

# Oakbrook Terrace PARK DISTRICT

## Annual Budget Fiscal Year 2026/2027





## **Annual Budget**

### **Fiscal Year 2026/27**

May 1, 2026 - April 30, 2027

#### **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  
1S325 Ardmore Avenue  
Oakbrook Terrace, IL 60181  
630-627-6100  
*obtpd.org***



Dear Board of Park Commissioners:

Respectfully submitted for your review is the Proposed FY 2026–27 Budget for the Oakbrook Terrace Park District. This budget is thoughtfully aligned with the District’s mission to maintain the financial stability necessary to enrich our diverse community through exceptional parks, amenities, and recreational opportunities. As in recent years, the proposed budget reflects continued improvement in net revenue. Participation in our programs, special events, and facility rentals continues to grow steadily. These positive trends, combined with our ongoing investments in staff, facilities, and park improvements, position the District for a productive and exciting year ahead.

Within the proposed budget, staff continue to prioritize financial transparency. Each fund supported primarily by tax dollars is accounted for as a separate cost center to ensure clear tracking and accountability. The District currently maintains 16 cost centers, including the Capital Projects Fund. The Park District has also made a concerted effort to reduce its reliance on property tax revenue by expanding programs and rentals and pursuing investment strategies to diversify revenue streams. Since April 2024, the District has invested in The Illinois Funds, which is projected to generate nearly \$150,000 in additional revenue over a two-year period by the end of the current fiscal year. Additionally, in October 2024, the District transitioned its banking services from Evergreen Bank to Old Second National Bank. That change has resulted in nearly \$40,000 in interest income in less than two years, further strengthening the District’s financial position.

In FY 2026–27, the Park District will continue utilizing several professional systems and services to support efficient operations. These include Lauterbach & Amen for financial and accounting services, Paycom for payroll and time management, and ePACT for the secure electronic collection of program participants’ medical and emergency contact information. Together, these platforms have increased operational efficiency and streamlined internal processes. In the upcoming fiscal year, the District also plans to transition to a hosted environment with Vermont Systems (VSI). This change will shift server hosting, maintenance, and software updates for RecTrac and WebTrac to VSI, enhancing system reliability, security, and overall performance.

From a programming perspective, the Park District anticipates continued growth in our LEAP Afterschool program and Nature Center birthday parties. LEAP has experienced steady year-over-year growth since the COVID-19 pandemic, and we are extremely proud of the continued development of this cornerstone program. Interest in Nature Center birthday parties has also increased, due in large part to our Nature Center Manager’s creativity and willingness to design customized, engaging experiences for families.



In the upcoming fiscal year, the Park District will launch several new initiatives, including a Nature Preschool and an archery program. The District has long envisioned offering a Nature Preschool, and the timing is now right. With a full-time Nature Center Manager in place and recent facility improvements completed at the Lake View Nature Center, we are well positioned to introduce this nine-month program. Seed to Sky Nature Preschool will debut in Fall 2026, and we are optimistic that this specialized offering will further strengthen participation in our early childhood programs. Similarly, the Lake View Nature Center will introduce a new archery program this summer, featuring offerings such as the Straight Shooters Archery Mini Camp, Father’s Day Archery, and Beginning Archery. This addition will diversify our programming options and expand opportunities for an older demographic than much of our existing Nature Center programming currently serves.

Demand for facility rentals has remained strong over the past year. We continue to maintain positive partnerships with several theater groups that utilize the Mario Parente Theater for productions throughout the year, ensuring consistent use of the facility. Additionally, we renewed a three-year contract with Elmhurst Youth Baseball for the 2026–2028 seasons, securing ongoing use of and revenue from the ballfield at Terrace View Park. Demand for Fitness Center rentals is at an all-time high, with rental revenue for that facility doubling in the past year alone. These trends reflect the community’s continued engagement with and reliance on our facilities.

The Park District’s new Recreation & Fitness Manager brings extensive knowledge and experience in fitness facility operations, and we look forward to implementing new strategies and enhancements under her leadership. We are also in the process of partnering with fitness benefit programs such as Silver & Fit and Active & Fit to help grow our membership base, particularly among seniors in our community. Staff continue to prioritize preventive maintenance and cosmetic improvements to our fitness equipment to ensure a safe, welcoming, and high-quality experience for our members. Over the past year, we adjusted Fitness Center hours to better serve a sizeable user group while also reducing additional staffing costs associated with after-hours gym rentals. Beginning in Fall 2026, the District is excited to expand operating hours to accommodate more community members and create additional rental opportunities.

The Park District looks forward to another exciting year of special events that continue to be well received by the community. After a multi-year hiatus, the Lake View Nature Center will revive the beloved Wild Wednesdays series this summer. This community favorite will feature engaging animal encounters, including visitors such as a fruit bat and an alligator. We are also pleased to continue newer events introduced in 2025 and early 2026, including Winter Wonderland, Family Bike Night, and the Gourd to Ground Pumpkin Smash, along with returning favorites such as Pop-Up Party in the Park at Dorothy Drennon Park and Touch-A-Truck and the 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 first year of a new three-year capital cycle and recently issued a General Obligation Bond to secure funding for projects planned for the 2026–2028 cycle. As with the previous cycle, the District remains committed to making strategic capital investments throughout our facilities and parks. In the coming year, we will complete the final phase of the exterior door replacement project and modernize the restrooms at the Lake View Nature Center. In addition, we are prioritizing the development and implementation of a universal surveillance system and evaluating options to better secure facility entrance points to enhance safety across the District.

The largest project in this capital cycle is the restoration of the shoreline at Terrace View Park. We anticipate completing the design phase this year, with construction to follow at an appropriate time. Depending on final construction costs, the District hopes to incorporate an elevated boardwalk and walk-out fishing piers, in addition to shoreline stabilization and the establishment of native plantings to support the long-term ecological health of the site. Upon completion, Terrace View Park will serve as a signature destination for the Oakbrook Terrace community.

The first version of this budget report is scheduled for review by the Board of Park Commissioners at 6:30pm on March 18, 2026, 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

# Oakbrook Terrace Park District Organizational Chart

Oakbrook Terrace Park  
District Residents

Board of Park Commissioners



Superintendent of  
Recreation  
Lauren Jevaney



Executive Director  
Shannon Elsey

Finance Department



Superintendent of  
Parks & Facilities  
Patrick Manieri



Recreation &  
Fitness Manager  
Jen Saylor



Rentals & Customer  
Experience  
Supervisor  
Alesha Reed



Nature Center  
Manager  
Kate Johns



Marketing  
Coordinator  
Jen Cremerius



Parks Maintenance  
Crew  
Nacho Mora



Parks Maintenance  
Crew  
Alex Hayes



Parks Maintenance  
Crew  
Rob Cialoni

Fitness

Preschool

LEAP

Special Events

Camps

Rentals

Naturalist Educator  
Gina Bianchin

Naturalist Educator  
Isabelle Sparreo

Nature Camps

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## Proposed Tax Revenue Fiscal Year 2026/27

<u>Fund</u>	<u>2025/26</u> <u>Tax Revenue Extended</u>	<u>2026/27</u> <u>Tax Levy Requested</u>	<u>Proposed</u> <u>Budget % Change</u>
General	\$ 902,655	\$ 885,000	-1.96%
Recreation	\$ 270,002	\$ 225,000	-16.67%
Audit	\$ 12,101	\$ 19,500	61.14%
Liability Insurance	\$ 5,294	\$ 12,000	126.67%
Workers Comp.	\$ 5,294	\$ 5,000	-5.55%
IMRF	\$ 10,210	\$ 20,000	95.89%
Special Recreation	\$ 102,858	\$ 157,000	52.64%
Paving & Lighting	\$ 756	\$ 500	-33.86%
Debt Service	\$ 451,517	\$ 530,757	17.55%
Aggregate Refunds	\$ 2,647	\$ 1,306	-50.65%
<b>Total</b>	<b>\$ 1,763,335</b>	<b>\$ 1,856,063</b>	<b>5.26%</b>

### 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:

<b>Calendar Years</b>	<b>EAV Amount</b>	<b>Property Taxes Extended</b>
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	\$1,856,063

