



Annual Budget Fiscal Year 2025/2026





Annual Budget

Fiscal Year 2025/26

May 1, 2025 - April 30, 2026

Park Board Commissioners

Roger Sweitzer, President
Bradley Berkshire, Vice President
Susan Lugo, Secretary
Vicki Rispens, Treasurer
Michael Joy, Commissioner

Oakbrook Terrace Park District
Heritage Center/Administrative Building
15325 Ardmore Avenue
Oakbrook Terrace, IL 60181
630-627-6100
obtpd.org



Dear Board of Park Commissioners:

Respectfully submitted to you is the Proposed Budget for FY 2025-26 for the Oakbrook Terrace Park District. The goal is to align the budget with the District's mission statement, which dedicates itself to upholding the financial balance necessary to enrich our diverse community with exceptional parks, amenities, and recreational opportunities. As in recent years, the budget shows a significant improvement in our net profit. Participation in the services we offer such as programs, special events, and rentals continue to increase. We expect our participation to grow in this new fiscal year, particularly as we expand our relationship with School District 48 to include a preschool enrichment program, make additional investments in the staff at the Lake View Nature Center, and update amenities in some of our rental spaces like the Cedar Room.

Within the proposed budget, the staff continues to make our finances as transparent as possible. Each fund that receives tax dollars as the primary revenue source operates as a separate cost center. The agency has a total of 16 cost centers, including the Capital Projects fund. The Park District has been working hard to reduce its reliance on property tax dollars, prioritizing the growth of programs and rentals and looking into investment options to diversify our revenue streams. Since April 2024, the Park District has been investing in The Illinois Funds, which has accounted for nearly \$70,000 in additional revenue. The Park District also transitioned bank institutions from Evergreen Bank to Old Second National Bank in October 2024. That transition has resulted in over \$15,000 in interest income from Old Second National Bank.

Additionally, the Park District is continuing to utilize a variety of systems and services in FY 2025-26, including Lauterbach & Amen for financial and accounting services, Paycom for a payroll and time management solution, and ePACT for secure electronic collection of medical and emergency contact information for participants. These systems and services have created greater efficiencies in Park District operations and help to streamline our processes.

From a programming perspective, the Park District is looking forward to continued growth in our LEAP Afterschool program, as well as the development of a preschool enrichment program with School District 48. LEAP has seen year-over-year growth since the COVID pandemic. We are hopeful that partnering with School District 48 to provide a preschool enrichment program will revive the interest in our early childhood programs, like what we have experienced with LEAP and our youth programming.

For the first time in nearly a decade, the Park District is thrilled to hire a full-time position at the Lake View Nature Center – the Nature Center Manager. The Nature Center has been operating with a part-time staffing structure for years, which has limited what we are able to offer to the community. By investing in a full-time staff member at the Nature Center, we are setting the foundation for growth, giving us the opportunity to reassess the community's needs as it relates to nature programming and reevaluate the programs we offer to best serve those needs.



The Park District is also excited for another year of special events, which are always well received by the community. New this year, the Park District will be offering a Family Bike Night in the summer and a Craft Fair in late fall, in addition to favorites like Welcome Back to Nature at Terrace View Park, a Movie in the Park at Dorothy Drennon Park, and Touch-A-Truck and Back-to-School Park Playdate at Heritage Park. These events are a way for the Park District to give back to the community by providing fun, interactive, and often free experiences.

We are in the final year of a three-year capital cycle and will be issuing a General Obligation Bond at the end of 2025 to secure funds for capital projects in the 2026-28 capital cycle. As in 2023 and 2024, the Park District will continue to focus on the investment of capital projects throughout the District. We will be completing the Nature Center building project to refresh the exterior of the building. We are also wrapping up the long-anticipated Cedar Room renovation and will shift our focus to the exterior door replacement at the Heritage Center.

Over the last two years, we have invested in the upkeep and aesthetics of our facilities. This year, we will begin updating the restrooms across our facilities, one of the few remaining components needed to modernize our buildings. We would like to prioritize the safety and security of our facilities in the coming year and will be exploring a universal surveillance system, as well as options for securing facility entrance points. The Park District has begun vetting engineering/design proposals for shoreline restoration at Terrace View Park, which will be a multi-year project. We hope to complete the design phase of the project this year and begin construction in 2026, pending construction costs and the future long-term management of Terrace View Park.

Our Capital Projects plan displays a list of future projects that are thoughtfully prepared and fiscally responsible. Future capital plans will address much-needed park updates to attract new participants, as well as stay up to date with the latest park, recreation, and safety standards.

The first version of this budget report is scheduled for review by the Board of Park Commissioners at 6:30pm on March 26, 2025, in the Heritage Center Board Room. We will continue to discuss the budget report at each subsequent Board meeting until there is approval by the Commissioners.

A handwritten signature in black ink, appearing to read "Shannon Elsey".

Shannon Elsey, CPRE
Executive Director
Oakbrook Terrace Park District

Table of Contents

Subject	Page
Proposed Tax Levy Revenue	1
Summary of Individual Funds Total Revenues & Expenditures	2
Budgeted Revenue & Expenditures Breakdown	3
Park District Revenue & Expenditures from Previous Years	4
Fund Balance Policy	5
Proposed Estimated Fund Balances	6
Debt Position	7
Capital Projects Plan	8
Individual Budget Areas	
Corporate	9
Parks & Maintenance	10
Fitness Center Building	11
Nature Center Building	12
Recreation Administration	13
Recreation Programs	14
Fitness Center Administration	15
Fitness Center Programs	16
Audit	17
Liability Insurance	18
Workers Compensation	19
IMRF	20
Special Recreation	21
Paving & Lighting	22
Debt Service	23
Capital Projects	24

Proposed Tax Revenue Fiscal Year 2025/26

Fund	2024/25 Tax Revenue Extended	2025/26 Tax Revenue Extended	Proposed Budget % Change
General	\$ 826,452	\$ 902,655	9.22%
Recreation	\$ 231,035	\$ 270,002	16.87%
Audit	\$ 18,572	\$ 12,101	-34.84%
Liability Insurance	\$ 20,058	\$ 5,294	-73.61%
Workers Comp.	\$ 13,372	\$ 5,294	-60.41%
IMRF	\$ 55,344	\$ 10,210	-81.55%
Special Recreation	\$ 99,174	\$ 102,858	3.71%
Paving & Lighting	\$ 743	\$ 756	1.79%
Debt Service	\$ 475,442	\$ 451,517	-5.03%
Aggregate Refunds	\$ 3,714	\$ 2,647	
Total	\$ 1,743,906	\$ 1,763,335	1.11%

Property Tax Overview:

The amount of property taxes levied is based on the agency's Equalized Assessed Value which is the Park District's total property value as determined by the County of Dupage Assessor's office.

Based on limitations set by the Truth in Taxation Law, the Park District does not levy for more than a 5% increase each year. Therefore, the amount of property tax revenues received may increase each year based on the growth of the Park District's EAV capped at the 5% limitation.

Below is the Park District's Equalized Assessed Value (EAV) and the County of Dupage property taxes extended to the District from the previous 5 years:

Calendar Years	EAV Amount	Property Taxes Extended
2020	\$373,488,092	\$1,573,879
2021	\$376,206,646	\$1,605,650
2022	\$391,468,698	\$1,682,532
2023	\$371,439,022	\$1,743,906
2024	\$378,154,657	\$1,763,335

Summary of Individual Funds

Proposed Revenue & Expenditures Fiscal Year 2025/26

Fund	Revenue	Expense	Net
Corporate	\$ 533,905	\$ 529,356	\$ 4,549
Parks & Maintenance	\$ 317,103	\$ 306,306	\$ 10,797
Fitness Center Building	\$ 78,621	\$ 74,566	\$ 4,055
Nature Center Building	\$ 32,676	\$ 31,816	\$ 861
Total	\$ 962,305	\$ 942,043	\$ 20,262
Recreation Administration	\$ 314,615	\$ 304,860	\$ 9,755
Recreation Programs	\$ 227,303	\$ 160,970	\$ 66,333
Fitness Center Administration	\$ 61,062	\$ 54,732	\$ 6,330
Fitness Center Programs	\$ 3,385	\$ 2,796	\$ 589
Total	\$ 606,365	\$ 523,358	\$ 83,007
Audit	\$ 12,101	\$ 18,050	\$ (5,949)
Insurance	\$ 6,794	\$ 22,875	\$ (16,081)
Workers Comp.	\$ 5,294	\$ 7,750	\$ (2,456)
IMRF	\$ 10,710	\$ 37,500	\$ (26,790)
Special Recreation	\$ 143,608	\$ 127,750	\$ 15,858
Paving/Lighting	\$ 756	\$ 1,500	\$ (744)
Debt Service	\$ 451,517	\$ 446,804	\$ 4,713
Capital Projects	\$ 1,308,000	\$ 588,900	\$ 719,100
Total	\$ 3,507,451	\$ 2,716,530	\$ 790,921
Operating Budget Total	\$ 2,199,451	\$ 2,127,630	\$ 71,821

