLUBHOUSE	146.02
			CHECK TOTAL	12,057.84
55829	ACUSHNET COMPANY	TITLEIST PRO V1 GOLF BALLS	FOXFORD HILLS GOLF CLUB / OPERATIONS	1,073.04
			CHECK TOTAL	1,073.04
55830	VILLAGE OF CARY	SEALCOAT PERMIT-JAYCEE PK	PAVING & LIGHTING FUND /	150.00
		SEALCOAT PERMIT-HOFFMAN DOG PK	PAVING & LIGHTING FUND /	150.00
		SEALCOAT PERMIT-KAPER PK	PAVING & LIGHTING FUND /	150.00
			CHECK TOTAL	450.00
55831	ROSE A STAPLES	DEPOSIT-WEBSITE REDESIGN	CAPITAL PROJECTS FUND /	7,501.50
			CHECK TOTAL	7,501.50
55832	PRIMO BRANDS	WATER SERVICE-CC FY26	CORPORATE / GENERAL ADMINISTRATION	32.44
		WATER SERVICE-LIONS PK FY26	CORPORATE / PARK MAINTENANCE	38.99
		WATER SERVICE-CC FY26	RECREATION FUND / ADMINISTRATION	32.43
			CHECK TOTAL	103.86
55833	H.R. STEWART, INC.	FURNACE REPLCMNT-FARMHOUSE	EQUIPMENT REPLACEMENT / EQUIPMENT REPLACEMENT	6,697.00
			CHECK TOTAL	6,697.00

FROM CHECK # 55715 TO CHECK # 55860

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
55834	ILLINOIS OFFICE OF THE STATE	BOILER CERTIFICATE-CC	RECREATION FUND / FACILITY MAINTENANCE	70.00
			CHECK TOTAL	70.00
55835	NORTHWESTERN MED OCC HEALTH	DRUG SCREENING	RECREATION FUND / FACILITY MAINTENANCE	42.00
		RANDOM TESTING ANNUAL FEES	CORPORATE / GENERAL ADMINISTRATION	70.00
			CHECK TOTAL	112.00
55836	AHW LLC - WAUCONDA	SKID STEER SERVICE WORK	FOXFORD HILLS GOLF CLUB / MAINTENANCE	468.60
			CHECK TOTAL	468.60
55837	AMAZON CAPITAL SERVICES	BUTTER WHEEL, GLOW STICKS	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	74.46
		FILE FOLDERS, COPY PAPER	FOXFORD HILLS GOLF CLUB / GENERAL & ADMINISTRAT	140.11
		CASH BOX, BEVERAGE FRIDGE	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	199.45
		NUGO PROTEIN BARS	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	494.16
		SHIPPING	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	79.99
			CHECK TOTAL	988.17
55838	NATALIE BIELSKI	SOCIAL MEDIA REEL	RECREATION FUND / COMMUNICATIONS & MARKETING	400.00
			CHECK TOTAL	400.00
55839	CERTIFIED LABORATORIES	LUSTER GUARD AEROSOL	FOXFORD HILLS GOLF CLUB / MAINTENANCE	405.95
			CHECK TOTAL	405.95
55840	CINTAS CORP	UNIFORMS	CORPORATE / PARK MAINTENANCE	67.04
		UNIFORMS	RECREATION FUND / FACILITY MAINTENANCE	24.19
			CHECK TOTAL	91.23
55841	ENVIRONMENTAL AQUATIC	POND MGMT #2-GREENFLD	CORPORATE / PARK MAINTENANCE	2,300.00
		POND MGMT #2-JC PK	CORPORATE / PARK MAINTENANCE	2,600.00
			CHECK TOTAL	4,900.00
55842	FISHER AUTO PARTS INC	AIR FILTER CREDIT	FOXFORD HILLS GOLF CLUB / MAINTENANCE	-23.34
		MISC. CREDIT	FOXFORD HILLS GOLF CLUB / MAINTENANCE	-4.34
		BATTERY REPLACEMENT CREDIT	FOXFORD HILLS GOLF CLUB / MAINTENANCE	-14.76
		BRAKE CLEANER	FOXFORD HILLS GOLF CLUB / MAINTENANCE	48.60
			CHECK TOTAL	6.16
55843	HALOGEN SUPPLY COMPANY, INC.	PULSAR TABS, ACID MAGIC	RECREATION FUND / FACILITY MAINTENANCE	6,743.90
			CHECK TOTAL	6,743.90

FROM CHECK # 55715 TO CHECK # 55860

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
55844	HALOGEN SUPPLY COMPANY, INC.	HALO PH PROBE, HALO ORP PROBE	RECREATION FUND / FACILITY MAINTENANCE	978.86
			CHECK TOTAL	978.86
55845	HAWKINS, INC	HYDROCHLORIC ACID	RECREATION FUND / FACILITY MAINTENANCE	1,401.20
			CHECK TOTAL	1,401.20
55846	PRIMO BRANDS	WATER SERVICE-CC FY27	CORPORATE / GENERAL ADMINISTRATION	5.99
		WATER SERVICE-CC FY27	RECREATION FUND / ADMINISTRATION	5.99
		WATER SERVICE-ANNEX FY27	CORPORATE / GENERAL ADMINISTRATION	50.98
			CHECK TOTAL	62.96
55847	H.R. STEWART, INC.	AC REPAIR-FARMHOUSE	CORPORATE / PARK MAINTENANCE	1,381.88
			CHECK TOTAL	1,381.88
55848	LAWSON PRODUCTS, INC.	LEATHER DRIVER GLOVES	FOXFORD HILLS GOLF CLUB / MAINTENANCE	102.00
			CHECK TOTAL	102.00
55849	KIEFER AQUATICS	LIFEGUARD UNIFORMS	RECREATION FUND / PROGRAM AREA B	1,090.72
			CHECK TOTAL	1,090.72
55850	MENARDS	LIGHTBULBS	FOXFORD HILLS GOLF CLUB / CLUBHOUSE	53.96
			CHECK TOTAL	53.96
55851	NADLER GOLF CAR SALES, INC.	GOLF CART REPAIR	FOXFORD HILLS GOLF CLUB / OPERATIONS	30.00
			CHECK TOTAL	30.00
55852	NCPERS GROUP LIFE INSURANCE	GRP INSURANCE-NCPERS	CORPORATE /	16.00
			CHECK TOTAL	16.00
55853	RANGE SERVANT AMERICA, INC.	PICKER ROLLER, CASTOR, ASMBLY	FOXFORD HILLS GOLF CLUB / OPERATIONS	4,384.24
			CHECK TOTAL	4,384.24
55854	RED WING BRANDS OF AMERICA, IN	WORK BOOTS	CORPORATE / PARK MAINTENANCE	156.74
			CHECK TOTAL	156.74
55855	REINDERS, INC.	IRRIGATION PARTS	FOXFORD HILLS GOLF CLUB / MAINTENANCE	181.29
		IRRIGATION PARTS	FOXFORD HILLS GOLF CLUB / MAINTENANCE	293.09
		IRRIGATION PARTS	FOXFORD HILLS GOLF CLUB / MAINTENANCE	212.91

FROM CHECK # 55715 TO CHECK # 55860

CHECK #	VENDOR NAME	TRANSACTION DESCRIPTION	FUND / DEPARTMENT CHARGED	AMOUNT
55855	REINDERS, INC.	IRRIGATION PARTS	FOXFORD HILLS GOLF CLUB / MAINTENANCE	5.90
			CHECK TOTAL	693.19
55856	SPARTAN TURF PRODUCTS, LLC.	IRRIGATION PARTS	FOXFORD HILLS GOLF CLUB / MAINTENANCE	2,679.82
		IRRIGATION PARTS	FOXFORD HILLS GOLF CLUB / MAINTENANCE	1,627.43
			CHECK TOTAL	4,307.25
			CHECK TOTAL	0.00
55858	SYSCO FOOD SERVICES-CHICAGO	ETKZ SNACK RETURN	RECREATION FUND / PROGRAM AREA C	-53.95
		CLEANING BUCKETS	RECREATION FUND / PROGRAM AREA B	41.53
		COFFEE DECANTER	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	53.75
		FOOD STORAGE PAN, SHAKER SET	RECREATION FUND / PROGRAM AREA B	38.50
		FOOD FOR RESALE-SBAC	RECREATION FUND / PROGRAM AREA B	397.94
		OPERATING SUPPLIES-SBAC	RECREATION FUND / PROGRAM AREA B	367.09
		FOOD FOR RESALE-FHGC	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	1,654.57
		N/A BEVERAGES	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	1,170.08
		ALCOHOL	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	55.55
		OPERATING SUPPLIES	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	132.05
		SHIPPING	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	8.95
		JANITORIAL SUPPLIES	FOXFORD HILLS GOLF CLUB / CLUBHOUSE	118.36
		REBATE CREDIT Q2 '25	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	-232.01
		REBATE CREDIT Q3 '25	FOXFORD HILLS GOLF CLUB / FOOD & BEVERAGE	-281.92
			CHECK TOTAL	3,470.49
55859	ACUSHNET COMPANY	PURCHASE DISCOUNT	FOXFORD HILLS GOLF CLUB / OPERATIONS	-1.20
		ROPE HAT	FOXFORD HILLS GOLF CLUB / OPERATIONS	60.00
		TITLEIST TRUFEEL GOLF BALLS	FOXFORD HILLS GOLF CLUB / OPERATIONS	513.36
		TITLEIST PRO V1 GOLF BALLS	FOXFORD HILLS GOLF CLUB / OPERATIONS	1,049.04
		SHIPPING	FOXFORD HILLS GOLF CLUB / OPERATIONS	24.00
			CHECK TOTAL	1,645.20
55860	WAREHOUSE DIRECT, INC.	TISSUE, HANDWASH, TOWELS	RECREATION FUND / FACILITY MAINTENANCE	182.92
		TISSUE, HANDWASH, TOWELS	RECREATION FUND / FACILITY MAINTENANCE	182.92
		TISSUE, HANDWASH, TOWELS	CORPORATE / PARK MAINTENANCE	182.92
		TISSUE, HANDWASH, TOWELS	RECREATION FUND / FACILITY MAINTENANCE	182.92
		TISSUE, HANDWASH, TOWELS	RECREATION FUND / FACILITY MAINTENANCE	182.93
			CHECK TOTAL	914.61
			WARRANT TOTAL	305,703.48

TREASURER'S REPORT

CARY PARK DISTRICT
FINANCIAL STATEMENTS

For The Month Ended Apr 30, 2026

Cary Park District
Budget Report, All Funds
For the Month Ended April 30, 2026

	Month of April		Year to Date April 30, 2026		P.Year YTD April 30, 2025	Fiscal Year FY26	Year Actual as a % of Fiscal Year Budget
Revenues	Actual	Budget	Actual	Budget	Actual	Budget	
Real Estate Taxes	$ -	$ -	$ 5,975,078	$ 5,984,531	$ 5,717,443	$ 5,984,531	99.8%
Replacement Tax	5,800	26,245	69,854	118,385	54,597	118,385	59.0%
Program Revenue	115,023	91,593	2,424,801	2,263,404	2,254,841	2,263,404	107.1%
Golf Fees & Charges	164,406	106,006	2,108,453	1,722,473	1,930,889	1,722,473	122.4%
Golf Instruction	350	-	36,895	30,000	42,720	30,000	123.0%
Merchandise, Food & Beverage Sales	30,979	25,148	375,810	419,000	466,174	419,000	89.7%
Rental	7,339	8,665	210,963	204,401	123,472	204,401	103.2%
Investment & Service Fees	23,477	18,563	357,961	342,336	431,262	342,336	104.6%
Grants	-	-	-	-	-	-	0.0%
Donations/Developer Contributions	7,162	542	172,242	294,150	5,806	294,150	58.6%
Advertising	-	4,219	-	4,950	-	4,950	0.0%
Sale of Equipment	-	-	18,741	39,174	66,311	39,174	47.8%
Miscellaneous	2,071	523	2,231	23,775	155,998	23,775	9.4%
Total Revenues	356,605	281,504	11,753,030	11,446,579	11,249,512	11,446,579	102.7%
Expenditures							
Operating:							
Personnel & Payroll Related Costs	389,967	323,983	4,477,972	4,523,263	4,249,679	4,523,263	99.0%
Professional Services	131,940	174,976	1,395,374	1,496,184	1,342,698	1,496,184	93.3%
Services	78,250	96,399	1,275,372	1,309,806	1,161,751	1,309,806	97.4%
Commodities	67,861	60,994	971,867	880,921	926,912	880,921	110.3%
Repairs & Maintenance	6,726	29,065	413,304	379,569	394,979	379,569	108.9%
Depreciation and Amortization	17,019	30,928	202,492	256,187	83,084	256,187	79.0%
Loss on Disposal of Asset	-	-	(3,215)	(53,760)	(54,730)	(53,760)	0.0%
Interest Expense GASB 96	-	470	-	5,640		5,640	
Total Operating	691,763	716,816	8,733,166	8,797,809	8,104,374	8,797,809	99.3%
Capital:							
Capital Projects Fund	9,200	42,381	240,310	445,000	1,443,966	445,000	54.0%
Capital Equipment	22,593	51,219	538,974	618,631	232,937	618,631	87.1%
Other	-	6,290	87,372	75,475	-	75,475	115.8%
Total Capital	31,793	99,890	866,657	1,139,106	1,676,903	1,139,106	76.1%
Debt:							
G.O. Limited Tax Park Bond & Interest	-	-	41,000	41,400	45,838	41,400	99.0%
2018A Alternate Revenue Bonds	-	-	352,869	352,869	350,669	352,869	100.0%
Debt Certificates, 2019A	-	-	-	-	194,429	-	0.0%
Sunburst Bay Aquatic Center Debt	-	-	762,700	762,700	570,990	762,700	100.0%
Total Debt Service	-	-	1,156,569	1,156,969	1,161,925	1,156,969	100.0%
Total Expenditures	723,556	816,706	10,756,391	11,093,884	10,943,202	11,093,884	97.0%
Net Addition (Reduction)							
Net Addition (Reduction) To Fund Balance	$ (366,951)	$ (535,202)	$ 996,639	$ 352,695	$ 306,310	$ 352,695	
Beginning Fund Balance May 1, 2025			10,923,084				
Ending Fund Balance April 30, 2026			$ 11,919,723				

Note: The above statement includes Foxford Hills Golf Club, an Enterprise Fund. The Enterprise Fund is prepared on a full accrual basis while the remaining Funds are prepared on a modifed accrual basis.

Cary Park District
D/B/A Foxford Hills Golf Club
Income Statement
For the Month Ended April 30, 2026

	Month of April		Year to Date April 30, 2026		P.Year YTD April 30, 2025	Fiscal Year FY26	Year
	Actual	Budget Allocation	Actual	Budget	Actual	Budget	Actual as a % of Fiscal Year Budget
Operating Revenues							
Golf Course Fees & Charges	$ 164,406	$ 106,006	$ 2,108,453	$ 1,722,473	$ 1,741,682	$ 1,722,473	122.4%
Golf Instruction	350	-	36,895	30,000	40,925	30,000	123.0%
Merchandise, Food & Beverage Sales	30,979	25,148	375,810	419,000	419,603	419,000	89.7%
Investment Income	1,535	-	18,879	26,386	35,505	26,386	71.6%
Miscellaneous Receipts	-	-	(7,398)	-	9,478	-	0.0%
Total Operating Revenues	197,269	131,155	2,532,640	2,197,859	2,247,192	2,197,859	115.23%
Operating Expenses							
Professional Services	107,078	144,955	1,059,540	1,098,594	850,638	1,098,594	96.4%
Services	14,827	15,586	258,811	256,096	216,606	256,096	101.1%
Commodities	43,862	18,646	427,388	386,691	406,698	386,691	110.5%
Repairs & Maintenance	11,818	5,947	136,341	134,602	133,932	134,602	101.3%
GASB 96 Int Exp Sub	-	470	-	5,640		5,640	0.0%
Depreciation	17,019	30,928	202,492	256,187	(246,826)	256,187	79.0%
Total Operating Expenses	194,604	216,531	2,084,573	2,137,809	1,361,047	2,137,809	97.5%
Operating Income	2,666	(85,377)	448,066	60,050	886,145	60,050	746.2%
Nonoperating Revenues (Expenses)							
Gain (Loss) on Disposal of Assets	-	-	3,215	53,760	970	53,760	6.0%
Total Nonoperating Revenues (Expenses)	-	-	3,215	53,760	970	53,760	6.0%
Change in Net Position Before Transfers	2,666	(85,377)	451,282	113,810	887,115	113,810	396.5%
Transfer Out - Corporate Fund	-	2,500	-	30,000		30,000	0.0%
Change in Net Position	$ 2,666	$ (87,877)	$ 451,282	$ 83,810	$ 887,115	$ 83,810	538.5%
Beginning Net Position May 1, 2025			5,319,011				
Ending Net Position April 30, 2026			$ 5,770,293				

Cary Park District
Balance Sheet (1)
April 30, 2026

ASSETS		
Cash and Investments	$	7,921,831
Receivables:		
Recreation Programs		823,569
Taxes		6,284,314
Other		9,354
Deposits		42,029
Prepaid Expenses		-
Inventory		85,378
Long Term Assets		79,381
Interfund Transfer		1
Net Fixed Assets		5,420,787
TOTAL ASSETS	$	20,666,645
LIABILITIES		
Accounts Payable	$	95,649
Subsrciptions Payable	$	-
Accrued Expenditures:		
Payroll		73,727
Insurance		-
Interest Payable		-
Other		131,068
Deferred Revenue:		
Taxes		6,286,179
Recreation Programs		1,107,149
Gift Certificates and Gift Cards		50,976
Foxford Hills Golf Club		17,440
Deposits		21,775
Long Term Liabilities		82,563
Interfund Transfer		-
Bonds Payable		880,395
TOTAL LIABILITIES		8,746,922
TOTAL FUND BALANCE		11,919,723
TOTAL LIABILITIES AND FUND BALANCE	$	20,666,645

Note - 1) The above statement includes Foxford Hills Golf Club, an Enterprise Fund.
Fixed Assets include the Assets of Foxford Hills Golf Club only.
Governmental Fund debt issued with a term less than twelve months is included on the Balance Sheet.