**Summary of Individual Funds  
Proposed Revenue & Expenditures Fiscal Year 2026/27**

<b>Fund</b>	<b>Revenue</b>	<b>Expense</b>	<b>Net</b>
Corporate	\$ 520,925	\$ 506,576	\$ 14,349
Parks & Maintenance	\$ 342,053	\$ 341,232	\$ 821
Fitness Center Building	\$ 61,950	\$ 61,617	\$ 333
Nature Center Building	\$ 25,223	\$ 24,839	\$ 384
<b>Total</b>	<b>\$ 950,150</b>	<b>\$ 934,264</b>	<b>\$ 15,886</b>
Recreation Administration	\$ 311,500	\$ 317,438	\$ (5,938)
Recreation Programs	\$ 209,960	\$ 125,357	\$ 84,603
Fitness Center Administration	\$ 74,088	\$ 61,144	\$ 12,944
Fitness Center Programs	\$ 7,430	\$ 5,812	\$ 1,619
<b>Total</b>	<b>\$ 602,978</b>	<b>\$ 509,751</b>	<b>\$ 93,227</b>
Audit	\$ 19,500	\$ 22,500	\$ (3,000)
Insurance	\$ 13,500	\$ 26,988	\$ (13,488)
Workers Comp.	\$ 5,000	\$ 8,420	\$ (3,420)
IMRF	\$ 20,750	\$ 27,000	\$ (6,250)
Special Recreation	\$ 157,750	\$ 134,905	\$ 22,845
Paving/Lighting	\$ 500	\$ 20,000	\$ (19,500)
Debt Service	\$ 530,757	\$ 525,502	\$ 5,255
Capital Projects	\$ 10,000	\$ 779,636	\$ (769,636)
<b>Total</b>	<b>\$ 2,310,885</b>	<b>\$ 2,988,966</b>	<b>\$ (678,081)</b>
<b>Operating Budget Total</b>	<b>\$ 2,300,885</b>	<b>\$ 2,209,330</b>	<b>\$ 91,555</b>

*\* The Operating Budget Total excludes Capital Projects.*

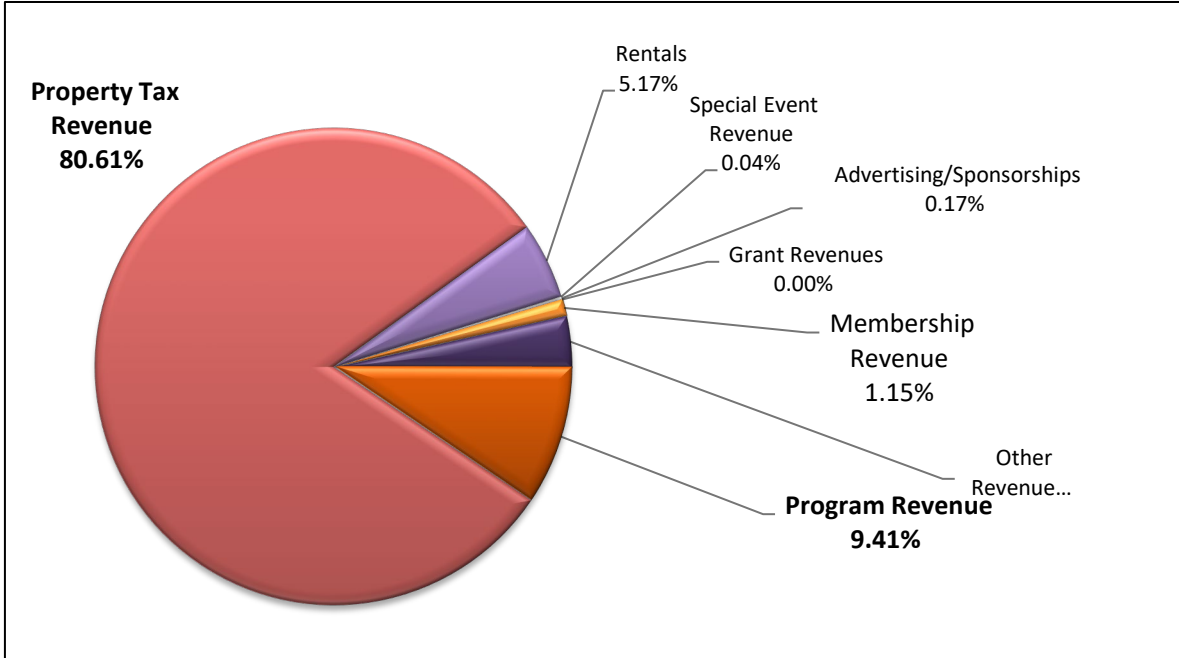
For accounting purposes, the General Fund includes the following sub-funds:  
Corporate, Parks & Maintenance, Fitness Center Building, and Nature Center Building.

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

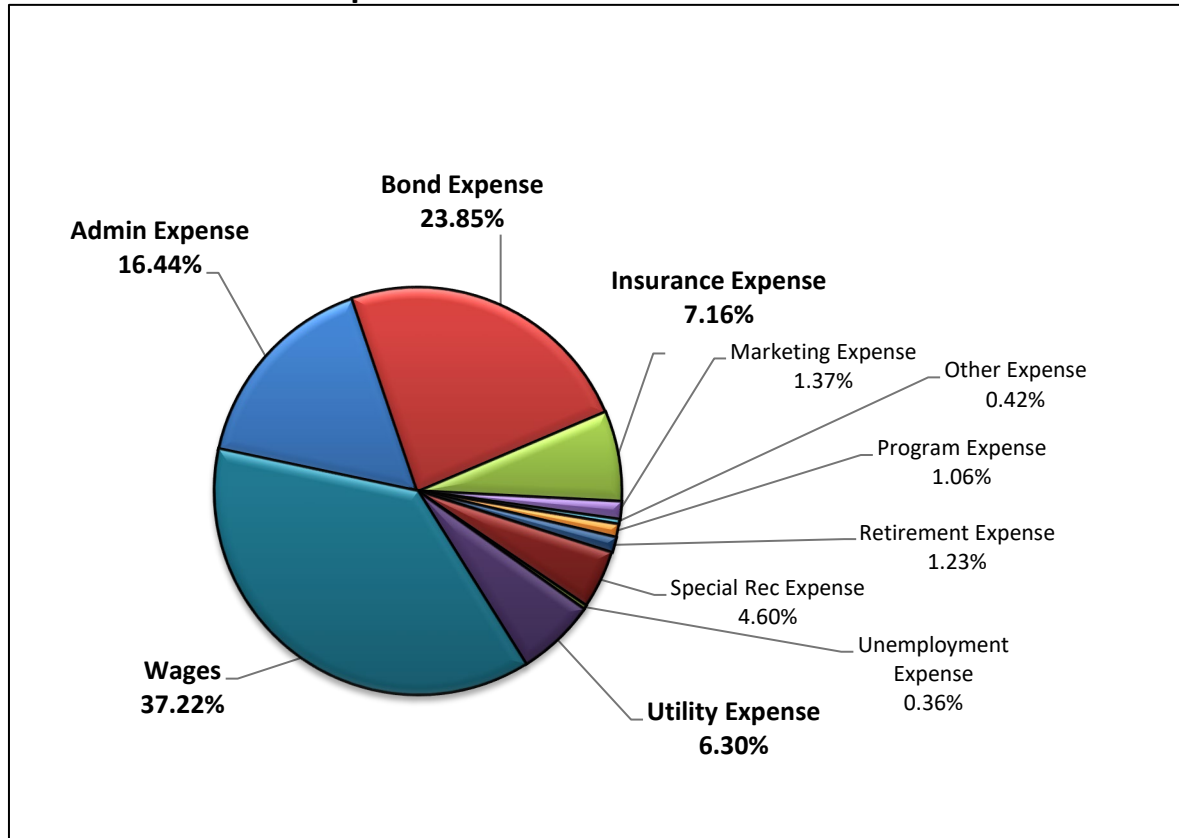
## Budgeted Revenue & Expenditures Breakdown - Fiscal Year 2026/27

