



2026 BUDGET

gepark.org



GLEN ELLYN
PARK DISTRICT



Mission Statement

The Park District's mission is driven to foster diverse, community-based leisure opportunities, through a harmonious blend of quality recreation programs, facilities and open space which will enhance the quality of life into the future.



BOARD OF COMMISSIONERS

Julia Nephew President

Mary Crickmore, Vice President

Michael Ward, Treasurer

Kathy Cornell, Commissioner

Ben Stortz, Commissioner

Alex Durham, Commissioner

Jeremy Boynton, Commissioner

ADMINISTRATIVE

Dave Thommes, Executive Director

Nicholas Cinquegrani, Deputy Executive Director

Kimberly Dikker, Directors' Assistant and Board Secretary

Stacey Lim, Director of Recreation and Facilities

Nathan Troia, Director of Planning and Natural Resources



October 16, 2025

Park District Board of Commissioners
Glen Ellyn Park District
Glen Ellyn, IL

The Proposed Annual Operating Budget of the Glen Ellyn Park District for the fiscal year ending December 31, 2026, has been prepared and is submitted for review in advance of the Board Meeting on October 21, 2025. The annual budget is one of the most critical policy decisions made by the Board of Commissioners, as it establishes the financial framework that supports the District's mission, service delivery, and long-term goals.

This working draft is subject to ongoing Board and staff review and may be revised before final adoption. The budget includes multiple funds, each designed to support essential operations, capital priorities, and the delivery of high-quality parks, facilities, programs, and services to the community. Collectively, the document reflects the District's comprehensive financial plan for the upcoming fiscal year.

In the months ahead, staff will continue to refine the document through scheduled discussions at subsequent Board meetings. Consistent with the financial timeline outlined in the Budget Document, the public hearing and formal adoption of the District's Budget and Appropriation Ordinance are scheduled for **December 9, 2025**.

Budget Development Process

The development of the proposed budget reflects a collaborative effort among departments, guided by the following goals and expectations:

- ✦ Evaluate all operations and programs to identify opportunities for improvement and sustainability
- ✦ Encourage innovation, efficiency, and responsible stewardship of resources
- ✦ Challenge complacency and pursue continuous improvement
- ✦ Aligning spending decisions with strategic priorities and community needs
- ✦ Establish clear purpose, planning, and measurable outcomes

For government agencies, budgeting is not only a financial requirement but also a fundamental planning tool. It provides a framework for allocating resources, setting priorities, and ensuring accountability. The budget process enables the District to align available resources with community expectations while monitoring performance and fiscal responsibility throughout the year.

The Park District recognizes that it cannot be all things to all people; therefore, efforts are focused on programs and services that meet the greatest community need, demonstrate strong performance, and align with strategic priorities. Through the budgeting process, staff aligns available resources with Board-adopted strategies, the Comprehensive Master Plan, and resident and customer needs. The

budget communicates organizational objectives to the community and serves as a framework for evaluating the financial and operational impacts of decisions. It also reinforces that no department operates independently; effective service delivery relies on collaboration across divisions and an understanding of their interdependencies.

Staff continues to implement a proactive management approach that emphasizes strategic planning, accountability, and efficient use of resources. This approach includes clear organizational priorities understood by staff, coordinated processes designed to maximize financial and non-financial resources, and timely, concise reporting to support informed decision-making. Together, these practices ensure that the Park District remains responsive, financially responsible, and mission-driven in serving the community.

Each department was responsible for developing and submitting its budget for review by the Executive Director and the Deputy Executive Director. As part of this process, departments also prepared year-end estimates for fiscal year 2025 to ensure accurate projections of ending fund balances, a critical component of sound budget planning. While projecting year-end results several months in advance presents challenges, estimates prepared in September reflect more current operational trends than those used during the original 2025 budget process. These projections not only support planning for 2026 but also help determine whether an amendment to the 2025 Budget and Appropriation Ordinance may be necessary.

After initial submissions, the Executive Director and Deputy Executive Director met with each department to review proposals, discuss assumptions, and make appropriate adjustments to both the year-end projections and the proposed 2026 operating budget.

In coordination with the operating budget development, staff also prepared recommendations for the 2027–2037 Capital Project Plan. This plan incorporates priority projects identified through the successful June 2022 referendum, as well as the recent acquisition and planned development of the Downtown Park site. To support long-term financial planning, staff will hold a series of internal planning sessions to refine capital priorities and funding strategies, which will be subsequently reviewed and discussed with the Park Board.

Budget and Accounting Changes

As in recent years, staff have prioritized the Board’s philosophy of proactive, responsible budgeting in developing this year’s financial plan. This approach is aligned with past guidance, including the Ackerman Sports & Fitness Center Business Plan and recommendations from the Citizens’ Finance Committee (CFC). Staff believe the proposed budget aligns with the Board's goals and the community's priorities.

In prior years, the District restructured its chart of accounts to enhance the clarity and usefulness of financial reporting for decision-making purposes. As part of this effort, certain funds were consolidated or closed, and the Asset Replacement Fund (Fund 85) was established. The purpose of this fund is to provide a dedicated source of capital reserves supported by non–bond proceeds. Because bond funds are subject to statutory spending limitations, the Asset Replacement Fund offers the District greater financial flexibility to plan for long-term capital needs responsibly.

As you review the budget, particular attention should be given to the **Expanded Fund Balance Recap Report** and the **Fund Balance Policy** pages, which will serve as primary reference points for Board discussions. The Expanded Fund Balance Recap provides a comprehensive view of projected changes in fund balances, illustrating the District's overall financial position. It includes calculations of the operating surplus for both the current year and the proposed budget year. In collaboration with the Citizens' Finance Committee, the District continues to target an average annual operating surplus of \$800,000, which is critical for sustaining capital reinvestment without reliance on debt. Surplus operating funds are used to support the District's ongoing capital maintenance program.

The Fund Balance Policy page compares projected year-end balances in each fund to Board-established policy thresholds, demonstrating adherence to responsible financial management practices. In addition, each fund, department, and facility includes a narrative summary highlighting key budget drivers, program priorities, and operational considerations for the upcoming fiscal year.

Accounting and Budgetary Control

The Park District maintains a strong commitment to fiscal responsibility and accountability across all funds. Consistent with the Glen Ellyn Park District's Financial Policies, the budget serves as a fundamental tool for financial control, ensuring that expenditures are authorized, monitored, and aligned with Board priorities. Maintaining consistent practices among all funds supports transparency, comparability, and sound financial decision-making. The District has successfully maintained stable operating fund balances in recent years and remains committed to sustaining this financial stability.

The District utilizes the modified accrual basis of accounting, under which revenues are recognized when they are measurable and available, and expenditures are recorded when goods or services are received, and obligations are incurred. Internal accounting controls are in place to safeguard assets and ensure accurate and reliable financial reporting.

Budgetary control is exercised throughout the year using an internal budget management and reporting process. This includes verifying available appropriations before expenditures are authorized and conducting monthly reviews of budget-to-actual performance. This systematic approach promotes prudent financial management, cost containment, and operational efficiency while supporting the delivery of high-quality services to the community.

These practices form the foundation of the District's long-range financial planning efforts and support the strategic allocation of resources for both ongoing operations and future capital investments included in the FY2026 Budget.

The Budget Document

The annual budget is a financial and management planning document that guides the allocation of resources to support Park District operations, programs, and capital priorities. The exhibits included in this document are working drafts provided for review and discussion; they are not legally required documents. As a planning tool, the budget is intended to be responsive and may be adjusted during the review process to reflect operational needs, strategic priorities, and Board direction. The final budget provides the foundation for preparing the legally required Budget & Appropriation Ordinance.

The Budget & Appropriation Ordinance is a statutory requirement under Illinois law. It must be made available for public inspection, presented at a public hearing, and formally adopted by the Board of

Commissioners. The Ordinance summarizes appropriations by fund and account classification and establishes the legal spending authority for the fiscal year. Appropriations also serve as the basis for the annual tax levy and are used in the annual audit to assess compliance with state law.

Following tentative approval by the Board, the Ordinance is placed on public display for a minimum of 30 days at the District's Administrative Office. During this period, Commissioners and staff may propose modifications before final adoption. A public hearing is then held to receive community comments before the Board takes formal action. While staff have proposed a timeline that would bring the final Budget & Appropriation Ordinance to the Board in December, state statute requires formal approval no later than the March Board meeting.

Respectfully submitted,

Nicholas Cinquegrani
Deputy Director

Glen Ellyn Park District

Financial Calendar

August/September 2025

- * Staff prepares preliminary operating budget excel templates (August 6th – August 29th)
- * Department Directors meet with Executive Director to discuss initial budget submittals (September 22nd – 26th)

October 2025

- * Finance Department compiles department budget requests (September & October)

Workshop Meeting: October 7, 2025

- Discuss 2025 Tax Levy
- Truth in Taxation Compliance - Initial Estimate of Tax Levy
- Financial Calendar Discussion – Budget(s), Tax Levy, Non-Referendum Bond issues
- Long-Range Capital Projects Discussion

- * Budget draft to be delivered to the Board (October 17th)

Regular Meeting: October 21, 2025

- Budget Discussion – First Draft
- Board approves tentative 2026 Budget & Appropriation Ordinance and displays for Public Viewing

November 2025

Regular Meeting: November 11, 2025

- Public Hearing & formal adoption of the 2025 Tax Levy
- Public Hearing – Non-Referendum Bond Issue
- Budget discussion (continued)

December 2025

Regular Meeting: December 9, 2025

- Public Hearing & formal adoption of the 2026 Budget & Appropriation Ordinance
- Adoption of the Non-Referendum Bond Ordinance

January 2026

Regular Meeting: January 20, 2026

- Adoption of the Non-Referendum Bond Ordinance
- # Board approves tentative Amended 2025 Budget & Appropriation Ordinance and displays for Public Viewing

February/March 2026

Regular Meeting: February/March, 2026

- # Public Hearing & formal adoption of the Amended 2025 Budget & Appropriation Ordinance

* Not a Board agenda item

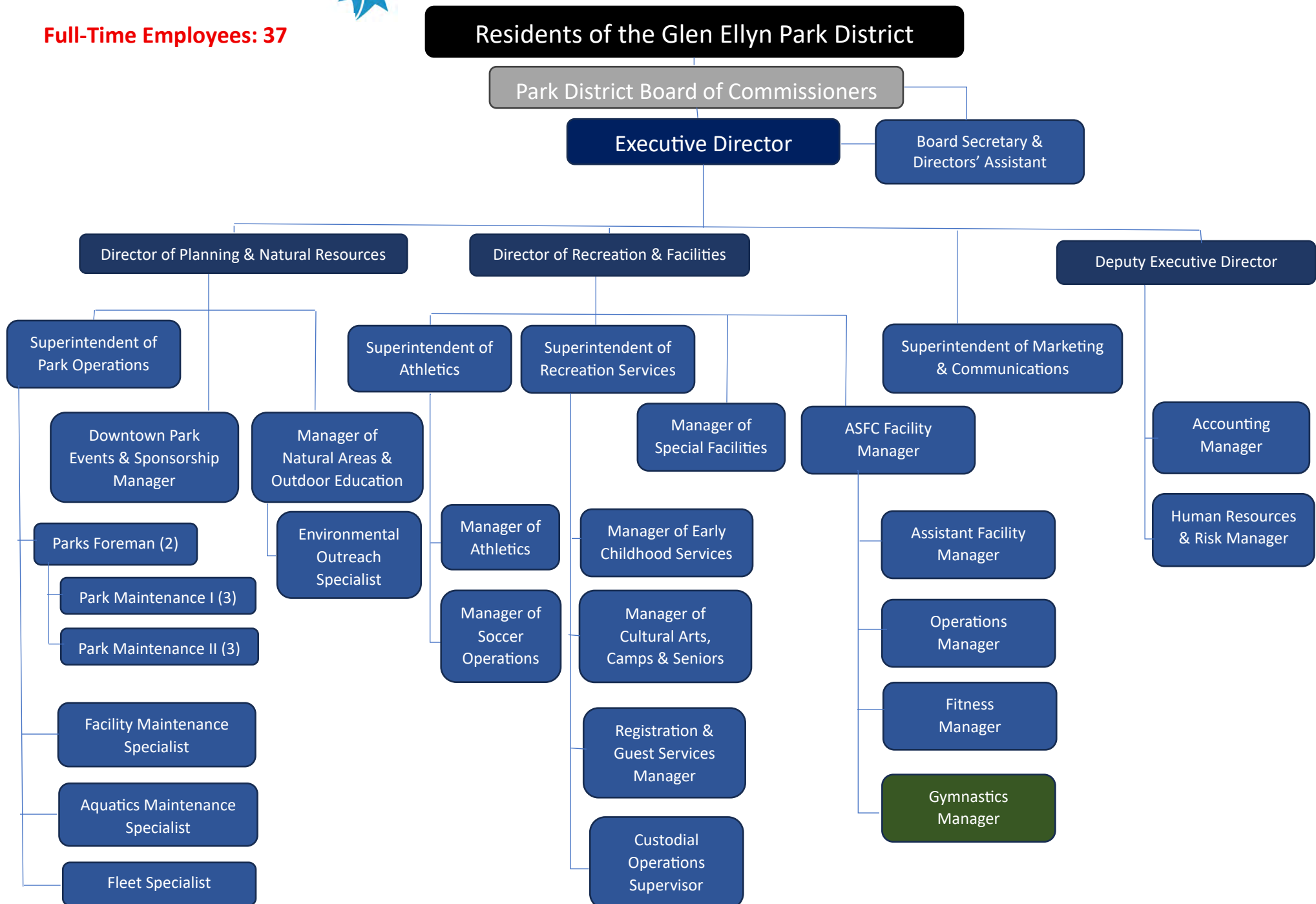
If needed





ORGANIZATIONAL CHART (Full-Time)

Full-Time Employees: 37





Expanded Fund Balance Recap Report

2025 Estimated Projections

<u>Fund #</u>	<u>FUND NAME</u>	<u>Audited 12/31/2024 Fund Balance</u>	<u>Revenues</u>	<u>Transfers & Chargebacks</u>	<u>Revenues Net of Transfers & Chargebacks</u>	<u>Expenditures</u>	<u>Transfers & Chargebacks</u>	<u>Expenditures Net of Transfers & Chargebacks</u>	<u>Estimated 12/31/2025 Fund Balance</u>	<u>2025 Estimated Net Income/Loss</u>
<i>Operating Budgets</i>										
10	Corporate	1,363,620	2,868,924	(174,144)	2,694,780	3,109,687	(2,374)	3,107,313	1,122,857	(240,763)
	Restricted - Working Cash	200,000	-	-	-	-	-	-	200,000	-
20	Recreation	1,837,453	12,646,039	(750,904)	11,895,135	12,262,689	(2,227,048)	10,035,641	2,220,804	383,351
	Assigned - Sports Programs	674,866	-	-	-	-	-	-	674,866	-
	<i>Total Operating Budgets</i>	\$ 4,075,939	15,514,963	(925,048)	\$ 14,589,915	15,372,376	(2,229,422)	\$ 13,142,953	\$ 4,218,527	\$ 142,588
										142,588
Operating Transfers to Capital Funds										1,427,374
Operating Expenditures in Capital Funds										(99,800)
Change in Operating Funds Net of Transfers to Capital Budgets										1,470,162
<i>Capital Budgets</i>										
45	Debt Service	2,742,193	2,645,799	-	2,645,799	2,648,799	(3,000)	2,645,799	2,739,193	(3,000)
55	Special Recreation	260,010	850,000	-	850,000	735,693	-	735,693	374,317	114,307
85-00-000	Asset Replacement Fund	-	970,000	(970,000)	-	970,000	(945,000)	25,000	-	-
85-10-000	Assigned - Vehicles & Equipment	624,150	66,974	(62,374)	4,600	64,528	-	64,528	626,596	2,446
85-30-100	Assigned - Ackerman	148,129	250,000	(250,000)	-	285,591	-	285,591	112,538	(35,591)
85-30-300	Assigned - Maryknoll	189,224	25,000	(25,000)	-	-	-	-	214,224	25,000
85-30-350	Assigned - Platform Facility	31,760	-	-	-	3,000	-	3,000	28,760	(3,000)
94	Capital Projects	-	2,320,600	(945,000)	1,375,600	3,328,049	-	3,328,049	(1,007,449)	(1,007,449)
96	Cash in Lieu of Land	396,721	18,224	-	18,224	141,500	-	141,500	273,445	(123,276)
	<i>Total Capital Budgets</i>	\$ 4,392,187	\$ 7,146,597	\$ (2,252,374)	\$ 4,894,223	\$ 8,177,160	\$ (948,000)	\$ 7,229,160	\$ 3,361,624	\$ (1,030,563)
Grand Totals		\$ 8,468,126	22,661,560	(3,177,422)	19,484,138	23,549,536	(3,177,422)	20,372,114	7,580,150	(887,976)



Consolidated Fund Balance Recap Report

2025 Estimated Projections

<u>Fund #</u>	<u>FUND NAME</u>	<u>Audited 12/31/2024 Fund Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Estimated 12/31/2025 Fund Balance</u>	<u>2025 Estimated Net Income/Loss</u>
<i>Operating Budgets</i>						
10	Corporate	1,363,620	2,868,924	3,109,687	1,122,857	(240,763)
	Restricted - Working Cash	200,000	-	-	200,000	-
20	Recreation	1,837,453	12,646,039	12,262,689	2,220,804	383,351
	Assigned - Sports Programs	674,866	-	-	674,866	-
	<i>Total Operating Budgets</i>	\$ 4,075,939	15,514,963	15,372,376	\$ 4,218,527	\$ 142,588
<i>Capital Budgets</i>						
45	Debt Service	2,742,193	2,645,799	2,648,799	2,739,193	(3,000)
55	Special Recreation	260,010	850,000	735,693	374,317	114,307
85-00-000	Asset Replacement Fund	-	970,000	970,000	-	-
85-10-000	Assigned - Vehicles & Equipment	624,150	66,974	64,528	626,596	2,446
85-30-100	Assigned - Ackerman	148,129	250,000	285,591	112,538	(35,591)
85-30-300	Assigned - Maryknoll	189,224	25,000	-	214,224	25,000
85-30-350	Assigned - Platform Facility	31,760	-	3,000	28,760	(3,000)
94	Capital Projects	-	2,320,600	3,328,049	(1,007,449)	(1,007,449)
96	Cash in Lieu of Land	396,721	18,224	141,500	273,445	(123,276)
	<i>Total Capital Budgets</i>	\$ 4,392,187	\$ 7,146,597	\$ 8,177,160	\$ 3,361,624	\$ (1,030,563)
Grand Totals		\$ 8,468,126	22,661,560	23,549,536	7,580,150	(887,976)



Expanded Fund Balance Recap Report

FINAL

2026 Budget

<u>Fund #</u>	<u>FUND NAME</u>	<u>Estimated 12/31/2025 Fund Balance</u>	<u>Revenues</u>	<u>Transfers & Chargebacks</u>	<u>Revenues Net of Transfers & Chargebacks</u>	<u>Expenditures</u>	<u>Transfers & Chargebacks</u>	<u>Expenditures Net of Transfers & Chargebacks</u>	<u>Estimated 12/31/2026 Fund Balance</u>	<u>2026 Estimated Net Income/Loss</u>
<i>Operating Budgets</i>										
10	Corporate	1,122,857	3,151,203	(385,713)	2,765,490	3,418,219	(2,374)	3,415,845	855,840	(267,016)
	Restricted - Working Cash	200,000	-	-	-	-	-	-	200,000	-
20	Recreation	2,220,804	13,296,213	(800,800)	12,495,413	12,852,315	(2,193,513)	10,658,803	2,664,701	443,897
	Assigned - Sports Programs	674,866	-	-	-	-	-	-	674,866	-
	<i>Total Operating Budgets</i>	\$ 4,218,527	16,447,416	(1,186,513)	\$ 15,260,903	16,270,535	(2,195,887)	\$ 14,074,648	\$ 4,395,407	\$ 176,881 → 176,881
Operating Transfers to Capital Funds										1,012,374
Operating Expenditures in Capital Funds										(99,800)
Change in Operating Funds Net of Transfers to Capital Budgets										<u>1,089,455</u>
<i>Capital Budgets</i>										
45	Debt Service	2,739,193	2,700,250	-	2,700,250	2,703,250	(3,000)	2,700,250	2,736,193	(3,000)
55	Special Recreation	374,317	850,000	-	850,000	977,821	-	977,821	246,496	(127,821)
85-00-000	Asset Replacement Fund	-	600,000	(600,000)	-	25,000	-	25,000	575,000	575,000
85-10-000	Assigned - Vehicles & Equipment	626,596	66,374	(62,374)	4,000	105,000	-	105,000	587,970	(38,626)
85-30-100	Assigned - Ackerman	112,538	325,000	(325,000)	-	326,000	-	326,000	111,538	(1,000)
85-30-300	Assigned - Maryknoll	214,224	25,000	(25,000)	-	60,200	-	60,200	179,024	(35,200)
85-30-350	Assigned - Platform Facility	28,760	-	-	-	10,000	-	10,000	18,760	(10,000)
94	Capital Projects	(1,007,449)	8,240,000	-	8,240,000	6,741,189	-	6,741,189	491,362	1,498,811
96	Cash in Lieu of Land	273,445	21,000	-	21,000	215,900	-	215,900	78,545	(194,900)
	<i>Total Capital Budgets</i>	\$ 3,361,624	\$ 12,827,624	\$ (1,012,374)	\$ 11,815,250	\$ 11,164,360	\$ (3,000)	\$ 11,161,360	\$ 5,024,888	\$ 1,663,264
Grand Totals		\$ 7,580,150	29,275,040	(2,198,887)	27,076,153	27,434,895	(2,198,887)	25,236,008	9,420,295	1,840,145



Consolidated Fund Balance Recap Report

FINAL

2026 Budget

<u>Fund #</u>	<u>FUND NAME</u>	<u>Estimated 12/31/2025 Fund Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Estimated 12/31/2026 Fund Balance</u>	<u>2026 Estimated Net Income/Loss</u>
<i>Operating Budgets</i>						
10	Corporate	1,122,857	3,151,203	3,418,219	855,840	(267,016)
	Restricted - Working Cash	200,000	-	-	200,000	-
20	Recreation	2,220,804	13,296,213	12,852,315	2,664,701	443,897
	Assigned - Sports Programs	674,866	-	-	674,866	-
	<i>Total Operating Budgets</i>	\$ 4,218,527	16,447,416	16,270,535	\$ 4,395,407	\$ 176,881
<i>Capital Budgets</i>						
45	Debt Service	2,739,193	2,700,250	2,703,250	2,736,193	(3,000)
55	Special Recreation	374,317	850,000	977,821	246,496	(127,821)
85-00-000	Asset Replacement Fund	-	600,000	25,000	575,000	575,000
85-10-000	Assigned - Vehicles & Equipment	626,596	66,374	105,000	587,970	(38,626)
85-30-100	Assigned - Ackerman	112,538	325,000	326,000	111,538	(1,000)
85-30-300	Assigned - Maryknoll	214,224	25,000	60,200	179,024	(35,200)
85-30-350	Assigned - Platform Facility	28,760	-	10,000	18,760	(10,000)
94	Capital Projects	(1,007,449)	8,240,000	6,741,189	491,362	1,498,811
96	Cash in Lieu of Land	273,445	21,000	215,900	78,545	(194,900)
	<i>Total Capital Budgets</i>	\$ 3,361,624	\$ 12,827,624	\$ 11,164,360	\$ 5,024,888	\$ 1,663,264
Grand Totals		\$ 7,580,150	29,275,040	27,434,895	9,420,295	1,840,145



Minimum /Maximum Targets

Fund Balance Policy

Fund Type	Fund #	FUND NAME	2026 Expenditures Net of Transfers	Estimated 12/31/2026 Fund Balance	Target Fund Balance		Meets Fund Balance Policy Requirements?
					Minimum	Maximum	
<u>Operating Budgets</u>							
G	10	Corporate	3,415,845	855,840	853,961	1,707,923	YES
S	20	Recreation	10,658,803	2,664,701	2,664,701	None	YES
<u>Capital Budgets</u>							
D	45	Debt Service	2,700,250	2,736,193	2,697,250		YES
S	55	Special Recreation	977,821	246,496	244,455	None	YES
C	85-00-000	Asset Replacement Fund	25,000	575,000	-	None	YES
	85-10-000	Assigned - Vehicles & Equipment	105,000	587,970	-	None	YES
	85-30-100	Assigned - Ackerman	326,000	111,538	-	None	YES
	85-30-300	Assigned - Maryknoll	60,200	179,024	-	None	YES
	85-30-350	Assigned - Platform	10,000	18,760	-	None	YES
C	94	Capital Projects	6,741,189	491,362	-	None	YES
C	96	Cash in Lieu of Land	215,900	78,545	-	None	YES
			Total Minimum Requirement		\$ 6,460,367		

Fund Types

G	General Fund	Minimum of three months and a maximum of six months of unrestricted fund balance. Excess transferred to other Funds or to Capital Improvements.
S	Special Revenue Fund	All funds considered restricted. Target of three months fund balance. Adjusted annually.
D	Debt Service Fund	All funds considered restricted. Fund balance should not exceed the total amount of the next principal and interest payments.
C	Capital Projects Fund	Funds are considered Restricted, Committed, or Assigned. No maximum allowed.



