

2026 APPROPRIATION ORDINANCE



Chicago Park District Annual Appropriation 2026

Be it ordained by the Board of Commissioners of the Chicago Park District:

SECTION 1.

This Ordinance is hereby termed the Annual Appropriation Ordinance of the Chicago Park District for the Year 2026.

SECTION 2.

The amounts hereinafter set forth are hereby appropriated for the fiscal year beginning January 1, 2026 and ending December 31, 2026:

A. General Corporate Purposes;
B. Liabilities Insurance, Workers' Compensation, and Unemployment Claims;
C. Retirement Board of Park Employees' and Retirement Board Employees' Annuity and Benefit Fund;
D. Special Recreation Tax;
E. Long Term Income Reserve;
F. Aquarium and Museums Operating Fund;
G. Reserve for Park Replacement;
H. Northerly Island Special Purpose Fund;
I. Operating Grant Fund;
J. Capital Grant Fund;
K. Capital Improvement Fund;
L. Reserve for Park Improvements;
M. Bond Redemption and Interest Funds (Debt Service);
N. Harbor Capital Fund;
O. Special Recreation Activity Capital Fund;
P. Capital Project Management Fund.

SECTION 3.

Attached hereto and made a part hereof are (1) Estimates of Current Assets and Liabilities of the Chicago Park District at January 1, 2026, and estimates of the amount of such assets and current revenues that are available for appropriation during the year 2026 (Schedule 1); and (2) the amounts appropriated for 2026, and the objects and purposes of such appropriations (Schedule 2).

SECTION 4.

For the purpose of expenditure and accounting control, the appropriations herein made are classified in accordance with the System of Expenditure Accounts established by the Comptroller of the Chicago Park District.

SECTION 5.

No employee of the Chicago Park District shall incur any expense or liability against any account that causes total expenses and liabilities against that account to exceed the amount herein appropriated for such account; provided, however, that this Ordinance shall not be taken or construed as depriving the Board of Commissioners or any officer of the Chicago Park District of any right or power conferred by law to recommend or authorize the making of transfers in accordance with regulatory provisions of other ordinances of the Chicago Park District and within the limitations imposed by law.

SECTION 6.

Except in emergencies pursuant to Chapter XII, Section C., 12 of the Code of the Chicago Park District, no employee or officer of the district shall allow or cause to be paid a salary or wage to any officer or employee unless that officer or employee has been duly appointed to a position that has been duly classified in the Position Classification Plan then in effect pursuant to Chapter V, Section A, 5.h of the Code of the Chicago Park District. No employee or officer of the Chicago Park District shall allow or cause any employee of the Chicago Park District to be paid a wage or salary different from the wage or salary corresponding to that employee under the provisions of the Pay Plan then in effect pursuant to Chapter V, Section A, 6.a of said code.

SECTION 7.

Grant applications, expenditures of grant funds, the management of grant performance data, including, but not limited to, the collection, storage and reporting of grant performance data, and all other aspects of the grant process described in this section shall be carried out in adherence to Chicago Park District-wide policies and procedures established and administered by the Office of Budget of the Chicago Park District ("Office of Budget") and shall further be subject to the provisions of this section. These mandatory policies and procedures shall govern all Chicago Park District grant agreements that are applied for, or entered into, pursuant to authority provided in this Section 7 of this Ordinance.

Subject to such policies and procedures, the General Superintendent of the Chicago Park District or their designee (the "Superintendent") is authorized to apply for grants from governmental and private grantors. With respect to such grants once appropriated, and also with respect to Chicago Park District funds appropriated hereby or by amendments hereto for grants to other parties, including but not limited to museums and aquariums located on Chicago Park District land, the Superintendent is authorized to execute grant and subgrant agreements and amendments thereto to effectuate the purposes of such grants and appropriations; to indemnify the grantor with respect to the performance of the grant, subject to the approval of the General Counsel of the Chicago Park District; and to execute such documents, and provide such additional information, assurances and certifications as are necessary, in connection with any of the foregoing, all subject to the foregoing mandatory Office of Budget policies and procedures.

SECTION 8.

This Ordinance shall be in full force and effect ten days after passage and publication.

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SCHEDULE 1 - ASSETS AND LIABILITIES

Estimates of current assets and liabilities of the Chicago Park District at January 1, 2026 and estimates of the amount of such assets and current revenues as are appropriate for the year 2026.