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



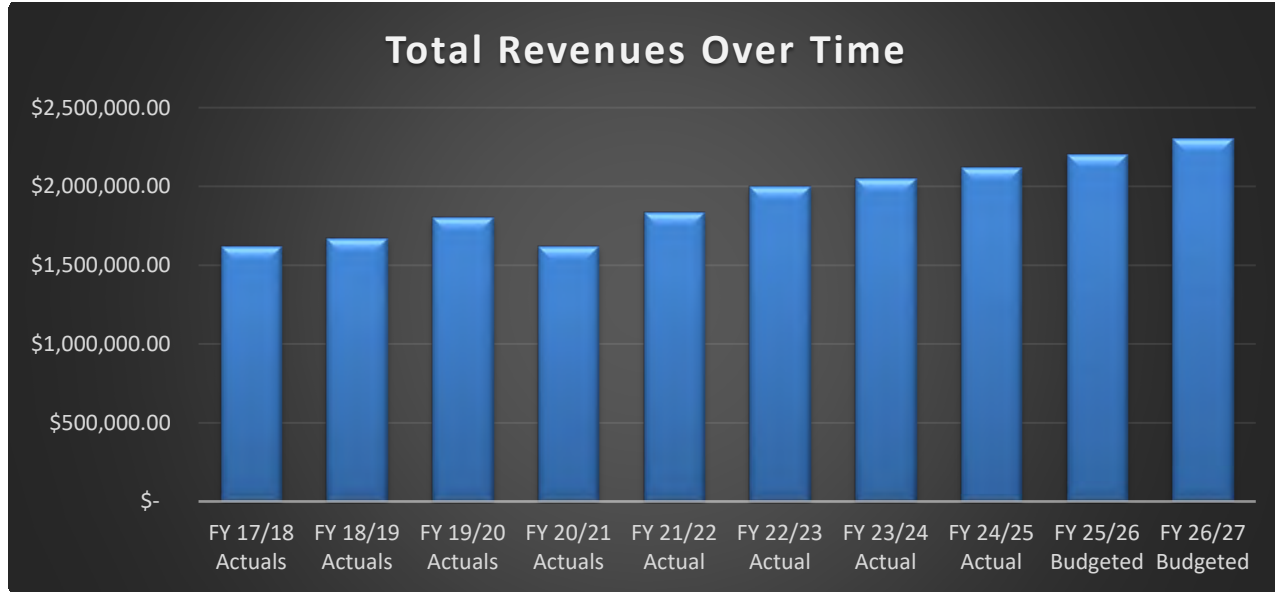
### Park District Wide - Expenditure Breakdown



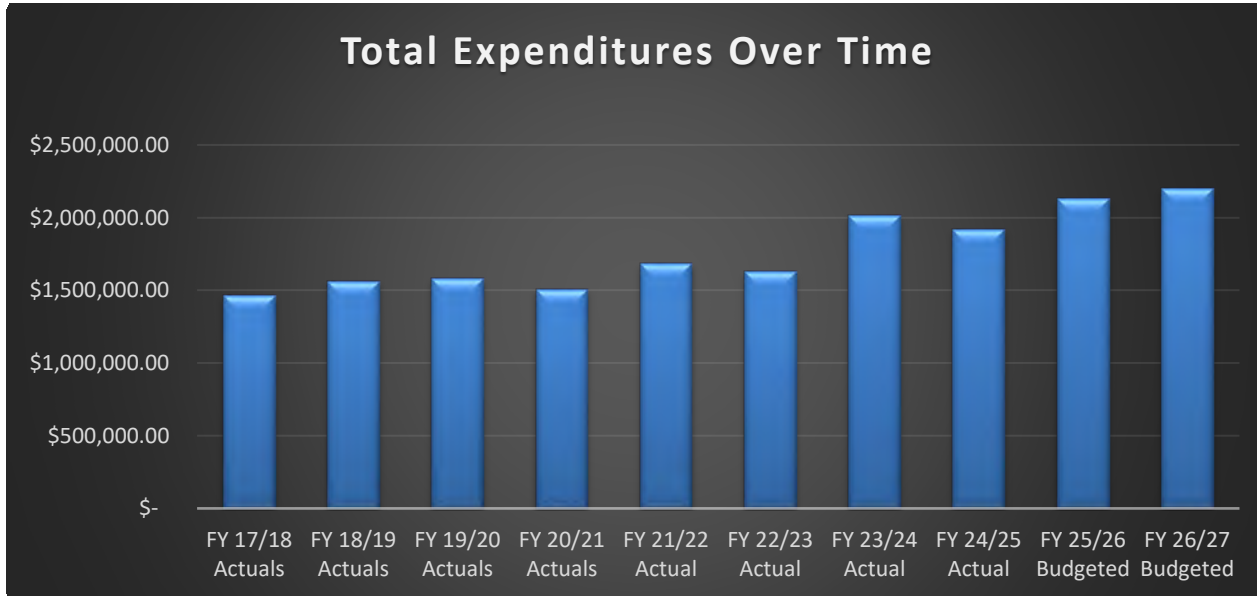
## Park District Revenue & Expenditures - Previous Years

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 25/26, and budgeted amounts from FY 26/27. 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.

*\*Information located in the Financial Policies and Procedures Manual*

## Proposed Estimated Fund Balances - Fiscal Year 2026/27

<u>Fund</u>	<u>Fund Balance</u> <u>5/1/2025</u>	<u>Estim Fund Balance</u> <u>4/30/2026</u>	<u>Proposed</u> <u>Revenue</u>	<u>Proposed</u> <u>Expense</u>	<u>Estim Fund Balance</u> <u>4/30/2027</u>
Corporate	\$ 803,646	\$ 846,503	\$ 520,925	\$ 506,576	\$ 14,349
Parks & Maintenance			\$ 342,053	\$ 341,232	\$ 821
Fitness Center Building			\$ 61,950	\$ 61,617	\$ 333
Nature Center Building			\$ 25,223	\$ 24,839	\$ 384
<b>Total</b>					<b>\$ 862,389</b>
Recreation Administration	\$ 490,724	\$ 628,481	\$ 311,500	\$ 317,438	\$ (5,938)
Recreation Programs			\$ 209,960	\$ 125,357	\$ 84,603
Fitness Center Administration			\$ 74,088	\$ 61,144	\$ 12,944
Fitness Center Programs			\$ 7,430	\$ 5,812	\$ 1,619
<b>Total</b>					<b>\$ 721,708</b>
Audit	\$ 5,570	\$ 4,621	\$ 19,500	\$ 22,500	\$ 1,621
Insurance	\$ 33,860	\$ 13,616	\$ 13,500	\$ 26,988	\$ 128
Workers Comp.	\$ 13,715	\$ 10,497	\$ 5,000	\$ 8,420	\$ 7,077
IMRF	\$ 29,693	\$ 11,788	\$ 20,750	\$ 27,000	\$ 5,538
Special Rec.	\$ 8,637	\$ 34,735	\$ 157,750	\$ 134,905	\$ 57,580
Paving/Lighting	\$ 24,925	\$ 24,181	\$ 500	\$ 20,000	\$ 4,681
Debt Service	\$ 109,267	\$ 113,980	\$ 530,757	\$ 525,502	\$ 119,235
Capital Projects	\$ 1,421,915	\$ 2,504,350	\$ 10,000	\$ 779,636	\$ 1,734,714
Working Cash	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 2,941,952</b>	<b>\$ 4,192,752</b>	<b>\$ 2,310,885</b>	<b>\$ 2,988,966</b>	<b>\$ 3,514,671</b>

\*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 three 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 three-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 three-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.

### **Debt Service Schedule**

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<b>Date</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total P+I</b>	<b>Fiscal Total</b>
02/04/2026	-	-	-	-	-
06/30/2026	-	-	18,223.83	18,223.83	-
12/30/2026	484,810.00	2.960%	22,467.73	507,277.73	525,501.56
06/30/2027	-	-	15,292.54	15,292.54	-
12/30/2027	509,105.00	2.960%	15,292.54	524,397.54	539,690.08
06/30/2028	-	-	7,757.79	7,757.79	-
12/30/2028	524,175.00	2.960%	7,757.79	531,932.79	539,690.58
<b>Total</b>	<b>\$1,518,090.00</b>	<b>-</b>	<b>\$86,792.22</b>	<b>\$1,604,882.22</b>	<b>-</b>

## Capital Projects Plan

### Background

The Park District's capital projects plan runs concurrently with our three-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 three-year capital projects plan is from January 1, 2026 to December 31, 2028. The details of the projects are below:

Capital Projects	Budgeted FY 2026-27	Budgeted 2026-2028
Terrace View Park Shoreline Restoration	\$ 150,000	\$ 1,500,000
Nature Center Bathroom Remodel	\$ 93,417	\$ 93,417
Heritage Center Exterior Door Replacement	\$ 62,949	\$ 62,949
Universal Surveillance System	\$ 100,000	\$ 100,000
HVAC Replacement	\$ 50,000	\$ 150,000
Gate for Maintenance Garage	\$ 25,000	\$ 25,000
Fitness Center Equipment and Improvements	\$ 75,000	\$ 75,000
Preschool Room Improvements	\$ -	\$ 25,000
Kawasaki Mule for Fleet	\$ 12,500	\$ 12,500
Information Technology Services and Leases	\$ 60,000	\$ 200,000
Ordinary Capital Purchases (includes unforeseen purchases that may occur)	\$ 150,000	\$ 450,000
<b>Current Year Budgeted Capital Plan Projects =</b>	<b>\$ 778,866</b>	<b>\$ 2,693,866</b>

