

LAKE METROPARKS

Budget Request Detail

2027

Girdled Road Reservation
JOAN T NEUBECKER

LAKE METROPARKS

2027 Budget Request Detail

PARK OFFICIALS

Lake County Probate Judge
Mark J. Bartolotta

Board of Park Commissioners
John C. Redmond, CPA
Gretchen Skok DiSanto
Frank J. Polivka

Executive Director
Paul Palagyi

LAKE METROPARKS, OHIO
2027 BUDGET DETAIL

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2027 BUDGET AT A GLANCE

	General Fund	Improvement Fund	Health and Life Fund	Drug Enforcement Fund	Totals
2026 Carry Over (Estimated)	$22,128,893	$6,601,339	$1,621,700	$8,987	$30,360,919
Revenues	24,501,158	3,536,292	2,691,000	3,100	30,731,550
Transfer In		8,000,000			8,000,000
Expenditures	(23,462,603)		(2,925,000)	(6,000)	(26,393,603)
CIP Expenditures		(13,930,500)			(13,930,500)
Transfer Out	(8,000,000)				(8,000,000)
2027 Year-end Encumbrances (Estimated)	(200,000)				(200,000)
2027 Carry Forward (Estimated)	$14,967,448	$4,207,131	$1,387,700	$6,087	$20,568,366
Percentage of Carry Forward Balance as compared to Budgeted Expenditures	47.57%	30.20%	47.44%	101.45%	42.56%

2027 Budget Expenditure Summary by Department

Fund: 01 - GENERAL FUND

Division	Department	2026 Budget	2027 Request	$ Change	% Change
100 - EXECUTIVE	1105 - EXECUTIVE	$10,116,173.00	$8,627,393.00	($1,488,780.00)	(14.7168%)
	1115 - PARK SERVICES	$144,087.00	$143,887.00	($200.00)	(0.1388%)
	1220 - HUMAN RESOURCES DEPT	$288,773.00	$292,373.00	$3,600.00	1.2467%
	1270 - VOLUNTEER	$159,430.00	$124,220.00	($35,210.00)	(22.0849%)
100 - EXECUTIVE		$10,708,463.00	$9,187,873.00	($1,520,590.00)	(14.1999%)
120 - REGISTRATION	1250 - REGISTRATION AND VIS SERV	$383,037.00	$402,667.00	$19,630.00	5.1248%
120 - REGISTRATION		$383,037.00	$402,667.00	$19,630.00	5.1248%
130 - FINANCIAL SERVICES	1315 - FINANCIAL OPERATIONS	$1,628,423.00	$1,661,844.00	$33,421.00	2.0524%
	1340 - PROCUREMENT DEPARTMENT	$222,697.00	$229,697.00	$7,000.00	3.1433%
	1390 - RETIREMENT PAYOUT	$205,400.00	$205,400.00	$0.00	0.0000%
130 - FINANCIAL SERVICES		$2,056,520.00	$2,096,941.00	$40,421.00	1.9655%
140 - MARKETING	1425 - MARKETING	$588,843.00	$604,433.00	$15,590.00	2.6476%
140 - MARKETING		$588,843.00	$604,433.00	$15,590.00	2.6476%
210 - OUTDOOR CONNECTIONS	2225 - PG ADMIN AND OPERATIONS	$598,053.00	$631,863.00	$33,810.00	5.6533%
	2235 - PG INTERP EDUCATION REHAB	$1,077,771.00	$1,123,571.00	$45,800.00	4.2495%
	2250 - PG GIFT SHOP	$79,568.00	$82,228.00	$2,660.00	3.3431%
	5115 - OUTDOOR ADMIN OPS AND ELC	$512,023.00	$579,983.00	$67,960.00	13.2728%
	5140 - OUTDOOR ED PROGRAMMING	$986,951.00	$1,044,901.00	$57,950.00	5.8716%
	5155 - OUTDOOR ED PTP	$321,782.00	$358,952.00	$37,170.00	11.5513%
	5180 - OUTDOOR ED FH	$495,483.00	$527,673.00	$32,190.00	6.4967%
210 - OUTDOOR CONNECTIONS		$4,071,631.00	$4,349,171.00	$277,540.00	6.8164%
300 - NATURAL RESOURCES	3900 - NATURAL RESOURCES	$4,676,623.00	$4,936,583.00	$259,960.00	5.5587%
300 - NATURAL RESOURCES		$4,676,623.00	$4,936,583.00	$259,960.00	5.5587%
301 - PARK PLANNING	3630 - INFORMATION TECHNOLOGY	$549,229.00	$555,359.00	$6,130.00	1.1161%
	3650 - PARK PLANNING AND DESIGN	$930,847.00	$959,427.00	$28,580.00	3.0703%
301 - PARK PLANNING		$1,480,076.00	$1,514,786.00	$34,710.00	2.3451%
302 - RANGERS	3100 - RANGERS	$2,282,645.00	$2,351,865.00	$69,220.00	3.0324%
302 - RANGERS		$2,282,645.00	$2,351,865.00	$69,220.00	3.0324%
520 - FARMPARK	5215 - FARMPARK INTERP EDUCATION	$1,416,742.00	$1,469,077.00	$52,335.00	3.6940%
	5225 - FARMPARK OPERATIONS	$1,314,191.00	$1,470,291.00	$156,100.00	11.8780%
	5235 - FARMPARK ADMINISTRATION	$713,308.00	$729,458.00	$16,150.00	2.2641%
	5250 - FARMPARK GIFT SHOP	$195,398.00	$219,198.00	$23,800.00	12.1803%
520 - FARMPARK		$3,639,639.00	$3,888,024.00	$248,385.00	6.8244%
530 - GOLF DIVISION	5310 - ERIE SHORES MAINTENANCE	$496,483.00	$531,143.00	$34,660.00	6.9811%
	5320 - ERIE SHORES OPERATIONS	$423,097.00	$443,167.00	$20,070.00	4.7436%
	5410 - PINE RIDGE OPERATIONS	$498,202.00	$521,577.00	$23,375.00	4.6919%
	5430 - PRCC CLUB HOUSE	$61,750.00	$74,750.00	$13,000.00	21.0526%
	5470 - PRCC MAINTENANCE	$534,993.00	$559,623.00	$24,630.00	4.6038%
530 - GOLF DIVISION		$2,014,525.00	$2,130,260.00	$115,735.00	5.7450%
01 - GENERAL FUND		$31,902,002.00	$31,462,603.00	($439,399.00)	(1.3773%)

2027 Budget Expenditure Summary by Department

Fund: 02 - IMPROVEMENT FUND

Division	Department	2026 Budget	2027 Request	$ Change	% Change
210 - OUTDOOR CONNECTIONS	2225I - PG ADMIN & OPERATIONS CIP	$33,000.00	$89,000.00	$56,000.00	169.6970%
	5115I - OUTDOOR ADMIN OPS AND ELC	$42,000.00	$72,000.00	$30,000.00	71.4286%
	5140I - OUTDOOR ED PROG CIP	$17,000.00	$0.00	($17,000.00)	(100.0000%)
	5155I - OUTDOOR ED PTP CIP	$50,000.00	$0.00	($50,000.00)	(100.0000%)
	5180I - OUTDOOR ED FH CIP	$12,000.00	$22,000.00	$10,000.00	83.3333%
210 - OUTDOOR CONNECTIONS		$154,000.00	$183,000.00	$29,000.00	18.8312%
300 - NATURAL RESOURCES	3900I - NATURAL RESOURCES	$1,908,000.00	$1,470,000.00	($438,000.00)	(22.9560%)
300 - NATURAL RESOURCES		$1,908,000.00	$1,470,000.00	($438,000.00)	(22.9560%)
301 - PARK PLANNING	3630I - INFORMATION TECH CIP	$48,000.00	$104,000.00	$56,000.00	116.6667%
	3650I - PARK PLANNING AND DESIGN	$11,895,000.00	$11,478,000.00	($417,000.00)	(3.5057%)
301 - PARK PLANNING		$11,943,000.00	$11,582,000.00	($361,000.00)	(3.0227%)
302 - RANGERS	3100I - RANGERS	$180,000.00	$80,000.00	($100,000.00)	(55.5556%)
302 - RANGERS		$180,000.00	$80,000.00	($100,000.00)	(55.5556%)
520 - FARMPARK	5225I - FARMPARK OPERATIONS	$137,000.00	$313,000.00	$176,000.00	128.4672%
520 - FARMPARK		$137,000.00	$313,000.00	$176,000.00	128.4672%
530 - GOLF DIVISION	5310I - CIP ERIE SHORES MAINT	$106,000.00	$169,000.00	$63,000.00	59.4340%
	5320I - CIP ERIE SHORES OPS	$171,000.00	$6,500.00	($164,500.00)	(96.1988%)
	5410I - CIP PRO AND SNACK SHOP	$35,000.00	$18,000.00	($17,000.00)	(48.5714%)
	5430I - CIP PRCC CLUB HOUSE	$0.00	$20,000.00	$20,000.00	100.0000%
	5470I - CIP PRCC MAINT	$79,000.00	$89,000.00	$10,000.00	12.6582%
530 - GOLF DIVISION		$391,000.00	$302,500.00	($88,500.00)	(22.6343%)
02 - IMPROVEMENT FUND		$14,713,000.00	$13,930,500.00	($782,500.00)	(5.3184%)

Fund: 06 - HEALTH/LIFE INS FUND

Division	Department	2026 Budget	2027 Request	$ Change	% Change
600 - HEALTH/LIFE INSURANCE	6100 - INSURANCE ADMINISTRATION	$2,785,000.00	$2,925,000.00	$140,000.00	5.0269%
600 - HEALTH/LIFE INSURANCE		$2,785,000.00	$2,925,000.00	$140,000.00	5.0269%
06 - HEALTH/LIFE INS FUND		$2,785,000.00	$2,925,000.00	$140,000.00	5.0269%

Fund: 08 - DRUG LAW ENFORCEMENT

Division	Department	2026 Budget	2027 Request	$ Change	% Change
800 - DRUG LAW ENFORCE FUND	8100 - DRUG LAW ENFORCE FUND	$12,000.00	$6,000.00	($6,000.00)	(50.0000%)
800 - DRUG LAW ENFORCE FUND		$12,000.00	$6,000.00	($6,000.00)	(50.0000%)
08 - DRUG LAW ENFORCEMENT		$12,000.00	$6,000.00	($6,000.00)	(50.0000%)
Overall		$49,412,002.00	$48,324,103.00	($1,087,899.00)	(2.2017%)

2027 Budget Revenue Summary by Department

Fund: 01 - GENERAL FUND

Division	Department	2026 Budget	2027 Projected	$ Change	% Change
100 - EXECUTIVE	1105 - EXECUTIVE	$20,341,771.00	$20,126,981.00	($214,790.00)	(1.0559%)
	1115 - PARK SERVICES	$200.00	$200.00	$0.00	0.0000%
	1220 - HUMAN RESOURCES DEPT	$250.00	$250.00	$0.00	0.0000%
	1270 - VOLUNTEER	$150.00	$100.00	($50.00)	(33.3333%)
100 - EXECUTIVE		$20,342,371.00	$20,127,531.00	($214,840.00)	(1.0561%)
120 - REGISTRATION	1250 - REGISTRATION AND VIS SERV	$325.00	$250.00	($75.00)	(23.0769%)
120 - REGISTRATION		$325.00	$250.00	($75.00)	(23.0769%)
130 - FINANCIAL SERVICES	1315 - FINANCIAL OPERATIONS	$164,000.00	$152,500.00	($11,500.00)	(7.0122%)
	1340 - PROCUREMENT DEPARTMENT	$28,200.00	$30,500.00	$2,300.00	8.1560%
130 - FINANCIAL SERVICES		$192,200.00	$183,000.00	($9,200.00)	(4.7867%)
140 - MARKETING	1425 - MARKETING	$500.00	$750.00	$250.00	50.0000%
140 - MARKETING		$500.00	$750.00	$250.00	50.0000%
210 - OUTDOOR CONNECTIONS	2225 - PG ADMIN AND OPERATIONS	$47,400.00	$47,400.00	$0.00	0.0000%
	2235 - PG INTERP EDUCATION REHAB	$119,000.00	$120,000.00	$1,000.00	0.8403%
	2250 - PG GIFT SHOP	$62,510.00	$62,960.00	$450.00	0.7199%
	5115 - OUTDOOR ADMIN OPS AND ELC	$28,000.00	$32,000.00	$4,000.00	14.2857%
	5140 - OUTDOOR ED PROGRAMMING	$263,205.00	$270,750.00	$7,545.00	2.8666%
	5155 - OUTDOOR ED PTP	$65,800.00	$65,800.00	$0.00	0.0000%
	5180 - OUTDOOR ED FH	$197,600.00	$197,600.00	$0.00	0.0000%
210 - OUTDOOR CONNECTIONS		$783,515.00	$796,510.00	$12,995.00	1.6586%
300 - NATURAL RESOURCES	3900 - NATURAL RESOURCES	$76,250.00	$76,000.00	($250.00)	(0.3279%)
300 - NATURAL RESOURCES		$76,250.00	$76,000.00	($250.00)	(0.3279%)
301 - PARK PLANNING	3630 - INFORMATION TECHNOLOGY	$500.00	$250.00	($250.00)	(50.0000%)
	3650 - PARK PLANNING AND DESIGN	$800.00	$500.00	($300.00)	(37.5000%)
301 - PARK PLANNING		$1,300.00	$750.00	($550.00)	(42.3077%)
302 - RANGERS	3100 - RANGERS	$2,000.00	$500.00	($1,500.00)	(75.0000%)
302 - RANGERS		$2,000.00	$500.00	($1,500.00)	(75.0000%)
520 - FARMPARK	5215 - FARMPARK INTERP EDUCATION	$978,500.00	$959,200.00	($19,300.00)	(1.9724%)
	5225 - FARMPARK OPERATIONS	$1,000.00	$500.00	($500.00)	(50.0000%)
	5235 - FARMPARK ADMINISTRATION	$46,400.00	$46,000.00	($400.00)	(0.8621%)
	5250 - FARMPARK GIFT SHOP	$204,875.00	$233,667.00	$28,792.00	14.0534%
520 - FARMPARK		$1,230,775.00	$1,239,367.00	$8,592.00	0.6981%
530 - GOLF DIVISION	5310 - ERIE SHORES MAINTENANCE	$325.00	$250.00	($75.00)	(23.0769%)

2027 Budget Revenue Summary by Department

Division	Department	2026 Budget	2027 Projected	$ Change	% Change
530 - GOLF DIVISION	5320 - ERIE SHORES OPERATIONS	$671,975.00	$717,200.00	$45,225.00	6.7302%
	5410 - PINE RIDGE OPERATIONS	$1,124,250.00	$1,203,800.00	$79,550.00	7.0758%
	5430 - PRCC CLUB HOUSE	$155,000.00	$155,000.00	$0.00	0.0000%
	5470 - PRCC MAINTENANCE	$750.00	$250.00	($500.00)	(66.6667%)
530 - GOLF DIVISION		$1,952,300.00	$2,076,500.00	$124,200.00	6.3617%
01 - GENERAL FUND		$24,581,536.00	$24,501,158.00	($80,378.00)	(0.3270%)

Fund: 02 - IMPROVEMENT FUND

Division	Department	2026 Budget	2027 Projected	$ Change	% Change
100 - EXECUTIVE	1105I - EXECUTIVE	$9,500,000.00	$8,000,000.00	($1,500,000.00)	(15.7895%)
100 - EXECUTIVE		$9,500,000.00	$8,000,000.00	($1,500,000.00)	(15.7895%)
210 - OUTDOOR CONNECTIONS	5155I - OUTDOOR ED PTP CIP	$15,816.00	$15,816.00	$0.00	0.0000%
210 - OUTDOOR CONNECTIONS		$15,816.00	$15,816.00	$0.00	0.0000%
301 - PARK PLANNING	3650I - PARK PLANNING AND DESIGN	$2,831,884.00	$3,520,476.00	$688,592.00	24.3157%
301 - PARK PLANNING		$2,831,884.00	$3,520,476.00	$688,592.00	24.3157%
02 - IMPROVEMENT FUND		$12,347,700.00	$11,536,292.00	($811,408.00)	(6.5713%)

Fund: 06 - HEALTH/LIFE INS FUND

Division	Department	2026 Budget	2027 Projected	$ Change	% Change
600 - HEALTH/LIFE INSURANCE	6100 - INSURANCE ADMINISTRATION	$2,492,000.00	$2,691,000.00	$199,000.00	7.9856%
600 - HEALTH/LIFE INSURANCE		$2,492,000.00	$2,691,000.00	$199,000.00	7.9856%
06 - HEALTH/LIFE INS FUND		$2,492,000.00	$2,691,000.00	$199,000.00	7.9856%

Fund: 08 - DRUG LAW ENFORCEMENT

Division	Department	2026 Budget	2027 Projected	$ Change	% Change
800 - DRUG LAW ENFORCE FUND	8100 - DRUG LAW ENFORCE FUND	$4,425.00	$3,100.00	($1,325.00)	(29.9435%)
800 - DRUG LAW ENFORCE FUND		$4,425.00	$3,100.00	($1,325.00)	(29.9435%)
08 - DRUG LAW ENFORCEMENT		$4,425.00	$3,100.00	($1,325.00)	(29.9435%)
Overall		$39,425,661.00	$38,731,550.00	($694,111.00)	(1.7606%)

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Executive

- Executive
- Marketing
- Human Resources
- Volunteers
- Rangers









PHOTOS BY JOAN T NEUBECKER, PAUL SASAKI & STAFF

2027 Expenditure Budget

Department: 1105 - EXECUTIVE

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
3111	REGULAR HOURS	$239,900.00	$240,900.00	$1,000.00	0.4168%
3130	SALARIES, PART-TIME	$125,040.00	$125,040.00	$0.00	0.0000%
3000 SALARIES		$364,940.00	$365,940.00	$1,000.00	0.2740%
3210	OPERS (.1400)	$51,200.00	$51,400.00	$200.00	0.3906%
3200 OPERS		$51,200.00	$51,400.00	$200.00	0.3906%
3220	MEDICARE (.0145)	$5,400.00	$5,400.00	$0.00	0.0000%
3220 MEDICARE		$5,400.00	$5,400.00	$0.00	0.0000%
3230	WORKERS COMPENSATION	$4,570.00	$4,590.00	$20.00	0.4376%
3230 WORKERS COMPENSATION		$4,570.00	$4,590.00	$20.00	0.4376%
3410	HEALTH INSURANCE	$46,200.00	$56,200.00	$10,000.00	21.6450%
3400 HEALTH CARE		$46,200.00	$56,200.00	$10,000.00	21.6450%
3520	LICENSES AND DUES	$6,000.00	$6,000.00	$0.00	0.0000%
3500 PROFESSIONAL MEMBERSHIPS		$6,000.00	$6,000.00	$0.00	0.0000%
3710	FOOD FOR TRAVEL	$500.00	$500.00	$0.00	0.0000%
3720	LODGING	$200.00	$200.00	$0.00	0.0000%
3740	REGISTRATION	$1,000.00	$1,000.00	$0.00	0.0000%
3700 TRAVEL		$1,700.00	$1,700.00	$0.00	0.0000%
3801	MILEAGE IN DISTRICT	$2,000.00	$2,000.00	$0.00	0.0000%
3800 MILEAGE		$2,000.00	$2,000.00	$0.00	0.0000%
4001	OFFICE SUPPLIES	$1,000.00	$1,000.00	$0.00	0.0000%
4004	POSTAGE	$400.00	$400.00	$0.00	0.0000%
4012	UNIFORMS/CLOTHING	$200.00	$200.00	$0.00	0.0000%
4000 SUPPLIES		$1,600.00	$1,600.00	$0.00	0.0000%
6250	UTILITY - MOBILE PHONE	$1,200.00	$1,200.00	$0.00	0.0000%
6314	CONSULTANTS-MGT	$106,310.00	$106,310.00	$0.00	0.0000%
6318	LEGAL	$10,000.00	$10,000.00	$0.00	0.0000%
6342	MISC SERVICES	$2,000.00	$2,000.00	$0.00	0.0000%
6345	PLANNED SERVICES	$1,320.00	$1,320.00	$0.00	0.0000%
6390	DEVELOPMENT/SPONSORSHIP	$9,000.00	$9,000.00	$0.00	0.0000%
6000 CONTRACT SERVICES		$129,830.00	$129,830.00	$0.00	0.0000%
6240	UTILITY - TELEPHONE	$1,233.00	$1,233.00	$0.00	0.0000%
6240 TELEPHONE		$1,233.00	$1,233.00	$0.00	0.0000%
7510	LEGAL NOTICES	$500.00	$500.00	$0.00	0.0000%
7500 ADVERTISING		$500.00	$500.00	$0.00	0.0000%
8500	INTERFUND TRANSFERS	$9,500,000.00	$8,000,000.00	($1,500,000.00)	(15.7895%)
8500 TRANSFERS		$9,500,000.00	$8,000,000.00	($1,500,000.00)	(15.7895%)
9070	OFFICE FURNISHINGS	$1,000.00	$1,000.00	$0.00	0.0000%
9000 CAPITAL EQUIPMENT		$1,000.00	$1,000.00	$0.00	0.0000%
1105 - EXECUTIVE		**$10,116,173.00**	**$8,627,393.00**	**($1,488,780.00)**	**(14.7168%)**