		Amount Appropriate for 2026
Estimate A.		
General Corporate Purposes Fund		
Assets January 1, 2026 - for which Appropriations are Herewith Made;		
Cash and Investments	\$ 44,200,000	
Taxes Receivable - Property	222,533,059	
Accounts Receivable	3,856,745	
Inter-Fund Loans Receivable	216,825,285	
Other Assets	<u>370,775</u>	
Total Current Assets at January 1, 2026 - Appropriate	\$ 487,785,864	
Liabilities/Reserves January 1, 2026 - for which Appropriations are Herewith Made;		
Salaries and Wages Payable	6,016,934	
Accounts Payable	29,364,408	
Other Payables	216,438,973	
Inter-Fund Loans Payable	1,689,233	
2026 Tax Anticipation Warrants, Payable	-	
Reserves	<u>233,876,000</u>	
Total Current Liabilities/Reserves at January 1, 2026 - Appropriate	487,385,548	
Amount at January 1, 2026 - Appropriate for the year 2026	\$ 400,315	
Tax Levy for the Year 2026		
Anticipated Loss in Collection of the 2026 Levy	<u>(5,876,700)</u>	
Net Tax Levy for the Year 2026	185,589,624	
Personal Property Replacement Tax Entitlement	27,881,344	
Revenue Available in 2026	213,470,968	
Use of Prior Year Fund Balance	-	
Use of Long Term Obligation Fund Reserve	-	
Transfer in from Long Term Income Reserve	-	
Transfer in from Capital Improvement Fund	1,150,576	
Transfer Harbor Revenue out to Bond Redemption and Interest Fund	(10,596,487)	
Other Revenues, as listed on Resources & Spending Summary	<u>223,441,512</u>	
Revenue of the year 2026 - Appropriate	427,466,569	
Total Appropriate	\$ 427,866,885	
Estimate B.		
Liability Insurance, Workers' Compensation and Unemployment Claims		
Current Assets at January 1, 2026 Appropriate	\$ 20,698,220	
Liabilities/Reserves at January 1, 2026 Appropriated	20,698,220	
Amount at January 1, 2026 Appropriate	\$ -	
Tax Levy for the Year 2026 Appropriate	\$ 15,771,088	
Anticipated Loss in Collection of the 2026 Levy	<u>\$ (421,088)</u>	
Net Tax Levy for the Year 2026	15,350,000	
Revenue of the Year 2026 - Appropriate	15,350,000	
Total Appropriate	\$ 15,350,000	
Estimate C.		
Retirement Board of the Park Employees' and Retirement Board Employees' Annuity and Benefit Fund		
Current Assets at January 1, 2026 Appropriate	\$ 24,981,770	
Liabilities January 1, 2026 to be Appropriated	\$ 24,981,770	
Amount at January 1, 2026 Appropriate for the Year 2026	\$ -	
Tax Levy for the Year 2026	\$ 28,634,806	
TIF Disbursement Revenue	\$ 11,000,000	
Personal Property Replacement Tax Entitlement	<u>\$ 29,697,606</u>	
Revenue of the Year 2026 - Appropriate	69,332,412	
Total Appropriate	\$ 69,332,412	
Estimate D.		
Special Recreation Tax		
Current Assets at January 1, 2026 Appropriate	\$ 25,483,858	
Liabilities at January 1, 2026 Appropriated	\$ 25,483,858	
Amount at January 1, 2026 Appropriate	\$ -	
Tax Levy for the Year 2026 Appropriate	\$ 18,382,877	
Anticipated Loss in Collection of the 2026 Levy	<u>\$ (490,823)</u>	
Net Tax Levy for the Year 2026	17,892,054	
Use of Prior Year Fund Balance	-	
Transfer out to Debt Service Fund	<u>\$ (2,643,650)</u>	
Revenue of the Year 2026 - Appropriate	15,248,404	
Total Appropriate	\$ 15,248,404	

Chicago Park District Annual Appropriation 2026

SCHEDULE 1 - ASSETS AND LIABILITIES

Estimates of current assets and liabilities of the Chicago Park District at January 1, 2026 and estimates of the amount of such assets and current revenues as are appropriate for the year 2026.

		Amount Appropriate for 2026
Estimate E.		
Long Term Income Reserve		
Current Assets at January 1, 2026 Appropriate	\$ 95,976,000	
Restricted working capital fund	95,976,000	
Transfer out to General Corporate Purposes Fund	-	
Amount at January 1, 2026 Appropriate	\$ -	
Tax Levy for the Year 2026 Appropriate	-	
Revenue of the Year 2026 - Appropriate		-
Total Appropriate		\$ -
Estimate F.		
Aquarium and Museum Operating Fund		
Current Assets at January 1, 2026 Appropriate	\$ 25,011,610	
Liabilities January 1, 2026 to be Appropriated	25,011,610	
Amount at January 1, 2026 - Appropriate for the Year 2026		\$ -
Tax Levy for the Year 2026	\$ 25,205,127	
Anticipated Loss in Collection of the 2026 Levy	\$ (672,977)	
Net Tax Levy for the Year 2026	24,532,150	
Personal Property Replacement Tax Entitlement	\$ 5,085,450	
Revenue of the Year 2026 - Appropriate		29,617,600
Total Appropriate		\$ 29,617,600
Estimate G.		
Reserve for Park Replacement		
Current Assets at January 1, 2026 Appropriate	\$ 63,049	
Liabilities at January 1, 2026 Appropriated	\$ 63,049	
Amount at January 1, 2026 Appropriate	\$ -	
Tax Levy for the Year 2026 Appropriate	-	
Revenue of the Year 2026 - Appropriate		-
Total Appropriate		\$ -
Estimate H.		
Northerly Island Special Purpose Fund		
Current Assets at January 1, 2026 Appropriate	\$ 7,181	
Liabilities at January 1, 2026 Appropriated	\$ 7,181	
Amount at January 1, 2026 Appropriate	\$ -	
Revenue of the Year 2026 - Appropriate		-
Total Appropriate		\$ -
Estimate I.		
Operating Grant Fund		
Current Assets at January 1, 2026 Appropriate	\$ 2,997,450	
Liabilities at January 1, 2026 Appropriated	\$ 2,997,450	
Amount at January 1, 2026 Appropriate	\$ -	
Revenue of the Year 2026 - Appropriate		\$ 5,500,000
Total Appropriate		\$ 5,500,000
Estimate J.		
Capital Grant Fund		
Current Assets at January 1, 2026 Appropriate	\$ 126,945,356	
Liabilities at January 1, 2026 Appropriated	\$ 126,945,356	
Amount at January 1, 2026 Appropriate	\$ -	
Tax Levy for the Year 2026 Appropriate	-	
Revenue of the Year 2026 - Appropriate		30,000,000
Total Appropriate		\$ 30,000,000
Estimate K.		
Capital Improvement Fund:		
Current Assets at January 1, 2026	\$ 15,508,504	
Assigned for office relocation	\$ 2,486,450	
Liabilities January 1, 2026 Appropriated	599,829	
Amount at January 1, 2026 - Appropriate for the Year 2026		\$ 12,422,224
Transfer out to Operating Fund		
Transfer in from Operating Fund		\$ 10,532,042
Revenue of the Year 2026 - Appropriate		-
Total Appropriate		\$ 22,954,266

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SCHEDULE 1 - ASSETS AND LIABILITIES

Estimates of current assets and liabilities of the Chicago Park District at January 1, 2026 and estimates of the amount of such assets and current revenues as are appropriate for the year 2026.