**Corporate - Fund 10**

**Revenue**

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>25/26 Budget</u>	<u>Estimated</u> <u>25/26 Year End</u>	<u>Proposed</u> <u>26/27 Budget</u>	<u>Proposed</u> <u>Budget % Change</u>	<u>Proposed</u> <u>Change</u>
400	Property Taxes	\$ 474,255	\$ 474,255	\$ 455,775	-3.90%	\$ (18,480)
401	Interest	\$ 45,000	\$ 60,000	\$ 50,000	11.11%	\$ 5,000
403	Advertising	\$ 2,500	\$ 2,550	\$ 3,000	20.00%	\$ 500
405	Replacement Tax	\$ 12,000	\$ 13,000	\$ 12,000	0.00%	\$ -
406	Miscellaneous Revenue	\$ 150	\$ 50	\$ 150	0.00%	\$ -
<b>Total</b>		<b>\$ 533,905</b>	<b>\$ 549,855</b>	<b>\$ 520,925</b>	<b>-2.43%</b>	<b>\$ (12,980)</b>

**Expense**

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>25/26 Budget</u>	<u>Estimated</u> <u>25/26 Year End</u>	<u>Proposed</u> <u>26/27 Budget</u>	<u>Proposed</u> <u>Budget % Change</u>	<u>Proposed</u> <u>Change</u>
560	Wages-Full Time Salary	\$ 90,168	\$ 94,468	\$ 101,094	12.12%	\$ 10,926
562	Wages-Marketing	\$ 31,200	\$ 33,700	\$ 32,448	4.00%	\$ 1,248
582	Cell Phone Reimbursement	\$ 3,600	\$ 3,600	\$ 3,600	0.00%	\$ -
581	Payroll Processing Fees	\$ 10,435	\$ 10,435	\$ 10,748	3.00%	\$ 313
602	Job Postings	\$ 500	\$ 165	\$ 500	0.00%	\$ -
629	Contract Services	\$ 500	\$ 500	\$ 500	0.00%	\$ -
667	Graphic Design Contract	\$ 2,000	\$ 1,939	\$ 2,000	0.00%	\$ -
668	Contract Custodial Services	\$ 25,110	\$ 20,925	\$ -	-100.00%	\$ (25,110)
670	Accounting Services	\$ 77,250	\$ 77,190	\$ 79,750	3.24%	\$ 2,500
800	Electric	\$ 25,235	\$ 23,893	\$ 26,000	3.03%	\$ 765
801	Water & Sewer	\$ 4,691	\$ 4,750	\$ 4,893	4.30%	\$ 202
802	Gas	\$ 8,652	\$ 8,952	\$ 9,400	8.64%	\$ 748
803	Telephone	\$ 6,500	\$ 6,500	\$ 6,695	3.00%	\$ 195
804	Refuse Removal	\$ 2,510	\$ 2,400	\$ 2,750	9.56%	\$ 240
805	Alarm	\$ 6,000	\$ 3,550	\$ 6,000	0.00%	\$ -
806	Cable & Internet	\$ 8,500	\$ 8,100	\$ 8,500	0.00%	\$ -
900	Seasonal Brochures	\$ 10,000	\$ 8,836	\$ 10,000	0.00%	\$ -
901	Staff Apparel	\$ 1,000	\$ 960	\$ 1,000	0.00%	\$ -
902	Legal	\$ 12,000	\$ 12,000	\$ 12,000	0.00%	\$ -
903	Bank Charges	\$ 567	\$ 825	\$ 1,000	76.37%	\$ 433
907	Board Projects	\$ 2,000	\$ 750	\$ 1,000	-50.00%	\$ (1,000)
908	Edu. & Conferences	\$ 3,000	\$ 3,000	\$ 3,500	16.67%	\$ 500
909	Memberships/Sub.	\$ 9,500	\$ 9,500	\$ 9,500	0.00%	\$ -
910	Office Supplies	\$ 2,500	\$ 2,500	\$ 2,500	0.00%	\$ -
911	Postage	\$ 2,000	\$ 1,500	\$ 1,500	-25.00%	\$ (500)
912	Printing & Duplicating	\$ 1,200	\$ 2,405	\$ 3,200	166.67%	\$ 2,000
913	Mileage Reimb.	\$ 100	\$ 400	\$ 500	400.00%	\$ 400
916	Required Fees & Legal Publications	\$ 500	\$ 500	\$ 500	0.00%	\$ -
917	Health Insurance	\$ 103,956	\$ 86,390	\$ 129,999	25.05%	\$ 26,043
920	Staff Appreciation	\$ 3,000	\$ 3,000	\$ 3,000	0.00%	\$ -
921	Innovation & Team Building	\$ 1,000	\$ 1,000	\$ 1,000	0.00%	\$ -
931	IL Unemployment Tax (employer)	\$ 8,000	\$ 6,370	\$ 8,000	0.00%	\$ -
935	FICA Tax Expense (employer)	\$ 9,182	\$ 8,500	\$ 8,500	-7.43%	\$ (682)
940	Marketing Expenses	\$ 17,000	\$ 16,470	\$ 15,000	-11.76%	\$ (2,000)
993	Transfer Out	\$ 40,000	\$ 60,000	\$ -	-100.00%	\$ (40,000)
<b>Total</b>		<b>\$ 529,356</b>	<b>\$ 525,973</b>	<b>\$ 506,576</b>		
<b>Profit/Loss/Change</b>		<b>\$ 4,549</b>	<b>\$ 23,882</b>	<b>\$ 14,349</b>	<b>215.40%</b>	<b>\$ 9,799</b>

Beginning Fund Balance 5/1/2025:

\$ 803,646.00

Estimated Year End Fund Balance at 4/30/2026:

\$ 846,502.74

Proposed 26/27 Fund Balance:

\$ 862,388.56

## Parks & Maintenance - Fund 11

<b>Revenue</b>		<b>Actual</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>
<b>Account #</b>	<b>Description</b>	<b>25/26 Budget</b>	<b>25/26 Year End</b>	<b>26/27 Budget</b>	<b>Budget % Change</b>	<b>Change</b>
400	Property Taxes	\$ 317,103	\$ 317,103	\$ 342,053	7.87%	\$ 24,950

<b>Expense</b>		<b>Actual</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>
<b>Account #</b>	<b>Description</b>	<b>25/26 Budget</b>	<b>25/26 Year End</b>	<b>26/27 Budget</b>	<b>Budget % Change</b>	<b>Change</b>
560	Wages-Full Time Salary	\$ 72,800	\$ 75,800	\$ 77,513	6.47%	\$ 4,713
563	Wages-Maintenance Hourly	\$ 140,211	\$ 146,211	\$ 164,719	17.48%	\$ 24,508
629	Maintenance Contract Services	\$ 12,000	\$ 14,000	\$ 14,000	16.67%	\$ 2,000
760	Tools and Working Material	\$ 2,500	\$ 2,000	\$ 2,000	-20.00%	\$ (500)
761	Landscape Supplies & Materials	\$ 13,000	\$ 13,000	\$ 13,000	0.00%	\$ -
762	Equipment Rental	\$ 3,000	\$ 3,000	\$ 3,000	0.00%	\$ -
763	General Repairs and Improvements	\$ 17,500	\$ 17,500	\$ 17,500	0.00%	\$ -
766	Equipment Fuel & Oil	\$ 7,200	\$ 5,500	\$ 6,200	-13.89%	\$ (1,000)
767	Snow Removal	\$ 3,200	\$ 1,500	\$ 3,000	-6.25%	\$ (200)
768	Custodial Supplies	\$ 4,500	\$ 2,500	\$ 7,000	55.56%	\$ 2,500
771	Licenses	\$ 300	\$ 500	\$ 500	66.67%	\$ 200
772	Vehicle Repair	\$ 5,500	\$ 5,500	\$ 5,500	0.00%	\$ -
773	Sportsfields	\$ 1,500	\$ 1,500	\$ 1,500	0.00%	\$ -
774	Playgrounds	\$ 3,000	\$ 2,000	\$ 3,000	0.00%	\$ -
901	Staff Apparel	\$ 2,000	\$ 2,000	\$ 2,000	0.00%	\$ -
908	Education & Conferences	\$ 1,000	\$ 1,951	\$ 1,500	50.00%	\$ 500
909	Memberships/Sub.	\$ 400	\$ 400	\$ 400	0.00%	\$ -
913	Mileage Reimb.	\$ 100	\$ 100	\$ 200	100.00%	\$ 100
920	Staff Appreciation	\$ 300	\$ 300	\$ 200	-33.33%	\$ (100)
935	FICA Tax Expense (employer)	\$ 16,295	\$ 17,000	\$ 18,500	13.53%	\$ 2,205
<b>Total</b>		<b>\$ 306,306</b>	<b>\$ 312,262</b>	<b>\$ 341,232</b>	<b>11.40%</b>	<b>\$ 34,926</b>
<b>Profit/Loss/Change</b>		<b>\$ 10,797</b>	<b>\$ 4,841</b>	<b>\$ 821</b>	<b>-92.40%</b>	<b>\$ (9,976)</b>