Cary Park District
Recap of Changes in Cash & Investments and Fund Balances
For the Month Ended April 30, 2026

	Balance as of 05/01/2025	Net Increase (Decrease)	Balance as of 04/30/2026
Cash & Investments			
Harris Bank - Payroll	$ 2,253	$ 6,719	$ 8,971.80
Cary Bank & Trust - Maxsafe Account	794,832	33,473	$ 828,305.05
Harris Bank - MM	384,496	(130,051)	$ 254,444.69
Home State Bank - Checking	(23,208)	49,637	$ 26,429.03
Home State Bank - MM	267,902	6,913	$ 274,815.90
The Illinois Funds	5,691,133	831,506	$ 6,522,639.19
Petty Cash & Cash on Hand	2,825	3,400	$ 6,225.00
Total Cash and Investments	$ 7,120,234	$ 801,597	$ 7,921,831

	Balance as of 05/01/2025	Net Increase (Decrease)	Balance as of 04/30/2026
Fund Balances			
Corporate	2,544,078	$ (30,450)	2,513,628
Recreation	1,059,218	138,779	1,197,998
Developers' Donations	231,991	172,557	404,548
G.O. Limited Tax Park Bond & Interest	(731,572)	-	(731,572)
2018A Alternate Revenue Bonds	-	-	-
2019A Debt Certificates	-	-	-
Aquatic Center Debt	-	-	-
Audit	1,481	3,025	4,507
Capital Projects	584,244	415,959	1,000,203
Liability Insurance	129,248	(85,683)	43,565
Equipment Replacement	1,056,665	(158,817)	897,848
IMRF/Social Security	123,455	7,127	130,581
Paving and Lighting	80,227	2,654	82,881
Special Recreation	525,037	80,206	605,243
Foxford Hills Golf Course	5,319,011	451,282	5,770,293
Total All Funds	$ 10,923,084	$ 996,639	$ 11,919,723

Cary Park District

Board Memo

To: Board of Commissioners
From: Dan Jones, Executive Director
Date: May 28, 2026

RE: Board Meeting Action/Discussion Items Summary

Providing exceptional recreation, parks and open space opportunities.

VI.A.5, 6, 7, 8 – Purchase of: 2026 John Deere Utility Tractor in the amount of $77,367.42 from AHW LLC, Wauconda, IL; 2026 Caterpillar Backhoe Loader in the amount of $162,500 from Altorfer/CAT, Wauconda, IL; 2026 Ford F-150 Regular Cab 4x4 Pickup Truck in the amount of $47,987 from Morrow Brother Ford, Inc in Greenfield IL; and the purchase of a used 2024 Ford Transit 250 Van in the amount of $33,728.63 from Martin Chevrolet in Crystal Lake, IL.

Introduction

The Board of Commissioners approves purchases of more than $29,999. The equipment and vehicles to replace and purchase were approved in the FY2026-2027 budget as part of the Capital Equipment Replacement Fund schedule.

Background

2016 John Deere Utility Tractor

The 2016 John Deere Utility Tractor has a replacement timeline of 10 years and $80,000 allocated for replacement within the CERF schedule. This unit is used agency wide to facilitate mowing of Walnut Hollow disc golf course, stump grinding, aerification implement for outdoor athletic fields, overseeding turf areas, rototilling, and pulling the hay wagon for special events including Fall-a-palooza and Hayrides at Hoffman Park several weekends in the fall.

Staff are recommending a 2026 John Deere Utility Tractor available through AHW LLC, Wauconda, IL at the Sourcewell Agricultural Contract 082923-DAC (PG BT CG 76) Price of $77,367.42.

Staff will trade in the 2016 J.D. Utility Tractor in the amount of $29,000 and this unit was approved for disposal by Ordinance O-2025-26-11 at a minimum disposal value of $5,000.

2014 Caterpillar Backhoe Loader

The 2014 Caterpillar Backhoe Loader has a replacement timeline of 10 years and $166,420 allocated for replacement within the CERF schedule. This unit is used agency wide to facilitate loading road salt during winter operations and almost year-round for loading playground mulch, plant bed mulch, digging, excavating, stump removal, and tree planting. It is also one of the class favorite's during the annual Preschool's Big Truck event in April.

Staff are recommending a 2026 Caterpillar Backhoe Loader available through Altorfer/CAT, Wauconda, IL at the Sourcewell Contract (011723-CAT) Price of $162,500.

Staff will trade in the 2014 Caterpillar Backhoe Loader in the amount of $60,000 and this unit was approved for disposal per Ordinance O-2025-26-11 at a minimum disposal value of $50,000.

<u>2026 Ford F-150 Super Duty Truck</u>
The 2026 F-150 Super Duty Truck has $47,987 allocated for purchase plus an additional $10,000 for the propane conversion kit installation within the CERF schedule. This was mis-labeled as an F-350 on the CERF schedule reviewed on April 16, 2026.

The Park & Facility Maintenance Department has seen growth and changes to operational strategy over the course of several years. Staff have identified the need to shift the way job tasks are accomplished, as well as how staff travel to and from parks and facilities throughout the agency. The need for an additional F-150 pickup truck was identified to ease the allocation of vehicles each workday. Similarly to other trucks in the fleet, this truck will be outfitted with a propane kit and have a 7-year life expectancy before evaluating the need for replacement.

Staff are recommending a 2026 Ford F-150 4x4 Regular Cab Pickup Truck in Gem Green available through Morrow Brothers Ford, Inc. at the State of Illinois Government Contract Price of $47,987 and would be purchased under Illinois Contract 21-416-P-29479. The propane kit modification is completed by a different vendor once the truck arrives onsite.

<u>2024 Ford Transit 250 Van</u>
The CERF schedule has $35,000 allocated to purchase a cargo van in FY2026-27. Under the Illinois Park District Code (70 ILCS 1205/8-1 (c)), there is an exemption to the competitive bidding requirements for purchases of equipment previously owned by another entity other than the Park District.

As stated above, the Park & Facility Maintenance Department has seen growth and changes to operational strategy over the course of several years. Staff have identified the need to shift the way job tasks are accomplished, as well as how staff travel to and from parks and facilities throughout the agency. Similarly to other vehicles in the fleet, this Ford Transit 250 Van would have a 7-year life expectancy before evaluating the need for replacement.

Staff are recommending a 2024 Ford Transit 250 Van available at Martin Chevrolet Crystal Lake at the dealer price of $33,444.

<u>Committee Recommendation</u>
The Committee of the Whole (3-0) recommended Board of Commissioners’ approval for the purchase of:

- 2026 John Deere Utility Tractor in the amount of $77,367.42 from AHW LLC, Wauconda, IL.
- 2026 Caterpillar Backhoe Loader in the amount of $162,500 from Altorfer/CAT, Wauconda, IL.
- 2026 Ford F-150 Regular Cab 4x4 Pickup Truck in the amount of $47,987 from Morrow Brother Ford, Inc in Greenfield IL.
- 2024 Ford Transit 250 Van in the amount of $33,444 from Martin Chevrolet in Crystal Lake, IL or equivalent make and model vehicle not to exceed the budget amount of $35,000.

<u>Staff update since COW meeting</u>
Since the COW meeting, staff have communicated with Martin Chevrolat on our interest in buying vehicle. At that time, the new list price was $36,990.00; with a discount, doc fees, new plates & ERT fees, the new motion is purchase of a 2024 Ford Transit 250 Van available at Martin Chevrolet Crystal Lake at the dealer price of $33,728.63.

<u>*Motion(s) to Consider*</u>
Consent Agenda.

<u>VI.A.9, 10 – Resolution R-2026-27-01, A Resolution to Support National Trails Day on June 6, 2026; Resolution R-2026-27-02, A Resolution to Support National Pollinator Week from June 22-28, 2026.</u>
Introduction
The Board of Commissioners reviews and approves Resolutions.

Background
<u>National Trails Day</u>
National Trails Day, sponsored by the American Hiking Society, is the country's largest celebration of trails. This day increases awareness about trials and celebrates the hard work and support of many people and partners including volunteers, land agencies, and outdoor minded businesses who take care of America's Trails.

Celebrated on the first Saturday in June, National Trails Day has been promoted in the Summer brochure and social media posts since 2016.

While hiking may be the first activity to come to mind, trails offer so much more! Trails provide access to waterways for canoeing and paddle trips. Birders find excellent opportunities for birdwatching and those seeking to test their abilities to observe and study geolocation enjoy geocaching. Others learn land navigation or use the trails for biking. Each of these nature pursuits create an opportunity to spend time outdoors and generate an excellent cardiovascular workout.

There are approximately 12 miles of trail throughout the community. The Park District, Village of Cary and Cary Community School District 26 have built and currently maintain certain portions of the community trail system. Trails provide a great opportunity to enjoy walking, biking and inline skating while providing access to local parks, schools, the library and commerce.

<u>National Pollinator Week</u>
National Pollinator Week was initiated and is managed by Pollinator Partnership, and in 2008, the U.S. Senate's unanimous approval and designation of a week in June as "National Pollinator Week" marked a necessary step toward addressing the urgent issue of declining pollinator populations and to support pollinator health. National Pollinator Week has now grown into an international celebration, promoting the valuable ecosystem services provided by bees, birds, butterflies, bats, beetles, moths, wasps and flies.

It is important to acknowledge the significance that all types of pollinators play in sustaining agriculture, promoting biodiversity and maintaining the overall health of natural ecosystems. Observations during Pollinator Week can include ceremonies, conservation and educational activities, virtual and in-person gatherings, webinars, planting sessions, garden tours and farm walks.

The Park District is a supportive partner in this effort and has several segments throughout the agency that contain pollinator plants, including areas at Jaycee Park, Sands Main Street Prairie, Kaper Park, Hoffman Park, Lions Park and others. Additionally, the District provides blue bird boxes at Sands Main

Street Prairie and Hillside Prairie Park and is committed to these spaces and structures to continue promoting pollinators in our community.

Committee Recommendation
The Committee of the Whole (3-0) recommended Board of Commissioners' approval of:
- Resolution R-2026-27-01, A Resolution to Support National Trails Day on June 6, 2026.
- Resolution R-2026-27-02, A Resolution to Support National Pollinator Week from June 22-28, 2026.

Motion(s) to Consider
Consent Agenda.

VII.B.1 – Ordinance O-2026-27-01, An Ordinance Adopting the Combined Annual Budget and Appropriation of Funds for the Cary Park District, McHenry County, Illinois for the Fiscal Year Beginning on the First (1st) Day of May 2026 and Ending on the Thirtieth (30th) Day of April 2027.
Introduction
By law, the Park District is required to adopt a Budget and Appropriation Ordinance before or within the first quarter of the budget year. It is also required to have the Budget and Appropriation Ordinance, prepared in a tentative form, available for public inspection for at least 30 days prior to final approval. The Tentative Budget and Appropriation Ordinance has been on public display since April 17 meeting the requirement of public display for 30 days prior to approval. Notice of public hearing is also a requirement and this notice was placed in the NW Herald on May 14. The notice must be placed no later than seven days prior to the meeting to approve the budget. On May 28 at 6:55pm the Public Hearing on the budget was held.

The proceedings above meet all legal requirements necessary for completion prior to budget approval.

Staff Recommendation
Staff recommend the Board of Commissioners approval of Ordinance O-2026-27-01 as presented.

Committee Recommendation
None.

Motion(s) to Consider
Move to approve Ordinance O-2025-26-01, An Ordinance Adopting the Combined Annual Budget and Appropriation of Funds for the Cary Park District, McHenry County, Illinois for the Fiscal Year Beginning on the First (1st) Day of May 2025 and Ending on the Thirtieth (30th) Day of April 2026.

VII.C.1 – Season End Report, 2025; Inspiration Dance Studio.
Introduction
Staff desire to update the Board of Commissioners about programs and facilities.

Background

Recreation Program Manager Barge will provide an overview of Inspiration Dance Studio programs for 2025.

Committee Recommendation
None.

Motion(s) to Consider
None. This item is for update and discussion purposes only.

Cary Park District
Resolution R-2026-27-01

A Resolution To Support National Trails Day

Whereas, the first Saturday of June is designated as National Trails Day in the United States. On that day each year more than a million hikers, bikers, equestrians and others take part in thousands of events nationwide in celebration of America's trails; and

Whereas, the American Hiking Society is the national sponsor of National Trails Day; and

Whereas, the Cary Park District endeavors to promote safe and responsible trail use on the 5.5 miles of maintained multiuse trails; and

Whereas, trails provide vital opportunities for recreation, physical activity and connecting with nature; and

Whereas, trails contribute to the health and well-being of individuals and communities; and

Whereas, National Trails Day is an opportunity to celebrate and promote the importance of trials; and

Whereas, individuals are encouraged to advocate for the protection and preservation of trails and the continued development of trail networks; and

Therefore, Be It Resolved, the Cary Park District wishes to support National Trails Day on June 6, 2026, and encourage residents of the Cary Park District to join this special observance and enjoy the use of the trail system.

______________________________ ______________________________

Keith Frangiamore, Board President Dan Jones, Secretary

May 28, 2026

CARY PARK DISTRICT

Cary Park District
Resolution R-2026-27-02

A Resolution To Support National Pollinator Week

Whereas, to recognize the importance of pollinators to ecosystem health and agriculture, the week of June 22-28, 2026 is designated as National Pollinator Week nationwide; and

Whereas, the Pollinator Partnership is the national sponsor of National Pollinator Week; and

Whereas, pollinators like native bees, butterflies and moths, birds and bats, and beetles play a vital role in agriculture throughout the United States and globally, and help to produce a healthy and affordable food supply; and

Whereas, pollinators also contribute to clean air and water, stable soil and a diversity of wildlife needed to maintain healthy, diverse and productive natural ecosystems; and

Whereas, agencies and individuals can support pollinator health by planting native flowers, reducing pesticide use and protecting natural habitats that sustain pollinator populations; and

Whereas, National Pollinator Week is an opportunity to celebrate and promote the importance of native pollinators; and

Therefore, Be It Resolved, the Cary Park District wishes to support National Pollinator Week from June 22-28, 2026 and encourage residents of the Cary Park District to join this special observance and recognition of pollinator health.

_______________________________ Keith Frangiamore, Board President

_______________________________ Dan Jones, Secretary

May 28, 2026

Cary Park District

Fiscal Year 2026-27 Budget and Ordinance Adopting the Combined Annual Budget and Appropriation of Funds for the Cary Park District

Board of Commissioners

Keith Frangiamore, President
Mike Renner, Vice-President
Jill Carasso, Commissioner
Philip Stanko, Commissioner
Melissa Victor, Commissioner

Dan Jones, CPRP, Executive Director

Cary Park District
FY 2026-27 Budget and Ordinance Adopting the Combined Annual Budget and Appropriation of Funds for the Cary Park District

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CERTIFICATION

I, Dan Jones, do hereby certify that I am the Secretary of the Cary Park District of McHenry County, Illinois and as such, I am the keeper of the Ordinances, Minutes and other records of the Cary Park District.

I further certify that the attached is a true and correct copy of Ordinance O-2026-27-01, "An Ordinance Adopting the Combined Annual Budget and Appropriation of Funds for the Cary Park District, McHenry County, Illinois for the Fiscal Year Beginning on the First (1st) Day of May, 2026 and Ending on the Thirtieth (30th) Day of April, 2027."

Witness my hand this 28th of May, 2026.

____

Dan Jones, Secretary
Cary Park District

SEAL

Cary Park District

ORDINANCE O-2026-27-01

AN ORDINANCE ADOPTING THE COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS FOR THE CARY PARK DISTRICT, MCHENRY COUNTY, ILLINOIS FOR THE FISCAL YEAR BEGINNING ON THE FIRST (1^{ST}) DAY OF MAY, 2026 AND ENDING ON THE THIRTIETH (30^{TH}) DAY OF APRIL, 2027

Published by:
Cary Park District
255 Briargate Road
Cary, Illinois 60013
May 28, 2026

Cary Park District
ORDINANCE O-2026-27-01

AN ORDINANCE ADOPTING THE COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS FOR THE CARY PARK DISTRICT, McHENRY COUNTY, ILLINOIS FOR THE FISCAL YEAR BEGINNING ON THE FIRST (1^{st}) DAY OF MAY, 2026 AND ENDING ON THE THIRTIETH (30^{TH}) DAY OF APRIL, 2027

BE IT ORDAINED by the Board of Park Commissioners ("Board") of the Cary Park District ("the District"), McHenry County, Illinois, as follows:

Section I. It is hereby found and determined that:

A. This Board has heretofore caused to be prepared a combined annual budget and appropriation in tentative form, which ordinance has been conveniently available for public inspection for at least thirty (30) days prior to final action thereon;
B. A public hearing was held at the Cary Park District Community Center, 255 Briargate Road, Cary, Illinois, on the twenty eighth (28th) day of May, 2026, on said ordinance, notice of said hearing having been given by publication in the Northwest Herald, being a newspaper published within this District, at least one week prior to such hearing; and,
C. All other legal requirements for the adoption of the annual budget and appropriation ordinance of this district for the fiscal year beginning May 1, 2026 and ending April 30, 2027 have heretofore been performed.

Section II. The following sums of money, or so much thereof as may be authorized by law for the following objects and purposes, be and the same are hereby budgeted and appropriated for the fiscal year beginning the first day of May, 2026 and ending on the thirtieth day of April, 2027.

