CHICAGO HEIGHTS
PARK DISTRICT

BUDGET REPORT

FISCAL YEAR
2027

PERIOD ENDING
APRIL 30, 2027

CHICAGO HEIGHTS
PARK DISTRICT

FISCAL YEAR 2027 BUDGET

Prepared by:
Business Office

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CHICAGO HEIGHTS PARK DISTRICT

FISCAL YEAR 2027 BUDGET

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FISCAL YEAR 2027 BUDGET

Introduction

CHICAGO HEIGHTS PARK DISTRICT

CHICAGO HEIGHTS PARK DISTRICT
Annual Budget
May 1st, 2026 to April 30th, 2027

Presented is the Annual Budget of the Chicago Heights Park District for the fiscal year ending April 30th, 2027. 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 2026-2027 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, 2026 – APRIL 30, 2027

PRINCIPAL OFFICIALS

BOARD OF COMMISSIONERS

	<u>*POSITION*</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 2027 BUDGET

Graphical

Revenue by Source

Expenses by Object

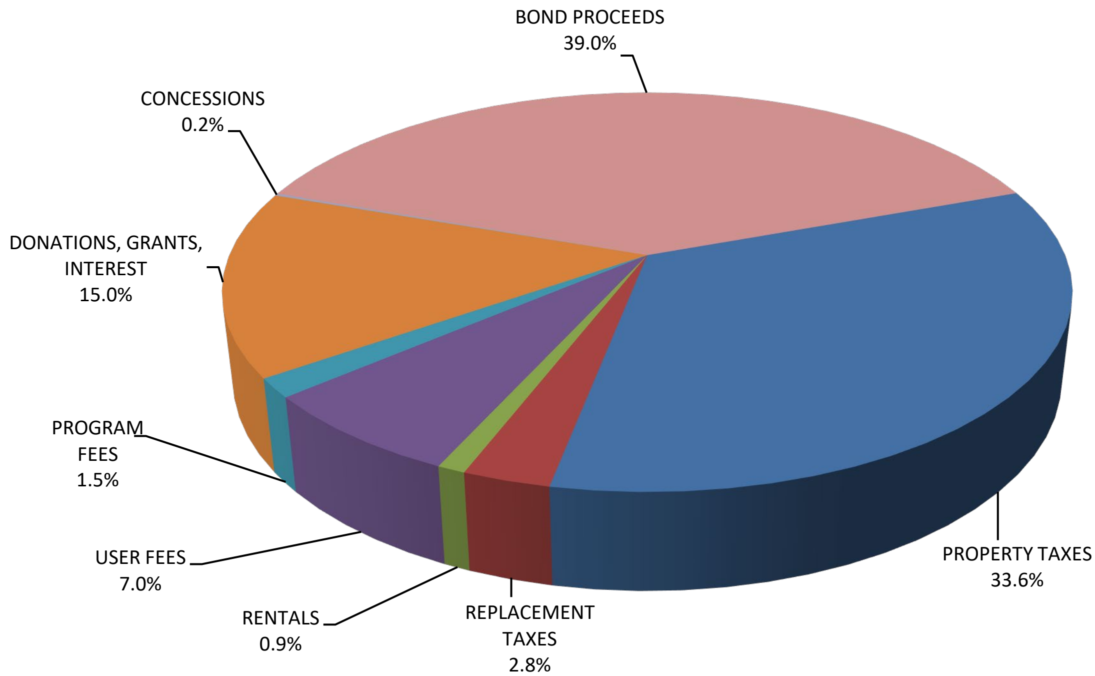
CHICAGO HEIGHTS PARK DISTRICT

CHICAGO HEIGHTS PARK DISTRICT

FISCAL YEAR 2027 CONSOLIDATED REVENUE
REVENUE BY SOURCE

SOURCE		TOTAL REVENUE- ALL FUNDS
PROPERTY TAXES	$	2,903,625
REPLACEMENT TAXES		245,000
RENTALS		78,750
USER FEES		600,000
PROGRAM FEES		133,000
DONATIONS, GRANTS, INTEREST		1,298,250
CONCESSIONS		13,000
BOND PROCEEDS		3,365,000
TOTAL REVENUE	$	8,636,625

FY2027
BUDGET

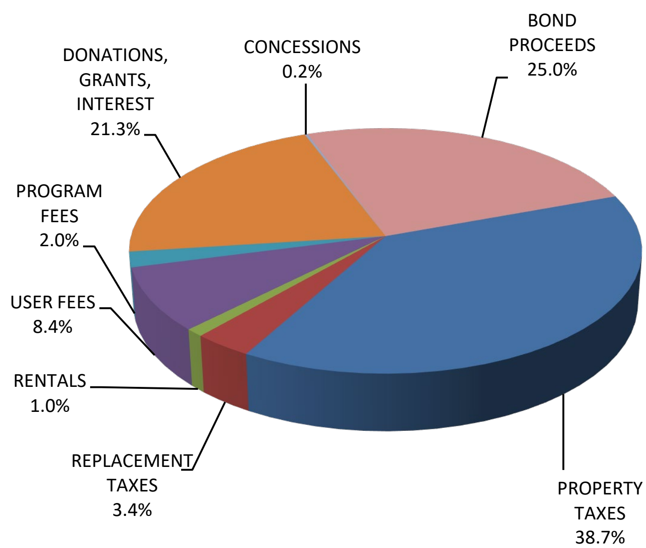


CHICAGO HEIGHTS PARK DISTRICT

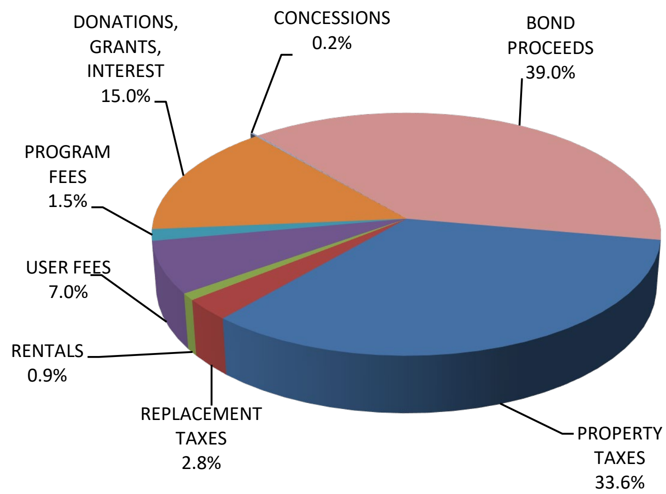
FISCAL YEAR 2027 CONSOLIDATED REVENUE
REVENUE BY SOURCE
FISCAL YEARS 2026 AND 2027

