ANNUAL BUDGET & APPROPRIATION

Fiscal Year 2026–2027

May 1, 2026 – April 30, 2027

Prepared by the Finance Department
Presented to the Board of Park Commissioners on April 9, 2026
Public hearing: April 23, 2026

BUDGET MESSAGE

To the Board of Park Commissioners and the residents of the Maple Grove Park District:

I am pleased to present the proposed budget for fiscal year 2026–2027. The budget totals **$19,847,300** across all funds, an increase of 3.8% over the prior year, and is balanced in every operating fund. It funds the priorities of the Comprehensive Master Plan while holding the tax levy increase to the Consumer Price Index.

The Board reviewed the staff recommendation and discussed the anticipated impact on operating expenses, capital reserves and resident programming. Staff noted that the proposal aligns with the Comprehensive Master Plan adopted in 2023 and with the District's stated priority of equitable access to parks and facilities across all neighborhoods.

Revenues

Property taxes remain the District's largest revenue source at 58% of total revenue. Program fees are projected to grow 6% on the strength of camp and aquatics enrollment. The District will draw $1.2 million from Capital Fund reserves for the Riverbend shoreline project, leaving reserves at 41% of operating expenditures, above the 25% policy minimum.

Expenditures

Personnel costs increase 4.1%, reflecting a 3% cost-of-living adjustment and the addition of one full-time Inclusion Coordinator. Commodities and contractual services are held flat except for utilities, budgeted at a 7% increase.

SUMMARY OF EXPENDITURES BY FUND

	FY 2025 Actual	FY 2026 Budget	FY 2026 Est.	FY 2027 Proposed	Change
Corporate Fund	$6,211,400	$6,480,000	$6,402,110	$6,742,000	+4.0%
Recreation Fund	$4,980,220	$5,210,000	$5,288,400	$5,455,000	+4.7%
Capital Projects Fund	$2,100,500	$3,400,000	$3,122,800	$4,150,000	+22.1%
Bond & Interest Fund	$1,642,300	$1,650,000	$1,650,000	$1,655,800	+0.4%
IMRF Fund	$402,100	$420,000	$418,200	$436,000	+3.8%
Social Security Fund	$388,700	$401,000	$399,100	$415,000	+3.5%
Liability Insurance Fund	$296,400	$310,000	$305,500	$322,000	+3.9%
Audit Fund	$24,500	$26,000	$26,000	$27,000	+3.8%
Special Recreation Fund	$598,100	$620,000	$611,300	$644,500	+4.0%
TOTAL — ALL FUNDS	**$16,644,220**	**$18,517,000**	**$18,223,410**	**$19,847,300**	**+7.2%**

Change compares FY 2027 Proposed with FY 2026 Budget. Estimates are as of March 31, 2026.

REVENUE BY SOURCE — OPERATING FUNDS

Source	Corporate		Recreation		Total
	FY26	FY27	FY26	FY27	
Property taxes	$5,210,000	$5,380,000	$2,100,000	$2,170,000	$7,550,000
Replacement taxes	$210,000	$218,000	$0	$0	$218,000
Program fees	$0	$0	$2,480,000	$2,630,000	$2,630,000
Rentals & concessions	$120,000	$126,000	$410,000	$432,000	$558,000
Grants & donations	$60,000	$240,000	$35,000	$40,000	$280,000
Interest income	$88,000	$95,000	$22,000	$24,000	$119,000
Miscellaneous	$41,000	$42,000	$18,000	$19,000	$61,000

DEPARTMENT DETAIL — PARKS & PLANNING

Account	Description	FY25 Actual	FY26 Budget	FY27 Proposed
51.100	Salaries — full time	$1,210,400	$1,265,000	$1,318,000
51.200	Salaries — seasonal	$402,300	$430,000	$448,000
52.100	Health insurance	$288,100	$305,000	$327,000
53.110	Turf & grounds supplies	$96,200	$100,000	$100,000
53.240	Fuel	$71,800	$78,000	$82,000
54.300	Contractual mowing	$145,000	$150,000	$150,000
54.410	Tree care & removal	$88,900	$95,000	$110,000
54.520	Utilities — parks	$132,400	$138,000	$148,000
55.100	Vehicle replacement	$0	$120,000	$85,000
55.200	Equipment	$42,100	$45,000	$45,000
	DEPARTMENT TOTAL	**$2,477,200**	**$2,726,000**	**$2,813,000**

Notes

[1] Tree care increase reflects emerald ash borer removals scheduled for Fieldhouse and Westbrook Parks.
[2] Vehicle replacement funds one ¾-ton pickup; the second unit is deferred to FY 2028.

TAX LEVY AND DEBT SERVICE

The 2025 levy (collected in 2026) is $8,092,400, an increase of 2.9% over the prior extension, within the limits of the Property Tax Extension Limitation Law. The District's outstanding general obligation debt at April 30, 2026 is $9,215,000, with final maturity in December 2034.

Levy Year	Equalized Assessed Value	Rate	Extension	Change
2021	$1,812,000,000	0.4095	$7,420,000	+2.4%
2022	$1,893,539,999	0.4028	$7,627,760	+2.6%
2023	$1,978,749,298	0.3963	$7,841,337	+2.8%
2024	$2,067,793,016	0.3898	$8,060,894	+3.0%
2025	$2,160,843,701	0.3835	$8,286,599	+3.2%