2027 Revenue Projection

Department: 1105 - EXECUTIVE

Account	Account Title	2026 Budget	2027 Projection	$ Change	% Change
2001	REAL PROPERTY TAXES	$17,195,153.00	$17,302,863.00	$107,710.00	0.6264%
2002	PERSONAL PROPERTY TAXES	$19,100.00	$19,100.00	$0.00	0.0000%
2000 - PROPERTY TAX		$17,214,253.00	$17,321,963.00	$107,710.00	0.6257%
2011	LOCAL GOVERNMENT FUNDS	$100,000.00	$100,000.00	$0.00	0.0000%
2013	ROLLBACKS/HOMESTEAD EXPT	$1,829,018.00	$1,829,018.00	$0.00	0.0000%
2010 - INTERGOVERNMENTAL FUNDS		$1,929,018.00	$1,929,018.00	$0.00	0.0000%
2318	FACILITY RENTALS	$35,000.00	$35,000.00	$0.00	0.0000%
2321	GAS WELLS	$2,500.00	$2,500.00	$0.00	0.0000%
2323	GARDEN PLOTS RENTAL	$2,000.00	$2,000.00	$0.00	0.0000%
2300 - FEES AND ADMISSIONS		$39,500.00	$39,500.00	$0.00	0.0000%
2423	EXCESS/RECYCLE SALES	$3,000.00	$3,000.00	$0.00	0.0000%
2400 - SALES		$3,000.00	$3,000.00	$0.00	0.0000%
2501	INVESTMENT INTEREST	$250,000.00	$100,000.00	($150,000.00)	(60.0000%)
2502	BANK INTEREST	$900,000.00	$725,000.00	($175,000.00)	(19.4444%)
2500 - INTEREST		$1,150,000.00	$825,000.00	($325,000.00)	(28.2609%)
2601	COURT FINES	$1,000.00	$1,000.00	$0.00	0.0000%
2600 - FINES AND FORFEITURES		$1,000.00	$1,000.00	$0.00	0.0000%
2703	DONATIONS	$2,500.00	$5,000.00	$2,500.00	100.0000%
2705	SPONSORSHIPS	$1,000.00	$1,000.00	$0.00	0.0000%
2700 - CONTRIBUTIONS		$3,500.00	$6,000.00	$2,500.00	71.4286%
2804	MISCELLANEOUS RECEIPTS	$1,500.00	$1,500.00	$0.00	0.0000%
2800 - MISC OTHER RECEIPTS		$1,500.00	$1,500.00	$0.00	0.0000%
1105 - EXECUTIVE		**$20,341,771.00**	**$20,126,981.00**	**($214,790.00)**	**(1.0559%)**

2027 Expenditure Budget

Department: 1115 - PARK SERVICES

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
3111	REGULAR HOURS	$120,400.00	$120,100.00	($300.00)	(0.2492%)
3201	CELL PHONE ALLOWANCE	$360.00	$360.00	$0.00	0.0000%
3000 SALARIES		$120,760.00	$120,460.00	($300.00)	(0.2484%)
3210	OPERS (.1400)	$16,900.00	$16,900.00	$0.00	0.0000%
3200 OPERS		$16,900.00	$16,900.00	$0.00	0.0000%
3220	MEDICARE (.0145)	$1,800.00	$1,800.00	$0.00	0.0000%
3220 MEDICARE		$1,800.00	$1,800.00	$0.00	0.0000%
3230	WORKERS COMPENSATION	$1,510.00	$1,510.00	$0.00	0.0000%
3230 WORKERS COMPENSATION		$1,510.00	$1,510.00	$0.00	0.0000%
3510	SUBSCRIPTIONS	$130.00	$0.00	($130.00)	(100.0000%)
3520	LICENSES AND DUES	$220.00	$250.00	$30.00	13.6364%
3500 PROFESSIONAL MEMBERSHIPS		$350.00	$250.00	($100.00)	(28.5714%)
3801	MILEAGE IN DISTRICT	$1,700.00	$1,800.00	$100.00	5.8824%
3800 MILEAGE		$1,700.00	$1,800.00	$100.00	5.8824%
4012	UNIFORMS/CLOTHING	$250.00	$250.00	$0.00	0.0000%
4000 SUPPLIES		$250.00	$250.00	$0.00	0.0000%
6240	UTILITY - TELEPHONE	$617.00	$617.00	$0.00	0.0000%
6240 TELEPHONE		$617.00	$617.00	$0.00	0.0000%
9080	OFFICE EQUIPMENT	$200.00	$300.00	$100.00	50.0000%
9000 CAPITAL EQUIPMENT		$200.00	$300.00	$100.00	50.0000%
1115 - PARK SERVICES		**$144,087.00**	**$143,887.00**	**($200.00)**	**(0.1388%)**

2027 Revenue Projection

Department: 1115 - PARK SERVICES

Account	Account Title	2026 Budget	2027 Projection	$ Change	% Change
2804	MISCELLANEOUS RECEIPTS	$200.00	$200.00	$0.00	0.0000%
2800 - MISC OTHER RECEIPTS		$200.00	$200.00	$0.00	0.0000%
1115 - PARK SERVICES		**$200.00**	**$200.00**	**$0.00**	**0.0000%**

2027 Expenditure Budget

Department: 1220 - HUMAN RESOURCES DEPT

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
3111	REGULAR HOURS	$173,000.00	$173,500.00	$500.00	0.2890%
3201	CELL PHONE ALLOWANCE	$720.00	$720.00	$0.00	0.0000%
3000 SALARIES		$173,720.00	$174,220.00	$500.00	0.2878%
3210	OPERS (.1400)	$24,300.00	$24,300.00	$0.00	0.0000%
3200 OPERS		$24,300.00	$24,300.00	$0.00	0.0000%
3220	MEDICARE (.0145)	$2,600.00	$2,600.00	$0.00	0.0000%
3220 MEDICARE		$2,600.00	$2,600.00	$0.00	0.0000%
3230	WORKERS COMPENSATION	$2,170.00	$2,170.00	$0.00	0.0000%
3230 WORKERS COMPENSATION		$2,170.00	$2,170.00	$0.00	0.0000%
3410	HEALTH INSURANCE	$14,600.00	$17,700.00	$3,100.00	21.2329%
3400 HEALTH CARE		$14,600.00	$17,700.00	$3,100.00	21.2329%
3520	LICENSES AND DUES	$1,000.00	$1,000.00	$0.00	0.0000%
3500 PROFESSIONAL MEMBERSHIPS		$1,000.00	$1,000.00	$0.00	0.0000%
3610	SEMINARS	$750.00	$750.00	$0.00	0.0000%
3620	TUITION REIMBURSEMENT	$3,000.00	$1,500.00	($1,500.00)	(50.0000%)
3630	IN-HOUSE TRAINING	$2,500.00	$2,500.00	$0.00	0.0000%
3600 TRAINING & EDUCATION		$6,250.00	$4,750.00	($1,500.00)	(24.0000%)
3710	FOOD FOR TRAVEL	$100.00	$100.00	$0.00	0.0000%
3700 TRAVEL		$100.00	$100.00	$0.00	0.0000%
3801	MILEAGE IN DISTRICT	$100.00	$100.00	$0.00	0.0000%
3800 MILEAGE		$100.00	$100.00	$0.00	0.0000%
4001	OFFICE SUPPLIES	$100.00	$100.00	$0.00	0.0000%
4012	UNIFORMS/CLOTHING	$200.00	$300.00	$100.00	50.0000%
4027	SAFETY	$3,500.00	$4,850.00	$1,350.00	38.5714%
4301	REFRESHMENTS	$8,000.00	$8,000.00	$0.00	0.0000%
4000 SUPPLIES		$11,800.00	$13,250.00	$1,450.00	12.2881%
6314	CONSULTANTS-MGT	$36,750.00	$36,750.00	$0.00	0.0000%
6358	PRE-EMPLOYMENT PHYSICALS	$12,000.00	$12,000.00	$0.00	0.0000%
6000 CONTRACT SERVICES		$48,750.00	$48,750.00	$0.00	0.0000%
6240	UTILITY - TELEPHONE	$1,233.00	$1,233.00	$0.00	0.0000%
6240 TELEPHONE		$1,233.00	$1,233.00	$0.00	0.0000%
7520	CLASSIFIED ADS	$500.00	$500.00	$0.00	0.0000%
7572	RECOGNITION	$1,150.00	$1,300.00	$150.00	13.0435%
7500 ADVERTISING		$1,650.00	$1,800.00	$150.00	9.0909%
9070	OFFICE FURNISHINGS	$500.00	$400.00	($100.00)	(20.0000%)
9000 CAPITAL EQUIPMENT		$500.00	$400.00	($100.00)	(20.0000%)
1220 - HUMAN RESOURCES DEPT		**$288,773.00**	**$292,373.00**	**$3,600.00**	**1.2467%**

2027 Revenue Projection

Department: 1220 - HUMAN RESOURCES DEPT

Account	Account Title	2026 Budget	2027 Projection	$ Change	% Change
2804	MISCELLANEOUS RECEIPTS	$250.00	$250.00	$0.00	0.0000%
2800 - MISC OTHER RECEIPTS		$250.00	$250.00	$0.00	0.0000%
1220 - HUMAN RESOURCES DEPT		**$250.00**	**$250.00**	**$0.00**	**0.0000%**

2027 Expenditure Budget

Department: 1270 - VOLUNTEER

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
3111	REGULAR HOURS	$96,700.00	$54,000.00	($42,700.00)	(44.1572%)
3130	SALARIES, PART-TIME	$0.00	$17,500.00	$17,500.00	100.0000%
3201	CELL PHONE ALLOWANCE	$360.00	$360.00	$0.00	0.0000%
3000 SALARIES		$97,060.00	$71,860.00	($25,200.00)	(25.9633%)
3210	OPERS (.1400)	$13,600.00	$10,100.00	($3,500.00)	(25.7353%)
3200 OPERS		$13,600.00	$10,100.00	($3,500.00)	(25.7353%)
3220	MEDICARE (.0145)	$1,500.00	$1,100.00	($400.00)	(26.6667%)
3220 MEDICARE		$1,500.00	$1,100.00	($400.00)	(26.6667%)
3230	WORKERS COMPENSATION	$1,210.00	$900.00	($310.00)	(25.6198%)
3230 WORKERS COMPENSATION		$1,210.00	$900.00	($310.00)	(25.6198%)
3410	HEALTH INSURANCE	$14,600.00	$8,800.00	($5,800.00)	(39.7260%)
3400 HEALTH CARE		$14,600.00	$8,800.00	($5,800.00)	(39.7260%)
3520	LICENSES AND DUES	$245.00	$150.00	($95.00)	(38.7755%)
3500 PROFESSIONAL MEMBERSHIPS		$245.00	$150.00	($95.00)	(38.7755%)
3740	REGISTRATION	$300.00	$395.00	$95.00	31.6667%
3750	MILEAGE OUT OF DISTRICT	$100.00	$100.00	$0.00	0.0000%
3700 TRAVEL		$400.00	$495.00	$95.00	23.7500%
3801	MILEAGE IN DISTRICT	$150.00	$150.00	$0.00	0.0000%
3800 MILEAGE		$150.00	$150.00	$0.00	0.0000%
4001	OFFICE SUPPLIES	$400.00	$400.00	$0.00	0.0000%
4004	POSTAGE	$200.00	$200.00	$0.00	0.0000%
4012	UNIFORMS/CLOTHING	$2,750.00	$2,750.00	$0.00	0.0000%
4027	SAFETY	$9,000.00	$9,000.00	$0.00	0.0000%
4301	REFRESHMENTS	$6,500.00	$6,000.00	($500.00)	(7.6923%)
4302	MISC PROGRAM SUPPLIES	$150.00	$150.00	$0.00	0.0000%
4303	VOLUNTEER RECOGNITION	$4,300.00	$4,800.00	$500.00	11.6279%
4000 SUPPLIES		$23,300.00	$23,300.00	$0.00	0.0000%
6120	EDP EQUIP/MAINT CONTRACTS	$3,600.00	$3,600.00	$0.00	0.0000%
6250	UTILITY - MOBILE PHONE	$600.00	$600.00	$0.00	0.0000%
6305	PRINTING SERVICE	$100.00	$100.00	$0.00	0.0000%
6319	LICENSES/PERMITS	$50.00	$50.00	$0.00	0.0000%
6345	PLANNED SERVICES	$550.00	$550.00	$0.00	0.0000%
6000 CONTRACT SERVICES		$4,900.00	$4,900.00	$0.00	0.0000%
6240	UTILITY - TELEPHONE	$2,465.00	$2,465.00	$0.00	0.0000%
6240 TELEPHONE		$2,465.00	$2,465.00	$0.00	0.0000%
1270 - VOLUNTEER		**$159,430.00**	**$124,220.00**	**($35,210.00)**	**(22.0849%)**

2027 Revenue Projection

Department: 1270 - VOLUNTEER

Account	Account Title	2026 Budget	2027 Projection	$ Change	% Change
2804	MISCELLANEOUS RECEIPTS	$150.00	$100.00	($50.00)	(33.3333%)
2800 - MISC OTHER RECEIPTS		$150.00	$100.00	($50.00)	(33.3333%)
1270 - VOLUNTEER		**$150.00**	**$100.00**	**($50.00)**	**(33.3333%)**

2027 Expenditure Budget

Department: 1425 - MARKETING

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
3111	REGULAR HOURS	$237,400.00	$236,700.00	($700.00)	(0.2949%)
3201	CELL PHONE ALLOWANCE	$360.00	$360.00	$0.00	0.0000%
3000 SALARIES		$237,760.00	$237,060.00	($700.00)	(0.2944%)
3210	OPERS (.1400)	$33,300.00	$33,200.00	($100.00)	(0.3003%)
3200 OPERS		$33,300.00	$33,200.00	($100.00)	(0.3003%)
3220	MEDICARE (.0145)	$3,500.00	$3,500.00	$0.00	0.0000%
3220 MEDICARE		$3,500.00	$3,500.00	$0.00	0.0000%
3230	WORKERS COMPENSATION	$2,970.00	$2,960.00	($10.00)	(0.3367%)
3230 WORKERS COMPENSATION		$2,970.00	$2,960.00	($10.00)	(0.3367%)
3410	HEALTH INSURANCE	$53,500.00	$65,100.00	$11,600.00	21.6822%
3400 HEALTH CARE		$53,500.00	$65,100.00	$11,600.00	21.6822%
3510	SUBSCRIPTIONS	$900.00	$1,593.00	$693.00	77.0000%
3520	LICENSES AND DUES	$2,500.00	$2,460.00	($40.00)	(1.6000%)
3500 PROFESSIONAL MEMBERSHIPS		$3,400.00	$4,053.00	$653.00	19.2059%
3610	SEMINARS	$1,000.00	$1,000.00	$0.00	0.0000%
3600 TRAINING & EDUCATION		$1,000.00	$1,000.00	$0.00	0.0000%
3710	FOOD FOR TRAVEL	$150.00	$150.00	$0.00	0.0000%
3740	REGISTRATION	$1,500.00	$1,500.00	$0.00	0.0000%
3750	MILEAGE OUT OF DISTRICT	$25.00	$0.00	($25.00)	(100.0000%)
3700 TRAVEL		$1,675.00	$1,650.00	($25.00)	(1.4925%)
3801	MILEAGE IN DISTRICT	$100.00	$125.00	$25.00	25.0000%
3800 MILEAGE		$100.00	$125.00	$25.00	25.0000%
4001	OFFICE SUPPLIES	$500.00	$500.00	$0.00	0.0000%
4002	ART SUPPLIES	$1,000.00	$1,000.00	$0.00	0.0000%
4004	POSTAGE	$1,200.00	$1,200.00	$0.00	0.0000%
4012	UNIFORMS/CLOTHING	$650.00	$650.00	$0.00	0.0000%
4000 SUPPLIES		$3,350.00	$3,350.00	$0.00	0.0000%
6120	EDP EQUIP/MAINT CONTRACTS	$38,100.00	$37,711.00	($389.00)	(1.0210%)
6250	UTILITY - MOBILE PHONE	$600.00	$1,000.00	$400.00	66.6667%
6304	PRINT/SEASONAL BROCHURE	$65,000.00	$67,000.00	$2,000.00	3.0769%
6305	PRINTING SERVICE	$9,500.00	$11,538.00	$2,038.00	21.4526%
6306	MAILING SERVICE	$44,000.00	$46,000.00	$2,000.00	4.5455%
6312	ADVERTISING	$42,867.00	$40,829.00	($2,038.00)	(4.7542%)
6342	MISC SERVICES	$7,925.00	$8,325.00	$400.00	5.0473%
6345	PLANNED SERVICES	$1,190.00	$1,190.00	$0.00	0.0000%
6385	ONLINE PROMOTIONS	$31,000.00	$30,736.00	($264.00)	(0.8516%)
6000 CONTRACT SERVICES		$240,182.00	$244,329.00	$4,147.00	1.7266%
6240	UTILITY - TELEPHONE	$3,081.00	$3,081.00	$0.00	0.0000%
6240 TELEPHONE		$3,081.00	$3,081.00	$0.00	0.0000%
7020	M & R EQUIPMENT	$25.00	$25.00	$0.00	0.0000%
7000 CONTRACT REPAIRS		$25.00	$25.00	$0.00	0.0000%
7530	PROMOTIONAL - PRINTED	$5,000.00	$5,000.00	$0.00	0.0000%
7500 ADVERTISING		$5,000.00	$5,000.00	$0.00	0.0000%

2027 Expenditure Budget

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
1425 - MARKETING		**$588,843.00**	**$604,433.00**	**$15,590.00**	**2.6476%**

2027 Revenue Projection

Department: 1425 - MARKETING

Account	Account Title	2026 Budget	2027 Projection	$ Change	% Change
2705	SPONSORSHIPS	$0.00	$500.00	$500.00	100.0000%
2700 - CONTRIBUTIONS		$0.00	$500.00	$500.00	100.0000%
2804	MISCELLANEOUS RECEIPTS	$500.00	$250.00	($250.00)	(50.0000%)
2800 - MISC OTHER RECEIPTS		$500.00	$250.00	($250.00)	(50.0000%)
1425 - MARKETING		**$500.00**	**$750.00**	**$250.00**	**50.0000%**

2027 Expenditure Budget

Department: 3100 - RANGERS

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
3111	REGULAR HOURS	$1,392,400.00	$1,389,100.00	($3,300.00)	(0.2370%)
3122	UNIFORM ALLOWANCES	$12,500.00	$15,000.00	$2,500.00	20.0000%
3130	SALARIES, PART-TIME	$74,520.00	$74,520.00	$0.00	0.0000%
3201	CELL PHONE ALLOWANCE	$6,120.00	$5,580.00	($540.00)	(8.8235%)
3000 SALARIES		$1,485,540.00	$1,484,200.00	($1,340.00)	(0.0902%)
3210	OPERS (.1400)	$77,800.00	$90,500.00	$12,700.00	16.3239%
3215	OPERS LAW (.1810)	$165,000.00	$148,000.00	($17,000.00)	(10.3030%)
3200 OPERS		$242,800.00	$238,500.00	($4,300.00)	(1.7710%)
3220	MEDICARE (.0145)	$21,300.00	$21,300.00	$0.00	0.0000%
3220 MEDICARE		$21,300.00	$21,300.00	$0.00	0.0000%
3230	WORKERS COMPENSATION	$18,350.00	$18,310.00	($40.00)	(0.2180%)
3230 WORKERS COMPENSATION		$18,350.00	$18,310.00	($40.00)	(0.2180%)
3410	HEALTH INSURANCE	$274,900.00	$334,100.00	$59,200.00	21.5351%
3400 HEALTH CARE		$274,900.00	$334,100.00	$59,200.00	21.5351%
3510	SUBSCRIPTIONS	$825.00	$825.00	$0.00	0.0000%
3500 PROFESSIONAL MEMBERSHIPS		$825.00	$825.00	$0.00	0.0000%
3710	FOOD FOR TRAVEL	$1,200.00	$1,200.00	$0.00	0.0000%
3700 TRAVEL		$1,200.00	$1,200.00	$0.00	0.0000%
4001	OFFICE SUPPLIES	$3,455.00	$3,455.00	$0.00	0.0000%
4005	EDP SUPPLIES	$1,015.00	$1,015.00	$0.00	0.0000%
4008	GASOLINE	$500.00	$500.00	$0.00	0.0000%
4012	UNIFORMS/CLOTHING	$10,150.00	$10,150.00	$0.00	0.0000%
4017	AUTOMOTIVE	$3,090.00	$3,090.00	$0.00	0.0000%
4020	TOOLS	$625.00	$625.00	$0.00	0.0000%
4025	AMMUNITION	$2,210.00	$2,210.00	$0.00	0.0000%
4026	FIRST AID	$1,624.00	$1,624.00	$0.00	0.0000%
4027	SAFETY	$500.00	$500.00	$0.00	0.0000%
4040	MAINTENANCE CONSUMABLES	$3,275.00	$3,275.00	$0.00	0.0000%
4048	BIKE & SUPPLIES	$600.00	$600.00	$0.00	0.0000%
4302	MISC PROGRAM SUPPLIES	$2,075.00	$2,075.00	$0.00	0.0000%
4000 SUPPLIES		$29,119.00	$29,119.00	$0.00	0.0000%
6302	SECURITY/ALARM SYSTEMS	$15,250.00	$15,250.00	$0.00	0.0000%
6305	PRINTING SERVICE	$350.00	$350.00	$0.00	0.0000%
6312	ADVERTISING	$1,800.00	$1,800.00	$0.00	0.0000%
6341	DISPATCHING	$135,088.00	$144,088.00	$9,000.00	6.6623%
6342	MISC SERVICES	$12,327.00	$14,827.00	$2,500.00	20.2807%
6345	PLANNED SERVICES	$10,290.00	$14,290.00	$4,000.00	38.8727%
6349	BACKBONE COMM MAINTENANCE	$5,500.00	$5,500.00	$0.00	0.0000%
6000 CONTRACT SERVICES		$180,605.00	$196,105.00	$15,500.00	8.5823%
6240	UTILITY - TELEPHONE	$9,393.00	$9,593.00	$200.00	2.1292%
6240 TELEPHONE		$9,393.00	$9,593.00	$200.00	2.1292%
7020	M & R EQUIPMENT	$4,380.00	$4,380.00	$0.00	0.0000%
7000 CONTRACT REPAIRS		$4,380.00	$4,380.00	$0.00	0.0000%

2027 Expenditure Budget

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
7525	PROMOTIONAL ACTIVITY	$340.00	$340.00	$0.00	0.0000%
7500 ADVERTISING		$340.00	$340.00	$0.00	0.0000%
7920	FACILITY RENTAL	$150.00	$150.00	$0.00	0.0000%
7800 RENTALS		$150.00	$150.00	$0.00	0.0000%
9064	MISC EQUIPMENT	$11,118.00	$11,118.00	$0.00	0.0000%
9066	FIREARMS	$1,575.00	$1,575.00	$0.00	0.0000%
9070	OFFICE FURNISHINGS	$1,050.00	$1,050.00	$0.00	0.0000%
9000 CAPITAL EQUIPMENT		$13,743.00	$13,743.00	$0.00	0.0000%
3100 - RANGERS		**$2,282,645.00**	**$2,351,865.00**	**$69,220.00**	**3.0324%**