SOURCE	2026 BUDGET	2027 BUDGET	PERCENT INCREASE/ DECREASE
PROPERTY TAXES	$ 2,824,075	$ 2,903,625	2.8%
REPLACEMENT TAXES	244,000	245,000	0.4%
RENTALS	74,220	78,750	6.1%
USER FEES	615,500	600,000	-2.5%
PROGRAM FEES	148,500	133,000	-10.4%
DONATIONS, GRANTS, INTEREST	1,551,500	1,298,250	-16.3%
CONCESSIONS	12,600	13,000	3.2%
BOND PROCEEDS	1,825,000	3,365,000	84.4%
TOTAL REVENUE	$ 7,295,395	$ 8,636,625	18.4%

FY2026 BUDGET



FY2027 BUDGET

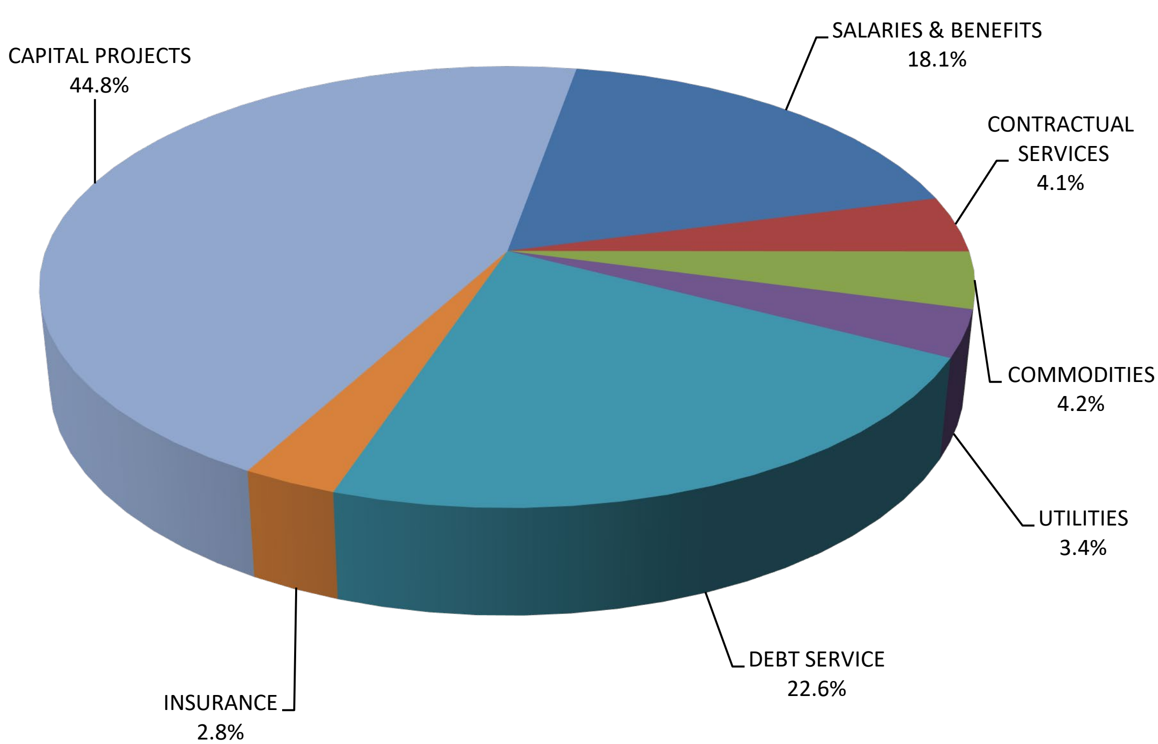


CHICAGO HEIGHTS PARK DISTRICT

FISCAL YEAR 2027 CONSOLIDATED EXPENSES
EXPENSES BY OBJECT

OBJECT		TOTAL EXPENSES- ALL FUNDS
SALARIES & BENEFITS	$	1,608,635
CONTRACTUAL SERVICES		367,350
COMMODITIES		368,450
UTILITIES		304,800
DEBT SERVICE		2,000,640
INSURANCE		252,000
CAPITAL PROJECTS		3,974,630
TOTAL EXPENSES	$	8,876,505

