



CHICAGO HEIGHTS PARK DISTRICT

ANNUAL BUDGET

FISCAL YEAR 2026



FISCAL YEAR 2026 BUDGET

Prepared by:
Business Office

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CHICAGO HEIGHTS PARK DISTRICT

FISCAL YEAR 2026 BUDGET

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CHICAGO HEIGHTS PARK DISTRICT

FISCAL YEAR 2026 BUDGET

Introduction

Transmittal Letter

Principal Officials



CHICAGO HEIGHTS PARK DISTRICT
Annual Budget
May 1st, 2025 to April 30th, 2026

Presented is the Annual Budget of the Chicago Heights Park District for the fiscal year ending April 30th, 2026. The Park District's financial plan has been developed utilizing a comprehensive, systematic approach designed to make the budget more easily understood. This comprehensive financial plan supports our efforts to continue to provide both residents and visitors with affordable programs for all ages and abilities, a wide variety of beautiful parks, amenities with diverse recreation opportunities and unique seasonal events.

The budget was prepared based on actual activity from the previous year combined with current trends and economic conditions. The 2025-2026 budget is based on conservative assumptions.

BACKGROUND

The City of Chicago Heights, located south of Chicago, was first settled upon in the 1830s as a quiet farm town. Today it is home to over 30,000 residents and stretches just over ten square miles. With the transcontinental Lincoln Highway running through its center, Chicago Heights was nicknamed the "Crossroads of the Nation."

The Chicago Heights Park District was established in 1948 to accommodate the ever-growing population with quality recreational activities.

The Board of Commissioners, which is elected by residents within the City, is the District's ruling body that establishes the policies and procedures by which the District is governed.

In addition to the nineteen parks, the District has over a dozen sport fields and facilities, many of which can be rented. The District also runs a swimming pool at the Recreation Center and operates two 9-hole golf courses.

ANNUAL BUDGET

CHICAGO HEIGHTS PARK DISTRICT

FOR THE FISCAL YEAR
MAY 1, 2025 – APRIL 30, 2026

PRINCIPAL OFFICIALS

BOARD OF COMMISSIONERS

	<u><i>POSITION</i></u>
Jessica Mangiaracina	President, Commissioner, Ward 5
Curtis Straczek	Vice President, Commissioner, Ward 6
Michele Baikauskas	Treasurer, Commissioner, Ward 4
Margarita “Maggie” Guzman	Secretary, Commissioner, Ward 7
Harold Foston	Commissioner, Ward 1
Emiliano Horta	Commissioner, Ward 2
Willie Robinson	Commissioner, Ward 3

OFFICERS OF THE DISTRICT

Dr. Shari Demitrowicz	Superintendent
Michael DeButch	Assistant Superintendent

OFFICIALS ISSUING REPORT

Business Office

CHICAGO HEIGHTS PARK DISTRICT

FISCAL YEAR 2026 BUDGET

Graphical

Revenue by Source

Expenses by Object

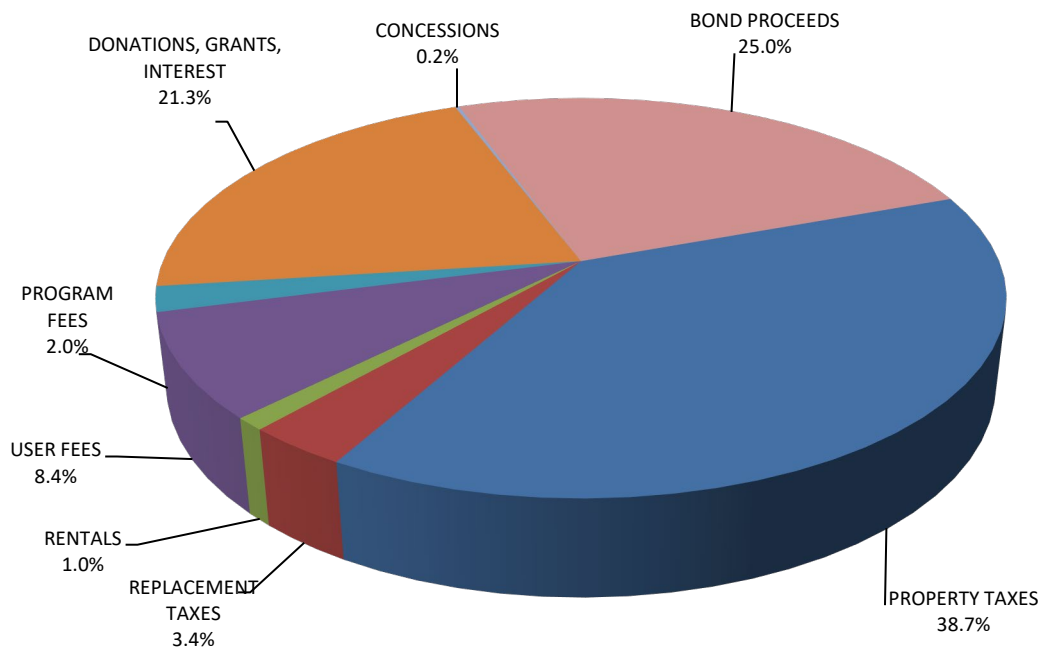


CHICAGO HEIGHTS PARK DISTRICT

FISCAL YEAR 2026 CONSOLIDATED REVENUE REVENUE BY SOURCE

SOURCE	TOTAL REVENUE- ALL FUNDS
PROPERTY TAXES	\$ 2,824,075
REPLACEMENT TAXES	244,000
RENTALS	74,220
USER FEES	615,500
PROGRAM FEES	148,500
DONATIONS, GRANTS, INTEREST	1,551,500
CONCESSIONS	12,600
BOND PROCEEDS	1,825,000
TOTAL REVENUE	\$ 7,295,395

FY2026 BUDGET

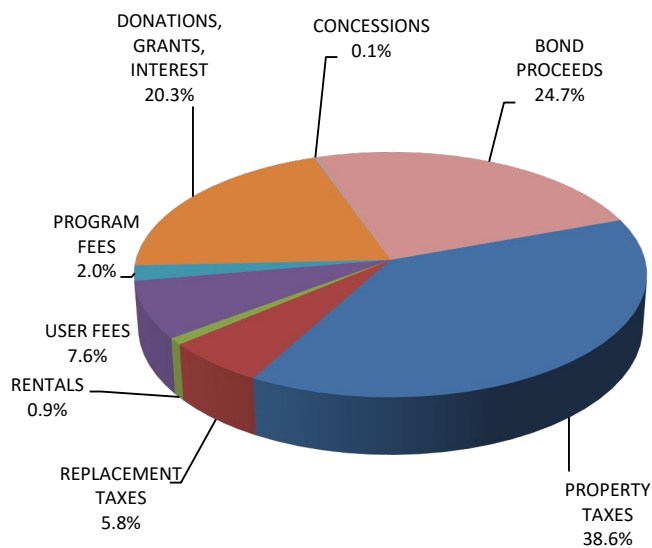


CHICAGO HEIGHTS PARK DISTRICT

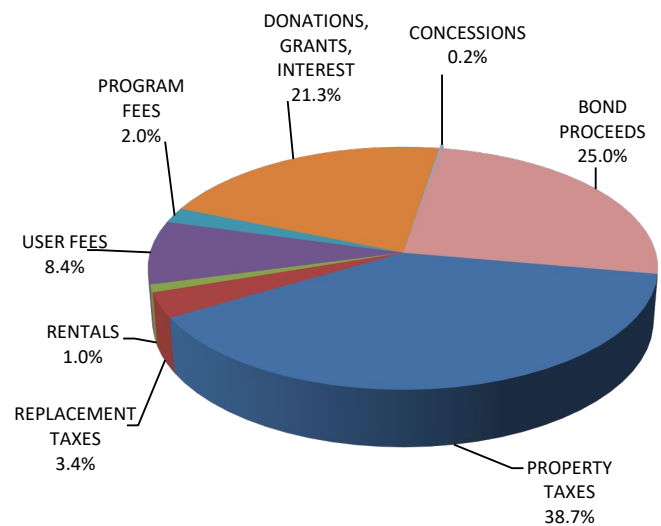
FISCAL YEAR 2026 CONSOLIDATED REVENUE REVENUE BY SOURCE FISCAL YEARS 2025 AND 2026