			Amount Appropriate for 2026
Estimate L.			
Reserve for Park Improvements			
Current Assets at January 1, 2026 Appropriate	\$	50,015,252	
Liabilities January 1, 2026 Appropriated	\$	50,015,252	
Amount at January 1, 2026 - Appropriate for the Year 2026		\$	-
Transfer out to Operating Fund		\$	(1,150,576)
Tax Levy for the Year 2026 Appropriate			
Revenue of the Year 2026 - Appropriate			40,000,000
Total Appropriate			\$ 38,849,424
Estimate M.			
Bond Redemption and Interest Funds (Debt Service)			
Current Assets at January 1, 2026 Appropriate	\$	104,570,352	
Principal and Interest Payable	\$	104,570,352	
Liabilities January 1, 2026 Appropriated		104,570,352	
Amount at January 1, 2026 - Appropriate for the Year 2026		\$	-
Tax Levy for the Year 2026		\$	52,790,311
Anticipated Loss in Collection of the 2026 Levy		\$	(1,409,501)
Net Tax Levy for the Year 2026		\$	51,380,809
Personal Property Replacement Tax Entitlement and other income		\$	4,835,600
Transfer in from Harbor Revenue		\$	10,596,487
Transfer in from Special Revenue Tax		\$	2,643,650
Revenue of the Year 2026 - Appropriate			69,456,546
Total Appropriate			\$ 69,456,546
Estimate N.			
Harbor Capital Fund			
Current Assets at January 1, 2026 Appropriate	\$	1,223,890	
Liabilities January 1, 2026 to be Appropriated	\$	1,223,890	
Amount at January 1, 2026 - Appropriate for the Year 2026		\$	-
Tax Levy for the Year 2026			-
Revenue of the Year 2026 - Appropriate			-
Total Appropriate			\$ -
Estimate O.			
Special Recreation Activity Capital Fund			
Current Assets at January 1, 2026 Appropriate	\$	3,171,498	
Liabilities January 1, 2026 to be Appropriated	\$	3,171,498	
Amount at January 1, 2026 - Appropriate for the Year 2026		\$	-
Revenue of the Year 2026 - Appropriate			-
Total Appropriate			\$ -
Estimate P.			
Capital Project Management Fund			
Current Assets at January 1, 2026 Appropriate	\$	-	
Liabilities January 1, 2026 to be Appropriated		-	
Amount at January 1, 2026 - Appropriate for the Year 2026		\$	-
Revenue of the Year 2026 - Appropriate		\$	5,608,818
Total Appropriate			\$ 5,608,818

Chicago Park District Annual Appropriation 2026

SCHEDULE 2 - APPROPRIATION

The amounts hereinafter set forth are hereby appropriated for the Year 2026

Appropriation A.

General Corporate Purposes Fund

Amount necessary for general corporate purposes.

Personnel Services	\$	225,219,402
Materials & Supplies	\$	9,831,696
Tools & Equipment	\$	773,758
Contractual Services	\$	172,648,458
Program Expense	\$	618,526
Other Expense ¹	\$	18,374,729
Total Appropriation	\$	427,466,569

¹ In 2026, Other Expense includes TIF Surplus Capital of \$10 million, Remittance to Zoo of \$6.8 million and Interest Expense of \$1.1 million

Appropriation B.

Liability Insurance, Workers' Compensation and Unemployment Claims

For the purpose of paying expenses for liability insurance, workers' compensation and unemployment claims.

Liability Insurance and Claims	\$	7,200,000
Workers' Compensation	\$	3,250,000
Liability Expenses	\$	250,000
Judgments	\$	3,250,000
Unemployment Obligations	\$	1,400,000
Total Appropriation	\$	15,350,000

Appropriation C.

Retirement Board of the Park Employees' and Retirement Board Employees' Annuity and Benefit Fund

For the amount of tax to be levied or other revenue in the year 2026 as required for the purpose of providing the amount necessary to be contributed by the Chicago Park District as employer, to the Retirement Board of Park Employees' Annuity and Benefit Fund for the funds provided for under the provisions of an act entitled An Act to Provide for the Creation, Setting Apart, Formation, Administration and Disbursement of a Park Employees' and Retirement Board Annuity and Benefit Fund approved June 24, 1919 title as amended by acts approved July 10, 1937 and January 7, 2014.

Pension Expense	\$	63,332,412
Supplemental Contribution to Pension Fund	\$	6,000,000
Total Appropriation	\$	69,332,412

Appropriation D.

Special Recreation Tax

For the purpose of paying the associated expenses as related to increasing the accessibility of facilities, providing programming and personnel-related costs to the operations of said programs.

Personnel Services	\$	8,462,831
Materials & Supplies	\$	132,704
Tools & Equipment	\$	-
Contractual Services	\$	627,669
Program Expense	\$	25,200
Other Expense ²	\$	5,700,000
Fixed Asset Expense	\$	300,000
Total Appropriation	\$	15,248,404

² In 2026, Other Expense includes \$5.7 million of indirect cost reimbursement to the corporate fund.

Appropriation E.

Long Term Income Reserve

For the purpose of replacing income formerly generated through garage revenue.

Total Appropriation \$ -

Appropriation F.