FY2027
BUDGET

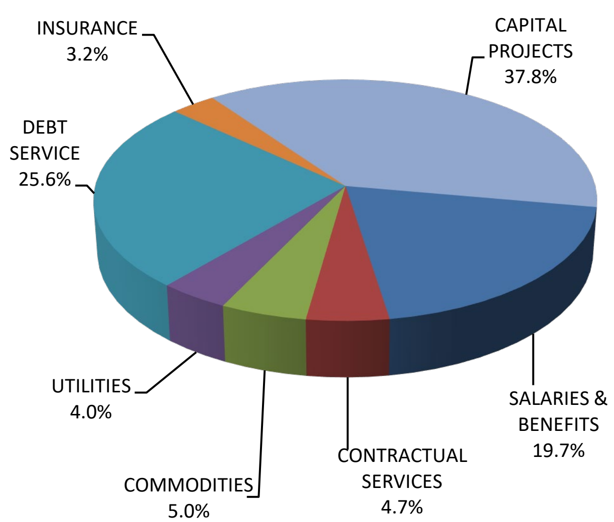


CHICAGO HEIGHTS PARK DISTRICT

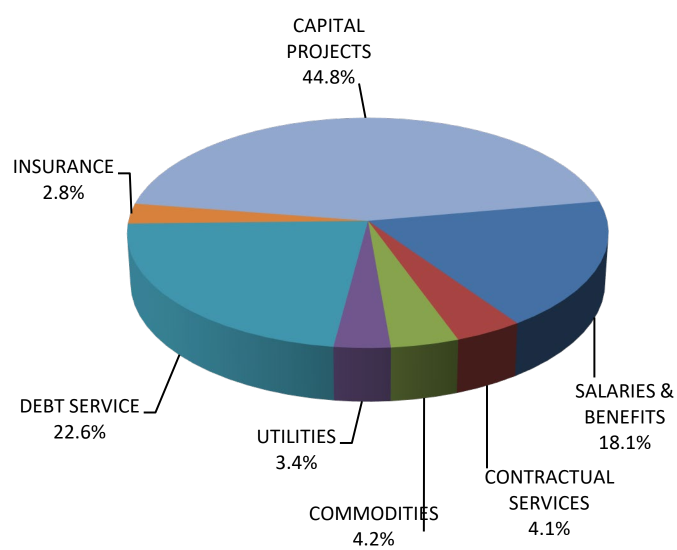
FISCAL YEAR 2027 CONSOLIDATED EXPENSES
EXPENSES BY OBJECT
FISCAL YEARS 2026 AND 2027

OBJECT	2026 BUDGET	2027 BUDGET	PERCENT INCREASE/ DECREASE
SALARIES & BENEFITS	$ 1,500,790	$ 1,608,635	7.2%
CONTRACTUAL SERVICES	360,675	367,350	1.9%
COMMODITIES	377,700	368,450	-2.4%
UTILITIES	307,450	304,800	-0.9%
DEBT SERVICE	1,946,358	2,000,640	2.8%
INSURANCE	247,500	252,000	1.8%
CAPITAL PROJECTS	2,868,380	3,974,630	38.6%
TOTAL EXPENSES	$ 7,608,853	$ 8,876,505	16.7%

FY2026 BUDGET



FY2027 BUDGET



CHICAGO HEIGHTS PARK DISTRICT

FISCAL YEAR 2027 BUDGET

Financial

CHICAGO HEIGHTS PARK DISTRICT

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, 2027
(in dollars)

	General	Special Revenue					Debt Service	Capital Projects	
	General	Recreation	Audit	Liability Insurance	Park Police	IMRF/FICA	Debt Service	Capital Projects	Total
Budgeted Revenues	$ 611,550	$ 1,310,050	$ 21,525	$ 202,950	$ 16,400	$ 61,900	$ 1,760,500	$ 1,286,750	$ 5,271,625
Budgeted Other Sources	250,000	300,000	-	-	-	-	-	2,815,000	3,365,000
Total Budgeted Revenues & Other Sources	861,550	1,610,050	21,525	202,950	16,400	61,900	1,760,500	4,101,750	8,636,625
Budgeted Expenses	(876,400)	(1,559,275)	(76,500)	(252,000)	(27,000)	(110,060)	(2,000,640)	(3,974,630)	(8,876,505)
Excess of Revenues & Other Sources over Expenses	$ (14,850)	$ 50,775	$ (54,975)	$ (49,050)	$ (10,600)	$ (48,160)	$ (240,140)	$ 127,120	$ (239,880)
Transfers In	-	-	75,000	-	-	60,000	240,140	-	375,140
Transfers Out	(375,140)	-	-	-	-	-	-	-	(375,140)
Utilization of Reserves	389,990	-	-	-	10,600	-	-	-	400,590
Revenues, other sources, and transfers in over (under) expenses and transfers (out)	$ -	$ 50,775	$ 20,025	$ (49,050)	$ -	$ 11,840	$ -	$ 127,120	$ 160,710

SCHEDULE OF BUDGETED REVENUES AND EXPENSES

Year Ending April 30, 2027

	General	Special Revenue					Debt Service	Capital Projects	
	General	**Recreation**	**Audit**	**Liability Insurance**	**Park Police**	**IMRF/FICA**	**Debt Service**	**Capital Projects**	**Total**
REVENUES									
Property taxes	$ 391,550	$ 483,800	$ 21,525	$ 202,950	$ 16,400	$ 36,900	$ 1,750,500	$ -	$ 2,903,625
Corporate personal property replacement taxes	220,000	-	-	-	-	25,000	-	-	245,000
Rentals	-	78,750	-	-	-	-	-	-	78,750
User fees	-	600,000	-	-	-	-	-	-	600,000
Program fees	-	133,000	-	-	-	-	-	-	133,000
Donations, grants, interest	-	1,500	-	-	-	-	10,000	1,286,750	1,298,250
Concessions	-	13,000	-	-	-	-	-	-	13,000
Total Revenues	611,550	1,310,050	21,525	202,950	16,400	61,900	1,760,500	1,286,750	5,271,625
OTHER SOURCES									
Bond proceeds	250,000	300,000	-	-	-	-	-	2,815,000	3,365,000
Total Other Sources	250,000	300,000	-	-	-	-	-	2,815,000	3,365,000
Total Revenues & Other Sources	861,550	1,610,050	21,525	202,950	16,400	61,900	1,760,500	4,101,750	8,636,625
EXPENSES									
Salaries & benefits	677,600	793,975	-	-	27,000	110,060	-	-	1,608,635
Contractual services	116,450	174,400	76,500	-	-	-	-	-	367,350
Commodities	46,000	322,450	-	-	-	-	-	-	368,450
Utilities	36,350	268,450	-	-	-	-	-	-	304,800
Debt service	-	-	-	-	-	-	2,000,640	-	2,000,640
Insurance	-	-	-	252,000	-	-	-	-	252,000
Capital projects	-	-	-	-	-	-	-	3,974,630	3,974,630
Total Expenses	876,400	1,559,275	76,500	252,000	27,000	110,060	2,000,640	3,974,630	8,876,505
Revenues & other sources over (under) expenses	(14,850)	50,775	(54,975)	(49,050)	(10,600)	(48,160)	(240,140)	127,120	(239,880)
Transfers in	-	-	75,000	-	-	60,000	240,140	-	375,140
Transfers out	(375,140)	-	-	-	-	-	-	-	(375,140)
Utilization of Reserves	389,990	-	-	-	10,600	-	-	-	400,590
Revenues and transfers in over (under) expenses and transfers (out)	$ -	$ 50,775	$ 20,025	$ (49,050)	$ -	$ 11,840	$ -	$ 127,120	$ 160,710