SOURCE	2025 BUDGET	2026 BUDGET	PERCENT INCREASE/ DECREASE
PROPERTY TAXES	\$ 2,769,780	\$ 2,824,075	2.0%
REPLACEMENT TAXES	418,500	244,000	-41.7%
RENTALS	63,200	74,220	17.4%
USER FEES	543,000	615,500	13.4%
PROGRAM FEES	143,350	148,500	3.6%
DONATIONS, GRANTS, INTEREST	1,460,500	1,551,500	6.2%
CONCESSIONS	9,500	12,600	32.6%
BOND PROCEEDS	1,775,000	1,825,000	2.8%
TOTAL REVENUE	\$ 7,182,830	\$ 7,295,395	1.6%

**FY2025
BUDGET**



**FY2026
BUDGET**

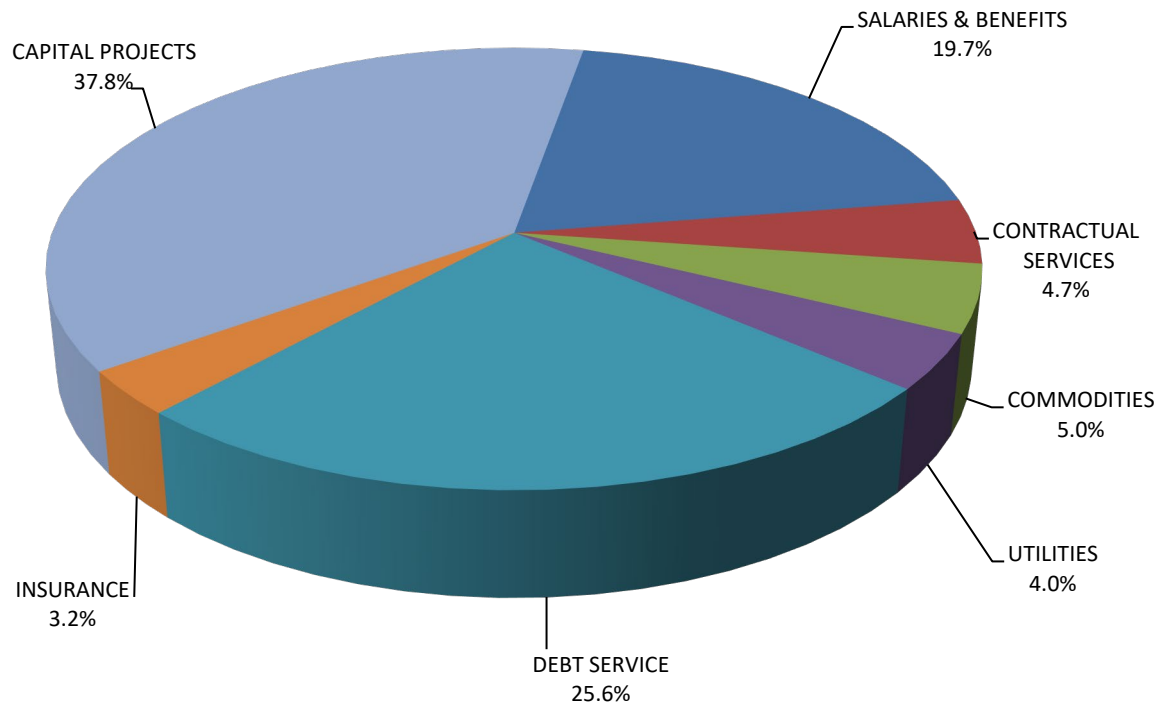


CHICAGO HEIGHTS PARK DISTRICT

FISCAL YEAR 2026 CONSOLIDATED EXPENSES EXPENSES BY OBJECT

OBJECT	TOTAL EXPENSES- ALL FUNDS	
SALARIES & BENEFITS	\$	1,500,790
CONTRACTUAL SERVICES		360,675
COMMODITIES		377,700
UTILITIES		307,450
DEBT SERVICE		1,946,358
INSURANCE		247,500
CAPITAL PROJECTS		2,868,380
<i>TOTAL EXPENSES</i>	\$	<u>7,608,853</u>

FY2026 BUDGET



CHICAGO HEIGHTS PARK DISTRICT

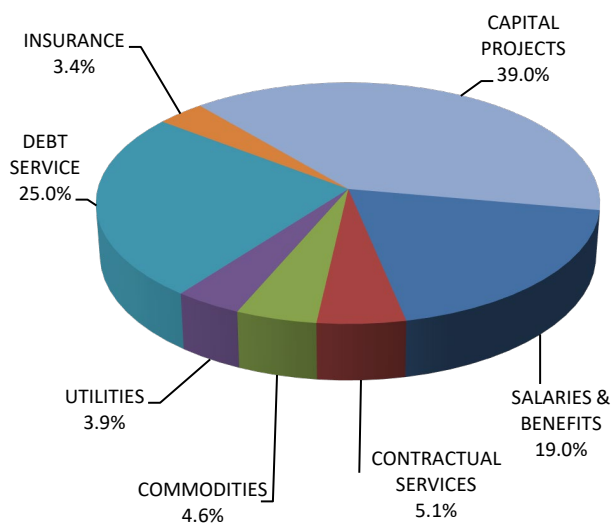
FISCAL YEAR 2026 CONSOLIDATED EXPENSES

EXPENSES BY OBJECT

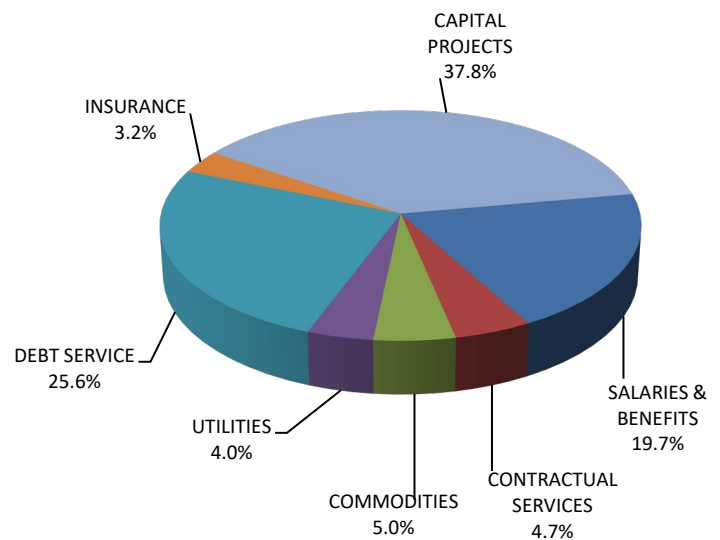
FISCAL YEARS 2025 AND 2026

OBJECT	2025 BUDGET	2026 BUDGET	PERCENT INCREASE/DECREASE
SALARIES & BENEFITS	\$ 1,426,150	\$ 1,500,790	5.2%
CONTRACTUAL SERVICES	382,800	360,675	-5.8%
COMMODITIES	351,550	377,700	7.4%
UTILITIES	292,950	307,450	4.9%
DEBT SERVICE	1,884,079	1,946,358	3.3%
INSURANCE	260,000	247,500	-4.8%
CAPITAL PROJECTS	2,934,750	2,868,380	-2.3%
TOTAL EXPENSES	\$ 7,532,279	\$ 7,608,853	1.0%

**FY2025
BUDGET**



**FY2026
BUDGET**



CHICAGO HEIGHTS PARK DISTRICT

FISCAL YEAR 2026 BUDGET

Financial

Mission

Financial Reporting and Funds

Budgeted Revenues & Expenses Fiscal Year 2026 (Summary)

Budgeted Revenues & Expenses Fiscal Year 2026

Fiscal Year 2026 Revenue & Expenses by Fund



MISSION

To provide safe, inviting, and beautifully maintained parks and facilities, by creating services that meet the needs of a culturally diverse population through ethical leadership with community involvement, intergovernmental and corporate relationships, dedicated staff, and dependable management.