** The Operating Budget Total excludes Capital Projects.*

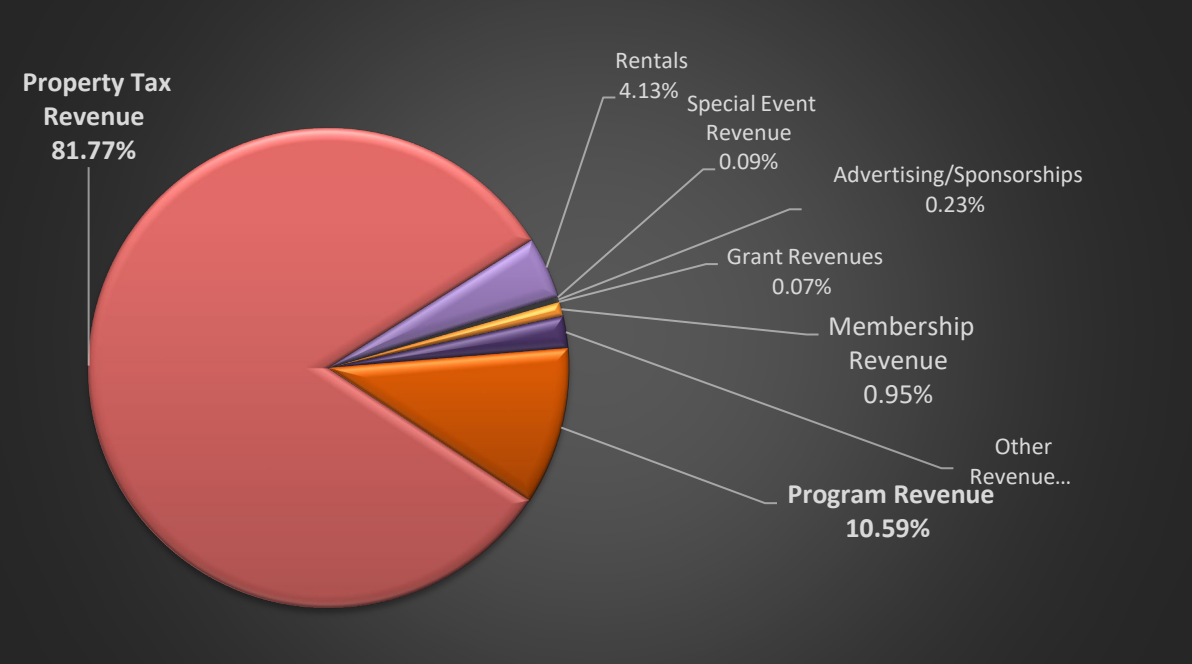
For accounting purposes, the General Fund includes the following sub-funds:
Corporate, Parks & Maintenance, Fitness Center Building, and Nature Center Building.

For accounting purposes, the Recreation Fund includes the following sub-funds:
Recreation Administration, Recreation Programs, Fitness Center Administration,
and Fitness Center Programs.

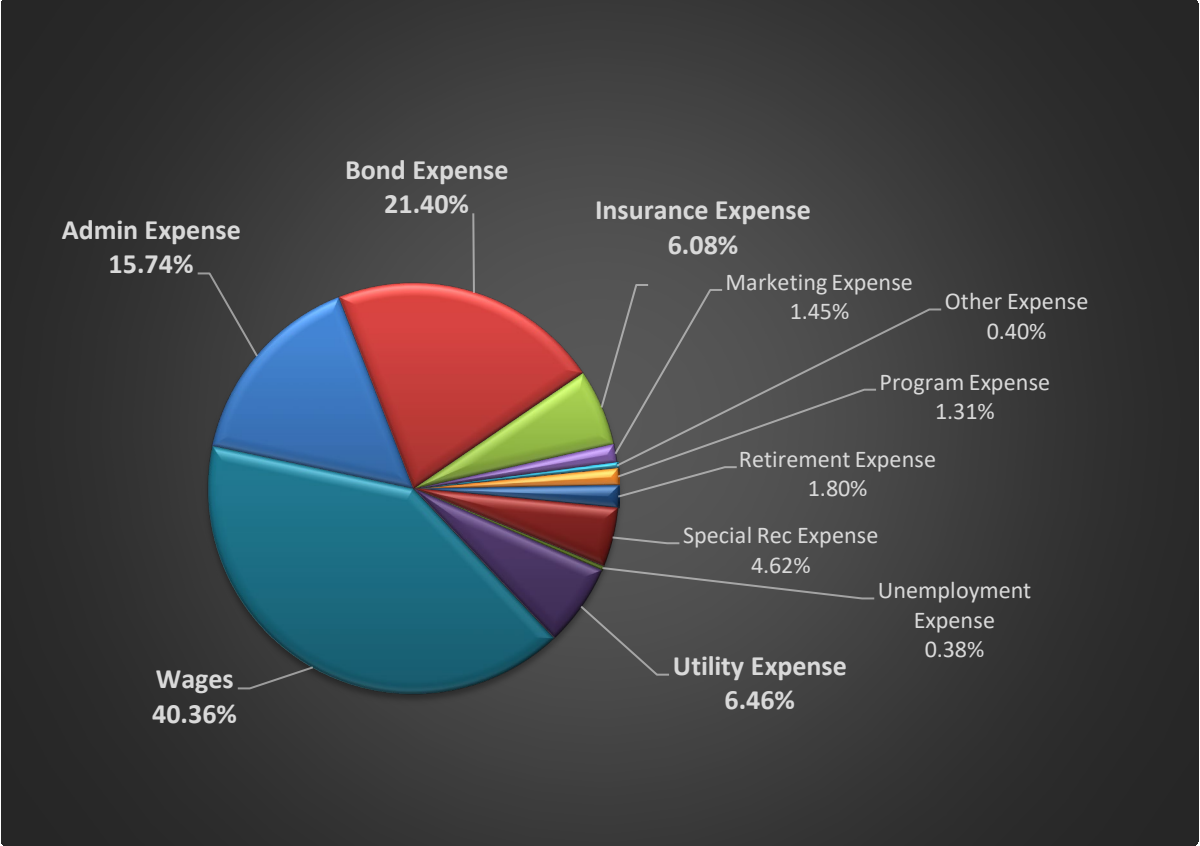
Budgeted Revenue & Expenditures Breakdown - Fiscal Year 2025/26

Below is the breakdown of total budgeted revenues and expenditures of all funds with the exception of the Capital Projects Fund.