GENERAL FUND REVENUE
Year Ended April 30, 2027

	FY 2025 Unaudited	FY 2026 Budget	2/28/2026 Unaudited	FY 2027 Budget
REVENUE				
10-00-00				
Property Taxes				
414010 Property taxes	$ 436,720	$ 356,700	$ 82,664	$ 391,550
Replacement Taxes				
424020 Replacement taxes	219,442	220,000	189,447	220,000
OTHER SOURCES				
414180 Bond proceeds	200,000	225,000	225,000	250,000
UTILIZATION OF RESERVES	-	276,275	-	389,990
Total Revenue, Other Sources, And Utilization of Reserves	$ 856,162	$ 1,077,975	$ 497,111	$ 1,251,540

GENERAL FUND EXPENSES
Year Ended April 30, 2027

	FY 2025 Unaudited	FY 2026 Budget	2/28/2026 Unaudited	FY 2027 Budget
EXPENSES				
By Department:				
Administration				
10-10-00				
Full Time Salaries				
515010 Supervisor's	$ 118,132	$ 125,500	$ 99,836	$ 184,245
515100 Office positions	130,367	137,800	98,868	139,800
Total Full Time Salaries	248,499	263,300	198,704	324,045
Part Time Salaries				
515310 Office help	53,839	50,000	55,435	76,500
Fringe Benefits				
538010 Group health insurance	102,543	105,000	84,098	105,000
Contractual Services				
547050 Legal services	7,806	20,000	19,613	30,000
547110 Other services	47,686	40,000	32,496	40,000
547210 Public notices	542	550	80	550
547230 Printing & reproduction	4,846	5,000	1,933	5,000
547240 Bank fees	1,802	1,875	2,051	2,400
547250 Membership & dues	20,468	15,000	17,141	20,000
547320 Travel, meetings & conferences	-	10,000	1,085	10,000
547280 Payroll fees	3,694	4,300	3,399	4,000
Total Contractual Services	86,844	96,725	77,798	111,950
Commodities				
556170 Office supplies	2,890	2,500	7,494	5,000
556900 Other commodities	2,293	5,000	4,708	5,000
Total Commodities	5,183	7,500	12,202	10,000
Total Administration Expenses	496,908	522,525	428,237	627,495

GENERAL FUND EXPENSES
Year Ended April 30, 2027

	FY 2025 Unaudited	FY 2026 Budget	2/28/2026 Unaudited	FY 2027 Budget
Parks Maintenance				
10-15-00				
Full Time Salaries				
515050 Supervisor's	60,000	70,000	57,083	72,100
515090 Maintenance positions	46,500	48,500	40,542	49,955
Total Full Time Salaries	106,500	118,500	97,625	122,055
Part Time Salaries				
525300 Maintenance labor	42,915	50,000	39,289	50,000
Contractual Services				
547500 Security system	-	2,000	-	2,000
547700 Service contracts	4,267	5,000	678	2,500
Total Contractual Services	4,267	7,000	678	4,500
Commodities				
556240 Janitorial supplies	724	500	323	500
556530 Vehicle fuels	12,000	12,000	-	12,000
556630 Minor equipment, tools	-	3,500	-	2,500
556860 Repairs & maint materials	8,467	15,000	10,899	15,000
556870 Repairs/maint materials- vehicles	2,741	3,500	508	3,500
556900 Other commodities	494	2,500	2,034	2,500
Total Commodities	24,426	37,000	13,764	36,000
Utilities				
567290 Telephone	760	500	1,487	2,400
567450 Electricity	2,524	3,500	2,995	3,500
567460 Northern Illinois gas	5,038	5,000	4,529	5,000
567470 Water/sewer	305	450	239	450
567480 Refuse/scavenger	42,151	30,000	13,231	25,000
Total Utilities	50,778	39,450	22,481	36,350
Total Parks Maintenance Expenses	228,886	251,950	173,837	248,905
Total Expenses	725,794	774,475	602,074	876,400
Other				
795000 Transfers out	155,000	303,500	-	375,140
Total Expenses and Transfers out	$ 880,794	$ 1,077,975	$ 602,074	$ 1,251,540

RECREATION FUND REVENUE

Year Ended April 30, 2027

	FY 2025 Unaudited	FY 2026 Budget	2/28/2026 Unaudited	FY 2027 Budget
REVENUE				
20-00-00				
Property Taxes				
414010 Property taxes	$ 514,682	$ 479,700	$ 111,042	$ 483,800
User Fees				
454210 Attendant fees	4,715	5,500	-	-
OTHER SOURCES				
414180 Bond proceeds	325,000	300,000	300,000	300,000
Total Income	844,397	785,200	411,042	783,800
Programs				
20-25-00				
Trips & outings				
464470 Outings & trips	6,975	10,000	6,895	8,500
Special events				
464400 Program fees	7,423	8,000	3,080	5,000
474520 Donations, grants	3,390	3,000	793	1,000
Total special events	10,813	11,000	3,873	6,000
Youth soccer				
464400 Program fees	16,105	17,500	10,153	17,500
Total youth soccer	16,105	17,500	10,153	17,500
Adult fitness				
464430 Athletic recreation	5,450	6,000	6,530	7,500
Golf lessons				
464430 Athletic recreation	-	500	-	-

RECREATION FUND REVENUE
Year Ended April 30, 2027

	FY 2025 Unaudited	FY 2026 Budget	2/28/2026 Unaudited	FY 2027 Budget
Little league baseball				
464420 Program fees	5,475	5,000	1,360	5,000
474520 Donations, grants	-	1,500	-	1,500
484350 Food & soft drinks	1,185	1,000	777	1,000
Total little league baseball	6,660	7,500	2,137	7,500
Swimming				
464400 Program fees	42,621	40,000	32,130	40,000
Youth basketball				
464400 Program fees	6,908	7,500	4,200	5,000
474520 Donations, grants	-	1,000	-	1,000
Total youth basketball	6,908	8,500	4,200	6,000
Youth				
464430 Athletic recreation	28,690	30,000	17,263	25,000
Camps/After School Program				
464400 Program fees	17,115	20,000	17,335	17,500
Total Programs Revenue	141,337	151,000	100,516	135,500