Minimum /Maximum Targets

Fund Balance Policy

Fund Type	Fund #	FUND NAME	2026 Expenditures Net of Transfers	Estimated 12/31/2026 Fund Balance	Target Fund Balance		Meets Fund Balance Policy Requirements?
					Minimum	Maximum	
<u>Operating Budgets</u>							
G	10	Corporate	3,415,845	855,840	853,961	1,707,923	YES
S	20	Recreation	10,658,803	2,664,701	2,664,701	None	YES
<u>Capital Budgets</u>							
D	45	Debt Service	2,700,250	2,736,193	2,697,250		YES
S	55	Special Recreation	977,821	246,496	244,455	None	YES
C	85-00-000	Asset Replacement Fund	25,000	575,000	-	None	YES
	85-10-000	Assigned - Vehicles & Equipment	105,000	587,970	-	None	YES
	85-30-100	Assigned - Ackerman	326,000	111,538	-	None	YES
	85-30-300	Assigned - Maryknoll	60,200	179,024	-	None	YES
	85-30-350	Assigned - Platform	10,000	18,760	-	None	YES
C	94	Capital Projects	6,741,189	491,362	-	None	YES
C	96	Cash in Lieu of Land	215,900	78,545	-	None	YES
			Total Minimum Requirement		\$ 6,460,367		

Fund Types

G	General Fund	Minimum of three months and a maximum of six months of unrestricted fund balance. Excess transferred to other Funds or to Capital Improvements.
S	Special Revenue Fund	All funds considered restricted. Target of three months fund balance. Adjusted annually.
D	Debt Service Fund	All funds considered restricted. Fund balance should not exceed the total amount of the next principal and interest payments.
C	Capital Projects Fund	Funds are considered Restricted, Committed, or Assigned. No maximum allowed.

Total Estimated Fund Balance - 12/31/2026	\$ 9,420,295	- Fund Balance Recap Report
Total Minimum Requirement	(6,460,367)	- Above
Excess Fund Balance Above Minimum Fund Balance Policy	2,959,928	

Excess Capital Funds - As of 12/31/2026

Corporate Fund	\$ 1,879	- Above
Recreation Fund	0	
Debt Service Fund	38,943	
Special Recreation Fund	2,041	
Capital Projects Fund	491,362	
Cash in Lieu of Land Fund	78,545	
	612,770	

Excluded From Minimum Fund Balance

Restricted: Working Cash	\$ 200,000	
Assigned: Sports Programs	674,866	
Assigned: Asset Replacement - General	575,000	
Assigned: Vehicles & Equipment	587,970	
Assigned: Ackerman	111,538	
Assigned: Maryknoll	179,024	
Assigned: Platform	18,760	
	2,347,158	

2,959,928	2,959,928	Difference
		-

Glen Ellyn Park District

Policy Manual

Chapter II. Financial Policies

7.00 Fund Balance/Net Assets Policy

7.01 Purpose

Establish a minimum level at which the projected end-of-year fund balance/net assets must be observed; as a result of the constraints imposed upon the resources reported by the governmental and proprietary funds. This policy is established to provide financial stability, cash flow for operations, and the assurance the Park District will be able to respond to emergencies with fiscal strength. More detailed fund balance financial reporting and the increased disclosures will aid the user of the financial statements in understanding the availability of resources.

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 funds balance/net assets to mitigate current and future risks and to ensure stable tax rates. Fund balance/net asset levels are also crucial consideration in long-term financial planning. Credit rating agencies carefully monitor levels of fund balance/net assets and unassigned fund balance in the General Fund to evaluate the Park District's continued creditworthiness.

7.02 Definitions

1. Governmental Funds - The fund balance will be composed of three primary categories. Some funds are funded by a variety of resources, including both restricted and unrestricted (committed, assigned and unassigned). The Park District assumes that the order of spending fund balance is as follows: restricted, committed, assigned, unassigned.
 - a) Nonspendable Fund Balance – portion of a Governmental Fund's fund balance that are not available to be spent, either in the short-term or long-term, or through legal restrictions (e.g., inventories, prepaid items, land held for resale and endowments).
 - b) Restricted Fund Balance – portion of a Governmental Fund's fund balance that are subject to external enforceable legal restrictions (e.g., grantor, contributor and property tax levies).
 - c) Unrestricted Fund Balance – is made up of three components:
 - i. Committed Fund Balance – the portion of a Governmental Fund's fund balance with self-imposed constraints or limitations that have been placed at the highest level of decision making through formal Board action. The same action is required to remove the commitment of fund balance.
 - ii. Assigned Fund Balance – the portion of a Governmental Fund's fund balance to denote an intended use of resources but with no formal Board action.
 - iii. Unassigned Fund Balance – available expendable financial resources in a governmental fund that is not the object of tentative management plan.
2. Proprietary Funds - include enterprise and internal service funds. The net assets will be composed of three primary categories:
 - a) Invested in Capital Assets, Net of Related Debt – portion of a proprietary fund's net assets that reflects the fund's net investment in capital assets less any amount of outstanding debt related to the purchase/acquisition of said capital assets. Related debt, for this purpose, includes the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of capital assets of the Park District.
 - b) Restricted Net Assets – portion of a proprietary fund's net assets that are subject to external enforceable legal restrictions (e.g., grantor, contributor and bond covenants).

- c) Unrestricted Net Assets - portion of a proprietary fund's net assets that is neither restricted nor invested in capital assets (net of related debt).

7.03 Authority

Governmental Funds

- a) Committed Fund Balance – A self-imposed constraint on spending the fund balance must be approved by ordinance or resolution of the Board. Any modifications or removal of the self-imposed constraint must use the same action used to commit the fund balance. Formal action to commit fund balance must occur before the end of the fiscal year. The dollar amount of the commitment can be determined after year end.
- b) Assigned Fund Balance - A self-imposed constraint on spending the fund balance based on the Park District's intent to use fund balance for a specific purpose. The authority may be delegated to members of the management team by the Board.

7.04 Minimum Unrestricted Fund Balance Levels

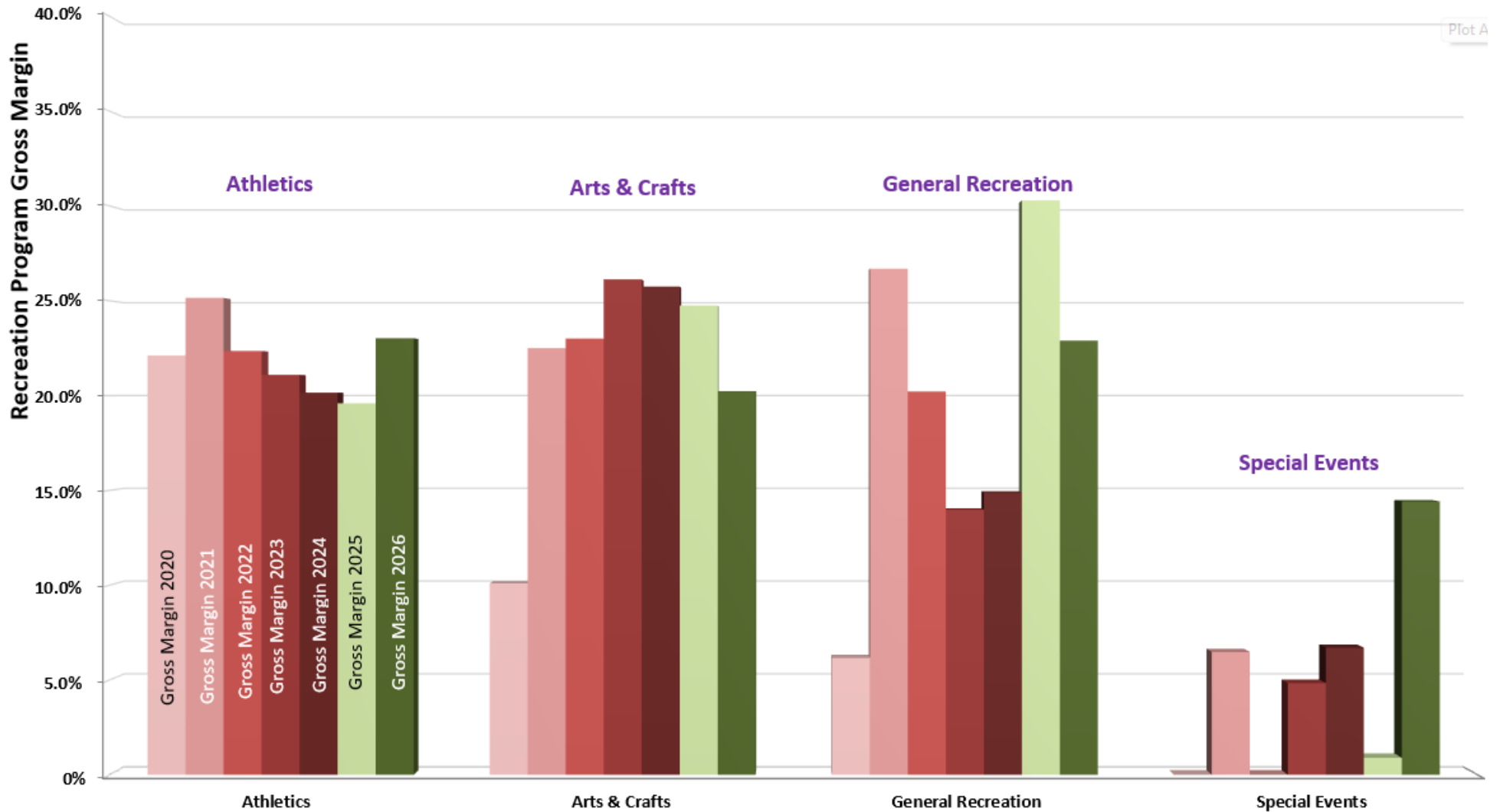
1. Governmental Funds

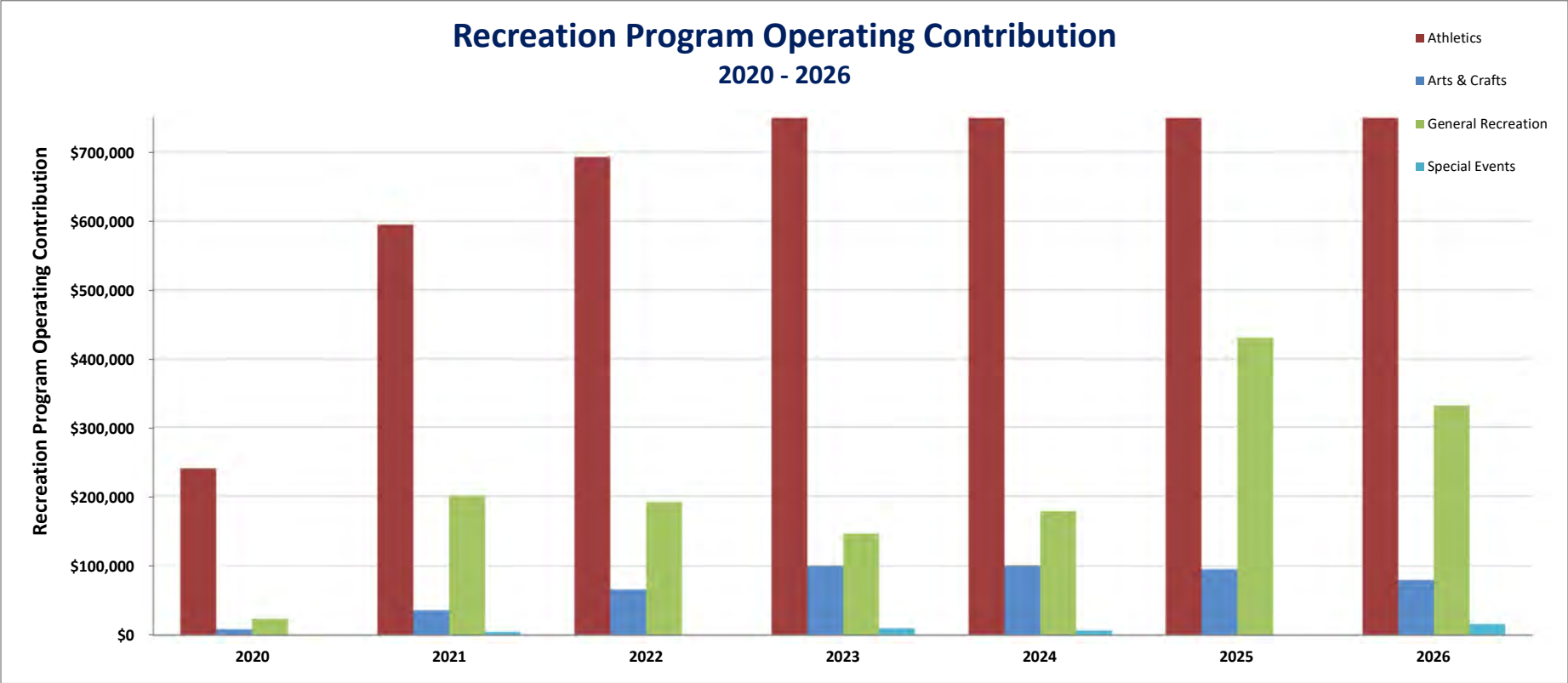
- a) General Fund (Corporate)
 - i. Purpose – Is a major fund and the general operating fund of the Park District. It is used to account for all activities that are not accounted for in another fund.
 - ii. Fund Balance – Unrestricted fund balance targets should represent no less than three months and no more than six months of operating expenditures. Balances above the maximum are transferred to other funds or to capital projects at the Board's discretion.
- b) Special Revenue Fund
 - i. Purpose – Used to account for and report the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes other than debt service or capital projects.
 - ii. Financing - Special revenue funds are provided by a specific annual property tax levy or other restricted and/or committed revenue source. Financing may also be received from other charges for services, etc.
 - iii. Fund Balance – Derived from property taxes (or another restricted revenue source); therefore, legally restricted. The portion of fund balance derived from property taxes will be legally restricted. The remaining fund balance amount (restricted and/or committed) will be targeted at a minimum level of 25% of annual budgeted expenditures. This will be adjusted annually with the adoption of the annual budget and is calculated at a minimum of three months of expenditures not including capital, debt service and transfers.
- c) Debt Service Fund
 - i. Purpose – Established to account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.
 - ii. Financing - The municipality levies an amount or transfers in an amount close to the principal and interest that is anticipated to be paid.
 - iii. Fund Balance – Derived from property taxes; therefore, legally restricted. Any fund balance accumulation should be a maximum the amount of the next principal and interest payment due.
- d) Capital Projects Fund
 - i. Purpose – Established to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets, excluding those types of capital related outflows financed by proprietary funds.
 - ii. Financing - Debt financing, grants, or interfund transfers are used to finance projects.

- iii. Fund Balance – Considered segregated for maintenance, construction and/or development; therefore, considered committed, restricted, or assigned depending on the intended source/use of the funds. In order to plan for potential large future capital costs, there shall be no maximum amount allowed in these funds.
- 2. Proprietary Funds
 - a) Enterprise Funds
 - i. Purpose – Established to account for and report financial resources that are invested in capital assets, net of related debt, restricted, or unrestricted for future spending related to the fund. The focus of enterprise fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. Enterprise funds are required to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs.
 - ii. Financing - User fees, debt financing, or grants are used to finance operations, capital outlay and improvements, and debt service retirements.
 - iii. Net Assets – Considered invested in capital assets net of related debt (for amounts capitalized as capital assets, less the outstanding debt related to the acquisition of said assets. Restricted net assets relate to bond covenant reserves as outlined in the bond ordinance. Unrestricted net asset targets should represent no less than three months of operating expenses (excluding debt service and capitalized asset expenses).
 - b) Internal Service Fund
 - i. Purpose - Established to account for and report financial resources that are invested in capital assets, net of related debt, restricted, or unrestricted for future spending related to the fund. The focus of internal service fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. Internal service funds are used to account for the financing of goods or services provided by an activity to other departments, funds or component units of the Park District on a cost-reimbursement basis.
 - ii. Financing – User fees charged to other departments, funds, or component units, or debt financing are used to finance operations, capital outlay and improvements, and debt service retirements.
 - iii. Net Assets – Considered invested in capital assets net of related debt (for amounts capitalized as capital assets), less the outstanding debt related to the acquisition of said assets. Restricted net assets relate to bond covenant reserves as outlined in the bond ordinance. Unrestricted net asset targets should represent appropriate levels given the activity of the fund and the discretion of the Board and management (excluding debt service and capitalized asset expenses).
- 3. Other Considerations - In establishing the above policies for unrestricted fund balance/net asset levels, the Park District considered the following factors:
 - a) The predictability of the Park District's revenues and the volatility of its expenditures (i.e., higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile)
 - b) The Park District's perceived exposure to significant one-time outlays (e.g., disasters, immediate capital needs, state budget cuts)

- c) The potential drain upon General Fund resources from other funds as well as the availability of resources in other funds (i.e., deficits in other funds may require a higher level of unrestricted fund balance be maintained in the General Fund, just as, the availability of resources in other funds may reduce the amount of unrestricted fund balance needed in the General Fund)
- d) Liquidity (i.e., a disparity between when financial resources actually become available to make payments and the average maturity of related liabilities may require that a higher level of resources be maintained)
- e) Commitments and assignments (i.e., the Park District may wish to maintain higher levels of unrestricted fund balance to compensate for any portion of unrestricted fund balance already committed or assigned by the Park District for a specific purpose)
- f) If any of the above factors change, the Park District should readdress current unrestricted fund balance/net asset levels to ensure amounts are appropriate.

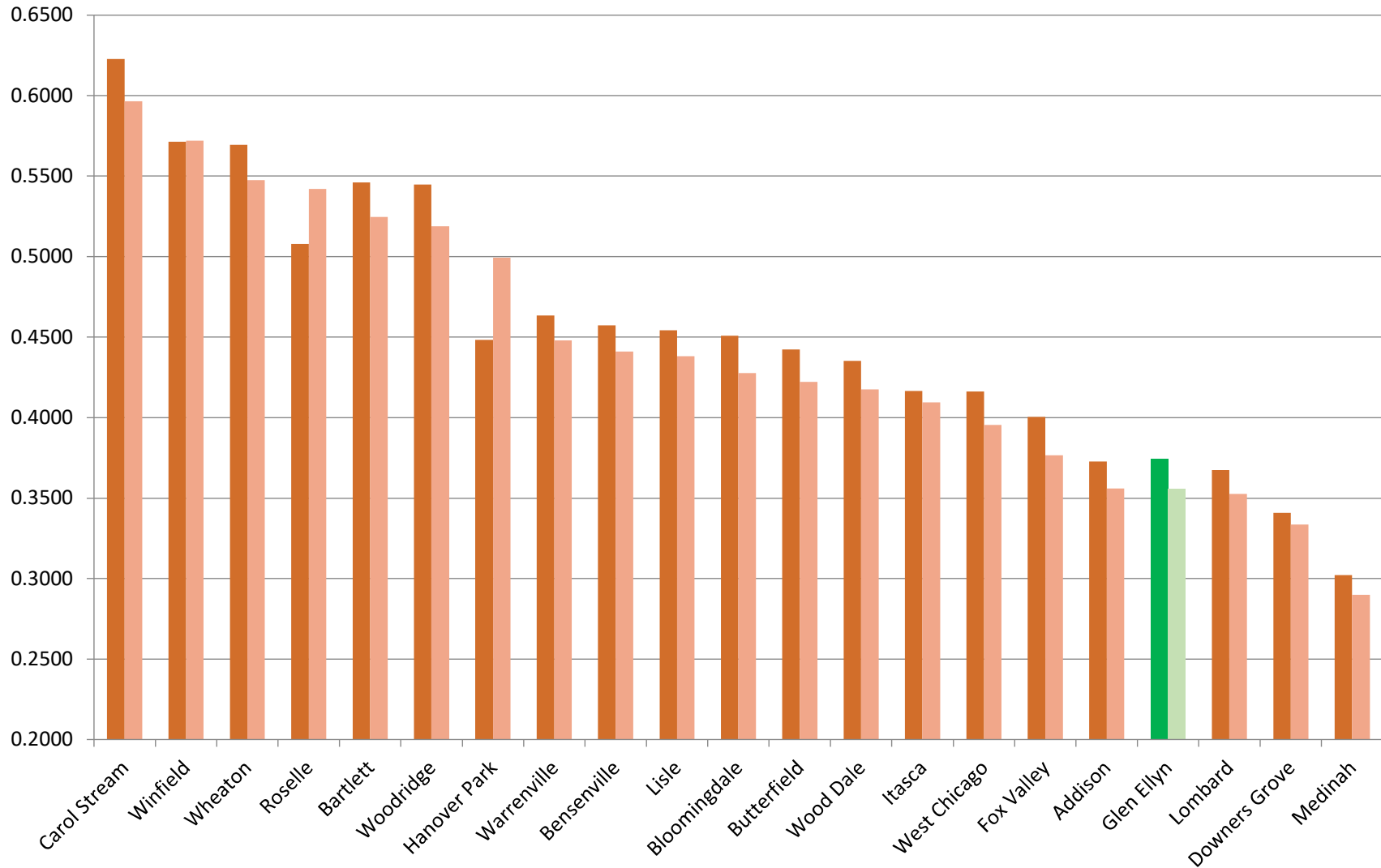
Recreation Program Gross Margin Trends 2020 - 2026





Park District Tax Rate Comparison

2023
2024



Current & *Forecasted* Debt Structure

Referendum Bond Payments												
Levy Year	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Payable	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Series 2023A	Interest Payment(s)	662,500.00	769,750.00	749,250.00	727,250.00	703,500.00	678,000.00	650,500.00	621,000.00	589,500.00	555,750.00	519,750.00
	Principal Payment	505,000.00		440,000.00	475,000.00	510,000.00	550,000.00	590,000.00	630,000.00	675,000.00	720,000.00	770,000.00
Total	\$ -	\$ 1,167,500	\$ 769,750	\$ 1,189,250	\$ 1,202,250	\$ 1,213,500	\$ 1,228,000	\$ 1,240,500	\$ 1,251,000	\$ 1,264,500	\$ 1,275,750	\$ 1,289,750