Park District Wide - Revenue Breakdown



Park District Wide - Expenditure Breakdown



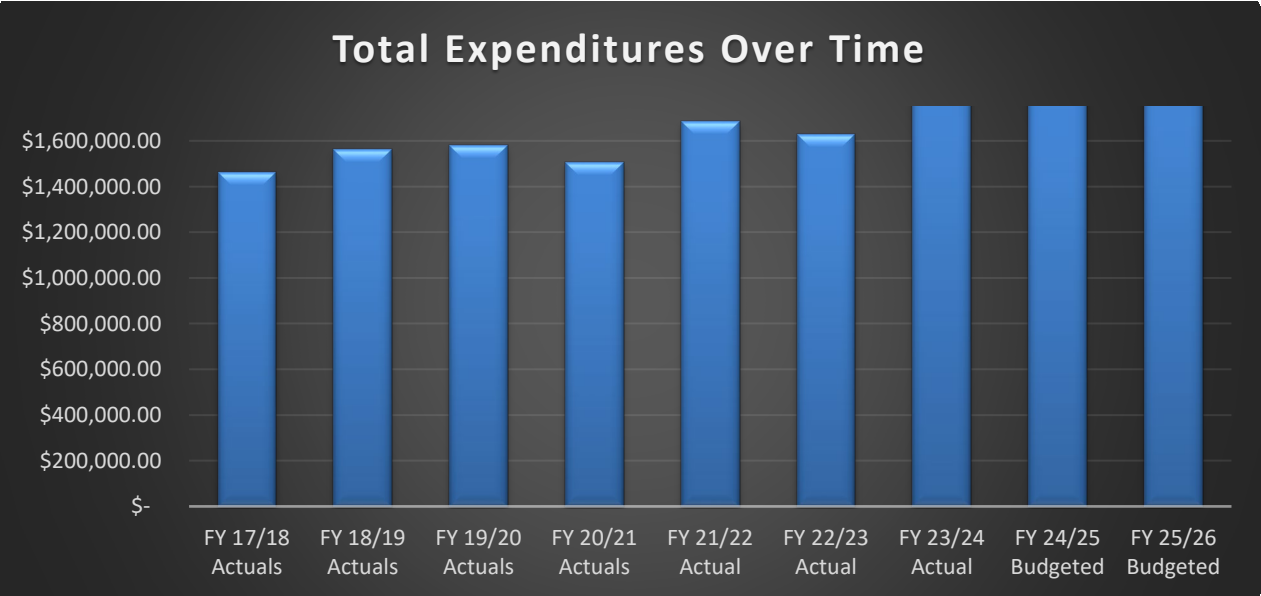
Park District Revenue & Expenditures - Previous Years

Below are total revenues and expenditures of all funds from previous years. It includes actual amounts from FY 17/18 to FY 23/24, estimated amounts from FY 24/25, and budgeted amounts from FY 25/26. The Capital Projects Fund is not included in the information presented.

Park District Wide - Revenues



Park District Wide - Expenditures



Fund Balance Policy

It is the Park District's philosophy to support long-term financial strategies, where fiscal sustainability is its first priority, while also building funds for future growth. It is essential to maintain adequate levels of fund balances to mitigate current and future risks (i.e. revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. Fund balance levels are also a crucial consideration in long-term financial planning.

In the event that unexpected situations may cause the Park District to fall below the minimum fund balance level, certain steps will be followed to correct the deficiency by a plan of action set by the Administrative Team.

Minimum Fund Balance Levels

This policy applies to the Park District's governmental funds as follows:

- General/Corporate Fund – No less than six months average annual operating expenses.
- Recreation Fund – No less than three months average annual operating expenses.
- Audit Fund – No minimum balance other than what is needed to meet each year's audit obligation.
- Liability Insurance Fund – No minimum balance other than what is needed to meet each year's insurance obligations, as well as safety necessities (i.e. supplies and trainings).
- Paving and Lighting Fund – No minimum balance other than what is needed to meet each year's obligations.
- Illinois Municipal Retirement Fund — No minimum balance other than what is needed to meet each year's employer obligations.
- Workers' Compensation Fund – No minimum balance other than what is needed to meet each year's insurance obligations.
- Special Recreation Fund – No less than three months' average annual operating expenses.
- Capital Fund – No minimum balance other than what is needed to meet each year's obligations. The intended use of this fund is for land acquisition, land development, and major capital improvements.
- Debt Service Fund – No minimum balances other than what is determined to be necessary to meet obligations or to accomplish District objectives.

The Administrative Team will monitor revenue collection and available cash by reviewing monthly financial reports generated by the Finance Department. During the year, if there is an expectation that fund balance levels will not be met by the end of the fiscal year, the Executive Director may review all projected operational and capital expenditures with the Administrative Team and, accordingly, present a plan to the Board for a modification of goals and projects established in the adopted budget.

Proposed Estimated Fund Balances - Fiscal Year 2025/26

<u>Fund</u>	<u>Fund Balance</u> <u>5/1/2024</u>	<u>Estim Fund Balance</u> <u>4/30/2025</u>	<u>Proposed</u> <u>Revenue</u>	<u>Proposed</u> <u>Expense</u>	<u>Estim Fund Balance</u> <u>4/30/2026</u>
Corporate	\$ 724,346	\$ 731,805	\$ 533,905	\$ 529,356	\$ 4,549
Parks & Maintenance			\$ 317,103	\$ 306,306	\$ 10,797
Fitness Center Building			\$ 78,621	\$ 74,566	\$ 4,055
Nature Center Building			\$ 32,676	\$ 31,816	\$ 861
Total					<u>\$ 752,068</u>
Recreation Administration	\$ 537,558	\$ 463,056	\$ 314,615	\$ 304,860	\$ 9,755
Recreation Programs			\$ 227,303	\$ 160,970	\$ 66,333
Fitness Center Administration			\$ 61,062	\$ 54,732	\$ 6,330
Fitness Center Programs			\$ 3,385	\$ 2,796	\$ 589
Total					<u>\$ 546,063</u>
Audit	\$ 8,287	\$ 8,809	\$ 12,101	\$ 18,050	\$ 2,860
Insurance	\$ 39,015	\$ 40,145	\$ 6,794	\$ 22,875	\$ 24,064
Workers Comp.	\$ 14,898	\$ 17,770	\$ 5,294	\$ 7,750	\$ 15,314
IMRF	\$ 25,090	\$ 46,434	\$ 10,710	\$ 37,500	\$ 19,645
Special Rec.	\$ 26,760	\$ 1,887	\$ 143,608	\$ 127,750	\$ 17,745
Paving/Lighting	\$ 45,853	\$ 24,698	\$ 756	\$ 1,500	\$ 23,954
Debt Service	\$ 136,541	\$ 118,214	\$ 451,517	\$ 446,804	\$ 122,927
Capital Projects	\$ 1,910,249	\$ 1,328,541	\$ 1,308,000	\$ 588,900	\$ 2,047,641
Working Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ 3,468,597</u>	<u>\$ 2,781,359</u>	<u>\$ 3,507,451</u>	<u>\$ 2,716,530</u>	<u>\$ 3,572,280</u>

*Total of all fund balances

For accounting purposes, the General Fund includes the following sub-funds:

Corporate, Parks & Maintenance, Fitness Center Building, and Nature Center Building.

For accounting purposes, the Recreation Fund includes the following sub-funds:

Recreation Administration, Recreation Programs, Fitness Center Administration, and Fitness Center Programs.

Debt Position

Background

Every 3 years the Park District issues General Obligation Bonds to capture funds for capital projects. The goal is to continue to maintain and/or improve our existing infrastructure or build new infrastructure. The administrative team develops a 3-year capital plan that includes several projects as well as capital asset purchases over that time period. The plan is presented to the Board for further discussion. Once approved, the Park District works with an investment advisory firm to search for a bond recipient or purchaser. The firm seeks bond recipients that will yield a favorable interest rate and meets our criteria for repayment terms. The Park District publishes a Bond Issue Notification Act (BINA) public hearing in local publication 30 days before the actual public hearing date which is a meeting for the public to provide questions and comments on the future bond issuance. After the BINA hearing has concluded, the Park District works with the investment advisory firm to close the process by filing our bond ordinance with legal counsel and the county.

Usually within 60 days after the closing process, the Park District receives the bond funds in the bank account that is designated for Capital Expenditures only. Repayment of the bond is covered by property tax revenues in our Debt Service Fund which is also part of our annual tax levy. The Park District levies taxes for this fund based on the current bond schedule.

Current Bond Schedule

Below is our current bond schedule that covers a 3 year period. For more information about the interest and principal that the Park District has budgeted for repayment, please see the "Debt Service - Fund 90" budget.

BOND DEBT SERVICE

Oakbrook Terrace Park District Limited Park Bonds, Series 2022

<i>Period Ending</i>	<i>Principal</i>	<i>Coupon</i>	<i>Interest</i>	<i>Debt Service</i>	<i>Annual Debt Service</i>
06/30/2023			28,623.47	28,623.47	
12/30/2023	414,000	4.150%	26,975.00	440,975.00	469,598.47
06/30/2024			18,384.50	18,384.50	
12/30/2024	457,000	4.150%	18,384.50	475,384.50	493,769.00
06/30/2025			8,901.75	8,901.75	
12/30/2025	429,000	4.150%	8,901.75	437,901.75	446,803.50
	1,300,000		110,170.97	1,410,170.97	1,410,170.97

Capital Projects Plan

Background

The Park District's capital projects plan runs concurrently with our 3-year bond cycle. Both the plan and bond cycle operate on a calendar year basis (January 1st - December 31st). The plan is based on the needs of the Park District and the administrative team is tasked with developing projects and researching capital purchases that are pertinent to maintaining our operations for both our parks and facilities.