RECREATION FUND REVENUE
Year Ended April 30, 2027

	FY 2025 Unaudited	FY 2026 Budget	2/28/2026 Unaudited	FY 2027 Budget
Recreation Center				
20-26-00				
Rentals				
444120 Rental of buildings	31,162	25,000	22,156	25,000
User fees				
454210 Membership fees	144,764	145,000	80,726	125,000
Concession sales				
484350 Concessions	1,046	1,100	409	1,000
Total Recreation Center Revenue	176,972	171,100	103,291	151,000

RECREATION FUND REVENUE
Year Ended April 30, 2027

	FY 2025 Unaudited	FY 2026 Budget	2/28/2026 Unaudited	FY 2027 Budget
East Course Concessions				
20-27-80				
Rentals				
444130 Lessee revenue	23,860	24,610	25,697	26,250
Total rentals	23,860	24,610	25,697	26,250
Concession sales				
484350 Food & soft drinks	2,268	2,000	1,902	2,000
Total concession sales	2,268	2,000	1,902	2,000
Total East Course Concessions Revenue	26,128	26,610	27,599	28,250
East Course Pro Shop				
20-28-90				
User Fees				
454380 Green fees	180,066	180,000	189,639	190,000
454400 Golf carts	104,733	105,000	97,661	105,000
Total user fees	284,799	285,000	287,300	295,000
Concession sales				
484370 Merchandise sales	4,399	4,000	4,345	4,500
Total East Course Pro Shop Revenue	289,198	289,000	291,645	299,500
Total East Golf Course Revenue	315,326	315,610	319,244	327,750

RECREATION FUND REVENUE
Year Ended April 30, 2027

	FY 2025 Unaudited	FY 2026 Budget	2/28/2026 Unaudited	FY 2027 Budget
West Course Concessions				
20-30-81				
Rentals				
444120 Rental of buildings	1,170	-	1,440	1,250
444430 Lessee revenue	23,860	24,610	25,697	26,250
Total rentals	25,030	24,610	27,137	27,500
Concession sales				
484350 Food & soft drinks	1,434	1,500	1,444	1,500
Total concession sales	1,434	1,500	1,444	1,500
Total West Course Concessions Revenue	26,464	26,110	28,581	29,000
West Course Pro Shop				
20-30-90				
User Fees				
454380 Green fees	119,822	120,000	110,920	120,000
454400 Golf carts	60,715	60,000	50,923	60,000
Total user fees	180,537	180,000	161,843	180,000
Concession sales				
484370 Merchandise sales	3,001	3,000	2,724	3,000
Total West Course Pro Shop Revenue	183,538	183,000	164,567	183,000
Total West Golf Course Revenue	210,002	209,110	193,148	212,000
Total Revenue and Other Sources	$ 1,688,034	$ 1,632,020	$ 1,127,241	$ 1,610,050

RECREATION FUND EXPENSES
Year Ended April 30, 2027

	FY 2025 Unaudited	FY 2026 Budget	2/28/2026 Unaudited	FY 2027 Budget
EXPENSES				
By Department:				
Administration				
20-10-00				
Contractual Services				
547230 Printing & reproduction	$ 16,992	$ 20,000	$ 7,698	$ 17,500
547260 CC fees	9,378	9,500	6,773	9,500
547270 Postage & ups	6,985	7,000	4,390	7,000
Total Contractual Services	33,355	36,500	18,861	34,000
Commodities				
556170 Office supplies	534	5,000	940	2,500
556900 Other commodities	1,762	5,000	2,570	4,000
Total Commodities	2,296	10,000	3,510	6,500
Utilities				
567290 Telephone	5,002	5,500	4,517	5,500
Total Administration Expenses	40,653	52,000	26,888	46,000

RECREATION FUND EXPENSES
Year Ended April 30, 2027

	FY 2025 Unaudited	FY 2026 Budget	2/28/2026 Unaudited	FY 2027 Budget
Programs				
20-25-00				
Trips & Outings				
20-25-10				
Contractual Services				
547990 Tickets, admission & outings	10,074	10,000	8,763	10,000
Special Events				
20-25-12				
Contractual Services				
547120 Instructors/program svcs	10,354	11,000	7,654	10,000
Commodities				
556450 Program supplies	49,624	50,000	29,634	50,000
556460 Commissioner expenses	16,843	22,500	7,948	22,500
Total Commodities	66,467	72,500	37,582	72,500
Total Special Events Expenses	76,821	83,500	45,236	82,500
Youth Soccer				
20-25-13				
Contractual Services				
547120 Instructors/program svcs	6,192	8,750	7,632	8,750
Commodities				
556450 Program supplies	5,745	4,000	6,829	6,500
556970 Supplies- awards	666	1,500	888	1,000
Total Commodities	6,411	5,500	7,717	7,500
Total Youth Soccer Expenses	12,603	14,250	15,349	16,250

RECREATION FUND EXPENSES
Year Ended April 30, 2027

	FY 2025 Unaudited	FY 2026 Budget	2/28/2026 Unaudited	FY 2027 Budget
Adult Fitness				
20-25-30				
Contractual Services				
547120 Instructors/program svcs	3,315	4,000	2,869	4,000
Total Adult Fitness Expenses	3,315	4,000	2,869	4,000
Golf Lessons				
20-25-33				
Contractual Services				
547120 Instructors/program svcs	463	550	-	500
Total Golf Lessons Expenses	463	550	-	500
Little League Baseball				
20-25-51				
Contractual Services				
547120 Instructors/program svcs	-	2,500	-	2,500
547150 Referees/officials	-	1,000	540	1,000
548000 Entry fees	65	500	280	500
Total Contractual Services	65	4,000	820	4,000
Commodities				
556450 Program supplies	6,275	7,500	3,133	7,500
Total Commodities	6,275	7,500	3,133	7,500
Total Little League Baseball Expenses	6,340	11,500	3,953	11,500
Swimming				
20-25-53				
Contractual Services				
547120 Instructors/program svcs	34,855	35,000	25,183	35,000
Total Swimming Expenses	34,855	35,000	25,183	35,000