VISION

The Park District strives to continue enriching a diverse community with innovative and meaningful experiences through parks, programs and facilities.

The District achieves these goals by offering a wide variety of affordable classes, trips, special events, camps and athletics to both residents and non-residents of Chicago Heights.

Routine maintenance, quality facilities, and collaborative efforts with the community enables the District to meet the needs of the entire community.

The District encourages the Board of Commissioners to pursue a vision that exceeds the needs of the community through responsible, engaged and accountable leadership. The District supports this by continually seeking new ideas and methods of promoting healthy lifestyles for all age groups.

Promoting both indoor and outdoor recreation is of paramount importance to the District. The District collaborates with community organizations, educational institutions and other governmental agencies to facilitate this vision.

FINANCIAL REPORTING

The Park District prepares its financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). The financial records of the Park District are maintained on the accrual basis of accounting whereby all revenues are recorded when earned and all expenses are recorded when they have been reduced to a legal obligation. The independent public auditors, Forvis, have audited the Park District's financial statements. The following is a list of funds and descriptions used by the Chicago Heights Park District.

GENERAL FUND

The General Fund is the general operating fund of the District. It is used to account for all of the general revenues of the District which are not specifically levied or collected for other District funds, and for expenditures related to other general governmental activities of the District.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds that are legally restricted to expenditures for specific purposes. Special revenue funds are used to account for Recreation, Audit, Liability Insurance, Park Police and IMRF/FICA.

RECREATION FUND

The Recreation Fund is used for all of the programs offered by the District and for park's maintenance operations.

AUDIT FUND

The Audit Fund is used for expenses related to the annual audit of the District's financial statements.

LIABILITY INSURANCE FUND

The Liability Insurance Fund is used for the purpose of paying expenses for liability insurance, workers' compensation and unemployment claims.

PARK POLICE FUND

The Park Police Fund is used for security officers employed by the District to patrol the Recreation Center and all Parks owned by the District.

IMRF/FICA FUND

The IMRF/FICA Fund is used for the purpose of paying all of the District's retirement IMRF and FICA expenses.

DEBT SERVICE FUND

The Debt Service Fund is used to account for payments of principal, interest and related charges on any outstanding bonds or debt.

CAPITAL PROJECTS FUND

The Capital Projects Fund accounts for financial resources to be used for the acquisition or construction of major capital facilities.

CHICAGO HEIGHTS PARK DISTRICT
SCHEDULE OF BUDGETED REVENUES AND EXPENSES (SUMMARY)
Year Ending April 30, 2026
(in dollars)

	<u>General</u>	<u>Special Revenue</u>					<u>Debt Service</u>	<u>Capital Projects</u>	
	<u>General</u>	<u>Recreation</u>	<u>Audit</u>	<u>Liability Insurance</u>	<u>Park Police</u>	<u>IMRF/FICA</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total</u>
Budgeted Revenues	\$ 576,700	\$ 1,332,020	\$ 21,730	\$ 209,100	\$ 18,450	\$ 60,900	\$ 1,741,495	\$ 1,510,000	\$ 5,470,395
Budgeted Other Sources	225,000	300,000	-	-	-	-	-	1,300,000	1,825,000
Total Budgeted Revenues & Other Sources	801,700	1,632,020	21,730	209,100	18,450	60,900	1,741,495	2,810,000	7,295,395
Budgeted Expenses	(774,475)	(1,573,130)	(75,000)	(247,500)	(20,000)	(104,010)	(1,946,358)	(2,868,380)	(7,608,853)
Excess of Revenues & Other Sources over Expenses	\$ 27,225	\$ 58,890	\$ (53,270)	\$ (38,400)	\$ (1,550)	\$ (43,110)	\$ (204,863)	\$ (58,380)	\$ (313,458)
Transfers In	-	-	55,000	-	-	43,500	205,000	-	303,500
Transfers Out	(303,500)	-	-	-	-	-	-	-	(303,500)
Utilization of Reserves	276,275	-	-	-	1,550	-	-	58,380	336,205
Revenues, other sources, and transfers in over (under) expenses and transfers (out)	\$ -	\$ 58,890	\$ 1,730	\$ (38,400)	\$ -	\$ 390	\$ 137	\$ -	\$ 22,747

SCHEDULE OF BUDGETED REVENUES AND EXPENSES

Year Ending April 30, 2026

	General	Special Revenue					Debt Service	Capital Projects	
	General	Recreation	Audit	Liability Insurance	Park Police	IMRF/FICA	Debt Service	Capital Projects	Total
REVENUES									
Property taxes	\$ 356,700	\$ 479,700	\$ 21,730	\$ 209,100	\$ 18,450	\$ 36,900	\$ 1,701,495	\$ -	\$ 2,824,075
Corporate personal property replacement taxes	220,000	-	-	-	-	24,000	-	-	244,000
Rentals	-	74,220	-	-	-	-	-	-	74,220
User fees	-	615,500	-	-	-	-	-	-	615,500
Program fees	-	148,500	-	-	-	-	-	-	148,500
Donations, grants, interest	-	1,500	-	-	-	-	40,000	1,510,000	1,551,500
Concessions	-	12,600	-	-	-	-	-	-	12,600
Total Revenues	<u>576,700</u>	<u>1,332,020</u>	<u>21,730</u>	<u>209,100</u>	<u>18,450</u>	<u>60,900</u>	<u>1,741,495</u>	<u>1,510,000</u>	<u>5,470,395</u>
OTHER SOURCES									
Bond proceeds	225,000	300,000	-	-	-	-	-	1,300,000	1,825,000
Total Other Sources	<u>225,000</u>	<u>300,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,300,000</u>	<u>1,825,000</u>
Total Revenues & Other Sources	<u>801,700</u>	<u>1,632,020</u>	<u>21,730</u>	<u>209,100</u>	<u>18,450</u>	<u>60,900</u>	<u>1,741,495</u>	<u>2,810,000</u>	<u>7,295,395</u>
EXPENSES									
Salaries & benefits	586,800	789,980	-	-	20,000	104,010	-	-	1,500,790
Contractual services	103,725	181,950	75,000	-	-	-	-	-	360,675
Commodities	44,500	333,200	-	-	-	-	-	-	377,700
Utilities	39,450	268,000	-	-	-	-	-	-	307,450
Debt service	-	-	-	-	-	-	1,946,358	-	1,946,358
Insurance	-	-	-	247,500	-	-	-	-	247,500
Capital projects	-	-	-	-	-	-	-	2,868,380	2,868,380
Total Expenses	<u>774,475</u>	<u>1,573,130</u>	<u>75,000</u>	<u>247,500</u>	<u>20,000</u>	<u>104,010</u>	<u>1,946,358</u>	<u>2,868,380</u>	<u>7,608,853</u>
Revenues & other sources over (under) expenses	<u>27,225</u>	<u>58,890</u>	<u>(53,270)</u>	<u>(38,400)</u>	<u>(1,550)</u>	<u>(43,110)</u>	<u>(204,863)</u>	<u>(58,380)</u>	<u>(313,458)</u>
Transfers in	-	-	55,000	-	-	43,500	205,000	-	303,500
Transfers out	<u>(303,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(303,500)</u>
Utilization of Reserves	<u>276,275</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,550</u>	<u>-</u>	<u>-</u>	<u>58,380</u>	<u>336,205</u>
Revenues and transfers in over (under) expenses and transfers (out)	<u>\$ -</u>	<u>\$ 58,890</u>	<u>\$ 1,730</u>	<u>\$ (38,400)</u>	<u>\$ -</u>	<u>\$ 390</u>	<u>\$ 137</u>	<u>\$ -</u>	<u>\$ 22,747</u>