Non-Referendum Bond Payments												
Levy Year	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Payable	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Series 2016	Interest Payment(s)	-	-	-	-	-	-	-	-	-	-	-
	Principal Payment	-	-	-	-	-	-	-	-	-	-	-
Series 2019	Interest Payment(s)	20,657	-	-	-	-	-	-	-	-	-	-
	Principal Payment	1,208,000	-	-	-	-	-	-	-	-	-	-
Series 2022	Interest Payment(s)		37638.35	-	-	-	-	-	-	-	-	-
	Principal Payment		1,301,177	-	-	-	-	-	-	-	-	-
Series 2024A	Interest Payment(s)			44,820	-	-	-	-	-	-	-	-
	Principal Payment			1,360,935	-	-	-	-	-	-	-	-
Series 2024B	Interest Payment(s)				47,954	-	-	-	-	-	-	-
	Principal Payment				1,405,595	-	-	-	-	-	-	-
<i>Series 2026</i>	<i>Estimated Interest</i>				<i>207,219</i>	<i>197,072</i>	<i>147,552</i>	<i>112,675</i>	<i>76,491</i>	<i>38,949</i>	-	-
	<i>Estimated Principal</i>				<i>1,288,485</i>	<i>1,320,545</i>	<i>930,045</i>	<i>964,920</i>	<i>1,001,105</i>	<i>1,038,650</i>	-	-
Total	\$ 1,228,657	\$ 1,338,815	\$ 1,405,755	\$ 1,453,549	\$ 1,495,704	\$ 1,517,617	\$ 1,077,597	\$ 1,077,595	\$ 1,077,596	\$ 1,077,599	\$ -	\$ -
Actual CPI	1.40%	5.00%	5.00%	3.40%	2.90%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Actual DSEB	\$ 1,275,062	\$ 1,338,815	\$ 1,405,756	\$ 1,453,552	\$ 1,495,705	\$ 1,525,619	\$ 1,556,131	\$ 1,587,254	\$ 1,618,999	\$ 1,651,379	\$ 1,684,407	\$ 1,718,095
<i>Estimated DSEB for Bond Issue</i>	1,228,657	1,338,815	1,405,756	1,453,549	1,495,704	1,517,617	1,077,597	1,077,595	1,077,596	1,077,599	-	-
<i>Estimated Remaining DSEB</i>	46,405	0	-	3	1	8,002	478,534	509,659	541,403	573,780	1,684,407	1,718,095



Revenue & Expense History

By Account Type

Corporate Fund

Revenue:

	Actual History 2023	Actual History 2024	Budget 2025	Estimate 2025	Budget 2026
Property Taxes	2,117,635	2,283,739	2,356,200	2,368,786	2,488,920
Other Taxes	232,205	136,289	82,000	89,970	91,770
Interest	351,383	136,503	100,000	175,000	125,000
Miscellaneous	11,214	10,557	7,500	61,024	59,800
Transfers Received	106,000	104,983	104,144	174,144	385,713
Total Revenue:	2,818,437	2,672,072	2,649,844	2,868,924	3,151,203

Expenditures:

Salaries & Wages	1,412,050	1,570,311	1,629,838	1,578,500	1,723,226
Contractual Services	287,995	242,559	335,322	321,972	345,171
Materials & Supplies	154,652	164,853	220,300	197,300	227,300
Equipment	23,823	13,522	39,000	36,500	41,500
Building & Landscaping	57,189	93,844	120,000	100,109	117,200
Insurance	157,924	194,511	214,314	208,582	245,499
Employment Expenses	445,934	484,531	565,620	536,000	586,000
Utilities	35,856	44,971	57,700	58,500	59,600
Miscellaneous	45,305	56,746	73,950	69,850	70,350
Transfers Out	327,374	344,401	122,374	2,374	2,374
Total Expenditures	2,948,101	3,210,249	3,378,418	3,109,687	3,418,219

Change in Fund Balance	(129,664)	(538,177)	(728,574)	(240,763)	(267,016)
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Recreation Fund

Revenue:

Property Taxes	1,756,339	1,815,844	1,885,000	1,897,780	1,897,780
Other Taxes	232,205	136,289	82,000	89,970	91,770
Charges For Services	7,298,496	7,781,795	8,595,921	8,589,679	9,192,038
Rentals	846,302	929,294	1,012,850	946,880	976,800
Concessions	71,210	115,926	118,000	116,000	124,750
Interest	370,545	144,751	100,000	175,000	125,000
Licenses/Permits	14,385	21,155	26,345	19,845	20,275
Grants & Donations	32,790	41,193	43,000	41,300	43,000
Miscellaneous	29,798	23,185	24,500	18,681	24,000
Transfers Received & Program Chargebacks	578,057	585,657	756,220	750,904	800,800
Total Revenue:	11,230,127	11,595,088	12,643,836	12,646,039	13,296,213

Expenditures:

Salaries & Wages	3,466,979	3,751,098	4,150,817	4,173,933	4,400,895
Contractual Services	2,577,404	2,953,339	2,936,951	2,982,135	3,088,213
Materials & Supplies	931,635	758,629	942,644	854,297	968,510
Equipment	36,918	34,998	55,750	51,680	52,500
Building & Landscaping	4,269	11,996	11,300	11,400	11,800
Employment Expenses	598,219	775,621	838,967	866,766	998,350
Utilities	429,415	562,650	622,830	615,850	621,560
Miscellaneous	419,140	444,263	515,550	479,580	516,975
Transfers Out & Program Chargebacks	2,845,572	2,603,306	2,162,364	2,227,048	2,193,513
Total Expenditures	11,309,550	11,895,900	12,237,171	12,262,689	12,852,315

Change in Fund Balance	(79,423)	(300,811)	406,664	383,351	443,897
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Actual History 2023	Actual History 2024	Budget 2025	Estimate 2025	Budget 2026
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Debt Service Fund

Revenue:

Property Taxes	2,527,313	2,607,520	2,642,750	2,642,799	2,697,250
Interest	3,000	3,000	3,000	3,000	3,000
Debt Proceeds	-	-	-	-	-
Transfers Received	-	-	-	-	-
Total Revenue:	2,530,313	2,610,520	2,645,750	2,645,799	2,700,250

Expenditures:

Debt Service Payments	2,506,315	1,225,045	2,645,750	2,645,799	2,700,250
Transfers Out	3,000	3,000	3,000	3,000	3,000
Total Expenditures	2,509,315	1,228,045	2,648,750	2,648,799	2,703,250

Change in Fund Balance	20,998	1,382,475	(3,000)	(3,000)	(3,000)
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Special Recreation Fund

Revenue:

Property Taxes	762,962	801,697	800,000	850,000	850,000
Interest	-	-	-	-	-
Total Revenue:	762,962	801,697	800,000	850,000	850,000

Expenditures:

Salaries & Wages	48,735	40,036	50,000	50,000	50,000
Employment Expenses	11,629	13,635	18,250	17,250	19,300
Capital Improvements	1,000,974	825,140	761,442	668,443	908,521
Total Expenditures	1,061,338	878,811	829,692	735,693	977,821

Change in Fund Balance	(298,376)	(77,114)	(29,692)	114,307	(127,821)
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Asset Replacement Fund

Revenue:

Grants & Donations	32,500	32,500	-	-	-
Miscellaneous	300	12,000	4,000	4,600	4,000
Transfers Received	2,492,674	2,260,067	1,427,374	1,307,374	1,012,374
Total Revenue:	2,525,474	2,304,567	1,431,374	1,311,974	1,016,374

Expenditures:

Contractual Services	4,925	6,173	25,000	25,000	25,000
Recreation Equipment	202,050	267,979	285,000	285,591	326,000
Vehicles & Equipment	52,591	97,219	65,000	64,528	105,000
Capital Improvements	-	-	3,000	3,000	70,200
Transfers Out	-	6,460,547	2,085,000	945,000	-
Total Expenditures	259,566	6,831,918	2,463,000	1,323,119	526,200

Change in Fund Balance	2,265,908	(4,527,351)	(1,031,626)	(11,145)	490,174
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Actual History 2023	Actual History 2024	Budget 2025	Estimate 2025	Budget 2026
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Capital Projects Fund

Revenue:

Interest	577,822	563,624	20,000	130,000	40,000
Grants & Donations	6,160	337,615	2,185,000	1,235,600	1,700,000
Debt Proceeds	18,196,841	-	4,050,000	-	6,500,000
Miscellaneous	49,984	5,695	-	10,000	-
Transfers Received	-	6,460,547	2,085,000	945,000	-
Total Revenue:	18,830,807	7,367,481	8,340,000	2,320,600	8,240,000

Expenditures:

Capital Improvements	12,739,928	13,458,363	8,444,790	3,328,049	6,741,189
Transfers Out	-	-	-	-	-
Total Expenditures	12,739,928	13,458,363	8,444,790	3,328,049	6,741,189

Change in Fund Balance

6,090,879	(6,090,882)	(104,790)	(1,007,449)	1,498,811
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Cash In Lieu of Land Fund

Revenue:

Interest	1,000	1,000	1,000	1,000	1,000
Miscellaneous	74,014	88,132	20,000	17,224	20,000
Total Revenue:	75,014	89,132	21,000	18,224	21,000

Expenditures:

Capital Improvements	591	21,715	340,000	141,500	215,900
Total Expenditures	591	21,715	340,000	141,500	215,900

Change in Fund Balance

74,423	67,416	(319,000)	(123,276)	(194,900)
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Total Revenue

38,773,135	27,440,557	28,531,804	22,661,560	29,275,040
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Total Expenditure

30,828,391	37,525,000	30,341,822	23,549,536	27,434,895
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Total Change in Fund Balance

7,944,744	(10,084,443)	(1,810,018)	(887,976)	1,840,145
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<u>Account Number</u>	<u>Description</u>	<u>Detail Description</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Budget</u>
10	Corporate Fund							
00	Administration							
000	General							
	Property Tax Receipts							
10 00 000 410110 0000	Corporate Tax Levy - CY	CPI Increase of 2.9% shown in Corp Fund	1,897,381	1,932,202	2,086,417	2,160,000	2,140,000	2,260,000
10 00 000 410135 0000	Paving & Lighting Tax Levy- CY		1,851	1,907	2,004	2,000	2,100	2,100
10 00 000 410140 0000	IMRF Tax Levy - CY	Corporate 40%; Recreation 60%	68,121	51,881	52,110	52,000	55,000	55,000
10 00 000 410150 0000	Liability Tax Levy - CY		125,875	110,630	110,233	110,000	136,620	136,620
10 00 000 410160 0000	Audit Tax Levy - CY		12,958	13,352	14,030	14,000	15,000	15,000
10 00 000 410170 0000	Aggregate Refunds Tax Levy		18,511	7,630	18,038	18,000	20,000	20,000
10 00 000 410200 0000	Taxes - Prior Year		131	33	907	200	66	200
	Property Tax Receipts		2,124,827	2,117,635	2,283,739	2,356,200	2,368,786	2,488,920
	Other Taxes							
10 00 000 415300 0000	Personal Property Replcmnt Tax	IDOR estimates an increase of 2.06% in PPRT revenues from the previous year (SFY).	279,108	232,205	136,289	82,000	89,970	91,770
	Other Taxes		279,108	232,205	136,289	82,000	89,970	91,770
	Interest Income							
10 00 000 450100 0000	Investment Income	Interest rates projected to decrease	93,256	351,383	136,503	100,000	175,000	125,000
	Interest Income		93,256	351,383	136,503	100,000	175,000	125,000
	Grants & Donations							
10 00 000 470225 0000	Contributions	Manor and Panfish Park Lease Agreements	-	-	-	-	55,000	55,000
	Grants & Donations		-	-	-	-	55,000	55,000
	Miscellaneous Income							
10 00 000 485950 0000	Miscellaneous Income	PDRMA Wellness Incentive changing from Quarterly to Annually	158,746	11,214	10,557	7,500	2,543	4,800
	Miscellaneous Income		158,746	11,214	10,557	7,500	2,543	4,800
	Transfers Received							
10 00 000 490900 0000	Fund Transfer Received	Recreation Fund - Chargebacks	50,000	50,000	50,000	50,000	100,000	310,000
10 00 000 490900 0000	Fund Transfer Received	Debt Service Fund	1,000	3,000	3,000	3,000	3,000	3,000
10 00 000 490900 0000	Fund Transfer Received	Recreation Fund - W/C Liability Insurance	20,000	20,000	20,000	20,000	40,000	40,000
	Transfers Received		71,000	73,000	73,000	73,000	143,000	353,000
Revenue Total			2,726,936	2,785,437	2,640,089	2,618,700	2,834,299	3,118,490
	Salaries & Wages							
10 00 000 510110 0000	Full-Time Exempt Wages		330,615	434,461	435,663	480,000	450,000	480,000
10 00 000 510120 0000	Full-Time Non-Exempt Wages		-	6,228	-	-	-	-
10 00 000 510130 0000	Part-Time Non-Exempt Wages		6,457	16,019	5,006	-	-	-
10 00 000 510900 0000	Merit Increase		-	-	-	-	-	51,308
	Salaries & Wages		337,072	456,708	440,669	480,000	450,000	531,308

<u>Account Number</u>					<u>Description</u>	<u>Detail Description</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Budget</u>
					Contractual Services - Other							
10	00	000	521100	0000	Legal Services	Legal Fees	15,004	44,968	23,155	25,000	30,000	30,000
10	00	000	521100	0000	Legal Services	Review of RDA with Village	-	-	-	-	5,382	-
10	00	000	521150	0000	Legal Publications	Legal notices, job postings	3,464	2,122	612	2,500	3,000	3,000
10	00	000	521210	0000	Consulting Services	Special Consulting Services	5,563	41,806	-	1,500	2,000	1,500
10	00	000	521210	0000	Consulting Services	Customer Service Training	-	-	-	1,000	-	1,000
10	00	000	521300	0000	Scavenger Service		34,384	23,021	23,519	26,250	26,250	27,563
10	00	000	521400	0000	Office Equipment-Contractual		35,308	42,488	47,777	-	-	-
10	00	000	521400	0000	Office Equipment-Contractual	Postage Meter renewed through 6/2024	-	-	-	850	850	850
10	00	000	521400	0000	Office Equipment-Contractual	Accounting Software Annual Maintenance Agreement (Corp & Rec)	-	-	-	6,741	8,112	8,680
10	00	000	521400	0000	Office Equipment-Contractual	Springbrook - Employee Self Service	-	-	-	3,531	3,531	3,778
10	00	000	521400	0000	Office Equipment-Contractual	MSP, IT Consultant (2), Misc (split Corp & Rec)	-	-	-	26,000	25,000	26,000
10	00	000	521400	0000	Office Equipment-Contractual	Additional Misc 3rd Party IT or tech support	-	-	-	5,000	5,000	5,000
10	00	000	521400	0000	Office Equipment-Contractual	Timekeeping Software (split Corp & Rec)	-	-	-	6,300	7,500	7,500
10	00	000	521400	0000	Office Equipment-Contractual	Antivirus Software with Endpoint Detection to enhance Cyber Security (split Corp & Rec)	-	-	-	5,000	5,420	5,500
10	00	000	521400	0000	Office Equipment-Contractual	HR & Timekeeping Solutions beginning (Split Corp & Rec)	-	-	-	14,400	15,000	16,050
10	00	000	521400	0000	Office Equipment-Contractual		-	-	-	-	-	-
10	00	000	521400	0000	Office Equipment-Contractual		-	-	-	-	-	-
10	00	000	521400	0000	Office Equipment-Contractual		-	-	-	-	-	-
10	00	000	521520	0000	Copier Lease & Maintenance		3,640	3,260	2,887	4,800	4,800	4,800
10	00	000	521600	0000	Contractual Services - Other		2,595	16,307	6,309	-	-	-
10	00	000	521600	0000	Contractual Services - Other	Miscellaneous	-	-	-	2,000	2,000	2,000
10	00	000	521600	0000	Contractual Services - Other	Office 365 Subscription - Increased due to PDRMA's requirement for MFA for Cyber Security, Data Backup solutions	-	-	-	7,000	6,500	7,000
10	00	000	521600	0000	Contractual Services - Other	SESAC Music License	-	-	-	-	1,217	1,250
10	00	000	521700	0000	Printing		1,952	1,173	599	2,000	2,000	2,000
10	00	000	521800	0000	Postage	postage-corporate (checks etc.)	2,688	3,000	1,657	3,200	3,200	3,200
10	00	000	521900	0000	Audit Services - External		17,460	20,210	20,460	-	-	-
10	00	000	521900	0000	Audit Services - External	GEPD Annual Audit Fee	-	-	-	14,750	14,750	15,000
10	00	000	521900	0000	Audit Services - External	Capital Asset Maintenance	-	-	-	3,000	3,000	3,000
10	00	000	521900	0000	Audit Services - External	GASB 75 Audit	-	-	-	2,500	2,500	2,500
10	00	000	521900	0000	Audit Services - External	Foundation Tax Return	-	-	-	2,500	2,500	2,500
10	00	000	521900	0000	Audit Services - External	ACFR - GFOA Certificate of Achievement	-	-	-	500	460	500
10	00	000	521900	0000	Audit Services - External		-	-	-	-	-	-
10	00	000	521900	0000	Audit Services - External		-	-	-	-	-	-
					Contractual Services - Other		122,057	198,354	126,976	166,322	179,972	180,171
					Materials & Supplies							
10	00	000	530100	0000	Office Expense	Misc. office expenses	5,518	8,077	6,626	8,500	8,000	8,500
10	00	000	530200	0000	Rental & Repair Office Equip		-	-	-	800	800	800
10	00	000	530450	0000	Video & Photography Expenses		774	-	-	-	-	-
					Materials & Supplies		6,292	8,077	6,626	9,300	8,800	9,300

						Actual	Actual	Actual	2025	2025	2026		
<u>Account Number</u>						<u>Description</u>	<u>Detail Description</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
						Computer Soft/Hardware Equip.							
10	00	000	540550	0000	Software/Hardware Accessories	PC Replacement Program	2,145	2,439	3,489	5,000	7,500	7,500	
10	00	000	540700	0000	Computer/Technology Equipment		2,138	7,422	1,204	15,000	12,000	15,000	
							Computer Soft/Hardware Equip.	4,282	9,861	4,693	20,000	19,500	22,500
						Other Equipment							
10	00	000	541100	0000	Office Equipment		2,358	3,300	-	5,000	3,000	5,000	
						Other Equipment	2,358	3,300	-	5,000	3,000	5,000	
						Insurance Expenses (P/C/L)							
10	00	000	560200	0000	Workers' Compensation	Check Payroll Audit to confirm % Increase	40,137	41,924	48,502	52,500	53,082	63,699	
10	00	000	560600	0000	Liability Insurance		81,920	101,060	128,756	-	-	-	
10	00	000	560600	0000	Liability Insurance	Property, Liability, Employment Practices, Cyber, and Pollution Liability.	-	-	-	143,314	142,000	163,300	
10	00	000	560600	0000	Liability Insurance	Special Liability Insurance - Comed Property	-	-	-	2,500	2,500	2,500	
10	00	000	560600	0000	Liability Insurance	Background checks	-	-	-	6,000	6,000	6,000	
10	00	000	560600	0000	Liability Insurance	Additional Vendor Screening? Deferred for 2026	-	-	-	-	-	-	
10	00	000	560700	0000	Unemployment Compensation Ins		628	14,940	17,254	10,000	5,000	10,000	
						Insurance Expenses (P/C/L)	122,685	157,924	194,511	214,314	208,582	245,499	
						Employment Expenses							
10	00	000	565100	0000	Employee Health Insurance	Overall Budget Increase of approximately 8.0%-10%	52,791	61,635	71,184	92,020	76,000	81,000	
10	00	000	565320	0000	FICA & Medicare Expense		92,190	109,370	112,498	126,000	125,000	140,000	
10	00	000	565325	0000	IMRF Expense	Rate Decrease from 6.12% to 6.00% in 2026; also increased participation	72,110	61,853	63,493	72,000	75,000	90,000	
						Employment Expenses	217,090	232,858	247,176	290,020	276,000	311,000	
						Utilities							
10	00	000	570100	0000	Electricity	Increased rates in 2024; Fixed through 2026	9,129	7,763	15,869	18,000	21,000	22,000	
10	00	000	570200	0000	Heating Gas & Oil	Increased rates in 2024; Fixed through 2026	7,556	4,184	3,150	8,600	8,000	8,000	
10	00	000	570300	0000	Telephone/Internet - Service		10,028	12,200	11,858	14,000	14,500	14,500	
10	00	000	570400	0000	Water & Sewer Fees	Projects a 2.5% rate increase for FY2026	1,008	545	1,021	2,100	2,000	2,100	
						Utilities	27,721	24,692	31,899	42,700	45,500	46,600	
						Miscellaneous Expenses							
10	00	000	585100	0000	Commissioners' Expense		45	2,614	1,894	3,500	3,000	3,500	
10	00	000	585101	0000	Commissioners' - Training & Ed	Legal Seminars, training etc.	-	408	420	1,000	500	1,000	
10	00	000	585150	0000	Donations & Support	Condolences, donations etc. for Community or officials	-	-	126	1,000	1,000	1,000	
10	00	000	585201	0000	Conference Expense - Staff	NRPA, IPRA, GFOA, IGFOA, Misc	795	4,891	13,470	11,500	14,000	14,000	
10	00	000	585202	0000	Continuing Education - Staff	Misc Seminars & Webinars	540	1,568	1,035	3,000	2,000	3,000	
10	00	000	585203	0000	Education Reimbursement -Staff		-	-	-	1,500	-	1,500	
10	00	000	585250	0000	Meetings Dues & Subscriptions	IPRA, NRPA, GFOA, IGFOA, IAPD, Rotary, Chamber, Kiwanis, New HR Membership Dues	7,288	7,965	10,162	12,000	12,000	12,000	
10	00	000	585270	0000	Employee Travel Reimbursement		-	54	728	750	850	850	
10	00	000	585290	0000	Staff Recognition & Awards	Bi-Monthly Staff meetings, misc	2,231	3,497	2,292	4,000	4,000	4,000	
10	00	000	585800	0000	Public Relations		240	275	505	1,000	500	1,000	

<u>Account Number</u>						<u>Description</u>	<u>Detail Description</u>	<u>Actual</u> <u>2022</u>	<u>Actual</u> <u>2023</u>	<u>Actual</u> <u>2024</u>	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Estimate</u>	<u>2026</u> <u>Budget</u>
10	00	000	585810	0000	Safety Expense -Staff Training	Misc Safety Trainings	-	5,982	2,970	3,500	3,500	3,500	
10	00	000	585810	0000	Safety Expense -Staff Training	Physical Security Vulnerability Assessment & Security and Emergency Preparedness Drill	-	-	-	5,200	5,500	-	
10	00	000	585815	0000	Safety Expense - Supplies	Boot Reimbursement - Parks Department	1,483	8,904	16,160	2,500	2,500	2,500	
10	00	000	585815	0000	Safety Expense - Supplies	Safety Expense - Supplies (includes AEDs & Monitoring)	-	-	-	10,000	10,000	10,000	
10	00	000	585820	0000	Post Offer Physicals	Post Offer, Post Accident, and Random CDL Testing Screening	2,803	1,901	1,776	2,500	2,500	2,500	
10	00	000	585990	0000	Contingency	Misc. expenses - ie. Party Wagon supplies (Corp. & Rec)	-	5,409	3,030	6,000	6,000	7,000	
Miscellaneous Expenses							15,425	43,469	54,567	68,950	67,850	67,350	
Transfers Out													
10	00	000	590900	0000	Fund Transfer Out	Transfer Out - ARF - Vehicle & Equipment	2,374	2,374	2,374	2,374	2,374	2,374	
10	00	000	590900	0000	Fund Transfer Out	Transfer Out - ARF - General Asset Replacement	-	325,000	342,027	120,000	-	-	
Transfers Out							2,374	327,374	344,401	122,374	2,374	2,374	
Expense Total							857,356	1,462,616	1,451,518	1,418,980	1,261,578	1,421,101	
Revenue Total							2,726,936	2,785,437	2,640,089	2,618,700	2,834,299	3,118,490	
Expense Total							857,356	1,462,616	1,451,518	1,418,980	1,261,578	1,421,101	
00 Administration							1,869,580	1,322,821	1,188,571	1,199,720	1,572,721	1,697,389	