Plans for The Current Budget

The Park District's current 3-year capital projects plan is from January 1, 2023 to December 31, 2025. The details of the projects are below:

Capital Projects	Budgeted FY 2025-26	Budgeted 2023-2025
Terrace View Park Playground Renovations	\$ -	\$ 550,000
Dorothy Drennon Playground Renovations	\$ -	\$ 20,000
Fertilization of Parks	\$ 17,000	\$ 51,000
Cedar Room Renovation	\$ -	\$ 62,000
Elevator Modernization	\$ -	\$ 45,000
HVAC Replacement Plan	\$ 15,000	\$ 150,000
Loose Fill at Heritage Center and TVP	\$ 3,000	\$ 9,000
Concrete Repair Work	\$ -	\$ 10,125
Signage and Branding Updates	\$ 3,500	\$ 15,000
Mario Parente Theater Audio Project	\$ -	\$ 65,000
Other Theater Renovations at HC	\$ -	\$ 65,000
Heritage Center Flooring Replacement	\$ -	\$ 51,000
Heritage Center Boilers	\$ -	\$ 141,000
Exterior Door Replacement	\$ 65,000	\$ 110,000
Lake View Nature Center Building Project	\$ -	\$ 22,000
Restroom Upgrades	\$ 110,000	\$ 110,000
Park District Furniture	\$ -	\$ 45,000
Park District Safety and Surveillance	\$ 90,000	\$ 90,000
Kawasaki Mule	\$ -	\$ 10,509
Polaris Ranger NorthStar Utility Vehicle	\$ -	\$ 24,600
Maverick AWD SuperCrew	\$ -	\$ 33,300
Kubota Tractor	\$ 50,000	\$ 50,000
Zero-Turn Sitting Lawn Mowers (2)	\$ -	\$ 30,000
Shoreline Restoration at TVP (Engineering & Design)	\$ 75,000	\$ 75,000
Tree Removal and Replacement Project	\$ -	\$ 35,000
Information Technology Services and Leases	\$ 50,000	\$ 150,000
Ordinary Capital Purchases (includes unforeseen purchases that may occur)	\$ 110,000	\$ 330,000
Current Year Budgeted Capital Plan Projects =	\$ 588,500	\$ 2,349,534

This Page Intentionally Left Blank

Corporate - Fund 10

Revenue

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>24/25 Budget</u>	<u>Estimated</u> <u>24/25 Year End</u>	<u>Proposed</u> <u>25/26 Budget</u>	<u>Proposed</u> <u>Budget % Change</u>	<u>Proposed</u> <u>Change</u>
400	Property Taxes	\$ 422,491	\$ 424,334	\$ 474,255	12.25%	\$ 51,764
401	Interest	\$ 10,000	\$ 82,500	\$ 45,000	350.00%	\$ 35,000
403	Advertising	\$ 1,000	\$ 2,400	\$ 2,500	150.00%	\$ 1,500
405	Replacement Tax	\$ 12,000	\$ 21,000	\$ 12,000	0.00%	\$ -
406	Miscellaneous Revenue	\$ -	\$ 147	\$ 150	N/M	\$ 150
Total		\$ 445,491	\$ 530,381	\$ 533,905	19.85%	\$ 88,414

Expense

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>24/25 Budget</u>	<u>Estimated</u> <u>24/25 Year End</u>	<u>Proposed</u> <u>25/26 Budget</u>	<u>Proposed</u> <u>Budget % Change</u>	<u>Proposed</u> <u>Change</u>
560	Wages-Full Time Salary	\$ 86,700	\$ 86,700	\$ 90,168	4.00%	\$ 3,468
562	Wages-Marketing	\$ 28,704	\$ 28,704	\$ 31,200	8.70%	\$ 2,496
582	Cell Phone Reimbursement	\$ 3,600	\$ 3,600	\$ 3,600	0.00%	\$ -
581	Payroll Processing Fees	\$ 10,435	\$ 10,435	\$ 10,435	0.00%	\$ -
602	Job Postings	\$ 500	\$ 315	\$ 500	0.00%	\$ -
629	Contract Services	\$ 500	\$ 250	\$ 500	0.00%	\$ -
667	Graphic Design Contract	\$ 2,500	\$ 500	\$ 2,000	-20.00%	\$ (500)
668	Contract Custodial Services	\$ 22,710	\$ 22,710	\$ 25,110	10.57%	\$ 2,400
670	Accounting Services	\$ 75,000	\$ 75,000	\$ 77,250	3.00%	\$ 2,250
800	Electric	\$ 22,300	\$ 24,500	\$ 25,235	13.16%	\$ 2,935
801	Water & Sewer	\$ 4,000	\$ 4,554	\$ 4,691	17.27%	\$ 691
802	Gas	\$ 8,310	\$ 8,400	\$ 8,652	4.12%	\$ 342
803	Telephone	\$ 6,500	\$ 5,300	\$ 6,500	0.00%	\$ -
804	Refuse Removal	\$ 2,510	\$ 2,300	\$ 2,510	0.00%	\$ -
805	Alarm	\$ 6,000	\$ 4,000	\$ 6,000	0.00%	\$ -
806	Cable & Internet	\$ 6,550	\$ 7,920	\$ 8,500	29.77%	\$ 1,950
900	Seasonal Brochures	\$ 10,000	\$ 10,000	\$ 10,000	0.00%	\$ -
901	Staff Apparel	\$ 1,100	\$ 1,000	\$ 1,000	-9.09%	\$ (100)
902	Legal	\$ 12,000	\$ 9,000	\$ 12,000	0.00%	\$ -
903	Bank Charges	\$ 1,500	\$ 550	\$ 567	-62.20%	\$ (933)
907	Board Projects	\$ 2,000	\$ 1,000	\$ 2,000	0.00%	\$ -
908	Edu. & Conferences	\$ 2,500	\$ 2,500	\$ 3,000	20.00%	\$ 500
909	Memberships/Sub.	\$ 7,500	\$ 9,000	\$ 9,500	26.67%	\$ 2,000
910	Office Supplies	\$ 2,500	\$ 2,000	\$ 2,500	0.00%	\$ -
911	Postage	\$ 2,000	\$ 2,000	\$ 2,000	0.00%	\$ -
912	Printing & Duplicating	\$ 1,000	\$ 1,015	\$ 1,200	20.00%	\$ 200
913	Mileage Reimb.	\$ 100	\$ 100	\$ 100	0.00%	\$ -
916	Required Fees & Legal Publications	\$ 1,500	\$ 500	\$ 500	-66.67%	\$ (1,000)
917	Health Insurance	\$ 83,000	\$ 66,871	\$ 103,956	25.25%	\$ 20,956
920	Staff Appreciation	\$ 3,600	\$ 8,000	\$ 3,000	-16.67%	\$ (600)
921	Innovation & Team Building	\$ 1,000	\$ 1,000	\$ 1,000	0.00%	\$ -
931	IL Unemployment Tax (employer)	\$ 8,000	\$ -	\$ 8,000	0.00%	\$ -
935	FICA Tax Expense (employer)	\$ 9,186	\$ 8,828	\$ 9,182	-0.04%	\$ (4)
940	Marketing Expenses	\$ 15,000	\$ 15,000	\$ 17,000	13.33%	\$ 2,000
990	Miscellaneous Expense	\$ -	\$ 8	\$ -	N/M	\$ -
993	Transfer Out	\$ -	\$ 100,000	\$ 40,000	N/M	\$ 40,000
Total		\$ 450,305	\$ 523,560	\$ 529,356		

Profit/Loss/Change	\$ (4,814)	\$ 6,821	\$ 4,549	-194.50%	\$ 9,363
---------------------------	-------------------	-----------------	-----------------	-----------------	-----------------

Beginning Fund Balance 5/1/2024:

\$ 724,346.00

Estimated Year End Fund Balance at 4/30/2025:

\$ 731,805.49

Proposed 25/26 Fund Balance:

\$ 752,067.54

Parks & Maintenance - Fund 11

Revenue		Actual	Estimated	Proposed	Proposed	Proposed
Account #	Description	24/25 Budget	24/25 Year End	25/26 Budget	Budget % Change	Change
400	Property Taxes	\$ 301,849	\$ 303,166	\$ 317,103	5.05%	\$ 15,254
404	Tax Abatement Refunds & Reimbursement	\$ -	\$ -	\$ -	N/M	\$ -
Total		\$ 301,849	\$ 303,166	\$ 317,103	-1.80%	\$ 15,254

Expense		Actual	Estimated	Proposed	Proposed	Proposed
Account #	Description	24/25 Budget	24/25 Year End	25/26 Budget	Budget % Change	Change
560	Wages-Full Time Salary	\$ 70,000	\$ 70,000	\$ 72,800	4.00%	\$ 2,800
563	Wages-Maintenance Hourly	\$ 134,820	\$ 134,820	\$ 140,211	4.00%	\$ 5,391
629	Maintenance Contract Services	\$ 11,000	\$ 11,600	\$ 12,000	9.09%	\$ 1,000
760	Tools and Working Material	\$ 2,500	\$ 2,500	\$ 2,500	0.00%	\$ -
761	Landscape Supplies & Materials	\$ 6,200	\$ 6,000	\$ 13,000	109.68%	\$ 6,800
762	Equipment Rental	\$ 3,000	\$ 3,000	\$ 3,000	0.00%	\$ -
763	General Repairs and Improvements	\$ 17,500	\$ 14,000	\$ 17,500	0.00%	\$ -
766	Equipment Fuel & Oil	\$ 7,200	\$ 5,500	\$ 7,200	0.00%	\$ -
767	Snow Removal	\$ 4,200	\$ 1,600	\$ 3,200	-23.81%	\$ (1,000)
768	Custodial Supplies	\$ 4,500	\$ 4,500	\$ 4,500	0.00%	\$ -
771	Licenses	\$ 1,000	\$ 180	\$ 300	-70.00%	\$ (700)
772	Vehicle Repair	\$ 5,500	\$ 5,200	\$ 5,500	0.00%	\$ -
773	Sportsfields	\$ 4,600	\$ 800	\$ 1,500	-67.39%	\$ (3,100)
774	Playgrounds	\$ 3,000	\$ 3,000	\$ 3,000	0.00%	\$ -
901	Staff Apparel	\$ 2,000	\$ 2,000	\$ 2,000	0.00%	\$ -
908	Education & Conferences	\$ 2,000	\$ 1,000	\$ 1,000	-50.00%	\$ (1,000)
909	Memberships/Sub.	\$ 1,430	\$ 245	\$ 400	-72.03%	\$ (1,030)
913	Mileage Reimb.	\$ 400	\$ 75	\$ 100	-75.00%	\$ (300)
920	Staff Appreciation	\$ 1,400	\$ 8,562	\$ 300	-78.57%	\$ (1,100)
935	FICA Tax Expense (employer)	\$ 16,304	\$ 15,669	\$ 16,295	-0.06%	\$ (9)
Total		\$ 298,554	\$ 290,251	\$ 306,306	2.60%	\$ 7,752
Profit/Loss/Change		\$ 3,295	\$ 12,915	\$ 10,797	227.67%	\$ 7,502

Beginning Fund Balance 5/1/2024:	\$ 724,346
Estimated Year End Fund Balance at 4/30/2025:	\$ 731,805
Proposed 25/26 Fund Balance:	\$ 752,068

Fitness Center Building - Fund 12

Revenue

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>24/25 Budget</u>	<u>Estimated</u> <u>24/25 Year End</u>	<u>Proposed</u> <u>25/26 Budget</u>	<u>Proposed</u> <u>Budget % Change</u>	<u>Proposed</u> <u>Change</u>
400	Property Taxes	\$ 71,963	\$ 72,307	\$ 78,621	9.25%	\$ 6,658

Expense

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>24/25 Budget</u>	<u>Estimated</u> <u>24/25 Year End</u>	<u>Proposed</u> <u>25/26 Budget</u>	<u>Proposed</u> <u>Budget % Change</u>	<u>Proposed</u> <u>Change</u>
668	Contract Custodial Services	\$ 16,128	\$ 16,128	\$ 18,228	13.02%	\$ 2,100
763	General Repairs and Improvements	\$ 4,000	\$ 2,000	\$ 4,000	0.00%	\$ -
768	Custodial Supplies	\$ 1,500	\$ 1,100	\$ 1,500	0.00%	\$ -
800	Electric	\$ 29,203	\$ 25,750	\$ 29,203	0.00%	\$ -
801	Water & Sewer	\$ 2,500	\$ 1,750	\$ 2,500	0.00%	\$ -
802	Gas	\$ 9,350	\$ 9,350	\$ 9,631	3.00%	\$ 281
803	Telephone	\$ 2,000	\$ 800	\$ 2,000	0.00%	\$ -
805	Alarm	\$ 2,200	\$ 1,600	\$ 2,200	0.00%	\$ -
806	Cable/Internet	\$ 4,900	\$ 5,150	\$ 5,305	8.26%	\$ 405
Total		\$ 71,781	\$ 63,628	\$ 74,566	3.88%	\$ 2,785

Profit/Loss/Change	\$ 182	\$ 8,679	\$ 4,055	2128.17%	\$ 3,873
---------------------------	---------------	-----------------	-----------------	-----------------	-----------------

Beginning Fund Balance 5/1/2024:	\$ 724,346.00
Estimated Year End Fund Balance at 4/30/2025:	\$ 731,805.49
Proposed 25/26 Fund Balance:	\$ 752,067.54

Nature Center Building - Fund 76

Revenue

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>24/25 Budget</u>	<u>Estimated</u> <u>24/25 Year End</u>	<u>Proposed</u> <u>25/26 Budget</u>	<u>Proposed</u> <u>Budget % Change</u>	<u>Proposed</u> <u>Change</u>
400	Property Taxes	\$ 29,909	\$ 30,052	\$ 32,676	9.25%	\$ 2,767
470	Grant Revenue	\$ -			N/M	\$ -
Total		\$ 29,909	\$ 30,052	\$ 32,676	15.45%	\$ 2,767

Expense

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>24/25 Budget</u>	<u>Estimated</u> <u>24/25 Year End</u>	<u>Proposed</u> <u>25/26 Budget</u>	<u>Proposed</u> <u>Budget % Change</u>	<u>Proposed</u> <u>Change</u>
668	Contract Custodial Services	\$ 7,258	\$ 7,258	\$ 7,258	0.00%	\$ -
763	General Repairs and Improvements	\$ 2,000	\$ 23,500	\$ 2,000	0.00%	\$ -
768	Custodial Supplies	\$ 600	\$ 600	\$ 600	0.00%	\$ -
800	Electric	\$ 9,150	\$ 9,150	\$ 9,608	5.00%	\$ 458
801	Water & Sewer	\$ 1,200	\$ 500	\$ 1,200	0.00%	\$ -
802	Gas	\$ 4,000	\$ 4,000	\$ 4,200	5.00%	\$ 200
803	Telephone	\$ 1,700	\$ 1,400	\$ 1,800	5.88%	\$ 100
805	Alarm	\$ 2,000	\$ 1,600	\$ 2,000	0.00%	\$ -
806	Cable & Internet	\$ 2,000	\$ 3,000	\$ 3,150	57.50%	\$ 1,150
Total		\$ 29,908	\$ 51,008	\$ 31,816	6.38%	\$ 1,908

Profit/Loss/Change	\$ 1	\$ (20,956)	\$ 861	85961.72%	\$ 860
---------------------------	-------------	--------------------	---------------	------------------	---------------

Beginning Fund Balance 5/1/2024:	\$ 724,346.00
Estimated Year End Fund Balance at 4/30/2025:	\$ 731,805.49
Proposed 25/26 Fund Balance:	\$ 752,067.54

Recreation Administration - Fund 21

Revenue

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>24/25 Budget</u>	<u>Estimated</u> <u>24/25 Year End</u>	<u>Proposed</u> <u>25/26 Budget</u>	<u>Proposed</u> <u>Budget % Change</u>	<u>Proposed</u> <u>Change</u>
400	Property Taxes	\$ 190,706	\$ 190,740	\$ 240,140	25.92%	\$ 49,434
402	Rentals	\$ 60,000	\$ 68,000	\$ 70,000	16.67%	\$ 10,000
403	Advertising	\$ 1,000	\$ -	\$ -	-100.00%	\$ (1,000)
404	Tax Abatement Refunds & Reimburi	\$ -	\$ -	\$ -	N/M	\$ -
406	Miscellaneous Revenue	\$ -	\$ 30	\$ -	N/M	\$ -
414	Special Event Fees	\$ 1,575	\$ 713	\$ 1,975	25.40%	\$ 400
470	Grant Revenue	\$ -	\$ -	\$ -	N/M	\$ -
481	Sponsorships	\$ 1,500	\$ 2,500	\$ 2,500	66.67%	\$ 1,000
Total		\$ 254,781	\$ 261,983	\$ 314,615	23.48%	\$ 59,834