RECREATION FUND EXPENSES
Year Ended April 30, 2027

	FY 2025 Unaudited	FY 2026 Budget	2/28/2026 Unaudited	FY 2027 Budget
Youth Basketball				
20-25-54				
Contractual Services				
547120 Instructors/program svcs	3,441	3,500	3,373	3,500
Commodities				
556450 Program supplies	4,141	4,000	3,917	4,000
556970 Supplies- awards	-	500	-	-
Total Commodities	4,141	4,500	3,917	4,000
Total Youth Basketball Expenses	7,582	8,000	7,290	7,500
Youth Programs				
20-25-60				
Commodities				
556450 Program supplies	24,844	25,000	13,204	20,000
Total Youth Fitness Expenses	24,844	25,000	13,204	20,000
Camps/After-School Program				
20-25-61				
Part-Time Salaries				
525380 Instructors	34,229	35,000	48,935	45,000
Commodities				
556450 Program expenses	5,898	7,000	7,704	7,500
Total Camp/After-School Expenses	40,127	42,000	56,639	52,500
Total Program Expenses	217,024	233,800	178,486	239,750

RECREATION FUND EXPENSES
Year Ended April 30, 2027

	FY 2025 Unaudited	FY 2026 Budget	2/28/2026 Unaudited	FY 2027 Budget
Recreation Center				
20-26-00				
Full Time Salaries				
515210 Program director	48,169	50,000	36,070	51,500
515215 Rec center maintenance	46,424	55,500	45,125	57,165
Total Full Time Salaries	94,593	105,500	81,195	108,665
Part Time Salaries				
525470 Rec center custodians	42,785	50,000	41,169	51,665
525480 Athletic director	20,053	24,480	20,275	26,205
Total Part Time Salaries	62,838	74,480	61,444	77,870
Contractual Services				
547110 Other services	-	1,500	1,040	1,500
547500 Security system/park police	705	1,000	617	1,000
547700 Service contracts	25,251	30,000	16,993	25,000
Total Contractual Services	25,956	32,500	18,650	27,500
Commodities				
556240 Janitorial supplies	16,135	20,000	13,483	17,500
556250 Pool supplies & maintenance	1,303	20,000	15,431	20,000
556270 Medical supplies	-	500	-	-
556350 Food & soft drinks	-	750	-	-
556860 Repairs & maint materials	13,026	15,000	8,893	12,500
556900 Other commodities	16,367	17,500	7,617	15,000
Total Commodities	46,831	73,750	45,424	65,000
Utilities				
567290 Telephone	11,542	13,500	10,374	13,500
537450 Electricity	69,324	70,000	72,141	75,000
567460 Northern Illinois gas	16,856	14,000	15,174	16,000
567470 Water/sewer	3,108	2,750	3,031	3,250
567480 Refuse/scavenger	4,378	5,000	3,367	5,000
Total Utilities	105,208	105,250	104,087	112,750
Total Recreation Center Expenses	335,426	391,480	310,800	391,785

RECREATION FUND EXPENSES
Year Ended April 30, 2027

	FY 2025 Unaudited	FY 2026 Budget	2/28/2026 Unaudited	FY 2027 Budget
East Golf Course- Pro Shop				
20-28-90				
Part Time Salaries				
525430 Starters/rangers	14,844	25,000	24,608	25,000
Contractual Services				
547110 Other services	460	1,000	550	1,000
547230 Printing & reproduction	-	1,500	-	-
547250 Membership & dues	804	1,000	175	1,000
547260 CC fees	6,696	7,750	7,269	7,750
547500 Security system/park police	1,111	1,400	950	1,400
Total Contractual Services	9,071	12,650	8,944	11,150
Commodities				
556170 Office supplies	-	100	-	-
556370 Merchandise cost of sales	2,626	3,250	2,565	3,250
556860 Repairs & maint materials	9,446	7,500	13,309	10,000
556870 Repairs/maint materials- vehicles	-	3,000	-	-
556900 Other commodities	2,653	2,500	2,194	2,500
Total Commodities	14,725	16,350	18,068	15,750
Utilities				
567290 Telephone	6,898	7,000	5,979	7,250
567450 Electricity	18,699	20,000	28,696	30,000
567460 Northern Illinois gas	5,505	5,500	3,894	5,500
567470 Water/sewer	899	2,500	1,460	1,750
567480 Refuse/scavenger	13,436	17,500	-	-
Total Utilities	45,437	52,500	40,029	44,500
Total East Golf Course- Pro Shop Expenses	84,077	106,500	91,649	96,400

RECREATION FUND EXPENSES
Year Ended April 30, 2027

	FY 2025 Unaudited	FY 2026 Budget	2/28/2026 Unaudited	FY 2027 Budget
East Golf Maintenance				
20-28-91				
Full Time Salaries				
515080 Mechanics	38,000	48,000	39,977	49,440
515090 Maintenance labor	48,000	50,000	41,417	51,500
Total Full Time Salaries	86,000	98,000	81,394	100,940
Part Time Salaries				
525300 Maintenance labor	87,081	85,000	88,677	90,000
Fringe Benefits				
538010 Group health insurance	41,107	40,000	35,205	41,500
Contractual Services				
547110 Other services	752	1,000	1,212	1,250
Total Contractual Services	752	1,000	1,212	1,250
Commodities				
556210 Horticultural supplies	9,802	15,000	11,555	15,000
556240 Janitorial supplies	106	500	-	500
556530 Vehicle fuels	20,416	20,000	28,224	20,000
556550 Oil, lubrication & cleaners	-	500	529	600
556630 Minor equipment, tools	-	500	1,431	1,000
556860 Repairs & maint materials	9,771	10,000	12,568	12,500
556870 Repairs & maint materials- vehicle:	5,731	10,000	7,009	10,000
556900 Other commodities	276	2,000	144	1,000
Total Commodities	46,102	58,500	61,460	60,600
Utilities				
567290 Telephone	1,636	2,000	1,984	2,400
567470 Water/sewer	1,728	1,750	1,580	1,750
567480 Refuse/scavenger	3,344	-	6,303	5,000
Total Utilities	6,708	3,750	9,867	9,150
Total East Golf Maintenance Expenses	267,750	286,250	277,815	303,440
Total East Golf Course Expenses	351,827	392,750	369,464	399,840