<b>Beginning Fund Balance 5/1/2025:</b>	<b>\$ 803,646</b>
<b>Estimated Year End Fund Balance at 4/30/2026:</b>	<b>\$ 846,503</b>
<b>Proposed 26/27 Fund Balance:</b>	<b>\$ 862,389</b>

**Fitness Center Building - Fund 12**

**Revenue**

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>25/26 Budget</u>	<u>Estimated</u> <u>25/26 Year End</u>	<u>Proposed</u> <u>26/27 Budget</u>	<u>Proposed</u> <u>Budget % Change</u>	<u>Proposed</u> <u>Change</u>
400	Property Taxes	\$ 78,621	\$ 78,621	\$ 61,950	-21.20%	\$ (16,671)

**Expense**

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>25/26 Budget</u>	<u>Estimated</u> <u>25/26 Year End</u>	<u>Proposed</u> <u>26/27 Budget</u>	<u>Proposed</u> <u>Budget % Change</u>	<u>Proposed</u> <u>Change</u>
668	Contract Custodial Services	\$ 18,228	\$ 15,190	\$ -	-100.00%	\$ (18,228)
763	General Repairs and Improvements	\$ 4,000	\$ 4,148	\$ 10,000	150.00%	\$ 6,000
768	Custodial Supplies	\$ 1,500	\$ 1,500	\$ -	-100.00%	\$ (1,500)
800	Electric	\$ 29,203	\$ 27,500	\$ 29,203	0.00%	\$ -
801	Water & Sewer	\$ 2,500	\$ 2,100	\$ 2,500	0.00%	\$ -
802	Gas	\$ 9,631	\$ 9,631	\$ 9,920	3.01%	\$ 289
803	Telephone	\$ 2,000	\$ 1,000	\$ 2,000	0.00%	\$ -
805	Alarm	\$ 2,200	\$ 1,774	\$ 2,200	0.00%	\$ -
806	Cable/Internet	\$ 5,305	\$ 5,625	\$ 5,794	9.23%	\$ 489
<b>Total</b>		<b>\$ 74,566</b>	<b>\$ 68,468</b>	<b>\$ 61,617</b>	<b>-17.37%</b>	<b>\$ (12,949)</b>
<b>Profit/Loss/Change</b>		<b>\$ 4,055</b>	<b>\$ 10,154</b>	<b>\$ 333</b>	<b>-91.78%</b>	<b>\$ (3,722)</b>

<b>Beginning Fund Balance 5/1/2025:</b>	<b>\$ 803,646.00</b>
<b>Estimated Year End Fund Balance at 4/30/2026:</b>	<b>\$ 846,502.74</b>
<b>Proposed 26/27 Fund Balance:</b>	<b>\$ 862,388.56</b>

## Nature Center Building - Fund 76

### Revenue

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>25/26 Budget</u>	<u>Estimated</u> <u>25/26 Year End</u>	<u>Proposed</u> <u>26/27 Budget</u>	<u>Proposed</u> <u>Budget % Change</u>	<u>Proposed</u> <u>Change</u>
400	Property Taxes	\$ 32,676	\$ 32,676	\$ 25,223	-22.81%	\$ (7,454)
470	Grant Revenue	\$ -	\$ -	\$ -	N/M	\$ -
<b>Total</b>		<b>\$ 32,676</b>	<b>\$ 32,676</b>	<b>\$ 25,223</b>	<b>15.45%</b>	<b>\$ (7,454)</b>

### Expense

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>25/26 Budget</u>	<u>Estimated</u> <u>25/26 Year End</u>	<u>Proposed</u> <u>26/27 Budget</u>	<u>Proposed</u> <u>Budget % Change</u>	<u>Proposed</u> <u>Change</u>
668	Contract Custodial Services	\$ 7,258	\$ 6,050	\$ -	-100.00%	\$ (7,258)
763	General Repairs and Improvements	\$ 2,000	\$ 2,000	\$ 2,000	0.00%	\$ -
768	Custodial Supplies	\$ 600	\$ 600	\$ -	-100.00%	\$ (600)
800	Electric	\$ 9,608	\$ 8,350	\$ 10,000	4.09%	\$ 393
801	Water & Sewer	\$ 1,200	\$ 1,200	\$ 1,200	0.00%	\$ -
802	Gas	\$ 4,200	\$ 4,200	\$ 4,500	7.14%	\$ 300
803	Telephone	\$ 1,800	\$ 1,372	\$ 1,800	0.00%	\$ -
805	Alarm	\$ 2,000	\$ 1,774	\$ 2,000	0.00%	\$ -
806	Cable & Internet	\$ 3,150	\$ 3,150	\$ 3,339	6.00%	\$ 189
<b>Total</b>		<b>\$ 31,816</b>	<b>\$ 28,696</b>	<b>\$ 24,839</b>	<b>-21.93%</b>	<b>\$ (6,977)</b>
<b>Profit/Loss/Change</b>		<b>\$ 861</b>	<b>\$ 3,981</b>	<b>\$ 384</b>	<b>-55.44%</b>	<b>\$ (477)</b>

<b>Beginning Fund Balance 5/1/2025:</b>	<b>\$ 803,646.00</b>
<b>Estimated Year End Fund Balance at 4/30/2026:</b>	<b>\$ 846,502.74</b>
<b>Proposed 26/27 Fund Balance:</b>	<b>\$ 862,388.56</b>

## Recreation Administration - Fund 21

### Revenue

Account #	Description	Actual	Estimated	Proposed	Proposed	Proposed
		25/26 Budget	25/26 Year End	26/27 Budget	Budget % Change	Change
400	Property Taxes	\$ 240,140	\$ 240,140	\$ 220,500	-8.18%	\$ (19,640)
401	Interest Income	\$ -	\$ 12,000	\$ 10,000	N/M	\$ 10,000
402	Rentals	\$ 70,000	\$ 74,116	\$ 76,000	8.57%	\$ 6,000
403	Advertising	\$ -	\$ -	\$ -	N/M	\$ -
406	Miscellaneous Revenue	\$ -	\$ 75	\$ 100	N/M	\$ 100
414	Special Event Fees	\$ 1,975	\$ 1,985	\$ 900	-54.43%	\$ (1,075)
470	Grant Revenue	\$ -	\$ -	\$ -	N/M	\$ -
481	Sponsorships	\$ 2,500	\$ 3,232	\$ 4,000	60.00%	\$ 1,500
<b>Total</b>		<b>\$ 314,615</b>	<b>\$ 331,548</b>	<b>\$ 311,500</b>	<b>-0.99%</b>	<b>\$ (3,115)</b>

### Expense

Account #	Description	Actual	Estimated	Proposed	Proposed	Proposed
		25/26 Budget	25/26 Year End	26/27 Budget	Budget % Change	Change
502	Wages-Rental Staff	\$ 12,897	\$ 12,911	\$ 12,379	-4.02%	\$ (518)
514	Wages-Special Events	\$ 3,775	\$ 1,738	\$ 3,531	-6.46%	\$ (244)
520	Wages- Nature Center Program	\$ -	\$ -	\$ -	N/M	\$ -
560	Wages-Full Time Salary	\$ 218,788	\$ 221,202	\$ 227,695	4.07%	\$ 8,907
579	Wages-Supervisor	\$ -	\$ -	\$ -	N/M	\$ -
602	Job Posting	\$ 600	\$ 350	\$ 600	0.00%	\$ -
614	Special Event Supplies	\$ 5,250	\$ 6,662	\$ 5,994	14.17%	\$ 744
615	Special Events Contractual	\$ 8,190	\$ 4,420	\$ 7,130	0.00%	
639	Recreation Supplies	\$ 500	\$ 500	\$ 500	0.00%	\$ -
644	Rental Supplies	\$ 360	\$ 360	\$ 400	11.11%	\$ 40
671	ePact Fees	\$ 6,500	\$ 4,675	\$ 6,500	0.00%	\$ -
695	Animal Exhibits & Supplies	\$ 2,850	\$ 2,515	\$ 3,040	6.67%	\$ 190
901	Staff Apparel	\$ 1,200	\$ 1,170	\$ 2,500	108.33%	\$ 1,300
904	Credit Card Fees	\$ 10,500	\$ 7,500	\$ 10,500	0.00%	\$ -
908	Educ./Conferences	\$ 3,350	\$ 4,715	\$ 4,869	45.34%	\$ 1,519
909	Memberships/Sub.	\$ 1,700	\$ 1,455	\$ 3,375	98.53%	\$ 1,675
910	Office Supplies	\$ 1,500	\$ 1,445	\$ 1,500	0.00%	\$ -
913	Mileage Reimb.	\$ 400	\$ 250	\$ 400	0.00%	\$ -
920	Staff Appreciation	\$ 1,500	\$ 384	\$ 1,405	-6.33%	\$ (95)
935	FICA Tax Expense (employer)	\$ 25,000	\$ 24,000	\$ 25,000	0.00%	\$ -
968	Veteran's Bricks	\$ -	\$ 120	\$ 120	N/M	\$ 120
993	Transfer Out	\$ -	\$ 20,000	\$ -	N/M	\$ -
<b>Total</b>		<b>\$ 304,860</b>	<b>\$ 316,372</b>	<b>\$ 317,438</b>	<b>4.13%</b>	<b>\$ 12,578</b>
<b>Profit/Loss/Change</b>		<b>\$ 9,755</b>	<b>\$ 15,176</b>	<b>\$ (5,938)</b>	<b>-160.87%</b>	<b>\$ (15,693)</b>