<u>Account Number</u>					<u>Description</u>	<u>Detail Description</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Budget</u>
10 000					Parks Maintenance General							
					Miscellaneous Income							
					Miscellaneous Income							
10	10	000	485950	0000	Miscellaneous Income		-	-	-	-	3,481	-
					Miscellaneous Income		-	-	-	-	3,481	-
					Transfers Received							
10	10	000	490900	0000	Fund Transfer Received	Transfer Received - Recreation Administration	33,223	33,000	31,983	31,144	31,144	32,713
					Transfers Received		33,223	33,000	31,983	31,144	31,144	32,713
Revenue Total							33,223	33,000	31,983	31,144	34,625	32,713
					Salaries & Wages							
10	10	000	510110	0000	Full-Time Exempt Wages		114,135	126,644	214,909	230,000	230,000	230,000
10	10	000	510120	0000	Full-Time Non-Exempt Wages		520,298	515,539	565,886	572,938	535,000	572,938
10	10	000	510125	0000	Overtime - Full-Time	Additional Hrs worked down staff	28,962	26,553	28,008	25,000	34,500	25,000
10	10	000	510130	0000	Part-Time Non-Exempt Wages	Reduce in 2025 if moving Athletic Maintenance to separ	205,501	249,325	291,486	280,000	266,920	285,000
10	10	000	510135	0000	Overtime - Part-Time		5,720	10,154	548	5,000	5,000	5,000
10	10	000	510160	0000	P-T Non-Exempt Natural Areas		20,414	27,127	28,805	36,900	20,000	36,900
10	10	000	510165	0000	P-T Non-Exempt Athl Field Maint	Adding for weekend Athletic crew	-	-	-	-	37,080	37,080
					Salaries & Wages		895,030	955,342	1,129,641	1,149,838	1,128,500	1,191,918
					Contractual Labor							
10	10	000	520310	0000	Parking/Athletic Light Repair		268	-	22,045	12,000	5,000	8,000
					Contractual Labor		268	-	22,045	12,000	5,000	8,000
					Contractual Services - Other							
10	10	000	521315	0000	Irrigation Repair		2,781	10,497	3,951	15,000	15,000	15,000
10	10	000	521370	0000	Native Restoration		15,477	25,097	19,689	22,000	22,000	22,000
10	10	000	521600	0000	Contractual Services - Other		44,225	54,046	69,898	120,000	100,000	120,000
					Contractual Services - Other		62,483	89,641	93,538	157,000	137,000	157,000
					Materials & Supplies							
10	10	000	530100	0000	Office Expense		1,011	1,184	1,074	1,000	800	1,000
10	10	000	530210	0000	Repair Equipment		25,404	25,591	36,228	38,000	35,000	38,000
10	10	000	530220	0000	Rental - Machinery		569	-	804	1,000	800	1,000
10	10	000	530250	0000	Uniforms		3,059	2,980	5,426	7,000	6,500	7,000
10	10	000	530300	0000	Supplies - Maintenance		19,583	16,959	19,433	30,000	28,000	30,000
10	10	000	530320	0000	Supplies - First Aid		258	753	898	1,000	900	1,000
10	10	000	530340	0000	Vehicle - Supplies & Repairs		14,587	20,511	19,274	30,000	25,000	30,000
10	10	000	530500	0000	Fuel & Oil-Vehicles		60,844	53,038	55,151	65,000	55,000	62,000
10	10	000	530600	0000	Chemicals & Paint		870	990	712	3,000	2,500	3,000
10	10	000	530615	0000	Lake Management Supplies		13,566	18,907	9,155	12,000	12,000	20,000
10	10	000	530620	0000	Road Salt & Ice		9,134	5,153	9,595	15,000	12,000	15,000
10	10	000	530900	0000	Misc. Supplies & Repairs		416	510	476	8,000	10,000	10,000
					Materials & Supplies		149,300	146,575	158,227	211,000	188,500	218,000

<u>Account Number</u>					<u>Description</u>	<u>Detail Description</u>	<u>Actual</u> <u>2022</u>	<u>Actual</u> <u>2023</u>	<u>Actual</u> <u>2024</u>	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Estimate</u>	<u>2026</u> <u>Budget</u>
					Computer Soft/Hardware Equip.							
10	10	000	540550	0000	Software/Hardware Accessories	iWorQ Work Order System, & Misc.	9,030	9,675	8,570	12,000	12,000	12,000
10	10	000	540700	0000	Computer/Technology Equipment		9,742	987	259	2,000	2,000	2,000
					Computer Soft/Hardware Equip.		18,772	10,663	8,829	14,000	14,000	14,000
					Building & Landscaping							
10	10	000	550200	0000	Park Improvement - General		3,308	5,923	6,291	8,000	10,492	8,000
10	10	000	550220	0000	Vandalism Repair		2,931	1,034	2,029	2,000	1,500	2,000
10	10	000	550250	0000	Signage		853	362	774	1,000	1,117	1,200
10	10	000	550300	0000	Building Repair		7,175	8,026	10,187	15,000	10,000	12,000
10	10	000	550301	0000	Playground Maintenance		4,357	2,370	2,132	8,000	5,000	8,000
10	10	000	550400	0000	Seed, Fertilizer, & Sod		26,585	19,439	25,825	32,000	28,000	32,000
10	10	000	550500	0000	Stone, Sand, & Fill		1,488	-	1,537	5,000	4,000	5,000
10	10	000	550600	0000	Horticulture		15,035	10,423	17,126	20,000	15,000	20,000
10	10	000	550700	0000	Storm Damage Repairs		445	3,844	17,131	15,000	15,000	15,000
10	10	000	550800	0000	Ballfield Mix/Turface		6,390	5,488	9,892	10,000	7,000	10,000
10	10	000	550850	0000	Fencing		-	281	921	4,000	3,000	4,000
					Building & Landscaping		68,566	57,189	93,844	120,000	100,109	117,200
					Employment Expenses							
10	10	000	565100	0000	Employee Health Insurance		193,734	213,076	237,356	275,600	260,000	275,000
					Employment Expenses		193,734	213,076	237,356	275,600	260,000	275,000
					Utilities							
10	10	000	570300	0000	Telephone/Internet - Service		9,836	11,164	13,072	15,000	13,000	13,000
					Utilities		9,836	11,164	13,072	15,000	13,000	13,000
					Miscellaneous Expenses							
10	10	000	585250	0000	Meetings Dues & Subscriptions		2,131	1,836	2,179	5,000	2,000	3,000
					Miscellaneous Expenses		2,131	1,836	2,179	5,000	2,000	3,000
Expense Total							1,400,122	1,485,485	1,758,731	1,959,438	1,848,109	1,997,118
Revenue Total							33,223	33,000	31,983	31,144	34,625	32,713
Expense Total							1,400,122	1,485,485	1,758,731	1,959,438	1,848,109	1,997,118
10 Parks Maintenance							(1,366,899)	(1,452,485)	(1,726,748)	(1,928,294)	(1,813,484)	(1,964,405)
<u>Corporate Fund Summary:</u>												
00		Revenue Total					2,760,159	2,818,437	2,672,072	2,649,844	2,868,924	3,151,203
10		Expense Total					2,257,478	2,948,101	3,210,249	3,378,418	3,109,687	3,418,219
		Corporate Fund					502,681	(129,664)	(538,177)	(728,574)	(240,763)	(267,016)

<u>Account Number</u>	<u>Description</u>	<u>Detail Description</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Budget</u>
20	Recreation Fund							
00	Administration							
000	General							
	Property Tax Receipts							
20 00 000 410120 0000	Recreation Tax Levy - CY	CPI Increase of 2.9% shown in Rec Fund	1,462,371	1,676,609	1,735,674	1,805,000	1,813,680	1,813,680
20 00 000 410130 0000	Police Protection Tax Levy- CY		1,851	1,907	2,004	2,000	2,100	2,100
20 00 000 410140 0000	IMRF Tax Levy - CY	Corporate 40%; Recreation 60%	102,181	77,822	78,165	78,000	82,000	82,000
	Property Tax Receipts		1,566,403	1,756,339	1,815,844	1,885,000	1,897,780	1,897,780
	Other Taxes							
20 00 000 415300 0000	Personal Property Replcmnt Tax	IDOR estimates an increase of 2.06% in PPRT revenues from the previous year (SFY).	279,108	232,205	136,289	82,000	89,970	91,770
	Other Taxes		279,108	232,205	136,289	82,000	89,970	91,770
	Charges for Services							
20 00 000 420212 0000	Garden Plots	Associated expenses charged to 20-00-000-530212	2,290	2,295	2,470	2,475	2,645	2,500
20 00 000 420213 0000	Memorial Tree & Bench Program	Associated expenses charged to 20-00-000-530213	13,022	7,350	7,350	5,000	5,000	5,000
	Charges for Services		15,312	9,645	9,820	7,475	7,645	7,500
	Rentals							
20 00 000 430120 0000	Bandshell Rent	Adding Party Wagon to Bandshell	3,175	2,475	5,550	6,450	5,475	9,000
20 00 000 430160 0000	Field Rentals	Ackerman Outdoor Turf	26,051	19,432	19,582	20,000	19,905	20,000
20 00 000 430160 0000	Field Rentals		63,000	-	-	-	-	-
20 00 000 430160 0000	Field Rentals	D87 Annual IGA Payment	94,800	95,300	95,800	96,300	96,300	96,800
20 00 000 430160 0000	Field Rentals	D87 - One-time payment for additional usage during pre	53,790	-	-	-	-	-
20 00 000 430160 0000	Field Rentals		-	-	-	-	-	-
	Rentals		240,816	117,207	120,932	122,750	121,680	125,800
	Concessions							
20 00 000 440400 0000	Concessions		1,592	-	-	-	2,500	2,500
	Concessions		1,592	-	-	-	2,500	2,500
	Interest Income							
20 00 000 450100 0000	Investment Income		94,260	370,545	144,751	100,000	175,000	125,000
	Interest Income		94,260	370,545	144,751	100,000	175,000	125,000
	Licenses & Permits							
20 00 000 460700 0000	Boat Permits		5	10	15	20	45	25
	Licenses & Permits		5	10	15	20	45	25
	Grants & Donations							
20 00 000 470200 0000	Donations		-	-	125	-	-	-
20 00 000 470230 0000	Scholarship Fund		26,739	23,490	25,570	25,000	25,000	25,000
20 00 000 470250 0000	Sponsorships		4,750	9,300	14,298	15,000	15,000	15,000
20 00 000 470255 0000	Advertising		-	-	1,200	3,000	1,300	3,000
	Grants & Donations		31,489	32,790	41,193	43,000	41,300	43,000

<u>Account Number</u>					<u>Description</u>	<u>Detail Description</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Budget</u>
					Miscellaneous Income							
20	00	000	485255	0000	Non-Resident Membership		2,882	1,534	2,047	1,500	3,300	2,000
20	00	000	485950	0000	Miscellaneous Income		116	1,235	1,543	-	-	-
20	00	000	485990	0000	Over/Short Cash		-	(55)	-	-	-	-
					Miscellaneous Income		2,999	2,714	3,590	1,500	3,300	2,000
					Chargeback Revenue							
20	00	000	495500	0000	Rec. Program Chargebacks	Total Indirect Charges - Programs	492,647	578,057	585,657	756,220	750,904	800,800
20	00	000	495500	0000	Rec. Program Chargebacks	Chargebacks - Main Street	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)	(80,000)
20	00	000	495500	0000	Rec. Program Chargebacks	Chargebacks - Spring Avenue	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)
20	00	000	495500	0000	Rec. Program Chargebacks	Chargebacks - Ackerman	(29,943)	(30,000)	(24,720)	(25,536)	(25,536)	(26,882)
					Chargeback Revenue		317,704	403,057	415,937	585,684	580,368	628,918
Revenue Total							2,549,688	2,924,512	2,688,370	2,827,429	2,919,588	2,924,293
					Salaries & Wages							
20	00	000	510110	0000	Full-Time Exempt Wages		745,799	843,472	842,067	1,066,520	1,066,520	1,066,520
20	00	000	510110	0000	Full-Time Exempt Wages		-	-	-	-	-	-
20	00	000	510120	0000	Full-Time Non-Exempt Wages		-	2,709	-	-	-	-
20	00	000	510130	0000	Part-Time Non-Exempt Wages		36,263	35,218	39,917	-	-	-
20	00	000	510130	0000	Part-Time Non-Exempt Wages	Marketing Coordinator(s)	-	-	-	43,368	41,375	45,103
20	00	000	510130	0000	Part-Time Non-Exempt Wages	Archivist	-	-	-	2,000	2,000	2,000
20	00	000	510130	0000	Part-Time Non-Exempt Wages	Intern(s)	-	-	-	4,000	-	4,000
20	00	000	510130	0000	Part-Time Non-Exempt Wages	Ice Skating Guards - Removed in 2026	-	-	-	1,000	-	-
20	00	000	510900	0000	Merit Increase		-	-	-	-	-	72,941
					Salaries & Wages		782,062	881,399	881,984	1,116,888	1,109,895	1,190,564
					Contractual Services - Other							
20	00	000	521150	0000	Legal Publications	Legal notices, job postings	360	1,395	165	2,000	2,000	2,000
20	00	000	521160	0000	Field Rental Expense		63,000	-	-	-	-	-
20	00	000	521400	0000	Office Equipment-Contractual		36,719	42,276	47,678	-	-	-
20	00	000	521400	0000	Office Equipment-Contractual	Postage Meter renewed through 6/2024	-	-	-	850	850	850
20	00	000	521400	0000	Office Equipment-Contractual	Accounting Software Annual Maintenance Agreement (Corp & Rec)	-	-	-	6,741	8,112	8,680
20	00	000	521400	0000	Office Equipment-Contractual	Springbrook - Employee Self Service	-	-	-	3,531	3,531	3,778
20	00	000	521400	0000	Office Equipment-Contractual	MSP, IT Consultant (2), Misc (split Corp & Rec)	-	-	-	26,000	25,000	26,000
20	00	000	521400	0000	Office Equipment-Contractual	Additional Misc 3rd Party IT or tech support	-	-	-	5,000	5,000	5,000
20	00	000	521400	0000	Office Equipment-Contractual	Timekeeping Software (split Corp & Rec)	-	-	-	6,300	7,500	7,500
20	00	000	521400	0000	Office Equipment-Contractual	Antivirus Software with Endpoint Detection to enhance Cyber Security (split Corp & Rec)	-	-	-	5,000	5,420	5,500
20	00	000	521400	0000	Office Equipment-Contractual	HR & Timekeeping Solutions beginning (Split Corp & Rec)	-	-	-	14,400	15,000	16,050
20	00	000	521520	0000	Copier Lease & Maintenance	Copier Maintenance Agreement	6,021	4,259	4,000	4,800	4,800	4,800
20	00	000	521600	0000	Contractual Services - Other		7,562	22,347	16,413	-	-	-
20	00	000	521600	0000	Contractual Services - Other	Misc (Adobe, Apple, Zoom, Canva, etc.)	-	-	-	3,000	3,000	3,000
20	00	000	521600	0000	Contractual Services - Other	Web hosting, Zoom platform, and maintence fees	-	-	-	5,782	5,792	5,252

<u>Account Number</u>	<u>Description</u>	<u>Detail Description</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Budget</u>
20 00 000 521600 0000	Contractual Services - Other	Office 365 Subscription - Increased due to PDRMA's requirement for MFA for Cyber Security	-	-	-	7,000	7,500	7,500
20 00 000 521630 0000	Police & Security Protection	Alarm monitoring & Security Expenses	-	-	3,000	3,000	3,000	3,000
20 00 000 521650 0000	Marketing	Includes ASFC - Beginning in 2023	48,652	58,049	93,653	87,731	85,000	86,079
20 00 000 521700 0000	Printing		2,422	2,037	1,001	3,000	3,000	3,000
20 00 000 521800 0000	Postage		3,500	4,000	2,609	3,500	3,500	3,500
Contractual Services - Other			168,235	134,363	168,518	187,635	188,005	191,489
Materials & Supplies								
20 00 000 530095 0000	Concessions	Food Permit(s)	774	837	867	1,000	1,000	1,000
20 00 000 530100 0000	Office Expense	Office Equipment or replacement of Office Equip.	10,225	10,330	12,409	12,000	10,000	12,000
20 00 000 530200 0000	Rental & Repair Office Equip	Equipment Repair or rental as needed	-	-	-	800	250	800
20 00 000 530212 0000	Garden Plots	Offsets with revenue in 20-00-000-420212	1,558	289	970	2,000	2,000	5,000
20 00 000 530213 0000	Memorial Tree & Bench Program	Offsets with revenue in 20-00-000-420213	9,833	4,386	2,991	5,000	4,000	5,000
20 00 000 530250 0000	Uniforms		-	1,978	249	2,000	2,000	2,000
20 00 000 530450 0000	Video & Photography Expenses		774	-	-	-	-	-
20 00 000 530500 0000	Fuel & Oil-Vehicles		123	91	284	300	300	300
20 00 000 530900 0000	Misc. Supplies & Repairs		-	-	-	750	750	750
Materials & Supplies			23,288	17,910	17,770	23,850	20,300	26,850
Computer Soft/Hardware Equip.								
20 00 000 540550 0000	Software/Hardware Accessories		1,954	2,429	474	5,000	5,000	5,000
20 00 000 540700 0000	Computer/Technology Equipment	PC Replacement Program	4,567	12,128	9,498	15,000	14,000	15,000
Computer Soft/Hardware Equip.			6,521	14,557	9,972	20,000	19,000	20,000
Other Equipment								
20 00 000 541100 0000	Office Equipment		1,435	1,660	1,040	2,500	2,000	2,500
20 00 000 541250 0000	Recreational Equipment	Misc Rec Equipment	973	6,526	1,085	7,500	7,500	7,500
Other Equipment			2,408	8,186	2,125	10,000	9,500	10,000
Employment Expenses								
20 00 000 565100 0000	Employee Health Insurance		151,061	179,758	218,749	242,000	247,000	286,000
20 00 000 565100 0000	Employee Health Insurance		-	-	-	-	-	-
20 00 000 565320 0000	FICA & Medicare Expense		215,087	258,827	288,824	310,000	320,000	336,000
20 00 000 565320 0000	FICA & Medicare Expense		-	-	-	-	-	9,180
20 00 000 565325 0000	IMRF Expense		98,656	84,721	99,481	105,000	120,000	125,000
Employment Expenses			464,804	523,305	607,054	657,000	687,000	756,180
Utilities								
20 00 000 570100 0000	Electricity		21,485	17,448	32,480	36,000	33,000	33,000
20 00 000 570300 0000	Telephone/Internet - Service		18,423	20,511	21,988	21,000	22,000	22,000
20 00 000 570400 0000	Water & Sewer Fees		34,538	36,904	41,705	45,000	45,000	46,500
Utilities			74,446	74,862	96,173	102,000	100,000	101,500

						Actual	Actual	Actual	2025	2025	2026		
<u>Account Number</u>						<u>Description</u>	<u>Detail Description</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
						Miscellaneous Expenses							
20	00	000	585100	0000	Commissioners' Expense	Meeting Expenses, Misc	-	386	153	3,500	3,500	3,500	
20	00	000	585101	0000	Commissioners' - Training & Ed	Legal Seminars, training etc.	-	-	245	1,000	200	1,000	
20	00	000	585150	0000	Donations & Support	Condolences, donations etc. for Community or officials	47	-	-	1,000	-	1,000	
20	00	000	585170	0000	Sponsorship Expenses		-	-	897	2,000	2,000	2,000	
20	00	000	585175	0000	Advertising Expenses	Eliminate - Move to Sponsorship Expenses	200	-	1,000	3,000	-	-	
20	00	000	585201	0000	Conference Expense - Staff		2,139	8,527	11,157	26,000	20,000	26,000	
20	00	000	585202	0000	Continuing Education - Staff	Misc Seminars & Webinars	411	1,738	2,449	5,000	5,000	5,000	
20	00	000	585203	0000	Education Reimbursement -Staff		-	-	-	1,500	-	1,500	
20	00	000	585250	0000	Meetings Dues & Subscriptions	IAPD, IPRA, NRPA, Chamber, Kiwanis, etc.	8,596	12,189	10,647	12,000	12,000	12,000	
20	00	000	585270	0000	Employee Travel Reimbursement		2,212	2,152	2,634	2,500	2,750	2,750	
20	00	000	585290	0000	Staff Recognition & Awards	Bi-Monthly Staff meetings, misc	4,215	7,038	5,955	7,000	7,000	7,000	
20	00	000	585800	0000	Public Relations		1,680	200	200	750	750	750	
20	00	000	585945	0000	Banking Fees		6,835	6,162	6,373	7,000	8,600	9,000	
20	00	000	585950	0000	Registration Processing Fees	Processing rates are fixed. Projects 3% inc. in program revenue/fee increases.	204,234	205,877	215,323	225,000	225,000	231,750	
20	00	000	585980	0000	Scholarship	Includes add'l funds from Foundation	32,266	36,981	35,532	50,000	25,000	40,000	
20	00	000	585985	0000	Board/Employee Discount	Offset by Program Fees	1,461	2,746	11,120	15,000	15,000	15,000	
20	00	000	585990	0000	Contingency	Bandshell & Party Wagon Supplies, and other misc	-	-	3,545	6,000	6,000	7,500	
						Miscellaneous Expenses							
						Transfers Out							
20	00	000	590900	0000	Fund Transfer Out	Transfer Out - ARF - General Asset Replacement	1,600,000	1,800,000	1,524,866	970,000	970,000	600,000	
20	00	000	590900	0000	Fund Transfer Out	Transfer Out - ARF - Vehicle & Equipment	60,000	60,000	60,000	60,000	60,000	60,000	
20	00	000	590900	0000	Fund Transfer Out	Transfer Out - Corporate Fund - Chargebacks	50,000	50,000	50,000	50,000	100,000	310,000	
20	00	000	590900	0000	Fund Transfer Out	Transfer Out - Corporate Fund - Liability W/C Insurance	20,000	20,000	20,000	20,000	40,000	40,000	
20	00	000	590900	0000	Fund Transfer Out	Transfer Out - Parks Department - Chargebacks	33,223	33,000	31,983	31,144	31,144	32,713	
20	00	000	590900	0000	Fund Transfer Out	Transfer Out - ARF - Memorial Turf Rental	20,000	20,000	20,000	-	-	-	
20	00	000	590900	0000	Fund Transfer Out	Transfer Out - ARF - Newton Turf Rental	94,800	95,300	95,800	-	-	-	
20	00	000	590900	0000	Fund Transfer Out		-	-	-	-	-	-	
20	00	000	590900	0000	Fund Transfer Out		-	-	-	-	-	-	
20	00	000	590900	0000	Fund Transfer Out		-	-	-	-	-	-	
20	00	000	590900	0000	Fund Transfer Out		-	-	-	-	-	-	
						Transfers Out							
						Expense Total							