Aquarium and Museum Operating Fund

For the amount of maintenance tax to be levied in the year 2026 in conformity with the provisions of an act entitled An Act Concerning Aquariums and Museums in Public Parks, approved June 17, 1893, as amended [70 ILCS 1290/0.01 et seq.], and an act entitled the Chicago Park District Act, [70 ILCS 1505/0.01 et seq.] for the purpose of operating, maintaining, and caring for the institutions named hereunder and the building and grounds therefore, namely:

	Tax Levy	Anticipated Loss in Collection	Personal Property Replacement Tax	Total
1. For the Museum of Science and Industry	\$ 3,936,306	\$ (105,099)	\$ 794,199	\$ 4,625,406
2. For the Field Museum of Natural History	\$ 3,936,306	\$ (105,099)	\$ 794,199	\$ 4,625,406
3. For the Art Institute of Chicago	\$ 3,936,306	\$ (105,099)	\$ 794,199	\$ 4,625,406
4. For the John G. Shedd Aquarium	\$ 3,279,262	\$ (87,556)	\$ 661,632	\$ 3,853,338
5. For the Chicago History Museum	\$ 1,445,278	\$ (38,589)	\$ 291,603	\$ 1,698,292
6. For the Peggy Notebaert Nature Museum (Chicago Academy of Sciences)	\$ 1,445,278	\$ (38,589)	\$ 291,603	\$ 1,698,292
7. For the Adler Planetarium	\$ 1,445,278	\$ (38,589)	\$ 291,603	\$ 1,698,292
8. For the DuSable Museum of African American History	\$ 1,445,278	\$ (38,589)	\$ 291,603	\$ 1,698,292
9. For the National Museum of Mexican Art	\$ 1,445,278	\$ (38,589)	\$ 291,603	\$ 1,698,292
10. For the Museum of Contemporary Art	\$ 1,445,278	\$ (38,589)	\$ 291,603	\$ 1,698,292
11. For the Institute of Puerto Rican Arts and Culture (IPRAC)	\$ 1,445,278	\$ (38,589)	\$ 291,603	\$ 1,698,292
Total Aquarium and Museum Purposes Fund	\$ 25,205,127	\$ (672,977)	\$ 5,085,450	\$ 29,617,600

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SCHEDULE 2 - APPROPRIATION

The amounts hereinafter set forth are hereby appropriated for the Year 2026

Appropriation G.

Reserve for Park Replacement

For the purpose of capital improvements to parkland above, beneath and adjacent to East Monroe Parking Garage, not including the Fieldhouse.

Total Appropriation	\$	-
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Appropriation H.

Northerly Island Special Purpose Fund

For the purpose of operating, building, maintaining, improving, and protecting the Northerly Island property; for the purpose of establishing, acquiring, completing enlarging, ornamenting, building, rebuilding, and improving upon the grounds and all types of permanent improvements and construction necessary to render the property usable for enjoyment.

Total Appropriation	\$	-
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Appropriation I.

Operating Grant Fund

For the purpose of expending funds up to the amount and for the purpose specified by the individual contractual agreements with the granting entity as related to programming operations.

Personnel Services	\$	1,341,319
Materials & Supplies	\$	658,565
Tools & Equipment	\$	46,492
Contractual Services	\$	3,332,984
Program Expense	\$	120,640
Other Expense	\$	-
Total Appropriation	\$	5,500,000

Appropriation J.

Capital Grant Fund

For the purpose of expending funds up to the amount and for the purpose specified by the individual contractual agreements with the granting entity as related to capital projects.

Total Appropriation	\$	30,000,000
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Appropriation K.

Capital Improvement Fund

For the purpose of payment of land condemned or purchases for parks or boulevards, for the building, maintaining, improving, and protecting of the same for the purpose of establishing, acquiring, completing enlarging, ornamenting, building, rebuilding, and improving public parks, boulevards, bridges, subways, viaducts, and approaches thereto, wharfs, piers, jetties, and basin, shore protection works, pleasure grounds and ways, walks, pathways, driveways, roadways, highways, and all public works, grounds or improvements under control of and within the jurisdiction of such park commissioners and including the filling in of submerged lands for park purposes and constructing all buildings, fieldhouses, stadiums, shelters, conservatories, museums, service shops, power plants, structures, playground devices, boulevard and building lighting systems, and building all other types of permanent improvements and construction necessary to render the property under the control of said park commissioners usable for the enjoyment thereof as public parks, parkways, boulevards and pleasureways, and for the payment of the expenses incident thereto.

Total Appropriation	\$	22,954,266
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Appropriation L.

Reserve for Park Improvements

For the purpose of payment of land condemned or purchases for parks or boulevards, for the building, maintaining, improving, and protecting of the same for the purpose of establishing, acquiring, completing enlarging, ornamenting, building, rebuilding, and improving public parks, boulevards, bridges, subways, viaducts, and approaches thereto, wharfs, piers, jetties, and basin, shore protection works, pleasure grounds and ways, walks, pathways, driveways, roadways, highways, and all public works, grounds or improvements under control of and within the jurisdiction of such park commissioners and including the filling in of submerged lands for park purposes and constructing all buildings, fieldhouses, stadiums, shelters, conservatories, museums, service shops, power plants, structures, playground devices, boulevard and building lighting systems, and building all other types of permanent improvements and construction necessary to render the property under the control of said park commissioners usable for the enjoyment thereof as public parks, parkways, boulevards and pleasureways, and for the payment of the expenses incident thereto.

Total Appropriation	\$	38,849,424
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Appropriation M.

Bond Redemption and Interest Funds (Debt Service)

For the amounts appropriated for the purpose of paying the principal of and the interest on the Bonds in 2026.

These amounts will be collected as Personal Property Replacement Tax, Harbor Receipts, Special Recreation Activity, Property Tax and Interest Income.