2027 Revenue Projection

Department: 3100 - RANGERS

Account	Account Title	2026 Budget	2027 Projection	$ Change	% Change
2804	MISCELLANEOUS RECEIPTS	$2,000.00	$500.00	($1,500.00)	(75.0000%)
2800 - MISC OTHER RECEIPTS		$2,000.00	$500.00	($1,500.00)	(75.0000%)
3100 - RANGERS		**$2,000.00**	**$500.00**	**($1,500.00)**	**(75.0000%)**

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Financial Services















PHOTOS BY CHRIS MYERS, JOAN T NEUBECKER, MOE WHITEHOUSE & STAFF

2027 Expenditure Budget

Department: 1315 - FINANCIAL OPERATIONS

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
3111	REGULAR HOURS	$446,100.00	$434,100.00	($12,000.00)	(2.6900%)
3000 SALARIES		$446,100.00	$434,100.00	($12,000.00)	(2.6900%)
3210	OPERS (.1400)	$62,454.00	$60,800.00	($1,654.00)	(2.6483%)
3200 OPERS		$62,454.00	$60,800.00	($1,654.00)	(2.6483%)
3220	MEDICARE (.0145)	$6,500.00	$6,300.00	($200.00)	(3.0769%)
3220 MEDICARE		$6,500.00	$6,300.00	($200.00)	(3.0769%)
3230	WORKERS COMPENSATION	$5,580.00	$5,430.00	($150.00)	(2.6882%)
3230 WORKERS COMPENSATION		$5,580.00	$5,430.00	($150.00)	(2.6882%)
3410	HEALTH INSURANCE	$75,400.00	$110,900.00	$35,500.00	47.0822%
3400 HEALTH CARE		$75,400.00	$110,900.00	$35,500.00	47.0822%
3520	LICENSES AND DUES	$1,750.00	$1,750.00	$0.00	0.0000%
3500 PROFESSIONAL MEMBERSHIPS		$1,750.00	$1,750.00	$0.00	0.0000%
3610	SEMINARS	$1,500.00	$1,500.00	$0.00	0.0000%
3600 TRAINING & EDUCATION		$1,500.00	$1,500.00	$0.00	0.0000%
3710	FOOD FOR TRAVEL	$300.00	$300.00	$0.00	0.0000%
3720	LODGING	$1,500.00	$1,500.00	$0.00	0.0000%
3740	REGISTRATION	$1,500.00	$1,500.00	$0.00	0.0000%
3750	MILEAGE OUT OF DISTRICT	$750.00	$750.00	$0.00	0.0000%
3760	BOARD/PARK COMMISSIONERS	$6,000.00	$6,000.00	$0.00	0.0000%
3790	TRANSPORTATION	$700.00	$700.00	$0.00	0.0000%
3700 TRAVEL		$10,750.00	$10,750.00	$0.00	0.0000%
3801	MILEAGE IN DISTRICT	$750.00	$750.00	$0.00	0.0000%
3800 MILEAGE		$750.00	$750.00	$0.00	0.0000%
4001	OFFICE SUPPLIES	$1,250.00	$1,250.00	$0.00	0.0000%
4004	POSTAGE	$8,400.00	$8,400.00	$0.00	0.0000%
4005	EDP SUPPLIES	$5,000.00	$5,000.00	$0.00	0.0000%
4012	UNIFORMS/CLOTHING	$400.00	$400.00	$0.00	0.0000%
4027	SAFETY	$20,000.00	$20,000.00	$0.00	0.0000%
4000 SUPPLIES		$35,050.00	$35,050.00	$0.00	0.0000%
6120	EDP EQUIP/MAINT CONTRACTS	$1,000.00	$1,000.00	$0.00	0.0000%
6250	UTILITY - MOBILE PHONE	$500.00	$0.00	($500.00)	(100.0000%)
6305	PRINTING SERVICE	$750.00	$0.00	($750.00)	(100.0000%)
6308	AUDITING	$35,000.00	$35,000.00	$0.00	0.0000%
6310	MISC BANK CHARGES	$86,000.00	$86,000.00	$0.00	0.0000%
6312	ADVERTISING	$1,350.00	$1,350.00	$0.00	0.0000%
6319	LICENSES/PERMITS	$25.00	$25.00	$0.00	0.0000%
6327	AUDITOR AND TREAS FEES	$218,000.00	$250,000.00	$32,000.00	14.6789%
6342	MISC SERVICES	$17,575.00	$15,000.00	($2,575.00)	(14.6515%)
6345	PLANNED SERVICES	$133,210.00	$122,210.00	($11,000.00)	(8.2576%)
6348	REGISTRATION REIMB PROGR	$150,000.00	$150,000.00	$0.00	0.0000%
6374	STATE ROLLBACK FEES	$5,000.00	$5,000.00	$0.00	0.0000%
6000 CONTRACT SERVICES		$648,410.00	$665,585.00	$17,175.00	2.6488%
6240	UTILITY - TELEPHONE	$4,929.00	$4,929.00	$0.00	0.0000%

2027 Expenditure Budget

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
6240 TELEPHONE		$4,929.00	$4,929.00	$0.00	0.0000%
8110	GENERAL LIABILITY	$275,000.00	$275,000.00	$0.00	0.0000%
8120	PUBLIC OFFICIAL LIABILITY	$2,500.00	$2,500.00	$0.00	0.0000%
8100 INSURANCE		$277,500.00	$277,500.00	$0.00	0.0000%
9080	OFFICE EQUIPMENT	$1,750.00	$1,500.00	($250.00)	(14.2857%)
9000 CAPITAL EQUIPMENT		$1,750.00	$1,500.00	($250.00)	(14.2857%)
9320	TAXES	$50,000.00	$45,000.00	($5,000.00)	(10.0000%)
9300 LAND ACQUISITION		$50,000.00	$45,000.00	($5,000.00)	(10.0000%)
1315 - FINANCIAL OPERATIONS		**$1,628,423.00**	**$1,661,844.00**	**$33,421.00**	**2.0524%**

2027 Revenue Projection

Department: 1315 - FINANCIAL OPERATIONS

Account	Account Title	2026 Budget	2027 Projection	$ Change	% Change
2115	GIFT CERTIFICATES	$2,500.00	$1,000.00	($1,500.00)	(60.0000%)
2300 - FEES AND ADMISSIONS		$2,500.00	$1,000.00	($1,500.00)	(60.0000%)
2804	MISCELLANEOUS RECEIPTS	$1,500.00	$1,500.00	$0.00	0.0000%
2812	FACILITY DEPOSITS	$160,000.00	$150,000.00	($10,000.00)	(6.2500%)
2800 - MISC OTHER RECEIPTS		$161,500.00	$151,500.00	($10,000.00)	(6.1920%)
1315 - FINANCIAL OPERATIONS		**$164,000.00**	**$152,500.00**	**($11,500.00)**	**(7.0122%)**

2027 Expenditure Budget

Department: 1340 - PROCUREMENT DEPARTMENT

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
3111	REGULAR HOURS	$134,900.00	$135,200.00	$300.00	0.2224%
3000 SALARIES		$134,900.00	$135,200.00	$300.00	0.2224%
3210	OPERS (.1400)	$18,900.00	$19,000.00	$100.00	0.5291%
3200 OPERS		$18,900.00	$19,000.00	$100.00	0.5291%
3220	MEDICARE (.0145)	$2,000.00	$2,000.00	$0.00	0.0000%
3220 MEDICARE		$2,000.00	$2,000.00	$0.00	0.0000%
3230	WORKERS COMPENSATION	$1,690.00	$1,690.00	$0.00	0.0000%
3230 WORKERS COMPENSATION		$1,690.00	$1,690.00	$0.00	0.0000%
3410	HEALTH INSURANCE	$30,400.00	$37,000.00	$6,600.00	21.7105%
3400 HEALTH CARE		$30,400.00	$37,000.00	$6,600.00	21.7105%
3510	SUBSCRIPTIONS	$200.00	$200.00	$0.00	0.0000%
3520	LICENSES AND DUES	$1,700.00	$1,700.00	$0.00	0.0000%
3500 PROFESSIONAL MEMBERSHIPS		$1,900.00	$1,900.00	$0.00	0.0000%
3610	SEMINARS	$950.00	$950.00	$0.00	0.0000%
3620	TUITION REIMBURSEMENT	$3,000.00	$3,000.00	$0.00	0.0000%
3600 TRAINING & EDUCATION		$3,950.00	$3,950.00	$0.00	0.0000%
3710	FOOD FOR TRAVEL	$600.00	$600.00	$0.00	0.0000%
3720	LODGING	$1,000.00	$1,000.00	$0.00	0.0000%
3740	REGISTRATION	$874.00	$874.00	$0.00	0.0000%
3750	MILEAGE OUT OF DISTRICT	$300.00	$300.00	$0.00	0.0000%
3790	TRANSPORTATION	$375.00	$375.00	$0.00	0.0000%
3700 TRAVEL		$3,149.00	$3,149.00	$0.00	0.0000%
3801	MILEAGE IN DISTRICT	$75.00	$75.00	$0.00	0.0000%
3800 MILEAGE		$75.00	$75.00	$0.00	0.0000%
4001	OFFICE SUPPLIES	$1,000.00	$1,000.00	$0.00	0.0000%
4004	POSTAGE	$4,000.00	$4,000.00	$0.00	0.0000%
4005	EDP SUPPLIES	$4,250.00	$4,250.00	$0.00	0.0000%
4012	UNIFORMS/CLOTHING	$400.00	$400.00	$0.00	0.0000%
4000 SUPPLIES		$9,650.00	$9,650.00	$0.00	0.0000%
6250	UTILITY - MOBILE PHONE	$600.00	$600.00	$0.00	0.0000%
6319	LICENSES/PERMITS	$300.00	$300.00	$0.00	0.0000%
6342	MISC SERVICES	$7,650.00	$7,650.00	$0.00	0.0000%
6000 CONTRACT SERVICES		$8,550.00	$8,550.00	$0.00	0.0000%
6240	UTILITY - TELEPHONE	$1,233.00	$1,233.00	$0.00	0.0000%
6240 TELEPHONE		$1,233.00	$1,233.00	$0.00	0.0000%
7510	LEGAL NOTICES	$4,000.00	$4,000.00	$0.00	0.0000%
7500 ADVERTISING		$4,000.00	$4,000.00	$0.00	0.0000%
7910	POSTAGE METER RENTAL	$2,000.00	$2,000.00	$0.00	0.0000%
7800 RENTALS		$2,000.00	$2,000.00	$0.00	0.0000%
9070	OFFICE FURNISHINGS	$300.00	$300.00	$0.00	0.0000%
9000 CAPITAL EQUIPMENT		$300.00	$300.00	$0.00	0.0000%
1340 - PROCUREMENT DEPARTMENT		**$222,697.00**	**$229,697.00**	**$7,000.00**	**3.1433%**

2027 Revenue Projection

Department: 1340 - PROCUREMENT DEPARTMENT

Account	Account Title	2026 Budget	2027 Projection	$ Change	% Change
2325	BID SPECS DEPOSITS	$3,000.00	$3,000.00	$0.00	0.0000%
2300 - FEES AND ADMISSIONS		$3,000.00	$3,000.00	$0.00	0.0000%
2418	FOOD SERVICE/VENDING	$200.00	$0.00	($200.00)	(100.0000%)
2400 - SALES		$200.00	$0.00	($200.00)	(100.0000%)
2804	MISCELLANEOUS RECEIPTS	$25,000.00	$27,500.00	$2,500.00	10.0000%
2800 - MISC OTHER RECEIPTS		$25,000.00	$27,500.00	$2,500.00	10.0000%
1340 - PROCUREMENT DEPARTMENT		**$28,200.00**	**$30,500.00**	**$2,300.00**	**8.1560%**

2027 Expenditure Budget

Department: 1390 - RETIREMENT PAYOUT

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
3111	REGULAR HOURS	$200,000.00	$200,000.00	$0.00	0.0000%
3000 SALARIES		$200,000.00	$200,000.00	$0.00	0.0000%
3220	MEDICARE (.0145)	$2,900.00	$2,900.00	$0.00	0.0000%
3220 MEDICARE		$2,900.00	$2,900.00	$0.00	0.0000%
3230	WORKERS COMPENSATION	$2,500.00	$2,500.00	$0.00	0.0000%
3230 WORKERS COMPENSATION		$2,500.00	$2,500.00	$0.00	0.0000%
1390 - RETIREMENT PAYOUT		**$205,400.00**	**$205,400.00**	**$0.00**	**0.0000%**

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Park Planning

- Park Planning
- Golf
- IT









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2027 Expenditure Budget

Department: 3630 - INFORMATION TECHNOLOGY

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
3111	REGULAR HOURS	$340,400.00	$339,500.00	($900.00)	(0.2644%)
3201	CELL PHONE ALLOWANCE	$360.00	$720.00	$360.00	100.0000%
3000 SALARIES		$340,760.00	$340,220.00	($540.00)	(0.1585%)
3210	OPERS (.1400)	$47,700.00	$47,600.00	($100.00)	(0.2096%)
3200 OPERS		$47,700.00	$47,600.00	($100.00)	(0.2096%)
3220	MEDICARE (.0145)	$5,000.00	$5,000.00	$0.00	0.0000%
3220 MEDICARE		$5,000.00	$5,000.00	$0.00	0.0000%
3230	WORKERS COMPENSATION	$4,260.00	$4,250.00	($10.00)	(0.2347%)
3230 WORKERS COMPENSATION		$4,260.00	$4,250.00	($10.00)	(0.2347%)
3410	HEALTH INSURANCE	$76,600.00	$93,200.00	$16,600.00	21.6710%
3400 HEALTH CARE		$76,600.00	$93,200.00	$16,600.00	21.6710%
3510	SUBSCRIPTIONS	$100.00	$100.00	$0.00	0.0000%
3500 PROFESSIONAL MEMBERSHIPS		$100.00	$100.00	$0.00	0.0000%
3710	FOOD FOR TRAVEL	$260.00	$260.00	$0.00	0.0000%
3720	LODGING	$1,000.00	$1,000.00	$0.00	0.0000%
3740	REGISTRATION	$3,500.00	$3,500.00	$0.00	0.0000%
3790	TRANSPORTATION	$600.00	$600.00	$0.00	0.0000%
3700 TRAVEL		$5,360.00	$5,360.00	$0.00	0.0000%
3801	MILEAGE IN DISTRICT	$50.00	$50.00	$0.00	0.0000%
3800 MILEAGE		$50.00	$50.00	$0.00	0.0000%
4001	OFFICE SUPPLIES	$200.00	$200.00	$0.00	0.0000%
4005	EDP SUPPLIES	$10,000.00	$10,000.00	$0.00	0.0000%
4012	UNIFORMS/CLOTHING	$800.00	$800.00	$0.00	0.0000%
4000 SUPPLIES		$11,000.00	$11,000.00	$0.00	0.0000%
6120	EDP EQUIP/MAINT CONTRACTS	$42,000.00	$32,000.00	($10,000.00)	(23.8095%)
6250	UTILITY - MOBILE PHONE	$4,200.00	$4,200.00	$0.00	0.0000%
6345	PLANNED SERVICES	$1,190.00	$1,190.00	$0.00	0.0000%
6000 CONTRACT SERVICES		$47,390.00	$37,390.00	($10,000.00)	(21.1015%)
6240	UTILITY - TELEPHONE	$11,009.00	$11,189.00	$180.00	1.6350%
6240 TELEPHONE		$11,009.00	$11,189.00	$180.00	1.6350%
3630 - INFORMATION TECHNOLOGY		**$549,229.00**	**$555,359.00**	**$6,130.00**	**1.1161%**

2027 Revenue Projection

Department: 3630 - INFORMATION TECHNOLOGY

Account	Account Title	2026 Budget	2027 Projection	$ Change	% Change
2804	MISCELLANEOUS RECEIPTS	$500.00	$250.00	($250.00)	(50.0000%)
2800 - MISC OTHER RECEIPTS		$500.00	$250.00	($250.00)	(50.0000%)
3630 - INFORMATION TECHNOLOGY		**$500.00**	**$250.00**	**($250.00)**	**(50.0000%)**

2027 Expenditure Budget

Department: 3650 - PARK PLANNING AND DESIGN

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
3111	REGULAR HOURS	$610,500.00	$609,500.00	($1,000.00)	(0.1638%)
3201	CELL PHONE ALLOWANCE	$2,160.00	$2,160.00	$0.00	0.0000%
3000 SALARIES		$612,660.00	$611,660.00	($1,000.00)	(0.1632%)
3210	OPERS (.1400)	$85,500.00	$85,400.00	($100.00)	(0.1170%)
3200 OPERS		$85,500.00	$85,400.00	($100.00)	(0.1170%)
3220	MEDICARE (.0145)	$8,900.00	$8,900.00	$0.00	0.0000%
3220 MEDICARE		$8,900.00	$8,900.00	$0.00	0.0000%
3230	WORKERS COMPENSATION	$7,640.00	$7,620.00	($20.00)	(0.2618%)
3230 WORKERS COMPENSATION		$7,640.00	$7,620.00	($20.00)	(0.2618%)
3410	HEALTH INSURANCE	$137,400.00	$167,100.00	$29,700.00	21.6157%
3400 HEALTH CARE		$137,400.00	$167,100.00	$29,700.00	21.6157%
3520	LICENSES AND DUES	$600.00	$625.00	$25.00	4.1667%
3500 PROFESSIONAL MEMBERSHIPS		$600.00	$625.00	$25.00	4.1667%
3610	SEMINARS	$300.00	$275.00	($25.00)	(8.3333%)
3600 TRAINING & EDUCATION		$300.00	$275.00	($25.00)	(8.3333%)
3710	FOOD FOR TRAVEL	$550.00	$550.00	$0.00	0.0000%
3720	LODGING	$450.00	$450.00	$0.00	0.0000%
3740	REGISTRATION	$1,250.00	$1,250.00	$0.00	0.0000%
3750	MILEAGE OUT OF DISTRICT	$50.00	$50.00	$0.00	0.0000%
3790	TRANSPORTATION	$350.00	$350.00	$0.00	0.0000%
3700 TRAVEL		$2,650.00	$2,650.00	$0.00	0.0000%
3801	MILEAGE IN DISTRICT	$150.00	$150.00	$0.00	0.0000%
3800 MILEAGE		$150.00	$150.00	$0.00	0.0000%
4001	OFFICE SUPPLIES	$100.00	$100.00	$0.00	0.0000%
4004	POSTAGE	$300.00	$300.00	$0.00	0.0000%
4012	UNIFORMS/CLOTHING	$1,725.00	$1,725.00	$0.00	0.0000%
4040	MAINTENANCE CONSUMABLES	$225.00	$225.00	$0.00	0.0000%
4000 SUPPLIES		$2,350.00	$2,350.00	$0.00	0.0000%
6120	EDP EQUIP/MAINT CONTRACTS	$3,500.00	$3,500.00	$0.00	0.0000%
6305	PRINTING SERVICE	$6,000.00	$5,500.00	($500.00)	(8.3333%)
6314	CONSULTANTS-MGT	$35,000.00	$34,500.00	($500.00)	(1.4286%)
6000 CONTRACT SERVICES		$44,500.00	$43,500.00	($1,000.00)	(2.2472%)
6240	UTILITY - TELEPHONE	$3,697.00	$3,697.00	$0.00	0.0000%
6240 TELEPHONE		$3,697.00	$3,697.00	$0.00	0.0000%
8405	SIGN-MAKING/SIGNS	$24,000.00	$25,000.00	$1,000.00	4.1667%
8400 MATERIALS		$24,000.00	$25,000.00	$1,000.00	4.1667%
9070	OFFICE FURNISHINGS	$500.00	$500.00	$0.00	0.0000%
9000 CAPITAL EQUIPMENT		$500.00	$500.00	$0.00	0.0000%
3650 - PARK PLANNING AND DESIGN		**$930,847.00**	**$959,427.00**	**$28,580.00**	**3.0703%**

2027 Revenue Projection

Department: 3650 - PARK PLANNING AND DESIGN

Account	Account Title	2026 Budget	2027 Projection	$ Change	% Change
2804	MISCELLANEOUS RECEIPTS	$800.00	$500.00	($300.00)	(37.5000%)
2800 - MISC OTHER RECEIPTS		$800.00	$500.00	($300.00)	(37.5000%)
3650 - PARK PLANNING AND DESIGN		**$800.00**	**$500.00**	**($300.00)**	**(37.5000%)**

2027 Expenditure Budget

Department: 5310 - ERIE SHORES MAINTENANCE

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
3111	REGULAR HOURS	$137,600.00	$150,600.00	$13,000.00	9.4477%
3130	SALARIES, PART-TIME	$127,680.00	$132,480.00	$4,800.00	3.7594%
3201	CELL PHONE ALLOWANCE	$360.00	$360.00	$0.00	0.0000%
3000 SALARIES		$265,640.00	$283,440.00	$17,800.00	6.7008%
3210	OPERS (.1400)	$37,200.00	$39,700.00	$2,500.00	6.7204%
3200 OPERS		$37,200.00	$39,700.00	$2,500.00	6.7204%
3220	MEDICARE (.0145)	$3,900.00	$4,200.00	$300.00	7.6923%
3220 MEDICARE		$3,900.00	$4,200.00	$300.00	7.6923%
3230	WORKERS COMPENSATION	$3,320.00	$3,550.00	$230.00	6.9277%
3230 WORKERS COMPENSATION		$3,320.00	$3,550.00	$230.00	6.9277%
3410	HEALTH INSURANCE	$46,200.00	$56,200.00	$10,000.00	21.6450%
3400 HEALTH CARE		$46,200.00	$56,200.00	$10,000.00	21.6450%
3520	LICENSES AND DUES	$745.00	$745.00	$0.00	0.0000%
3500 PROFESSIONAL MEMBERSHIPS		$745.00	$745.00	$0.00	0.0000%
3610	SEMINARS	$200.00	$200.00	$0.00	0.0000%
3600 TRAINING & EDUCATION		$200.00	$200.00	$0.00	0.0000%
4001	OFFICE SUPPLIES	$20.00	$20.00	$0.00	0.0000%
4004	POSTAGE	$535.00	$700.00	$165.00	30.8411%
4007	DIESEL FUEL	$8,000.00	$8,000.00	$0.00	0.0000%
4008	GASOLINE	$15,000.00	$15,000.00	$0.00	0.0000%
4010	AGGREGATE SUPPLIES	$9,500.00	$9,500.00	$0.00	0.0000%
4012	UNIFORMS/CLOTHING	$1,000.00	$1,000.00	$0.00	0.0000%
4027	SAFETY	$300.00	$500.00	$200.00	66.6667%
4031	LANDSCAPING	$34,000.00	$35,000.00	$1,000.00	2.9412%
4040	MAINTENANCE CONSUMABLES	$13,220.00	$12,500.00	($720.00)	(5.4463%)
4000 SUPPLIES		$81,575.00	$82,220.00	$645.00	0.7907%
6342	MISC SERVICES	$24,350.00	$24,285.00	($65.00)	(0.2669%)
6000 CONTRACT SERVICES		$24,350.00	$24,285.00	($65.00)	(0.2669%)
6210	UTILITY - ELECTRIC	$11,000.00	$13,750.00	$2,750.00	25.0000%
6210 ELECTRIC		$11,000.00	$13,750.00	$2,750.00	25.0000%
6220	UTILITY-HEATING (OIL/GAS)	$4,000.00	$4,000.00	$0.00	0.0000%
6220 HEATING (OIL/GAS)		$4,000.00	$4,000.00	$0.00	0.0000%
6230	UTILITY - WATER/SEWER	$3,250.00	$3,250.00	$0.00	0.0000%
6230 WATER/SEWER		$3,250.00	$3,250.00	$0.00	0.0000%
6240	UTILITY - TELEPHONE	$383.00	$383.00	$0.00	0.0000%
6240 TELEPHONE		$383.00	$383.00	$0.00	0.0000%
7010	M & R BUILDING	$1,000.00	$1,000.00	$0.00	0.0000%
7020	M & R EQUIPMENT	$10,000.00	$11,000.00	$1,000.00	10.0000%
7040	M & R HVAC	$1,000.00	$500.00	($500.00)	(50.0000%)
7000 CONTRACT REPAIRS		$12,000.00	$12,500.00	$500.00	4.1667%
7900	EQUIPMENT RENTAL	$2,000.00	$2,000.00	$0.00	0.0000%
7901	PORTABLE RESTROOMS	$720.00	$720.00	$0.00	0.0000%
7800 RENTALS		$2,720.00	$2,720.00	$0.00	0.0000%