	Budget	Appropriation
A. CORPORATE FUND		
Personnel & Payroll Related Costs	$1,970,557	$2,456,000
Professional & Other Services	398,853	500,000
Commodities	142,241	178,000
Repairs & Maintenance	124,752	187,000
Capital Items	0	250,000
Interfund Transfers – Out	946,685	1,184,000
TOTAL CORPORATE FUND	$3,583,088	$4,764,000

	Budget	Appropriation
B. RECREATION FUND		
Personnel & Payroll Related Costs	$2,248,113	$ 2,810,000
Professional & Other Services	881,967	1,103,000
Commodities	364,532	456,000
Repairs & Maintenance	71,101	140,000
Capital Items	0	250,000
Interfund Transfers – Out	32,000	100,000
TOTAL RECREATION FUND	$3,597,713	$ 4,859,000
C. FOXFORD HILLS GOLF CLUB FUND		
Professional & Other Services	$1,557,729	1,948,000
Commodities	388,024	485,000
Repairs & Maintenance	152,762	230,000
Depreciation & Loss on Disposal/GASB 96	241,475	300,000
Capital Outlay	0	100,000
Debt Expense	0	50,000
Debt – Principal Payments	0	100,000
Interfund Transfers – Out	6,000	50,000
TOTAL FOXFORD HILLS GOLF CLUB FUND	$2,345,990	$3,263,000
D. DEVELOPERS' DONATIONS FUND		
Capital Items	$ 0	$ 100,000
Interfund Transfers – Out	0	500,000
TOTAL DEVELOPERS' DONATIONS FUND	$ 0	$ 600,000
E. G.O. LIMITED TAX PARK BOND & INT FUND		
Debt Service	$ 38,870	$ 50,000
Interfund Transfers – Out	901,608	975,000
TOTAL G.O. LIMITED TAX PARK BOND & INT FUND	$ 940,478	$1,025,000
F. ALT REVENUE BOND & INT FUND 2018A		
Debt Service	$ 349,769	$ 375,000
TOTAL ALT REVENUE BOND & INT FUND 2018A	$ 349,769	$ 375,000
G. SUNBURST BAY AQUATIC CENTER DEBT FUND		
Debt Service	$ 766,600	$ 835,000
TOTAL SUNBURST BAY AQUATIC CENTER DEBT FUND	$ 766,600	$ 835,000
H. AUDIT FUND		
Professional Services	$ 12,200	$ 15,000
TOTAL AUDIT FUND	$ 12,200	$ 15,000
I. CAPITAL PROJECTS FUND		
Capital Items	$ 1,159,450	$ 3,000,000
TOTAL CAPITAL PROJECTS FUND	$ 1,159,450	$ 3,000,000

	Budget	Appropriation
J. LIABILITY INSURANCE FUND		
Personnel & Payroll Related Costs	$ 72,842	$ 100,000
Professional & Other Services	62,401	100,000
Commodities	0	20,000
TOTAL LIABILITY INSURANCE FUND	$ 135,243	$ 220,000
K. CAPITAL EQUIPMENT REPLACEMENT FUND		
Capital Items	$ 663,218	$1,000,000
TOTAL CAPITAL EQUIPMENT REPLACEMENT FUND	$ 663,218	$1,000,000
L. IMRF/SOCIAL SECURITY FUND		
Payroll Related Costs	$ 504,423	$ 650,000
TOTAL IMRF/SOCIAL SECURITY FUND	$ 504,423	$ 650,000
M. PAVING & LIGHTING FUND		
Professional & Other Services	$ 0	$ 10,000
Repairs & Maintenance	35,000	60,000
TOTAL PAVING & LIGHTING FUND	$ 35,000	$ 70,000
N. SPECIAL RECREATION FUND		
Personnel & Payroll Related Costs	$ 13,094	$ 26,000
Professional & Other Services	165,126	205,000
Commodities	11,778	25,000
Repairs & Maintenance	3,500	15,000
Interfund Transfers – Out	415,100	520,000
TOTAL SPECIAL RECREATION FUND	$ 608,598	$ 791,000

SUMMARY OF FUNDS
(Including Interfund Transfers)

	Budget	Appropriation
A. CORPORATE FUND	$ 3,583,088	$ 4,764,000
B. RECREATION FUND	3,597,713	4,859,000
C. FOXFORD HILLS GOLF CLUB FUND	2,345,990	3,263,000
D. DEVELOPERS' DONATIONS FUND	0	600,000
E. G.O. LIMITED TAX PARK BOND & INT FUND	940,478	1,025,000
F. ALT REVENUE BOND & INT FUND 2018A	349,769	375,000
G. SUNBURST BAY AQUATIC CENTER DEBT	766,600	835,000
H. AUDIT FUND	12,200	15,000
I. CAPITAL PROJECTS FUND	1,159,450	3,000,000
J. LIABILITY INSURANCE FUND	135,243	220,000
K. CAPITAL EQUIPMENT REPLACEMENT FUND	663,218	1,000,000
L. IMRF/SOCIAL SECURITY FUND	504,423	650,000
M. PAVING & LIGHTING FUND	35,000	70,000
N. SPECIAL RECREATION FUND	608,598	791,000
TOTAL ALL FUNDS	$14,701,770	$21,467,000

Each of said sums of money and the aggregate thereof are deemed necessary by this Board to defray the necessary expenses and liabilities of this District during the fiscal year beginning the first day of May, 2026 and ending on the thirtieth day of April, 2027 for the respective purposes set forth.

Section III. As part of the annual budget and appropriation ordinance for the fiscal year beginning on the first day of May 2026 and ending on the thirtieth day of April 2027, the Board states that:

A. The estimated cash expected to be on hand at the beginning of the fiscal year is $6,147,942;
B. The estimated cash (excluding interfund transfers) expected to be received during the fiscal year is $12,102,591;
C. The estimated expenditures (excluding interfund transfers) contemplated for the fiscal year are $12,392,166;
D. The estimated cash expected to be on hand at the end of the fiscal year is $5,858,368; and,
E. The estimated amount of taxes to be received by the Cary Park District during the fiscal year is $6,241,317.

Section IV. The receipts and revenues of the Cary Park District derived from sources other than taxation and not specifically appropriated shall constitute the General Corporate Fund and shall first be placed to the credit of such fund.

Section V. The invalidity of any portion of this ordinance, or any items thereof, shall not render invalid any other portion or item thereof which can be given effect without the invalid part.

Section VI. This ordinance shall be in full force and effect from and after its passage and approval as required by law.

PASSED AND APPROVED this 28th day of May 2026.

AYES: ____

NAYS: ____

ABSENT: ____

____

President, Board of Commissioners

ATTEST:

____

Dan Jones, Secretary,
Board of Commissioners

(Seal)

Cary Park District

CERTIFICATE OF ESTIMATE OF REVENUE FOR FY 2026-27

I, James Nackers, do hereby certify that I am the duly qualified Treasurer of the Cary Park District and the chief fiscal officer of said Cary Park District. As such officer, I do further certify that the revenues, by source, anticipated to be received by said Cary Park District in the fiscal year beginning May 1, 2026 and ending on April 30, 2027, are estimated as follows:

SOURCE	AMOUNT
Real Estate Taxes	$ 6,181,317
Personal Property Replacement Tax	60,000
Interest Earned	307,015
Donations	449,275
Program Revenues	2,458,109
Golf Fees, Charges and Instruction	1,892,353
Merchandise, Food and Beverage Sales	440,000
Facility Rental	186,368
Other Sources	128,154
TOTAL	$ 12,102,591

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Cary Park District on this 28th day of May, 2026.

James Nackers, Treasurer
Cary Park District

(SEAL)

CARY PARK DISTRICT

May 28, 2026

To the Residents of the Cary Park District:

The Park District is pleased to present its FY 2026-27 Budget. As always, the information provided is intended to be done in a "user-friendly" format. The Park District hopes you will read it to become more familiar with how the Park District manages its daily operations and finances in the most efficient manner possible.

- The annual budget is a legal requirement for Illinois Park Districts. The proposed budget and appropriations document is attached to this booklet as Ordinance ***O*-2026-27-01**, Budget & Appropriations Ordinance, in its legal form.

- The budget is also a management tool that helps the agency track revenues and expenditures, and effectively provides the services that benefit the community. This budget booklet identifies the financial manner by which the Park District will attempt to meet its goals.

- The budget also reflects the Park District's mission, vision, and goals; these are identified in this document for your review.

- The budget provides the community with a means for input into the Park District's operations. It is intended to serve as a public communication tool to improve and provide a better understanding of the Park District's fiscal responsibilities.

The Park District was established on October 30, 1971. The Park District is recognized as a Distinguished Park & Recreation Accredited Agency, a joint award from the Illinois Association of Park Districts (IAPD) and the Illinois Park and Recreation Association (IPRA). The Park District has been a Distinguished Park & Recreation Accredited Agency for 25 consecutive years. The Park District applied to the Government Finance Officers Association of the United States and Canada (GFOA) for the Certificate of Achievement for Excellence in Financial Reporting for its annual comprehensive financial report for the fiscal year ended April 30, 2025. The District has received this prestigious award for nineteen consecutive years and is confident that the annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements. This year's budget reflects the continuing commitment of the Board of Commissioners and management to provide the highest quality parks and recreation programs, facilities and services possible to the community while ensuring efficient and effective use of Park District financial resources and assets.

The Park District places a high priority on maintaining what it currently owns. Currently owned equipment is evaluated before replacement to determine whether the unit is still functional and reliable, without incurring major repair costs. The Capital Equipment Replacement Fund (CERF) provides the financial plan to provide for timely replacement of equipment, including mechanical equipment and building components without having to eliminate other programs or services from the budget to do so. The CERF fund is reviewed on an annual basis, as part of the budget process, to ensure that the Park District is staying out in front of these changes and ensuring that it will be able to meet its obligations. Capital equipment items associated with the Foxford Hills Golf Club (FHGC) have a separate CERF schedule which can be found in the FHGC section of the budget document. The CERF schedules have been updated for FY 2026-27 and additional detail can be found on pages 31-32 and pages 47-51.

The Park District's ADA Transition Plan 2023 Update (The Plan), approved by the Board of Commissioners on July 27, 2023, outlines complete and future accessibility projects. To support this, funds are allocated in the Special Recreation Fund. The Plan addresses the Park District's parks and facilities, operations, and fiscal resources needed to deliver basic services and experiences to all people with disabilities while maintaining the intrinsic qualities of the parks and/or natural area settings. In FY 2026-27, $23,000 is budgeted for redesigning the Park District website including accessibility in compliance with the Website Content Accessibility Guidelines (WCG). In addition, $350,000 has been budgeted for the construction of accessible restrooms at the preschool, and $129,600 for ADA features and accessibility in conjunction with the Saddle Oaks Playground replacement.

FY 2026-27 will mark the 23rd golf season, Foxford Hills Golf Club (FHGC) has operated under Cary Park District ownership. Over the last 23 years the course has continued to grow incrementally in all departments. Based on pre-bookings in outings, season passes, and daily fee rounds being pre-booked, management staff is forecasting 37,250 rounds. With strong bookings in the off-season for outings and leagues, good weather, great course conditioning and a substantial number of program offerings including hosting in-house special events, Foxford Hills has exceeded budgeted round numbers the last several years.

Based on the projection of 37,250 rounds, management staff is forecasting gross revenues approaching $2.358M for FY 2026-27. The management team at Foxford Hills believes these projections are strong but within the realms of what has been done the last four years based on growth in rounds and usage of amenities. As in FY 2025-26, Foxford Hills management team does not believe that in FY 2026-27 other competitive golf courses in the marketplace will transition backwards in terms of golf rates or amenity charges due to the continued increase in prices of all goods and service offered by vendors. Since the end of 2022, now going on five years, there has been an upward aggressive push towards $100 greens fees among most notably the North Shore of the Chicagoland area accounting for DuPage, Kane, Cook, Lake and McHenry Counties reaching within 25 to 40 miles of Foxford Hills Golf Club located in southeastern McHenry County.

The expectation is the golf course will continue to be maintained at a high level and serve as a wonderful asset to residents and the surrounding areas who use Foxford Hills Golf Club.

Finally, the budget reflects the Park District's continued commitment to provide high quality parks and recreation program opportunities. The recreation programming made available in the community continues to be offered at a high-quality level and additional program opportunities are being offered where new opportunities have been identified.

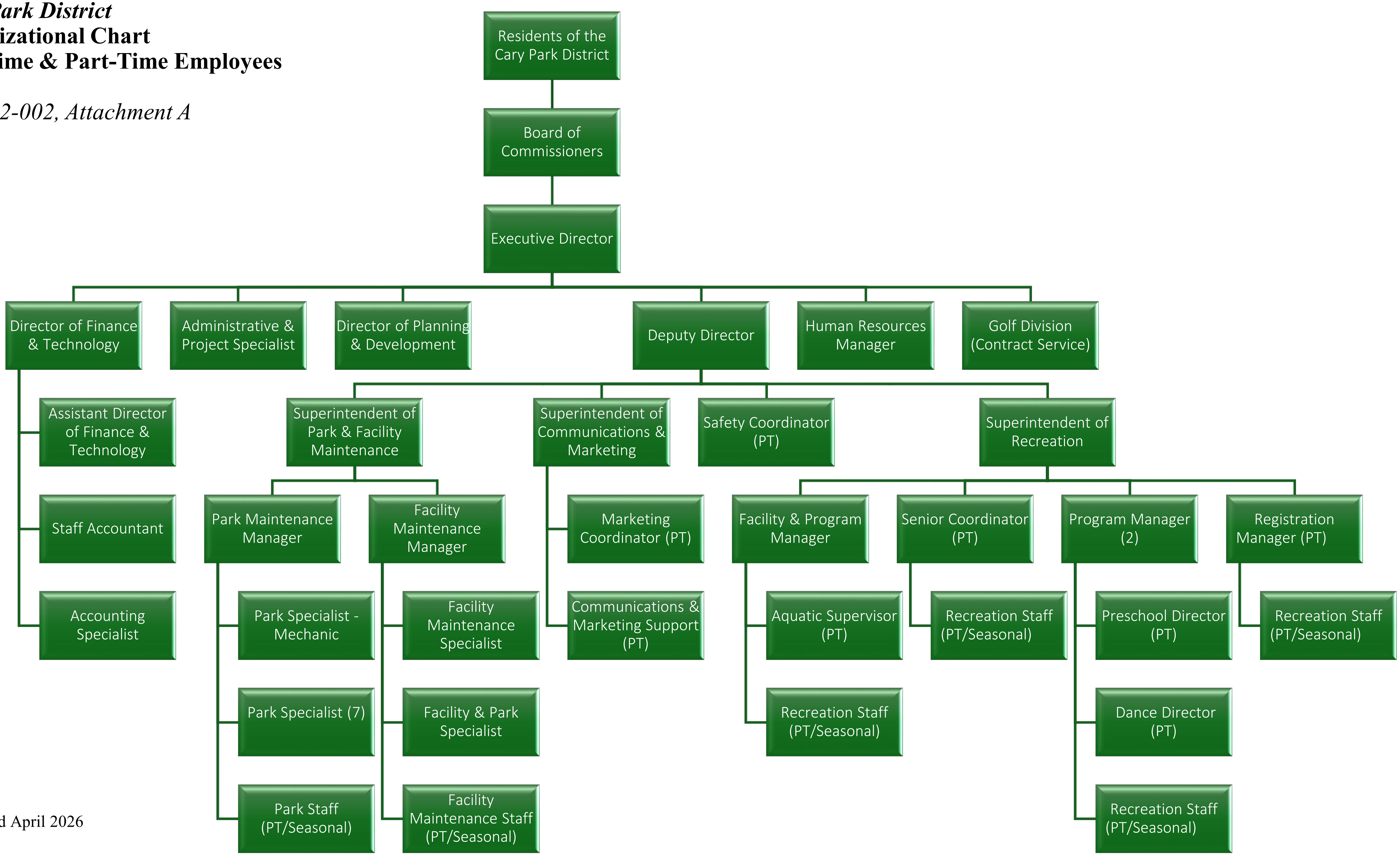
Thank you for taking the time to read this document. If you have any questions, please contact any Commissioner, the Executive Director - Dan Jones, or Director of Finance & Technology – James Nackers. Either of whom will be happy to discuss the Park District's financial picture with you.

On behalf of the Park District,

Keith Frangiamore, President
Mike Renner, Vice-President
Jill Carasso, Commissioner
Melissa Victor, Commissioner
Philip Stanko, Commissioner
Dan Jones, CPRP, Executive Director
Sara Kelly, CPRP, Deputy Director
James Nackers, Director of Finance & Technology
Erica Hall, CPRP, Superintendent of Recreation
Courtney Baker, Superintendent of Communications & Marketing
Renee Erling, Assistant Director of Finance & Technology
Noah Mach, CPRP, Superintendent of Park and Facility Maintenance
David Raica, Director of Planning & Development

Cary Park District
Organizational Chart
Full-Time & Part-Time Employees

Policy 2-002, Attachment A



Updated April 2026

Mission, Vision & Goals

Mission

The Park District mission statement is as follows:

Providing exceptional recreation, parks and open space opportunities.

Vision

The Park District Board of Commissioners has adopted the following vision for the Park District:

The Park District is committed as an organization to provide exceptional parks and lifelong recreational opportunities.

Recreation

Provide non-discriminatory leisure opportunities for the region to participate in active and passive, supervised and non-supervised, for-fee and free, parks and recreation programs, facilities and services.

Preservation, Heritage & Community Character

Lead the community in efforts to maintain and preserve the open space, natural and historical heritage, and "rural-suburban" character of the communities that we serve.

Service, Meeting the Needs of the Community

Provide services that are proactive where possible that meets or exceeds the current and future needs of the community.

Excellence & Value

Work with a commitment toward excellence and value as recognized by the community.

Cooperation

Through cooperation with other governmental, non-profit and private sector agencies, we can often get more accomplished for the community than our own individual efforts may allow.

Progressive Innovation

Lead the field in parks and recreation for communities our size through progressive and innovative practices.

Long-Range Goals

The Board has adopted the following Long-Range Goal for the Park District:

The Long Range Goal of the Park District is to provide exceptional services in the following areas:

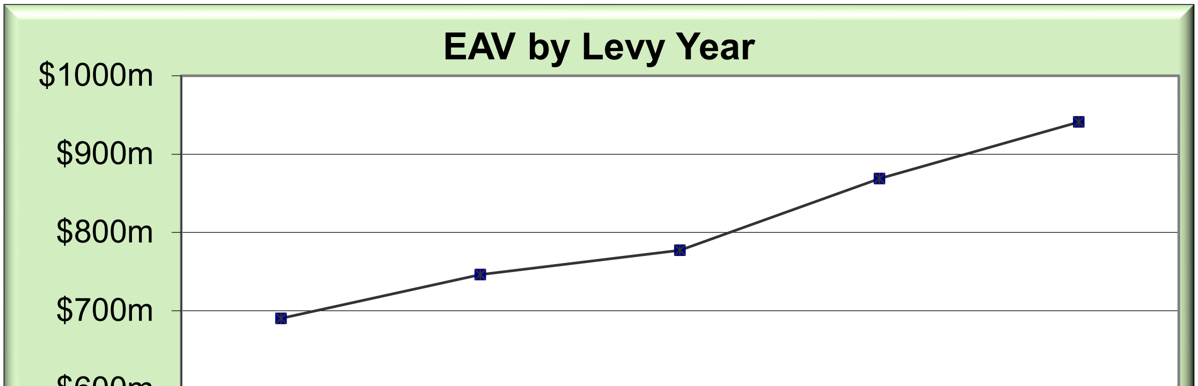
- Parks & Open Space Operations. Provide park maintenance and open space preservation services to the community.
- Recreation Programs & Facilities Operations. Provide recreation programs, facilities and services to the community.
- Community Information. Provide communications, information and public relations services to the community.
- Administration. Provide support services in administration, finance, personnel, technology, risk management, planning and development to the agency.