	For Redemption of Bonds	For Interest on Bonds	Appropriated
General Obligation Limited Tax Park Bonds, Series 2016A	\$ 2,890,000	\$ 2,696,250	\$ 5,586,250
General Obligation Limited Tax Refunding Bonds, Series 2016B		\$ 289,500	\$ 289,500
General Obligation Unlimited Tax Refunding Bonds, Series 2016E (SRA ARS)	\$ 1,500,000	\$ 323,250	\$ 1,823,250
General Obligation Limited Tax Park Bonds, Series 2018A		\$ 1,085,200	\$ 1,085,200
General Obligation Limited Tax Refunding Bonds, Series 2018B	\$ 1,470,000	\$ 582,500	\$ 2,052,500
General Obligation Unlimited Tax Park Bonds, Series 2018D (PPRT ARS)		\$ 1,142,750	\$ 1,142,750
General Obligation Unlimited Tax Bonds (Harbor Facilities Revenues ARS), Series 2018F	\$ 1,605,000	\$ 91,337	\$ 1,696,337
General Obligation Limited Tax Refunding Bonds, Series 2020A	\$ 1,060,000	\$ 1,355,900	\$ 2,415,900
General Obligation Limited Tax Park Bonds, Series 2020C		\$ 1,544,800	\$ 1,544,800
General Obligation Unlimited Tax Park Bonds, Series 2020D (PPRT ARS)		\$ 1,209,000	\$ 1,209,000
General Obligation Unlimited Tax Park Bonds, Series 2020E (SRA ARS)		\$ 366,650	\$ 366,650
General Obligation Unlimited Tax Bonds (Harbor Facilities Revenues ARS), Series 2020F-1		\$ 200,000	\$ 200,000
General Obligation Unlimited Tax Refunding Bonds (Harbor Facilities Revenues ARS), Series 2020F-2	\$ 3,825,000	\$ 4,580,150	\$ 8,405,150
General Obligation Limited Tax Refunding Bonds, Taxable Series 2021A		\$ 2,572,872	\$ 2,572,872
General Obligation Limited Tax Park Bonds, Series 2021B		\$ 2,500,000	\$ 2,500,000
General Obligation Limited Tax Refunding Bonds, Series 2021C		\$ 1,220,400	\$ 1,220,400
General Obligation Limited Tax Refunding Bonds, Series 2021D	\$ 320,000	\$ 517,600	\$ 837,600
General Obligation Unlimited Tax Refunding Bonds, Series 2021E (PPRT ARS)	\$ 1,595,000	\$ 888,850	\$ 2,483,850
General Obligation Limited Tax Park Bonds, Series 2023A	\$ 1,000,000	\$ 2,854,038	\$ 3,854,038
General Obligation Limited Tax Park Bonds, Series 2023B		\$ 1,289,750	\$ 1,289,750
General Obligation Limited Tax Refunding Bonds, Series 2023C	\$ 19,365,000	\$ 2,899,000	\$ 22,264,000
General Obligation Unlimited Tax Refunding Bonds (Harbor Facilities Revenues ARS), Series 2023F		\$ 295,000	\$ 295,000
General Obligation Limited Tax Park Bonds, Series 2024A		\$ 1,262,500	\$ 1,262,500
General Obligation Limited Tax Refunding Bonds, Series 2024B		\$ 1,855,500	\$ 1,855,500
General Obligation Unlimited Tax Refunding Bonds, Series 2024E (SRA ARS)		\$ 453,750	\$ 453,750
Future Issuance		\$ 750,000	\$ 750,000
Total Appropriation	\$ 34,630,000	\$ 34,826,546	\$ 69,456,546

Chicago Park District Annual Appropriation 2026

SCHEDULE 2 - APPROPRIATION

The amounts hereinafter set forth are hereby appropriated for the Year 2026

Appropriation N.

Harbor Capital Fund

For the purpose of establishing, acquiring, completing, enlarging, ornamenting, building, rebuilding, and improving harbors, wharfs, piers, jetties, and basin, shore protection works, or other improvements under control of and within the jurisdiction of such park commissioners and including the filling in of submerged lands, constructing all buildings, and all other types of permanent improvements and construction, and for the payment of the expenses incident thereto.

Total Appropriation \$ -

Appropriation O.

Special Recreation Activity Capital Fund

For the purpose of paying the associated expenses as related to increasing the accessibility of facilities.

Total Appropriation \$ -

Appropriation P.

Capital Project Management Fund

For the purpose of tracking and allocating personnel related expenses for employees contributing to the management of the District's capital projects. This fund was established to fund the salaries and selected fringe benefits for employees who plan, administer, monitor and report on capital projects.

Personnel Services	\$	5,557,377
Materials & Supplies	\$	10,990
Tools & Equipment	\$	4,200
Contractual Services	\$	36,252
Other Expense	\$	-
Total Appropriation	\$	5,608,818

2026 FINANCIAL SUMMARY



Financial Summary by Category

All Operating Funds

Revenues	2025 Budget	2026 Budget	% Change
Property Tax	316,001,073	323,379,444	2.3%
Managed Assets	125,999,588	134,489,155	6.7%
Personal Property Replacement Tax (PPRT)	71,500,000	67,500,000	-5.6%
Park Fees	34,998,872	37,296,910	6.6%
Other Resources	23,012,852	23,414,841	1.7%
TIF Distribution	21,500,000	46,000,000	114.0%
Grants	5,500,000	5,500,000	0.0%
Total Resources	598,512,384	637,580,350	6.5%
<i>Less Internal Service Earnings</i>	<i>4,900,000</i>	<i>5,700,000</i>	
Net Appropriation	593,612,384	631,880,350	6.4%

Expenses	2025 Budget	2026 Budget	% Change
Salary & Wages	196,549,136	207,878,724	5.8%
Debt Service	70,681,183	70,556,546	-0.2%
Managed Assets	78,817,111	80,740,537	2.4%
Other Expenses	56,413,477	70,133,286	24.3%
Aquarium, Museum & Zoo	35,426,820	36,369,287	2.7%
Utilities	36,748,951	37,648,951	2.4%
Pension	59,679,376	63,332,412	6.1%
Contractual Services	27,586,840	27,846,582	0.9%
Benefits	27,053,036	27,718,355	2.5%
Payroll Expenses	9,556,455	9,355,671	-2.1%
Supplemental Contribution to Pension Fund	-	6,000,000	N/A
Total Expenditures	598,512,384	637,580,350	6.5%
<i>Less Internal Transfers & Reimbursements</i>	<i>4,900,000</i>	<i>5,700,000</i>	
Net Appropriation	593,612,384	631,880,350	6.4%

Internal Service Earnings and Internal Transfers & Reimbursements between funds are deducted from the total resources to more accurately reflect the total net appropriation.