GENERAL FUND REVENUE

Year Ended April 30, 2026

	FY 2024 Unaudited	FY 2025 Budget	4/30/2025 Unaudited	FY 2026 Budget
REVENUE				
10-00-00				
Property Taxes				
414010 Property taxes	\$ 399,487	\$ 352,600	\$ 409,322	\$ 356,700
Replacement Taxes				
424020 Replacement taxes	330,939	375,000	219,442	220,000
OTHER SOURCES				
414180 Bond proceeds	200,000	200,000	200,000	225,000
UTILIZATION OF RESERVES				
	-	100,000	-	276,275
Total Revenue, Other Sources, And Utilization of Reserves	<u>\$ 930,426</u>	<u>\$ 1,027,600</u>	<u>\$ 828,764</u>	<u>\$ 1,077,975</u>

GENERAL FUND EXPENSES

Year Ended April 30, 2026

	<u>FY 2024</u> <u>Unaudited</u>	<u>FY 2025</u> <u>Budget</u>	<u>4/30/2025</u> <u>Unaudited</u>	<u>FY 2026</u> <u>Budget</u>
EXPENSES				
By Department:				
Administration				
10-10-00				
Full Time Salaries				
515010 Supervisor's	\$ 135,972	\$ 116,500	\$ 118,132	\$ 125,500
515100 Office positions	134,185	130,000	130,367	137,800
Total Full Time Salaries	270,157	246,500	248,499	263,300
Part Time Salaries				
515310 Office help	36,802	37,000	53,839	50,000
Fringe Benefits				
538010 Group health insurance	118,658	115,000	102,543	105,000
Contractual Services				
547050 Legal services	18,361	20,000	17,500	20,000
547110 Other services	62,863	55,250	48,737	40,000
547210 Public notices	147	500	542	550
547230 Printing & reproduction	-	5,000	4,846	5,000
547240 Bank fees	1,154	1,100	1,802	1,875
547250 Membership & dues	11,567	7,500	20,468	15,000
547320 Travel, meetings & conferences	-	-	-	10,000
547280 Payroll fees	3,929	4,300	3,694	4,300
Total Contractual Services	98,021	93,650	97,589	96,725
Commodities				
556170 Office supplies	2,142	2,500	2,278	2,500
556900 Other commodities	2,426	5,000	2,293	5,000
Total Commodities	4,568	7,500	4,571	7,500
Total Administration Expenses	528,206	499,650	507,041	522,525

GENERAL FUND EXPENSES
Year Ended April 30, 2026

	<u>FY 2024</u> <u>Unaudited</u>	<u>FY 2025</u> <u>Budget</u>	<u>4/30/2025</u> <u>Unaudited</u>	<u>FY 2026</u> <u>Budget</u>
Parks Maintenance				
10-15-00				
Full Time Salaries				
515050 Supervisor's	55,972	60,000	60,000	70,000
515090 Maintenance positions	45,124	46,500	46,500	48,500
Total Full Time Salaries	101,096	106,500	106,500	118,500
Part Time Salaries				
525300 Maintenance labor	52,171	50,000	42,915	50,000
Contractual Services				
547500 Security system	2,665	3,500	-	2,000
547700 Service contracts	2,672	5,000	4,317	5,000
Total Contractual Services	5,337	8,500	4,317	7,000
Commodities				
556240 Janitorial supplies	-	500	724	500
556530 Vehicle fuels	12,000	12,000	12,000	12,000
556630 Minor equipment, tools	2,744	3,500	-	3,500
556860 Repairs & maint materials	20,266	15,000	11,202	15,000
556870 Repairs/maint materials- vehicles	3,113	3,500	2,741	3,500
556900 Other commodities	7,303	10,000	483	2,500
Total Commodities	45,426	44,500	27,150	37,000
Utilities				
567290 Telephone	337	1,000	303	500
567450 Electricity	3,602	4,500	2,589	3,500
567460 Northern Illinois gas	4,732	5,000	4,863	5,000
567470 Water/sewer	428	450	324	450
567480 Refuse/scavenger	25,082	27,500	44,045	30,000
Total Utilities	34,181	38,450	52,124	39,450
Total Parks Maintenance Expenses	238,211	247,950	233,006	251,950
Total Expenses	766,417	747,600	740,047	774,475
Other				
795000 Transfers out	227,500	280,000	230,000	303,500
Total Expenses and Transfers out	<u>\$ 993,917</u>	<u>\$ 1,027,600</u>	<u>\$ 970,047</u>	<u>\$ 1,077,975</u>

RECREATION FUND REVENUE
Year Ended April 30, 2026

	<u>FY 2024</u> <u>Unaudited</u>	<u>FY 2025</u> <u>Budget</u>	<u>4/30/2025</u> <u>Unaudited</u>	<u>FY 2026</u> <u>Budget</u>
REVENUE				
20-00-00				
Property Taxes				
414010 Property taxes	<u>\$ 520,287</u>	<u>\$ 463,300</u>	<u>\$ 542,078</u>	<u>\$ 479,700</u>
User Fees				
454210 Attendant fees	<u>5,155</u>	<u>5,500</u>	<u>4,715</u>	<u>5,500</u>
Other Revenue				
494850 Miscellaneous	<u>48,300</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER SOURCES				
414180 Bond proceeds	<u>325,000</u>	<u>325,000</u>	<u>325,000</u>	<u>300,000</u>
Total Income	<u>898,742</u>	<u>793,800</u>	<u>871,793</u>	<u>785,200</u>
Programs				
20-25-00				
Trips & outings				
464470 Outings & trips	<u>5,280</u>	<u>7,500</u>	<u>9,800</u>	<u>10,000</u>
Special events				
464400 Program fees	<u>4,819</u>	<u>5,000</u>	<u>8,323</u>	<u>8,000</u>
474520 Donations, grants	<u>4,149</u>	<u>-</u>	<u>3,390</u>	<u>3,000</u>
Total special events	<u>8,968</u>	<u>5,000</u>	<u>11,713</u>	<u>11,000</u>
Youth soccer				
464400 Program fees	<u>15,266</u>	<u>12,500</u>	<u>18,658</u>	<u>17,500</u>
Total youth soccer	<u>15,266</u>	<u>12,500</u>	<u>18,658</u>	<u>17,500</u>
Adult fitness				
464430 Athletic recreation	<u>6,704</u>	<u>7,500</u>	<u>5,500</u>	<u>6,000</u>
Golf lessons				
464430 Athletic recreation	<u>896</u>	<u>850</u>	<u>270</u>	<u>500</u>