The Board of Commissioners annually adopts work initiatives for the Executive Director to accomplish in support of the Long Range Goals of the Park District.

Historical Perspectives

Equalized Assessed Valuation (EAV) History

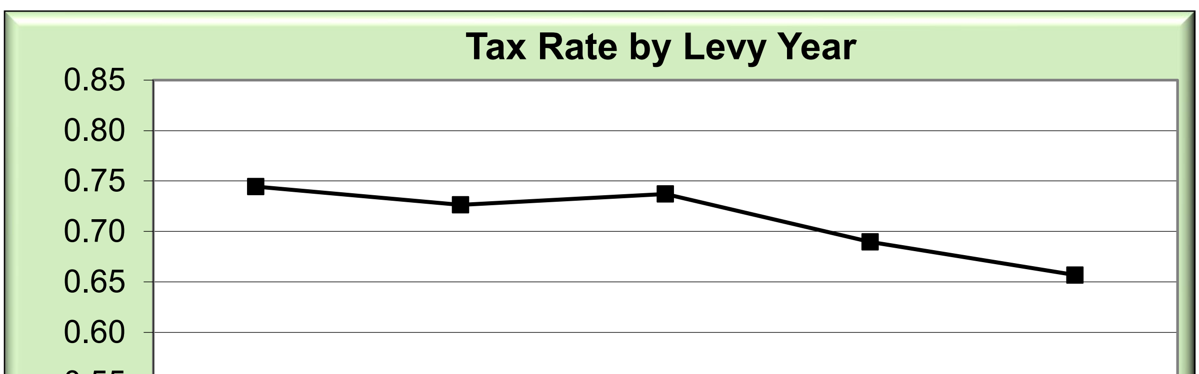
The Park District boundaries determine the equalized assessed valuation (EAV) of the Park District. The EAV is used to determine the tax rate applied to each taxable property based on the Park District's annual levy. A five-year history of the Park District's EAV appears in the table below.



2021	2022	2023	2024	2025
$690m	$746m	$777m	$869m	$941m

Tax Rate History

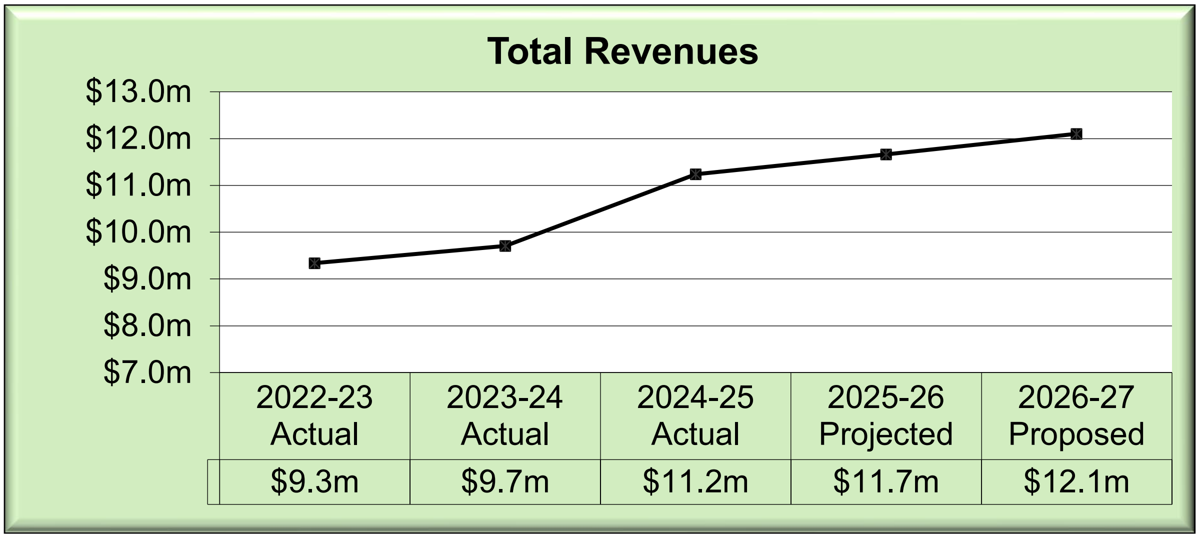
Taxes are collected in the fiscal year following the levy year, thus taxes collected in the FY 2026-27 Budget are produced by the 2025 Levy. Under tax cap legislation, the Park District's tax extension increase is limited to the lower of 5% or the increase in the CPI, plus new growth. The tax extension for 2025 allows for a maximum 2.9% CPI increase. A five-year history of the Park District tax rate appears in the table below.



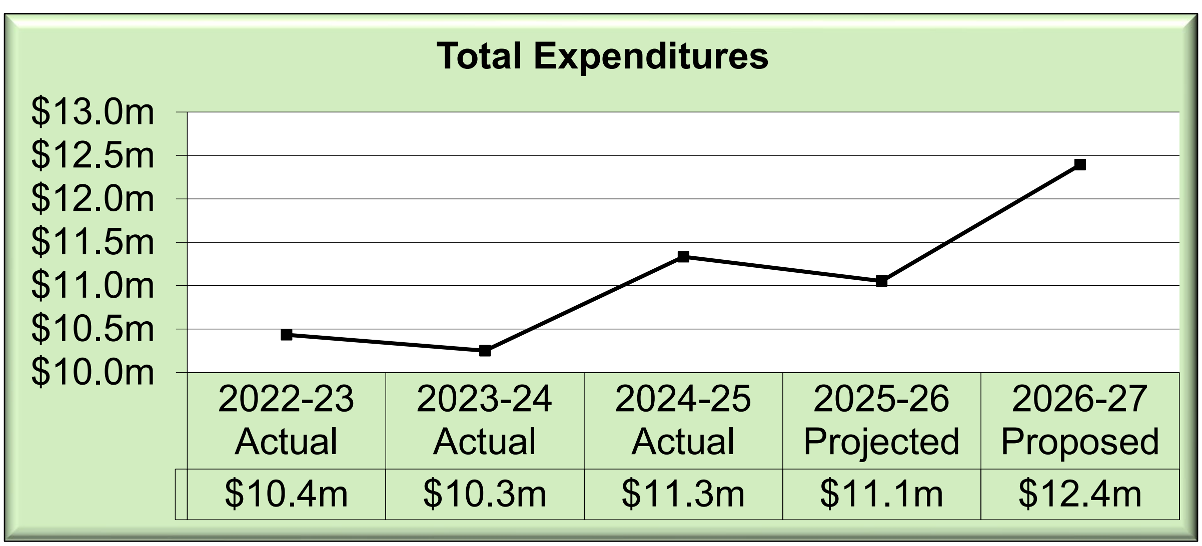
2021	2022	2023	2024	2025
0.7445	0.7264	0.7372	0.6897	0.6569

Financial History

Operating revenues for the Park District are received in the form of real estate and personal property replacement taxes, program revenue, golf fees & charges, product sales, rentals, grants, investment interest, donations, and miscellaneous receipts. The Park District also receives funds from bond proceeds for debt repayment, capital acquisitions, projects and similar purposes. In FY 2025-26 the Park District received $878,641 in bond proceeds. The combined total revenues for the Park District for the past five years and the proposed FY 2026-27 Budget are identified in the table below:



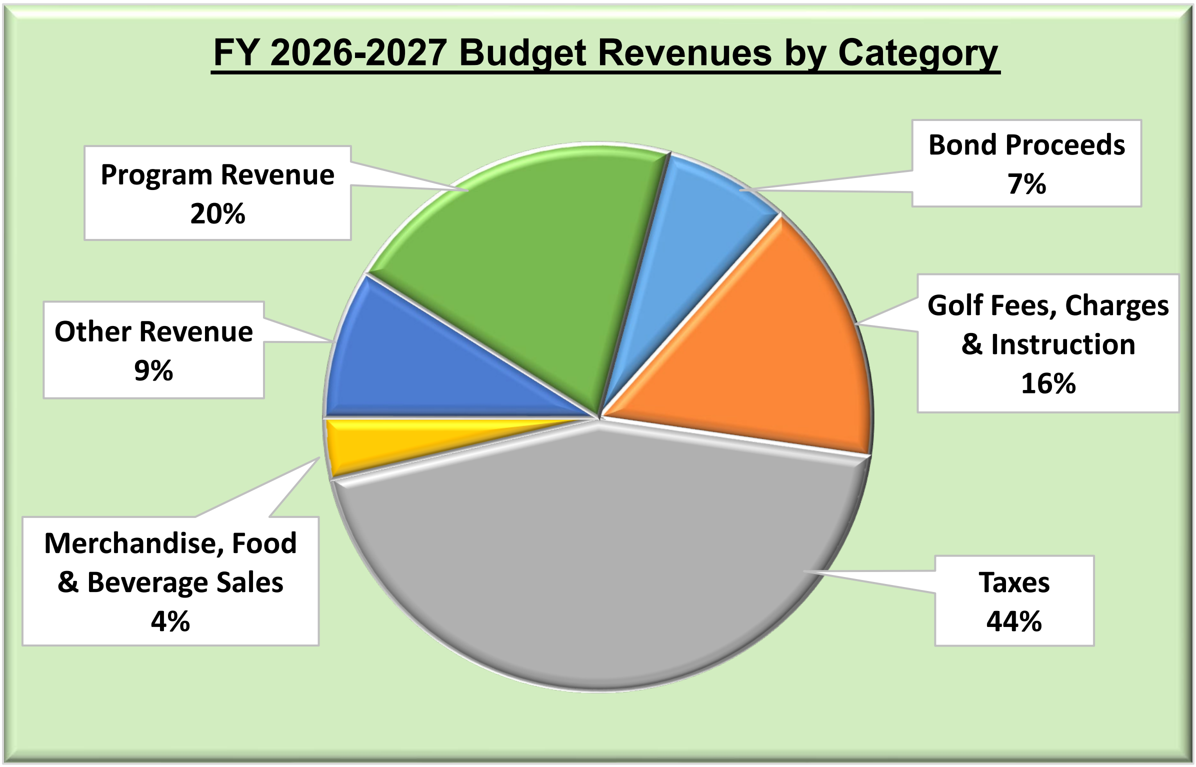
Operating expenditures are categorized as personnel and payroll related costs, professional services, services, commodities, repairs and maintenance, and depreciation. Capital projects, as well as purchases of major equipment, are categorized as capital. Debt service includes principal and interest payments. The proposed FY 2026-27 expenditures include approximately $687,785 of increased capital expenditures over the FY 2025-26 projection. The combined total expenditures for the Park District for the past five years and the proposed FY 2026-27 Budget are identified in the following table:



 Providing exceptional recreation, parks and open space opportunities.

FY 2026-27 Proposed Budget Breakdown:

Revenues: Where does the money come from?



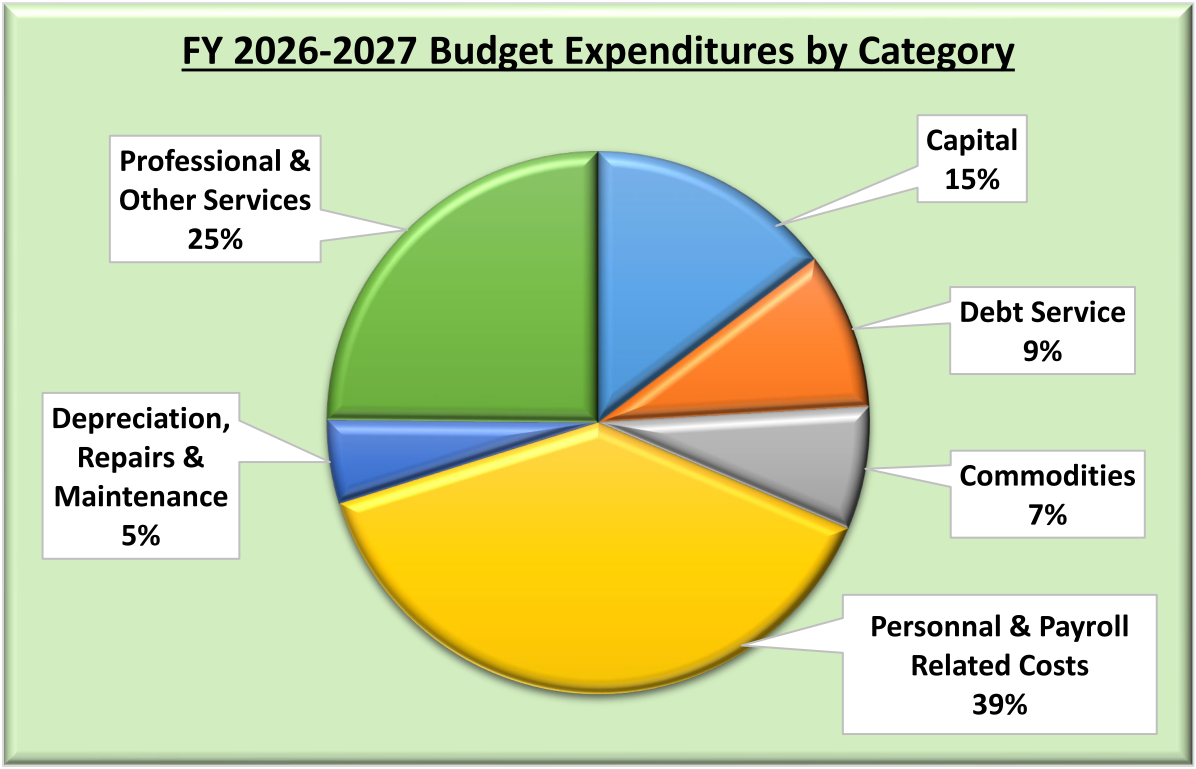
Property and replacement taxes are the Park District's largest revenue source, accounting for 44% of budgeted revenues. The Park District recognizes property taxes as revenue in the year for which they are levied. The Corporate Replacement tax was enacted by the State of Illinois as a replacement for personal property tax, the tax is distributed to local governments as a share of the Corporate Income tax.

Program revenue includes fees from various recreational activity programming, senior programing, daily fees and memberships from Sunburst Bay Aquatic Center and Fitness Center, and fees from the operation of a Preschool, day camps, and before and after school programs. Program revenue is the second largest revenue category at 20% of the total.

The Park District owns and, through contracted management, operates Foxford Hills Golf Club, an 18-hole golf course and lighted driving range. Golf fees, charges and instruction, at 16% of total revenue, is the third largest revenue category.

Other revenues, which includes grants, donations and developer contributions, facility and other miscellaneous revenue account for 9% of the Park District's revenue budget. Bond Proceeds are budgeted to account for 7% and the remaining 4% will be provided by merchandise, food and beverage sales.

Expenditures: How is the money spent?



Personnel & Payroll Related Costs are the largest expenditure category for the Park District at 39% of the total. This category includes salaries and wages, employer's portion of the Social Security tax, employer's pension contribution, workers' compensation insurance and group health insurance premiums.

Professional and Other Services is the second largest expenditure category at 25% of the total. Payroll and payroll related costs for GolfVisions employees at the Foxford Hills Golf Club are included within the Professional and Other Services category. Our member district dues for funding the Northern Illinois Special Recreation Association are also included within this category.

Capital purchases is the next largest expenditure at 15% of the Park District's budget. Various park development and improvement projects are included in this category. Capital equipment purchases are also included in this category.

Debt Service accounts for 9% of the total. Debt Service includes both principal and interest payments payable during FY 2026-27.

Commodities purchases account for 7% of the Park District's total expenditures. Supplies for Recreation programs, park maintenance and the golf course are included in this category.

The remaining 5% includes depreciation of assets related to the Foxford Hills Golf Club Fund and expenditures related to repairs and maintenance of facilities and equipment.

What benefits does the community receive from the Park District?

The residents receive many benefits through the Park District. The community is provided over 860 acres of parks and open space at 48 different sites. The Sunburst Bay Aquatic Center opened in June 2022. The Park District also operates a Community Center with fitness equipment, programming, and banquet/meeting rooms. Outdoor facilities include playgrounds and playing fields, picnic facilities, a splash pad, a dog park, sand volleyball courts, a disc golf course, community garden plots, a skate park, a prairie nature preserve, and an outdoor amphitheater. The Park District owns and, through contracted management, operates an 18-hole golf course and lighted driving range. The Park District also operates a preschool, before and after school, and summer day camp programs. The Park District also provides and maintains approximately 8.2 miles of trails.

Individual benefits to the community include

- a place for improved self-esteem and self-reliance
- a place for psychological and physical stress relief
- a balance between work and play
- personal development and growth

Social benefits to the community include

- an opportunity for connected families
- cultural understanding
- lifelines for our youngest and eldest members
- social bonding

Environmental benefits to the community include

- cleaner air and water
- better watershed
- trees and native plants
- preservation of open space
- source of community pride

Conclusion

We hope you have found this information to be beneficial to your understanding of the Park District's operation and budget. The Park District is here to serve and meet your park and recreation needs. We can only accomplish this through your continued and active involvement in the community.

Thank you.

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Cary Park District
For Fiscal Year Ending April 30, 2027
Summary Information

A number of summary financial reports have been included in the FY 2026-27 Budget documents. These have been provided to help you assess the current financial condition of the Park District. They will also guide you in determining how budgetary decisions may impact the fiscal results of the Park District.

Budgetary Basis
All governmental funds are on a modified accrual basis for budgeting. This basis is in accordance with *Generally Accepted Accounting Principles (GAAP).* The modified accrual basis records revenues at the point they are earned (goods or services delivered) and they are available to pay current liabilities (bills due within the next 30 days). Expenditures are recorded when the Park District has received the goods or services rather than waiting until the bill is paid.

The Park District's Enterprise fund, the Foxford Hills Golf Club Fund, is budgeted and reported on the full accrual basis in accordance with *GAAP.* Revenues are recognized when earned without regard to when they will be received (no 30-day rule). Expenses are recognized when the liability is incurred. In addition, purchases that satisfy the capitalization criteria are recorded as fixed assets subject to depreciation as opposed to being expensed under modified accrual.

Budgetary Highlights
Revenues
Net collectable property tax revenue is budgeted to increase by $162,083 from the current fiscal year projected actual. This amount incorporates the financial effect of both the 2.9% C.P.I. increase as well as new construction within the Park District and the growth in the Park District's *Equalized Assessed Valuation* (EAV). Program revenue in the Recreation Fund is budgeted to increase by $31,732 over the FY 2025-26 projected actual.