<u>Account Number</u>		<u>Description</u>
20 21 000 425100	1111	Girls House Softball
20 21 000 515500	1111	Girls House Softball
20 21 000 525500	1111	Girls House Softball
20 21 000 535500	1111	Girls House Softball
20 21 000 595500	1111	Girls House Softball
1111 Total		
20 21 000 425100	1112	Girls Travel Softball
20 21 000 515500	1112	Girls Travel Softball
20 21 000 525500	1112	Girls Travel Softball
20 21 000 535500	1112	Girls Travel Softball
20 21 000 595500	1112	Girls Travel Softball
1112 Total		
20 21 000 425100	1113	Girls Softball Trnmnt/Rnd Robn
20 21 000 515500	1113	Girls Softball Trnmnt/Rnd Robn
20 21 000 525500	1113	Girls Softball Trnmnt/Rnd Robn
20 21 000 535500	1113	Girls Softball Trnmnt/Rnd Robn
20 21 000 595500	1113	Girls Softball Trnmnt/Rnd Robn
1113 Total		
20 21 000 525500	1114	GEGSA Tournament Concessions
1114 Total		
20 21 000 425100	1115	Girls Softball Pitching Clinic
20 21 000 515500	1115	Girls Softball Pitching Clinic
20 21 000 595500	1115	Girls Softball Pitching Clinic
1115 Total		
20 21 000 425100	1120	House Soccer
20 21 000 515500	1120	House Soccer
20 21 000 525500	1120	House Soccer
20 21 000 535500	1120	House Soccer
20 21 000 595500	1120	House Soccer
1120 Total		
20 21 000 425100	1124	Lakers Academy
20 21 000 525500	1124	Lakers Academy
20 21 000 535500	1124	Lakers Academy
20 21 000 595500	1124	Lakers Academy
1124 Total		
20 21 000 425100	1125	Lakers Soccer Tournament
20 21 000 515500	1125	Lakers Soccer Tournament
20 21 000 525500	1125	Lakers Soccer Tournament
20 21 000 535500	1125	Lakers Soccer Tournament
20 21 000 595500	1125	Lakers Soccer Tournament
1125 Total		
20 21 000 425100	1126	Future Pros
20 21 000 525500	1126	Future Pros
20 21 000 535500	1126	Future Pros
20 21 000 595500	1126	Future Pros
1126 Total		
20 21 000 425100	1127	Travel Soccer
20 21 000 515500	1127	Travel Soccer
20 21 000 525500	1127	Travel Soccer
20 21 000 535500	1127	Travel Soccer
20 21 000 595500	1127	Travel Soccer
1127 Total		
20 21 000 425100	1130	Field Rentals
20 21 000 515500	1130	Field Rentals
20 21 000 525500	1130	Field Rentals
20 21 000 535500	1130	Field Rentals
1130 Total		

<u>Actual</u> <u>2022</u>	<u>Actual</u> <u>2023</u>	<u>Actual</u> <u>2024</u>	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Estimate</u>	<u>2026</u> <u>Budget</u>
83,886	90,453	95,801	100,110	106,250	116,010
-	(344)	(247)	(1,440)	-	-
(16,643)	(18,080)	(18,562)	(20,738)	(21,000)	(22,185)
(21,689)	(23,741)	(24,543)	(30,648)	(35,000)	(30,005)
(22,516)	(24,357)	(27,603)	(22,257)	(22,257)	(23,291)
23,037	23,931	24,846	25,028	27,993	40,529
53,083	66,629	79,094	102,600	118,462	87,019
-	-	-	(1,200)	-	-
(27,576)	(36,173)	(34,014)	(41,940)	(50,000)	(45,620)
(1,699)	(1,687)	(3,584)	(10,521)	(10,000)	(7,535)
(9,982)	(11,314)	(16,627)	(23,289)	(23,289)	(13,706)
13,826	17,455	24,869	25,650	35,173	20,158
38,510	22,415	24,476	43,225	39,300	41,000
(1,464)	-	-	(3,620)	-	(3,620)
(22,822)	(13,552)	(13,435)	(22,982)	(23,797)	(23,040)
(5,094)	(3,606)	(3,622)	(5,720)	(4,600)	(4,660)
(9,130)	(5,257)	(7,419)	(10,903)	(10,903)	(9,680)
-	-	-	(0)	(0)	-
(200)	(200)	-	-	-	-
(200)	(200)	-	-	-	-
2,809	3,270	3,503	5,875	4,000	4,875
(1,944)	(2,226)	(1,540)	(4,113)	(3,868)	(3,412)
(426)	(1,149)	(1,266)	(1,342)	(1,342)	(1,277)
439	(105)	697	421	(1,210)	186
145,360	150,910	157,420	171,300	187,000	200,050
(264)	(7,328)	-	(2,880)	-	-
(33,372)	(37,709)	(49,415)	(38,000)	(39,000)	(38,780)
(62,628)	(30,500)	(6,878)	(30,000)	(20,000)	(38,450)
(28,000)	(28,000)	(34,910)	(38,260)	(38,260)	(40,128)
21,095	47,373	66,217	62,160	89,740	82,692
14,305	17,585	22,485	25,500	24,000	28,000
(8,160)	(7,290)	(11,400)	(10,240)	(8,500)	(7,680)
(972)	(3,233)	-	(3,500)	-	(3,500)
(1,182)	(1,300)	(3,693)	(3,969)	(3,969)	(4,069)
3,991	5,762	7,393	7,791	11,531	12,751
90,649	83,269	123,239	111,900	150,000	150,250
(434)	-	-	-	-	-
(40,920)	(53,117)	(91,508)	(82,000)	(115,800)	(129,254)
(26,676)	(22,672)	(604)	(16,750)	(5,750)	(5,750)
(10,046)	(10,000)	(10,000)	(12,754)	(12,754)	(15,246)
12,574	(2,520)	21,127	396	15,696	(0)
61,750	73,439	78,785	74,650	50,000	63,600
(46,041)	(51,109)	(61,913)	(52,255)	(35,000)	(44,520)
-	-	-	-	-	-
(7,532)	(7,000)	(9,850)	(12,628)	(12,628)	(14,534)
8,177	15,330	7,022	9,768	2,372	4,546
571,967	718,610	896,299	1,324,800	1,300,000	1,530,900
-	-	(125)	-	-	-
(434,713)	(679,396)	(721,771)	(915,076)	(994,925)	(1,010,038)
(8,224)	(7,494)	(5,686)	(18,000)	(5,809)	(16,000)
(18,543)	(18,000)	(32,080)	(168,152)	(168,152)	(141,691)
110,488	13,720	136,637	223,572	131,114	363,171
25,190	21,007	4,465	5,125	5,800	6,825
(7,566)	(5,226)	(180)	(1,250)	(258)	(1,250)
(2,666)	(2,553)	(425)	(1,500)	-	(1,000)
(2,026)	(58)	-	-	-	-
12,932	13,170	3,860	2,375	5,543	4,575

<u>Account Number</u>	<u>Description</u>
20 21 000 425100 1139	Civic Center Gymnasium
20 21 000 515500 1139	Civic Center Gymnasium
20 21 000 525500 1139	Civic Center Gymnasium
1139 Total	
20 21 000 425100 1140	Adult Basketball
20 21 000 515500 1140	Adult Basketball
20 21 000 525500 1140	Adult Basketball
20 21 000 535500 1140	Adult Basketball
20 21 000 595500 1140	Adult Basketball
1140 Total	
20 21 000 425100 1141	Youth Basketball
20 21 000 515500 1141	Youth Basketball
20 21 000 525500 1141	Youth Basketball
20 21 000 535500 1141	Youth Basketball
20 21 000 595500 1141	Youth Basketball
1141 Total	
20 21 000 595500 1143	Champions Basketball
1143 Total	
20 21 000 425100 1144	Glen Crest Summer Camps
20 21 000 525500 1144	Glen Crest Summer Camps
20 21 000 535500 1144	Glen Crest Summer Camps
20 21 000 595500 1144	Glen Crest Summer Camps
1144 Total	
20 21 000 425100 1145	GBW Summer Camps
20 21 000 515500 1145	GBW Summer Camps
20 21 000 525500 1145	GBW Summer Camps
20 21 000 535500 1145	GBW Summer Camps
20 21 000 595500 1145	GBW Summer Camps
1145 Total	
20 21 000 425100 1146	GBS Summer Camps
20 21 000 525500 1146	GBS Summer Camps
20 21 000 535500 1146	GBS Summer Camps
20 21 000 595500 1146	GBS Summer Camps
1146 Total	
20 21 000 425100 1148	Sports Clinics
20 21 000 525500 1148	Sports Clinics
20 21 000 535500 1148	Sports Clinics
20 21 000 595500 1148	Sports Clinics
1148 Total	
20 21 000 425100 1149	Cheerleading Fundraising
20 21 000 525500 1149	Cheerleading Fundraising
20 21 000 535500 1149	Cheerleading Fundraising
1149 Total	
20 21 000 425100 1155	Fencing
20 21 000 525500 1155	Fencing
20 21 000 595500 1155	Fencing
1155 Total	
20 21 000 425100 1160	Youth Football Fundraising
20 21 000 525500 1160	Youth Football Fundraising
20 21 000 535500 1160	Youth Football Fundraising
1160 Total	
20 21 000 425100 1161	Youth Football
20 21 000 525500 1161	Youth Football
20 21 000 535500 1161	Youth Football
20 21 000 595500 1161	Youth Football
1161 Total	

<u>Actual</u> <u>2022</u>	<u>Actual</u> <u>2023</u>	<u>Actual</u> <u>2024</u>	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Estimate</u>	<u>2026</u> <u>Budget</u>
-	20,985	32,505	35,000	38,000	38,500
-	-	-	(15,000)	(28,000)	(31,200)
-	-	(1,163)	(2,000)	-	-
-	20,985	31,343	18,000	10,000	7,300
6,975	7,205	8,450	9,000	9,000	9,000
(514)	(1,442)	(2,329)	(2,380)	(2,204)	(2,590)
(3,774)	(4,774)	(5,335)	(4,872)	(4,713)	(5,358)
(150)	-	(312)	-	(326)	-
(2,504)	(2,000)	(1,746)	(1,746)	(1,746)	(1,052)
34	(1,011)	(1,272)	2	11	-
151,713	137,920	150,607	157,600	190,543	215,665
(18,890)	(26,365)	(25,168)	(30,000)	(29,900)	(35,920)
(39,423)	(34,903)	(46,112)	(41,657)	(69,494)	(69,494)
(21,404)	(18,978)	(15,012)	(15,000)	(19,322)	(22,950)
(30,000)	(30,000)	(30,624)	(29,862)	(29,862)	(33,308)
41,995	27,674	33,690	41,081	41,965	53,993
(350)	-	-	-	-	-
(350)	-	-	-	-	-
23,848	24,847	27,100	28,160	27,390	28,500
(5,691)	(16,765)	(18,755)	(18,764)	(18,196)	(19,004)
(7,757)	(295)	-	-	-	-
(1,983)	(1,612)	(2,200)	(2,330)	(2,330)	(2,353)
8,417	6,176	6,144	7,066	6,864	7,143
183,004	185,954	210,023	220,000	213,046	220,000
(9,696)	(9,620)	(13,825)	-	(11,333)	-
(152,814)	(146,844)	(161,399)	(185,000)	(166,619)	(185,000)
(801)	(866)	(711)	-	(1,137)	-
(1,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
18,694	26,625	32,089	33,000	31,957	33,000
96,601	104,399	111,308	125,000	100,638	125,000
(68,304)	(83,241)	(92,052)	(104,750)	(83,286)	(104,750)
(3,012)	(1,240)	-	-	(756)	-
(1,000)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)
24,284	18,418	17,756	18,750	15,096	18,750
35,272	49,946	65,133	-	-	-
(30,695)	(36,731)	(58,146)	-	-	-
(538)	-	-	-	-	-
(1,355)	(1,300)	(4,750)	-	-	-
2,684	11,915	2,238	-	-	-
8,622	11,650	2,145	5,000	-	-
(7,190)	(11,525)	(2,145)	(5,000)	-	-
(1,432)	(125)	-	-	-	-
-	-	-	-	-	-
5,302	6,013	2,547	2,184	1,600	1,672
(3,588)	(3,844)	(1,708)	(1,529)	(1,120)	(1,170)
(690)	(990)	(839)	(431)	(431)	(431)
1,025	1,179	-	224	49	71
1,980	3,125	8,420	25,000	33,000	25,000
(675)	(2,000)	(4,343)	(18,500)	(20,000)	(18,500)
(1,305)	(1,125)	(4,077)	(6,500)	(13,000)	(6,500)
-	-	-	-	-	-
152,223	177,066	198,552	237,500	245,000	268,750
(27,750)	(31,103)	(34,604)	(39,560)	(50,000)	(52,445)
(71,232)	(80,653)	(89,336)	(112,440)	(107,625)	(116,575)
(12,911)	(18,689)	(18,263)	(26,125)	(26,125)	(31,125)
40,330	46,621	56,349	59,375	61,250	68,605

<u>Account Number</u>	<u>Description</u>
20 21 000 425100 1165	Athletics Fundraising
20 21 000 525500 1165	Athletics Fundraising
20 21 000 535500 1165	Athletics Fundraising
1165 Total	
20 21 000 425100 1171	Field Hockey
20 21 000 525500 1171	Field Hockey
20 21 000 535500 1171	Field Hockey
20 21 000 595500 1171	Field Hockey
1171 Total	
20 21 000 425100 1172	Boys Lacrosse
20 21 000 515500 1172	Boys Lacrosse
20 21 000 525500 1172	Boys Lacrosse
20 21 000 535500 1172	Boys Lacrosse
20 21 000 595500 1172	Boys Lacrosse
1172 Total	
20 21 000 425100 1173	Boys Lacrosse Fundraising
20 21 000 525500 1173	Boys Lacrosse Fundraising
20 21 000 535500 1173	Boys Lacrosse Fundraising
1173 Total	
20 21 000 425100 1174	Girls Lacrosse
20 21 000 525500 1174	Girls Lacrosse
20 21 000 595500 1174	Girls Lacrosse
1174 Total	
20 21 000 425100 1176	Soccer Camps
20 21 000 525500 1176	Soccer Camps
20 21 000 595500 1176	Soccer Camps
1176 Total	
20 21 000 425100 1181	Clay Court Tennis
20 21 000 535500 1181	Clay Court Tennis
20 21 000 595500 1181	Clay Court Tennis
1181 Total	
20 21 000 425100 1182	Tennis Lessons
20 21 000 515500 1182	Tennis Lessons
20 21 000 525500 1182	Tennis Lessons
20 21 000 535500 1182	Tennis Lessons
20 21 000 595500 1182	Tennis Lessons
1182 Total	
20 21 000 425100 1184	Pickleball
20 21 000 515500 1184	Pickleball
20 21 000 525500 1184	Pickleball
20 21 000 535500 1184	Pickleball
20 21 000 595500 1184	Pickleball
1184 Total	
20 21 000 425100 1195	Teen Events & Trips
1195 Total	
20 21 000 425100 1201	Freedom 4
20 21 000 525500 1201	Freedom 4
20 21 000 535500 1201	Freedom 4
20 21 000 595500 1201	Freedom 4
1201 Total	
20 21 000 425100 1211	Ice Skating Lessons
20 21 000 525500 1211	Ice Skating Lessons
20 21 000 595500 1211	Ice Skating Lessons
1211 Total	

<u>Actual</u> <u>2022</u>	<u>Actual</u> <u>2023</u>	<u>Actual</u> <u>2024</u>	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Estimate</u>	<u>2026</u> <u>Budget</u>
-	7,610	-	5,000	9,812	5,000
-	(7,610)	-	(5,000)	-	(5,000)
-	-	-	-	(9,812)	-
-	-	-	-	-	-
26,514	21,141	22,287	22,875	21,630	20,175
(16,912)	(14,068)	(14,394)	(14,869)	(14,060)	(13,114)
-	-	-	-	-	-
(5,766)	(6,650)	(6,538)	(6,287)	(6,287)	(5,537)
3,836	423	1,354	1,719	1,284	1,524
66,681	93,177	111,117	121,000	125,000	130,700
(6,340)	(7,130)	(16,666)	(19,400)	(18,370)	(19,400)
(17,503)	(34,767)	(41,082)	(33,550)	(37,640)	(34,650)
(17,795)	(17,902)	(12,067)	(25,100)	(25,000)	(29,750)
(7,433)	(11,358)	(12,575)	(12,740)	(12,740)	(13,371)
17,611	22,019	28,727	30,210	31,250	33,529
950	471	386	2,500	4,964	5,000
-	-	-	-	(2,100)	(2,500)
(950)	(471)	(386)	(2,500)	(2,864)	(2,500)
-	-	-	-	-	-
21,970	40,751	38,446	48,775	56,177	60,900
(17,278)	(29,862)	(27,903)	(34,143)	(39,324)	(42,630)
(3,218)	(3,981)	(5,521)	(5,900)	(5,900)	(6,689)
1,474	6,907	5,022	8,732	10,953	11,581
8,000	19,725	9,660	66,600	82,935	87,240
-	(16,161)	(8,277)	(46,620)	(60,000)	(69,989)
(663)	(600)	(1,383)	(8,429)	(8,429)	(9,121)
7,337	2,964	-	11,551	14,506	8,130
1,200	1,480	-	4,000	5,410	6,000
(130)	(1,277)	-	(2,000)	(2,555)	(3,500)
(500)	(500)	-	(500)	(500)	(1,000)
570	(297)	-	1,500	2,355	1,500
164,674	158,147	156,724	165,000	163,028	165,000
(68,986)	(83,258)	(89,113)	(80,000)	(71,000)	(68,000)
(50)	-	-	-	-	-
(9,610)	(11,753)	(5,717)	(12,000)	(13,000)	(14,000)
(8,722)	(8,700)	(9,000)	(9,000)	(9,000)	(9,000)
77,306	54,436	52,894	64,000	70,028	74,000
8,741	53,880	56,676	55,000	34,287	55,000
-	(14,768)	(28,345)	(15,000)	(19,700)	(35,500)
-	-	(5,992)	(8,000)	(1,820)	(8,000)
(110)	(385)	(5,649)	(7,000)	(1,200)	(3,000)
(200)	(2,132)	(3,000)	(3,000)	(3,000)	(3,000)
8,430	36,596	13,691	22,000	8,567	5,500
-	-	-	-	-	-
-	-	-	-	-	-
23,805	26,142	29,942	27,000	30,716	30,000
(4,681)	(4,113)	(4,195)	(5,000)	(4,115)	(5,000)
(12,910)	(7,312)	(7,913)	(9,000)	(9,190)	(10,000)
(2,405)	(2,000)	-	-	-	(2,000)
3,809	12,717	17,835	13,000	17,411	13,000
44,066	52,046	44,936	40,852	43,000	42,716
(41,602)	(33,235)	(29,426)	(26,554)	(26,500)	(28,296)
(1,706)	(2,800)	(2,800)	(2,655)	(2,655)	(2,777)
758	16,012	12,710	11,643	13,845	11,643

<u>Account Number</u>	<u>Description</u>
20 21 000 425100 1222	Lightning Running Club
20 21 000 525500 1222	Lightning Running Club
20 21 000 535500 1222	Lightning Running Club
20 21 000 595500 1222	Lightning Running Club
1222 Total	
20 21 000 425100 1230	Youth Volleyball
20 21 000 515500 1230	Youth Volleyball
20 21 000 525500 1230	Youth Volleyball
20 21 000 535500 1230	Youth Volleyball
20 21 000 595500 1230	Youth Volleyball
1230 Total	
20 21 000 425100 1232	House Baseball
20 21 000 525500 1232	House Baseball
20 21 000 535500 1232	House Baseball
20 21 000 595500 1232	House Baseball
1232 Total	
20 21 000 425100 1233	Travel Baseball
20 21 000 515500 1233	Travel Baseball
20 21 000 525500 1233	Travel Baseball
20 21 000 535500 1233	Travel Baseball
20 21 000 595500 1233	Travel Baseball
1233 Total	
20 21 000 425100 1234	Baseball Fundraising
20 21 000 525500 1234	Baseball Fundraising
20 21 000 535500 1234	Baseball Fundraising
1234 Total	
20 21 000 425100 1235	Baseball Tournament
20 21 000 525500 1235	Baseball Tournament
20 21 000 535500 1235	Baseball Tournament
20 21 000 595500 1235	Baseball Tournament
1235 Total	
20 21 000 525500 1236	Baseball Concessions
1236 Total	
20 21 000 425100 1241	Cheerleading
20 21 000 525500 1241	Cheerleading
20 21 000 535500 1241	Cheerleading
20 21 000 595500 1241	Cheerleading
1241 Total	
20 21 000 425100 1259	Fishing Derby
20 21 000 535500 1259	Fishing Derby
20 21 000 595500 1259	Fishing Derby
1259 Total	
20 21 000 425100 1261	All-Star Sports
20 21 000 525500 1261	All-Star Sports
20 21 000 595500 1261	All-Star Sports
1261 Total	
20 21 000 425100 1275	Martial Arts
20 21 000 525500 1275	Martial Arts
20 21 000 595500 1275	Martial Arts
1275 Total	
20 21 000 425100 1278	White Sox Clinics/Camps
20 21 000 515500 1278	White Sox Clinics/Camps
20 21 000 595500 1278	White Sox Clinics/Camps
1278 Total	

<u>Actual</u> <u>2022</u>	<u>Actual</u> <u>2023</u>	<u>Actual</u> <u>2024</u>	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Estimate</u>	<u>2026</u> <u>Budget</u>
5,045	4,750	3,280	3,250	5,210	4,200
(668)	(376)	(245)	-	(800)	(800)
(1,409)	(540)	(1,108)	(1,545)	(1,360)	(1,480)
(685)	(559)	(530)	(461)	(461)	(523)
2,283	3,275	1,397	1,244	2,589	1,397
52,112	42,411	48,969	46,000	39,304	33,870
-	-	-	-	-	-
(40,635)	(35,240)	(37,265)	(34,500)	(29,478)	(25,403)
(1,922)	(1,331)	(1,480)	-	-	-
(3,622)	(4,550)	(3,014)	(3,088)	(3,088)	(2,202)
5,933	1,290	7,210	8,413	6,739	6,265
158,646	168,039	151,377	156,725	151,075	158,650
(27,120)	(30,081)	(26,768)	(25,557)	(28,000)	(25,000)
(51,578)	(57,360)	(45,944)	(48,000)	(41,319)	(50,000)
(40,997)	(42,813)	(43,132)	(43,987)	(43,987)	(44,112)
38,951	37,785	35,533	39,181	37,769	39,538
117,336	149,502	162,801	239,700	252,133	270,300
(3,350)	(3,525)	(2,700)	-	(4,910)	-
(60,410)	(82,800)	(82,860)	(107,325)	(113,085)	(122,175)
(4,841)	(5,881)	(4,477)	(23,945)	(22,500)	(28,220)
(14,862)	(17,963)	(24,262)	(48,605)	(48,605)	(50,495)
33,873	39,333	48,501	59,825	63,033	69,410
2,488	4,123	4,489	12,500	1,000	5,000
-	(3,500)	(3,600)	(8,875)	-	(1,750)
(2,488)	(623)	(889)	(3,625)	(1,000)	(3,250)
-	-	-	-	-	-
12,756	14,974	16,489	20,250	-	-
(7,296)	(7,631)	(8,022)	(9,884)	-	-
(1,734)	(3,912)	(3,354)	(5,050)	-	-
(3,726)	(3,431)	(5,113)	(5,316)	-	-
-	-	-	-	-	-
(46)	-	-	-	-	-
(46)	-	-	-	-	-
69,799	100,822	105,365	91,375	117,715	125,250
(11,654)	(28,096)	(55,246)	(36,592)	(53,347)	(50,080)
(39,878)	(36,129)	(18,174)	(25,000)	(28,000)	(35,070)
(4,814)	(4,148)	(4,800)	(6,939)	(6,939)	(9,141)
13,454	32,449	27,146	22,843	29,429	30,959
1,935	1,195	2,158	1,920	1,800	900
(1,425)	(1,338)	(470)	(1,200)	(1,100)	(600)
-	-	-	(117)	(117)	(59)
510	(143)	1,688	603	583	241
183,856	176,092	154,085	150,000	131,275	125,000
(113,646)	(115,095)	(103,871)	(105,000)	(90,400)	(87,500)
(23,217)	(26,000)	(21,100)	(28,435)	(28,435)	(24,925)
46,993	34,997	29,114	16,565	12,440	12,575
34,703	46,083	52,526	38,600	57,750	56,250
(24,932)	(32,765)	(39,067)	(27,020)	(45,604)	(44,423)
(3,139)	(4,775)	(4,920)	(5,389)	(5,389)	(6,536)
6,631	8,544	8,538	6,191	6,757	5,291
3,053	7,184	7,144	5,000	4,750	5,500
-	-	-	-	-	-
(535)	(571)	(563)	(870)	(870)	(870)
2,518	6,613	6,581	4,130	3,880	4,630