Expense

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>24/25 Budget</u>	<u>Estimated</u> <u>24/25 Year End</u>	<u>Proposed</u> <u>25/26 Budget</u>	<u>Proposed</u> <u>Budget % Change</u>	<u>Proposed</u> <u>Change</u>
502	Wages-Rental Staff	\$ 9,500	\$ 10,000	\$ 12,897	35.76%	\$ 3,397
514	Wages-Special Events	\$ 1,500	\$ 2,500	\$ 3,775	151.67%	\$ 2,275
520	Wages- Nature Center Program	\$ -	\$ -	\$ -	N/M	\$ -
560	Wages-Full Time Salary	\$ 161,500	\$ 161,500	\$ 218,788	35.47%	\$ 57,288
579	Wages-Supervisor	\$ 24,960	\$ 24,960	\$ -	-100.00%	\$ (24,960)
602	Job Posting	\$ 660	\$ 215	\$ 600	-9.09%	\$ (60)
614	Special Event Supplies	\$ 9,175	\$ 9,175	\$ 5,250	-42.78%	\$ (3,925)
615	Special Events Contractual		\$ -	\$ 8,190	N/M	
639	Recreation Supplies	\$ 350	\$ 675	\$ 500	42.86%	\$ 150
644	Rental Supplies	\$ 300	\$ 300	\$ 360	20.00%	\$ 60
671	ePact Fees	\$ 3,500	\$ 4,700	\$ 6,500	85.71%	\$ 3,000
695	Animal Exhibits & Supplies	\$ -	\$ -	\$ 2,850	N/M	\$ 2,850
901	Staff Apparel	\$ 1,000	\$ 1,000	\$ 1,200	20.00%	\$ 200
904	Credit Card Fees	\$ 6,500	\$ 9,000	\$ 10,500	61.54%	\$ 4,000
908	Educ./Conferences	\$ 3,350	\$ 2,750	\$ 3,350	0.00%	\$ -
909	Memberships/Sub.	\$ 1,500	\$ 1,240	\$ 1,700	13.33%	\$ 200
910	Office Supplies	\$ 1,500	\$ 1,500	\$ 1,500	0.00%	\$ -
913	Mileage Reimb.	\$ 400	\$ 400	\$ 400	0.00%	\$ -
920	Staff Appreciation	\$ 2,700	\$ 10,750	\$ 1,500	-44.44%	\$ (1,200)
935	FICA Tax Expense (employer)	\$ 25,154	\$ 21,500	\$ 25,000	-0.61%	\$ (154)
968	Veteran's Bricks	\$ 175	\$ -	\$ -	-100.00%	\$ (175)
993	Transfer Out	\$ -	\$ 150,000	\$ -	N/M	\$ -
Total		\$ 253,724	\$ 412,165	\$ 304,860	20.15%	\$ 51,136
Profit/Loss/Change		\$ 1,057	\$ (150,182)	\$ 9,755	822.91%	\$ 8,698

Beginning Fund Balance 5/1/2024:

\$ 537,558.00

Estimated Year End Fund Balance at 4/30/2025:

\$ 463,055.50

Proposed 25/26 Fund Balance:

\$ 546,062.68

Recreation Programs - Fund 20

Revenue		Actual	Estimated	Proposed	Proposed	Proposed
Account #	Description	24/25 Budget	24/25 Year End	25/26 Budget	Budget % Change	Change
401	Interest Income				N/M	\$ -
404	Tax Abatement Refunds & Reimburse	\$ -	\$ -	\$ -	N/M	\$ -
416	Active Adult Programs	\$ -	\$ -	\$ -	N/M	\$ -
417	Preschool	\$ 21,300	\$ -	\$ 38,460	80.56%	\$ 17,160
419	Summer Day Camp	\$ 48,345	\$ 54,020	\$ 62,820	29.94%	\$ 14,475
420	Nature Center Programs	\$ 27,068	\$ 23,000	\$ 30,293	11.91%	\$ 3,225
424	Teen Programs	\$ -	\$ -	\$ -	N/M	\$ -
425	Adult Programs	\$ -	\$ -	\$ -	N/M	\$ -
427	Preschool Camp	\$ 14,360	\$ 8,165	\$ 18,500	28.83%	\$ 4,140
428	Early Childhood Programs	\$ 5,700	\$ 250	\$ 1,280	-77.54%	\$ (4,420)
431	Youth Programs	\$ 54,000	\$ 65,000	\$ 70,000	29.63%	\$ 16,000
440	Birthday Parties	\$ 2,925	\$ 2,275	\$ 2,600	-11.11%	\$ (325)
441	Community Groups	\$ 3,425	\$ 2,650	\$ 2,650	-22.63%	\$ (775)
442	Community Outreach	\$ 800	\$ -	\$ 600	-25.00%	\$ (200)
470	Grant Revenue	\$ -	\$ -	\$ -	N/M	\$ -
480	Donations	\$ 100	\$ 100	\$ 100	0.00%	\$ -
481	Sponsorships	\$ 800	\$ -	\$ -	-100.00%	\$ (800)
Total		\$ 178,823	\$ 155,460	\$ 227,303	27.11%	\$ 48,480

Expense		Actual	Estimated	Proposed	Proposed	Proposed
Account #	Description	24/25 Budget	24/25 Year End	25/26 Budget	Budget % Change	Change
517	Wages-Preschool	\$ 14,049	\$ 1,220	\$ 28,578	103.42%	\$ 14,529
519	Wages-Summer Day Camp	\$ 28,606	\$ 32,687	\$ 33,553	17.29%	\$ 4,947
520	Wages-Nature Center Prog.	\$ 28,821	\$ 26,000	\$ 32,990	14.47%	\$ 4,169
527	Wages-Preschool Camp	\$ 7,499	\$ 4,919	\$ 12,765	70.22%	\$ 5,266
528	Wages-Early Childhood Pgms	\$ 4,497	\$ -	\$ -	-100.00%	\$ (4,497)
531	Wages - Youth Program	\$ 32,904	\$ 30,000	\$ 33,892	3.00%	\$ 988
540	Wages-Birthday Parties	\$ 853	\$ 800	\$ 780	-8.56%	\$ (73)
541	Wages-Community Groups	\$ 1,706	\$ 650	\$ 1,337	-21.63%	\$ (369)
542	Wages-Community Outreach	\$ 406	\$ -	\$ 278	-31.53%	\$ (128)
579	Wages-Supervisor	\$ -	\$ -	\$ -	N/M	\$ -
616	Active Adult Program Expense	\$ -	\$ -	\$ -	N/M	\$ -
617	Preschool Expense	\$ 1,764	\$ 57	\$ 1,000	-43.31%	\$ (764)
619	Summer Day Camp Supplies	\$ 2,220	\$ 2,748	\$ 1,980	-10.81%	\$ (240)
620	Nature Center Program Supplies	\$ 2,856	\$ 1,700	\$ 2,810	-1.61%	\$ (46)
627	Preschool Camp Supplies	\$ 950	\$ 594	\$ 1,240	30.53%	\$ 290
628	Early ChildhoodProgram Supplies	\$ 300	\$ 50	\$ 300	0.00%	\$ -
631	Youth Program Supplies	\$ 4,675	\$ 4,000	\$ 5,000	6.95%	\$ 325
640	Birthday Party Supplies	\$ 1,028	\$ 600	\$ 850	-17.32%	\$ (178)
641	Community Groups Supplies	\$ 275	\$ -	\$ 480	74.55%	\$ 205
642	Community Outreach Supplies	\$ 325	\$ -	\$ 225	-30.77%	\$ (100)
647	Summer Camp Contractual		\$ -	\$ 2,000	N/M	
648	Teen Program Contracts	\$ -	\$ -	\$ -	N/M	\$ -
649	Adult Program Contracts	\$ 546	\$ -	\$ -	-100.00%	\$ (546)
650	Early ChildhoodProgram Contracts	\$ 720	\$ -	\$ 720	0.00%	\$ -
651	Youth Program Contracts	\$ 288	\$ 120	\$ 192	-33.33%	\$ (96)
652	Preschool Contracts	\$ -	\$ -	\$ -	N/M	\$ -
695	Animal Exhibits & Supplies	\$ 2,500	\$ 3,050	\$ -	-100.00%	\$ (2,500)
990	Miscellaneous Expense	\$ -	\$ 7	\$ -	N/M	\$ -
Total		\$ 137,788	\$ 109,202	\$ 160,970	16.82%	\$ 23,182