Expenditures
Inflationary pressures have caused the Park District's operating expenditures to increase. Overall, the Park District is budgeting for an increase in operating expenditures of $652,978 (7.5%) as compared to FY 2025-26 projected actual.

The FY 2026-27 proposed budget has a staffing level of 26 full-time positions, no increase over the FY 2025-26 budget.

Depreciation is included for the fixed assets of the Enterprise fund, the Foxford Hills Golf Club Fund. Additionally, GASB 96 subscription expenditures are included.

Capital includes any purchase, major repair, or major project the Park District undertakes that meet the capitalization threshold of the Park District. The FY 2026-27 proposed budget includes funds for an SUV, a cargo van, an F-350 work truck, a Caterpillar backhoe loader, a John Deere utility tractor, an industrial brush cutter, a Ventrac compact tractor, a hay wagon, Community Center roof work, park shelter roof work, replacement furnaces for the maintenance buildings, four replacement items for the fitness center, a replacement water walk feature for Sunburst Bay Aquatic Center, and refreshed IT equipment.

Transfers In/Out
Transfers between funds have been eliminated for presentation of the Park District's Proposed Budget – All Funds. Subsequent fund detail presentations will include fund transfer amounts.

Cary Park District
Proposed Budget for Fiscal Year Ending April 30, 2027
All Funds

	Proposed	Fiscal Year Ended April 30, 2026	
	Budget	Projected	Budget
Revenues			
Real Estate Tax	$ 6,181,317	$ 5,975,078	$ 5,984,531
Replacement Tax	60,000	104,156	118,385
Program Revenue	2,458,109	2,401,777	2,263,404
Golf Fees & Charges	1,862,353	2,017,111	1,722,473
Golf Instruction	30,000	36,545	30,000
Merchandise, Food & Beverage Sales	440,000	371,031	419,000
Facility Rental	186,368	218,784	204,401
Investment & Service Fees	307,015	354,171	342,336
Grants	-	-	-
Donations/Developer Contributions	449,275	159,320	294,150
Advertising	350	-	4,950
Miscellaneous	127,804	25,526	62,949
Total Revenues	12,102,591	11,663,498	11,446,579
Expenditures			
Operating			
Personnel & Payroll Related Costs	4,809,029	4,414,627	4,523,263
Professional Services	1,689,132	1,451,478	1,496,184
Services	1,389,144	1,299,602	1,309,806
Commodities	906,575	960,883	880,921
Repairs & Maintenance	387,115	366,870	379,569
Loss on Disposal of Asset	(8,211)	(165)	(53,760)
Depreciation	236,875	263,386	256,187
GASB 96 Subscriptions	4,600	5,640	5,640
Total Operating	9,414,258	8,762,320	8,797,809
Capital	1,822,668	1,134,883	1,139,106
Debt Service			
G.O. Limited Tax Park Bond & Interest	38,870	41,000	41,400
Alternate Revenue Bond & Interest 2018A	349,769	352,869	352,869
Sunburst Bay Aquatic Center Debt	766,600	762,700	762,700
Total Debt Service	1,155,239	1,156,569	1,156,969
Total Expenditures	12,392,166	11,053,771	11,093,884
Net Addition (Reduction) to Fund Balance	(289,574)	609,727	$ 352,695
Beginning Fund Balance May 1, 2026 (2025)	11,532,811	10,923,084	
Ending Fund Balance April 30, 2027 (2026)	$ 11,243,237	$ 11,532,811	

Cary Park District
Proposed Budget for Fiscal Year Ending April 30, 2027
Budget Summary

Fund	Revenues: Non Tax Revenue	Revenues: Tax Revenue	Revenues: Transfers In	Expenditures: Capital Expenditures	Expenditures: Operating Expenditures	Expenditures: Debt Service	Expenditures: Transfers Out	Addition/Reduction to Fund Balance
Corporate	$ 218,328	$ 3,358,865	$ 6,000	$ -	$ 2,636,403		946,685	105
Recreation	2,638,729	959,414		-	3,565,713		32,000	430
Foxford Hills Golf Club	2,354,277				2,339,990		6,000	8,287
Developers' Donations	438,804						-	438,804
G.O. Limited Tax Park Bond & Interest	10,243	905,235	25,000			38,870	901,608	-
Alternate Revenue Bond & Interest 2018A			349,769			349,769		-
Debt Certificates 2019A			-			-		-
Sunburst Bay Aquatic Center Debt			766,600			766,600		-
Audit	159	12,195			12,200			154
Capital Projects	22,172		832,024	1,159,450				(305,254)
Liability Insurance	4,237	139,024			135,243			8,018
Capital Equipment Replacement	152,584		322,000	663,218				(188,634)
IMRF/Social Security	8,117	485,184			504,423			(11,122)
Paving & Lighting	2,712	4,997			35,000			(27,291)
Special Recreation	19,123	376,403			193,498		415,100	(213,072)
Totals	$ 5,869,485	$ 6,241,317	$ 2,301,393	$ 1,822,668	$ 9,422,469	$ 1,155,239	$ 2,301,393	- $ (289,574)

Note: Tax Revenue includes $60,000 in Personal Property Replacement Tax.

Cary Park District
Proposed Budget for Fiscal Year Ending April 30, 2027
Use of Funds by Category (Excluding Transfers Out & GASB 96)

FUND	Personnel & Payroll Related Costs	Professional Services	Services	Commodities	Repairs & Maintenance	Depreciation	Capital	Debt Service	Totals	FY 2025-26 Projected	FY 2025-26 Budget
	FY 2026-27 Proposed Budget										
Corporate	$ 1,970,557	$ 134,828	$ 264,025	$ 142,241	$ 124,752	$ -	$ -	$ -	$ 2,636,403	$ 2,375,501	$ 2,480,414
Recreation	2,248,113	88,047	793,920	364,532	71,101		-		3,565,713	3,583,094	3,565,500
Foxford Hills Golf Club		1,293,681	264,048	388,024	152,762	236,875			2,335,390	2,137,211	2,132,169
Developers' Donations									-	-	-
G.O. Limited Tax Park Bond & Interest								38,870	38,870	41,000	41,400
Alternate Revenue Bond & Interest 2018A								349,769	349,769	352,869	352,869
Sunburst Bay Aquatic Center Debt								766,600	766,600	762,700	762,700
Audit		12,200							12,200	11,100	12,850
Capital Projects							1,159,450		1,159,450	293,357	445,000
Liability Insurance	72,842		62,401						135,243	119,216	120,181
Capital Equipment Replacement							663,218		663,218	749,836	614,631
IMRF/Social Security	504,423								504,423	441,198	430,000
Paving & Lighting					35,000				35,000	21,000	12,000
Special Recreation	13,094	160,376	4,750	11,778	3,500				193,498	160,215	172,289
Total Agency	$ 4,809,029	$ 1,689,132	$ 1,389,144	$ 906,575	$ 387,115	$ 236,875	$ 1,822,668	$ 1,155,239	$ 12,395,777	$ 11,048,297	$ 11,142,004
FY 2025-26 Projected	$ 4,414,627	$ 1,451,478	$ 1,299,602	$ 960,883	$ 366,870	$ 263,386	$ 1,134,883	$ 1,156,569	$ 11,048,297		
FY 2025-26 Budget	$ 4,523,263	$ 1,496,184	$ 1,309,806	$ 880,921	$ 379,569	$ 256,187	$ 1,139,106	$ 1,156,969	$ 11,142,004		

Cary Park District
Proposed Budget Summary
Fiscal Year Ending April 30, 2027
Fund Balances

Fund	(actual) Balance 5/1/2025	projected Increase (Decrease)	projected Balance 5/1/2026	proposed budget Increase (Decrease)	proposed budget Balance 5/1/2027
Corporate	$ 2,544,078	$ 36,455	$ 2,580,533	$ 105	$ 2,580,638
Recreation	1,059,218	137,984	1,197,203	430	1,197,633
Foxford Hills Golf Club	5,319,011	294,788	5,613,799	8,287	5,622,086
Developers' Donations	231,991	159,131	391,122	438,804	829,926
G.O. Limited Tax Park Bond & Interest	(731,572)	852	(730,721)	-	(730,721)
Alternate Revenue Bond & Interest 2018A	-	-	-	-	-
Sunburst Bay Aquatic Center Debt	-	-	-	-	-
Audit	1,481	3,025	4,507	154	4,661
Capital Projects	584,244	371,182	955,426	(305,254)	650,172
Liability Insurance	129,248	(84,082)	45,166	8,018	53,184
Capital Equipment Replacement	1,056,665	(378,036)	678,629	(188,634)	489,995
IMRF/Social Security	123,455	11,808	135,262	(11,122)	124,140
Paving & Lighting	80,227	(18,029)	62,198	(27,291)	34,907
Special Recreation	525,037	74,651	599,687	(213,072)	386,615
Totals	$ 10,923,084	$ 609,727	$ 11,532,811	$ (289,574)	$ 11,243,237

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Cary Park District
Budget for Fiscal Year Ending April 30, 2027
Fund Information

Corporate Fund

Fund Description
The Corporate Fund accounts for the general revenues and expenditures of the Park District which are not included in another fund.

Revenues
Revenues for the Corporate Fund include a tax levy, an allocation by the State of Illinois of the *Personal Property Replacement Tax*, revenue generated from the rental of non-recreational facilities, and an allocated portion of investment income earned by the Park District.

Transfers In
A Transfer In of $6,000 from the Foxford Hills Golf Club Fund to be used for the implementation of a new Finance ERP system is included in the FY 2026-27 proposed budget.

Expenditures
Operating Expenditures
Expenditures related to general Park District operations, planning, and park operations are included within the Corporate Fund. Personnel & Payroll Related Costs are budgeted to increase $394,402 (8.9%) over the FY 2025-26 projected actual. The District has also been affected by the insurance requirements of the Affordable Care Act.

Transfers Out
Through the use of Corporate tax revenue the Park District transfers out funding for the debt service due on a portion of the 2018A**,** 2020A and 2021A debt issues. An additional transfer to the G.O. Ltd. Tax Park Bond & Interest Fund is included in the proposed budget to cover debt service expenditures as needed.

A transfer for the funding of the Capital Equipment Replacement Fund is also being budgeted in the Corporate Fund in the amount of $290,000.

Total transfers of $416,924 from the Corporate Fund to the Capital Projects Fund is included in the proposed budget. The transfers consist of $266,000 from the Corporate Fund to the Capital Projects Fund as a source of Capital Projects funding and $150,924 investment income as an additional source of funding for Capital Projects.

Cary Park District
Proposed Budget By Fund
Fiscal Year Ending April 30, 2027

Corporate Fund

	Proposed Budget	Fiscal Year Ending April 30, 2026 Projected	Fiscal Year Ending April 30, 2026 Budget
Revenues			
Real Estate Tax	$ 3,298,865	$ 3,043,900	$ 3,047,768
Replacement Tax	60,000	104,156	118,385
Facility Rental	75,742	73,571	77,765
Investment & Service Fees	138,411	112,697	144,692
Donations	875	1,130	500
Advertising	-	-	1,950
Miscellaneous	3,300	3,872	21,775
Transfer In - Recreation Fund	-	118,976	118,975
Transfer In - Foxford Hills Golf Club Fund	6,000	3,339	30,000
Total Revenues and Transfers In	3,583,193	3,461,642	3,561,810
Expenditures			
General - Operating			
Personnel & Payroll Related Costs	947,251	781,084	797,851
Professional Services	115,653	106,433	115,688
Services	182,350	151,761	169,498
Commodities	51,523	65,556	56,241
Repairs & Maintenance	2,800	1,539	1,525
Total General - Operating	1,299,577	1,106,371	1,140,803
Parks & Planning - Operating			
Personnel & Payroll Related Costs	1,023,306	953,995	1,024,444
Professional Services	19,175	10,508	20,175
Services	81,675	74,298	69,217
Commodities	90,718	83,122	84,993
Repairs & Maintenance	121,952	142,888	136,782
Total Parks & Planning - Operating	1,336,826	1,264,812	1,335,611
Capital	-	4,317	4,000
Transfers Out			
Transfer Out - G.O. Ltd.Tax Park Bond & Interest	25,000	16,511	16,511
Transfer Out - Alternate Revenue Bond Fund 2018A	74,769	41,434	41,435
Transfer Out - Debt Certificates 2019A	-	-	-
Transfer Out - Sunburst Bay Aquatic Center Debt	139,992	205,650	205,650
Transfer Out - Capital Equipment Replacement Fund	290,000	290,000	290,000
Transfer Out - Capital Projects Fund	416,924	496,091	527,803
Total Transfers Out	946,685	1,049,687	1,081,398
Total Expenditures and Transfers Out	3,583,088	3,425,187	3,561,812
Net Addition (Reduction) to Fund Balance	105	36,455	$ (2)
Beginning Fund Balance May 1, 2026 (2025)	2,580,533	2,544,078	
Ending Fund Balance April 30, 2027 (2026)	$ 2,580,638	$ 2,580,533	

Recreation Fund

Fund Description
The Recreation Fund accounts for the revenues and expenditures, including facility and field maintenance, related to the various recreation programs of the Park District.

Revenues
Revenues for the Recreation Fund are provided by a combination of program and other fees, a tax levy and an allocated portion of investment income earned by the Park District. To offset inflationary pressures, program fees were increased in various programs.

Staff has taken various steps to maintain or increase program membership and facility rental receipts in FY 2026-27.

1. Continue partnership with McHenry County Conservation District through the use of the Fel-Pro/RRR Conservation site to host Camp ECHO and ECHO Extreme programs.
2. Preschool will offer six classes for the 2026-27 school year.
3. Offer the ET KidZone program at the four elementary schools of School District 26.
4. Additional dance space which will allow for increased capacity.
5. Stars N' Stripes Fest will take place at Cary-Grove Park for the third year.
6. The addition of several new programs and activities scheduled for youth, adults and families are planned for this fiscal year.

Expenditures
Expenditures related to various recreational programs and facility maintenance are found within the Recreation Fund. Staff has taken various factors into account to control and monitor expenditures.

1. Continue evaluation of current staff positions, staffing levels, and staff wages to stay competitive to retain quality staff and attract new staff.
2. Several free events continue to be offered for the community throughout the fiscal year. Some of these include: Summer concert series, children's entertainment series, holiday events, kite fly, teen outreach and senior activities.

Transfers Out
A transfer for the funding of the Capital Equipment Replacement Fund is also being budgeted in the Recreation Fund in the amount of $32,000.

Cary Park District
Proposed Budget By Fund
Fiscal Year Ending April 30, 2027

Recreation Fund

	Proposed Budget	Fiscal Year Ending April 30, 2026 Projected	Fiscal Year Ending April 30, 2026 Budget
Revenues			
Real Estate Tax	$ 959,414	$ 1,216,022	$ 1,219,435
Program Revenue	2,433,509	2,401,777	2,263,404
Facility Rental	135,226	145,212	126,636
Investment Income	49,244	63,138	56,350
Donations	19,400	10,991	13,650
Advertising	350	-	3,000
Miscellaneous	1,000	2,913	2,000
Total Revenues	3,598,143	3,840,054	3,684,475
Expenditures			
Facility Maintenance - Operating			
Personnel & Payroll Related Costs	249,354	208,315	223,148
Professional Services	150	50	150
Services	108,130	100,993	96,410
Commodities	83,878	81,707	80,880
Repairs & Maintenance	69,076	75,051	89,885
Total Facility Maintenance - Operating	510,588	466,117	490,473
Recreation - Operating			
Personnel & Payroll Related Costs	1,998,759	1,958,179	1,968,329
Professional Services	87,897	87,965	105,038
Services	685,790	651,063	658,344
Commodities	280,654	330,815	266,566
Repairs & Maintenance	2,025	1,583	1,275
Total Recreation - Operating	3,055,125	3,029,605	2,999,552
Capital	-	87,372	75,475
Transfers Out - Corporate Fund	-	118,976	118,975
Transfer Out - Capital Equipment Replacement Fund	32,000	-	-
Total Expenditures and Transfers Out	3,597,713	3,702,069	3,684,475
Net Addition (Reduction) to Fund Balance	430	137,984	$ -
Beginning Fund Balance May 1, 2026 (2025)	1,197,203	1,059,218	
Ending Fund Balance April 30, 2027 (2026)	$ 1,197,633	$ 1,197,203	

Foxford Hills Golf Club Fund

Fund Description
The Foxford Hills Golf Club Fund accounts for the revenues and expenses of Foxford Hills Golf Club (FHGC). The FHGC Fund is an Enterprise Fund. The fund is prepared on the full accrual basis of accounting. GolfVisions Management Inc., an agent of the Park District, is operating the course on behalf of the Park District.

Revenues
Funds are accumulated through user charges and sales. User charges include green fees, cart rentals, a season pass program, special monthly outings sponsored by the club, non-club sponsored golf outings, junior golf league through the PGA of America, private and group lessons, permanent tee time fees, and driving range bucket sales. Green fees are booked via the course website, the management company's website, GolfNow's family of websites and through phone reservations. Food and beverage sales take place both in the clubhouse and out on the course via fully stocked motorized golf carts and banquet offerings for golfers and private parties. Merchandise sales include items contained within the pro shop and include apparel for adults, golf balls, hats, towels, and quick grab 'n' go items like logo balls, suntan lotion, ball repair tools and batteries.

FHGC's management team is forecasting a strong FY 2026-27 on the revenue side of the business. The only outliers for revenue production at the course are weather and the local competitive market reverting to dynamic pricing models by third party on-line booking agents lowering rates to get market share. Strong revenue sales in the restaurant, on the beverage cart, at the practice range, driving range and season pass program should help drive the revenue numbers.

In the evaluation of the local and regional marketplace, management does not believe other golf courses will transition backwards in terms of pricing due to certain external factors affecting the expense side of the golf business.

Operating Expenses
Operating expenses include the materials, supplies, and services necessary to operate the course. It also includes advertising and marketing, reimbursement of payroll expenses and the monthly management fee for GolfVisions. The reimbursement of payroll costs, including taxes and insurance of GolfVisions employees working at the golf course are included in the Professional Services category. To market the course effectively both locally and regionally, GolfVisions' website and Cary Park District's website are used throughout the golf season. Seasonal brochures produced by the park district and in-house materials are used to market the course. E-blasts are generated using brochure information to market events online and through social platforms. Expenses for FY 2026-27 continue to increase for wages, food and beverages, hard goods and soft goods. While on the maintenance side fertilizers and insecticides saw slight increases in pricing which have stabilized significantly since the pandemic.