2027 Expenditure Budget

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
5310 - ERIE SHORES MAINTENANCE		**$496,483.00**	**$531,143.00**	**$34,660.00**	**6.9811%**

2027 Revenue Projection

Department: 5310 - ERIE SHORES MAINTENANCE

Account	Account Title	2026 Budget	2027 Projection	$ Change	% Change
2804	MISCELLANEOUS RECEIPTS	$325.00	$250.00	($75.00)	(23.0769%)
2800 - MISC OTHER RECEIPTS		$325.00	$250.00	($75.00)	(23.0769%)
5310 - ERIE SHORES MAINTENANCE		**$325.00**	**$250.00**	**($75.00)**	**(23.0769%)**

2027 Expenditure Budget

Department: 5320 - ERIE SHORES OPERATIONS

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
3111	REGULAR HOURS	$130,400.00	$130,100.00	($300.00)	(0.2301%)
3130	SALARIES, PART-TIME	$24,960.00	$25,920.00	$960.00	3.8462%
3201	CELL PHONE ALLOWANCE	$720.00	$720.00	$0.00	0.0000%
3000 SALARIES		$156,080.00	$156,740.00	$660.00	0.4229%
3210	OPERS (.1400)	$21,800.00	$22,000.00	$200.00	0.9174%
3200 OPERS		$21,800.00	$22,000.00	$200.00	0.9174%
3220	MEDICARE (.0145)	$2,300.00	$2,300.00	$0.00	0.0000%
3220 MEDICARE		$2,300.00	$2,300.00	$0.00	0.0000%
3230	WORKERS COMPENSATION	$1,950.00	$1,960.00	$10.00	0.5128%
3230 WORKERS COMPENSATION		$1,950.00	$1,960.00	$10.00	0.5128%
3410	HEALTH INSURANCE	$30,400.00	$37,000.00	$6,600.00	21.7105%
3400 HEALTH CARE		$30,400.00	$37,000.00	$6,600.00	21.7105%
3520	LICENSES AND DUES	$725.00	$700.00	($25.00)	(3.4483%)
3500 PROFESSIONAL MEMBERSHIPS		$725.00	$700.00	($25.00)	(3.4483%)
4001	OFFICE SUPPLIES	$200.00	$200.00	$0.00	0.0000%
4004	POSTAGE	$950.00	$1,750.00	$800.00	84.2105%
4012	UNIFORMS/CLOTHING	$1,000.00	$1,000.00	$0.00	0.0000%
4040	MAINTENANCE CONSUMABLES	$6,000.00	$6,500.00	$500.00	8.3333%
4045	RANGE BALLS	$0.00	$500.00	$500.00	100.0000%
4046	RANGE EQUIPMENT	$0.00	$23,000.00	$23,000.00	100.0000%
4302	MISC PROGRAM SUPPLIES	$500.00	$19,000.00	$18,500.00	3,700.0000%
4701	FOOD RESALE	$22,000.00	$20,000.00	($2,000.00)	(9.0909%)
4702	BEER & WINE RESALE	$17,500.00	$0.00	($17,500.00)	(100.0000%)
4703	PRO SHOP SALE	$18,500.00	$0.00	($18,500.00)	(100.0000%)
4902	SALES TAX	$25,000.00	$25,000.00	$0.00	0.0000%
4000 SUPPLIES		$91,650.00	$96,950.00	$5,300.00	5.7829%
6310	MISC BANK CHARGES	$13,000.00	$13,000.00	$0.00	0.0000%
6319	LICENSES/PERMITS	$1,800.00	$1,900.00	$100.00	5.5556%
6328	TRASH REMOVAL	$5,000.00	$5,000.00	$0.00	0.0000%
6332	EXTERMINATOR	$360.00	$360.00	$0.00	0.0000%
6342	MISC SERVICES	$6,000.00	$6,000.00	$0.00	0.0000%
6345	PLANNED SERVICES	$5,640.00	$6,140.00	$500.00	8.8652%
6000 CONTRACT SERVICES		$31,800.00	$32,400.00	$600.00	1.8868%
6210	UTILITY - ELECTRIC	$6,500.00	$8,125.00	$1,625.00	25.0000%
6210 ELECTRIC		$6,500.00	$8,125.00	$1,625.00	25.0000%
6220	UTILITY-HEATING (OIL/GAS)	$3,000.00	$3,000.00	$0.00	0.0000%
6220 HEATING (OIL/GAS)		$3,000.00	$3,000.00	$0.00	0.0000%
6230	UTILITY - WATER/SEWER	$1,000.00	$1,000.00	$0.00	0.0000%
6230 WATER/SEWER		$1,000.00	$1,000.00	$0.00	0.0000%
6240	UTILITY - TELEPHONE	$3,892.00	$4,292.00	$400.00	10.2775%
6240 TELEPHONE		$3,892.00	$4,292.00	$400.00	10.2775%
7010	M & R BUILDING	$500.00	$750.00	$250.00	50.0000%
7020	M & R EQUIPMENT	$500.00	$250.00	($250.00)	(50.0000%)

2027 Expenditure Budget

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
7040	M & R HVAC	$500.00	$500.00	$0.00	0.0000%
7000 CONTRACT REPAIRS		$1,500.00	$1,500.00	$0.00	0.0000%
7810	GOLF CARTS RENTAL	$70,300.00	$75,000.00	$4,700.00	6.6856%
7800 RENTALS		$70,300.00	$75,000.00	$4,700.00	6.6856%
9064	MISC EQUIPMENT	$100.00	$100.00	$0.00	0.0000%
9082	GOLF FURNISHINGS	$100.00	$100.00	$0.00	0.0000%
9000 CAPITAL EQUIPMENT		$200.00	$200.00	$0.00	0.0000%
5320 - ERIE SHORES OPERATIONS		**$423,097.00**	**$443,167.00**	**$20,070.00**	**4.7436%**

2027 Revenue Projection

Department: 5320 - ERIE SHORES OPERATIONS

Account	Account Title	2026 Budget	2027 Projection	$ Change	% Change
2111	COMBINED GREEN FEES	$325,000.00	$345,000.00	$20,000.00	6.1538%
2114	ANNUAL FEES	$18,500.00	$20,000.00	$1,500.00	8.1081%
2116	COMBINED RENTALS	$180,000.00	$190,000.00	$10,000.00	5.5556%
2117	RAINCHECKS	$1,000.00	$1,500.00	$500.00	50.0000%
2122	GOLF LESSONS/INDIVIDUAL	$875.00	$1,200.00	$325.00	37.1429%
2366	DRIVING RANGE	$21,500.00	$24,000.00	$2,500.00	11.6279%
2300 - FEES AND ADMISSIONS		$546,875.00	$581,700.00	$34,825.00	6.3680%
2407	PRO SHOP SALES	$25,000.00	$28,000.00	$3,000.00	12.0000%
2408	FOOD SALES	$36,000.00	$40,000.00	$4,000.00	11.1111%
2409	BEER AND WINE SALES	$41,000.00	$43,000.00	$2,000.00	4.8780%
2411	CLUB REPAIR	$1,000.00	$1,000.00	$0.00	0.0000%
2425	SALES TAX	$20,500.00	$22,000.00	$1,500.00	7.3171%
2400 - SALES		$123,500.00	$134,000.00	$10,500.00	8.5020%
2705	SPONSORSHIPS	$600.00	$500.00	($100.00)	(16.6667%)
2700 - CONTRIBUTIONS		$600.00	$500.00	($100.00)	(16.6667%)
2804	MISCELLANEOUS RECEIPTS	$1,000.00	$1,000.00	$0.00	0.0000%
2800 - MISC OTHER RECEIPTS		$1,000.00	$1,000.00	$0.00	0.0000%
5320 - ERIE SHORES OPERATIONS		**$671,975.00**	**$717,200.00**	**$45,225.00**	**6.7302%**

2027 Expenditure Budget

Department: 5410 - PINE RIDGE OPERATIONS

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
3111	REGULAR HOURS	$82,500.00	$82,300.00	($200.00)	(0.2424%)
3130	SALARIES, PART-TIME	$94,080.00	$101,400.00	$7,320.00	7.7806%
3201	CELL PHONE ALLOWANCE	$360.00	$360.00	$0.00	0.0000%
3000 SALARIES		$176,940.00	$184,060.00	$7,120.00	4.0240%
3210	OPERS (.1400)	$24,800.00	$25,800.00	$1,000.00	4.0323%
3200 OPERS		$24,800.00	$25,800.00	$1,000.00	4.0323%
3220	MEDICARE (.0145)	$2,600.00	$2,700.00	$100.00	3.8462%
3220 MEDICARE		$2,600.00	$2,700.00	$100.00	3.8462%
3230	WORKERS COMPENSATION	$2,220.00	$2,300.00	$80.00	3.6036%
3230 WORKERS COMPENSATION		$2,220.00	$2,300.00	$80.00	3.6036%
3410	HEALTH INSURANCE	$23,100.00	$28,100.00	$5,000.00	21.6450%
3400 HEALTH CARE		$23,100.00	$28,100.00	$5,000.00	21.6450%
4001	OFFICE SUPPLIES	$0.00	$100.00	$100.00	100.0000%
4004	POSTAGE	$500.00	$750.00	$250.00	50.0000%
4012	UNIFORMS/CLOTHING	$1,100.00	$1,000.00	($100.00)	(9.0909%)
4040	MAINTENANCE CONSUMABLES	$1,900.00	$3,400.00	$1,500.00	78.9474%
4302	MISC PROGRAM SUPPLIES	$1,500.00	$0.00	($1,500.00)	(100.0000%)
4701	FOOD RESALE	$36,000.00	$38,000.00	$2,000.00	5.5556%
4702	BEER & WINE RESALE	$26,000.00	$26,500.00	$500.00	1.9231%
4703	PRO SHOP SALE	$19,000.00	$19,000.00	$0.00	0.0000%
4902	SALES TAX	$34,000.00	$34,000.00	$0.00	0.0000%
4000 SUPPLIES		$120,000.00	$122,750.00	$2,750.00	2.2917%
6310	MISC BANK CHARGES	$25,000.00	$25,000.00	$0.00	0.0000%
6332	EXTERMINATOR	$360.00	$360.00	$0.00	0.0000%
6342	MISC SERVICES	$20,000.00	$20,000.00	$0.00	0.0000%
6345	PLANNED SERVICES	$5,640.00	$6,140.00	$500.00	8.8652%
6000 CONTRACT SERVICES		$51,000.00	$51,500.00	$500.00	0.9804%
6210	UTILITY - ELECTRIC	$6,500.00	$8,125.00	$1,625.00	25.0000%
6210 ELECTRIC		$6,500.00	$8,125.00	$1,625.00	25.0000%
6220	UTILITY-HEATING (OIL/GAS)	$2,000.00	$2,000.00	$0.00	0.0000%
6220 HEATING (OIL/GAS)		$2,000.00	$2,000.00	$0.00	0.0000%
6230	UTILITY - WATER/SEWER	$3,500.00	$3,500.00	$0.00	0.0000%
6230 WATER/SEWER		$3,500.00	$3,500.00	$0.00	0.0000%
6240	UTILITY - TELEPHONE	$5,617.00	$6,117.00	$500.00	8.9015%
6240 TELEPHONE		$5,617.00	$6,117.00	$500.00	8.9015%
7010	M & R BUILDING	$2,000.00	$1,000.00	($1,000.00)	(50.0000%)
7020	M & R EQUIPMENT	$1,100.00	$1,000.00	($100.00)	(9.0909%)
7040	M & R HVAC	$1,000.00	$1,000.00	$0.00	0.0000%
7000 CONTRACT REPAIRS		$4,100.00	$3,000.00	($1,100.00)	(26.8293%)
7525	PROMOTIONAL ACTIVITY	$1,625.00	$1,625.00	$0.00	0.0000%
7500 ADVERTISING		$1,625.00	$1,625.00	$0.00	0.0000%
7810	GOLF CARTS RENTAL	$74,200.00	$80,000.00	$5,800.00	7.8167%
7800 RENTALS		$74,200.00	$80,000.00	$5,800.00	7.8167%

2027 Expenditure Budget

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
5410 - PINE RIDGE OPERATIONS		**$498,202.00**	**$521,577.00**	**$23,375.00**	**4.6919%**

2027 Revenue Projection

Department: 5410 - PINE RIDGE OPERATIONS

Account	Account Title	2026 Budget	2027 Projection	$ Change	% Change
2111	COMBINED GREEN FEES	$590,000.00	$660,000.00	$70,000.00	11.8644%
2114	ANNUAL FEES	$16,500.00	$15,500.00	($1,000.00)	(6.0606%)
2116	COMBINED RENTALS	$295,000.00	$295,000.00	$0.00	0.0000%
2117	RAINCHECKS	$1,000.00	$1,500.00	$500.00	50.0000%
2126	HOME OWNER TRAIL FEES	$2,300.00	$2,300.00	$0.00	0.0000%
2300 - FEES AND ADMISSIONS		$904,800.00	$974,300.00	$69,500.00	7.6813%
2407	PRO SHOP SALES	$31,000.00	$33,000.00	$2,000.00	6.4516%
2408	FOOD SALES	$78,000.00	$82,000.00	$4,000.00	5.1282%
2409	BEER AND WINE SALES	$76,000.00	$78,000.00	$2,000.00	2.6316%
2425	SALES TAX	$33,000.00	$34,000.00	$1,000.00	3.0303%
2400 - SALES		$218,000.00	$227,000.00	$9,000.00	4.1284%
2705	SPONSORSHIPS	$600.00	$500.00	($100.00)	(16.6667%)
2700 - CONTRIBUTIONS		$600.00	$500.00	($100.00)	(16.6667%)
2804	MISCELLANEOUS RECEIPTS	$850.00	$2,000.00	$1,150.00	135.2941%
2800 - MISC OTHER RECEIPTS		$850.00	$2,000.00	$1,150.00	135.2941%
5410 - PINE RIDGE OPERATIONS		**$1,124,250.00**	**$1,203,800.00**	**$79,550.00**	**7.0758%**

2027 Expenditure Budget

Department: 5430 - PRCC CLUB HOUSE

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
4040	MAINTENANCE CONSUMABLES	$250.00	$1,000.00	$750.00	300.0000%
4000 SUPPLIES		$250.00	$1,000.00	$750.00	300.0000%
6319	LICENSES/PERMITS	$1,500.00	$1,500.00	$0.00	0.0000%
6342	MISC SERVICES	$18,000.00	$18,000.00	$0.00	0.0000%
6000 CONTRACT SERVICES		$19,500.00	$19,500.00	$0.00	0.0000%
6210	UTILITY - ELECTRIC	$15,000.00	$18,750.00	$3,750.00	25.0000%
6210 ELECTRIC		$15,000.00	$18,750.00	$3,750.00	25.0000%
6220	UTILITY-HEATING (OIL/GAS)	$10,000.00	$10,000.00	$0.00	0.0000%
6220 HEATING (OIL/GAS)		$10,000.00	$10,000.00	$0.00	0.0000%
6230	UTILITY - WATER/SEWER	$8,000.00	$8,000.00	$0.00	0.0000%
6230 WATER/SEWER		$8,000.00	$8,000.00	$0.00	0.0000%
7010	M & R BUILDING	$9,000.00	$15,000.00	$6,000.00	66.6667%
7040	M & R HVAC	$0.00	$2,500.00	$2,500.00	100.0000%
7000 CONTRACT REPAIRS		$9,000.00	$17,500.00	$8,500.00	94.4444%
5430 - PRCC CLUB HOUSE		**$61,750.00**	**$74,750.00**	**$13,000.00**	**21.0526%**

2027 Revenue Projection

Department: 5430 - PRCC CLUB HOUSE

Account	Account Title	2026 Budget	2027 Projection	$ Change	% Change
2318	FACILITY RENTALS	$155,000.00	$155,000.00	$0.00	0.0000%
2300 - FEES AND ADMISSIONS		$155,000.00	$155,000.00	$0.00	0.0000%
5430 - PRCC CLUB HOUSE		**$155,000.00**	**$155,000.00**	**$0.00**	**0.0000%**

2027 Expenditure Budget

Department: 5470 - PRCC MAINTENANCE

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
3111	REGULAR HOURS	$143,900.00	$143,400.00	($500.00)	(0.3475%)
3130	SALARIES, PART-TIME	$124,080.00	$128,760.00	$4,680.00	3.7718%
3201	CELL PHONE ALLOWANCE	$720.00	$720.00	$0.00	0.0000%
3000 SALARIES		$268,700.00	$272,880.00	$4,180.00	1.5556%
3210	OPERS (.1400)	$37,600.00	$38,200.00	$600.00	1.5957%
3200 OPERS		$37,600.00	$38,200.00	$600.00	1.5957%
3220	MEDICARE (.0145)	$3,900.00	$4,000.00	$100.00	2.5641%
3220 MEDICARE		$3,900.00	$4,000.00	$100.00	2.5641%
3230	WORKERS COMPENSATION	$3,360.00	$3,410.00	$50.00	1.4881%
3230 WORKERS COMPENSATION		$3,360.00	$3,410.00	$50.00	1.4881%
3410	HEALTH INSURANCE	$46,200.00	$56,200.00	$10,000.00	21.6450%
3400 HEALTH CARE		$46,200.00	$56,200.00	$10,000.00	21.6450%
3520	LICENSES AND DUES	$1,000.00	$1,200.00	$200.00	20.0000%
3500 PROFESSIONAL MEMBERSHIPS		$1,000.00	$1,200.00	$200.00	20.0000%
3740	REGISTRATION	$400.00	$400.00	$0.00	0.0000%
3700 TRAVEL		$400.00	$400.00	$0.00	0.0000%
4007	DIESEL FUEL	$8,000.00	$8,000.00	$0.00	0.0000%
4008	GASOLINE	$20,000.00	$20,000.00	$0.00	0.0000%
4010	AGGREGATE SUPPLIES	$14,000.00	$15,000.00	$1,000.00	7.1429%
4012	UNIFORMS/CLOTHING	$800.00	$800.00	$0.00	0.0000%
4031	LANDSCAPING	$55,500.00	$62,000.00	$6,500.00	11.7117%
4040	MAINTENANCE CONSUMABLES	$9,700.00	$8,500.00	($1,200.00)	(12.3711%)
4000 SUPPLIES		$108,000.00	$114,300.00	$6,300.00	5.8333%
6030	FIRE PREVENTIVE SERVICE	$0.00	$150.00	$150.00	100.0000%
6319	LICENSES/PERMITS	$800.00	$600.00	($200.00)	(25.0000%)
6328	TRASH REMOVAL	$4,000.00	$4,000.00	$0.00	0.0000%
6342	MISC SERVICES	$18,500.00	$20,000.00	$1,500.00	8.1081%
6000 CONTRACT SERVICES		$23,300.00	$24,750.00	$1,450.00	6.2232%
6210	UTILITY - ELECTRIC	$15,000.00	$18,750.00	$3,750.00	25.0000%
6210 ELECTRIC		$15,000.00	$18,750.00	$3,750.00	25.0000%
6220	UTILITY-HEATING (OIL/GAS)	$2,500.00	$2,500.00	$0.00	0.0000%
6220 HEATING (OIL/GAS)		$2,500.00	$2,500.00	$0.00	0.0000%
6230	UTILITY - WATER/SEWER	$3,500.00	$3,500.00	$0.00	0.0000%
6230 WATER/SEWER		$3,500.00	$3,500.00	$0.00	0.0000%
6240	UTILITY - TELEPHONE	$1,233.00	$1,233.00	$0.00	0.0000%
6240 TELEPHONE		$1,233.00	$1,233.00	$0.00	0.0000%
7010	M & R BUILDING	$1,000.00	$1,000.00	$0.00	0.0000%
7020	M & R EQUIPMENT	$17,000.00	$15,000.00	($2,000.00)	(11.7647%)
7000 CONTRACT REPAIRS		$18,000.00	$16,000.00	($2,000.00)	(11.1111%)
7900	EQUIPMENT RENTAL	$1,000.00	$1,000.00	$0.00	0.0000%
7901	PORTABLE RESTROOMS	$1,300.00	$1,300.00	$0.00	0.0000%
7800 RENTALS		$2,300.00	$2,300.00	$0.00	0.0000%
5470 - PRCC MAINTENANCE		**$534,993.00**	**$559,623.00**	**$24,630.00**	**4.6038%**