Beginning Fund Balance 5/1/2025:

\$ 490,724.00

Estimated Year End Fund Balance at 4/30/2026:

\$ 628,480.93

Proposed 26/27 Fund Balance:

\$ 721,708.12

## Recreation Programs - Fund 20

### Revenue

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>25/26 Budget</u>	<u>Estimated</u> <u>25/26 Year End</u>	<u>Proposed</u> <u>26/27 Budget</u>	<u>Proposed</u> <u>Budget % Change</u>	<u>Proposed</u> <u>Change</u>
416	Active Adult Programs	\$ -	\$ -	\$ -	N/M	\$ -
417	Preschool	\$ 38,460	\$ -	\$ -	-100.00%	\$ (38,460)
	Nature Preschool	\$ -	\$ -	\$ 28,560	N/M	\$ 28,560
419	Summer Day Camp	\$ 62,820	\$ 48,190	\$ 50,876	-19.01%	\$ (11,944)
420	Nature Center Programs	\$ 30,293	\$ 25,631	\$ 29,836	-1.51%	\$ (457)
427	Preschool Camp	\$ 18,500	\$ 6,565	\$ 9,150	-50.54%	\$ (9,350)
428	Early Childhood Programs	\$ 1,280	\$ 182	\$ 1,380	7.81%	\$ 100
431	Youth Programs	\$ 70,000	\$ 80,705	\$ 81,609	16.58%	\$ 11,609
440	Birthday Parties	\$ 2,600	\$ 4,750	\$ 5,090	95.77%	\$ 2,490
441	Community Groups	\$ 2,650	\$ 2,581	\$ 3,059	15.43%	\$ 409
442	Community Outreach	\$ 600	\$ 300	\$ 400	-33.33%	\$ (200)
480	Donations	\$ 100	\$ -	\$ -	-100.00%	\$ (100)
<b>Total</b>		<b>\$ 227,303</b>	<b>\$ 168,904</b>	<b>\$ 209,960</b>	<b>-7.63%</b>	<b>\$ (17,343)</b>

### Expense

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>25/26 Budget</u>	<u>Estimated</u> <u>25/26 Year End</u>	<u>Proposed</u> <u>26/27 Budget</u>	<u>Proposed</u> <u>Budget % Change</u>	<u>Proposed</u> <u>Change</u>
517	Wages-Preschool	\$ 28,578	\$ -	\$ -	-100.00%	\$ (28,578)
	Wages-Nature Preschool	\$ -	\$ -	\$ 8,670	N/M	\$ 8,670
519	Wages-Summer Day Camp	\$ 33,553	\$ 20,892	\$ 29,288	-12.71%	\$ (4,265)
520	Wages-Nature Center Prog.	\$ 32,990	\$ 22,635	\$ 24,813	-24.79%	\$ (8,177)
527	Wages-Preschool Camp	\$ 12,765	\$ 6,315	\$ 6,812	-46.64%	\$ (5,953)
528	Wages-Early Childhood Pgms	\$ -	\$ -	\$ -	N/M	\$ -
531	Wages - Youth Program	\$ 33,892	\$ 28,123	\$ 35,409	4.48%	\$ 1,517
540	Wages-Birthday Parties	\$ 780	\$ 805	\$ 1,258	61.28%	\$ 478
541	Wages-Community Groups	\$ 1,337	\$ 450	\$ 1,458	9.05%	\$ 121
542	Wages-Community Outreach	\$ 278	\$ 133	\$ 170	-38.85%	\$ (108)
579	Wages-Supervisor	\$ -	\$ -	\$ -	N/M	\$ -
616	Active Adult Program Expense	\$ -	\$ -	\$ -	N/M	\$ -
617	Preschool Expense	\$ 1,000	\$ -	\$ -	-100.00%	\$ (1,000)
	Nature Preschool Supplies	\$ -	\$ -	\$ 1,884	N/M	\$ 1,884
619	Summer Day Camp Supplies	\$ 1,980	\$ 1,925	\$ 2,175	9.85%	\$ 195
620	Nature Center Program Supplies	\$ 2,810	\$ 1,935	\$ 3,042	8.26%	\$ 232
627	Preschool Camp Supplies	\$ 1,240	\$ 465	\$ 740	-40.32%	\$ (500)
628	Early ChildhoodProgram Supplies	\$ 300	\$ 139	\$ 300	0.00%	\$ -
631	Youth Program Supplies	\$ 5,000	\$ 3,785	\$ 5,331	6.62%	\$ 331
640	Birthday Party Supplies	\$ 850	\$ 611	\$ 992	16.71%	\$ 142
641	Community Groups Supplies	\$ 480	\$ 399	\$ 595	23.96%	\$ 115
642	Community Outreach Supplies	\$ 225	\$ 217	\$ 200	-11.11%	\$ (25)
647	Summer Camp Contractual	\$ 2,000	\$ 550	\$ 1,500	-25.00%	\$ (500)
648	Teen Program Contracts	\$ -	\$ -	\$ -	N/M	\$ -
649	Adult Program Contracts	\$ -	\$ -	\$ -	N/M	\$ -
650	Early ChildhoodProgram Contracts	\$ 720	\$ 54	\$ 528	-26.67%	\$ (192)
651	Youth Program Contracts	\$ 192	\$ -	\$ 192	0.00%	\$ -
652	Preschool Contracts	\$ -	\$ -	\$ -	N/M	\$ -
	Nature Center Preschool Contracts	\$ -	\$ -	\$ -	N/M	\$ -
990	Miscellaneous Expense	\$ -	\$ -	\$ -	N/M	\$ -
<b>Total</b>		<b>\$ 160,970</b>	<b>\$ 89,433</b>	<b>\$ 125,357</b>	<b>-22.12%</b>	<b>\$ (35,613)</b>
<b>Profit/Loss/Change</b>		<b>\$ 66,333</b>	<b>\$ 79,471</b>	<b>\$ 84,603</b>	<b>27.54%</b>	<b>\$ 18,270</b>

Beginning Fund Balance 5/1/2025:

\$ 490,724.00

Estimated Year End Fund Balance at 4/30/2026:

\$ 628,480.93

Proposed 26/27 Fund Balance:

\$ 721,708.12

## Fitness Center Administration - Fund 26

### Revenue

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>25/26 Budget</u>	<u>Estimated</u> <u>25/26 Year End</u>	<u>Proposed</u> <u>26/27 Budget</u>	<u>Proposed</u> <u>Budget % Change</u>	<u>Proposed</u> <u>Change</u>
305	Sales Tax Receipts	\$ 50	\$ 50	\$ 50	0.00%	\$ -
400	Property Taxes	\$ 29,862	\$ 29,862	\$ 4,500	-84.93%	\$ (25,362)
402	Rentals	\$ 20,000	\$ 39,906	\$ 43,059	115.30%	\$ 23,059
403	Advertising	\$ -	\$ -	\$ -	N/M	\$ -
404	Tax Abatement Refunds & Reimbursemer	\$ (10,000)	\$ -	\$ -	-100.00%	\$ 10,000
409	Memberships	\$ 20,700	\$ 22,350	\$ 26,479	27.92%	\$ 5,779
410	Retail Sales	\$ 450	\$ -	\$ -	-100.00%	\$ (450)
<b>Total</b>		<b>\$ 61,062</b>	<b>\$ 92,168</b>	<b>\$ 74,088</b>	<b>21.33%</b>	<b>\$ 13,026</b>