Transfer Out
A total transfer of $6,000 from the Foxford Hils Golf Club Fund to the Corporate Fund is included in the proposed budget. The transfer from the Foxford Hills Golf Club Fund to the Corporate Fund is a partial source of funding for a new financial system.

Cary Park District
Proposed Budget By Fund
Fiscal Year Ending April 30, 2027

Foxford Hills Golf Club Fund

	Proposed Budget	Fiscal Year Ending April 30, 2026 Projected	Fiscal Year Ending April 30, 2026 Budget
Operating Revenues			
Golf Course Fees & Charges	$ 1,862,353	$ 2,017,111	$ 1,722,473
Golf Instruction	30,000	36,545	30,000
Merchandise, Food & Beverage Sales	440,000	371,031	419,000
Investment Income	13,713	16,126	26,386
Total Operating Revenues	2,346,066	2,440,812	2,197,859
Operating Expenses			
Professional Services	1,293,681	1,089,940	1,098,594
Services	264,048	262,052	256,096
Commodities	388,024	397,170	386,691
Repairs & Maintenance	152,762	124,663	134,602
Depreciation	236,875	263,386	256,187
GASB 96 Subscriptions	4,600	5,640	5,640
Transfers Out - Corporate Fund	6,000	3,339	30,000
Total Operating Expenses	2,345,990	2,146,190	2,167,809
Operating Income	76	294,622	30,050
Nonoperating Revenues (Expenses)			
Gain/Loss on Disposal of Assets	8,211	165	53,760
Change in Net Position	8,287	294,788	$ 83,810
Beginning Net Position May 1, 2026 (2025)	5,613,799	5,319,011	
Ending Net Position April 30, 2027 (2026)	$ 5,622,086	$ 5,613,799	

Foxford Hills Golf Club Fund Capital Replacement Schedule

Capital Purchases
As an Enterprise Fund, Foxford Hills Golf Club (FHGC) capitalizes the purchase of equipment and other capital items with an original cost of $5,000 or more. In the budget, this will be reflected as depreciation expense; capital assets are depreciated over their estimated useful life.

The District believes that it is prudent to provide long-range fiscal planning with respect to replacement of capital items. A separate schedule follows of equipment and other capital items showing estimated replacement dates and costs.

The schedule will be reviewed yearly, replacement dates and costs will be updated as appropriate.

During the upcoming fiscal year, the following items are scheduled for replacement.

Purchase Year	Equipment to Be Replaced
2004	Maintenance Furnace/AC Unit
2007	Club Car Super
2012	Toro Reelmaster/Fairway Mower
2016	Irrigation Pump #1
2016	Kitchen Furnace/AC Unit

Although scheduled for replacement, currently owned equipment is evaluated before replacement to determine whether the unit is still functional and reliable, without incurring major repair costs. Therefore, scheduled replacements may be delayed. Also, if equipment breaks down earlier than anticipated, management of the Golf Club may need to move up the replacement of the equipment into FY 2026-27. Prior approval would need to be obtained from the Executive Director and Board of Commissioners prior to placement of an order. Management would evaluate cash flow and whether another item scheduled for replacement could be delayed before any request would be made.

Foxford Hills Golf Club
Capital Replacement Schedule
Replacement Value and Purchase Years(s)
Fiscal Year Ending 4/30/2027- 4/30/2036

Year Purch.	Description	Original Cost	Est. Repl. Cost	Life Expect	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	FY31-32	FY32-33	FY33-34	FY34-35	FY 35-36	Next Repl. FY	Est. Repl. Cost
Foxford Hills Golf Club																
02/04	Maintenance Furnace/AC		$ 14,500	20	$ 14,500								$ 21,464		FY46-47	$ 31,771
02/04	John Deere Heavy Duty Vehicle/Pro	$ 13,207	$ 36,456	15			$ 36,456								FY43-44	$ 65,655
03/10	Heavy Duty Vehicle/Toro Workman HDX	$ 19,134	$ 26,646	15				$ 26,646							FY44-45	$ 47,988
02/10	Toro Workman MD	$ 7,571	$ 23,400	15		$ 23,400									FY42-43	$ 42,142
02/10	Toro Workman MD	$ 7,571	$ 22,500	15				$ 22,500							FY44-45	$ 40,521
05/10	Utility Vehicle - Club Car Driving Range	$ 9,695	$ 19,000	10									$ 28,125		FY45-46	$ 41,632
08/12	Toro Reelmaster/Fairway Mower	$ 43,540	$ 85,000	10	$ 87,743										FY36-37	$ 129,881
07/16	Irrigation Pump #1	$ 18,155	$ 71,458	8	$ 83,458										FY40-41	$ 114,218
03/07	Club Car Super	$ 7,129	$ 17,190	12	$ 14,085										FY38-39	$ 22,551
06/12	John Deere Gator TX Turf	$ 8,425	$ 12,930	10										$ 19,140	FY35-36	$ 28,332
02/04	Skidsteer	$ 22,248	$ 95,613	20			$ 95,613								FY48-49	$ 209,501
02/04	Top Dresser/Dakota Turf Tender	$ 7,933	$ 17,779	17				$ 17,779							FY42-43	$ 34,632
02/04	Turf Vacuum	$ 6,165	$ 17,144	20			$ 17,144								FY48-49	$ 37,565
02/04	John Deere 36" Commercial Mower	$ 2,152	$ 9,421	20		$ 9,421									FY45-46	$ 20,643
02/04	Fairway aerifier/JD 1500	$ 15,459	$ 34,897	15		$ 34,897									FY42-43	$ 62,847
04/08	Fescue Mower, Rough	$ 5,010	$ 7,750	15			$ 7,750								FY41-42	$ 13,957
03/07	John Deere Tractor 4120	$ 17,723	$ 71,458	20			$ -	$ 71,458							FY48-49	$ 156,573
12/16	Kitchen Furnace/AC	$ 7,400	$ 10,954	10	$ 15,750										FY36-37	$ 23,314
06/12	Greens Turf Brush	$ 5,045	$ 7,468	10		$ 7,468									FY37-38	$ 11,054
04/08	Tow Sprayer	$ 5,283	$ 7,776	15		$ 7,776									FY42-43	$ 14,003
02/04	Dump Trailer/Pronovost	$ 5,192	$ 14,395	25			$ 14,395								FY53-54	$ 38,374
02/04	Overhead Lift	$ 6,393	$ 18,433	25				$ 18,433							FY54-55	$ 49,140
02/04	Air Compressor	$ 5,435	$ 15,671	25				$ 15,671							FY54-55	$ 41,777
06/16	Mower, 2015 4520 Articulator - Lastec	$ 39,141	$ 99,000	7						$ 130,277					FY38-39	$ 171,436
05/17	Sand Pro 5040	$ 24,510	$ 36,281	10		$ 36,281									FY37-38	$ 53,705
06/17	Walking Greensmower, JD220SA	$ 8,302	$ 14,952	15							$ 14,952				FY42-43	$ 26,927
06/17	Walking Greensmower, JD220SA	$ 8,302	$ 14,952	15							$ 14,952				FY42-43	$ 26,927
06/17	Walking Greensmower, JD220SA	$ 8,302	$ 14,952	15							$ 14,952				FY42-43	$ 26,927
07/17	Greens Mower, Precision Cut JD 2500B	$ 29,500	$ 53,127	15							$ 53,127				FY42-43	$ 95,679
11/17	Pro Shop Furnace/AC - Lennox	$ 6,975	$ 10,325	10		$ 15,750									FY37-38	$ 23,314
04/18	Walking Greensmower, JD220SA	$ 7,816	$ 14,076	15							$ 14,076				FY47-48	$ 25,350
08/18	2019 Club Car Express	$ 17,055	$ 25,245	10			$ 25,245								FY38-39	$ 37,369
08/18	2019 Club Car Express	$ 17,055	$ 25,245	10			$ 25,245								FY38-39	$ 37,369
10/18	Lightning Prediction System	$ 23,214	$ 61,884	25											FY43-44	$ 61,884
01/19	Restaurant Furnace/AC	$ 7,315	$ 10,828	10			$ 10,828								FY38-39	$ 16,028
03/19	1200 Hydro Rake	$ 17,078	$ 25,280	10			$ 25,280								FY38-39	$ 37,420
04/19	John Deere 7500A Fairway Mower	$ 55,662	$ 100,243	15											FY33-34	$ 100,243
04/19	John Deere Gator TX Turf	$ 8,638	$ 12,786	10			$ 12,786								FY38-39	$ 18,926
04/19	John Deere Gator TX Turf	$ 8,638	$ 12,786	10			$ 12,786								FY38-39	$ 18,926
08/19	Driving Range, Ultima 19 Ball Dispenser	$ 15,268	$ 27,497	15									$ 27,497		FY50-51	$ 49,521
10/19	Riding Greens Mower, Gas	$ 28,831	$ 42,677	10				$ 42,677							FY39-40	$ 63,172
10/19	Sprayer - for use with Pro Gator	$ 14,173	$ 25,525	15									$ 25,525		FY50-51	$ 45,969
10/19	JD 2019 Progator/for use with Sprayer	$ 26,182	$ 47,153	15									$ 47,153		FY50-51	$ 84,920
11/19	Gas Greens Roller W/Trailer	$ 14,200	$ 22,735	12						$ 22,735					FY43-44	$ 36,399
01/20	Ice Machine	$ 7,150	$ 12,877	15									$ 12,877		FY50-51	$ 23,191
08/20	Irrigation Pump #3	$ 52,213	$ 71,458	8			$ 83,458								FY36-37	$ 114,218
12/20	JD 1550 TerrainCut Commercial Front Mower W/2 Decks	$ 23,279	$ 34,458	10					$ 34,458						FY40-41	$ 51,007
01/21	TX Turf 4x2 Gator with Ball Picker Frame	$ 12,518	$ 18,530	10					$ 18,530						FY40-41	$ 27,429
02/21	Bedknife Grinder-2018 Bernhard Angle Master-2 yr old	$ 23,666	$ 39,405	13										$ 39,405	FY35-36	$ 65,612
02/21	Reel Grinder-2018 Eberhard Express-2 yr old	$ 24,607	$ 40,972	13										$ 40,972	FY35-36	$ 68,221
08/21	2021 Buffalo Turbine Blower, KB4	$ 7,600	$ 11,250	10						$ 11,250					FY41-42	$ 16,653
08/21	2021 Buffalo Turbine Blower, KB4	$ 7,600	$ 11,250	10						$ 11,250					FY41-42	$ 16,653
10/22	John Deere 800 Aerator	$ 18,444	$ 27,302	10						$ 27,302					FY41-42	$ 40,414
05/22	Irrigation Pump #2	$ 24,135	$ 71,458	8					$ 83,458						FY38-39	$ 114,218
09/22	Progressive TDR-X Finish Roller Mower	$ 24,962	$ 36,950	10							$ 36,950				FY42-43	$ 54,695
11/22	Clubhouse Water Heater	$ 14,488	$ 21,446	10							$ 21,446				FY42-43	$ 31,745
01/23	Clubhouse Grill	$ 9,679	$ 17,431	15											FY37-38	$ 17,431
02/23	JD 7400A Terrain Cut Mower	$ 48,687	$ 72,069	10							$ 72,069				FY42-43	$ 106,679
05/23	JD 2400 Precision Cut Triplex Mower	$ 36,558	$ 54,114	10								$ 54,114			FY43-44	$ 80,102
05/23	JD 2400 Precision Cut Triplex Mower	$ 36,558	$ 54,114	10								$ 54,114			FY43-44	$ 80,102
05/23	JD 2400 Precision Cut Triplex Mower	$ 36,558	$ 54,114	10								$ 54,114			FY43-44	$ 80,102
09/23	John Deere TruFinish 1220 Utility Rake	$ 28,699	$ 37,765	7					$ 37,765						FY37-38	$ 49,697
09/23	John Deere Gator TX Turf	$ 12,472	$ 18,461	10								$ 18,461			FY43-44	$ 27,327
10/23	John Deere 2023 4066R Compact Utility Tractor	$ 54,991	$ 88,042	12										$ 88,042	FY35-36	$ 140,958
11/23	Driving Range Golf Ball Washer/Soaker	$ 4,846	$ 7,173	10								$ 7,173			FY43-44	$ 10,618
12/23	Clubhouse - Flooring/Carpeting	$ 23,725	$ 31,220	7											FY38-39	$ 31,220
06/24	John Deere, Gator TX Turf w/Safety Cage	$ 17,620	$ 31,733	15											FY39-40	$ 31,733
08/25	John Deere 7500 Precision Cut Fairway Mower	$ 85,628	$ 154,211	15											FY40-41	$ 154,211
Subtotal - Replacement Equipment					$ 215,536	$ 134,992	$ 366,986	$ 215,164	$ 174,212	$ 202,814	$ 242,523	$ 187,976	$ 162,641	$ 187,559		
Estimated Sale of Equipment/Trade In					$ 2,579	$ 8,365	$ 11,979	$ 4,066	$ 6,450	$ 14,684	$ 13,587	$ 12,214	$ 9,944	$ 18,135		
Net Equipment Replacement Cost					***$ 212,957***	***$ 126,628***	***$ 355,007***	***$ 211,098***	***$ 167,763***	***$ 188,130***	***$ 228,936***	***$ 175,762***	***$ 152,697***	***$ 169,424***		

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Developers' Donations Fund

Fund Description
The Developers' Donations Fund accounts for required impact fees received for new developments. Funds are used for the development of the particular subdivision's park(s), community wide facilities and community related projects. It also provides funds for the purchase of additional equipment required as a result of the development of new parks.

Revenues
Impact fees in the proposed budget are based on an estimate of construction permits to be issued. An allocated portion of investment income earned by the Park District is also received by the fund.

Expenditures
No expenditures are included in the proposed budget to aid in the buildup of funding for future projects.

Transfers Out
No transfer out is included in the budget.

Cary Park District
Proposed Budget By Fund
Fiscal Year Ending April 30, 2027

Developers' Donations Fund

	Proposed Budget	Fiscal Year Ending April 30, 2026 Projected	Budget
Revenues			
Investment Income	$ 9,804	$ 11,933	$ 14,266
Developer Contributions	429,000	147,198	280,000
Total Revenues	438,804	159,131	294,266
Transfer Out - Capital Projects Fund	-	-	-
Net Addition (Reduction) to Fund Balance	438,804	159,131	$ 294,266
Beginning Fund Balance May 1, 2026 (2025)	391,122	231,991	
Ending Fund Balance April 30, 2027 (2026)	$ 829,926	$ 391,122	

Cary Park District
Budget for Fiscal Year Ending April 30, 2027
Fund Information

G.O. Limited Tax Park Bond & Interest Fund

Fund Description
The G.O. Limited Tax Park Bond & Interest Fund accounts for the accumulation of resources for, and the payment of debt certificate and general obligation debt principal and interest.

Revenues
Revenues for the G.O. Limited Tax Park Bond & Interest Fund are provided by a tax levy, an allocated portion of investment income earned by the Park District, and a Transfer In from the Corporate Fund.

Expenditures
Bond issuance costs and interest due on these bonds are paid from this fund. The bonds are issued with payment due within a year, which is considered short-term debt.

Transfers Out
The following Transfers Out are included in the FY 2026-27 proposed budget to provide funding of principal and interest payments on the related debt:

- $275,000 to the Alternate Revenue Bond & Interest Fund 2018A
- $626,608 to the Sunburst Bay Aquatic Center Debt Fund

Cary Park District
Proposed Budget By Fund
Fiscal Year Ending April 30, 2027

G.O. Limited Tax Park Bond & Interest Fund

	Proposed Budget	Fiscal Year Ending April 30, 2026 Projected	Budget
Revenues			
Real Estate Tax	$ 905,235	$ 878,641	$ 879,754
Investment Income	10,243	15,184	13,620
Transfer In - Corporate Fund	25,000	16,511	16,511
Total Revenues and Transfers In	940,478	910,336	909,885
Expenditures			
Debt Service			
Interest	24,870	27,700	27,700
Bond Issuance Costs	14,000	13,300	13,700
Total Debt Service	38,870	41,000	41,400
Transfers Out			
Transfer Out - Alternate Revenue Bond Fund 2018A	275,000	311,434	311,435
Transfer Out - Sunburst Bay Aquatic Center Debt	626,608	557,050	557,051
Transfer Out - Capital Projects Fund	-	-	-
Total Transfers Out	901,608	868,484	868,485
Total Expenditures and Transfers Out	940,478	909,484	909,885
Net Addition (Reduction) to Fund Balance	-	852	$ -
Beginning Fund Balance May 1, 2026 (2026)	(730,721)	(731,572)	
Ending Fund Balance April 30, 2027 (2026)	$ (730,721)	$ (730,721)	

Alternate Revenue Bond & Interest Fund 2018A

Fund Description
The Alternate Revenue Bond & Interest Fund 2018A accounts for the accumulation of resources for, and the payment of debt principal and interest on the General Obligation Park Bonds (Alternate Revenue Source), Series 2018A. These bonds were issued to fund the renovation of Kaper and Lions Parks. The final payment on the Series 2018A bond issue is scheduled to be paid in December 2032.

Revenues
Transfers in from the Corporate Fund and the G.O. Limited Tax Park Bond & Interest Fund are included in the FY 2026-27 proposed budget to provide the funding for the principal and interest payments on these bonds.

Expenditures
The principal and interest due on these bonds, are paid from this fund.

Cary Park District
Proposed Budget By Fund
Fiscal Year Ending April 30, 2027

Alternate Revenue Bond & Interest Fund 2018A

	Proposed Budget	Fiscal Year Ending April 30, 2026 Projected	Budget
Revenues			
Transfer In - Corporate Fund	$ 74,769	$ 41,434	$ 41,435
Transfer In - G.O. Ltd. Tax Park Bond & Interest Fund	275,000	311,434	311,435
Total Transfers In	349,769	352,869	352,869
Expenditures			
Debt Service			
Principal	275,000	270,000	270,000
Interest	74,769	82,869	82,869
Total Expenditures	349,769	352,869	352,869
Net Addition (Reduction) to Fund Balance	-	-	$ -
Beginning Fund Balance May 1, 2026 (2025)	-	-	
Ending Fund Balance April 30, 2027 (2026)	$ -	$ -	

Cary Park District
Budget for Fiscal Year Ending April 30, 2027
Fund Information

Sunburst Bay Aquatic Center Debt

Fund Description
The Sunburst Bay Aquatic Center Debt Fund accounts for the accumulation of resources for, and the payment of debt principal and interest on the General Obligation Park Bonds (Alternate Revenue Source) Series 2020A and the General Obligation Park Bonds (Alternate Revenue Source) Series 2021A. The debt was issued to provide funding for the planning, design, bidding costs and construction of a new outdoor aquatic center; Sunburst Bay. The final payments on the Series 2020A bond issue and the Series 2021A bond issue are scheduled to be paid in December 2040.