Profit/Loss/Change	\$ 41,035	\$ 46,258	\$ 66,333	61.65%	\$ 25,298
---------------------------	------------------	------------------	------------------	---------------	------------------

Beginning Fund Balance 5/1/2024:

\$ 537,558.00

Estimated Year End Fund Balance at 4/30/2025:

\$ 463,055.50

Proposed 25/26 Fund Balance:

\$ 546,062.68

Fitness Center Administration - Fund 26

Revenue		Actual	Estimated	Proposed	Proposed	Proposed
Account #	Description	24/25 Budget	24/25 Year End	25/26 Budget	Budget % Change	Change
305	Sales Tax Receipts	\$ 50	\$ 25	\$ 50	0.00%	\$ -
400	Property Taxes	\$ 40,190	\$ 40,197	\$ 29,862	-25.70%	\$ (10,328)
402	Rentals	\$ 18,000	\$ 19,500	\$ 20,000	11.11%	\$ 2,000
403	Advertising	\$ -	\$ 230	\$ -	N/M	\$ -
404	Tax Abatement Refunds & Reimbursemer	\$ -	\$ -	\$ (10,000)	N/M	\$ (10,000)
409	Memberships	\$ 22,309	\$ 20,250	\$ 20,700	-7.21%	\$ (1,609)
410	Retail Sales	\$ 350	\$ 650	\$ 450	28.57%	\$ 100
Total		\$ 80,899	\$ 80,852	\$ 61,062	-24.52%	\$ (19,837)

Expense		Actual	Estimated	Proposed	Proposed	Proposed
Account #	Description	24/25 Budget	24/25 Year End	25/26 Budget	Budget % Change	Change
509	Wages-Fitness Attendent	\$ 43,628	\$ 41,000	\$ 44,500	2.00%	\$ 872
602	Job Posting	\$ 330	\$ -	\$ 350	6.06%	\$ 20
610	Retail Sales Supplies	\$ 200	\$ 300	\$ 300	50.00%	\$ 100
765	Equipment Repair	\$ 1,500	\$ 1,500	\$ 1,500	0.00%	\$ -
768	Custodial Supplies	\$ 600	\$ 600	\$ 600	0.00%	\$ -
901	Staff Apparel	\$ 500	\$ 250	\$ -	-100.00%	\$ (500)
904	Credit Card Fees	\$ 2,600	\$ 2,600	\$ 2,678	3.00%	\$ 78
905	Sales Tax	\$ 50	\$ -	\$ 50	0.00%	\$ -
910	Office Supplies	\$ 500	\$ 500	\$ 500	0.00%	\$ -
913	Mileage Reimb.	\$ -	\$ 150	\$ 150	N/M	\$ 150
919	BMI / ASCAP	\$ 400	\$ 400	\$ 450	12.50%	\$ 50
920	Staff Appreciation	\$ 500	\$ 1,200	\$ 250	-50.00%	\$ (250)
935	FICA Tax Expense (employer)	\$ 3,473	\$ 3,137	\$ 3,404	-1.98%	\$ (69)
Total		\$ 54,281	\$ 51,637	\$ 54,732	0.83%	\$ 451
Profit/Loss/Change		\$ 26,618	\$ 29,216	\$ 6,330	-76.22%	\$ (20,288)

Beginning Fund Balance 5/1/2024:	\$ 537,558.00
Estimated Year End Fund Balance at 4/30/2025:	\$ 463,055.50
Proposed 25/26 Fund Balance:	\$ 546,062.68

Fitness Center Programs - Fund 25

Revenue

<u>Account #</u>	<u>Description</u>	<u>Actual 24/25 Budget</u>	<u>Estimated 24/25 Year End</u>	<u>Proposed 25/26 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
411	Adult Athletics	\$ -	\$ 700	\$ 700	N/M	\$ 700
412	Group Exercise	\$ -	\$ -	\$ -	N/M	\$ -
421	Youth Athletics	\$ 1,920	\$ 1,200	\$ 1,200	-37.50%	\$ (720)
423	Personal Training	\$ 1,485	\$ (350)	\$ 1,485	0.00%	\$ -
Total		\$ 3,405	\$ 1,550	\$ 3,385	-0.59%	\$ (20)

Expense

<u>Account #</u>	<u>Description</u>	<u>Actual 24/25 Budget</u>	<u>Estimated 24/25 Year End</u>	<u>Proposed 25/26 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
511	Wages-Adult Athletics	\$ -	\$ -	\$ -	N/M	\$ -
521	Wages-Youth Ath	\$ -	\$ -	\$ -	N/M	\$ -
523	Wages-Personal Trn	\$ 1,200	\$ -	\$ 1,200	0.00%	\$ -
580	Wages-Group Exer	\$ -	\$ -	\$ -	N/M	\$ -
611	Adult Athletics Expense	\$ -	\$ -	\$ -	N/M	\$ -
621	Youth Ath Supplies	\$ 1,344	\$ 1,344	\$ -	-100.00%	\$ (1,344)
622	Athletic Contractual Expenses		\$ -	\$ 1,596	N/M	\$ 1,596
623	Personal Training Expenses	\$ -	\$ -	\$ -	N/M	\$ -
643	Group X supplies	\$ -	\$ -	\$ -	N/M	\$ -
Total		\$ 2,544	\$ 1,344	\$ 2,796	9.91%	\$ 252
Profit/Loss/Change		\$ 861	\$ 206	\$ 589	-31.59%	\$ (272)

Beginning Fund Balance 5/1/2024:

\$ 537,558.00

Estimated Year End Fund Balance at 4/30/2025:

\$ 463,055.50

Proposed 25/26 Fund Balance:

\$ 546,062.68

Audit - Fund 30

Revenue

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>24/25 Budget</u>	<u>Estimated</u> <u>24/25 Year End</u>	<u>Proposed</u> <u>25/26 Budget</u>	<u>Proposed</u> <u>Budget % Change</u>	<u>Proposed</u> <u>Change</u>
400	Property Taxes	\$ 18,570	\$ 18,572	\$ 12,101	-34.84%	\$ (6,469)
						\$ -

Expense

<u>Account #</u>						
915	Audit	\$ 15,550	\$ 15,550	\$ 15,550	0.00%	\$ -
916	Required Fees & Legal Publications	\$ 2,500	\$ 2,500	\$ 2,500	0.00%	\$ -
Total		\$ 18,050	\$ 18,050	\$ 18,050	0.00%	\$ -
Profit/Loss/Change		\$ 520	\$ 522	\$ (5,949)	-1244.05%	\$ (6,469)

Beginning Fund Balance 5/1/2024:	\$ 8,287.00
Estimated Year End Fund Balance at 4/30/2025:	\$ 8,808.95
Proposed 25/26 Fund Balance:	\$ 2,859.90

Liability Insurance - Fund 40

Revenue		Actual	Estimated	Proposed	Proposed	Proposed
Account #	Description	24/25 Budget	24/25 Year End	25/26 Budget	Budget % Change	Change
400	Property Taxes	\$ 19,721	\$ 20,058	\$ 5,294	-73.15%	\$ (14,427)
426	PDRMA Safety Rebate	\$ 1,500	\$ 1,500	\$ 1,500	0.00%	\$ -
Total		\$ 21,221	\$ 21,558	\$ 6,794	-67.98%	\$ (14,427)
Expense						
Account #						
906	Property & Casualty Ins	\$ 13,125	\$ 13,678	\$ 15,125	15.24%	\$ 2,000
922	Equipment & Safety Supplies	\$ 3,500	\$ 3,500	\$ 3,500	0.00%	\$ -
923	Staff Training & Testing	\$ 3,500	\$ 2,500	\$ 3,500	0.00%	\$ -
926	Safety Program	\$ -	\$ -	\$ -	N/M	\$ -
927	First Aid Kit Supplies	\$ 750	\$ 750	\$ 750	0.00%	\$ -
Total		\$ 20,875	\$ 20,428	\$ 22,875	9.58%	\$ 2,000
Profit/Loss/Change		\$ 346	\$ 1,130	\$ (16,081)	-4747.64%	\$ (16,427)