RECREATION FUND REVENUE

Year Ended April 30, 2026

	FY 2024 Unaudited	FY 2025 Budget	4/30/2025 Unaudited	FY 2026 Budget
Little league baseball				
464420 Athletic leagues	3,328	4,000	5,475	5,000
474520 Donations, grants	-	1,500	-	1,500
484350 Food & soft drinks	-	-	1,185	1,000
Total little league baseball	3,328	5,500	6,660	7,500
Swimming				
464400 Program fees	42,061	40,000	40,776	40,000
Youth basketball				
464400 Program fees	3,860	5,000	6,908	7,500
474520 Donations, grants	-	1,000	-	1,000
Total youth basketball	3,860	6,000	6,908	8,500
Youth				
464430 Athletic recreation	30,846	27,500	28,925	30,000
Camps/After School Program				
464400 Program fees	30,226	32,500	18,250	20,000
Total Programs Revenue	147,435	144,850	147,460	151,000

RECREATION FUND REVENUE
Year Ended April 30, 2026

	FY 2024 Unaudited	FY 2025 Budget	4/30/2025 Unaudited	FY 2026 Budget
Recreation Center				
20-26-00				
Rentals				
444120 Rental of buildings	18,013	15,000	31,162	25,000
User fees				
454210 Membership fees	123,284	120,000	144,764	145,000
Concession sales				
484350 Concessions	1,095	1,000	1,046	1,100
Total Recreation Center Revenue	142,392	136,000	176,972	171,100

RECREATION FUND REVENUE
Year Ended April 30, 2026

	FY 2024 Unaudited	FY 2025 Budget	4/30/2025 Unaudited	FY 2026 Budget
East Course Concessions				
20-27-80				
Rentals				
444130 Lessee revenue	22,461	24,100	23,860	24,610
Total rentals	22,461	24,100	23,860	24,610
Concession sales				
484350 Food & soft drinks	1,230	1,500	2,268	2,000
Total concession sales	1,230	1,500	2,268	2,000
Total East Course Concessions Revenue	23,691	25,600	26,128	26,610
East Course Pro Shop				
20-28-90				
User Fees				
454380 Green fees	163,311	155,000	180,066	180,000
454400 Golf carts	90,855	90,000	104,733	105,000
Total user fees	254,166	245,000	284,799	285,000
Concession sales				
484370 Merchandise sales	3,414	3,250	4,399	4,000
Total East Course Pro Shop Revenue	257,580	248,250	289,198	289,000
Total East Golf Course Revenue	281,271	273,850	315,326	315,610

RECREATION FUND REVENUE
Year Ended April 30, 2026

	FY 2024 Unaudited	FY 2025 Budget	4/30/2025 Unaudited	FY 2026 Budget
West Course Concessions				
20-30-81				
Rentals				
444120 Rental of buildings	-	-	1,170	-
444430 Lessee revenue	22,461	24,100	23,860	24,610
Total rentals	22,461	24,100	25,030	24,610
Concession sales				
484350 Food & soft drinks	1,105	1,500	1,434	1,500
Total concession sales	1,105	1,500	1,434	1,500
Total West Course Concessions Revenue	23,566	25,600	26,464	26,110
West Course Pro Shop				
20-30-90				
User Fees				
454380 Green fees	126,389	115,000	119,822	120,000
454400 Golf carts	59,160	57,500	60,715	60,000
Total user fees	185,549	172,500	180,537	180,000
Concession sales				
484370 Merchandise sales	2,418	2,250	3,001	3,000
Total West Course Pro Shop Revenue	187,967	174,750	183,538	183,000
Total West Golf Course Revenue	211,533	200,350	210,002	209,110
Total Revenue and Other Sources	<u>\$ 1,681,373</u>	<u>\$ 1,548,850</u>	<u>\$ 1,721,553</u>	<u>\$ 1,632,020</u>

RECREATION FUND EXPENSES
Year Ended April 30, 2026

	FY 2024 Unaudited	FY 2025 Budget	4/30/2025 Unaudited	FY 2026 Budget
EXPENSES				
By Department:				
Administration				
20-10-00				
Contractual Services				
547230 Printing & reproduction	\$ 19,059	\$ 18,500	\$ 21,163	\$ 20,000
547240 Bank fees	165	-	-	-
547260 CC fees	9,141	6,500	9,378	9,500
547270 Postage & ups	6,791	6,500	6,832	7,000
Total Contractual Services	35,156	31,500	37,373	36,500
Commodities				
556170 Office supplies	7,522	7,000	724	5,000
556900 Other commodities	7,126	7,500	1,672	5,000
Total Commodities	14,648	14,500	2,396	10,000
Utilities				
567290 Telephone	7,683	7,750	5,002	5,500
Total Administration Expenses	57,487	53,750	44,771	52,000

RECREATION FUND EXPENSES
Year Ended April 30, 2026

	<u>FY 2024 Unaudited</u>	<u>FY 2025 Budget</u>	<u>4/30/2025 Unaudited</u>	<u>FY 2026 Budget</u>
Programs				
20-25-00				
Trips & Outings				
20-25-10				
Contractual Services				
547990 Tickets, admission & outings	<u>9,981</u>	<u>10,000</u>	<u>7,870</u>	<u>10,000</u>
Special Events				
20-25-12				
Contractual Services				
547120 Instructors/program svcs	<u>3,459</u>	<u>10,000</u>	<u>10,354</u>	<u>11,000</u>
Commodities				
556450 Program supplies	33,473	32,500	49,533	50,000
556460 Commissioner expenses	<u>23,873</u>	<u>22,500</u>	<u>15,973</u>	<u>22,500</u>
Total Commodities	<u>57,346</u>	<u>55,000</u>	<u>65,506</u>	<u>72,500</u>
Total Special Events Expenses	<u>60,805</u>	<u>65,000</u>	<u>75,860</u>	<u>83,500</u>
Youth Soccer				
20-25-13				
Contractual Services				
547120 Instructors/program svcs	<u>8,570</u>	<u>8,750</u>	<u>6,192</u>	<u>8,750</u>
Commodities				
556450 Program supplies	3,160	4,000	2,946	4,000
556970 Supplies- awards	<u>1,005</u>	<u>1,500</u>	<u>450</u>	<u>1,500</u>
Total Commodities	<u>4,165</u>	<u>5,500</u>	<u>3,396</u>	<u>5,500</u>
Total Youth Soccer Expenses	<u>12,735</u>	<u>14,250</u>	<u>9,588</u>	<u>14,250</u>

RECREATION FUND EXPENSES
Year Ended April 30, 2026

	<u>FY 2024 Unaudited</u>	<u>FY 2025 Budget</u>	<u>4/30/2025 Unaudited</u>	<u>FY 2026 Budget</u>
Adult Fitness				
20-25-30				
Contractual Services				
547120 Instructors/program svcs	<u>4,074</u>	<u>5,000</u>	<u>3,325</u>	<u>4,000</u>
Total Adult Fitness Expenses	<u>4,074</u>	<u>5,000</u>	<u>3,325</u>	<u>4,000</u>
Golf Lessons				
20-25-33				
Contractual Services				
547120 Instructors/program svcs	<u>-</u>	<u>550</u>	<u>463</u>	<u>550</u>
Total Golf Lessons Expenses	<u>-</u>	<u>550</u>	<u>463</u>	<u>550</u>
Little League Baseball				
20-25-51				
Contractual Services				
547120 Instructors/program svcs	<u>79</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>
547150 Referees/officials	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
548000 Entry fees	<u>-</u>	<u>500</u>	<u>65</u>	<u>500</u>
Total Contractual Services	<u>79</u>	<u>4,000</u>	<u>65</u>	<u>4,000</u>
Commodities				
556450 Program supplies	<u>1,254</u>	<u>7,500</u>	<u>5,594</u>	<u>7,500</u>
Total Commodities	<u>1,254</u>	<u>7,500</u>	<u>5,594</u>	<u>7,500</u>
Total Little League Baseball Expenses	<u>1,333</u>	<u>11,500</u>	<u>5,659</u>	<u>11,500</u>
Swimming				
20-25-53				
Contractual Services				
547120 Instructors/program svcs	<u>33,780</u>	<u>32,000</u>	<u>29,323</u>	<u>35,000</u>
Total Swimming Expenses	<u>33,780</u>	<u>32,000</u>	<u>29,323</u>	<u>35,000</u>