	GENERAL FUND			DEBT SERVICE FUNDS	SPECIAL REVENUE FUNDS						CAPITAL FUNDS	
Expenditures	427,466,569	15,350,000	-	69,456,546	5,500,000	69,332,412	15,248,404	-	-	29,617,600	5,608,818	637,580,350

Summary Financial Data

Operating Budget by Fund

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Fund											
Corporate Fund	\$ 306,850,089	\$ 299,754,115	\$ 306,066,821	\$ 309,525,588	\$ 324,924,968	\$ 311,259,254	\$ 335,212,525	\$ 359,216,518	\$ 379,964,864	\$ 402,704,016	\$ 427,466,569
Special Recreation Tax	5,975,600	5,775,600	10,547,029	10,592,346	11,634,809	11,575,409	11,726,360	11,824,940	12,108,010	13,543,629	15,248,404
Pension Fund	18,284,228	20,799,934	27,587,693	27,587,693	33,837,300	43,237,300	52,037,300	56,874,515	59,697,606	59,679,376	69,332,412
PBC - Rental of Facilities	-	-	-	-	-	-	-	-	-	-	-
PBC - Operations and Maintenance	-	-	-	-	-	-	-	-	-	-	-
Liability, Workers' Comp., Unemployment	10,414,319	10,045,000	10,045,000	9,984,000	10,076,000	10,051,000	10,051,000	13,045,000	12,970,000	14,270,000	15,350,000
Park Bond Debt Service Fund	77,461,604	74,838,041	70,505,116	68,862,964	69,526,995	68,347,017	64,429,951	66,704,183	69,804,183	69,581,183	69,456,546
Aquarium and Museum Operating Fund	30,311,858	29,617,600	29,617,600	29,617,600	29,617,600	29,617,600	29,617,600	29,617,600	29,617,600	29,730,610	29,617,600
Operating Grants	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	7,000,000	5,500,000	5,500,000
Capital Projects Management Fund	3,770,747	3,577,338	2,928,361	2,812,344	2,939,238	2,678,285	2,875,200	3,102,303	3,327,775	3,503,570	5,608,818
Northerly Island Special Revenue Fund											
Long Term Income Reserve											
	\$ 458,068,445	\$ 449,407,628	\$ 462,297,621	\$ 463,982,535	\$ 487,556,910	\$ 481,765,864	\$ 510,949,937	\$ 545,385,059	\$ 574,490,037	\$ 598,512,384	\$ 637,580,350

Tax Levy Comparison

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Fund											
Corporate	158,061,859	159,292,401	172,379,203	172,576,319	179,621,998	183,526,401	186,825,161	186,759,883	191,705,681	190,847,982	191,466,324
Special Recreation	7,000,000	7,000,000	12,942,000	12,942,000	14,542,000	14,542,000	14,700,000	14,800,000	15,200,000	16,632,877	18,382,877
Pension Fund											
Municipal Employees of Chicago											
Park District Employees	17,264,938	20,784,300	13,194,114	14,572,731	13,152,470	13,566,840	25,000,000	25,000,000	25,000,000	24,981,770	28,634,806
Laborers											
Public Building Commission (PBC)											
Rental of Facilities	-	-	-	-	-	-	-	-	-	-	-
Operations and Maintenance	-	-	-	-	-	-	-	-	-	-	-
Liability, Workers' Comp., Unemployment	10,811,086	10,427,696	10,427,696	10,364,372	10,459,878	10,433,925	10,433,925	13,541,991	13,325,799	14,661,461	15,771,088
Park Bond Debt Service Fund	47,271,684	44,548,368	47,951,168	47,948,536	48,952,749	48,865,140	45,207,515	46,833,143	48,973,917	52,534,055	52,790,311
Aquarium and Museum Bond Debt Service	4,196,600	4,196,400	-	-	-	-	-	-	-	-	-
Aquarium and Museum Operating Fund	27,664,491	27,664,491	27,664,491	27,664,491	27,539,354	27,461,144	26,913,672	25,271,255	25,011,610	25,011,610	25,205,127
TOTAL TAX LEVY	\$ 272,270,657	\$ 273,913,657	\$ 284,558,673	\$ 286,068,450	\$ 294,268,450	\$ 298,395,450	\$ 309,080,272	\$ 312,206,273	\$ 319,217,007	\$ 324,669,756	\$ 332,250,533
Aggregate Extension	\$ 213,802,374	\$ 218,168,889	\$ 223,665,505	\$ 225,177,913	\$ 230,773,701	\$ 234,988,310	\$ 249,172,758	\$ 250,573,129	\$ 255,043,090	\$ 255,502,823	\$ 261,077,346
Debt Service Levy	47,271,684	44,548,368	47,951,168	47,948,536	48,952,749	48,865,140	45,207,515	46,833,143	48,973,917	52,534,055	52,790,311
Special Recreation/PBC/A&M Debt Service	11,196,600	11,196,400	12,942,000	12,942,000	14,542,000	14,542,000	14,700,000	14,800,000	15,200,000	16,632,877	18,382,877
TOTAL TAX LEVY	\$ 272,270,657	\$ 273,913,657	\$ 284,558,673	\$ 286,068,450	\$ 294,268,450	\$ 298,395,450	\$ 309,080,272	\$ 312,206,273	\$ 319,217,007	\$ 324,669,756	\$ 332,250,533