2027 Revenue Projection

Department: 5470 - PRCC MAINTENANCE

Account	Account Title	2026 Budget	2027 Projection	$ Change	% Change
2804	MISCELLANEOUS RECEIPTS	$750.00	$250.00	($500.00)	(66.6667%)
2800 - MISC OTHER RECEIPTS		$750.00	$250.00	($500.00)	(66.6667%)
5470 - PRCC MAINTENANCE		**$750.00**	**$250.00**	**($500.00)**	**(66.6667%)**





Park Operations

- Natural Resources











PHOTOS BY KELLY FUNK, MOE WHITEHOUSE & STAFF

2027 Expenditure Budget

Department: 3900 - NATURAL RESOURCES

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
3111	REGULAR HOURS	$2,411,900.00	$2,461,700.00	$49,800.00	2.0648%
3130	SALARIES, PART-TIME	$141,600.00	$146,880.00	$5,280.00	3.7288%
3201	CELL PHONE ALLOWANCE	$11,520.00	$11,250.00	($270.00)	(2.3438%)
3000 SALARIES		$2,565,020.00	$2,619,830.00	$54,810.00	2.1368%
3210	OPERS (.1400)	$357,600.00	$365,300.00	$7,700.00	2.1532%
3200 OPERS		$357,600.00	$365,300.00	$7,700.00	2.1532%
3220	MEDICARE (.0145)	$37,100.00	$37,900.00	$800.00	2.1563%
3220 MEDICARE		$37,100.00	$37,900.00	$800.00	2.1563%
3230	WORKERS COMPENSATION	$31,920.00	$32,620.00	$700.00	2.1930%
3230 WORKERS COMPENSATION		$31,920.00	$32,620.00	$700.00	2.1930%
3410	HEALTH INSURANCE	$625,100.00	$759,900.00	$134,800.00	21.5645%
3400 HEALTH CARE		$625,100.00	$759,900.00	$134,800.00	21.5645%
3520	LICENSES AND DUES	$3,000.00	$3,000.00	$0.00	0.0000%
3500 PROFESSIONAL MEMBERSHIPS		$3,000.00	$3,000.00	$0.00	0.0000%
3610	SEMINARS	$3,000.00	$3,000.00	$0.00	0.0000%
3600 TRAINING & EDUCATION		$3,000.00	$3,000.00	$0.00	0.0000%
3710	FOOD FOR TRAVEL	$500.00	$500.00	$0.00	0.0000%
3720	LODGING	$500.00	$500.00	$0.00	0.0000%
3730	FEES	$500.00	$500.00	$0.00	0.0000%
3740	REGISTRATION	$3,000.00	$3,000.00	$0.00	0.0000%
3750	MILEAGE OUT OF DISTRICT	$100.00	$100.00	$0.00	0.0000%
3700 TRAVEL		$4,600.00	$4,600.00	$0.00	0.0000%
4001	OFFICE SUPPLIES	$250.00	$250.00	$0.00	0.0000%
4004	POSTAGE	$250.00	$250.00	$0.00	0.0000%
4007	DIESEL FUEL	$35,000.00	$45,000.00	$10,000.00	28.5714%
4008	GASOLINE	$170,000.00	$180,000.00	$10,000.00	5.8824%
4011	BLACKTOP/CHIP & SEAL	$5,000.00	$5,000.00	$0.00	0.0000%
4012	UNIFORMS/CLOTHING	$16,500.00	$16,500.00	$0.00	0.0000%
4013	JANITORIAL	$35,000.00	$40,000.00	$5,000.00	14.2857%
4015	SNOW MELTING	$40,000.00	$40,000.00	$0.00	0.0000%
4017	AUTOMOTIVE	$75,000.00	$75,000.00	$0.00	0.0000%
4020	TOOLS	$5,500.00	$5,500.00	$0.00	0.0000%
4023	TIRES	$20,000.00	$20,000.00	$0.00	0.0000%
4026	FIRST AID	$750.00	$750.00	$0.00	0.0000%
4027	SAFETY	$1,250.00	$1,250.00	$0.00	0.0000%
4031	LANDSCAPING	$29,000.00	$29,000.00	$0.00	0.0000%
4040	MAINTENANCE CONSUMABLES	$70,000.00	$75,000.00	$5,000.00	7.1429%
4043	GAME FOR STOCKING	$45,000.00	$45,000.00	$0.00	0.0000%
4000 SUPPLIES		$548,500.00	$578,500.00	$30,000.00	5.4695%
6250	UTILITY - MOBILE PHONE	$2,000.00	$2,000.00	$0.00	0.0000%
6311	JANITORIAL	$32,000.00	$32,000.00	$0.00	0.0000%
6319	LICENSES/PERMITS	$2,000.00	$2,000.00	$0.00	0.0000%
6328	TRASH REMOVAL	$24,000.00	$26,000.00	$2,000.00	8.3333%

2027 Expenditure Budget

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
6330	PLUMBING MAINTENANCE	$5,000.00	$5,000.00	$0.00	0.0000%
6331	SEPTIC MAINTENANCE	$5,000.00	$5,000.00	$0.00	0.0000%
6332	EXTERMINATOR	$2,750.00	$2,750.00	$0.00	0.0000%
6342	MISC SERVICES	$60,000.00	$60,000.00	$0.00	0.0000%
6345	PLANNED SERVICES	$640.00	$640.00	$0.00	0.0000%
6000 CONTRACT SERVICES		$133,390.00	$135,390.00	$2,000.00	1.4994%
6210	UTILITY - ELECTRIC	$93,000.00	$116,250.00	$23,250.00	25.0000%
6210 ELECTRIC		$93,000.00	$116,250.00	$23,250.00	25.0000%
6220	UTILITY-HEATING (OIL/GAS)	$22,500.00	$23,000.00	$500.00	2.2222%
6220 HEATING (OIL/GAS)		$22,500.00	$23,000.00	$500.00	2.2222%
6230	UTILITY - WATER/SEWER	$15,000.00	$18,000.00	$3,000.00	20.0000%
6230 WATER/SEWER		$15,000.00	$18,000.00	$3,000.00	20.0000%
6240	UTILITY - TELEPHONE	$10,893.00	$11,293.00	$400.00	3.6721%
6240 TELEPHONE		$10,893.00	$11,293.00	$400.00	3.6721%
7010	M & R BUILDING	$16,000.00	$16,000.00	$0.00	0.0000%
7020	M & R EQUIPMENT	$75,000.00	$75,000.00	$0.00	0.0000%
7000 CONTRACT REPAIRS		$91,000.00	$91,000.00	$0.00	0.0000%
7900	EQUIPMENT RENTAL	$32,000.00	$32,000.00	$0.00	0.0000%
7901	PORTABLE RESTROOMS	$26,000.00	$28,000.00	$2,000.00	7.6923%
7800 RENTALS		$58,000.00	$60,000.00	$2,000.00	3.4483%
8406	METALS	$500.00	$500.00	$0.00	0.0000%
8415	PARK AMENITIES	$42,000.00	$42,000.00	$0.00	0.0000%
8424	MAINTENANCE CONSUMABLES	$22,000.00	$22,000.00	$0.00	0.0000%
8431	GIFTS THAT GROW	$2,500.00	$2,500.00	$0.00	0.0000%
8400 MATERIALS		$67,000.00	$67,000.00	$0.00	0.0000%
9064	MISC EQUIPMENT	$10,000.00	$10,000.00	$0.00	0.0000%
9000 CAPITAL EQUIPMENT		$10,000.00	$10,000.00	$0.00	0.0000%
3900 - NATURAL RESOURCES		**$4,676,623.00**	**$4,936,583.00**	**$259,960.00**	**5.5587%**

2027 Revenue Projection

Department: 3900 - NATURAL RESOURCES

Account	Account Title	2026 Budget	2027 Projection	$ Change	% Change
2318	FACILITY RENTALS	$65,000.00	$65,000.00	$0.00	0.0000%
2300 - FEES AND ADMISSIONS		$65,000.00	$65,000.00	$0.00	0.0000%
2703	DONATIONS	$1,000.00	$1,000.00	$0.00	0.0000%
2715	A GIFT THAT GROWS	$5,000.00	$5,000.00	$0.00	0.0000%
2700 - CONTRIBUTIONS		$6,000.00	$6,000.00	$0.00	0.0000%
2804	MISCELLANEOUS RECEIPTS	$5,250.00	$5,000.00	($250.00)	(4.7619%)
2800 - MISC OTHER RECEIPTS		$5,250.00	$5,000.00	($250.00)	(4.7619%)
3900 - NATURAL RESOURCES		**$76,250.00**	**$76,000.00**	**($250.00)**	**(0.3279%)**





Park Services

- Outdoor Connections
- Farmpark
- Registration & Visitor Services











PHOTOS BY EARL LINABURG, ROGER LOKAR, JOAN T NEUBECKER & STAFF

2027 Expenditure Budget

Department: 2225 - PG ADMIN AND OPERATIONS

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
3111	REGULAR HOURS	$187,900.00	$187,300.00	($600.00)	(0.3193%)
3130	SALARIES, PART-TIME	$131,280.00	$136,320.00	$5,040.00	3.8391%
3201	CELL PHONE ALLOWANCE	$720.00	$1,080.00	$360.00	50.0000%
3000 SALARIES		$319,900.00	$324,700.00	$4,800.00	1.5005%
3210	OPERS (.1400)	$44,800.00	$45,400.00	$600.00	1.3393%
3200 OPERS		$44,800.00	$45,400.00	$600.00	1.3393%
3220	MEDICARE (.0145)	$4,800.00	$4,800.00	$0.00	0.0000%
3220 MEDICARE		$4,800.00	$4,800.00	$0.00	0.0000%
3230	WORKERS COMPENSATION	$4,000.00	$4,060.00	$60.00	1.5000%
3230 WORKERS COMPENSATION		$4,000.00	$4,060.00	$60.00	1.5000%
3410	HEALTH INSURANCE	$53,500.00	$65,100.00	$11,600.00	21.6822%
3400 HEALTH CARE		$53,500.00	$65,100.00	$11,600.00	21.6822%
3510	SUBSCRIPTIONS	$250.00	$250.00	$0.00	0.0000%
3520	LICENSES AND DUES	$1,000.00	$1,000.00	$0.00	0.0000%
3500 PROFESSIONAL MEMBERSHIPS		$1,250.00	$1,250.00	$0.00	0.0000%
3610	SEMINARS	$250.00	$250.00	$0.00	0.0000%
3600 TRAINING & EDUCATION		$250.00	$250.00	$0.00	0.0000%
3710	FOOD FOR TRAVEL	$300.00	$300.00	$0.00	0.0000%
3720	LODGING	$2,200.00	$2,200.00	$0.00	0.0000%
3740	REGISTRATION	$7,000.00	$7,000.00	$0.00	0.0000%
3750	MILEAGE OUT OF DISTRICT	$50.00	$50.00	$0.00	0.0000%
3790	TRANSPORTATION	$500.00	$500.00	$0.00	0.0000%
3700 TRAVEL		$10,050.00	$10,050.00	$0.00	0.0000%
3801	MILEAGE IN DISTRICT	$100.00	$100.00	$0.00	0.0000%
3800 MILEAGE		$100.00	$100.00	$0.00	0.0000%
4001	OFFICE SUPPLIES	$4,800.00	$4,800.00	$0.00	0.0000%
4004	POSTAGE	$1,500.00	$1,500.00	$0.00	0.0000%
4008	GASOLINE	$100.00	$100.00	$0.00	0.0000%
4012	UNIFORMS/CLOTHING	$4,500.00	$4,500.00	$0.00	0.0000%
4020	TOOLS	$2,000.00	$2,000.00	$0.00	0.0000%
4021	HARDWARE	$1,850.00	$1,850.00	$0.00	0.0000%
4022	PAINT	$500.00	$500.00	$0.00	0.0000%
4026	FIRST AID	$750.00	$750.00	$0.00	0.0000%
4027	SAFETY	$500.00	$500.00	$0.00	0.0000%
4031	LANDSCAPING	$6,500.00	$6,500.00	$0.00	0.0000%
4040	MAINTENANCE CONSUMABLES	$12,000.00	$12,000.00	$0.00	0.0000%
4303	VOLUNTEER RECOGNITION	$1,000.00	$1,000.00	$0.00	0.0000%
4000 SUPPLIES		$36,000.00	$36,000.00	$0.00	0.0000%
6030	FIRE PREVENTIVE SERVICE	$2,000.00	$2,000.00	$0.00	0.0000%
6250	UTILITY - MOBILE PHONE	$600.00	$600.00	$0.00	0.0000%
6311	JANITORIAL	$4,732.00	$5,732.00	$1,000.00	21.1327%
6319	LICENSES/PERMITS	$100.00	$100.00	$0.00	0.0000%
6332	EXTERMINATOR	$1,100.00	$1,100.00	$0.00	0.0000%

2027 Expenditure Budget

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
6336	TAXIDERMY	$820.00	$820.00	$0.00	0.0000%
6342	MISC SERVICES	$12,400.00	$12,400.00	$0.00	0.0000%
6345	PLANNED SERVICES	$640.00	$640.00	$0.00	0.0000%
6000 CONTRACT SERVICES		$22,392.00	$23,392.00	$1,000.00	4.4659%
6210	UTILITY - ELECTRIC	$49,000.00	$61,250.00	$12,250.00	25.0000%
6210 ELECTRIC		$49,000.00	$61,250.00	$12,250.00	25.0000%
6220	UTILITY-HEATING (OIL/GAS)	$12,000.00	$13,200.00	$1,200.00	10.0000%
6220 HEATING (OIL/GAS)		$12,000.00	$13,200.00	$1,200.00	10.0000%
6230	UTILITY - WATER/SEWER	$10,000.00	$12,000.00	$2,000.00	20.0000%
6230 WATER/SEWER		$10,000.00	$12,000.00	$2,000.00	20.0000%
6240	UTILITY - TELEPHONE	$5,761.00	$6,061.00	$300.00	5.2074%
6240 TELEPHONE		$5,761.00	$6,061.00	$300.00	5.2074%
7010	M & R BUILDING	$7,000.00	$7,000.00	$0.00	0.0000%
7020	M & R EQUIPMENT	$1,500.00	$1,500.00	$0.00	0.0000%
7040	M & R HVAC	$5,300.00	$5,300.00	$0.00	0.0000%
7000 CONTRACT REPAIRS		$13,800.00	$13,800.00	$0.00	0.0000%
7530	PROMOTIONAL - PRINTED	$1,800.00	$1,800.00	$0.00	0.0000%
7500 ADVERTISING		$1,800.00	$1,800.00	$0.00	0.0000%
7910	POSTAGE METER RENTAL	$900.00	$900.00	$0.00	0.0000%
7800 RENTALS		$900.00	$900.00	$0.00	0.0000%
8401	LUMBER	$700.00	$700.00	$0.00	0.0000%
8400 MATERIALS		$700.00	$700.00	$0.00	0.0000%
9064	MISC EQUIPMENT	$5,700.00	$5,700.00	$0.00	0.0000%
9070	OFFICE FURNISHINGS	$750.00	$750.00	$0.00	0.0000%
9080	OFFICE EQUIPMENT	$600.00	$600.00	$0.00	0.0000%
9000 CAPITAL EQUIPMENT		$7,050.00	$7,050.00	$0.00	0.0000%
2225 - PG ADMIN AND OPERATIONS		**$598,053.00**	**$631,863.00**	**$33,810.00**	**5.6533%**

2027 Revenue Projection

Department: 2225 - PG ADMIN AND OPERATIONS

Account	Account Title	2026 Budget	2027 Projection	$ Change	% Change
2318	FACILITY RENTALS	$8,000.00	$8,000.00	$0.00	0.0000%
2374	SKI RENTALS	$500.00	$500.00	$0.00	0.0000%
2300 - FEES AND ADMISSIONS		$8,500.00	$8,500.00	$0.00	0.0000%
2702	ADOPT AN ANIMAL	$2,000.00	$2,000.00	$0.00	0.0000%
2703	DONATIONS	$20,000.00	$20,000.00	$0.00	0.0000%
2705	SPONSORSHIPS	$15,000.00	$15,000.00	$0.00	0.0000%
2700 - CONTRIBUTIONS		$37,000.00	$37,000.00	$0.00	0.0000%
2804	MISCELLANEOUS RECEIPTS	$100.00	$100.00	$0.00	0.0000%
2808	SHOW REVENUE	$1,800.00	$1,800.00	$0.00	0.0000%
2800 - MISC OTHER RECEIPTS		$1,900.00	$1,900.00	$0.00	0.0000%
2225 - PG ADMIN AND OPERATIONS		**$47,400.00**	**$47,400.00**	**$0.00**	**0.0000%**

2027 Expenditure Budget

Department: 2235 - PG INTERP EDUCATION REHAB

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
3111	REGULAR HOURS	$415,000.00	$451,200.00	$36,200.00	8.7229%
3130	SALARIES, PART-TIME	$298,680.00	$286,920.00	($11,760.00)	(3.9373%)
3201	CELL PHONE ALLOWANCE	$2,160.00	$2,520.00	$360.00	16.6667%
3000 SALARIES		$715,840.00	$740,640.00	$24,800.00	3.4645%
3210	OPERS (.1400)	$100,000.00	$103,400.00	$3,400.00	3.4000%
3200 OPERS		$100,000.00	$103,400.00	$3,400.00	3.4000%
3220	MEDICARE (.0145)	$10,500.00	$10,800.00	$300.00	2.8571%
3220 MEDICARE		$10,500.00	$10,800.00	$300.00	2.8571%
3230	WORKERS COMPENSATION	$8,930.00	$9,230.00	$300.00	3.3595%
3230 WORKERS COMPENSATION		$8,930.00	$9,230.00	$300.00	3.3595%
3410	HEALTH INSURANCE	$98,500.00	$100,500.00	$2,000.00	2.0305%
3400 HEALTH CARE		$98,500.00	$100,500.00	$2,000.00	2.0305%
3801	MILEAGE IN DISTRICT	$20.00	$20.00	$0.00	0.0000%
3800 MILEAGE		$20.00	$20.00	$0.00	0.0000%
4004	POSTAGE	$200.00	$200.00	$0.00	0.0000%
4027	SAFETY	$5,000.00	$5,000.00	$0.00	0.0000%
4040	MAINTENANCE CONSUMABLES	$50.00	$50.00	$0.00	0.0000%
4101	FEED	$34,290.00	$34,290.00	$0.00	0.0000%
4102	BEDDING	$1,000.00	$1,000.00	$0.00	0.0000%
4113	MISC REHAB SUPPLIES	$3,000.00	$3,000.00	$0.00	0.0000%
4301	REFRESHMENTS	$3,500.00	$3,500.00	$0.00	0.0000%
4302	MISC PROGRAM SUPPLIES	$5,650.00	$5,650.00	$0.00	0.0000%
4305	PROGRAM MATERIALS	$6,000.00	$6,000.00	$0.00	0.0000%
4306	FAMILY TREE	$2,500.00	$2,500.00	$0.00	0.0000%
4307	PARKS PLUS TRIPS	$100.00	$100.00	$0.00	0.0000%
4000 SUPPLIES		$61,290.00	$61,290.00	$0.00	0.0000%
6319	LICENSES/PERMITS	$135.00	$135.00	$0.00	0.0000%
6322	VETERINARIAN	$4,500.00	$19,500.00	$15,000.00	333.3333%
6325	PROGRAM PRESENTERS	$12,645.00	$12,645.00	$0.00	0.0000%
6326	BUS PROGRAM	$16,500.00	$16,500.00	$0.00	0.0000%
6335	CATERING	$1,000.00	$1,000.00	$0.00	0.0000%
6345	PLANNED SERVICES	$9,980.00	$9,980.00	$0.00	0.0000%
6710	SEASONAL/MONTHLY EVENTS	$9,150.00	$9,150.00	$0.00	0.0000%
6000 CONTRACT SERVICES		$53,910.00	$68,910.00	$15,000.00	27.8242%
6240	UTILITY - TELEPHONE	$18,481.00	$18,481.00	$0.00	0.0000%
6240 TELEPHONE		$18,481.00	$18,481.00	$0.00	0.0000%
7901	PORTABLE RESTROOMS	$500.00	$500.00	$0.00	0.0000%
7800 RENTALS		$500.00	$500.00	$0.00	0.0000%
8420	DISPLAY MATERIALS	$7,000.00	$7,000.00	$0.00	0.0000%
8400 MATERIALS		$7,000.00	$7,000.00	$0.00	0.0000%
9064	MISC EQUIPMENT	$1,300.00	$1,300.00	$0.00	0.0000%
9081	REHAB EQUIPMENT	$1,500.00	$1,500.00	$0.00	0.0000%
9000 CAPITAL EQUIPMENT		$2,800.00	$2,800.00	$0.00	0.0000%

2027 Expenditure Budget

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
2235 - PG INTERP EDUCATION REHAB		**$1,077,771.00**	**$1,123,571.00**	**$45,800.00**	**4.2495%**

2027 Revenue Projection

Department: 2235 - PG INTERP EDUCATION REHAB

Account	Account Title	2026 Budget	2027 Projection	$ Change	% Change
2333	REQUESTED PROGRAMS	$30,000.00	$30,000.00	$0.00	0.0000%
2351	PARKS PLUS PROGRAMS	$27,000.00	$28,000.00	$1,000.00	3.7037%
2353	CAMPS	$61,000.00	$61,000.00	$0.00	0.0000%
2300 - FEES AND ADMISSIONS		$118,000.00	$119,000.00	$1,000.00	0.8475%
2804	MISCELLANEOUS RECEIPTS	$1,000.00	$1,000.00	$0.00	0.0000%
2800 - MISC OTHER RECEIPTS		$1,000.00	$1,000.00	$0.00	0.0000%
2235 - PG INTERP EDUCATION REHAB		**$119,000.00**	**$120,000.00**	**$1,000.00**	**0.8403%**