RECREATION FUND EXPENSES
Year Ended April 30, 2027

	FY 2025 Unaudited	FY 2026 Budget	2/28/2026 Unaudited	FY 2027 Budget
Park Houses				
20-29-20				
Part Time Salaries				
525350 Attendants	14,642	20,000	4,395	5,000
Contractual Services				
547500 Security system/park police	1,083	1,150	842	1,250
547700 Service contracts	1,496	1,500	4,089	4,500
Total Contractual Services	2,579	2,650	4,931	5,750
Utilities				
567290 Telephone	1,958	2,000	1,784	2,250
567450 Electricity	26,750	25,000	21,705	25,000
567460 Northern Illinois gas	5,149	5,500	5,566	6,000
Total Utilities	33,857	32,500	29,055	33,250
Total Park Houses Expenses	51,078	55,150	38,381	44,000

RECREATION FUND EXPENSES
Year Ended April 30, 2027

	FY 2025 Unaudited	FY 2026 Budget	2/28/2026 Unaudited	FY 2027 Budget
West Golf Course- Banquets				
20-30-81				
Contractual Services				
547700 Service contracts	4,248	4,000	3,444	4,000
Total Contractual Services	4,248	4,000	3,444	4,000
Total West Golf Course- Banquets Expenses	4,248	4,000	3,444	4,000

RECREATION FUND EXPENSES
Year Ended April 30, 2027

	FY 2025 Unaudited	FY 2026 Budget	2/28/2026 Unaudited	FY 2027 Budget
West Golf Course- Pro Shop				
20-30-90				
Full Time Salaries				
515010 Director, supt's & mgr's	38,605	40,000	33,177	41,200
Part Time Salaries				
525340 Cashiers	63,533	65,000	62,931	65,000
Fringe Benefits				
538010 Group health insurance	30,621	32,000	26,122	32,000
Contractual Services				
547110 Other services	425	1,000	-	1,000
547230 Printing & reproduction	1,631	1,000	-	1,000
547250 Membership & dues	413	500	-	500
547260 CC fees	5,896	6,350	5,823	6,500
547500 Security system/park police	611	1,000	186	500
547690 Maintenance- service	-	5,000	19,973	5,000
Total Contractual Services	8,976	14,850	25,982	14,500
Commodities				
556170 Office supplies	-	100	-	100
556240 Janitorial supplies	-	500	-	500
556370 Merchandise cost of sales	2,626	2,500	2,565	3,000
556860 Repairs & maint materials	15,607	10,000	8,079	10,000
556900 Other commodities	2,457	2,500	2,058	2,500
Total Commodities	20,690	15,600	12,702	16,100
Utilities				
567290 Telephone	4,970	5,000	4,604	5,000
567450 Electricity	28,225	32,500	26,018	32,500
567460 Northern Illinois gas	5,237	7,500	5,792	7,500
567470 Water/sewer	61	250	48	250
Total Utilities	38,493	45,250	36,462	45,250
Total West Golf Course- Pro Shop Expenses	200,918	212,700	197,376	214,050

RECREATION FUND EXPENSES
Year Ended April 30, 2027

	FY 2025 Unaudited	FY 2026 Budget	2/28/2026 Unaudited	FY 2027 Budget
West Golf Maintenance				
20-30-91				
Full Time Salaries				
515050 Supervisors	89,371	60,000	50,000	61,800
Part Time Salaries				
525300 Maintenance labor	108,922	110,000	79,014	100,000
Contractual Services				
547110 Other services	485	1,000	-	500
Commodities				
556210 Horticultural supplies	9,011	5,000	11,327	10,000
556530 Vehicle fuels	12,787	17,500	9,987	15,000
556860 Repairs & maint materials	7,871	7,500	6,905	7,500
556870 Repairs & maint materials- vehicles	6,138	5,000	2,657	5,000
556900 Other commodities	946	2,000	89	2,000
Total Commodities	36,753	37,000	30,965	39,500
Utilities				
567290 Telephone	1,029	1,750	924	1,500
467450 Electricity	315	250	253	300
567460 Northern Illinois gas	2,893	2,500	2,040	2,500
567470 Water/sewer	948	1,250	928	1,250
567480 Refuse/scavenger	11,557	17,500	9,328	12,500
Total Utilities	16,742	23,250	13,473	18,050
Total West Golf Maintenance Expenses	252,273	231,250	173,452	219,850
Total West Golf Course Expenses	457,439	447,950	374,272	437,900
Total Expenses	$ 1,453,447	$ 1,573,130	$ 1,298,291	$ 1,559,275

AUDIT FUND REVENUE & EXPENSES
Year Ended April 30, 2027

	FY 2025 Unaudited	FY 2026 Budget	2/28/2026 Unaudited	FY 2027 Budget
REVENUE				
23-00-00				
Property Taxes				
414010 Property taxes	$ 15,386	$ 21,730	$ 4,935	$ 21,525
Total Revenue	15,386	21,730	4,935	21,525
OTHER SOURCES				
495000 Transfers in	60,000	55,000	-	75,000
Total Revenue & Other Sources	$ 75,386	$ 76,730	$ 4,935	$ 96,525
EXPENSES				
Contractual Services				
547010 Auditing services	$ 53,583	$ 75,000	$ 23,798	$ 76,500
Total Expenses	$ 53,583	$ 75,000	$ 23,798	$ 76,500

LIABILITY INSURANCE FUND REVENUE & EXPENSES
Year Ended April 30, 2027

	FY 2025 Unaudited	FY 2026 Budget	2/28/2026 Unaudited	FY 2027 Budget
REVENUE				
24-00-00				
Property Taxes				
414010 Property taxes	$ 221,592	$ 209,100	$ 48,118	$ 202,950
Total Revenue	$ 221,592	$ 209,100	$ 48,118	$ 202,950
EXPENSES				
Insurance				
578090 Insurance premiums	$ 124,953	$ 125,000	$ 98,364	$ 142,000
578180 Workmen's compensation ins	68,298	70,000	49,696	60,000
578190 Unemployment insurance	54,087	52,500	40,395	50,000
Total Insurance	247,338	247,500	188,455	252,000
Total Expenses	$ 247,338	$ 247,500	$ 188,455	$ 252,000