Resources and Spending Summary

Capital Spending Budget									
RESOURCES	Capital Improvement	Reserve for Park Improvements (Bond Funds)	Reserve for Park Replacement	Harbor Capital	SRA Capital	Capital Grants	Northerly Island	TOTAL CAPITAL	
Fund Balance (01/01/26)	\$ 22,954,266	-	\$ -	-	-	\$ -	-	22,954,266	
Interest Income								-	
New Appropriation	-	40,000,000		-	-	30,000,000		70,000,000	
Transfer Out to Operating Fund		(1,150,576)						(1,150,576)	
TOTAL RESOURCES	\$ 22,954,266	\$ 38,849,424	\$ -	\$ -	\$ -	\$ 30,000,000	\$ -	\$ 91,803,691	
SPENDING									
2026 Appropriations	\$ 22,954,266	\$ 38,849,424	\$ -	\$ -	\$ -	\$ 30,000,000	\$ -	\$ 91,803,691	
TOTAL 2026 SPENDING	\$ 22,954,266	\$ 38,849,424	\$ -	\$ -	\$ -	\$ 30,000,000	\$ -	\$ 91,803,691	
ESTIMATED FUND BALANCE 12/31/26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

2026 FEE SCHEDULE



IMPORTANT INFORMATION - FEES

MAXIMUM RATES

The approved fees are the maximum to be charged. Authority to set specific fees within those ranges is hereby delegated to the General Superintendent.

BUILDING & ROOM RENTAL FEES

Commercial use of Park District facilities carries insurance requirements and may double the cost of rentals.

Fee waiver requests require authorization of the General Superintendent or his/her designee.

Room/gym/field rentals and program registrations: A 15% service charge will be deducted from all refund requests and cancellations. Refunds must be requested at least two weeks before the program or rental scheduled start date. No refund requests will be accepted after the two week point. Special event permits: A 15% service charge will be deducted from all refund request and cancellations. Refunds must be requested at least 90 days prior to rental start date, and no refund is given if cancelled less than 90 days prior to rental start.

HARBOR FEES

Harbor fees are based on the rated capacity of the berth facility, or the boat assigned to the berth, whichever is greater.

GENERAL

Private instruction can only be given during designated times. The skaters and instructors must pay the designated admission price for use of assigned section of ice rink.

Residency will be determined by State-issued ID or current residential utility bill.

Applicants with Internal Revenue Service 501(c)(3) (nonprofit) certification may receive a discount between 25% and 75%.

The fee schedule costs do not include fees for "special-use facilities" which include but are not limited to: Baseball Stadium at Devon and Kedzie; Berger Park Cultural Center; Broadway Armory Park; Burnham Park - Promontory Point; California Park - McFetridge Sports Center; Columbus Park Refectory; ComEd Recreation Center at Addams Park; Dr. Conrad Worrill Track & Field Center at Gately Park; Douglass Park Cultural and Community Center; Garfield Park Conservatory; Grant Park including Buckingham Fountain, Hutchinson Fields, North Rose Garden, Petrillo Bandshell; Tiffany & Co. Foundation Celebration Garden; Hawthorne Park - Dr. Martin Luther King Jr. Family Entertainment Center; Chicago Women's Park and Gardens; Jackson Park - 63rd Street Beachhouse and Cecil A. Partee Golf Clubhouse; Lincoln Park including: Conservatory, Cultural Center, North Avenue Beach and Beach House, South Field House, Waveland Clocktower; Maggie Daley Park & Cancer Survivors Garden; Morgan Park Sports Center; Northerly Island Visitor Center, and Tent, Lakefront pad and surrounding greenspace; Ping Tom Field House; Skyline patio and park; Soldier Field and surrounding parkland; South Shore Cultural Center; Theater on the Lake; Washington Park Refectory and Bynum Island; WMS Clark Park Boat House; Fees and security deposits for such facilities shall be set by the General Superintendent or his/her designee.

Taxes, along with fees for permits/licenses issued by other governmental bodies are the responsibility of the customer, not the Chicago Park District.

Non-resident rates are double the maximum allowable for programs, athletic facilities and room rentals.