RECREATION FUND EXPENSES
Year Ended April 30, 2026

	FY 2024 Unaudited	FY 2025 Budget	4/30/2025 Unaudited	FY 2026 Budget
Youth Basketball				
20-25-54				
Contractual Services				
547120 Instructors/program svcs	3,128	3,000	3,441	3,500
Commodities				
556450 Program supplies	3,148	3,000	4,141	4,000
556970 Supplies- awards	500	500	-	500
Total Commodities	3,648	3,500	4,141	4,500
Total Youth Basketball Expenses	6,776	6,500	7,582	8,000
Youth Programs				
20-25-60				
Commodities				
556450 Program supplies	25,658	25,000	24,237	25,000
Total Youth Fitness Expenses	25,658	25,000	24,237	25,000
Camps/After-School Program				
20-25-61				
Part-Time Salaries				
525380 Instructors	41,333	40,000	34,229	35,000
Commodities				
556450 Program expenses	6,849	7,500	5,338	7,000
Total Camp/After-School Expenses	48,182	47,500	39,567	42,000
Total Program Expenses	203,324	217,300	203,474	233,800

RECREATION FUND EXPENSES

Year Ended April 30, 2026

	FY 2024 Unaudited	FY 2025 Budget	4/30/2025 Unaudited	FY 2026 Budget
Recreation Center				
20-26-00				
Full Time Salaries				
515210 Program director	55,349	50,000	48,169	50,000
515215 Rec center maintenance	43,583	46,000	46,424	55,500
515220 Rec center custodians	18,240	-	-	-
Total Full Time Salaries	117,172	96,000	94,593	105,500
Part Time Salaries				
525470 Rec center custodians	34,080	35,000	42,785	50,000
525480 Athletic director	18,940	20,000	20,053	24,480
Total Part Time Salaries	53,020	55,000	62,838	74,480
Contractual Services				
547110 Other services	869	1,500	-	1,500
547500 Security system/park police	6,913	7,500	790	1,000
547700 Service contracts	33,153	30,000	25,588	30,000
Total Contractual Services	40,935	39,000	26,378	32,500
Commodities				
556240 Janitorial supplies	18,809	20,000	16,493	20,000
556250 Pool supplies & maintenance	28,994	20,000	1,986	20,000
556270 Medical supplies	-	500	-	500
556350 Food & soft drinks	485	750	-	750
556860 Repairs & maint materials	9,075	10,000	13,258	15,000
556900 Other commodities	10,275	10,000	17,890	17,500
Total Commodities	67,638	61,250	49,627	73,750
Utilities				
567290 Telephone	12,289	13,500	11,542	13,500
537450 Electricity	63,476	62,500	74,834	70,000
567460 Northern Illinois gas	13,043	17,500	13,889	14,000
567470 Water/sewer	2,868	2,750	2,937	2,750
567480 Refuse/scavenger	3,531	5,000	4,378	5,000
Total Utilities	95,207	101,250	107,580	105,250
Total Recreation Center Expenses	373,972	352,500	341,016	391,480

RECREATION FUND EXPENSES

Year Ended April 30, 2026

	<u>FY 2024</u> <u>Unaudited</u>	<u>FY 2025</u> <u>Budget</u>	<u>4/30/2025</u> <u>Unaudited</u>	<u>FY 2026</u> <u>Budget</u>
East Course Concessions				
20-27-80				
Contractual Services				
547110 Other services	<u>325</u>	<u>500</u>	<u>-</u>	<u>-</u>
Commodities				
556350 Food & soft drinks	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>-</u>
Total Commodities	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>-</u>
Total East Course Concessions Expenses	<u>325</u>	<u>1,500</u>	<u>-</u>	<u>-</u>

RECREATION FUND EXPENSES
Year Ended April 30, 2026

	FY 2024 Unaudited	FY 2025 Budget	4/30/2025 Unaudited	FY 2026 Budget
East Golf Course- Pro Shop				
20-28-90				
Part Time Salaries				
525430 Starters/rangers	22,829	30,000	14,324	25,000
Contractual Services				
547110 Other services	765	750	925	1,000
547230 Printing & reproduction	1,536	1,500	37	1,500
547250 Membership & dues	750	500	1,129	1,000
547260 CC fees	6,819	7,500	6,696	7,750
547500 Security system/park police	4,602	5,000	1,111	1,400
Total Contractual Services	14,472	15,250	9,898	12,650
Commodities				
556170 Office supplies	58	100	-	100
556240 Janitorial supplies	-	100	-	-
556370 Merchandise cost of sales	2,726	2,500	3,306	3,250
556860 Repairs & maint materials	4,418	5,000	10,585	7,500
556870 Repairs/maint materials- vehicles	2,701	3,000	-	3,000
556900 Other commodities	789	2,500	2,021	2,500
Total Commodities	10,692	13,200	15,912	16,350
Utilities				
567290 Telephone	6,858	7,000	6,898	7,000
567450 Electricity	25,747	25,000	16,716	20,000
567460 Northern Illinois gas	4,359	5,000	5,432	5,500
567470 Water/sewer	2,440	2,500	1,131	2,500
567480 Refuse/scavenger	24,585	22,500	16,263	17,500
Total Utilities	63,989	62,000	46,440	52,500
Total East Golf Course- Pro Shop Expenses	111,982	120,450	86,574	106,500

RECREATION FUND EXPENSES

Year Ended April 30, 2026

	FY 2024 Unaudited	FY 2025 Budget	4/30/2025 Unaudited	FY 2026 Budget
East Golf Maintenance				
20-28-91				
Full Time Salaries				
515050 Supervisor	16,323	-	-	-
515080 Mechanics	9,967	48,000	38,000	48,000
515090 Maintenance labor	46,392	48,000	48,000	50,000
Total Full Time Salaries	72,682	96,000	86,000	98,000
Part Time Salaries				
525300 Maintenance labor	93,594	80,000	87,081	85,000
Fringe Benefits				
538010 Group health insurance	30,526	30,000	41,107	40,000
Contractual Services				
547110 Other services	380	1,000	600	1,000
547500 Security system/park police	123	500	-	-
Total Contractual Services	503	1,500	600	1,000
Commodities				
556210 Horticultural supplies	14,801	17,500	10,407	15,000
556240 Janitorial supplies	66	500	106	500
556530 Vehicle fuels	19,993	20,000	18,319	20,000
556550 Oil, lubrication & cleaners	232	500	-	500
556630 Minor equipment, tools	-	500	-	500
556850 Fertilizer & ground chemicals	-	2,500	-	-
556860 Repairs & maint materials	10,019	10,000	8,966	10,000
556870 Repairs & maint materials- vehicle:	8,622	10,000	5,724	10,000
556900 Other commodities	-	2,000	222	2,000
Total Commodities	53,733	63,500	43,744	58,500
Utilities				
567290 Telephone	2,101	2,000	1,636	2,000
567470 Water/sewer	-	-	1,623	1,750
Total Utilities	2,101	2,000	3,259	3,750
Total East Golf Maintenance Expenses	253,139	273,000	261,791	286,250
Total East Golf Course Expenses	365,446	394,950	348,365	392,750