Revenues
Transfers in from the Corporate Fund and the G.O. Limited Tax Park Bond & Interest Fund are included in the FY 2026-27 proposed budget to provide the funding for the principal and interest payments on these bonds.

Expenditures
The principal and interest due on these bonds, are paid from this fund.

Cary Park District
Proposed Budget By Fund
Fiscal Year Ending April 30, 2027

Sunburst Bay Aquatic Center Debt

	Proposed Budget	Fiscal Year Ending April 30, 2026 Projected	Fiscal Year Ending April 30, 2026 Budget
Revenues			
Transfer In - Corporate Fund	$ 139,992	$ 205,650	$ 205,650
Transfer In - G.O. Ltd. Tax Park Bond & Interest Fund	626,608	557,050	557,050
Total Transfers In	766,600	762,700	762,700
Expenditures			
Debt Service			
Principal	570,000	555,000	555,000
Interest	196,600	207,700	207,700
Total Expenditures	766,600	762,700	762,700
Net Addition (Reduction) to Fund Balance	-	-	$ -
Beginning Fund Balance May 1, 2026 (2025)	-	-	
Ending Fund Balance April 30, 2027 (2026)	$ -	$ -	

Cary Park District
Budget for Fiscal Year Ending April 30, 2027
Fund Information

Audit Fund

Fund Description
The Audit Fund accounts for the disbursements related to the annual audit.

Revenues
A tax is levied to fund the cost of the annual audit. The fund also receives an allocated portion of the investment income earned by the Park District.

Expenditures
The cost of the annual audit of the Park District's financial statements are paid from this fund.

Cary Park District
Proposed Budget By Fund
Fiscal Year Ending April 30, 2027

Audit Fund

	Proposed Budget	Fiscal Year Ending April 30, 2026 Projected	Fiscal Year Ending April 30, 2026 Budget
Revenues			
Real Estate Tax	$ 12,195	$ 13,980	$ 14,000
Investment Income	159	145	310
Total Revenues	12,354	14,125	14,310
Expenditures			
Professional Services	12,200	11,100	12,850
Net Addition (Reduction) to Fund Balance	154	3,025	$ 1,460
Beginning Fund Balance May 1, 2026 (2025)	4,507	1,481	
Ending Fund Balance April 30, 2027 (2026)	$ 4,661	$ 4,507	

Cary Park District
Budget for Fiscal Year Ending April 30, 2027
Fund Information

Capital Projects Fund

Fund Description
The Capital Projects Fund accounts for financial resources and expenditures for capital projects and major repairs/renovations.

Revenues
Funding for the Capital Projects Fund will be provided by transfers from other funds and an allocated portion of investment income earned by the Park District.

Transfers In
To provide funding for capital projects, the FY 2026-27 proposed budget includes a transfer in of $416,924 from the Corporate Fund. A transfer in of $415,100 from the Special Recreation Fund to provide funding of accessibility related items for the preschool restroom design, improvements to Saddle Oaks Park, and the addition of ADA website components.

Expenditures
Major Board approved projects included in the FY 2026-27 Capital Projects Fund proposed budget are:

Saddle Oaks Playground Replacement	$ 405,000
Preschool Restroom ADA Construction	350,000
Comprehensive Master Plan Update 2025 - Action Plan Initiatives	250,000
New Financial ERP System	38,000
Design for Foxford Hills Playground Replacement	25,000
Design for Cambria Playground Replacement	25,000
Park District Website with ADA Improvements	23,000
ITEP – Hoffman Trail Project	20,000
Lions Park Baseball/Softball Field Improvements	16,150
Community Center Plumbing Upgrades	7,300

Cary Park District
Proposed Budget By Fund
Fiscal Year Ending April 30, 2027

Capital Projects Fund

	Proposed Budget	Fiscal Year Ending April 30, 2026 Projected	Fiscal Year Ending April 30, 2026 Budget
Revenues			
Grants	$ -	$ -	$ -
Investment Income	22,172	60,448	31,993
Donations	-	-	-
Transfer In - Corporate Fund	416,924	496,091	527,803
Transfer In - Developers' Donations Fund	-	-	-
Transfer In - G.O. Ltd. Tax Park Bond & Interest Fund	-	-	-
Transfer In - Special Recreation Fund	415,100	108,000	108,000
Total Revenues and Transfers In	854,196	664,539	667,796
Expenditures			
Capital	1,159,450	293,357	445,000
Net Addition (Reduction) to Fund Balance	(305,254)	371,182	$ 222,796
Beginning Fund Balance May 1, 2026 (2025)	955,426	584,244	
Ending Fund Balance April 30, 2027 (2026)	$ 650,172	$ 955,426	

Cary Park District
Budget for Fiscal Year Ending April 30, 2027
Fund Information

Liability Insurance Fund

Fund Description
The Liability Insurance Fund accounts for property, liability and worker's compensation insurance premium expenditures and risk management expenditures. It is also responsible for the reimbursement to the State of Illinois for any unemployment payments made by the State that are chargeable to the Park District.

Revenues
Funding for the Liability Insurance Fund is provided by a tax levy and an allocated portion of investment income earned by the Park District.

Expenditures
Operating Expenditures
The Park District is a member of the Park District Risk Management Agency (PDRMA); a Pooled Risk Organization comprised of park districts, special recreation associations and forest preserve/conservation districts throughout Illinois. PDRMA provides coverage for property, liability and worker's compensation claims. The Park District is responsible for a $1,000 deductible per claim for damage to Park District owned property.

The Park District is self-insured for unemployment claims as opposed to a tax applied to the Park District's payroll by the State to fund future claims. Therefore, the Park District must reimburse the State of Illinois for the cost of any benefits paid to a claimant as they occur

The Park District accounts for personnel and payroll related costs associated with its Safety Coordinator in the Liability Insurance Fund.

Cary Park District
Proposed Budget By Fund
Fiscal Year Ending April 30, 2027

Liability Insurance Fund

	Proposed Budget	Fiscal Year Ending April 30, 2026 Projected	Fiscal Year Ending April 30, 2026 Budget
Revenues			
Real Estate Tax	$ 139,024	$ 30,967	$ 31,000
Investment Income	4,237	4,167	4,500
Total Revenues	143,261	35,133	35,500
Expenditures			
Operating			
Personnel & Payroll Related Costs	72,842	60,689	64,191
Services	62,401	58,527	55,991
Total Expenditures	135,243	119,216	120,181
Net Addition (Reduction) to Fund Balance	8,018	(84,082)	$ (84,681)
Beginning Fund Balance May 1, 2026 (2025)	45,166	129,248	
Ending Fund Balance April 30, 2027 (2026)	$ 53,184	$ 45,166	

Cary Park District
Budget for Fiscal Year Ending April 30, 2027
Fund Information

Capital Equipment Replacement Fund

Fund Description
The Capital Equipment Replacement Fund (CERF) provides a funded reserve for the systematic replacement of existing District maintenance equipment, fitness equipment, mechanical equipment, and vehicles.

Revenues
The Corporate Fund and Recreation Fund provides funding for the CERF. As such, a transfer is being budgeted from both the Corporate Fund and Recreation Fund to CERF. The proceeds from the sale of equipment are being reported separately within CERF since the funding schedule is based on estimated purchase price. CERF also receives an allocated portion of investment income earned by the Park District.

Expenditures
During the upcoming fiscal year, the following items are scheduled for replacement.

Purchase Year	Equipment to Be Replaced
2014	Caterpillar Backhoe Loader
2016	John Deere Utility Tractor
New	Ventrac Compact Tractor
1996	Community Center Membrane Roof
New	F-350 Work Truck w/ Propane Kit
2020	Chevy Traverse SUV
New	Cargo Van
1991	Lions Park Shelter #1&#2 Shingle Roof
2012	Trane Furnace/Condenser
2012	Trane Furnace/Condenser
2021	Desktop & Laptop Computers
New	Hay Wagon
2021	SBAC Water Walk Feature
2019	Industrial Brush Cutter
2016	Community Center South Exit Awning
2020	Networking Infrastructure
2017	Cybex Treadmill
2017	Cybex Treadmill
2017	Cybex Treadmill
2020	True Recumbent Exercise Bike

Although scheduled for replacement, currently owned equipment is evaluated before replacement to determine whether the item is still functional and reliable, without incurring major repair costs. Therefore, scheduled replacements may be delayed. Recently, some items have also been delayed due to supply chain issues.

Cary Park District
Proposed Budget By Fund
Fiscal Year Ending April 30, 2027

Capital Equipment Replacement Fund

	Proposed Budget	Fiscal Year Ending April 30, 2026 Projected	Fiscal Year Ending April 30, 2026 Budget
Revenues			
Sale of Assets	$ 123,504	$ 18,741	$ 39,174
Investment Income	29,080	33,059	21,304
Transfer In - Corporate Fund	290,000	290,000	290,000
Transfer In - Recreation Fund	32,000	-	-
Transfer In - Special Recreation Fund	-	30,000	30,000
Total Revenues and Transfers In	474,584	371,800	380,478
Expenditures			
Capital	663,218	749,836	614,631
Net Addition (Reduction) to Fund Balance	(188,634)	(378,036)	$ (234,153)
Beginning Fund Balance May 1, 2026 (2025)	678,629	1,056,665	
Ending Fund Balance April 30, 2027 (2026)	$ 489,995	$ 678,629	

Cary Park District
Capital Equipment Replacement Fund
Replacement Value and Purchase Years(s)
Fiscal Year Ending 4/30/2026- 4/30/2035

Year Purch.	Description	Original Cost	Est. Repl. Cost	Life Expect	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	FY31-32	FY32-33	FY33-34	FY34-35	FY35-36	Next Repl. FY	Est. Repl. Cost
Vehicles																
11/15	2016 Ford F350 Dump	$ 80,958	$ 106,535	7						$ 106,535					FY38-39	$ 140,193
07/16	Propane Kit - 2016 Ford F350 Dump	$ 10,000	$ 13,159	7						$ 13,159					FY38-39	$ 17,317
10/19	2018 Ford F-550, with LT40 Lift	$ 114,405	$ 169,347	10				$ 169,347							FY39-40	$ 250,675
11/19	2019 International 7400 SGA 4x2	$ 127,720	$ 204,484	12											FY43-44	$ -
03/19	2019 Ford F-350 4x4 with 9' Dump	$ 41,245	$ 84,373	7							$ 111,029				FY39-40	$ 146,107
03/20	Propane Kit - 2019 Ford F-350 4x4 with 9' Dump	$ 8,194	$ 11,000	7							$ 13,919				FY39-40	$ 17,611
03/19	2019 Ford F-350 4x2 Regular Cab Pick-up	$ 35,795	$ 47,987	7							$ 63,148				FY39-40	$ 83,098
04/20	Propane Kit - 2019 Ford F-350 4x2 Regular Cab Pick-up	$ 8,194	$ 11,000	7							$ 14,475				FY39-40	$ 14,475
03/19	2019 Ford F-350 4x4 Extended Cab Diesel	$ 47,930	$ 70,948	10			$ 70,948								FY38-39	$ 105,021
10/19	2020 Chevy Colorado2WD, Extended Cab	$ 24,996	$ 32,893	7		$ 32,893							$ 43,286		FY41-42	$ 56,961
08/20	2020 Chevy Traverse 4WD Utility	$ 35,913	$ 43,694	5	$ 43,694					$ 63,148				$ 76,829	FY35-36	$ 76,829
09/21	2021 Ford F250 SRW WL 4x4 Super Cab, with plow	$ *42,596*	$ 56,053	7			$ 56,053							$ 73,762	FY35-36	$ 73,762
03/22	Propane Kit - 2021 Ford F250 SRW WL 4x4	$ 8,804	$ 11,585	7			$ 11,585							$ 15,246	FY35-36	$ 15,246
09/21	2022 Ford Super Duty F350 4x4, with 9' dump bod, fitted with propane and Western plow	$ 69,329	$ 91,232	7			$ 91,232							$ 120,055	FY35-36	$ 120,055
04/22	Propane Kit - 2022 Ford F350 4x4	$ 8,804	$ 11,585	7			$ 11,585							$ 15,246	FY35-36	$ 15,246
08/23	2023 Ford F-150 XL 4WD	$ 45,301	$ 59,613	7					$ 59,613						FY37-38	$ 78,446
10/23	2023 Ford F250 4x4	$ 55,821	$ 73,456	7					$ 73,456						FY37-38	$ 96,663
12/23	Propane Kit -2023 Ford F250 4x4	$ 9,682	$ 12,741	7					$ 12,741						FY37-38	$ 16,766
08/24	2023 Ford F150 Crew Cab 4x4	$ 47,987	$ 63,148	7						$ 63,148					FY38-39	$ 83,098
	Cargo Van	$ 35,000	$ 46,058	7	$ 35,000							$ 46,058			FY40-41	$ 60,609
	F-350	$ 47,987	$ 63,148	7	$ 47,987							$ 63,148			FY40-41	$ 83,098
	Propane Kit	$ 10,000	$ 13,159	7	$ 10,000							$ 13,159			FY40-41	$ 17,317
	New F-350	$ 85,000	$ 111,854	7		$ 85,000							$ 111,854		FY41-42	$ 147,192
Mowers & Motorized Equipment																
09/07	Bannerman 6' Aerator	$ 6,000	$ 11,687	10		$ 11,687							$ -		FY37-38	$ 17,300
9/2011	Redi Haul	$ 3,890	$ 5,758	10									$ 5,758		FY44-45	$ 8,523
08/13	Kifco T180 Water Reel	$ 16,470	$ 24,380	10									$ 24,380		FY44-45	$ 36,088
09/14	Caterpillar Backhoe Loader	$ 103,200	$ 166,420	10	$ 166,420										FY36-37	$ 246,342
06/15	UA-60 Aeravator, Shaft and Seed Box Attachment	$ 12,487	$ 18,483	10		$ 18,483									FY37-38	$ 27,359
09/15	Redi Haul Flatbed Trailer (Black)	$ 9,005	$ 13,330	10										$ 19,731	FY35-36	$ 19,731
09/16	John Deere 5100E Utility Tractor	$ 54,198	$ 80,000	10	$ 80,000										FY36-37	$ 118,420
09/16	Woods SG100 Stump Grinder	$ 8,138	$ 10,709	7						$ 10,709					FY38-39	$ 14,092
10/17	Morbark Beever M15R Chipper	$ 69,562	$ 102,968	10		$ 102,968									FY37-38	$ 152,418
11/17	Skid Steer, Caterpillar	$ 53,100	$ 78,601	10		$ 78,601									FY37-38	$ 116,349
06/17	Big Tex	$ 3,753	$ 6,759	15							$ 6,759				FY47-48	$ 12,172
08/18	John Deere XUV, 2018	$ 22,974	$ 31,946	7							$ 42,039				FY39-40	$ 55,320
12/18	John Deere HX6 Rotary Cutter	$ 4,474	$ 5,888	7		$ 5,888							$ 7,748		FY34-35	$ 7,748
03/19	Redi Haul Skidload Trailer	$ 7,418	$ 13,359	15									$ 13,359		FY49-50	$ 24,060
03/19	Ryan Renovaire 72" Aerator	$ 7,150	$ 10,584	10			$ 10,584								FY38-39	$ 15,667
05/19	72" Industrial Brush Cutter	$ 6,616	$ 8,751	7	$ 8,751							$ 11,516			FY40-41	$ 15,154
06/19	Z-Master 5000 Riding Mower, Propane	$ 17,777	$ 21,628	5				$ 21,628					$ 26,314		FY39-40	$ 32,015
10/19	Batwing Mower, 15'	$ 16,863	$ 26,998	12						$ 26,998					FY43-44	$ 43,225
08/20	Ztrack Propane Mower	$ 12,812	$ 17,289	5					$ 21,035					$ 25,592	FY35-36	$ 25,592
05/22	84" Premier Snow Blower - 20" Fan	$ 7,981	$ 10,502	7				$ 10,502							FY36-37	$ 13,821
07/22	Stand Star IV Bunker Rake	$ 28,308	$ 37,251	7				$ 37,251							FY36-37	$ 49,020
08/22	Hydroseeder/w Electric Hose Reel	$ 16,040	$ 21,108	7				$ 21,108							FY36-37	$ 27,776
01/23	2023 John Deere Gator TH 6x4 Gas	$ 13,694	$ 18,020	7				$ 18,020							FY36-37	$ 23,714
07/23	Skid Steer Auger Drive Kit	$ 4,904	$ 7,259	10								$ 7,259			FY43-44	$ 10,745
07/23	Buffalo Tow Behind Blower	$ 10,882	$ 14,319	7					$ 14,319						FY37-38	$ 18,843
07/23	Hotsy 555 SS Pressure Washer	$ 4,960	$ 6,527	7					$ 6,527						FY37-38	$ 8,589
08/23	John Deere Z950M Z Track Mower	$ 13,739	$ 16,716	5			$ 16,716					$ 20,337			FY38-39	$ 24,743
09/23	Rotary Tiller/76"	$ 6,866	$ 9,035	7					$ 9,035						FY37-38	$ 11,890
10/23	Challenger Vehicle Lift	$ 26,062	$ 46,936	15											FY38-39	$ 46,936
05/24	Toro Grounds Master 5900 Mower	$ 138,898	$ 182,780	7						$ 182,780					FY38-39	$ 240,526
09/24	John Deere Z950 Ztrac Mower w/propane kit	$ 16,732	$ 20,357	5				$ 20,357					$ 24,767		FY38-39	$ 24,767
11/24	Blue Bird Bed Edger	$ 4,151	$ 6,144	10									$ 6,144		FY44-45	$ 9,095
01/24	Ingersol Rand Air Compressor w/Startup Kit	$ 4,089	$ 6,053	10									$ 6,053		FY44-45	$ 8,960
	Ventrac Compact Tractor	$ 65,000	$ 117,061	15	$ 65,000										FY40-41	$ 117,061
	Hay Wagon	$ 13,000	$ 23,412	15	$ 13,000										FY40-41	$ 23,412
	Hay Wagon	$ 13,000	$ 23,412	15		$ 13,000									FY41-42	$ 23,412
Misc. Items																
04/23	Electronic Sign - partial upgrade/2023 (est repl cost)	$ 31,424	$ 70,494	15											FY37-38	$ 70,494
08/22	Copier, Savin, (Admin)	$ 9,610	$ 12,646	7				$ 12,646							FY36-37	$ 16,641
08/23	Carpet Replacement (OAK)	$ 8,033	$ 13,376	13											FY36-37	$ 22,271
Subtotal					$ 469,852	$ 348,521	$ 268,703	$ 310,861	$ 196,726	$ 466,478	$ 251,368	$ 161,476	$ 269,664	$ 346,460		