2026 Park Fees

Activity/Equipment Rental	Maximum Fee 2022	Maximum Fee 2023	Maximum Fee 2024	Maximum Fee 2025	Maximum Fee 2026
Programs & Lessons (per hour)	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Bowling (per game)	\$ 4.00	\$ 4.00	\$ 4.00	\$ 7.00	\$ 7.00
Bowling Shoe Rental (per use)	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
Climbing Wall	\$ 225.00	\$ 225.00	\$ 225.00	\$ 225.00	\$ 225.00
Conservatory Event Admissions	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Day camp (per hour)	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Fitness Center (per year)	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 300.00
Gymnastics (per hour)	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00
Ice League and tournament fees (per 2 seasons)	\$ 4,682.00	\$ 4,682.00	\$ 4,682.00	\$ 4,682.00	\$ 4,682.00
Ice Skate Rentals (per visit)	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00
Ice Skate Sharpening	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00
Ice Skating Programs & Lessons (per session)	\$ 110.00	\$ 110.00	\$ 110.00	\$ 110.00	\$ 110.00
Ice Skating Public	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00
Locker Rental	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00
Merchandise	Varies Cost	Varies Cost	Varies Cost	Varies Cost	Varies Cost
Program Materials Fee					
Roller Skate Rental (per session)	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 6.00
Roller Skating Admission (per session)	\$ 10.00	\$ 10.00	\$ 12.00	\$ 12.00	\$ 13.00
Scooter Rental (30 minutes)	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Sports Leagues; CPD league (per session per team) (2016- Natural surfaces)	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Sports Leagues; Youth (per person)	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00
Swimming Programs	\$ 7.00	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00
Tennis Ball Machine Rental	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00
Tennis Programs & Lessons	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00
GOLF					
Carts Rental - 9 holes/per rider	\$ 17.00	\$ 17.00	\$ 17.00	\$ 17.00	\$ 17.00
Carts Rental - 18 holes/per rider	\$ 27.00	\$ 27.00	\$ 27.00	\$ 27.00	\$ 27.00
Club Rental	\$ 38.00	\$ 38.00	\$ 38.00	\$ 38.00	\$ 38.00
Driving Range - Bucket of Balls	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00
Golf 18 holes - Weekday	\$ 48.00	\$ 49.00	\$ 49.00	\$ 49.00	\$ 49.00
Golf 18 holes - Weekend	\$ 53.00	\$ 54.00	\$ 54.00	\$ 54.00	\$ 54.00
Golf 9 holes - Weekday	\$ 44.00	\$ 45.00	\$ 45.00	\$ 45.00	\$ 45.00
Golf 9 holes - Weekend	\$ 48.00	\$ 49.00	\$ 49.00	\$ 49.00	\$ 49.00
Mini Golf (per player)	\$ 17.00	\$ 17.00	\$ 17.00	\$ 17.00	\$ 17.00
Pull Cart Rental	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
PARKING FACILITIES					
Garages - 12 to 24 hours	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00
Garages - 4 hours or less	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00
Garages - 4 to 12 hours	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00
Surface Lots - Buses (Daily Rate)	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
Surface Lots - Cars (Daily Rate)	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
Surface Lots - Events and Rentals	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00
PERMIT & RENTAL FEES					
Application Fee	\$ 55.00	\$ 55.00	\$ 55.00	\$ 55.00	\$ 55.00
Special Event (per day/per location)*	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00	\$ 27,000.00
Festival/Performance (per day/per location)*	\$ 450,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00
Commemorative (Baptisms, Ceremonies) (per 4 hours)	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00
Promotions (per hour)*	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
Media Non-Commercial Filming /Photography (per hour/per location)*	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
Baptism					
Media Commercial Filming (per day/per location)*	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Media Still Photography (per day/per location)*	\$ 875.00	\$ 875.00	\$ 875.00	\$ 875.00	\$ 900.00
Ice Rink Rental (per hour)	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
Artificial surfaces rental (per hour)	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
Natural/Grass surfaces rental (per hour)	\$ 252.00	\$ 252.00	\$ 252.00	\$ 252.00	\$ 252.00
Pool Rental Indoor (per hour)	\$ 425.00	\$ 425.00	\$ 425.00	\$ 425.00	\$ 425.00
Pool Rental Outdoor (per hour)	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
Room Rental (per hour)	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 500.00
Tennis Court Time (per hour)	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00	\$ 35.00
Dog Friendly Area Permit Fee	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00
Late Fee	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Access (per project)	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
Access Security Deposit	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
*50% on set-up and tear down day(s)					

2026 Maximum Harbor Fees

All Fees are maximum allowed

Mooring Fees - Class A Stalls**

31st Street	\$165.25 per foot
59th Street	\$94.75 per foot
Belmont Harbor	\$228.75 per foot
Burnham Harbor	\$260.00 per foot
Diversey Harbor	\$153.75 per foot
DuSable Harbor	\$227.75 per foot
Jackson Inner Harbor	\$95.00 per foot
Jackson Outer Harbor	\$95.00 per foot
Montrose Harbor	\$161.75 per foot

Mooring Fees - Class B Moorings*

Belmont Harbor	\$77.50 per foot
Monroe Harbor	\$75.00 per foot
Montrose Harbor	\$76.50 per foot

Mooring Fees - Class B Star Docks*

Belmont Harbor	\$2,171.50
Montrose Harbor	\$2,171.50

Mooring Fees - Class C Dry Moorings*

Summer	\$66.50 per foot
Winter	\$56.75 per foot
Summer & Winter	\$91.25 per foot

Mooring Fees - Class C Laser Rack*

Summer	\$456.25
Winter	\$456.25
Summer & Winter	\$911.25
Late Leaver Permits	\$462.00

Launch Permits

Daily	\$44.50
Seasonal	\$413.00

Commercial Permits

Dealer Permit	\$2,405.00
6 Passenger Fishing Permit	\$987.50
20 Passenger Charter Permit	\$2,300.00
Party Charter Permit	\$4,347.50
Bare Boat/Rec Boat	\$1,565.00
Sailing Instr. Permit (Under 27')	\$1,040.00
PWC Rental Permit	\$882.50
Peer to Peer Rental Permit	\$1,092.50
6 Passenger Permit/UPV	\$1,407.50

Fees

Utility Fees	\$575.00
Metered Electric	\$0.20 per kwh
Flat Rate Electric	\$270.00
Outsize	\$840.00
Reinstatement	\$840.00
Administrative Fees	\$52.50
Late Fees	\$105.00 plus 2% per month
Electronic Transactions Fee	\$52.00
Application Deposit	\$20.00 per foot
Seasonal Parking Cards	\$602.50
Replacement Parking Cards	\$57.75
Monroe Tender Fee	\$466.25
Dinghy Space	\$144.50
Dock Box or Locker Box***	\$231.00
Battery Charge	\$57.75
In Harbor Tow	\$173.25
Emergency Pumping	\$410.00
Crane or Mast Stepping	\$8.25 per foot
Auxiliary Fees	\$173.25 per foot
Non-resident	20%

Daily Dockage*

Stalls	\$10.00 per foot
Wall Space	\$2.50 per foot
Mooring Can	\$2.00 per foot
Star Dock	\$2.00 per foot
Electric Charges	\$60.75 per day

* Does not include 7% Mooring Tax

**Does not include 10% for T-Head

*** Does not include 9% dock box tax