### Expense

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>25/26 Budget</u>	<u>Estimated</u> <u>25/26 Year End</u>	<u>Proposed</u> <u>26/27 Budget</u>	<u>Proposed</u> <u>Budget % Change</u>	<u>Proposed</u> <u>Change</u>
509	Wages-Fitness Attendent	\$ 44,500	\$ 41,380	\$ 49,594	11.45%	\$ 5,094
602	Job Posting	\$ 350	\$ -	\$ -	-100.00%	\$ (350)
610	Retail Sales Supplies	\$ 300	\$ -	\$ -	-100.00%	\$ (300)
765	Equipment Repair	\$ 1,500	\$ 1,507	\$ 4,000	166.67%	\$ 2,500
768	Custodial Supplies	\$ 600	\$ -	\$ -	-100.00%	\$ (600)
901	Staff Apparel	\$ -	\$ -	\$ -	N/M	\$ -
904	Credit Card Fees	\$ 2,678	\$ 2,500	\$ 3,000	12.02%	\$ 322
905	Sales Tax	\$ 50	\$ 50	\$ 50	0.00%	\$ -
910	Office Supplies	\$ 500	\$ 461	\$ 500	0.00%	\$ -
913	Mileage Reimb.	\$ 150	\$ 100	\$ 150	0.00%	\$ -
919	BMI / ASCAP	\$ 450	\$ 390	\$ 450	0.00%	\$ -
920	Staff Appreciation	\$ 250	\$ -	\$ -	-100.00%	\$ (250)
935	FICA Tax Expense (employer)	\$ 3,404	\$ 3,200	\$ 3,400	-0.12%	\$ (4)
<b>Total</b>		<b>\$ 54,732</b>	<b>\$ 49,588</b>	<b>\$ 61,144</b>	<b>11.71%</b>	<b>\$ 6,412</b>
<b>Profit/Loss/Change</b>		<b>\$ 6,330</b>	<b>\$ 42,580</b>	<b>\$ 12,944</b>	<b>104.49%</b>	<b>\$ 6,614</b>

Beginning Fund Balance 5/1/2025:

\$ 490,724.00

Estimated Year End Fund Balance at 4/30/2026:

\$ 628,480.93

Proposed 26/27 Fund Balance:

\$ 721,708.12

## Fitness Center Programs - Fund 25

### Revenue

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>25/26 Budget</u>	<u>Estimated</u> <u>25/26 Year End</u>	<u>Proposed</u> <u>26/27 Budget</u>	<u>Proposed</u> <u>Budget % Change</u>	<u>Proposed</u> <u>Change</u>
411	Adult Athletics	\$ 700	\$ 692	\$ 720	2.86%	\$ 20
412	Group Exercise	\$ -	\$ -	\$ 3,600	N/M	\$ 3,600
421	Youth Athletics	\$ 1,200	\$ 1,073	\$ 2,120	76.67%	\$ 920
423	Personal Training	\$ 1,485	\$ -	\$ 990	-33.33%	\$ (495)
<b>Total</b>		<b>\$ 3,385</b>	<b>\$ 1,765</b>	<b>\$ 7,430</b>	<b>119.50%</b>	<b>\$ 4,045</b>

### Expense

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>25/26 Budget</u>	<u>Estimated</u> <u>25/26 Year End</u>	<u>Proposed</u> <u>26/27 Budget</u>	<u>Proposed</u> <u>Budget % Change</u>	<u>Proposed</u> <u>Change</u>
511	Wages-Adult Athletics	\$ -	\$ -	\$ -	N/M	\$ -
521	Wages-Youth Ath	\$ -	\$ -	\$ -	N/M	\$ -
523	Wages-Personal Trn	\$ 1,200	\$ -	\$ -	-100.00%	\$ (1,200)
580	Wages-Group Exer	\$ -	\$ -	\$ -	N/M	\$ -
611	Adult Athletics Expense	\$ -	\$ -	\$ -	N/M	\$ -
621	Youth Ath Supplies	\$ -	\$ -	\$ -	N/M	\$ -
622	Athletic Contractual Expenses	\$ 1,596	\$ 1,236	\$ 1,848	15.79%	\$ 252
623	Personal Training Expenses	\$ -	\$ -	\$ 844	N/M	\$ 844
643	Group Exercise supplies	\$ -	\$ -	\$ -	N/M	\$ -
	Group Exercise Contractual Expenses	\$ -	\$ -	\$ 3,120	N/M	\$ 3,120
<b>Total</b>		<b>\$ 2,796</b>	<b>\$ 1,236</b>	<b>\$ 5,812</b>	<b>107.85%</b>	<b>\$ 3,016</b>
<b>Profit/Loss/Change</b>		<b>\$ 589</b>	<b>\$ 530</b>	<b>\$ 1,619</b>	<b>174.79%</b>	<b>\$ 1,030</b>

Beginning Fund Balance 5/1/2025:

\$ 490,724.00

Estimated Year End Fund Balance at 4/30/2026:

\$ 628,480.93

Proposed 26/27 Fund Balance:

\$ 721,708.12



## Liability Insurance - Fund 40

### Revenue

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>25/26 Budget</u>	<u>Estimated</u> <u>25/26 Year End</u>	<u>Proposed</u> <u>26/27 Budget</u>	<u>Proposed</u> <u>Budget % Change</u>	<u>Proposed</u> <u>Change</u>
400	Property Taxes	\$ 5,294	\$ 5,294	\$ 12,000	126.67%	\$ 6,706
426	PDRMA Safety Rebate	\$ 1,500	\$ 1,331	\$ 1,500	0.00%	\$ -
<b>Total</b>		<b>\$ 6,794</b>	<b>\$ 6,625</b>	<b>\$ 13,500</b>	<b>98.70%</b>	<b>\$ 6,706</b>

### Expense

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>25/26 Budget</u>	<u>Estimated</u> <u>25/26 Year End</u>	<u>Proposed</u> <u>26/27 Budget</u>	<u>Proposed</u> <u>Budget % Change</u>	<u>Proposed</u> <u>Change</u>
906	Property & Casualty Ins	\$ 15,125	\$ 15,516	\$ 19,238	27.19%	\$ 4,113
922	Equipment & Safety Supplies	\$ 3,500	\$ 3,000	\$ 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%	\$ -
999	County Tax Payment	\$ -	\$ 5,103	\$ -	N/M	\$ -
<b>Total</b>		<b>\$ 22,875</b>	<b>\$ 26,869</b>	<b>\$ 26,988</b>	<b>17.98%</b>	<b>\$ 4,113</b>

<b>Profit/Loss/Change</b>	<b>\$ (16,081)</b>	<b>\$ (20,244)</b>	<b>\$ (13,488)</b>	<b>-16.12%</b>	<b>\$ 2,593</b>
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Beginning Fund Balance 5/1/2025:

\$ 33,860.00

Estimated Year End Fund Balance at 4/30/2026:

\$ 13,616.00

Proposed 26/27 Fund Balance:

\$ 128.00

**Worker's Compensation - Fund 50**

<b>Revenue</b>		<b>Actual</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>
<u>Account #</u>	<u>Description</u>	<u>25/26 Budget</u>	<u>25/26 Year End</u>	<u>26/27 Budget</u>	<u>% Change</u>	<u>Change</u>
400	Property Taxes	\$ 5,294	\$ 5,294	\$ 5,000	-5.55%	\$ (294)
<b>Expense</b>						
<u>Account #</u>	<u>Description</u>					
918	Worker's Comp.	\$ 7,750	\$ 7,352	\$ 8,420	8.65%	\$ 670
999	County Tax Payment	\$ -	\$ 1,160	\$ -	N/M	\$ -
	<b>Total</b>	<b>\$ 7,750</b>	<b>\$ 8,512</b>	<b>\$ 8,420</b>	<b>8.65%</b>	<b>\$ 670</b>
<b>Profit/Loss/Change</b>		<b>\$ (2,456)</b>	<b>\$ (3,218)</b>	<b>\$ (3,420)</b>	<b>39.25%</b>	<b>\$ (964)</b>
<b>Beginning Fund Balance 5/1/2025:</b>			<b>\$ 13,715</b>			
<b>Estimated Year End Fund Balance at 4/30/2026:</b>			<b>\$ 10,497</b>			
<b>Proposed 26/27 Fund Balance:</b>				<b>\$ 7,077</b>		

**IMRF - Fund 60**

**Revenue**

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>25/26 Budget</u>	<u>Estimated</u> <u>25/26 Year End</u>	<u>Proposed</u> <u>26/27 Budget</u>	<u>Proposed</u> <u>% Change</u>	<u>Proposed</u> <u>Change</u>
400	Property Taxes	\$ 10,210	\$ 10,210	\$ 20,000	95.88%	\$ 9,790
401	Interest Income	\$ 500	\$ 950	\$ 750	50.00%	\$ 250
	Transfer In	\$ -	\$ 15,000	\$ -	N/M	\$ -
<b>Total</b>		<b>\$ 10,710</b>	<b>\$ 26,160</b>	<b>\$ 20,750</b>	<b>93.74%</b>	<b>\$ 10,040</b>