Cary Park District

Capital Equipment Replacement Fund

Replacement Value and Purchase Years(s)

Fiscal Year Ending 4/30/2026- 4/30/2035

Year Purch.	Description	Original Cost	Est. Repl. Cost	Life Expect	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	FY31-32	FY32-33	FY33-34	FY34-35	FY35-36	Next Repl. FY	Est. Repl. Cost
Mechanical Equipment																
Cary-Grove Park																
01/04	Steel Roof		$ 10,000	40											FY43-44	$ 10,000
Community Center																
01/10	West Roof Top Trane Model YHC60E3RHA0LH001B	$ 20,171	$ 36,327	15											FY39-40	$ 65,423
01/10	Mid. Roof Top Trane Model TCD240E30CBA	$ 63,393	$ 114,167	15											FY39-40	$ 205,608
01/09	Schindler Elevator	$ 65,000	$ 461,934	50											FY59-60	$ 461,934
06/10	Water Softener System/with copper piping	$ 18,190	$ 39,857	20					$ 39,857						FY50-51	$ 87,331
01/09	Fire Sprinkler System	$ 90,642	$ 293,988	30											FY39-40	$ 293,988
10/16	South Exit Awning	$ 5,067	$ 7,500	10	$ 7,500										FY36-37	$ 11,102
01/96	Membrane Roof (Admin. Offices)	$ 20,000	$ 64,868	30	$ 64,868										FY56-57	$ 210,393
01/10	Membrane Roof (Renovation)	$ 40,000	$ 129,736	30											FY40-41	$ 129,736
01/98	Asphalt Shingle Roof	$ 15,000	$ 48,651	30		$ 48,651									FY57-58	$ 157,794
09/12	Roof Top Trane 10 Ton A/C Unit	$ 16,183	$ 29,145	15		$ 29,145									FY42-43	$ 52,488
07/13	West Roof Top Trane Model YSC090F3EHA000F	$ 11,614	$ 20,916	15			$ 20,916								FY43-44	$ 37,669
09/14	East Roof Top Trane Model YSC072F3RHA08D	$ 13,283	$ 23,923	15				$ 23,923							FY44-45	$ 43,083
04/15	Bryant 95% Efficient Furnace	$ 4,180	$ 7,528	15				$ 7,528							FY44-45	$ 13,557
09/16	Camus High Efficiency Boiler - 1	$ 29,016	$ 63,578	20											FY36-37	$ 63,578
09/16	Camus High Efficiency Boiler - 2	$ 29,016	$ 63,578	20											FY36-37	$ 63,578
09/16	Camus High Efficiency Boiler - 3	$ 29,016	$ 63,578	20											FY36-37	$ 63,578
12/21	LAARS Mighty Therm 2 - boiler	$ 10,858	$ 19,554	15											FY36-37	$ 19,554
Hoffman Park																
10/11	Hoffman Park Phase 1 Development - Dog Park Fencing	$ 116,628	$255,546	20						$ 255,546					FY51-52	$ 559,933
10/11	Hoffman Park Phase 1 Development - Main Shelter Solar Panel System	$ 18,100	$39,659	20						$ 39,659					FY51-52	$ 86,898
01/12	Hoffman Park Phase 1 Development - Pond Windmill	$ 14,023	$45,482	30											FY41-42	$ 45,482
07/12	Hoffman Park Phase 1 Development - Windspire	$ 19,389	$42,484	20							$ 42,484				FY52-53	$ 93,087
09/22	Solar Aerator	$ 7,114	$12,812	15											FY37-38	$ 12,812
Lions Park																
08/14	Crosswalk System on Trail, Solar Power	$ 5,701	$ 10,267	15				$ 10,267							FY44-45	$ 18,491
	Shelter #1 & #2 Asphalt Shingle Roof	$ 24,000	$ 77,842	30	$ 24,000										FY55-56	$ 77,842
Lions Park Maintenance Facility																
01/91	Steel Roof		$ 30,000	50											FY40-41	$ 30,000
04/12	Trane XT95 furnace/4T Condenser	$ 9,348	$ 14,800	15	$ 14,800										FY41-42	$ 26,654
11/12	14' x 14' Overhead Door/Track and Motor	$ 4,700	$ 8,464	15		$ 8,464									FY42-43	$ 15,244
08/13	14' Overhead Door/Track and Motor	$ 5,060	$ 9,113	15			$ 9,113								FY43-44	$ 16,412
01/18	Burnham Commercial Boiler	$ 7,100	$ 12,787	15							$ 12,787				FY47-48	$ 23,028
Lions Park Heated Storage																
07/11	Trane XB Furnace/Condenser	$ 6,000	$ 10,806	15											FY41-42	$ -
01/12	Trane XR80 Furnace/Condenser	$ 6,000	$ 10,806	15	$ 23,003										FY41-42	$ 41,427
10/21	Overhead Door/Insulated Steel with tracks	$ 17,325	$ 31,202	15											FY36-37	$ 31,202
	Steel Roof		$ 15,000	50					$ 15,000						FY80-81	$ 106,600
Lions Park Cold Storage Facility																
05/11	Asphalt Shingle Roof	$ 8,822	$ 28,613	30											FY41-42	$ 28,613
Sands Main St. Rental Property																
07/10	Furnace/Condenser Unit	$ 6,000	$ 10,806	15											FY40-41	$ 19,460
6/16	Asphalt Shingle Roof		$ 10,000	30											FY46-47	$ 10,000
5/24	Amana Single Stage A/C	$ 6,774	$ 12,200	15											FY42-43	$ 21,972
Sands Main St. Prairie Barn																
01/98	Asphalt Shingle Roof		$ 15,000	30		$ 15,000									FY57-58	$ 48,651
6/16	Asphalt Shingle Roof		$ 10,000	30											FY46-47	$ 10,000
Various Locations																
10/19	Lightning Prediction System	$ 39,491	$ 105,277	25											FY44-45	$ 105,277
Total, Mechanical Equipment					$ 134,171	$ 101,260	$ 30,029	$ 41,718	$ 54,857	$ 295,206	$ 55,270	$ -	$ -	$ -		

Cary Park District
Capital Equipment Replacement Fund
Replacement Value and Purchase Years(s)
Fiscal Year Ending 4/30/2026- 4/30/2035

Year Purch.	Description	Original Cost	Est. Repl. Cost	Life Expect	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	FY31-32	FY32-33	FY33-34	FY34-35	FY35-36	Next Repl. FY	Est. Repl. Cost
Technology																
District wide																
05/19	Server	$ 11,460	$ 21,000	7							$ 27,635				FY39-40	$ 36,365
	Computer Replacements			5	$ 16,500	$ 14,000	$ 15,400	$ 5,600	$ 14,000	$ 17,325	$ 14,700	$ 16,170	$ 5,880	$ 14,700		
	Networking			5	$ 7,300											
Total Technology					$ 23,800	$ 14,000	$ 15,400	$ 5,600	$ 14,000	$ 17,325	$ 42,335	$ 16,170	$ 5,880	$ 14,700		
Recreation																
Vehicles:																
01/14	2025 Ford Bus ADA	$ 49,783	$ 135,000	10										$ 199,833	FY 35-36	$ 199,833
04/24	2024 Ford Bus	$ 100,515	$ 148,787	10								$ 148,787			FY 43-44	$ 220,241
	New Rec Vehicle	$ 35,000	$ 51,809	10				$ 35,000							FY39-40	$ 51,809
SBAC																
6/21	Water Walk	$ 7,093	$ 10,500	10	$ 10,500										FY36-37	$ 15,543
Fitness Equipment:																
11/24	True Treadmill	$ 6,725	$ 8,182	5				$ 8,182					$ 9,955		FY 39-40	$ 12,111
11/24	TrueTreadmill	$ 6,725	$ 8,182	5				$ 8,182					$ 9,955		FY 39-40	$ 12,111
04/16	Cybex Treadmill	$ 6,730	$ 5,695	5					$ 6,929					$ 12,605	FY 35-36	$ 12,605
10/17	Cybex Treadmill	$ 5,898	$ 7,085	5	$ 7,085					$ 8,620					FY 36-37	$ 10,488
10/17	Cybex Treadmill	$ 5,898	$ 7,085	5	$ 7,085					$ 8,620					FY 36-37	$ 10,488
10/17	Cybex Treadmill	$ 5,898	$ 7,085	5	$ 7,085					$ 8,620					FY 36-37	$ 10,488
10/16	Cybex Elliptical	$ 6,875	$ 4,895	5					$ 5,956					$ 7,246	FY 35-36	$ 7,246
10/16	Cybex Elliptical	$ 6,875	$ 4,895	5					$ 5,956					$ 7,246	FY 35-36	$ 7,246
12/18	Cybex Elliptical	$ 5,305	$ 8,500	5		$ 8,500					$ 10,342				FY 37-38	$ 12,582
12/18	Cybex Elliptical	$ 5,305	$ 8,500	5		$ 8,500					$ 10,342				FY 37-38	$ 12,582
11/14	Lateral X Elliptical	$ 6,880	$ 8,705	5					$ 1,576					$ 1,917	FY 35-36	$ 1,917
04/18	Stairmaster Gauntlet	$ 7,570	$ 9,210	5			$ 9,210					$ 11,205			FY 38-39	$ 13,633
05/18	True Exercise Bike, Upright	$ 4,380	$ 5,329	5		$ 5,329					$ 6,483				FY 37-38	$ 7,888
04/20	True Exercise Bike, Recumbent	$ 3,670	$ 3,640	5	$ 3,640					$4,429					FY 36-37	$ 5,388
04/20	True Exercise Bike, Recumbent	$ 3,670	$ 2,995	5					$ 3,644					$ 4,433	FY 35-36	$ 4,433
04/23	True Exercise Bike, Upright	$ 4,916	$ 5,981	5			$ 5,981					$ 7,277			FY 38-39	$ 7,277
12/22	Seated Row / Lat Pulldown	$ 3,407	$ 5,043	10							$ 5,043				FY 42-43	$ 7,465
12/22	Seated Leg Curl / Leg Extension	$ 3,407	$ 5,043	10							$ 5,043				FY 42-43	$ 7,465
12/22	Leg Press	$ 3,462	$ 5,125	10							$ 5,125				FY 42-43	$ 7,586
12/22	Inner/Outer Thigh	$ 3,091	$ 4,575	10							$ 4,575				FY 42-43	$ 6,773
12/22	Multi Press	$ 3,586	$ 5,308	10							$ 5,308				FY 42-43	$ 7,857
12/22	Back Extension / Abs	$ 3,407	$ 5,043	10							$ 5,043				FY 42-43	$ 7,465
12/22	Half Rack	$ 2,416	$ 3,576	10							$ 3,576				FY 42-43	$ 5,294
12/22	Functional Trainer	$ 3,586	$ 5,308	10							$ 5,308				FY 42-43	$ 7,857
Total Recreation					$ 35,395	$ 22,329	$ 15,191	$ 51,364	$ 24,059	$ 30,289	$ 66,189	$ 167,269	$ 19,909	$ 233,280		
Estimated Annual Purchases					$ 663,218	$ 486,110	$ 329,323	$ 409,543	$ 289,642	$ 809,297	$ 415,162	$ 344,916	$ 295,453	$ 594,440		
Funding Summary:																
	Carryforward Balance				$ 899,229	$ 710,595	$ 564,395	$ 586,564	$ 526,139	$ 582,868	$ 172,818	$ 78,110	$ 72,772	$ 77,858		
	Proposed Available Fundling Level				$ 474,584	$ 339,910	$ 351,492	$ 349,118	$ 346,371	$ 399,247	$ 320,454	$ 339,578	$ 300,539	$ 300,692		
	Estimated Annual Purchases:															
	District Wide				$ 663,218	$ 486,110	$ 329,323	$ 409,543	$ 289,642	$ 809,297	$ 415,162	$ 344,916	$ 295,453	$ 594,440		
	Estimated Carryforward Balance				***$ 710,595***	***$ 564,395***	***$ 586,564***	***$ 526,139***	***$ 582,868***	***$ 172,818***	***$ 78,110***	***$ 72,772***	***$ 77,858***	***$ (215,891)***		

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Cary Park District
Budget for Fiscal Year Ending April 30, 2027
Fund Information

IMRF/Social Security Fund

Fund Description
The IMRF/Social Security Fund accounts for the employer share of the pension contribution. This fund also accounts for the employer's cost for Social Security and Medicare taxes.

Revenues
Although received within one fund, separate tax levies are extended for IMRF and for Social Security and Medicare taxes. The fund also receives an allocated portion of investment income earned by the Park District.

Expenditures
The Park District's pension plan is through the Illinois Municipal Retirement Fund (IMRF). All employees that are scheduled to work a minimum of 1,000 hours per year are required to participate in the retirement plan.

The IMRF contribution rate is based on an actuarial determination of the Park District's projected pension liability. The rate is adjusted annually on a calendar year basis. The 2026 employer contribution rate is 8.49% of IMRF wages. While the IMRF contribution rate for calendar year 2027 has not yet been published, the Park District does anticipate a change in the rate, having a material impact on the FY 2026-27 Budget.

The employer's matching Social Security and Medicare taxes totaling 7.65% applied to salaries and wages are paid from this fund.

Cary Park District
Proposed Budget By Fund
Fiscal Year Ending April 30, 2027

IMRF/Social Security Fund

	Proposed Budget	Fiscal Year Ending April 30, 2026 Projected	Fiscal Year Ending April 30, 2026 Budget
Revenues			
Real Estate Tax - IMRF	$ 180,184	$ 154,803	$ 155,000
Real Estate Tax - FICA	305,000	289,631	290,000
Investment Income	8,117	8,572	7,285
Total Revenues	493,301	453,006	452,285
Expenditures			
Payroll Related Costs	504,423	441,198	430,000
Net Addition (Reduction) to Fund Balance	(11,122)	11,808	$ 22,285
Beginning Fund Balance May 1, 2026 (2025)	135,262	123,455	
Ending Fund Balance April 30, 2027 (2026)	$ 124,140	$ 135,262	

Cary Park District
Budget for Fiscal Year Ending April 30, 2027
Fund Information

Paving & Lighting Fund

Fund Description
The Paving & Lighting Fund accounts for disbursements related to the maintenance of the Park District's parking lots, trails, access roadways and lighting structures.

Revenues
Typically, funding for this fund is provided through tax levy, along with an allocated portion of investment income earned by the Park District.

Expenditures
The proposed budget includes $35,000 for paving upgrades to five park district parking lots.

Cary Park District
Proposed Budget By Fund
Fiscal Year Ending April 30, 2027

Paving & Lighting Fund

	Proposed Budget	Fiscal Year Ending April 30, 2026 Projected	Fiscal Year Ending April 30, 2026 Budget
Revenues			
Real Estate Tax	$ 4,997	$ -	$ -
Investment Income	2,712	2,971	2,339
Total Revenues	7,709	2,971	2,339
Expenditures			
Operating - Repairs & Maintenance	35,000	21,000	12,000
Net Addition (Reduction) to Fund Balance	(27,291)	(18,029)	$ (9,661)
Beginning Fund Balance May 1, 2026 (2025)	62,198	80,227	
Ending Fund Balance April 30, 2027 (2026)	$ 34,907	$ 62,198	

Special Recreation Fund

Fund Description
The Special Recreation Fund accounts for the disbursement of funds for expenditures to provide joint recreational programs for those with special needs and costs related to the accessibility of the Park District's facilities and sites. The Park District and twelve other park districts and city recreation departments form the Northern Illinois Special Recreation Association (*NISRA)*. *NISRA* provides recreation programs for people with special needs.

Revenues
Funding is provided through a tax levy and an allocated portion of investment income earned by the Park District.

Expenditures
Expenditures in the FY 2026-27 proposed budget include funds for:

- The annual dues for the Park District's membership in *NISRA*
- The Park District's direct cost of providing inclusion services.
- The cost of a technology platform to improve the accessibility of the Park District website to meet ADA standards in this area thereby allowing visitors, regardless of ability, to have a seamless experience.
- The cost of improvements related to the accessibility of the Park District's facilities, trails, and playground equipment.
- A portion of the cost of Park District personnel who serve on the *NISRA* Board of Directors

Transfers Out
A Transfer Out to the Capital Projects Fund of $415,100 for funding of accessibility related items associated with the design of the Preschool Bathroom, Saddle Oaks Park improvements and the addition of ADA components to the Cary Park District website.

Cary Park District
Proposed Budget By Fund
Fiscal Year Ending April 30, 2027

Special Recreation Fund

	Proposed Budget	Fiscal Year Ending April 30, 2026 Projected	Budget
Revenues			
Real Estate Tax	$ 376,403	347,135	$ 347,574
Investment Income	19,123	25,731	19,291
Total Revenues	395,526	372,866	366,865
Expenditures			
Operating			
Personnel & Payroll Related Costs	13,094	11,167	15,300
Professional Services	160,376	145,441	143,689
Services	4,750	950	4,250
Commodities	11,778	2,512	5,550
Repairs & Maintenance	3,500	146	3,500
Total Operating Expenditures	193,498	160,215	172,289
Transfers Out - Capital Projects Fund	415,100	108,000	108,000
Transfers Out - CERF	-	30,000	30,000
Total Transfers Out	415,100	138,000	138,000
Total Expenditures and Transfers Out	608,598	298,215	310,289
Net Addition (Reduction) to Fund Balance	(213,072)	74,651	$ 56,576
Beginning Fund Balance May 1, 2026 (2025)	599,687	525,037	
Ending Fund Balance April 30, 2027 (2026)	$ 386,615	$ 599,687	