PARK POLICE FUND REVENUE & EXPENSES
Year Ended April 30, 2027

	FY 2025 Unaudited	FY 2026 Budget	2/28/2026 Unaudited	FY 2027 Budget
REVENUE				
25-00-00				
Property Taxes				
414010 Property taxes	$ 21,490	$ 18,450	$ 4,318	$ 16,400
UTILIZATION OF RESERVES	-	1,550	-	10,600
Total Revenue And Utilization of Reserves	$ 21,490	$ 20,000	$ 4,318	$ 27,000
EXPENSES				
Part Time Salaries				
525350 PT security	$ 14,655	$ 20,000	$ 22,565	$ 27,000
Total Expenses	$ 14,655	$ 20,000	$ 22,565	$ 27,000

IMRF/FICA FUND REVENUE & EXPENSES
Year Ended April 30, 2027

	FY 2025 Unaudited	FY 2026 Budget	2/28/2026 Unaudited	FY 2027 Budget
REVENUE				
26-00-00				
Property Taxes				
414010 Property taxes IMRF	$ 7,880	$ 6,150	$ 1,234	$ 5,330
414015 Property taxes Social Security	32,473	30,750	7,403	31,570
Total Property Taxes	40,353	36,900	8,637	36,900
Replacement Taxes				
424020 Replacement taxes	24,382	24,000	21,050	25,000
Other Sources				
495000 Transfers in	20,000	43,500	-	60,000
Total Revenue & Other Sources	$ 84,735	$ 104,400	$ 29,687	$ 121,900
EXPENSES				
Fringe Benefits				
538500 Retirement IMRF	$ 6,578	$ 6,510	$ 5,092	$ 7,560
538510 Retirement FICA	92,392	97,500	81,521	102,500
Total Fringe Benefits	98,970	104,010	86,613	110,060
Total Expenses	$ 98,970	$ 104,010	$ 86,613	$ 110,060

DEBT SERVICE FUND REVENUE & EXPENSES
Year Ended April 30, 2027

	FY 2025 Unaudited	FY 2026 Budget	2/28/2026 Unaudited	FY 2027 Budget
REVENUE				
30-00-00				
Property Taxes				
414010 Property taxes	$ 1,787,529	$ 1,701,495	$ 357,184	$ 1,750,500
Interest				
434750 Interest	40,595	40,000	5,457	10,000
OTHER SOURCES				
495000 Transfers in	75,000	205,000	-	240,140
Total Revenue and Other Sources	$ 1,903,124	$ 1,946,495	$ 362,641	$ 2,000,640
EXPENSES				
Debt Service				
588420 Bond principal	1,733,000	1,809,000	1,809,000	1,866,000
588430 Bond interest	91,079	77,358	77,358	74,640
Total Debt Service	1,824,079	1,886,358	1,886,358	1,940,640
Cost of Issue				
640010 Cost of issue	56,005	60,000	56,575	60,000
Total Cost of Issue	56,005	60,000	56,575	60,000
Total Expenses	$ 1,880,084	$ 1,946,358	$ 1,942,933	$ 2,000,640

CAPITAL PROJECTS FUND REVENUE & EXPENSES
Year Ended April 30, 2027

	FY 2025 Unaudited	FY 2026 Budget	2/28/2026 Unaudited	FY 2027 Budget
REVENUE				
99-00-00				
GRANT & DONATION INCOME				
414910 Misc grants	$ 1,500	$ 150,000	$ -	$ -
414930 Grant proceeds	79,231	1,360,000	299,696	1,286,750
OTHER SOURCES				
414940 Insurance proceeds	15,191	-	-	-
414950 Sale of property	2,800	-	200	-
414810 Bond proceeds	1,284,000	1,300,000	1,341,000	2,815,000
UTILIZATION OF RESERVES	-	58,380	-	-
Total Revenue, Other Sources, And Utilization of Reserves	$ 1,382,722	$ 2,868,380	$ 1,640,896	$ 4,101,750
EXPENSES				
Parks- General				
615420 Park beautification program	$ 264,822	$ 275,000	$ 179,947	$ 325,000
615430 Commissioners park	15,631	300,000	15,156	300,000
615440 Smith park	17,624	15,000	11,703	15,000
615450 Wacker park	8,188	12,500	10,247	12,500
615455 Jirtle park	6,439	10,000	7,140	10,000
615460 Euclid park	16,262	20,000	9,640	15,000
615470 Sesto park	10,208	15,000	11,547	15,000
615480 Swanson park	6,360	10,000	8,300	10,000
615490 King park	17,875	20,000	9,441	12,500
615500 Hodges park	17,675	20,000	9,945	12,500
615515 Meidell park	6,870	15,000	6,540	10,000
615520 Landeen	9,135	10,000	4,116	10,000
615530 Small fry park/bob lueder	8,302	10,000	16,325	12,500
615535 Hap Bruno	11,160	15,000	17,326	15,000
Total Parks- General	416,551	747,500	317,373	775,000

CAPITAL PROJECTS FUND REVENUE & EXPENSES
Year Ended April 30, 2027

	FY 2025 Unaudited	FY 2026 Budget	2/28/2026 Unaudited	FY 2027 Budget
EXPENSES				
General Maintenance				
621000 Computerization project	93,573	100,000	78,783	100,000
621005 Consulting services	84,000	120,000	71,900	25,000
621030 Athletic equipment	27,969	30,000	34,014	30,000
621035 Park district vehicles	43,475	75,880	78,213	75,880
621040 Building improvement	200	200,000	22,241	2,025,000
621050 Office equipment	11,195	25,000	18,238	25,000
621080 Machinery & equipment	518,272	-	1,011	5,000
621750 Grant expenditures	114,076	1,360,000	439,022	786,750
Total General Maintenance	892,760	1,910,880	743,422	3,072,630
Golf Maintenance				
651100 Course land improvements	12,942	50,000	82,114	50,000
651200 Building improvements	13,900	20,000	432	10,000
651250 Landscaping - golfhouse	6,467	15,000	1,750	5,000
651300 Machinery & equipment	83,452	110,000	70,048	50,000
651350 Golf Course office equipment	-	5,000	-	-
651710 Golf carts	7,770	10,000	11,717	12,000
Total Golf Maintenance	124,531	210,000	166,061	127,000
Total Expenses	$ 1,433,842	$ 2,868,380	$ 1,226,856	$ 3,974,630