**Expense**

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>25/26 Budget</u>	<u>Estimated</u> <u>25/26 Year End</u>	<u>Proposed</u> <u>26/27 Budget</u>	<u>Proposed</u> <u>% Change</u>	<u>Proposed</u> <u>Change</u>
925	IMRF Contribution	\$ 37,500	\$ 26,000	\$ 27,000	-28.00%	\$ (10,500)
926	IMRF Contribution (Add'l)	\$ -	\$ -	\$ -	N/M	\$ -
999	County Tax Payment	\$ -	\$ 18,065	\$ -	N/M	\$ -
		<b>\$ 37,500</b>	<b>\$ 44,065</b>	<b>\$ 27,000</b>	<b>\$ (0)</b>	<b>\$ (10,500)</b>
<b>Profit/Loss/Change</b>		<b>\$ (26,790)</b>	<b>\$ (17,905)</b>	<b>\$ (6,250)</b>	<b>-76.67%</b>	<b>\$ 20,540</b>

Beginning Fund Balance 5/1/2025:

\$ 29,693

Estimated Year End Fund Balance at 4/30/2026:

\$ 11,788

Proposed 26/27 Fund Balance:

\$ 5,538

**Special Recreation - Fund 70**

<b>Revenue</b>		<b>Actual</b>	<b>Estimated</b>	<b>Proposed</b>	<b>Proposed</b>	<b>Proposed</b>
<b>Account #</b>	<b>Description</b>	<b>25/26 Budget</b>	<b>25/26 Year End</b>	<b>26/27 Budget</b>	<b>% Change</b>	<b>Change</b>
400	Property Taxes	\$ 102,858	\$ 102,858	\$ 157,000	52.64%	\$ 54,142
401	Interest Income	\$ 750	\$ 1,250	\$ 750	0.00%	\$ -
493	Transfer In	\$ 40,000	\$ 60,000	\$ -	-100.00%	\$ (40,000)
		<b>\$ 143,608</b>	<b>\$ 164,108</b>	<b>\$ 157,750</b>	<b>9.85%</b>	<b>\$ 14,142</b>
<b>Expense</b>						
<b>Account #</b>	<b>Description</b>					
560	Wages - Full Time Salary	\$ 26,832	\$ 27,062	\$ 29,467	9.82%	\$ 2,635
645	Stocking of Lake	\$ 2,400	\$ 2,000	\$ 2,000	-16.67%	\$ (400)
935	FICA Tax Expense (Employer)	\$ 2,053	\$ 2,053	\$ 2,100	2.29%	\$ 47
960	NEDSRA Contribution	\$ 87,465	\$ 87,465	\$ 91,838	5.00%	\$ 4,373
961	Spec. Rec. Expenditures	\$ -	\$ -	\$ -	N/M	\$ -
962	Event Sponsorship	\$ 2,000	\$ 900	\$ 2,000	0.00%	\$ -
966	ADA Improvements and Projects	\$ 7,000	\$ 5,500	\$ 7,500	7.14%	\$ 500
999	County Tax Payment	\$ -	\$ 13,030	\$ -	N/M	\$ -
<b>Total</b>		<b>\$ 127,750</b>	<b>\$ 138,010</b>	<b>\$ 134,905</b>	<b>5.60%</b>	<b>\$ 7,155</b>
<b>Profit/Loss/Change</b>		<b>\$ 15,858</b>	<b>\$ 26,098</b>	<b>\$ 22,845</b>	<b>44.06%</b>	<b>\$ 6,987</b>

Beginning Fund Balance 5/1/2025:

\$ 8,637

Estimated Year End Fund Balance at 4/30/2026:

\$ 34,735

Proposed 26/27 Fund Balance:

\$ 57,580

## Paving & Lighting - Fund 85

### Revenue

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>25/26 Budget</u>	<u>Estimated</u> <u>25/26 Year End</u>	<u>Proposed</u> <u>26/27 Budget</u>	<u>Proposed</u> <u>Budget % Change</u>	<u>Proposed</u> <u>Change</u>
400	Property Taxes	\$ 756	\$ 756	\$ 500	-33.86%	\$ (256)

### Expense

<u>Account #</u>		<u>Actual</u> <u>25/26 Budget</u>	<u>Estimated</u> <u>25/26 Year End</u>	<u>Proposed</u> <u>26/27 Budget</u>	<u>Proposed</u> <u>Budget % Change</u>	<u>Proposed</u> <u>Change</u>
769	Paving	\$ 1,000	\$ -	\$ 20,000	1900.00%	\$ 19,000
770	Lighting	\$ 500	\$ 1,500	\$ -	-100.00%	\$ (500)
<b>Total</b>		<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 20,000</b>	<b>1233.33%</b>	<b>\$ 18,500</b>
<b>Profit/Loss/Change</b>		<b>\$ (744)</b>	<b>\$ (744)</b>	<b>\$ (19,500)</b>	<b>2520.97%</b>	<b>\$ (18,756)</b>

Beginning Fund Balance 5/1/2025:

\$ 24,925

Estimated Year End Fund Balance at 4/30/2026:

\$ 24,181

Proposed 26/27 Fund Balance:

\$ 4,681

## Debt Service - Fund 90

### Revenue

<u>Account #</u>	<u>Description</u>	<u>Actual 25/26 Budget</u>	<u>Estimated 25/26 Year End</u>	<u>Proposed 26/27 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
400	Property Taxes	\$ 451,517	\$ 451,517	\$ 530,757	17.55%	\$ 79,240

### Expense

<u>Account #</u>	<u>Description</u>	<u>Actual 25/26 Budget</u>	<u>Estimated 25/26 Year End</u>	<u>Proposed 26/27 Budget</u>	<u>Proposed Budget % Change</u>	<u>Proposed Change</u>
930	Interest	17,804	\$ 17,804	\$ 40,692	128.55%	\$ 22,888
950	Bond Principal	\$ 429,000	\$ 429,000	\$ 484,810	13.01%	\$ 55,810
<b>Total</b>		<b>\$ 446,804</b>	<b>\$ 446,804</b>	<b>\$ 525,502</b>	<b>17.61%</b>	<b>\$ 78,698</b>

<b>Profit/Loss/Change</b>		<b>\$ 4,713</b>	<b>\$ 4,713</b>	<b>\$ 5,255</b>	<b>11.50%</b>	<b>\$ 542</b>
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Beginning Fund Balance 5/1/2025:

\$ 109,267

Estimated Year End Fund Balance at 4/30/2026:

\$ 113,980

Proposed 26/27 Fund Balance:

\$ 119,235

## Capital Projects - Fund 80

### Revenue

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>25/26 Budget</u>	<u>Estimated</u> <u>25/26 Year End</u>	<u>Proposed</u> <u>26/27 Budget</u>	<u>Proposed</u> <u>Budget % Change</u>	<u>Proposed</u> <u>Change</u>
401	Interest Income	\$ 8,000	\$ 15,000	\$ 10,000	25.00%	\$ 2,000
451	Sale of Capital Asset	\$ -	\$ 20,895	\$ -	N/M	\$ -
450	Bond Proceeds	\$ 1,300,000	\$ 1,518,090	\$ -	-100.00%	\$ (1,300,000)
493	Transfer In	\$ -	\$ -	\$ -	N/M	\$ -
<b>Total</b>		<b>\$ 1,308,000</b>	<b>\$ 1,553,985</b>	<b>\$ 10,000</b>	<b>-99.24%</b>	<b>\$ (1,298,000)</b>

### Expense

<u>Account #</u>	<u>Description</u>	<u>Actual</u> <u>25/26 Budget</u>	<u>Estimated</u> <u>25/26 Year End</u>	<u>Proposed</u> <u>26/27 Budget</u>	<u>Proposed</u> <u>Budget % Change</u>	<u>Proposed</u> <u>Change</u>
903	Bank Charges	\$ 400	\$ 550	\$ 750	87.50%	\$ 350
904	Bond Issuance Costs	\$ -	\$ 21,000	\$ -	N/M	\$ -
991	Capital Projects	\$ 588,500	\$ 450,000	\$ 778,886	32.35%	\$ 190,386
<b>Total</b>		<b>\$ 588,900</b>	<b>\$ 471,550</b>	<b>\$ 779,636</b>	<b>32.39%</b>	<b>\$ 190,736</b>

<b>Profit/Loss/Change</b>	<b>\$ 719,100</b>	<b>\$ 1,082,435</b>	<b>\$ (769,636)</b>	<b>-207.03%</b>	<b>\$ (1,488,736)</b>
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<b>Beginning Fund Balance 5/1/2025:</b>	<b>\$ 1,421,915</b>
<b>Estimated Year End Fund Balance at 4/30/2026:</b>	<b>\$ 2,504,350</b>
<b>Proposed 26/27 Fund Balance:</b>	<b>\$ 1,734,714</b>