2027 Expenditure Budget

Department: 2250 - PG GIFT SHOP

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
3130	SALARIES, PART-TIME	$25,440.00	$26,400.00	$960.00	3.7736%
3000 SALARIES		$25,440.00	$26,400.00	$960.00	3.7736%
3210	OPERS (.1400)	$3,600.00	$3,700.00	$100.00	2.7778%
3200 OPERS		$3,600.00	$3,700.00	$100.00	2.7778%
3220	MEDICARE (.0145)	$400.00	$400.00	$0.00	0.0000%
3220 MEDICARE		$400.00	$400.00	$0.00	0.0000%
3230	WORKERS COMPENSATION	$320.00	$330.00	$10.00	3.1250%
3230 WORKERS COMPENSATION		$320.00	$330.00	$10.00	3.1250%
3520	LICENSES AND DUES	$15.00	$15.00	$0.00	0.0000%
3500 PROFESSIONAL MEMBERSHIPS		$15.00	$15.00	$0.00	0.0000%
4001	OFFICE SUPPLIES	$180.00	$180.00	$0.00	0.0000%
4004	POSTAGE	$600.00	$600.00	$0.00	0.0000%
4302	MISC PROGRAM SUPPLIES	$95.00	$95.00	$0.00	0.0000%
4801	GIFT SHOP RESALE ITEMS	$40,000.00	$40,000.00	$0.00	0.0000%
4902	SALES TAX	$4,000.00	$4,000.00	$0.00	0.0000%
4000 SUPPLIES		$44,875.00	$44,875.00	$0.00	0.0000%
6319	LICENSES/PERMITS	$275.00	$275.00	$0.00	0.0000%
6345	PLANNED SERVICES	$3,410.00	$5,000.00	$1,590.00	46.6276%
6000 CONTRACT SERVICES		$3,685.00	$5,275.00	$1,590.00	43.1479%
6240	UTILITY - TELEPHONE	$1,233.00	$1,233.00	$0.00	0.0000%
6240 TELEPHONE		$1,233.00	$1,233.00	$0.00	0.0000%
2250 - PG GIFT SHOP		**$79,568.00**	**$82,228.00**	**$2,660.00**	**3.3431%**

2027 Revenue Projection

Department: 2250 - PG GIFT SHOP

Account	Account Title	2026 Budget	2027 Projection	$ Change	% Change
2418	FOOD SERVICE/VENDING	$400.00	$400.00	$0.00	0.0000%
2421	MISCELLANEOUS SALES	$58,000.00	$58,000.00	$0.00	0.0000%
2425	SALES TAX	$4,060.00	$4,060.00	$0.00	0.0000%
2400 - SALES		$62,460.00	$62,460.00	$0.00	0.0000%
2804	MISCELLANEOUS RECEIPTS	$50.00	$500.00	$450.00	900.0000%
2800 - MISC OTHER RECEIPTS		$50.00	$500.00	$450.00	900.0000%
2250 - PG GIFT SHOP		**$62,510.00**	**$62,960.00**	**$450.00**	**0.7199%**

2027 Expenditure Budget

Department: 5115 - OUTDOOR ADMIN OPS AND ELC

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
3111	REGULAR HOURS	$272,700.00	$279,500.00	$6,800.00	2.4936%
3130	SALARIES, PART-TIME	$12,840.00	$24,120.00	$11,280.00	87.8505%
3201	CELL PHONE ALLOWANCE	$1,080.00	$1,080.00	$0.00	0.0000%
3000 SALARIES		$286,620.00	$304,700.00	$18,080.00	6.3080%
3210	OPERS (.1400)	$40,000.00	$42,600.00	$2,600.00	6.5000%
3200 OPERS		$40,000.00	$42,600.00	$2,600.00	6.5000%
3220	MEDICARE (.0145)	$4,200.00	$4,500.00	$300.00	7.1429%
3220 MEDICARE		$4,200.00	$4,500.00	$300.00	7.1429%
3230	WORKERS COMPENSATION	$3,580.00	$3,810.00	$230.00	6.4246%
3230 WORKERS COMPENSATION		$3,580.00	$3,810.00	$230.00	6.4246%
3410	HEALTH INSURANCE	$46,200.00	$84,300.00	$38,100.00	82.4675%
3400 HEALTH CARE		$46,200.00	$84,300.00	$38,100.00	82.4675%
3520	LICENSES AND DUES	$110.00	$110.00	$0.00	0.0000%
3500 PROFESSIONAL MEMBERSHIPS		$110.00	$110.00	$0.00	0.0000%
3610	SEMINARS	$5,100.00	$5,100.00	$0.00	0.0000%
3620	TUITION REIMBURSEMENT	$500.00	$500.00	$0.00	0.0000%
3600 TRAINING & EDUCATION		$5,600.00	$5,600.00	$0.00	0.0000%
3710	FOOD FOR TRAVEL	$530.00	$530.00	$0.00	0.0000%
3720	LODGING	$2,715.00	$2,715.00	$0.00	0.0000%
3750	MILEAGE OUT OF DISTRICT	$225.00	$225.00	$0.00	0.0000%
3700 TRAVEL		$3,470.00	$3,470.00	$0.00	0.0000%
3801	MILEAGE IN DISTRICT	$1,900.00	$1,900.00	$0.00	0.0000%
3800 MILEAGE		$1,900.00	$1,900.00	$0.00	0.0000%
4001	OFFICE SUPPLIES	$2,500.00	$2,500.00	$0.00	0.0000%
4004	POSTAGE	$200.00	$200.00	$0.00	0.0000%
4012	UNIFORMS/CLOTHING	$5,000.00	$8,000.00	$3,000.00	60.0000%
4015	SNOW MELTING	$4,000.00	$4,000.00	$0.00	0.0000%
4020	TOOLS	$400.00	$400.00	$0.00	0.0000%
4021	HARDWARE	$4,000.00	$4,000.00	$0.00	0.0000%
4027	SAFETY	$200.00	$200.00	$0.00	0.0000%
4031	LANDSCAPING	$3,000.00	$3,000.00	$0.00	0.0000%
4040	MAINTENANCE CONSUMABLES	$12,800.00	$12,800.00	$0.00	0.0000%
4101	FEED	$2,500.00	$2,500.00	$0.00	0.0000%
4000 SUPPLIES		$34,600.00	$37,600.00	$3,000.00	8.6705%
6305	PRINTING SERVICE	$1,600.00	$1,600.00	$0.00	0.0000%
6319	LICENSES/PERMITS	$90.00	$90.00	$0.00	0.0000%
6328	TRASH REMOVAL	$3,000.00	$3,000.00	$0.00	0.0000%
6332	EXTERMINATOR	$2,000.00	$2,000.00	$0.00	0.0000%
6342	MISC SERVICES	$5,000.00	$5,000.00	$0.00	0.0000%
6345	PLANNED SERVICES	$17,400.00	$17,400.00	$0.00	0.0000%
6000 CONTRACT SERVICES		$29,090.00	$29,090.00	$0.00	0.0000%
6210	UTILITY - ELECTRIC	$22,000.00	$27,500.00	$5,500.00	25.0000%
6210 ELECTRIC		$22,000.00	$27,500.00	$5,500.00	25.0000%

2027 Expenditure Budget

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
6220	UTILITY-HEATING (OIL/GAS)	$2,000.00	$2,000.00	$0.00	0.0000%
6220 HEATING (OIL/GAS)		$2,000.00	$2,000.00	$0.00	0.0000%
6230	UTILITY - WATER/SEWER	$7,700.00	$7,700.00	$0.00	0.0000%
6230 WATER/SEWER		$7,700.00	$7,700.00	$0.00	0.0000%
6240	UTILITY - TELEPHONE	$10,707.00	$10,857.00	$150.00	1.4010%
6240 TELEPHONE		$10,707.00	$10,857.00	$150.00	1.4010%
7010	M & R BUILDING	$6,600.00	$6,600.00	$0.00	0.0000%
7020	M & R EQUIPMENT	$1,940.00	$1,940.00	$0.00	0.0000%
7000 CONTRACT REPAIRS		$8,540.00	$8,540.00	$0.00	0.0000%
7901	PORTABLE RESTROOMS	$900.00	$900.00	$0.00	0.0000%
7910	POSTAGE METER RENTAL	$406.00	$406.00	$0.00	0.0000%
7800 RENTALS		$1,306.00	$1,306.00	$0.00	0.0000%
8420	DISPLAY MATERIALS	$1,000.00	$1,000.00	$0.00	0.0000%
8400 MATERIALS		$1,000.00	$1,000.00	$0.00	0.0000%
9064	MISC EQUIPMENT	$2,400.00	$2,400.00	$0.00	0.0000%
9070	OFFICE FURNISHINGS	$500.00	$500.00	$0.00	0.0000%
9080	OFFICE EQUIPMENT	$500.00	$500.00	$0.00	0.0000%
9000 CAPITAL EQUIPMENT		$3,400.00	$3,400.00	$0.00	0.0000%
5115 - OUTDOOR ADMIN OPS AND ELC		**$512,023.00**	**$579,983.00**	**$67,960.00**	**13.2728%**

2027 Revenue Projection

Department: 5115 - OUTDOOR ADMIN OPS AND ELC

Account	Account Title	2026 Budget	2027 Projection	$ Change	% Change
2318	FACILITY RENTALS	$22,000.00	$26,000.00	$4,000.00	18.1818%
2300 - FEES AND ADMISSIONS		$22,000.00	$26,000.00	$4,000.00	18.1818%
2703	DONATIONS	$500.00	$500.00	$0.00	0.0000%
2705	SPONSORSHIPS	$5,000.00	$5,000.00	$0.00	0.0000%
2700 - CONTRIBUTIONS		$5,500.00	$5,500.00	$0.00	0.0000%
2804	MISCELLANEOUS RECEIPTS	$500.00	$500.00	$0.00	0.0000%
2800 - MISC OTHER RECEIPTS		$500.00	$500.00	$0.00	0.0000%
5115 - OUTDOOR ADMIN OPS AND ELC		**$28,000.00**	**$32,000.00**	**$4,000.00**	**14.2857%**

2027 Expenditure Budget

Department: 5140 - OUTDOOR ED PROGRAMMING

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
3111	REGULAR HOURS	$448,500.00	$447,100.00	($1,400.00)	(0.3122%)
3130	SALARIES, PART-TIME	$148,080.00	$153,600.00	$5,520.00	3.7277%
3201	CELL PHONE ALLOWANCE	$1,440.00	$1,440.00	$0.00	0.0000%
3000 SALARIES		$598,020.00	$602,140.00	$4,120.00	0.6889%
3210	OPERS (.1400)	$83,600.00	$84,200.00	$600.00	0.7177%
3200 OPERS		$83,600.00	$84,200.00	$600.00	0.7177%
3220	MEDICARE (.0145)	$8,800.00	$8,800.00	$0.00	0.0000%
3220 MEDICARE		$8,800.00	$8,800.00	$0.00	0.0000%
3230	WORKERS COMPENSATION	$7,470.00	$7,510.00	$40.00	0.5355%
3230 WORKERS COMPENSATION		$7,470.00	$7,510.00	$40.00	0.5355%
3410	HEALTH INSURANCE	$114,300.00	$158,200.00	$43,900.00	38.4077%
3400 HEALTH CARE		$114,300.00	$158,200.00	$43,900.00	38.4077%
4004	POSTAGE	$150.00	$150.00	$0.00	0.0000%
4012	UNIFORMS/CLOTHING	$2,500.00	$2,500.00	$0.00	0.0000%
4018	ELECTRIC	$4,500.00	$4,500.00	$0.00	0.0000%
4027	SAFETY	$400.00	$400.00	$0.00	0.0000%
4031	LANDSCAPING	$800.00	$800.00	$0.00	0.0000%
4040	MAINTENANCE CONSUMABLES	$9,000.00	$9,000.00	$0.00	0.0000%
4301	REFRESHMENTS	$4,500.00	$4,500.00	$0.00	0.0000%
4302	MISC PROGRAM SUPPLIES	$20,000.00	$20,000.00	$0.00	0.0000%
4305	PROGRAM MATERIALS	$29,000.00	$29,000.00	$0.00	0.0000%
4307	PARKS PLUS TRIPS	$10,000.00	$10,000.00	$0.00	0.0000%
4312	AWARDS	$12,000.00	$15,000.00	$3,000.00	25.0000%
4701	FOOD RESALE	$3,500.00	$3,500.00	$0.00	0.0000%
4902	SALES TAX	$3,000.00	$3,000.00	$0.00	0.0000%
4000 SUPPLIES		$99,350.00	$102,350.00	$3,000.00	3.0196%
6250	UTILITY - MOBILE PHONE	$1,200.00	$1,200.00	$0.00	0.0000%
6305	PRINTING SERVICE	$1,000.00	$1,000.00	$0.00	0.0000%
6325	PROGRAM PRESENTERS	$300.00	$300.00	$0.00	0.0000%
6328	TRASH REMOVAL	$3,000.00	$3,000.00	$0.00	0.0000%
6332	EXTERMINATOR	$600.00	$600.00	$0.00	0.0000%
6342	MISC SERVICES	$27,200.00	$27,200.00	$0.00	0.0000%
6345	PLANNED SERVICES	$880.00	$1,500.00	$620.00	70.4545%
6000 CONTRACT SERVICES		$34,180.00	$34,800.00	$620.00	1.8139%
6210	UTILITY - ELECTRIC	$8,000.00	$10,000.00	$2,000.00	25.0000%
6210 ELECTRIC		$8,000.00	$10,000.00	$2,000.00	25.0000%
6220	UTILITY-HEATING (OIL/GAS)	$4,000.00	$5,000.00	$1,000.00	25.0000%
6220 HEATING (OIL/GAS)		$4,000.00	$5,000.00	$1,000.00	25.0000%
6230	UTILITY - WATER/SEWER	$2,030.00	$3,000.00	$970.00	47.7833%
6230 WATER/SEWER		$2,030.00	$3,000.00	$970.00	47.7833%
6240	UTILITY - TELEPHONE	$2,756.00	$2,956.00	$200.00	7.2569%
6240 TELEPHONE		$2,756.00	$2,956.00	$200.00	7.2569%
7010	M & R BUILDING	$2,600.00	$2,600.00	$0.00	0.0000%

2027 Expenditure Budget

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
7020	M & R EQUIPMENT	$600.00	$600.00	$0.00	0.0000%
7000 CONTRACT REPAIRS		$3,200.00	$3,200.00	$0.00	0.0000%
7900	EQUIPMENT RENTAL	$8,000.00	$8,000.00	$0.00	0.0000%
7901	PORTABLE RESTROOMS	$3,000.00	$4,500.00	$1,500.00	50.0000%
7800 RENTALS		$11,000.00	$12,500.00	$1,500.00	13.6364%
8401	LUMBER	$2,000.00	$2,000.00	$0.00	0.0000%
8400 MATERIALS		$2,000.00	$2,000.00	$0.00	0.0000%
9064	MISC EQUIPMENT	$5,245.00	$5,245.00	$0.00	0.0000%
9130	SPORTS EQUIPMENT	$3,000.00	$3,000.00	$0.00	0.0000%
9000 CAPITAL EQUIPMENT		$8,245.00	$8,245.00	$0.00	0.0000%
5140 - OUTDOOR ED PROGRAMMING		**$986,951.00**	**$1,044,901.00**	**$57,950.00**	**5.8716%**

2027 Revenue Projection

Department: 5140 - OUTDOOR ED PROGRAMMING

Account	Account Title	2026 Budget	2027 Projection	$ Change	% Change
2304	GENERAL ADMISSION	$120,000.00	$120,000.00	$0.00	0.0000%
2318	FACILITY RENTALS	$25,000.00	$25,000.00	$0.00	0.0000%
2333	REQUESTED PROGRAMS	$29,000.00	$29,000.00	$0.00	0.0000%
2351	PARKS PLUS PROGRAMS	$32,000.00	$36,000.00	$4,000.00	12.5000%
2353	CAMPS	$12,000.00	$15,000.00	$3,000.00	25.0000%
2374	SKI RENTALS	$30,000.00	$30,000.00	$0.00	0.0000%
2300 - FEES AND ADMISSIONS		$248,000.00	$255,000.00	$7,000.00	2.8226%
2402	CONCESSION	$1,500.00	$1,750.00	$250.00	16.6667%
2425	SALES TAX	$2,205.00	$2,500.00	$295.00	13.3787%
2400 - SALES		$3,705.00	$4,250.00	$545.00	14.7099%
2703	DONATIONS	$500.00	$500.00	$0.00	0.0000%
2705	SPONSORSHIPS	$10,000.00	$10,000.00	$0.00	0.0000%
2700 - CONTRIBUTIONS		$10,500.00	$10,500.00	$0.00	0.0000%
2804	MISCELLANEOUS RECEIPTS	$1,000.00	$1,000.00	$0.00	0.0000%
2800 - MISC OTHER RECEIPTS		$1,000.00	$1,000.00	$0.00	0.0000%
5140 - OUTDOOR ED PROGRAMMING		**$263,205.00**	**$270,750.00**	**$7,545.00**	**2.8666%**

2027 Expenditure Budget

Department: 5155 - OUTDOOR ED PTP

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
3111	REGULAR HOURS	$127,800.00	$127,700.00	($100.00)	(0.0782%)
3130	SALARIES, PART-TIME	$54,960.00	$57,120.00	$2,160.00	3.9301%
3201	CELL PHONE ALLOWANCE	$720.00	$720.00	$0.00	0.0000%
3000 SALARIES		$183,480.00	$185,540.00	$2,060.00	1.1227%
3210	OPERS (.1400)	$25,600.00	$25,900.00	$300.00	1.1719%
3200 OPERS		$25,600.00	$25,900.00	$300.00	1.1719%
3220	MEDICARE (.0145)	$2,700.00	$2,800.00	$100.00	3.7037%
3220 MEDICARE		$2,700.00	$2,800.00	$100.00	3.7037%
3230	WORKERS COMPENSATION	$2,290.00	$2,320.00	$30.00	1.3100%
3230 WORKERS COMPENSATION		$2,290.00	$2,320.00	$30.00	1.3100%
3410	HEALTH INSURANCE	$14,600.00	$45,800.00	$31,200.00	213.6986%
3400 HEALTH CARE		$14,600.00	$45,800.00	$31,200.00	213.6986%
4001	OFFICE SUPPLIES	$250.00	$250.00	$0.00	0.0000%
4008	GASOLINE	$1,500.00	$1,500.00	$0.00	0.0000%
4012	UNIFORMS/CLOTHING	$1,000.00	$1,000.00	$0.00	0.0000%
4015	SNOW MELTING	$5,100.00	$8,100.00	$3,000.00	58.8235%
4016	TOWELS/TISSUE/PAPER	$4,000.00	$4,000.00	$0.00	0.0000%
4020	TOOLS	$500.00	$500.00	$0.00	0.0000%
4026	FIRST AID	$350.00	$350.00	$0.00	0.0000%
4027	SAFETY	$500.00	$500.00	$0.00	0.0000%
4030	FIRE PROTECTION	$560.00	$0.00	($560.00)	(100.0000%)
4031	LANDSCAPING	$3,750.00	$3,750.00	$0.00	0.0000%
4040	MAINTENANCE CONSUMABLES	$6,000.00	$8,500.00	$2,500.00	41.6667%
4301	REFRESHMENTS	$125.00	$125.00	$0.00	0.0000%
4302	MISC PROGRAM SUPPLIES	$500.00	$500.00	$0.00	0.0000%
4701	FOOD RESALE	$5,000.00	$1,000.00	($4,000.00)	(80.0000%)
4902	SALES TAX	$1,300.00	$1,300.00	$0.00	0.0000%
4000 SUPPLIES		$30,435.00	$31,375.00	$940.00	3.0885%
6030	FIRE PREVENTIVE SERVICE	$265.00	$825.00	$560.00	211.3208%
6319	LICENSES/PERMITS	$776.00	$776.00	$0.00	0.0000%
6328	TRASH REMOVAL	$3,500.00	$3,500.00	$0.00	0.0000%
6332	EXTERMINATOR	$1,000.00	$1,000.00	$0.00	0.0000%
6342	MISC SERVICES	$10,360.00	$10,360.00	$0.00	0.0000%
6345	PLANNED SERVICES	$4,290.00	$6,500.00	$2,210.00	51.5152%
6353	ROYALTIES	$1,700.00	$1,700.00	$0.00	0.0000%
6000 CONTRACT SERVICES		$21,891.00	$24,661.00	$2,770.00	12.6536%
6210	UTILITY - ELECTRIC	$8,600.00	$10,750.00	$2,150.00	25.0000%
6210 ELECTRIC		$8,600.00	$10,750.00	$2,150.00	25.0000%
6220	UTILITY-HEATING (OIL/GAS)	$6,500.00	$7,500.00	$1,000.00	15.3846%
6220 HEATING (OIL/GAS)		$6,500.00	$7,500.00	$1,000.00	15.3846%
6240	UTILITY - TELEPHONE	$11,029.00	$7,649.00	($3,380.00)	(30.6465%)
6240 TELEPHONE		$11,029.00	$7,649.00	($3,380.00)	(30.6465%)
7010	M & R BUILDING	$4,000.00	$4,000.00	$0.00	0.0000%

2027 Expenditure Budget

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
7020	M & R EQUIPMENT	$3,000.00	$3,000.00	$0.00	0.0000%
7040	M & R HVAC	$1,422.00	$1,422.00	$0.00	0.0000%
7000 CONTRACT REPAIRS		$8,422.00	$8,422.00	$0.00	0.0000%
7901	PORTABLE RESTROOMS	$2,000.00	$2,000.00	$0.00	0.0000%
7800 RENTALS		$2,000.00	$2,000.00	$0.00	0.0000%
9064	MISC EQUIPMENT	$3,500.00	$3,500.00	$0.00	0.0000%
9130	SPORTS EQUIPMENT	$735.00	$735.00	$0.00	0.0000%
9000 CAPITAL EQUIPMENT		$4,235.00	$4,235.00	$0.00	0.0000%
5155 - OUTDOOR ED PTP		**$321,782.00**	**$358,952.00**	**$37,170.00**	**11.5513%**

2027 Revenue Projection

Department: 5155 - OUTDOOR ED PTP

Account	Account Title	2026 Budget	2027 Projection	$ Change	% Change
2318	FACILITY RENTALS	$50,000.00	$50,000.00	$0.00	0.0000%
2326	BALLFIELD RENTAL	$12,000.00	$12,000.00	$0.00	0.0000%
2351	PARKS PLUS PROGRAMS	$500.00	$500.00	$0.00	0.0000%
2300 - FEES AND ADMISSIONS		$62,500.00	$62,500.00	$0.00	0.0000%
2402	CONCESSION	$2,000.00	$2,000.00	$0.00	0.0000%
2418	FOOD SERVICE/VENDING	$800.00	$800.00	$0.00	0.0000%
2425	SALES TAX	$200.00	$200.00	$0.00	0.0000%
2400 - SALES		$3,000.00	$3,000.00	$0.00	0.0000%
2804	MISCELLANEOUS RECEIPTS	$300.00	$300.00	$0.00	0.0000%
2800 - MISC OTHER RECEIPTS		$300.00	$300.00	$0.00	0.0000%
5155 - OUTDOOR ED PTP		**$65,800.00**	**$65,800.00**	**$0.00**	**0.0000%**