<u>Account Number</u>		<u>Description</u>
20 21 000 425100	1285	Skateboarding
20 21 000 525500	1285	Skateboarding
20 21 000 595500	1285	Skateboarding
1285 Total		
20 22 000 425100	2301	Theatre
20 22 000 515500	2301	Theatre
20 22 000 525500	2301	Theatre
20 22 000 535500	2301	Theatre
20 22 000 595500	2301	Theatre
2301 Total		
20 22 000 425100	2310	Youth General
20 22 000 515500	2310	Youth General
20 22 000 525500	2310	Youth General
20 22 000 595500	2310	Youth General
2310 Total		
20 22 000 425100	2311	Early Childhood General
20 22 000 515500	2311	Early Childhood General
20 22 000 525500	2311	Early Childhood General
20 22 000 535500	2311	Early Childhood General
20 22 000 595500	2311	Early Childhood General
2311 Total		
20 22 000 425100	2314	Cooking
20 22 000 525500	2314	Cooking
20 22 000 595500	2314	Cooking
2314 Total		
20 22 000 425100	2315	Youth Art
20 22 000 515500	2315	Youth Art
20 22 000 525500	2315	Youth Art
20 22 000 535500	2315	Youth Art
20 22 000 595500	2315	Youth Art
2315 Total		
20 22 000 425100	2331	Kid Rock
20 22 000 525500	2331	Kid Rock
20 22 000 595500	2331	Kid Rock
2331 Total		
20 22 000 425100	2350	Cool Science
20 22 000 525500	2350	Cool Science
20 22 000 535500	2350	Cool Science
20 22 000 595500	2350	Cool Science
2350 Total		
20 22 000 425100	2351	Music & Movement
20 22 000 525500	2351	Music & Movement
20 22 000 595500	2351	Music & Movement
2351 Total		
20 22 000 425100	2358	Glitzzy Girlz
20 22 000 525500	2358	Glitzzy Girlz
20 22 000 595500	2358	Glitzzy Girlz
2358 Total		
20 22 000 425100	2362	Wee Heart Music
20 22 000 525500	2362	Wee Heart Music
20 22 000 595500	2362	Wee Heart Music
2362 Total		
20 22 000 425100	2364	Senior Clubs
20 22 000 525500	2364	Senior Clubs
20 22 000 535500	2364	Senior Clubs
20 22 000 595500	2364	Senior Clubs
2364 Total		

Actual 2022	Actual 2023	Actual 2024	2025 Budget	2025 Estimate	2026 Budget
3,765	3,135	8,573	8,460	10,260	10,710
(3,600)	(2,300)	(6,450)	(5,922)	(7,182)	(7,497)
(487)	(475)	(195)	(550)	(550)	(696)
(322)	360	1,928	1,988	2,528	2,517
59,030	71,955	61,897	72,290	69,260	84,265
(11,175)	(6,044)	(6,499)	(21,510)	(19,000)	(23,775)
(16,977)	(21,431)	(13,127)	(8,800)	(8,446)	(8,400)
(10,950)	(5,724)	(5,147)	(8,550)	(6,890)	(13,400)
(3,000)	(4,474)	(5,000)	(7,123)	(7,123)	(10,477)
16,929	34,281	32,124	26,307	27,801	28,213
19,838	26,234	29,436	44,554	29,306	23,760
(5,753)	(5,784)	(7,427)	(10,538)	(9,000)	(8,560)
(7,273)	(14,121)	(16,026)	(19,518)	(10,289)	(7,728)
(1,000)	(2,600)	(3,250)	(5,650)	(5,650)	(3,063)
5,813	3,729	2,733	8,848	4,367	4,409
37,343	45,337	49,513	45,390	61,965	70,640
-	(672)	(2,657)	-	-	-
(30,342)	(34,817)	(31,718)	(33,060)	(43,375)	(49,448)
-	(158)	(90)	(200)	-	-
(3,500)	(1,000)	(3,100)	(4,500)	(4,500)	(13,018)
3,501	8,690	11,948	7,630	14,090	8,174
17,730	28,367	28,943	34,500	35,234	30,040
(13,713)	(21,214)	(25,437)	(24,150)	(23,752)	(21,240)
(1,000)	(2,250)	(2,250)	(3,618)	(3,618)	(4,552)
3,017	4,903	1,256	6,732	7,864	4,248
6,375	11,642	9,994	14,668	10,718	9,632
-	-	-	-	(3,450)	(3,988)
(3,290)	(9,180)	(6,481)	(4,914)	(1,508)	-
75	-	-	-	-	(1,060)
(562)	(2,275)	(2,500)	(3,500)	(3,500)	(2,762)
2,598	187	1,013	6,254	2,260	1,822
19,059	22,700	27,394	28,700	22,377	23,000
(13,277)	(14,867)	(19,597)	(20,090)	(15,663)	(16,100)
(1,403)	(3,037)	(3,000)	(3,578)	(3,578)	(5,105)
4,379	4,797	4,797	5,032	3,136	1,795
17,353	26,424	16,289	16,000	7,660	5,265
(13,001)	(19,318)	(11,017)	(11,200)	(5,096)	(3,085)
-	-	(1,652)	-	-	-
(550)	(3,000)	(3,000)	(1,765)	(1,765)	(617)
3,802	4,106	620	3,035	799	1,563
11,097	12,099	15,448	17,600	9,440	4,800
(7,660)	(8,497)	(10,664)	(12,320)	(6,608)	(3,360)
(1,058)	(1,362)	(1,500)	(1,970)	(1,970)	(1,312)
2,378	2,240	3,285	3,310	862	128
3,817	5,722	7,206	7,410	4,016	3,420
(2,402)	(3,720)	(4,800)	(5,187)	(2,135)	(2,340)
(570)	(478)	(500)	(670)	(670)	(422)
845	1,524	1,906	1,553	1,211	658
35,321	42,568	39,327	43,000	35,792	35,700
(25,100)	(31,521)	(28,923)	(30,100)	(24,990)	(24,990)
(1,767)	(3,846)	(4,000)	(4,524)	(4,524)	(5,545)
8,454	7,201	6,404	8,376	6,278	5,165
4,126	10,257	7,070	-	-	-
(3,854)	(4,882)	(2,008)	-	(354)	-
-	-	(407)	(450)	(350)	(550)
(450)	(350)	(900)	(50)	(50)	(50)
(178)	5,025	3,756	(500)	(754)	(600)

Account Number Description

20 22 000 425100 2370 Bricks 4 Kidz
 20 22 000 525500 2370 Bricks 4 Kidz
 20 22 000 595500 2370 Bricks 4 Kidz

2370 Total

20 22 000 425100 2375 Nature Programs
 20 22 000 515500 2375 Nature Programs
 20 22 000 525500 2375 Nature Programs
 20 22 000 535500 2375 Nature Programs
 20 22 000 595500 2375 Nature Programs

2375 Total

20 23 000 425100 3510 Dance
 20 23 000 515500 3510 Dance
 20 23 000 525500 3510 Dance
 20 23 000 535500 3510 Dance
 20 23 000 595500 3510 Dance

3510 Total

20 24 000 425100 4450 Safety Village
 20 24 000 515500 4450 Safety Village
 20 24 000 535500 4450 Safety Village
 20 24 000 595500 4450 Safety Village

4450 Total

20 24 000 425100 4451 Positively Play
 20 24 000 515500 4451 Positively Play
 20 24 000 525500 4451 Positively Play
 20 24 000 535500 4451 Positively Play
 20 24 000 595500 4451 Positively Play

4451 Total

20 24 000 425100 4598 CDH Classes
 20 24 000 515500 4598 CDH Classes
 20 24 000 535500 4598 CDH Classes
 20 24 000 595500 4598 CDH Classes

4598 Total

20 24 000 425100 4610 Preschool
 20 24 000 515500 4610 Preschool
 20 24 000 525500 4610 Preschool
 20 24 000 535500 4610 Preschool
 20 24 000 595500 4610 Preschool

4610 Total

20 24 000 425100 4612 Kindergarten Kids Camp
 20 24 000 515500 4612 Kindergarten Kids Camp
 20 24 000 525500 4612 Kindergarten Kids Camp
 20 24 000 535500 4612 Kindergarten Kids Camp
 20 24 000 595500 4612 Kindergarten Kids Camp

4612 Total

20 24 000 425100 4625 Camp Caravan
 20 24 000 515500 4625 Camp Caravan
 20 24 000 525500 4625 Camp Caravan
 20 24 000 535500 4625 Camp Caravan
 20 24 000 595500 4625 Camp Caravan

4625 Total

20 24 000 425100 4626 Imagination Station
 20 24 000 515500 4626 Imagination Station
 20 24 000 525500 4626 Imagination Station
 20 24 000 535500 4626 Imagination Station
 20 24 000 595500 4626 Imagination Station

4626 Total

Actual 2022	Actual 2023	Actual 2024	2025 Budget	2025 Estimate	2026 Budget
32,925	42,010	55,307	55,400	57,855	62,285
(22,436)	(28,855)	(37,906)	(38,780)	(37,986)	(43,309)
(1,500)	(4,500)	(5,300)	(6,436)	(6,436)	(9,147)
8,989	8,655	12,101	10,184	13,433	9,829
21,454	35,811	39,954	39,000	39,500	40,000
(8,062)	(13,177)	(13,859)	(17,175)	(17,175)	(17,175)
(1,133)	(2,441)	(2,608)	(2,950)	(2,500)	(2,500)
(2,583)	(2,057)	(2,331)	(2,500)	(2,500)	(2,500)
(4,534)	(3,880)	(3,235)	(3,850)	(3,850)	(3,770)
5,142	14,257	17,922	12,525	13,475	14,055
75,452	77,846	105,380	98,638	107,000	120,846
(32,164)	(33,207)	(32,460)	(27,443)	(27,443)	(31,450)
(4,103)	(2,355)	(16,109)	(15,654)	(15,006)	(13,285)
(786)	(7,447)	(8,824)	(11,200)	(12,315)	(18,860)
(5,961)	(11,513)	(12,800)	(14,134)	(14,134)	(27,741)
32,439	23,323	35,187	30,207	38,102	29,510
16,749	19,155	17,925	18,000	21,297	23,552
(7,416)	(7,931)	(8,551)	(9,300)	(9,386)	(8,256)
(175)	(726)	(228)	(250)	(100)	(250)
(4,130)	(3,679)	(3,750)	(2,770)	(2,770)	(4,680)
5,028	6,819	5,395	5,680	9,041	10,366
29,530	26,314	30,206	31,000	32,399	39,744
(13,265)	(12,768)	(16,737)	(16,000)	(12,620)	(17,152)
-	-	(250)	(250)	(525)	(550)
(602)	(756)	(696)	(1,000)	(762)	(600)
(6,280)	(7,055)	(7,200)	(5,721)	(5,721)	(9,739)
9,382	5,735	5,322	8,029	12,771	11,703
5,173	7,993	7,078	7,575	10,191	11,250
(1,638)	(2,097)	(1,887)	(1,824)	(2,178)	(2,244)
(485)	(1,427)	(542)	(600)	(961)	(1,200)
(1,182)	(1,200)	(1,500)	(967)	(967)	(2,818)
1,867	3,269	3,148	4,184	6,085	4,988
322,240	337,919	376,858	385,000	405,144	420,000
(216,156)	(233,147)	(256,831)	(235,000)	(264,654)	(280,350)
(7,224)	(6,280)	(9,659)	(11,000)	(7,260)	(5,250)
(16,649)	(18,302)	(15,091)	(18,000)	(18,000)	(17,000)
(82,400)	(96,229)	(95,277)	(69,000)	(69,000)	(76,630)
(189)	(16,039)	-	52,000	46,230	40,770
17,587	11,180	17,830	18,000	18,046	21,120
(6,983)	(3,194)	(7,782)	(8,100)	(7,986)	(9,408)
-	-	(250)	(250)	(250)	(250)
(256)	(718)	(64)	(500)	(23)	(200)
(5,164)	(5,129)	(5,000)	(2,920)	(2,920)	(3,091)
5,184	2,139	4,733	6,230	6,867	8,171
225,275	252,759	277,103	298,535	286,697	266,560
(95,162)	(120,086)	(127,069)	(135,000)	(115,047)	(119,200)
(23,855)	(33,169)	(45,005)	(38,000)	(43,415)	(39,250)
(6,845)	(7,165)	(6,298)	(5,700)	(5,700)	(11,700)
(19,000)	(32,150)	(30,000)	(33,155)	(33,155)	(36,826)
80,414	60,189	68,732	86,680	89,380	59,584
30,990	43,794	61,150	63,000	81,268	60,670
(12,449)	(19,671)	(26,988)	(27,400)	(38,948)	(39,913)
(1,000)	(1,455)	(1,072)	(1,500)	(1,541)	(1,500)
(1,853)	(1,993)	(1,880)	(2,000)	(1,491)	(2,730)
(2,786)	(4,860)	(5,200)	(4,100)	(4,100)	(7,884)
12,902	15,814	26,009	28,000	35,188	8,643

Account Number Description

20	24	000	425100	4631	Turf & Surf
20	24	000	515500	4631	Turf & Surf
20	24	000	525500	4631	Turf & Surf
20	24	000	535500	4631	Turf & Surf
20	24	000	595500	4631	Turf & Surf
4631 Total					
20	24	000	425100	4643	Adventure Time Before & After
20	24	000	515500	4643	Adventure Time Before & After
20	24	000	525500	4643	Adventure Time Before & After
20	24	000	535500	4643	Adventure Time Before & After
20	24	000	595500	4643	Adventure Time Before & After
4643 Total					
20	24	000	425100	4684	Gingerbread Class
20	24	000	535500	4684	Gingerbread Class
20	24	000	595500	4684	Gingerbread Class
4684 Total					
20	25	000	425100	5702	One Day Trips
20	25	000	515500	5702	One Day Trips
20	25	000	525500	5702	One Day Trips
20	25	000	595500	5702	One Day Trips
5702 Total					
20	25	000	525500	5706	Adult Dance
5706 Total					
20	25	000	425100	5728	Senior Luncheons
20	25	000	525500	5728	Senior Luncheons
20	25	000	535500	5728	Senior Luncheons
5728 Total					
20	26	000	425100	6801	Community Events
20	26	000	515500	6801	Community Events
20	26	000	525500	6801	Community Events
20	26	000	535500	6801	Community Events
20	26	000	595500	6801	Community Events
6801 Total					
20	26	000	425100	6808	Breakfast With Santa
20	26	000	525500	6808	Breakfast With Santa
20	26	000	535500	6808	Breakfast With Santa
20	26	000	595500	6808	Breakfast With Santa
6808 Total					
20	26	000	425100	6809	Summer Break & ThirstyThursday
20	26	000	525500	6809	Summer Break & ThirstyThursday
20	26	000	535500	6809	Summer Break & ThirstyThursday
6809 Total					
20	26	000	425100	6812	July 4th Festivities
20	26	000	525500	6812	July 4th Festivities
20	26	000	595500	6812	July 4th Festivities
6812 Total					
20	26	000	425100	6813	Boo Bash & Touch A Truck
20	26	000	525500	6813	Boo Bash & Touch A Truck
20	26	000	535500	6813	Boo Bash & Touch A Truck
20	26	000	595500	6813	Boo Bash & Touch A Truck
6813 Total					
20	26	000	425100	6816	Parent/Child Events
20	26	000	525500	6816	Parent/Child Events
20	26	000	535500	6816	Parent/Child Events
20	26	000	595500	6816	Parent/Child Events
6816 Total					

Actual 2022	Actual 2023	Actual 2024	2025 Budget	2025 Estimate	2026 Budget
100,043	121,191	153,641	255,000	212,466	224,400
(56,946)	(70,816)	(118,288)	(101,890)	(103,671)	(102,383)
(14,751)	(15,734)	(34,529)	(35,000)	(21,078)	(25,500)
(7,456)	(9,994)	(5,600)	(4,000)	(4,000)	(5,500)
(4,500)	(10,300)	(9,800)	(15,000)	(15,000)	(20,961)
16,390	14,346	(14,576)	99,110	68,717	70,056
121,218	138,492	144,200	148,000	235,506	245,000
(59,712)	(80,065)	(86,099)	(88,000)	(114,135)	(140,000)
(1,000)	-	(700)	(1,000)	(500)	(1,200)
(4,697)	(3,947)	(4,359)	(4,500)	(2,854)	(3,000)
(18,158)	(17,591)	(4,500)	(3,607)	(3,607)	(15,925)
37,651	36,889	48,542	50,893	114,410	84,875
-	-	-	-	-	-
-	-	-	-	-	-
(286)	-	-	-	-	-
(286)	-	-	-	-	-
4,810	9,328	7,910	13,120	12,173	13,120
-	-	(1,240)	-	(1,540)	(3,360)
(4,666)	(7,796)	(7,944)	(6,400)	(5,645)	(6,400)
(300)	(355)	(780)	(853)	(853)	(853)
(156)	1,177	(2,054)	5,867	4,135	2,507
(8,124)	(6,536)	(1,200)	-	-	-
(8,124)	(6,536)	(1,200)	-	-	-
252	579	440	600	270	-
(262)	(302)	(633)	-	-	-
(629)	(1,071)	(452)	(600)	(400)	-
(639)	(794)	(645)	-	(130)	-
3,540	3,568	5,611	5,000	5,186	8,700
(698)	(94)	(102)	(2,160)	(2,945)	(3,200)
(9,728)	(17,070)	(11,642)	(15,000)	(12,859)	(14,140)
(10,186)	(7,327)	(4,411)	(6,600)	(4,207)	(4,265)
(540)	(556)	(600)	(840)	(840)	(566)
(17,612)	(21,479)	(11,144)	(19,600)	(15,665)	(13,471)
10,967	15,860	14,715	15,360	11,850	12,800
(2,905)	(1,750)	(2,280)	(2,000)	(1,890)	(2,025)
(3,825)	(4,860)	(4,006)	(5,000)	(5,500)	(5,500)
(500)	(775)	(1,325)	(998)	(998)	(1,012)
3,737	8,475	7,104	7,362	3,462	4,263
18,725	17,648	13,044	20,000	14,334	19,000
(7,245)	(7,477)	(10,614)	(10,000)	(11,745)	(9,100)
(1,245)	(2,237)	(1,704)	(4,500)	(3,592)	(3,650)
10,235	7,934	726	5,500	(1,003)	6,250
-	-	-	-	-	-
-	-	-	-	-	-
(150)	-	-	-	-	-
(150)	-	-	-	-	-
5,815	8,235	4,445	6,000	4,700	6,000
(740)	(2,128)	(428)	(2,400)	(2,500)	(500)
(2,607)	(1,708)	(4,482)	(1,000)	(1,670)	(1,500)
(400)	(450)	(570)	(570)	(570)	(500)
2,069	3,948	(1,035)	2,030	(40)	3,500
30,208	41,150	39,384	40,000	37,630	37,650
(18,935)	(26,745)	(21,451)	(23,000)	(23,325)	(21,800)
(4,155)	(4,804)	(5,086)	(3,100)	(4,321)	(4,350)
(1,300)	(3,276)	(3,500)	(2,350)	(2,350)	(2,584)
5,818	6,325	9,346	11,550	7,634	8,916

<u>Account Number</u>	<u>Description</u>
20 26 000 425100 6817	Dance Recital Costumes
20 26 000 535500 6817	Dance Recital Costumes
20 26 000 595500 6817	Dance Recital Costumes
6817 Total	
20 26 000 425100 6820	Easter Extravaganza
20 26 000 535500 6820	Easter Extravaganza
20 26 000 595500 6820	Easter Extravaganza
6820 Total	
20 26 000 425100 6830	Santa Visits/Grinch/FrozenFest
20 26 000 525500 6830	Santa Visits/Grinch/FrozenFest
20 26 000 535500 6830	Santa Visits/Grinch/FrozenFest
20 26 000 595500 6830	Santa Visits/Grinch/FrozenFest
6830 Total	
20 26 000 425100 6835	Polar Express
20 26 000 525500 6835	Polar Express
20 26 000 535500 6835	Polar Express
20 26 000 595500 6835	Polar Express
6835 Total	
20 26 000 425100 6845	Foundation Events
20 26 000 525500 6845	Foundation Events
20 26 000 535500 6845	Foundation Events
6845 Total	
20 26 000 535500 6850	Polar Plaza
6850 Total	
Grand Total	

<u>Actual</u> <u>2022</u>	<u>Actual</u> <u>2023</u>	<u>Actual</u> <u>2024</u>	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Estimate</u>	<u>2026</u> <u>Budget</u>
761	-	-	-	-	-
(9,465)	-	-	-	-	-
(172)	-	-	-	-	-
(8,876)	-	-	-	-	-
4,844	8,064	6,333	10,500	7,771	8,215
(3,750)	(5,930)	(2,718)	(3,500)	(3,647)	(4,000)
(550)	(650)	(700)	(400)	(400)	(534)
544	1,484	2,915	6,600	3,724	3,681
4,763	5,283	3,173	6,000	6,000	6,000
(400)	(444)	-	-	-	-
(2,581)	(2,916)	(2,323)	(2,500)	(2,500)	(3,000)
(550)	(838)	(850)	(850)	(850)	(850)
1,232	1,085	-	2,650	2,650	2,150
3,942	4,161	4,525	7,000	4,000	4,000
(375)	(263)	(900)	(1,000)	(765)	(1,000)
(903)	(845)	(1,215)	(2,200)	(2,200)	(2,200)
(622)	(430)	(435)	(935)	(935)	(320)
2,042	2,624	1,975	2,865	100	480
40,018	93,951	5,560	25,000	4,475	7,000
(28,739)	(12,549)	(1,980)	(10,000)	(2,675)	(3,500)
(11,281)	(81,306)	(3,580)	(15,000)	(1,800)	(3,500)
(2)	96	-	-	-	-
(1,375)	(917)	(3,394)	-	-	-
(1,375)	(917)	(3,394)	-	-	-
948,364	994,597	1,040,754	1,355,119	1,347,817	1,477,102