RECREATION FUND EXPENSES

Year Ended April 30, 2026

	FY 2024 Unaudited	FY 2025 Budget	4/30/2025 Unaudited	FY 2026 Budget
Park Houses				
20-29-20				
Part Time Salaries				
525350 Attendants	19,111	32,500	14,642	20,000
Contractual Services				
547500 Security system/park police	5,695	5,500	1,083	1,150
547700 Service contracts	1,007	1,100	1,344	1,500
Total Contractual Services	6,702	6,600	2,427	2,650
Utilities				
567290 Telephone	1,143	2,000	1,958	2,000
567450 Electricity	20,851	18,000	25,794	25,000
567460 Northern Illinois gas	4,912	5,500	5,099	5,500
Total Utilities	26,906	25,500	32,851	32,500
Total Park Houses Expenses	52,719	64,600	49,920	55,150

RECREATION FUND EXPENSES

Year Ended April 30, 2026

	<u>FY 2024</u> <u>Unaudited</u>	<u>FY 2025</u> <u>Budget</u>	<u>4/30/2025</u> <u>Unaudited</u>	<u>FY 2026</u> <u>Budget</u>
West Golf Course- Banquets				
20-30-81				
Contractual Services				
547690 Repairs & maintenance- service	-	2,500	-	-
547700 Service contracts	<u>2,862</u>	<u>3,500</u>	<u>3,818</u>	<u>4,000</u>
Total Contractual Services	<u>2,862</u>	<u>6,000</u>	<u>3,818</u>	<u>4,000</u>
Total West Golf Course- Banquets Expenses	<u>2,862</u>	<u>6,000</u>	<u>3,818</u>	<u>4,000</u>

RECREATION FUND EXPENSES
Year Ended April 30, 2026

	FY 2024 Unaudited	FY 2025 Budget	4/30/2025 Unaudited	FY 2026 Budget
West Golf Course- Pro Shop				
20-30-90				
Full Time Salaries				
515010 Director, supt's & mgr's	37,440	38,750	39,125	40,000
Part Time Salaries				
525340 Cashiers	52,313	60,000	63,533	65,000
Fringe Benefits				
538010 Group health insurance	28,989	30,000	30,621	32,000
Contractual Services				
547110 Other services	115	1,000	425	1,000
547230 Printing & reproduction	-	-	1,668	1,000
547250 Membership & dues	340	500	558	500
547260 CC fees	5,326	5,000	5,896	6,350
547500 Security system/park police	6,127	7,500	611	1,000
547690 Maintenance- service	13,045	15,000	-	5,000
Total Contractual Services	24,953	29,000	9,158	14,850
Commodities				
556170 Office supplies	114	100	-	100
556240 Janitorial supplies	-	500	-	500
556370 Merchandise cost of sales	2,011	2,500	2,591	2,500
556860 Repairs & maint materials	9,595	3,500	15,014	10,000
556900 Other commodities	782	2,500	2,025	2,500
Total Commodities	12,502	9,100	19,630	15,600
Utilities				
567290 Telephone	3,803	4,000	4,970	5,000
567450 Electricity	22,070	22,500	31,997	32,500
567460 Northern Illinois gas	7,267	7,500	5,109	7,500
567470 Water/sewer	185	250	61	250
Total Utilities	33,325	34,250	42,137	45,250
Total West Golf Course- Pro Shop Expenses	189,522	201,100	204,204	212,700

RECREATION FUND EXPENSES

Year Ended April 30, 2026

	FY 2024 Unaudited	FY 2025 Budget	4/30/2025 Unaudited	FY 2026 Budget
West Golf Maintenance				
20-30-91				
Full Time Salaries				
515050 Supervisors	71,802	60,000	89,371	60,000
Part Time Salaries				
525300 Maintenance labor	120,401	100,000	108,922	110,000
Contractual Services				
547110 Other services	380	1,000	600	1,000
Commodities				
556210 Horticultural supplies	3,043	1,000	9,417	5,000
556530 Vehicle fuels	17,301	17,500	13,240	17,500
556850 Fertilizer & ground chemicals	-	1,000	-	-
556860 Repairs & maint materials	10,950	7,500	7,176	7,500
556870 Repairs & maint materials- vehicles	3,787	4,000	6,559	5,000
556900 Other commodities	520	2,000	952	2,000
Total Commodities	35,601	33,000	37,344	37,000
Utilities				
567290 Telephone	1,675	2,000	573	1,750
467450 Electricity	240	250	282	250
567460 Northern Illinois gas	1,421	750	2,466	2,500
567470 Water/sewer	1,030	1,250	958	1,250
567480 Refuse/scavenger	14,377	17,500	13,333	17,500
Total Utilities	18,743	21,750	17,612	23,250
Total West Golf Maintenance Expenses	246,927	215,750	253,849	231,250
Total West Golf Course Expenses	439,311	422,850	461,871	447,950
Total Expenses	<u>\$ 1,492,259</u>	<u>\$ 1,505,950</u>	<u>\$ 1,449,417</u>	<u>\$ 1,573,130</u>

AUDIT FUND REVENUE & EXPENSES
Year Ended April 30, 2026

	<u>FY 2024 Unaudited</u>	<u>FY 2025 Budget</u>	<u>4/30/2025 Unaudited</u>	<u>FY 2026 Budget</u>
REVENUE				
23-00-00				
Property Taxes				
414010 Property taxes	\$ 17,867	\$ 19,270	\$ 24,014	\$ 21,730
Total Revenue	<u>17,867</u>	<u>19,270</u>	<u>24,014</u>	<u>21,730</u>
OTHER SOURCES				
495000 Transfers in	<u>27,500</u>	<u>60,000</u>	<u>60,000</u>	<u>55,000</u>
Total Revenue & Other Sources	<u>\$ 45,367</u>	<u>\$ 79,270</u>	<u>\$ 84,014</u>	<u>\$ 76,730</u>
EXPENSES				
Contractual Services				
547010 Auditing services	\$ 40,825	\$ 75,000	\$ 53,583	\$ 75,000
Total Expenses	<u>\$ 40,825</u>	<u>\$ 75,000</u>	<u>\$ 53,583</u>	<u>\$ 75,000</u>

LIABILITY INSURANCE FUND REVENUE & EXPENSES

Year Ended April 30, 2026

	<u>FY 2024</u> <u>Unaudited</u>	<u>FY 2025</u> <u>Budget</u>	<u>4/30/2025</u> <u>Unaudited</u>	<u>FY 2026</u> <u>Budget</u>
REVENUE				
24-00-00				
Property Taxes				
414010 Property taxes	\$ 202,873	\$ 197,210	\$ 232,358	\$ 209,100
Total Revenue	<u>\$ 202,873</u>	<u>\$ 197,210</u>	<u>\$ 232,358</u>	<u>\$ 209,100</u>
EXPENSES				
Insurance				
578090 Insurance premiums	\$ 124,644	\$ 140,000	\$ 124,953	\$ 125,000
578180 Workmen's compensation ins	55,412	65,000	68,298	70,000
578190 Unemployment insurance	<u>61,859</u>	<u>55,000</u>	<u>54,087</u>	<u>52,500</u>
Total Insurance	<u>241,915</u>	<u>260,000</u>	<u>247,338</u>	<u>247,500</u>
Total Expenses	<u>\$ 241,915</u>	<u>\$ 260,000</u>	<u>\$ 247,338</u>	<u>\$ 247,500</u>