2027 Expenditure Budget

Department: 5180 - OUTDOOR ED FH

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
3111	REGULAR HOURS	$50,700.00	$65,000.00	$14,300.00	28.2051%
3130	SALARIES, PART-TIME	$224,280.00	$229,800.00	$5,520.00	2.4612%
3201	CELL PHONE ALLOWANCE	$360.00	$720.00	$360.00	100.0000%
3000 SALARIES		$275,340.00	$295,520.00	$20,180.00	7.3291%
3210	OPERS (.1400)	$38,500.00	$41,300.00	$2,800.00	7.2727%
3200 OPERS		$38,500.00	$41,300.00	$2,800.00	7.2727%
3220	MEDICARE (.0145)	$4,100.00	$4,400.00	$300.00	7.3171%
3220 MEDICARE		$4,100.00	$4,400.00	$300.00	7.3171%
3230	WORKERS COMPENSATION	$3,450.00	$3,700.00	$250.00	7.2464%
3230 WORKERS COMPENSATION		$3,450.00	$3,700.00	$250.00	7.2464%
3410	HEALTH INSURANCE	$23,100.00	$28,100.00	$5,000.00	21.6450%
3400 HEALTH CARE		$23,100.00	$28,100.00	$5,000.00	21.6450%
3520	LICENSES AND DUES	$380.00	$380.00	$0.00	0.0000%
3500 PROFESSIONAL MEMBERSHIPS		$380.00	$380.00	$0.00	0.0000%
4001	OFFICE SUPPLIES	$300.00	$300.00	$0.00	0.0000%
4008	GASOLINE	$500.00	$500.00	$0.00	0.0000%
4012	UNIFORMS/CLOTHING	$2,500.00	$2,500.00	$0.00	0.0000%
4016	TOWELS/TISSUE/PAPER	$4,800.00	$4,800.00	$0.00	0.0000%
4020	TOOLS	$1,395.00	$1,395.00	$0.00	0.0000%
4026	FIRST AID	$350.00	$350.00	$0.00	0.0000%
4027	SAFETY	$2,500.00	$2,500.00	$0.00	0.0000%
4030	FIRE PROTECTION	$200.00	$200.00	$0.00	0.0000%
4031	LANDSCAPING	$3,500.00	$3,500.00	$0.00	0.0000%
4040	MAINTENANCE CONSUMABLES	$5,500.00	$5,500.00	$0.00	0.0000%
4301	REFRESHMENTS	$125.00	$125.00	$0.00	0.0000%
4302	MISC PROGRAM SUPPLIES	$4,000.00	$4,000.00	$0.00	0.0000%
4701	FOOD RESALE	$38,000.00	$38,000.00	$0.00	0.0000%
4902	SALES TAX	$7,800.00	$7,800.00	$0.00	0.0000%
4000 SUPPLIES		$71,470.00	$71,470.00	$0.00	0.0000%
6250	UTILITY - MOBILE PHONE	$1,200.00	$1,200.00	$0.00	0.0000%
6319	LICENSES/PERMITS	$231.00	$231.00	$0.00	0.0000%
6328	TRASH REMOVAL	$20,000.00	$22,000.00	$2,000.00	10.0000%
6332	EXTERMINATOR	$350.00	$350.00	$0.00	0.0000%
6342	MISC SERVICES	$10,000.00	$10,000.00	$0.00	0.0000%
6345	PLANNED SERVICES	$4,490.00	$6,500.00	$2,010.00	44.7661%
6000 CONTRACT SERVICES		$36,271.00	$40,281.00	$4,010.00	11.0557%
6210	UTILITY - ELECTRIC	$4,000.00	$5,000.00	$1,000.00	25.0000%
6210 ELECTRIC		$4,000.00	$5,000.00	$1,000.00	25.0000%
6230	UTILITY - WATER/SEWER	$2,000.00	$2,000.00	$0.00	0.0000%
6230 WATER/SEWER		$2,000.00	$2,000.00	$0.00	0.0000%
6240	UTILITY - TELEPHONE	$1,233.00	$1,383.00	$150.00	12.1655%
6240 TELEPHONE		$1,233.00	$1,383.00	$150.00	12.1655%
7010	M & R BUILDING	$5,500.00	$5,500.00	$0.00	0.0000%

2027 Expenditure Budget

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
7020	M & R EQUIPMENT	$3,500.00	$3,500.00	$0.00	0.0000%
7040	M & R HVAC	$1,149.00	$1,149.00	$0.00	0.0000%
7000 CONTRACT REPAIRS		$10,149.00	$10,149.00	$0.00	0.0000%
7820	BUILDING RENTAL	$2,700.00	$2,700.00	$0.00	0.0000%
7901	PORTABLE RESTROOMS	$3,000.00	$1,500.00	($1,500.00)	(50.0000%)
7800 RENTALS		$5,700.00	$4,200.00	($1,500.00)	(26.3158%)
9064	MISC EQUIPMENT	$12,500.00	$12,500.00	$0.00	0.0000%
9130	SPORTS EQUIPMENT	$7,290.00	$7,290.00	$0.00	0.0000%
9000 CAPITAL EQUIPMENT		$19,790.00	$19,790.00	$0.00	0.0000%
5180 - OUTDOOR ED FH		**$495,483.00**	**$527,673.00**	**$32,190.00**	**6.4967%**

2027 Revenue Projection

Department: 5180 - OUTDOOR ED FH

Account	Account Title	2026 Budget	2027 Projection	$ Change	% Change
2304	GENERAL ADMISSION	$60,000.00	$60,000.00	$0.00	0.0000%
2322	RECREATION EQUIPMENT	$26,000.00	$26,000.00	$0.00	0.0000%
2333	REQUESTED PROGRAMS	$1,000.00	$1,000.00	$0.00	0.0000%
2351	PARKS PLUS PROGRAMS	$2,000.00	$2,000.00	$0.00	0.0000%
2353	CAMPS	$30,000.00	$30,000.00	$0.00	0.0000%
2300 - FEES AND ADMISSIONS		$119,000.00	$119,000.00	$0.00	0.0000%
2402	CONCESSION	$70,000.00	$70,000.00	$0.00	0.0000%
2425	SALES TAX	$6,600.00	$6,600.00	$0.00	0.0000%
2400 - SALES		$76,600.00	$76,600.00	$0.00	0.0000%
2705	SPONSORSHIPS	$1,000.00	$1,000.00	$0.00	0.0000%
2700 - CONTRIBUTIONS		$1,000.00	$1,000.00	$0.00	0.0000%
2804	MISCELLANEOUS RECEIPTS	$1,000.00	$1,000.00	$0.00	0.0000%
2800 - MISC OTHER RECEIPTS		$1,000.00	$1,000.00	$0.00	0.0000%
5180 - OUTDOOR ED FH		**$197,600.00**	**$197,600.00**	**$0.00**	**0.0000%**

2027 Expenditure Budget

Department: 5215 - FARMPARK INTERP EDUCATION

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
3111	REGULAR HOURS	$419,800.00	$411,700.00	($8,100.00)	(1.9295%)
3130	SALARIES, PART-TIME	$310,800.00	$322,440.00	$11,640.00	3.7452%
3201	CELL PHONE ALLOWANCE	$1,440.00	$1,440.00	$0.00	0.0000%
3000 SALARIES		$732,040.00	$735,580.00	$3,540.00	0.4836%
3210	OPERS (.1400)	$102,400.00	$102,900.00	$500.00	0.4883%
3200 OPERS		$102,400.00	$102,900.00	$500.00	0.4883%
3220	MEDICARE (.0145)	$10,700.00	$10,700.00	$0.00	0.0000%
3220 MEDICARE		$10,700.00	$10,700.00	$0.00	0.0000%
3230	WORKERS COMPENSATION	$9,140.00	$9,190.00	$50.00	0.5470%
3230 WORKERS COMPENSATION		$9,140.00	$9,190.00	$50.00	0.5470%
3410	HEALTH INSURANCE	$130,100.00	$177,500.00	$47,400.00	36.4335%
3400 HEALTH CARE		$130,100.00	$177,500.00	$47,400.00	36.4335%
3510	SUBSCRIPTIONS	$315.00	$200.00	($115.00)	(36.5079%)
3520	LICENSES AND DUES	$0.00	$70.00	$70.00	100.0000%
3500 PROFESSIONAL MEMBERSHIPS		$315.00	$270.00	($45.00)	(14.2857%)
3610	SEMINARS	$1,500.00	$1,100.00	($400.00)	(26.6667%)
3600 TRAINING & EDUCATION		$1,500.00	$1,100.00	($400.00)	(26.6667%)
4012	UNIFORMS/CLOTHING	$3,600.00	$4,000.00	$400.00	11.1111%
4019	PLUMBING	$200.00	$200.00	$0.00	0.0000%
4020	TOOLS	$660.00	$1,000.00	$340.00	51.5152%
4021	HARDWARE	$350.00	$500.00	$150.00	42.8571%
4033	GRASS SEED	$800.00	$800.00	$0.00	0.0000%
4035	HERBICIDES	$500.00	$500.00	$0.00	0.0000%
4036	INSECTICIDES	$0.00	$300.00	$300.00	100.0000%
4037	FERTILIZER	$1,000.00	$1,000.00	$0.00	0.0000%
4040	MAINTENANCE CONSUMABLES	$6,250.00	$6,000.00	($250.00)	(4.0000%)
4101	FEED	$93,000.00	$96,000.00	$3,000.00	3.2258%
4102	BEDDING	$27,580.00	$27,580.00	$0.00	0.0000%
4103	OTHER LIVESTOCK SUPPLIES	$2,730.00	$2,800.00	$70.00	2.5641%
4200	VET SUPPLIES	$4,100.00	$4,500.00	$400.00	9.7561%
4302	MISC PROGRAM SUPPLIES	$29,935.00	$31,000.00	$1,065.00	3.5577%
4000 SUPPLIES		$170,705.00	$176,180.00	$5,475.00	3.2073%
6319	LICENSES/PERMITS	$1,025.00	$1,000.00	($25.00)	(2.4390%)
6322	VETERINARIAN	$35,750.00	$40,180.00	$4,430.00	12.3916%
6323	FARRIER	$21,260.00	$23,000.00	$1,740.00	8.1844%
6324	WATER/SOIL ANALYSIS	$150.00	$150.00	$0.00	0.0000%
6326	BUS PROGRAM	$3,000.00	$1,800.00	($1,200.00)	(40.0000%)
6342	MISC SERVICES	$8,800.00	$8,800.00	$0.00	0.0000%
6345	PLANNED SERVICES	$43,680.00	$43,680.00	$0.00	0.0000%
6710	SEASONAL/MONTHLY EVENTS	$82,700.00	$82,700.00	$0.00	0.0000%
6740	SUMMER CAMPS/CLASSES/PROG	$2,800.00	$3,000.00	$200.00	7.1429%
6000 CONTRACT SERVICES		$199,165.00	$204,310.00	$5,145.00	2.5833%
6240	UTILITY - TELEPHONE	$6,777.00	$6,777.00	$0.00	0.0000%

2027 Expenditure Budget

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
6240 TELEPHONE		$6,777.00	$6,777.00	$0.00	0.0000%
7020	M & R EQUIPMENT	$1,000.00	$2,000.00	$1,000.00	100.0000%
7070	M & R HORSE TACK	$750.00	$500.00	($250.00)	(33.3333%)
7000 CONTRACT REPAIRS		$1,750.00	$2,500.00	$750.00	42.8571%
7900	EQUIPMENT RENTAL	$19,500.00	$18,500.00	($1,000.00)	(5.1282%)
7800 RENTALS		$19,500.00	$18,500.00	($1,000.00)	(5.1282%)
8420	DISPLAY MATERIALS	$1,200.00	$1,200.00	$0.00	0.0000%
8428	TACK	$4,120.00	$1,170.00	($2,950.00)	(71.6019%)
8400 MATERIALS		$5,320.00	$2,370.00	($2,950.00)	(55.4511%)
9064	MISC EQUIPMENT	$3,910.00	$8,000.00	$4,090.00	104.6036%
9091	LIVESTOCK	$20,200.00	$11,400.00	($8,800.00)	(43.5644%)
9092	HORSE DRAWN VEHICLE EQUIP	$220.00	$1,300.00	$1,080.00	490.9091%
9096	EDUCATIONAL AV EQUIPMENT	$3,000.00	$500.00	($2,500.00)	(83.3333%)
9000 CAPITAL EQUIPMENT		$27,330.00	$21,200.00	($6,130.00)	(22.4296%)
5215 - FARMPARK INTERP EDUCATION		**$1,416,742.00**	**$1,469,077.00**	**$52,335.00**	**3.6940%**

2027 Revenue Projection

Department: 5215 - FARMPARK INTERP EDUCATION

Account	Account Title	2026 Budget	2027 Projection	$ Change	% Change
2304	GENERAL ADMISSION	$450,000.00	$451,000.00	$1,000.00	0.2222%
2306	ANNUAL PASSES	$200,000.00	$205,000.00	$5,000.00	2.5000%
2318	FACILITY RENTALS	$42,000.00	$43,000.00	$1,000.00	2.3810%
2333	REQUESTED PROGRAMS	$80,000.00	$82,000.00	$2,000.00	2.5000%
2351	PARKS PLUS PROGRAMS	$35,000.00	$36,000.00	$1,000.00	2.8571%
2353	CAMPS	$43,000.00	$45,000.00	$2,000.00	4.6512%
2354	BIRTHDAY PARTIES	$22,000.00	$23,000.00	$1,000.00	4.5455%
2356	WAGON RIDES	$3,500.00	$3,500.00	$0.00	0.0000%
2363	MONTHLY EVENTS	$12,000.00	$14,000.00	$2,000.00	16.6667%
2435	VINTAGE OHIO	$35,000.00	$0.00	($35,000.00)	(100.0000%)
2436	VILLAGE PEDDLER	$25,000.00	$25,000.00	$0.00	0.0000%
2802	HOUSE RENTALS	$2,500.00	$2,500.00	$0.00	0.0000%
2300 - FEES AND ADMISSIONS		$950,000.00	$930,000.00	($20,000.00)	(2.1053%)
2404	PRODUCE	$15,000.00	$15,500.00	$500.00	3.3333%
2405	LIVESTOCK SALES	$12,000.00	$12,000.00	$0.00	0.0000%
2400 - SALES		$27,000.00	$27,500.00	$500.00	1.8519%
2804	MISCELLANEOUS RECEIPTS	$1,500.00	$1,700.00	$200.00	13.3333%
2800 - MISC OTHER RECEIPTS		$1,500.00	$1,700.00	$200.00	13.3333%
5215 - FARMPARK INTERP EDUCATION		**$978,500.00**	**$959,200.00**	**($19,300.00)**	**(1.9724%)**

2027 Expenditure Budget

Department: 5225 - FARMPARK OPERATIONS

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
3111	REGULAR HOURS	$512,400.00	$539,600.00	$27,200.00	5.3084%
3130	SALARIES, PART-TIME	$106,800.00	$123,240.00	$16,440.00	15.3933%
3201	CELL PHONE ALLOWANCE	$1,440.00	$1,440.00	$0.00	0.0000%
3000 SALARIES		$620,640.00	$664,280.00	$43,640.00	7.0315%
3210	OPERS (.1400)	$86,800.00	$92,900.00	$6,100.00	7.0276%
3200 OPERS		$86,800.00	$92,900.00	$6,100.00	7.0276%
3220	MEDICARE (.0145)	$9,100.00	$9,700.00	$600.00	6.5934%
3220 MEDICARE		$9,100.00	$9,700.00	$600.00	6.5934%
3230	WORKERS COMPENSATION	$7,750.00	$8,300.00	$550.00	7.0968%
3230 WORKERS COMPENSATION		$7,750.00	$8,300.00	$550.00	7.0968%
3410	HEALTH INSURANCE	$136,200.00	$204,000.00	$67,800.00	49.7797%
3400 HEALTH CARE		$136,200.00	$204,000.00	$67,800.00	49.7797%
3520	LICENSES AND DUES	$1,200.00	$1,200.00	$0.00	0.0000%
3500 PROFESSIONAL MEMBERSHIPS		$1,200.00	$1,200.00	$0.00	0.0000%
4007	DIESEL FUEL	$11,000.00	$11,000.00	$0.00	0.0000%
4008	GASOLINE	$18,000.00	$18,000.00	$0.00	0.0000%
4009	LUBRICANTS	$1,750.00	$1,850.00	$100.00	5.7143%
4010	AGGREGATE SUPPLIES	$3,500.00	$3,500.00	$0.00	0.0000%
4011	BLACKTOP/CHIP & SEAL	$500.00	$500.00	$0.00	0.0000%
4012	UNIFORMS/CLOTHING	$6,000.00	$6,300.00	$300.00	5.0000%
4013	JANITORIAL	$25,000.00	$25,000.00	$0.00	0.0000%
4015	SNOW MELTING	$6,000.00	$6,350.00	$350.00	5.8333%
4017	AUTOMOTIVE	$19,000.00	$19,000.00	$0.00	0.0000%
4018	ELECTRIC	$8,500.00	$8,500.00	$0.00	0.0000%
4019	PLUMBING	$3,000.00	$3,000.00	$0.00	0.0000%
4020	TOOLS	$750.00	$1,000.00	$250.00	33.3333%
4021	HARDWARE	$2,500.00	$2,000.00	($500.00)	(20.0000%)
4022	PAINT	$2,000.00	$2,000.00	$0.00	0.0000%
4023	TIRES	$7,000.00	$7,000.00	$0.00	0.0000%
4024	WELDING	$350.00	$200.00	($150.00)	(42.8571%)
4026	FIRST AID	$500.00	$1,000.00	$500.00	100.0000%
4027	SAFETY	$1,000.00	$9,000.00	$8,000.00	800.0000%
4031	LANDSCAPING	$4,800.00	$4,800.00	$0.00	0.0000%
4033	GRASS SEED	$2,500.00	$2,500.00	$0.00	0.0000%
4035	HERBICIDES	$1,850.00	$1,500.00	($350.00)	(18.9189%)
4036	INSECTICIDES	$400.00	$400.00	$0.00	0.0000%
4037	FERTILIZER	$2,900.00	$2,900.00	$0.00	0.0000%
4040	MAINTENANCE CONSUMABLES	$7,400.00	$7,450.00	$50.00	0.6757%
4041	PLANTS/SHRUBS/TREES	$5,000.00	$5,000.00	$0.00	0.0000%
4071	HORTICULTURAL SUPPLIES	$1,500.00	$1,500.00	$0.00	0.0000%
4000 SUPPLIES		$142,700.00	$151,250.00	$8,550.00	5.9916%
6319	LICENSES/PERMITS	$785.00	$785.00	$0.00	0.0000%
6328	TRASH REMOVAL	$21,000.00	$21,000.00	$0.00	0.0000%

2027 Expenditure Budget

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
6331	SEPTIC MAINTENANCE	$6,000.00	$3,000.00	($3,000.00)	(50.0000%)
6332	EXTERMINATOR	$2,000.00	$2,000.00	$0.00	0.0000%
6342	MISC SERVICES	$20,000.00	$20,000.00	$0.00	0.0000%
6345	PLANNED SERVICES	$4,820.00	$4,820.00	$0.00	0.0000%
6000 CONTRACT SERVICES		$54,605.00	$51,605.00	($3,000.00)	(5.4940%)
6210	UTILITY - ELECTRIC	$75,000.00	$93,750.00	$18,750.00	25.0000%
6210 ELECTRIC		$75,000.00	$93,750.00	$18,750.00	25.0000%
6220	UTILITY-HEATING (OIL/GAS)	$50,000.00	$55,000.00	$5,000.00	10.0000%
6220 HEATING (OIL/GAS)		$50,000.00	$55,000.00	$5,000.00	10.0000%
6230	UTILITY - WATER/SEWER	$25,000.00	$25,000.00	$0.00	0.0000%
6230 WATER/SEWER		$25,000.00	$25,000.00	$0.00	0.0000%
6240	UTILITY - TELEPHONE	$5,171.00	$5,381.00	$210.00	4.0611%
6240 TELEPHONE		$5,171.00	$5,381.00	$210.00	4.0611%
7010	M & R BUILDING	$25,000.00	$25,000.00	$0.00	0.0000%
7020	M & R EQUIPMENT	$12,000.00	$16,000.00	$4,000.00	33.3333%
7030	M & R RENTAL HOMES	$2,000.00	$3,000.00	$1,000.00	50.0000%
7040	M & R HVAC	$10,000.00	$10,000.00	$0.00	0.0000%
7060	M & R VEHICLES	$5,500.00	$12,000.00	$6,500.00	118.1818%
7000 CONTRACT REPAIRS		$54,500.00	$66,000.00	$11,500.00	21.1009%
7900	EQUIPMENT RENTAL	$8,000.00	$7,000.00	($1,000.00)	(12.5000%)
7901	PORTABLE RESTROOMS	$6,000.00	$6,000.00	$0.00	0.0000%
7800 RENTALS		$14,000.00	$13,000.00	($1,000.00)	(7.1429%)
8401	LUMBER	$8,000.00	$8,000.00	$0.00	0.0000%
8402	FENCING	$9,425.00	$9,425.00	$0.00	0.0000%
8406	METALS	$500.00	$500.00	$0.00	0.0000%
8415	PARK AMENITIES	$2,600.00	$0.00	($2,600.00)	(100.0000%)
8417	CONCRETE/SAND	$2,500.00	$2,500.00	$0.00	0.0000%
8400 MATERIALS		$23,025.00	$20,425.00	($2,600.00)	(11.2921%)
9050	MOWING EQUIPMENT	$2,000.00	$2,000.00	$0.00	0.0000%
9064	MISC EQUIPMENT	$4,000.00	$4,000.00	$0.00	0.0000%
9212	HANDHELD/COMMUNICATION	$2,500.00	$2,500.00	$0.00	0.0000%
9000 CAPITAL EQUIPMENT		$8,500.00	$8,500.00	$0.00	0.0000%
5225 - FARMPARK OPERATIONS		**$1,314,191.00**	**$1,470,291.00**	**$156,100.00**	**11.8780%**

2027 Revenue Projection

Department: 5225 - FARMPARK OPERATIONS

Account	Account Title	2026 Budget	2027 Projection	$ Change	% Change
2804	MISCELLANEOUS RECEIPTS	$1,000.00	$500.00	($500.00)	(50.0000%)
2800 - MISC OTHER RECEIPTS		$1,000.00	$500.00	($500.00)	(50.0000%)
5225 - FARMPARK OPERATIONS		**$1,000.00**	**$500.00**	**($500.00)**	**(50.0000%)**