					Actual	Actual	Actual	2025	2025	2026
					<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
21 Athletic Programs										
000 General										
Program Fees										
20	21	000	425100	1101	Adult Softball	600	1,950	-	-	-
20	21	000	425100	1102	Adult Fall Softball	-	-	-	-	-
20	21	000	425100	1111	Girls House Softball	83,886	90,453	95,801	100,110	106,250
20	21	000	425100	1112	Girls Travel Softball	53,083	66,629	79,094	102,600	118,462
20	21	000	425100	1113	Girls Softball Trnmnt/Rnd Robn	38,510	22,415	24,476	43,225	39,300
20	21	000	425100	1115	Girls Softball Pitching Clinic	2,809	3,270	3,503	5,875	4,000
20	21	000	425100	1116	GEGSA Fundraising	-	65	-	-	250
20	21	000	425100	1120	House Soccer	145,360	150,910	157,420	171,300	187,000
20	21	000	425100	1121	Indoor Soccer Leagues	-	(460)	-	-	-
20	21	000	425100	1123	Midwest FC Travel Soccer	149,705	222,165	260,738	-	-
20	21	000	425100	1124	Lakers Academy	14,305	17,585	22,485	25,500	24,000
20	21	000	425100	1125	Lakers Soccer Tournament	90,649	83,269	123,239	111,900	150,000
20	21	000	425100	1126	Future Pros	61,750	73,439	78,785	74,650	50,000
20	21	000	425100	1127	Travel Soccer	571,967	718,610	896,299	1,324,800	1,300,000
20	21	000	425100	1128	Travel Soccer Fundraising	-	-	-	-	-
20	21	000	425100	1129	Tournament Sponsor/Fundraise	-	-	-	-	-
20	21	000	425100	1130	Field Rentals	25,190	21,007	4,465	5,125	5,800
20	21	000	425100	1139	Civic Center Gymnasium	-	20,985	32,505	35,000	38,000
20	21	000	425100	1140	Adult Basketball	6,975	7,205	8,450	9,000	9,000
20	21	000	425100	1141	Youth Basketball	151,713	137,920	150,607	157,600	190,543
20	21	000	425100	1144	Glen Crest Summer Camps	23,848	24,847	27,100	28,160	27,390
20	21	000	425100	1145	GBW Summer Camps	183,004	185,954	210,023	220,000	213,046
20	21	000	425100	1146	GBS Summer Camps	96,601	104,399	111,308	125,000	100,638
20	21	000	425100	1148	Sports Clinics	35,272	49,946	65,133	-	-
20	21	000	425100	1149	Cheerleading Fundraising	8,622	11,650	2,145	5,000	-
20	21	000	425100	1155	Fencing	5,302	6,013	2,547	2,184	1,600
20	21	000	425100	1160	Youth Football Fundraising	1,980	3,125	8,420	25,000	33,000
20	21	000	425100	1161	Youth Football	152,223	177,066	198,552	237,500	245,000
20	21	000	425100	1165	Athletics Fundraising	-	7,610	-	5,000	9,812
20	21	000	425100	1170	Youth Gymnastics	164,077	178,686	-	-	-
20	21	000	425100	1171	Field Hockey	26,514	21,141	22,287	22,875	21,630
20	21	000	425100	1172	Boys Lacrosse	66,681	93,177	111,117	121,000	125,000
20	21	000	425100	1173	Boys Lacrosse Fundraising	950	471	386	2,500	4,964
20	21	000	425100	1174	Girls Lacrosse	21,970	40,751	38,446	48,775	56,177
20	21	000	425100	1176	Soccer Camps	8,000	19,725	9,660	66,600	82,935
20	21	000	425100	1181	Clay Court Tennis	1,200	1,480	-	4,000	5,410
20	21	000	425100	1182	Tennis Lessons	164,674	158,147	156,724	165,000	163,028
20	21	000	425100	1184	Pickleball	8,741	53,880	56,676	55,000	34,287
20	21	000	425100	1195	Teen Events & Trips	-	-	-	-	-
20	21	000	425100	1201	Freedom 4	23,805	26,142	29,942	27,000	30,716
20	21	000	425100	1211	Ice Skating Lessons	44,066	52,046	44,936	40,852	43,000
20	21	000	425100	1222	Lightning Running Club	5,045	4,750	3,280	3,250	5,210
20	21	000	425100	1230	Youth Volleyball	52,112	42,411	48,969	46,000	39,304
20	21	000	425100	1232	House Baseball	158,646	168,039	151,377	156,725	151,075

Freedom 4, Turkey Trot, 1-Mile Classic

						<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
						<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
20	21	000	425100	1233	Travel Baseball	117,336	149,502	162,801	239,700	252,133	270,300
20	21	000	425100	1234	Baseball Fundraising	2,488	4,123	4,489	12,500	1,000	5,000
20	21	000	425100	1235	Baseball Tournament	12,756	14,974	16,489	20,250	-	-
20	21	000	425100	1241	Cheerleading	69,799	100,822	105,365	91,375	117,715	125,250
20	21	000	425100	1259	Fishing Derby	1,935	1,195	2,158	1,920	1,800	900
20	21	000	425100	1261	All-Star Sports	183,856	176,092	154,085	150,000	131,275	125,000
20	21	000	425100	1275	Martial Arts	34,703	46,083	52,526	38,600	57,750	56,250
20	21	000	425100	1278	White Sox Clinics/Camps	3,053	7,184	7,144	5,000	4,750	5,500
20	21	000	425100	1280	Rugby	21,805	16,028	-	-	-	-
20	21	000	425100	1281	Rugby Sponsorship/Fundraising	-	-	-	-	-	-
20	21	000	425100	1285	Skateboarding	3,765	3,135	8,573	8,460	10,260	10,710
Program Fees						3,101,333	3,588,012	3,750,521	4,141,911	4,192,509	4,563,977
Revenue Total						3,101,333	3,588,012	3,750,521	4,141,911	4,192,509	4,563,977

Salaries & Wages - Programs											
20	21	000	515500	1101	Adult Softball	-	-	-	-	-	-
20	21	000	515500	1102	Adult Fall Softball	-	-	-	-	-	-
20	21	000	515500	1111	Girls House Softball	-	344	247	1,440	-	-
20	21	000	515500	1112	Girls Travel Softball	-	-	-	1,200	-	-
20	21	000	515500	1113	Girls Softball Trnmnt/Rnd Robn	1,464	-	-	3,620	-	3,620
20	21	000	515500	1115	Girls Softball Pitching Clinic	1,944	2,226	1,540	4,113	3,868	3,412
20	21	000	515500	1120	House Soccer	264	7,328	-	2,880	-	-
20	21	000	515500	1123	Midwest FC Travel Soccer	-	-	55	-	-	-
20	21	000	515500	1125	Lakers Soccer Tournament	434	-	-	-	-	-
20	21	000	515500	1127	Travel Soccer	-	-	125	-	-	-
20	21	000	515500	1130	Field Rentals	7,566	5,226	180	1,250	258	1,250
20	21	000	515500	1139	Civic Center Gymnasium	-	-	-	15,000	28,000	31,200
20	21	000	515500	1140	Adult Basketball	514	1,442	2,329	2,380	2,204	2,590
20	21	000	515500	1141	Youth Basketball	18,890	26,365	25,168	30,000	29,900	35,920
20	21	000	515500	1145	GBW Summer Camps	9,696	9,620	13,825	-	11,333	-
20	21	000	515500	1170	Youth Gymnastics	63,311	65,405	-	-	-	-
20	21	000	515500	1172	Boys Lacrosse	6,340	7,130	16,666	19,400	18,370	19,400
20	21	000	515500	1182	Tennis Lessons	68,986	83,258	89,113	80,000	71,000	68,000
20	21	000	515500	1184	Pickleball	-	14,768	28,345	15,000	19,700	35,500
20	21	000	515500	1230	Youth Volleyball	-	-	-	-	-	-
20	21	000	515500	1233	Travel Baseball	3,350	3,525	2,700	-	4,910	-
20	21	000	515500	1278	White Sox Clinics/Camps	-	-	-	-	-	-
Salaries & Wages - Programs						182,759	226,636	180,293	176,283	189,543	200,892

Contractual Services- Programs											
20	21	000	525500	1101	Adult Softball	35	1,950	-	-	-	-
20	21	000	525500	1102	Adult Fall Softball	35	-	-	-	-	-
20	21	000	525500	1111	Girls House Softball	16,643	18,080	18,562	20,738	21,000	22,185
20	21	000	525500	1112	Girls Travel Softball	27,576	36,173	34,014	41,940	50,000	45,620
20	21	000	525500	1113	Girls Softball Trnmnt/Rnd Robn	22,822	13,552	13,435	22,982	23,797	23,040
20	21	000	525500	1114	GEGSA Tournament Concessions	200	200	-	-	-	-

						<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>2025</u>	<u>2025</u>	<u>2026</u>
						<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
20	21	000	525500	1116	GEGSA Fundraising	-	-	-	-	-	-
20	21	000	525500	1120	House Soccer	33,372	37,709	49,415	38,000	39,000	38,780
20	21	000	525500	1122	Outdoor Soccer Leagues	-	100	-	-	-	-
20	21	000	525500	1123	Midwest FC Travel Soccer	142,077	158,509	261,751	-	-	-
20	21	000	525500	1124	Lakers Academy	8,160	7,290	11,400	10,240	8,500	7,680
20	21	000	525500	1125	Lakers Soccer Tournament	40,920	53,117	91,508	82,000	115,800	129,254
20	21	000	525500	1126	Future Pros	46,041	51,109	61,913	52,255	35,000	44,520
20	21	000	525500	1127	Travel Soccer	434,713	679,396	721,771	915,076	994,925	1,010,038
20	21	000	525500	1128	Travel Soccer Fundraising	-	-	-	-	-	-
20	21	000	525500	1129	Tournament Sponsor/Fundraise	-	-	-	-	-	-
20	21	000	525500	1130	Field Rentals	2,666	2,553	425	1,500	-	1,000
20	21	000	525500	1139	Civic Center Gymnasium	-	-	1,163	2,000		
20	21	000	525500	1140	Adult Basketball	3,774	4,774	5,335	4,872	4,713	5,358
20	21	000	525500	1141	Youth Basketball	39,423	34,903	46,112	41,657	69,494	69,494
20	21	000	525500	1144	Glen Crest Summer Camps	5,691	16,765	18,755	18,764	18,196	19,004
20	21	000	525500	1145	GBW Summer Camps	152,814	146,844	161,399	185,000	166,619	185,000
20	21	000	525500	1146	GBS Summer Camps	68,304	83,241	92,052	104,750	83,286	104,750
20	21	000	525500	1148	Sports Clinics	30,695	36,731	58,146	-	-	-
20	21	000	525500	1149	Cheerleading Fundraising	7,190	11,525	2,145	5,000	-	-
20	21	000	525500	1155	Fencing	3,588	3,844	1,708	1,529	1,120	1,170
20	21	000	525500	1160	Youth Football Fundraising	675	2,000	4,343	18,500	20,000	18,500
20	21	000	525500	1161	Youth Football	27,750	31,103	34,604	39,560	50,000	52,445
20	21	000	525500	1165	Athletics Fundraising	-	7,610	-	5,000	-	5,000
20	21	000	525500	1170	Youth Gymnastics	2,215	6,918	-	-		
20	21	000	525500	1171	Field Hockey	16,912	14,068	14,394	14,869	14,060	13,114
20	21	000	525500	1172	Boys Lacrosse	17,503	34,767	41,082	33,550	37,640	34,650
20	21	000	525500	1173	Boys Lacrosse Fundraising	-	-	-	-	2,100	2,500
20	21	000	525500	1174	Girls Lacrosse	17,278	29,862	27,903	34,143	39,324	42,630
20	21	000	525500	1176	Soccer Camps	-	16,161	8,277	46,620	60,000	69,989
20	21	000	525500	1182	Tennis Lessons	50	-	-	-	-	-
20	21	000	525500	1184	Pickleball	-	-	5,992	8,000	1,820	8,000
20	21	000	525500	1201	Freedom 4	4,681	4,113	4,195	5,000	4,115	5,000
20	21	000	525500	1211	Ice Skating Lessons	41,602	33,235	29,426	26,554	26,500	28,296
20	21	000	525500	1222	Lightning Running Club	668	376	245	-	800	800
20	21	000	525500	1230	Youth Volleyball	40,635	35,240	37,265	34,500	29,478	25,403
20	21	000	525500	1232	House Baseball	27,120	30,081	26,768	25,557	28,000	25,000
20	21	000	525500	1233	Travel Baseball	60,410	82,800	82,860	107,325	113,085	122,175
20	21	000	525500	1234	Baseball Fundraising	-	3,500	3,600	8,875	-	1,750
20	21	000	525500	1235	Baseball Tournament	7,296	7,631	8,022	9,884	-	-
20	21	000	525500	1236	Baseball Concessions	46	-	-	-	-	-
20	21	000	525500	1241	Cheerleading	11,654	28,096	55,246	36,592	53,347	50,080
20	21	000	525500	1261	All-Star Sports	113,646	115,095	103,871	105,000	90,400	87,500
20	21	000	525500	1275	Martial Arts	24,932	32,765	39,067	27,020	45,604	44,423
20	21	000	525500	1280	Rugby	8,893	5,881	-	-	-	-
20	21	000	525500	1285	Skateboarding	3,600	2,300	6,450	5,922	7,182	7,497
Contractual Services- Programs						1,514,305	1,921,964	2,184,617	2,140,774	2,254,905	2,351,644

					Actual	Actual	Actual	2025	2025	2026
					2022	2023	2024	Budget	Estimate	Budget
Account Number					Description	Detail Description				
Materials & Supplies -Programs										
20	21	000	535500	1101	Adult Softball	-	-	-	-	-
20	21	000	535500	1102	Adult Fall Softball	-	-	-	-	-
20	21	000	535500	1111	Girls House Softball	21,689	23,741	24,543	30,648	35,000
20	21	000	535500	1112	Girls Travel Softball	1,699	1,687	3,584	10,521	10,000
20	21	000	535500	1113	Girls Softball Trnmnt/Rnd Robn	5,094	3,606	3,622	5,720	4,600
20	21	000	535500	1116	GEGSA Fundraising	-	-	-	-	-
20	21	000	535500	1120	House Soccer	62,628	30,500	6,878	30,000	20,000
20	21	000	535500	1122	Outdoor Soccer Leagues	-	107	-	-	-
20	21	000	535500	1123	Midwest FC Travel Soccer	1,487	3,084	3,485	-	-
20	21	000	535500	1124	Lakers Academy	972	3,233	-	3,500	-
20	21	000	535500	1125	Lakers Soccer Tournament	26,676	22,672	604	16,750	5,750
20	21	000	535500	1126	Future Pros	-	-	-	-	-
20	21	000	535500	1127	Travel Soccer	8,224	7,494	5,686	18,000	5,809
20	21	000	535500	1130	Field Rentals	2,026	58	-	-	-
20	21	000	535500	1140	Adult Basketball	150	-	312	-	326
20	21	000	535500	1141	Youth Basketball	21,404	18,978	15,012	15,000	19,322
20	21	000	535500	1144	Glen Crest Summer Camps	7,757	295	-	-	-
20	21	000	535500	1145	GBW Summer Camps	801	866	711	-	1,137
20	21	000	535500	1146	GBS Summer Camps	3,012	1,240	-	-	756
20	21	000	535500	1148	Sports Clinics	538	-	-	-	-
20	21	000	535500	1149	Cheerleading Fundraising	1,432	125	-	-	-
20	21	000	535500	1160	Youth Football Fundraising	1,305	1,125	4,077	6,500	13,000
20	21	000	535500	1161	Youth Football	71,232	80,653	89,336	112,440	107,625
20	21	000	535500	1165	Athletics Fundraising	-	-	-	-	9,812
20	21	000	535500	1170	Youth Gymnastics	3,831	4,034	-	-	-
20	21	000	535500	1171	Field Hockey	-	-	-	-	-
20	21	000	535500	1172	Boys Lacrosse	17,795	17,902	12,067	25,100	25,000
20	21	000	535500	1173	Boys Lacrosse Fundraising	950	471	386	2,500	2,864
20	21	000	535500	1181	Clay Court Tennis	130	1,277	-	2,000	2,555
20	21	000	535500	1182	Tennis Lessons	9,610	11,753	5,717	12,000	13,000
20	21	000	535500	1184	Pickleball	110	385	5,649	7,000	1,200
20	21	000	535500	1201	Freedom 4	12,910	7,312	7,913	9,000	9,190
20	21	000	535500	1222	Lightning Running Club	1,409	540	1,108	1,545	1,360
20	21	000	535500	1230	Youth Volleyball	1,922	1,331	1,480	-	-
20	21	000	535500	1232	House Baseball	51,578	57,360	45,944	48,000	41,319
20	21	000	535500	1233	Travel Baseball	4,841	5,881	4,477	23,945	22,500
20	21	000	535500	1234	Baseball Fundraising	2,488	623	889	3,625	1,000
20	21	000	535500	1235	Baseball Tournament	1,734	3,912	3,354	5,050	-
20	21	000	535500	1241	Cheerleading	39,878	36,129	18,174	25,000	28,000
20	21	000	535500	1259	Fishing Derby	1,425	1,338	470	1,200	1,100
20	21	000	535500	1280	Rugby	6,165	3,417	-	-	-
20	21	000	535500	1281	Rugby Sponsorship/Fundraising	-	-	-	-	-
						394,903	353,130	265,477	415,044	382,225
Chargebacks & Indirect Expense										
20	21	000	595500	1101	Adult Softball	550	-	-	-	-
20	21	000	595500	1102	Adult Fall Softball	550	-	-	-	-

						Actual	Actual	Actual	2025	2025	2026
						2022	2023	2024	Budget	Estimate	Budget
20	21	000	595500	1111	Girls House Softball	22,516	24,357	27,603	22,257	22,257	23,291
20	21	000	595500	1112	Girls Travel Softball	9,982	11,314	16,627	23,289	23,289	13,706
20	21	000	595500	1113	Girls Softball Trnmnt/Rnd Robn	9,130	5,257	7,419	10,903	10,903	9,680
20	21	000	595500	1115	Girls Softball Pitching Clinic	426	1,149	1,266	1,342	1,342	1,277
20	21	000	595500	1120	House Soccer	28,000	28,000	34,910	38,260	38,260	40,128
20	21	000	595500	1123	Midwest FC Travel Soccer	2,784	3,000	10,520	-	-	-
20	21	000	595500	1124	Lakers Academy	1,182	1,300	3,693	3,969	3,969	4,069
20	21	000	595500	1125	Lakers Soccer Tournament	10,046	10,000	10,000	12,754	12,754	15,246
20	21	000	595500	1126	Future Pros	7,532	7,000	9,850	12,628	12,628	14,534
20	21	000	595500	1127	Travel Soccer	18,543	18,000	32,080	168,152	168,152	141,691
20	21	000	595500	1140	Adult Basketball	2,504	2,000	1,746	1,746	1,746	1,052
20	21	000	595500	1141	Youth Basketball	30,000	30,000	30,624	29,862	29,862	33,308
20	21	000	595500	1143	Champions Basketball	350	-	-	-	-	-
20	21	000	595500	1144	Glen Crest Summer Camps	1,983	1,612	2,200	2,330	2,330	2,353
20	21	000	595500	1145	GBW Summer Camps	1,000	2,000	2,000	2,000	2,000	2,000
20	21	000	595500	1146	GBS Summer Camps	1,000	1,500	1,500	1,500	1,500	1,500
20	21	000	595500	1148	Sports Clinics	1,355	1,300	4,750	-	-	-
20	21	000	595500	1155	Fencing	690	990	839	431	431	431
20	21	000	595500	1161	Youth Football	12,911	18,689	18,263	26,125	26,125	31,125
20	21	000	595500	1170	Youth Gymnastics	23,058	32,115	-	-	-	-
20	21	000	595500	1171	Field Hockey	5,766	6,650	6,538	6,287	6,287	5,537
20	21	000	595500	1172	Boys Lacrosse	7,433	11,358	12,575	12,740	12,740	13,371
20	21	000	595500	1174	Girls Lacrosse	3,218	3,981	5,521	5,900	5,900	6,689
20	21	000	595500	1176	Soccer Camps	663	600	1,383	8,429	8,429	9,121
20	21	000	595500	1181	Clay Court Tennis	500	500	-	500	500	1,000
20	21	000	595500	1182	Tennis Lessons	8,722	8,700	9,000	9,000	9,000	9,000
20	21	000	595500	1184	Pickleball	200	2,132	3,000	3,000	3,000	3,000
20	21	000	595500	1201	Freedom 4	2,405	2,000	-	-	-	2,000
20	21	000	595500	1211	Ice Skating Lessons	1,706	2,800	2,800	2,655	2,655	2,777
20	21	000	595500	1222	Lightning Running Club	685	559	530	461	461	523
20	21	000	595500	1230	Youth Volleyball	3,622	4,550	3,014	3,088	3,088	2,202
20	21	000	595500	1232	House Baseball	40,997	42,813	43,132	43,987	43,987	44,112
20	21	000	595500	1233	Travel Baseball	14,862	17,963	24,262	48,605	48,605	50,495
20	21	000	595500	1235	Baseball Tournament	3,726	3,431	5,113	5,316	-	-
20	21	000	595500	1241	Cheerleading	4,814	4,148	4,800	6,939	6,939	9,141
20	21	000	595500	1259	Fishing Derby	-	-	-	117	117	59
20	21	000	595500	1261	All-Star Sports	23,217	26,000	21,100	28,435	28,435	24,925
20	21	000	595500	1275	Martial Arts	3,139	4,775	4,920	5,389	5,389	6,536
20	21	000	595500	1278	White Sox Clinics/Camps	535	571	563	870	870	870
20	21	000	595500	1280	Rugby	3,405	3,595	-	-	-	-
20	21	000	595500	1285	Skateboarding	487	475	195	550	550	696
Chargebacks & Indirect Expense						316,193	347,184	364,335	549,816	544,500	527,446
Expense Total						2,408,160	2,848,913	2,994,722	3,281,915	3,371,172	3,513,276
Revenue Total						3,101,333	3,588,012	3,750,521	4,141,911	4,192,509	4,563,977
Expense Total						2,408,160	2,848,913	2,994,722	3,281,915	3,371,172	3,513,276
21 Athletic Programs						693,173	739,099	755,799	859,996	821,337	1,050,701

<u>Account Number</u>	<u>Description</u>	<u>Detail Description</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Budget</u>
22 000	Arts & Crafts Programs General Program Fees							
20 22 000 425100 2301	Theatre		59,030	71,955	61,897	72,290	69,260	84,265
20 22 000 425100 2310	Youth General		19,838	26,234	29,436	44,554	29,306	23,760
20 22 000 425100 2311	Early Childhood General		37,343	45,337	49,513	45,390	61,965	70,640
20 22 000 425100 2314	Cooking		17,730	28,367	28,943	34,500	35,234	30,040
20 22 000 425100 2315	Youth Art		6,375	11,642	9,994	14,668	10,718	9,632
20 22 000 425100 2331	Kid Rock		19,059	22,700	27,394	28,700	22,377	23,000
20 22 000 425100 2350	Cool Science		17,353	26,424	16,289	16,000	7,660	5,265
20 22 000 425100 2351	Music & Movement		11,097	12,099	15,448	17,600	9,440	4,800
20 22 000 425100 2358	Glitzy Girlz		3,817	5,722	7,206	7,410	4,016	3,420
20 22 000 425100 2362	Wee Heart Music		35,321	42,568	39,327	43,000	35,792	35,700
20 22 000 425100 2364	Senior Clubs		4,126	10,257	7,070	-	-	-
20 22 000 425100 2370	Bricks 4 Kidz		32,925	42,010	55,307	55,400	57,855	62,285
20 22 000 425100 2375	Nature Programs		21,454	35,811	39,954	39,000	39,500	40,000
	Program Fees		285,466	381,125	387,778	418,512	383,123	392,807
Revenue Total			285,466	381,125	387,778	418,512	383,123	392,807
	Salaries & Wages - Programs							
20 22 000 515500 2301	Theatre		11,175	6,044	6,499	21,510	19,000	23,775
20 22 000 515500 2310	Youth General		5,753	5,784	7,427	10,538	9,000	8,560
20 22 000 515500 2311	Early Childhood General		-	672	2,657	-	-	-
20 22 000 515500 2315	Youth Art		-	-	-	-	3,450	3,988
20 22 000 515500 2375	Nature Programs		8,062	13,177	13,859	17,175	17,175	17,175
	Salaries & Wages - Programs		24,989	25,677	30,441	49,223	48,625	53,498
	Contractual Services- Programs							
20 22 000 525500 2301	Theatre		16,977	21,431	13,127	8,800	8,446	8,400
20 22 000 525500 2310	Youth General		7,273	14,121	16,026	19,518	10,289	7,728
20 22 000 525500 2311	Early Childhood General		30,342	34,817	31,718	33,060	43,375	49,448
20 22 000 525500 2314	Cooking		13,713	21,214	25,437	24,150	23,752	21,240
20 22 000 525500 2315	Youth Art		3,290	9,180	6,481	4,914	1,508	-
20 22 000 525500 2331	Kid Rock		13,277	14,867	19,597	20,090	15,663	16,100
20 22 000 525500 2350	Cool Science		13,001	19,318	11,017	11,200	5,096	3,085
20 22 000 525500 2351	Music & Movement		7,660	8,497	10,664	12,320	6,608	3,360
20 22 000 525500 2358	Glitzy Girlz		2,402	3,720	4,800	5,187	2,135	2,340
20 22 000 525500 2362	Wee Heart Music		25,100	31,521	28,923	30,100	24,990	24,990
20 22 000 525500 2364	Senior Clubs		3,854	4,882	2,008	-	354	-
20 22 000 525500 2370	Bricks 4 Kidz		22,436	28,855	37,906	38,780	37,986	43,309
20 22 000 525500 2375	Nature Programs		1,133	2,441	2,608	2,950	2,500	2,500
	Contractual Services- Programs		160,457	214,864	210,311	211,069	182,702	182,500