PARK POLICE FUND REVENUE & EXPENSES

Year Ended April 30, 2026

	<u>FY 2024</u> <u>Unaudited</u>	<u>FY 2025</u> <u>Budget</u>	<u>4/30/2025</u> <u>Unaudited</u>	<u>FY 2026</u> <u>Budget</u>
REVENUE				
25-00-00				
Property Taxes				
414010 Property taxes	<u>\$ 37,516</u>	<u>\$ 20,500</u>	<u>\$ 22,786</u>	<u>\$ 18,450</u>
UTILIZATION OF RESERVES	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>1,550</u>
Total Revenue And Utilization of Reserves	<u><u>\$ 37,516</u></u>	<u><u>\$ 22,500</u></u>	<u><u>\$ 22,786</u></u>	<u><u>\$ 20,000</u></u>
EXPENSES				
Part Time Salaries				
525350 PT security	<u>\$ 22,221</u>	<u>\$ 22,500</u>	<u>\$ 14,655</u>	<u>\$ 20,000</u>
Total Expenses	<u><u>\$ 22,221</u></u>	<u><u>\$ 22,500</u></u>	<u><u>\$ 14,655</u></u>	<u><u>\$ 20,000</u></u>

IMRF/FICA FUND REVENUE & EXPENSES
Year Ended April 30, 2026

	FY 2024 Unaudited	FY 2025 Budget	4/30/2025 Unaudited	FY 2026 Budget
REVENUE				
26-00-00				
Property Taxes				
414010 Property taxes IMRF	\$ 14,237	\$ 12,300	\$ 11,325	\$ 6,150
414015 Property taxes Social Security	23,561	24,600	32,473	30,750
Total Property Taxes	37,798	36,900	43,798	36,900
Replacement Taxes				
424020 Replacement taxes	36,771	43,500	24,382	24,000
Other Sources				
495000 Transfers in	-	20,000	20,000	43,500
Total Revenue & Other Sources	<u>\$ 74,569</u>	<u>\$ 100,400</u>	<u>\$ 88,180</u>	<u>\$ 104,400</u>
EXPENSES				
Fringe Benefits				
538500 Retirement IMRF	\$ 6,213	\$ 7,500	\$ 6,578	\$ 6,510
538510 Retirement FICA	92,182	92,900	92,392	97,500
Total Fringe Benefits	98,395	100,400	98,970	104,010
Total Expenses	<u>\$ 98,395</u>	<u>\$ 100,400</u>	<u>\$ 98,970</u>	<u>\$ 104,010</u>

DEBT SERVICE FUND REVENUE & EXPENSES

Year Ended April 30, 2026

	<u>FY 2024</u> <u>Unaudited</u>	<u>FY 2025</u> <u>Budget</u>	<u>4/30/2025</u> <u>Unaudited</u>	<u>FY 2026</u> <u>Budget</u>
REVENUE				
30-00-00				
Property Taxes				
414010 Property taxes	<u>\$ 1,631,543</u>	<u>\$ 1,680,000</u>	<u>\$ 1,727,335</u>	<u>\$ 1,701,495</u>
Interest				
434750 Interest	<u>9,373</u>	<u>9,000</u>	<u>40,595</u>	<u>40,000</u>
OTHER SOURCES				
495000 Transfers in	<u>200,000</u>	<u>200,000</u>	<u>150,000</u>	<u>205,000</u>
Total Revenue and Other Sources	<u><u>\$ 1,840,916</u></u>	<u><u>\$ 1,889,000</u></u>	<u><u>\$ 1,917,930</u></u>	<u><u>\$ 1,946,495</u></u>
EXPENSES				
Contractual Services				
547380 Fiscal agent fees	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ -</u>	<u>\$ -</u>
Debt Service				
588420 Bond principal	<u>1,675,000</u>	<u>1,733,000</u>	<u>1,733,000</u>	<u>1,809,000</u>
588430 Bond interest	<u>62,282</u>	<u>91,079</u>	<u>91,079</u>	<u>77,358</u>
Total Debt Service	<u><u>1,737,282</u></u>	<u><u>1,824,079</u></u>	<u><u>1,824,079</u></u>	<u><u>1,886,358</u></u>
Cost of Issue				
640010 Cost of issue	<u>55,141</u>	<u>60,000</u>	<u>56,005</u>	<u>60,000</u>
Total Cost of Issue	<u><u>55,141</u></u>	<u><u>60,000</u></u>	<u><u>56,005</u></u>	<u><u>60,000</u></u>
Total Expenses	<u><u>\$ 1,792,423</u></u>	<u><u>\$ 1,886,079</u></u>	<u><u>\$ 1,880,084</u></u>	<u><u>\$ 1,946,358</u></u>

CAPITAL PROJECTS FUND REVENUE & EXPENSES
Year Ended April 30, 2026

	<u>FY 2024 Unaudited</u>	<u>FY 2025 Budget</u>	<u>4/30/2025 Unaudited</u>	<u>FY 2026 Budget</u>
REVENUE				
99-00-00				
GRANT & DONATION INCOME				
414910 Misc grants	\$ -	\$ -	\$ 1,500	\$ 150,000
414930 Grant proceeds	-	1,450,000	65,067	1,360,000
OTHER SOURCES				
414940 Insurance proceeds	5,996	-	15,191	-
414950 Sale of property	-	-	2,800	-
414810 Bond proceeds	1,208,000	1,250,000	1,284,000	1,300,000
UTILIZATION OF RESERVES	-	234,750	-	58,380
Total Revenue, Other Sources, And Utilization of Reserves	<u>\$ 1,213,996</u>	<u>\$ 2,934,750</u>	<u>\$ 1,368,558</u>	<u>\$ 2,868,380</u>
EXPENSES				
Parks- General				
615420 Park beautification program	\$ 176,110	\$ 225,000	\$ 266,007	\$ 275,000
615430 Commissioners park	44,828	20,000	19,812	300,000
615440 Smith park	7,290	10,000	17,894	15,000
615450 Wacker park	26,593	12,500	8,818	12,500
615455 Jirtle park	21,494	10,000	7,449	10,000
615460 Euclid park	10,630	10,000	17,382	20,000
615470 Sesto park	23,979	10,000	13,408	15,000
615480 Swanson park	6,840	10,000	6,610	10,000
615490 King park	11,490	10,000	18,505	20,000
615500 Hodges park	10,150	10,000	18,345	20,000
615515 Meidell park	21,939	15,000	12,440	15,000
615520 Landeen	250	1,000	9,135	10,000
615530 Small fry park/bob lueder	12,017	10,000	8,802	10,000
615535 Hap Bruno	35,308	15,000	13,080	15,000
Total Parks- General	<u>408,918</u>	<u>368,500</u>	<u>437,687</u>	<u>747,500</u>

CAPITAL PROJECTS FUND REVENUE & EXPENSES
Year Ended April 30, 2026

	FY 2024	FY 2025	4/30/2025	FY 2026
	Unaudited	Budget	Unaudited	Budget
EXPENSES				
General Maintenance				
621000 Computerization project	104,492	120,000	95,351	100,000
621005 Consulting services	98,656	100,000	84,000	120,000
621030 Athletic equipment	31,136	30,000	27,819	30,000
621035 Park district vehicles	152	77,500	43,475	75,880
621040 Building improvement	3,098	75,000	200	200,000
621050 Office equipment	13,409	12,500	11,195	25,000
621060 Landscaping - rec center	-	-	1,165	-
621080 Machinery & equipment	585,188	516,250	518,007	-
621750 Grant expenditures	19,996	1,450,000	87,270	1,360,000
Total General Maintenance	856,127	2,381,250	868,482	1,910,880
Golf Maintenance				
651100 Course land improvements	56,110	50,000	13,203	50,000
651200 Building improvements	4,651	20,000	18,551	20,000
651250 Landscaping - golfhouse	13,597	25,000	6,467	15,000
651300 Machinery & equipment	77,458	75,000	91,418	110,000
651350 Golf Course office equipment	-	5,000	-	5,000
651710 Golf carts	95,774	10,000	7,981	10,000
Total Golf Maintenance	247,590	185,000	137,620	210,000
Total Expenses	\$ 1,512,635	\$ 2,934,750	\$ 1,443,789	\$ 2,868,380