2027 Expenditure Budget

Department: 5235 - FARMPARK ADMINISTRATION

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
3111	REGULAR HOURS	$397,900.00	$393,300.00	($4,600.00)	(1.1561%)
3130	SALARIES, PART-TIME	$87,960.00	$91,320.00	$3,360.00	3.8199%
3201	CELL PHONE ALLOWANCE	$1,440.00	$1,440.00	$0.00	0.0000%
3000 SALARIES		$487,300.00	$486,060.00	($1,240.00)	(0.2545%)
3210	OPERS (.1400)	$68,200.00	$67,900.00	($300.00)	(0.4399%)
3200 OPERS		$68,200.00	$67,900.00	($300.00)	(0.4399%)
3220	MEDICARE (.0145)	$7,100.00	$7,200.00	$100.00	1.4085%
3220 MEDICARE		$7,100.00	$7,200.00	$100.00	1.4085%
3230	WORKERS COMPENSATION	$6,080.00	$6,070.00	($10.00)	(0.1645%)
3230 WORKERS COMPENSATION		$6,080.00	$6,070.00	($10.00)	(0.1645%)
3410	HEALTH INSURANCE	$107,000.00	$130,100.00	$23,100.00	21.5888%
3400 HEALTH CARE		$107,000.00	$130,100.00	$23,100.00	21.5888%
3610	SEMINARS	$5,500.00	$0.00	($5,500.00)	(100.0000%)
3600 TRAINING & EDUCATION		$5,500.00	$0.00	($5,500.00)	(100.0000%)
4001	OFFICE SUPPLIES	$5,500.00	$5,500.00	$0.00	0.0000%
4004	POSTAGE	$5,600.00	$5,600.00	$0.00	0.0000%
4012	UNIFORMS/CLOTHING	$500.00	$500.00	$0.00	0.0000%
4000 SUPPLIES		$11,600.00	$11,600.00	$0.00	0.0000%
6250	UTILITY - MOBILE PHONE	$1,300.00	$1,300.00	$0.00	0.0000%
6000 CONTRACT SERVICES		$1,300.00	$1,300.00	$0.00	0.0000%
6240	UTILITY - TELEPHONE	$8,009.00	$8,009.00	$0.00	0.0000%
6240 TELEPHONE		$8,009.00	$8,009.00	$0.00	0.0000%
7530	PROMOTIONAL - PRINTED	$6,000.00	$6,000.00	$0.00	0.0000%
7571	LAKE COUNTY FAIR	$2,000.00	$2,000.00	$0.00	0.0000%
7500 ADVERTISING		$8,000.00	$8,000.00	$0.00	0.0000%
7910	POSTAGE METER RENTAL	$1,500.00	$1,500.00	$0.00	0.0000%
7800 RENTALS		$1,500.00	$1,500.00	$0.00	0.0000%
9070	OFFICE FURNISHINGS	$1,719.00	$1,719.00	$0.00	0.0000%
9000 CAPITAL EQUIPMENT		$1,719.00	$1,719.00	$0.00	0.0000%
5235 - FARMPARK ADMINISTRATION		**$713,308.00**	**$729,458.00**	**$16,150.00**	**2.2641%**

2027 Revenue Projection

Department: 5235 - FARMPARK ADMINISTRATION

Account	Account Title	2026 Budget	2027 Projection	$ Change	% Change
2702	ADOPT AN ANIMAL	$2,000.00	$1,000.00	($1,000.00)	(50.0000%)
2703	DONATIONS	$3,500.00	$3,500.00	$0.00	0.0000%
2705	SPONSORSHIPS	$40,000.00	$41,000.00	$1,000.00	2.5000%
2715	A GIFT THAT GROWS	$150.00	$0.00	($150.00)	(100.0000%)
2700 - CONTRIBUTIONS		$45,650.00	$45,500.00	($150.00)	(0.3286%)
2804	MISCELLANEOUS RECEIPTS	$750.00	$500.00	($250.00)	(33.3333%)
2800 - MISC OTHER RECEIPTS		$750.00	$500.00	($250.00)	(33.3333%)
5235 - FARMPARK ADMINISTRATION		**$46,400.00**	**$46,000.00**	**($400.00)**	**(0.8621%)**

2027 Expenditure Budget

Department: 5250 - FARMPARK GIFT SHOP

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
3130	SALARIES, PART-TIME	$49,440.00	$51,240.00	$1,800.00	3.6408%
3000 SALARIES		$49,440.00	$51,240.00	$1,800.00	3.6408%
3210	OPERS (.1400)	$7,000.00	$7,200.00	$200.00	2.8571%
3200 OPERS		$7,000.00	$7,200.00	$200.00	2.8571%
3220	MEDICARE (.0145)	$800.00	$800.00	$0.00	0.0000%
3220 MEDICARE		$800.00	$800.00	$0.00	0.0000%
3230	WORKERS COMPENSATION	$620.00	$650.00	$30.00	4.8387%
3230 WORKERS COMPENSATION		$620.00	$650.00	$30.00	4.8387%
4004	POSTAGE	$1,200.00	$1,200.00	$0.00	0.0000%
4012	UNIFORMS/CLOTHING	$100.00	$400.00	$300.00	300.0000%
4801	GIFT SHOP RESALE ITEMS	$120,000.00	$140,000.00	$20,000.00	16.6667%
4902	SALES TAX	$12,000.00	$12,000.00	$0.00	0.0000%
4000 SUPPLIES		$133,300.00	$153,600.00	$20,300.00	15.2288%
6319	LICENSES/PERMITS	$475.00	$475.00	$0.00	0.0000%
6345	PLANNED SERVICES	$2,530.00	$4,000.00	$1,470.00	58.1028%
6000 CONTRACT SERVICES		$3,005.00	$4,475.00	$1,470.00	48.9185%
6240	UTILITY - TELEPHONE	$1,233.00	$1,233.00	$0.00	0.0000%
6240 TELEPHONE		$1,233.00	$1,233.00	$0.00	0.0000%
5250 - FARMPARK GIFT SHOP		**$195,398.00**	**$219,198.00**	**$23,800.00**	**12.1803%**

2027 Revenue Projection

Department: 5250 - FARMPARK GIFT SHOP

Account	Account Title	2026 Budget	2027 Projection	$ Change	% Change
2418	FOOD SERVICE/VENDING	$1,800.00	$1,900.00	$100.00	5.5556%
2421	MISCELLANEOUS SALES	$190,000.00	$215,000.00	$25,000.00	13.1579%
2425	SALES TAX	$13,000.00	$16,267.00	$3,267.00	25.1308%
2400 - SALES		$204,800.00	$233,167.00	$28,367.00	13.8511%
2804	MISCELLANEOUS RECEIPTS	$75.00	$500.00	$425.00	566.6667%
2800 - MISC OTHER RECEIPTS		$75.00	$500.00	$425.00	566.6667%
5250 - FARMPARK GIFT SHOP		**$204,875.00**	**$233,667.00**	**$28,792.00**	**14.0534%**

2027 Expenditure Budget

Department: 1250 - REGISTRATION AND VIS SERV

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
3111	REGULAR HOURS	$192,700.00	$192,100.00	($600.00)	(0.3114%)
3130	SALARIES, PART-TIME	$31,680.00	$32,800.00	$1,120.00	3.5354%
3000 SALARIES		$224,380.00	$224,900.00	$520.00	0.2317%
3210	OPERS (.1400)	$31,500.00	$31,500.00	$0.00	0.0000%
3200 OPERS		$31,500.00	$31,500.00	$0.00	0.0000%
3220	MEDICARE (.0145)	$3,300.00	$3,300.00	$0.00	0.0000%
3220 MEDICARE		$3,300.00	$3,300.00	$0.00	0.0000%
3230	WORKERS COMPENSATION	$2,810.00	$2,820.00	$10.00	0.3559%
3230 WORKERS COMPENSATION		$2,810.00	$2,820.00	$10.00	0.3559%
3410	HEALTH INSURANCE	$69,300.00	$84,300.00	$15,000.00	21.6450%
3400 HEALTH CARE		$69,300.00	$84,300.00	$15,000.00	21.6450%
4001	OFFICE SUPPLIES	$300.00	$300.00	$0.00	0.0000%
4012	UNIFORMS/CLOTHING	$300.00	$300.00	$0.00	0.0000%
4000 SUPPLIES		$600.00	$600.00	$0.00	0.0000%
6250	UTILITY - MOBILE PHONE	$700.00	$800.00	$100.00	14.2857%
6305	PRINTING SERVICE	$300.00	$300.00	$0.00	0.0000%
6342	MISC SERVICES	$2,500.00	$2,500.00	$0.00	0.0000%
6345	PLANNED SERVICES	$42,550.00	$46,550.00	$4,000.00	9.4007%
6000 CONTRACT SERVICES		$46,050.00	$50,150.00	$4,100.00	8.9034%
6240	UTILITY - TELEPHONE	$3,697.00	$3,697.00	$0.00	0.0000%
6240 TELEPHONE		$3,697.00	$3,697.00	$0.00	0.0000%
9070	OFFICE FURNISHINGS	$900.00	$900.00	$0.00	0.0000%
9080	OFFICE EQUIPMENT	$500.00	$500.00	$0.00	0.0000%
9000 CAPITAL EQUIPMENT		$1,400.00	$1,400.00	$0.00	0.0000%
1250 - REGISTRATION AND VIS SERV		**$383,037.00**	**$402,667.00**	**$19,630.00**	**5.1248%**

2027 Revenue Projection

Department: 1250 - REGISTRATION AND VIS SERV

Account	Account Title	2026 Budget	2027 Projection	$ Change	% Change
2804	MISCELLANEOUS RECEIPTS	$325.00	$250.00	($75.00)	(23.0769%)
2800 - MISC OTHER RECEIPTS		$325.00	$250.00	($75.00)	(23.0769%)
1250 - REGISTRATION AND VIS SERV		**$325.00**	**$250.00**	**($75.00)**	**(23.0769%)**

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Capital Improvement









PHOTOS BY JOAN T NEUBECKER & STAFF

2027 CIP Expenditure Budget

Department: 2225I - PG ADMIN & OPERATIONS CIP

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
5010	CIP M&R BUILDING	$33,000.00	$89,000.00	$56,000.00	169.6970%
2225I - PG ADMIN & OPERATIONS CIP		**$33,000.00**	**$89,000.00**	**$56,000.00**	**169.6970%**

Department: 3100I - RANGERS

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
9064	MISC EQUIPMENT	$25,000.00	$0.00	($25,000.00)	(100.0000%)
9080	OFFICE EQUIPMENT	$155,000.00	$80,000.00	($75,000.00)	(48.3871%)
3100I - RANGERS		**$180,000.00**	**$80,000.00**	**($100,000.00)**	**(55.5556%)**

Department: 3630I - INFORMATION TECH CIP

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
9080	OFFICE EQUIPMENT	$48,000.00	$104,000.00	$56,000.00	116.6667%
3630I - INFORMATION TECH CIP		**$48,000.00**	**$104,000.00**	**$56,000.00**	**116.6667%**

Department: 3650I - PARK PLANNING AND DESIGN

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
5010	CIP M&R BUILDING	$9,930,000.00	$9,673,000.00	($257,000.00)	(2.5881%)
5080	CIP PAVING	$790,000.00	$750,000.00	($40,000.00)	(5.0633%)
5342	CIP MISC SERVICES	$675,000.00	$555,000.00	($120,000.00)	(17.7778%)
9310	LAND	$500,000.00	$500,000.00	$0.00	0.0000%
3650I - PARK PLANNING AND DESIGN		**$11,895,000.00**	**$11,478,000.00**	**($417,000.00)**	**(3.5057%)**

Department: 3900I - NATURAL RESOURCES

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
5010	CIP M&R BUILDING	$988,000.00	$512,000.00	($476,000.00)	(48.1781%)
5342	CIP MISC SERVICES	$55,000.00	$55,000.00	$0.00	0.0000%
5419	CIP AGGR/FILL MATERIAL	$245,000.00	$235,000.00	($10,000.00)	(4.0816%)
9064	MISC EQUIPMENT	$620,000.00	$668,000.00	$48,000.00	7.7419%
3900I - NATURAL RESOURCES		**$1,908,000.00**	**$1,470,000.00**	**($438,000.00)**	**(22.9560%)**

Department: 5115I - OUTDOOR ADMIN OPS AND ELC

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
5010	CIP M&R BUILDING	$42,000.00	$57,000.00	$15,000.00	35.7143%
9064	MISC EQUIPMENT	$0.00	$15,000.00	$15,000.00	100.0000%
5115I - OUTDOOR ADMIN OPS AND ELC		**$42,000.00**	**$72,000.00**	**$30,000.00**	**71.4286%**

Department: 5140I - OUTDOOR ED PROG CIP

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
9064	MISC EQUIPMENT	$17,000.00	$0.00	($17,000.00)	(100.0000%)
5140I - OUTDOOR ED PROG CIP		**$17,000.00**	**$0.00**	**($17,000.00)**	**(100.0000%)**

2027 CIP Expenditure Budget

Department: 5155I - OUTDOOR ED PTP CIP

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
5010	CIP M&R BUILDING	$9,000.00	$0.00	($9,000.00)	(100.0000%)
9064	MISC EQUIPMENT	$41,000.00	$0.00	($41,000.00)	(100.0000%)
5155I - OUTDOOR ED PTP CIP		**$50,000.00**	**$0.00**	**($50,000.00)**	**(100.0000%)**

Department: 5180I - OUTDOOR ED FH CIP

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
5010	CIP M&R BUILDING	$12,000.00	$22,000.00	$10,000.00	83.3333%
5180I - OUTDOOR ED FH CIP		**$12,000.00**	**$22,000.00**	**$10,000.00**	**83.3333%**

Department: 5225I - FARMPARK OPERATIONS

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
5010	CIP M&R BUILDING	$25,000.00	$218,000.00	$193,000.00	772.0000%
9064	MISC EQUIPMENT	$112,000.00	$95,000.00	($17,000.00)	(15.1786%)
5225I - FARMPARK OPERATIONS		**$137,000.00**	**$313,000.00**	**$176,000.00**	**128.4672%**

Department: 5310I - CIP ERIE SHORES MAINT

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
5010	CIP M&R BUILDING	$0.00	$69,000.00	$69,000.00	100.0000%
9064	MISC EQUIPMENT	$106,000.00	$100,000.00	($6,000.00)	(5.6604%)
5310I - CIP ERIE SHORES MAINT		**$106,000.00**	**$169,000.00**	**$63,000.00**	**59.4340%**

Department: 5320I - CIP ERIE SHORES OPS

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
5010	CIP M&R BUILDING	$171,000.00	$6,500.00	($164,500.00)	(96.1988%)
5320I - CIP ERIE SHORES OPS		**$171,000.00**	**$6,500.00**	**($164,500.00)**	**(96.1988%)**

Department: 5410I - CIP PRO AND SNACK SHOP

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
5010	CIP M&R BUILDING	$0.00	$8,000.00	$8,000.00	100.0000%
9064	MISC EQUIPMENT	$35,000.00	$10,000.00	($25,000.00)	(71.4286%)
5410I - CIP PRO AND SNACK SHOP		**$35,000.00**	**$18,000.00**	**($17,000.00)**	**(48.5714%)**

Department: 5430I - CIP PRCC CLUB HOUSE

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
5010	CIP M&R BUILDING	$0.00	$20,000.00	$20,000.00	100.0000%
5430I - CIP PRCC CLUB HOUSE		**$0.00**	**$20,000.00**	**$20,000.00**	**100.0000%**

Department: 5470I - CIP PRCC MAINT

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
5010	CIP M&R BUILDING	$0.00	$24,000.00	$24,000.00	100.0000%
9064	MISC EQUIPMENT	$79,000.00	$65,000.00	($14,000.00)	(17.7215%)
5470I - CIP PRCC MAINT		**$79,000.00**	**$89,000.00**	**$10,000.00**	**12.6582%**
Overall		**$14,713,000.00**	**$13,930,500.00**	**($782,500.00)**	**(5.3184%)**

2027 Revenue Projection

Department: 1105I - EXECUTIVE

Account	Account Title	2026 Budget	2027 Projection	$ Change	% Change
2030	INTERFUND TRANSFERS	$9,500,000.00	$8,000,000.00	($1,500,000.00)	(15.7895%)
2030 - INTERFUND TRANSFERS		$9,500,000.00	$8,000,000.00	($1,500,000.00)	(15.7895%)
1105I - EXECUTIVE		**$9,500,000.00**	**$8,000,000.00**	**($1,500,000.00)**	**(15.7895%)**

Department: 3650I - PARK PLANNING AND DESIGN

Account	Account Title	2026 Budget	2027 Projection	$ Change	% Change
2017	FEDERAL GRANTS	$1,661,884.00	$1,747,976.00	$86,092.00	5.1804%
2018	STATE GRANTS	$1,015,000.00	$1,457,500.00	$442,500.00	43.5961%
2010 - INTERGOVERNMENTAL FUNDS		$2,676,884.00	$3,205,476.00	$528,592.00	19.7465%
2501	INVESTMENT INTEREST	$115,000.00	$275,000.00	$160,000.00	139.1304%
2500 - INTEREST		$115,000.00	$275,000.00	$160,000.00	139.1304%
2730	CONTRIBUTIONS/ LPF	$40,000.00	$40,000.00	$0.00	0.0000%
2700 - CONTRIBUTIONS		$40,000.00	$40,000.00	$0.00	0.0000%
3650I - PARK PLANNING AND DESIGN		**$2,831,884.00**	**$3,520,476.00**	**$688,592.00**	**24.3157%**

Department: 5155I - OUTDOOR ED PTP CIP

Account	Account Title	2026 Budget	2027 Projection	$ Change	% Change
2302	PTP JOINT VENTURE AGREEME	$15,816.00	$15,816.00	$0.00	0.0000%
2300 - FEES AND ADMISSIONS		$15,816.00	$15,816.00	$0.00	0.0000%
5155I - OUTDOOR ED PTP CIP		**$15,816.00**	**$15,816.00**	**$0.00**	**0.0000%**

2027 Expenditure Budget

Department: 6100 - INSURANCE ADMINISTRATION

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
6363	HEALTH BENEFITS PAYMENTS	$2,085,000.00	$2,200,000.00	$115,000.00	5.5156%
6364	STOP LOSS/ADMINISTRATION	$525,000.00	$550,000.00	$25,000.00	4.7619%
6365	VISION/DENTAL/LIFE PREM	$175,000.00	$175,000.00	$0.00	0.0000%
6000 CONTRACT SERVICES		$2,785,000.00	$2,925,000.00	$140,000.00	5.0269%
6100 - INSURANCE ADMINISTRATION		**$2,785,000.00**	**$2,925,000.00**	**$140,000.00**	**5.0269%**

2027 Revenue Projection

Department: 6100 - INSURANCE ADMINISTRATION

Account	Account Title	2026 Budget	2027 Projection	$ Change	% Change
2371	HEALTH INS PREMIUMS	$2,200,000.00	$2,400,000.00	$200,000.00	9.0909%
2372	COBRA/EMPLOYEE SELF PAY	$185,000.00	$225,000.00	$40,000.00	21.6216%
2300 - FEES AND ADMISSIONS		$2,385,000.00	$2,625,000.00	$240,000.00	10.0629%
2501	INVESTMENT INTEREST	$17,500.00	$11,000.00	($6,500.00)	(37.1429%)
2502	BANK INTEREST	$85,000.00	$50,000.00	($35,000.00)	(41.1765%)
2500 - INTEREST		$102,500.00	$61,000.00	($41,500.00)	(40.4878%)
2804	MISCELLANEOUS RECEIPTS	$4,500.00	$5,000.00	$500.00	11.1111%
2800 - MISC OTHER RECEIPTS		$4,500.00	$5,000.00	$500.00	11.1111%
6100 - INSURANCE ADMINISTRATION		**$2,492,000.00**	**$2,691,000.00**	**$199,000.00**	**7.9856%**

2027 Expenditure Budget

Department: 8100 - DRUG LAW ENFORCE FUND

Account	Account Title	2026 Budget	2027 Request	$ Change	% Change
4305	PROGRAM MATERIALS	$500.00	$500.00	$0.00	0.0000%
4000 SUPPLIES		$500.00	$500.00	$0.00	0.0000%
6342	MISC SERVICES	$500.00	$500.00	$0.00	0.0000%
6000 CONTRACT SERVICES		$500.00	$500.00	$0.00	0.0000%
9064	MISC EQUIPMENT	$11,000.00	$5,000.00	($6,000.00)	(54.5455%)
9000 CAPITAL EQUIPMENT		$11,000.00	$5,000.00	($6,000.00)	(54.5455%)
8100 - DRUG LAW ENFORCE FUND		**$12,000.00**	**$6,000.00**	**($6,000.00)**	**(50.0000%)**

2027 Revenue Projection

Department: 8100 - DRUG LAW ENFORCE FUND

Account	Account Title	2026 Budget	2027 Projection	$ Change	% Change
2501	INVESTMENT INTEREST	$1,000.00	$1,000.00	$0.00	0.0000%
2500 - INTEREST		$1,000.00	$1,000.00	$0.00	0.0000%
2601	COURT FINES	$1,750.00	$500.00	($1,250.00)	(71.4286%)
2600 - FINES AND FORFEITURES		$1,750.00	$500.00	($1,250.00)	(71.4286%)
2708	GRANTS	$1,575.00	$1,500.00	($75.00)	(4.7619%)
2700 - CONTRIBUTIONS		$1,575.00	$1,500.00	($75.00)	(4.7619%)
2804	MISCELLANEOUS RECEIPTS	$100.00	$100.00	$0.00	0.0000%
2800 - MISC OTHER RECEIPTS		$100.00	$100.00	$0.00	0.0000%
8100 - DRUG LAW ENFORCE FUND		**$4,425.00**	**$3,100.00**	**($1,325.00)**	**(29.9435%)**



Fairport Harbor Lakefront Park
JOAN T NEUBECKER

LAKEMETROPARKS

Lake Metroparks Budget Request Summary 2027

LAKE COUNTY PROBATE JUDGE Mark J. Bartolotta
BOARD OF PARK COMMISSIONERS John C. Redmond, CPA • Gretchen Skok DiSanto • Frank J. Polivka
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