Beginning Fund Balance 5/1/2024:	\$ 39,015.00	
Estimated Year End Fund Balance at 4/30/2025:	\$ 40,144.71	
Proposed 25/26 Fund Balance:		\$ 24,063.88

Worker's Compensation - Fund 50

Revenue

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>24/25 Budget</u>	<u>Estimated</u> <u>24/25 Year End</u>	<u>Proposed</u> <u>25/26 Budget</u>	<u>Proposed</u> <u>% Change</u>	<u>Proposed</u> <u>Change</u>
400	Property Taxes	\$ 13,147	\$ 13,372	\$ 5,294	-59.73%	\$ (7,853)

Expense

<u>Account #</u>						
918	Worker's Comp.	\$ 11,050	\$ 10,500	\$ 7,750	-29.86%	\$ (3,300)

Profit/Loss/Change	\$ 2,097	\$ 2,872	\$ (2,456)	-217.11%	\$ (4,553)
--------------------	----------	----------	------------	----------	------------

Beginning Fund Balance 5/1/2024:	\$ 14,898
Estimated Year End Fund Balance at 4/30/2025:	\$ 17,770
Proposed 25/26 Fund Balance:	\$ 15,314

IMRF - Fund 60

Revenue

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>24/25 Budget</u>	<u>Estimated</u> <u>24/25 Year End</u>	<u>Proposed</u> <u>25/26 Budget</u>	<u>Proposed</u> <u>% Change</u>	<u>Proposed</u> <u>Change</u>
400	Property Taxes	\$ 55,053	\$ 55,344	\$ 10,210	-81.45%	\$ (44,843)
401	Interest Income	\$ -	\$ 725	\$ 500	N/M	\$ 500
Total		\$ 55,053	\$ 56,069	\$ 10,710	-80.55%	\$ (44,343)

Expense

<u>Account #</u>						
925	IMRF Contribution	\$ 37,222	\$ 34,000	\$ 37,500	0.75%	\$ 278
926	IMRF Contribution (Add'l)	\$ -	\$ -	\$ -	N/M	\$ -
		\$ 37,222	\$ 34,000	\$ 37,500	\$ 0	\$ 278

Profit/Loss/Change	\$ 17,831	\$ 21,344	\$ (26,790)	-250.24%	\$ (44,621)
---------------------------	------------------	------------------	--------------------	-----------------	--------------------

Beginning Fund Balance 5/1/2024:	\$ 25,090	
Estimated Year End Fund Balance at 4/30/2025:	\$ 46,434	
Proposed 25/26 Fund Balance:		\$ 19,645

Special Recreation - Fund 70

Revenue

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>24/25 Budget</u>	<u>Estimated</u> <u>24/25 Year End</u>	<u>Proposed</u> <u>25/26 Budget</u>	<u>Proposed</u> <u>% Change</u>	<u>Proposed</u> <u>Change</u>
400	Property Taxes	\$ 99,014	\$ 99,174	\$ 102,858	3.88%	\$ 3,844
401	Interest Income		\$ 1,000	\$ 750	N/M	\$ 750
493	Transfer In	\$ -	\$ -	\$ 40,000	N/M	\$ 40,000
		\$ 99,014	\$ 100,174	\$ 143,608	45.04%	\$ 44,594

Expense

<u>Account #</u>						
560	Wages - Full Time Salary	\$ 25,800	\$ 25,800	\$ 26,832	4.00%	\$ 1,032
645	Stocking of Lake	\$ 2,400	\$ 2,400	\$ 2,400	0.00%	\$ -
935	FICA Tax Expense (Employer)	\$ -	\$ 1,974	\$ 2,053	N/M	\$ 2,053
960	NEDSRA Contribution	\$ 85,000	\$ 85,000	\$ 87,465	2.90%	\$ 2,465
961	Spec. Rec. Expenditures	\$ -	\$ -	\$ -	N/M	\$ -
962	Event Sponsorship	\$ 2,000	\$ 1,600	\$ 2,000	0.00%	\$ -
966	ADA Improvements and Projects	\$ 7,000	\$ 7,273	\$ 7,000	0.00%	\$ -
999	County Property Tax Reimbursement	\$ -			N/M	\$ -
Total		\$ 122,200	\$ 124,047	\$ 127,750	4.54%	\$ 5,550
Profit/Loss/Change		\$ (23,186)	\$ (24,873)	\$ 15,858	-168.40%	\$ 39,044

Beginning Fund Balance 5/1/2024:	\$ 26,760
Estimated Year End Fund Balance at 4/30/2025:	\$ 1,887
Proposed 25/26 Fund Balance:	\$ 17,745

Paving & Lighting - Fund 85

Revenue		Actual	Estimated	Proposed	Proposed	Proposed
Account #	Description	24/25 Budget	24/25 Year End	25/26 Budget	Budget % Change	Change
400	Property Taxes	\$ 411	\$ 743	\$ 756	84.02%	\$ 345
Expense						
Account #						
769	Paving	\$ 15,000	\$ 20,865	\$ 1,000	-93.33%	\$ (14,000)
770	Lighting	\$ 500	\$ 1,033	\$ 500	0.00%	\$ -
Total		\$ 15,500	\$ 21,898	\$ 1,500	-90.32%	\$ (14,000)
Profit/Loss/Change		\$ (15,089)	\$ (21,155)	\$ (744)	-95.07%	\$ 14,345

Beginning Fund Balance 5/1/2024:	\$ 45,853
Estimated Year End Fund Balance at 4/30/2025:	\$ 24,698
Proposed 25/26 Fund Balance:	\$ 23,954

Debt Service - Fund 90

Revenue		Actual	Estimated	Proposed	Proposed	Proposed
Account #	Description	24/25 Budget	24/25 Year End	25/26 Budget	Budget % Change	Change
400	Property Taxes	\$ 475,086	\$ 475,442	\$ 451,517	-4.96%	\$ (23,569)
Expense						
Account #						
930	Interest	36,769	36,769	17,804	-51.58%	\$ (18,965)
950	Bond Principal	\$ 457,000	\$ 457,000	\$ 429,000	-6.13%	\$ (28,000)
Total		\$ 493,769	\$ 493,769	\$ 446,804	-9.51%	\$ (46,965)
Profit/Loss/Change		\$ (18,683)	\$ (18,327)	\$ 4,713	-125.22%	\$ 23,396

Beginning Fund Balance 5/1/2024:	\$ 136,541	
Estimated Year End Fund Balance at 4/30/2025:	\$ 118,214	
Proposed 25/26 Fund Balance:		\$ 122,927

Capital Projects - Fund 80

Revenue

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>24/25 Budget</u>	<u>Estimated</u> <u>24/25 Year End</u>	<u>Proposed</u> <u>25/26 Budget</u>	<u>Proposed</u> <u>Budget % Change</u>	<u>Proposed</u> <u>Change</u>
401	Interest Income	\$ 8,000	\$ 11,500	\$ 8,000	0.00%	\$ -
451	Sale Of Capital Asset		\$ 16,127	\$ -	N/M	\$ -
450	Bond Proceeds	\$ -		\$ 1,300,000	N/M	\$ 1,300,000
493	Transfer In		\$ 250,000			
Total		\$ 8,000	\$ 277,627	\$ 1,308,000	16250.00%	\$ 1,300,000

Expense

<u>Account #</u>						
903	Bank Charges	\$ 200	\$ 200	\$ 400	100.00%	\$ 200
991	Capital Projects	\$ 880,000	\$ 859,135	\$ 588,500	-33.13%	\$ (291,500)
Total		\$ 880,200	\$ 859,335	\$ 588,900	-33.09%	\$ (291,300)
Profit/Loss/Change		\$ (872,200)	\$ (581,708)	\$ 719,100	-182.45%	\$ 1,591,300

Beginning Fund Balance 5/1/2024:

\$ 1,910,249

Estimated Year End Fund Balance at 4/30/2025:

\$ 1,328,541

Proposed 25/26 Fund Balance:

\$ 2,047,641