<u>Account Number</u>					<u>Description</u>	<u>Detail Description</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Budget</u>
Materials & Supplies -Programs												
20	22	000	535500	2301	Theatre		10,950	5,724	5,147	8,550	6,890	13,400
20	22	000	535500	2311	Early Childhood General		-	158	90	200	-	-
20	22	000	535500	2315	Youth Art		(75)	-	-	-	-	1,060
20	22	000	535500	2350	Cool Science		-	-	1,652	-	-	-
20	22	000	535500	2364	Senior Clubs		-	-	407	450	350	550
20	22	000	535500	2375	Nature Programs		2,583	2,057	2,331	2,500	2,500	2,500
Materials & Supplies -Programs							13,459	7,939	9,627	11,700	9,740	17,510
Chargebacks & Indirect Expense												
20	22	000	595500	2301	Theatre		3,000	4,474	5,000	7,123	7,123	10,477
20	22	000	595500	2310	Youth General		1,000	2,600	3,250	5,650	5,650	3,063
20	22	000	595500	2311	Early Childhood General		3,500	1,000	3,100	4,500	4,500	13,018
20	22	000	595500	2314	Cooking		1,000	2,250	2,250	3,618	3,618	4,552
20	22	000	595500	2315	Youth Art		562	2,275	2,500	3,500	3,500	2,762
20	22	000	595500	2331	Kid Rock		1,403	3,037	3,000	3,578	3,578	5,105
20	22	000	595500	2350	Cool Science		550	3,000	3,000	1,765	1,765	617
20	22	000	595500	2351	Music & Movement		1,058	1,362	1,500	1,970	1,970	1,312
20	22	000	595500	2358	Glitzy Girlz		570	478	500	670	670	422
20	22	000	595500	2362	Wee Heart Music		1,767	3,846	4,000	4,524	4,524	5,545
20	22	000	595500	2364	Senior Clubs		450	350	900	50	50	50
20	22	000	595500	2370	Bricks 4 Kidz		1,500	4,500	5,300	6,436	6,436	9,147
20	22	000	595500	2375	Nature Programs		4,534	3,880	3,235	3,850	3,850	3,770
Chargebacks & Indirect Expense							20,894	33,052	37,535	47,234	47,234	59,840
Expense Total							219,798	281,533	287,914	319,226	288,301	313,348
Revenue Total							285,466	381,125	387,778	418,512	383,123	392,807
Expense Total							219,798	281,533	287,914	319,226	288,301	313,348
22 Arts & Crafts Programs							65,668	99,592	99,865	99,286	94,822	79,459

						<u>Actual</u> <u>2022</u>	<u>Actual</u> <u>2023</u>	<u>Actual</u> <u>2024</u>	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Estimate</u>	<u>2026</u> <u>Budget</u>
<u>Account Number</u>											
23/24/25											
General Recreation - Active Adults											
Program Fees											
20	23	000	425100	3510	Dance	75,452	77,846	105,380	98,638	107,000	120,846
20	24	000	425100	4450	Safety Village	16,749	19,155	17,925	18,000	21,297	23,552
20	24	000	425100	4451	Positively Play	29,530	26,314	30,206	31,000	32,399	39,744
20	24	000	425100	4598	CDH Classes	5,173	7,993	7,078	7,575	10,191	11,250
20	24	000	425100	4610	Preschool	322,240	337,919	376,858	385,000	405,144	420,000
20	24	000	425100	4612	Kindergarten Kids Camp	17,587	11,180	17,830	18,000	18,046	21,120
20	24	000	425100	4625	Camp Caravan	225,275	252,759	277,103	298,535	286,697	266,560
20	24	000	425100	4626	Imagination Station	30,990	43,794	61,150	63,000	81,268	60,670
20	24	000	425100	4631	Turf & Surf	100,043	121,191	153,641	255,000	212,466	224,400
20	24	000	425100	4643	Adventure Time Before & After	121,218	138,492	144,200	148,000	235,506	245,000
20	24	000	425100	4684	Gingerbread Class	-	-	-	-	-	-
20	25	000	425100	5702	One Day Trips	4,810	9,328	7,910	13,120	12,173	13,120
20	25	000	425100	5728	Senior Luncheons	252	579	440	600	270	-
Program Fees						949,318	1,046,550	1,199,721	1,336,468	1,422,457	1,446,262
Revenue Total						949,318	1,046,550	1,199,721	1,336,468	1,422,457	1,446,262
Salaries & Wages - Programs											
20	23	000	515500	3510	Dance	32,164	33,207	32,460	27,443	27,443	31,450
20	24	000	515500	4450	Safety Village	7,416	7,931	8,551	9,300	9,386	8,256
20	24	000	515500	4451	Positively Play	13,265	12,768	16,737	16,000	12,620	17,152
20	24	000	515500	4598	CDH Classes	1,638	2,097	1,887	1,824	2,178	2,244
20	24	000	515500	4610	Preschool	216,156	233,147	256,831	235,000	264,654	280,350
20	24	000	515500	4612	Kindergarten Kids Camp	6,983	3,194	7,782	8,100	7,986	9,408
20	24	000	515500	4625	Camp Caravan	95,162	120,086	127,069	135,000	115,047	119,200
20	24	000	515500	4626	Imagination Station	12,449	19,671	26,988	27,400	38,948	39,913
20	24	000	515500	4631	Turf & Surf	56,946	70,816	118,288	101,890	103,671	102,383
20	24	000	515500	4643	Adventure Time Before & After	59,712	80,065	86,099	88,000	114,135	140,000
20	25	000	515500	5702	One Day Trips	-	-	1,240	-	1,540	3,360
Salaries & Wages - Programs						501,891	582,985	683,933	649,957	697,608	753,716
Contractual Services- Programs											
20	23	000	525500	3510	Dance	4,103	2,355	16,109	15,654	15,006	13,285
20	24	000	525500	4451	Positively Play	-	-	250	250	525	550
20	24	000	525500	4610	Preschool	7,224	6,280	9,659	11,000	7,260	5,250
20	24	000	525500	4612	Kindergarten Kids Camp	-	-	250	250	250	250
20	24	000	525500	4625	Camp Caravan	23,855	33,169	45,005	38,000	43,415	39,250
20	24	000	525500	4626	Imagination Station	1,000	1,455	1,072	1,500	1,541	1,500
20	24	000	525500	4631	Turf & Surf	14,751	15,734	34,529	35,000	21,078	25,500
20	24	000	525500	4643	Adventure Time Before & After	1,000	-	700	1,000	500	1,200
20	25	000	525500	5702	One Day Trips	4,666	7,796	7,944	6,400	5,645	6,400
20	25	000	525500	5706	Adult Dance	8,124	6,536	1,200	-	-	-
20	25	000	525500	5728	Senior Luncheons	262	302	633	-	-	-
Contractual Services- Programs						64,984	73,628	117,351	109,054	95,220	93,185

						Actual 2022	Actual 2023	Actual 2024	2025 Budget	2025 Estimate	2026 Budget
Materials & Supplies -Programs											
20	23	000	535500	3510	Dance	786	7,447	8,824	11,200	12,315	18,860
20	24	000	535500	4450	Safety Village	175	726	228	250	100	250
20	24	000	535500	4451	Positively Play	602	756	696	1,000	762	600
20	24	000	535500	4598	CDH Classes	485	1,427	542	600	961	1,200
20	24	000	535500	4610	Preschool	16,649	18,302	15,091	18,000	18,000	17,000
20	24	000	535500	4612	Kindergarten Kids Camp	256	718	64	500	23	200
20	24	000	535500	4625	Camp Caravan	6,845	7,165	6,298	5,700	5,700	11,700
20	24	000	535500	4626	Imagination Station	1,853	1,993	1,880	2,000	1,491	2,730
20	24	000	535500	4631	Turf & Surf	7,456	9,994	5,600	4,000	4,000	5,500
20	24	000	535500	4643	Adventure Time Before & After	4,697	3,947	4,359	4,500	2,854	3,000
20	24	000	535500	4684	Gingerbread Class	-	-	-	-	-	-
20	25	000	535500	5728	Senior Luncheons	629	1,071	452	600	400	-
Materials & Supplies -Programs						40,434	53,545	44,035	48,350	46,606	61,040
Chargebacks & Indirect Expense											
20	23	000	595500	3510	Dance	5,961	11,513	12,800	14,134	14,134	27,741
20	24	000	595500	4450	Safety Village	4,130	3,679	3,750	2,770	2,770	4,680
20	24	000	595500	4451	Positively Play	6,280	7,055	7,200	5,721	5,721	9,739
20	24	000	595500	4598	CDH Classes	1,182	1,200	1,500	967	967	2,818
20	24	000	595500	4610	Preschool	82,400	96,229	95,277	69,000	69,000	76,630
20	24	000	595500	4612	Kindergarten Kids Camp	5,164	5,129	5,000	2,920	2,920	3,091
20	24	000	595500	4625	Camp Caravan	19,000	32,150	30,000	33,155	33,155	36,826
20	24	000	595500	4626	Imagination Station	2,786	4,860	5,200	4,100	4,100	7,884
20	24	000	595500	4631	Turf & Surf	4,500	10,300	9,800	15,000	15,000	20,961
20	24	000	595500	4643	Adventure Time Before & After	18,158	17,591	4,500	3,607	3,607	15,925
20	24	000	595500	4684	Gingerbread Class	286	-	-	-	-	-
20	25	000	595500	5702	One Day Trips	300	355	780	853	853	853
Chargebacks & Indirect Expense						150,147	190,061	175,807	152,227	152,227	207,148
Expense Total						757,457	900,219	1,021,125	959,588	991,661	1,115,089
Revenue Total						949,318	1,046,550	1,199,721	1,336,468	1,422,457	1,446,262
Expense Total						757,457	900,219	1,021,125	959,588	991,661	1,115,089
23/24/25 General Recreation - Active Adults						191,862	146,331	178,596	376,880	430,796	331,173

						<u>Actual</u> <u>2022</u>	<u>Actual</u> <u>2023</u>	<u>Actual</u> <u>2024</u>	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Estimate</u>	<u>2026</u> <u>Budget</u>
<u>Account Number</u>											
26											
000											
Special Events											
General											
Program Fees											
20	26	000	425100	6801	Community Events	3,540	3,568	5,611	5,000	5,186	8,700
20	26	000	425100	6808	Breakfast With Santa	10,967	15,860	14,715	15,360	11,850	12,800
20	26	000	425100	6809	Summer Break & ThirstyThursday	18,725	17,648	13,044	20,000	14,334	19,000
20	26	000	425100	6812	July 4th Festivities	-	-	-	-	-	-
20	26	000	425100	6813	Boo Bash & Touch A Truck	5,815	8,235	4,445	6,000	4,700	6,000
20	26	000	425100	6816	Parent/Child Events	30,208	41,150	39,384	40,000	37,630	37,650
20	26	000	425100	6817	Dance Recital Costumes	761	-	-	-	-	-
20	26	000	425100	6820	Easter Extravaganza	4,844	8,064	6,333	10,500	7,771	8,215
20	26	000	425100	6830	Santa Visits/Grinch/FrozenFest	4,763	5,283	3,173	6,000	6,000	6,000
20	26	000	425100	6835	Polar Express	3,942	4,161	4,525	7,000	4,000	4,000
20	26	000	425100	6845	Foundation Events	40,018	93,951	5,560	25,000	4,475	7,000
Program Fees						123,583	197,919	96,789	134,860	95,946	109,365
Revenue Total						123,583	197,919	96,789	134,860	95,946	109,365
Salaries & Wages - Programs											
20	26	000	515500	6801	Community Events	698	94	102	2,160	2,945	3,200
Salaries & Wages - Programs						698	94	102	2,160	2,945	3,200
Contractual Services- Programs											
20	26	000	525500	6801	Community Events	9,728	17,070	11,642	15,000	12,859	14,140
20	26	000	525500	6808	Breakfast With Santa	2,905	1,750	2,280	2,000	1,890	2,025
20	26	000	525500	6809	Summer Break & ThirstyThursday	7,245	7,477	10,614	10,000	11,745	9,100
20	26	000	525500	6812	July 4th Festivities	-	-	-	-	-	-
20	26	000	525500	6813	Boo Bash & Touch A Truck	740	2,128	428	2,400	2,500	500
20	26	000	525500	6816	Parent/Child Events	18,935	26,745	21,451	23,000	23,325	21,800
20	26	000	525500	6830	Santa Visits/Grinch/FrozenFest	400	444	-	-	-	-
20	26	000	525500	6835	Polar Express	375	263	900	1,000	765	1,000
20	26	000	525500	6845	Foundation Events	28,739	12,549	1,980	10,000	2,675	3,500
Contractual Services- Programs						69,067	68,426	49,294	63,400	55,759	52,065
Materials & Supplies -Programs											
20	26	000	535500	6801	Community Events	10,186	7,327	4,411	6,600	4,207	4,265
20	26	000	535500	6808	Breakfast With Santa	3,825	4,860	4,006	5,000	5,500	5,500
20	26	000	535500	6809	Summer Break & ThirstyThursday	1,245	2,237	1,704	4,500	3,592	3,650
20	26	000	535500	6813	Boo Bash & Touch A Truck	2,607	1,708	4,482	1,000	1,670	1,500
20	26	000	535500	6816	Parent/Child Events	4,155	4,804	5,086	3,100	4,321	4,350
20	26	000	535500	6817	Dance Recital Costumes	9,465	-	-	-	-	-
20	26	000	535500	6820	Easter Extravaganza	3,750	5,930	2,718	3,500	3,647	4,000
20	26	000	535500	6830	Santa Visits/Grinch/FrozenFest	2,581	2,916	2,323	2,500	2,500	3,000
20	26	000	535500	6835	Polar Express	903	845	1,215	2,200	2,200	2,200
20	26	000	535500	6845	Foundation Events	11,281	81,306	3,580	15,000	1,800	3,500
20	26	000	535500	6850	Polar Plaza	1,375	917	3,394	-	-	-
Materials & Supplies -Programs						51,373	112,849	32,919	43,400	29,437	31,965

<u>Account Number</u>					<u>Description</u>	<u>Detail Description</u>	<u>Actual</u> <u>2022</u>	<u>Actual</u> <u>2023</u>	<u>Actual</u> <u>2024</u>	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Estimate</u>	<u>2026</u> <u>Budget</u>
					Chargebacks & Indirect Expense							
20	26	000	595500	6801	Community Events		540	556	600	840	840	566
20	26	000	595500	6808	Breakfast With Santa		500	775	1,325	998	998	1,012
20	26	000	595500	6812	July 4th Festivities		150	-	-	-	-	-
20	26	000	595500	6813	Boo Bash & Touch A Truck		400	450	570	570	570	500
20	26	000	595500	6816	Parent/Child Events		1,300	3,276	3,500	2,350	2,350	2,584
20	26	000	595500	6817	Dance Recital Costumes		172	-	-	-	-	-
20	26	000	595500	6820	Easter Extravaganza		550	650	700	400	400	534
20	26	000	595500	6830	Santa Visits/Grinch/FrozenFest		550	838	850	850	850	850
20	26	000	595500	6835	Polar Express		622	430	435	935	935	320
					Chargebacks & Indirect Expense							
						4,784	6,975	7,980	6,943	6,943	6,366	
Expense Total						125,922	188,344	90,295	115,903	95,084	93,596	
Revenue Total						123,583	197,919	96,789	134,860	95,946	109,365	
Expense Total						125,922	188,344	90,295	115,903	95,084	93,596	
26	Special Events						(2,339)	9,575	6,494	18,957	862	15,769

						Actual	Actual	Actual	2025	2025	2026		
<u>Account Number</u>						<u>Description</u>	<u>Detail Description</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
30						Facilities							
100						Ackerman Sports & Fitness Cent							
						Charges for Services							
20	30	100	420210	0000	Daycare		769	874	60	-	-	-	
20	30	100	420220	0000	Fitness Classes		4,768	24,081	24,578	25,000	24,300	25,000	
20	30	100	420230	0000	Personal Training		66,845	77,507	95,124	85,000	96,000	95,000	
20	30	100	420235	0000	Sports Performance Training		-	11,675	8,018	15,000	7,200	10,000	
20	30	100	420240	0000	Open Gyms		39,811	37,245	38,648	35,000	39,000	40,000	
20	30	100	420300	0000	Fitness Membership		720,751	780,189	781,235	850,000	765,160	860,817	
20	30	100	420400	0000	Youth Gymnastics		-	-	222,357	250,000	389,000	405,000	
20	30	100	420945	0000	ASFC Leagues		35,000	35,000	35,000	35,000	35,000	35,000	
20	30	100	420950	0000	ASFC Walking Track		3,834	4,240	4,850	5,800	5,500	6,000	
						Charges for Services	871,778	970,811	1,209,869	1,300,800	1,361,160	1,476,817	
						Program Fees							
20	30	100	425100	0000	Program Fees		190,569	209,202	212,296	225,000	190,000	205,000	
20	30	100	425200	0000	Race Fees	Color Run and Glow Run	-	-	5,520	8,000	7,800	8,000	
						Program Fees	190,569	209,202	217,816	233,000	197,800	213,000	
						Rentals							
20	30	100	430100	0000	Rent - Training Room		71,888	-	-	-	-	-	
20	30	100	430110	0000	Rent - WDSRA		20,000	20,000	20,000	20,000	20,000	20,000	
20	30	100	430160	0000	Field Rentals		312,747	388,565	393,701	390,000	395,000	392,000	
20	30	100	430170	0000	Party Rentals		49,470	55,381	63,517	70,000	35,000	40,000	
20	30	100	430400	0000	Party Rentals - Gymnastics		-	-	-	-	50,000	50,000	
						Rentals	454,106	463,946	477,218	480,000	500,000	502,000	
						Concessions							
20	30	100	440400	0000	Concessions		1,842	2,187	2,033	1,000	2,000	2,000	
						Concessions	1,842	2,187	2,033	1,000	2,000	2,000	
						Chargeback Revenue							
20	30	100	495500	0000	Rec. Program Chargebacks		29,943	30,000	24,720	25,536	25,536	26,882	
						Chargeback Revenue	29,943	30,000	24,720	25,536	25,536	26,882	
Revenue Total						1,548,238	1,676,145	1,931,655	2,040,336	2,086,496	2,220,699		

						Actual	Actual	Actual	2025	2025	2026		
Account Number						Description	Detail Description	2022	2023	2024	Budget	Estimate	Budget
						Salaries & Wages							
20	30	100	510110	0000	Full-Time Exempt Wages	FT Gymnastics Manager	172,635	185,313	189,870	230,000	230,000	230,000	
20	30	100	510110	0000	Full-Time Exempt Wages		-	-	-	-	-	55,000	
20	30	100	510120	0000	Full-Time Non-Exempt Wages		27,793	50,681	134,962	140,000	95,000	95,000	
20	30	100	510125	0000	Overtime - Full-Time		101	2,593	4,945	3,000	3,000	3,000	
20	30	100	510130	0000	Part-Time Non-Exempt Wages		31,514	44,624	53,355	60,000	48,942	50,000	
20	30	100	510135	0000	Overtime - Part-Time		-	540	-	1,000	500	1,000	
20	30	100	510150	0000	Group Fitness Salaries		81,045	109,990	100,567	110,000	104,528	127,883	
20	30	100	510151	0000	Daycare Salaries		118	65	-	-	-	-	
20	30	100	510152	0000	Personal Trainers		52,330	80,834	77,384	70,000	76,000	80,000	
20	30	100	510153	0000	Support Staff		252,141	268,122	301,823	293,000	300,000	305,000	
20	30	100	510154	0000	Sports Performance Training		-	3,206	2,299	8,000	3,500	6,000	
20	30	100	510155	0000	Training Room Staff		15,000	15,000	-	-	-	-	
20	30	100	510400	0000	Gymnastics Staff		-	-	101,376	80,000	125,000	85,000	
Salaries & Wages							632,678	760,968	966,580	995,000	986,470	1,037,883	
							Contractual Services - Other						
20	30	100	521300	0000	Scavenger Service		4,481	5,851	5,388	6,000	6,000	6,500	
20	30	100	521600	0000	Contractual Services - Other		29,810	55,346	45,643	55,000	50,000	52,000	
20	30	100	521650	0000	Marketing		13,800	-	-	-	-	-	
20	30	100	521675	0000	Marketing - Member Retention		396	2,847	3,989	3,000	3,000	3,000	
Contractual Services - Other							48,487	64,044	55,020	64,000	59,000	61,500	
							Contractual Services- Programs						
20	30	100	525500	0000	Contractual Services- Programs		9,637	10,083	34,419	22,000	28,000	30,000	
Contractual Services- Programs							9,637	10,083	34,419	22,000	28,000	30,000	
							Materials & Supplies						
20	30	100	530100	0000	Office Expense		4,270	5,480	4,193	5,000	5,000	5,500	
20	30	100	530102	0000	Fitness Supplies		6,392	21,719	12,219	14,000	13,000	14,000	
20	30	100	530170	0000	Materials&Supplies-Party Renta		-	19,969	17,836	14,000	12,000	13,000	
20	30	100	530210	0000	Repair Equipment		2,395	18,843	11,431	20,000	17,500	18,000	
20	30	100	530250	0000	Uniforms		3,030	7,309	6,038	6,500	6,000	7,000	
20	30	100	530260	0000	Daycare Supplies		-	-	-	-	-	-	
20	30	100	530270	0000	Personal Trainer Supplies		377	994	2,648	3,000	3,000	3,000	
20	30	100	530300	0000	Supplies - Maintenance		30,141	41,676	43,036	40,000	25,000	30,000	
20	30	100	530320	0000	Supplies - First Aid		721	1,131	977	2,500	1,000	2,000	
20	30	100	530400	0000	Gymnastics Supplies		-	-	85	8,000	20,000	22,000	
Materials & Supplies							47,325	117,121	98,464	113,000	102,500	114,500	
							Materials & Supplies -Programs						
20	30	100	535500	0000	Materials & Supplies -Programs		43,007	43,443	14,969	16,000	15,000	15,000	
20	30	100	535700	0000	Materials & Supplies -Races		-	-	12,230	13,000	6,000	6,000	
Materials & Supplies -Programs							43,007	43,443	27,199	29,000	21,000	21,000	

<u>Account Number</u>						<u>Description</u>	<u>Detail Description</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Budget</u>
						Computer Soft/Hardware Equip.							
20	30	100	540700	0000		Computer/Technology Equipment		2,105	2,394	7,584	3,500	3,000	3,000
						Computer Soft/Hardware Equip.		2,105	2,394	7,584	3,500	3,000	3,000
						Other Equipment							
20	30	100	541300	0000		Building Equipment		-	1,053	4,657	2,500	3,180	2,500
						Other Equipment		-	1,053	4,657	2,500	3,180	2,500
						Building & Landscaping							
20	30	100	550300	0000		Building Repair		2,935	1,216	4,112	3,000	3,000	3,000
						Building & Landscaping		2,935	1,216	4,112	3,000	3,000	3,000
						Employment Expenses							
20	30	100	565100	0000		Employee Health Insurance		24,460	31,553	90,379	93,450	93,000	126,600
20	30	100	565100	0000		Employee Health Insurance	FT Gymnastics Manager	-	-	-	-	-	30,000
						Employment Expenses		24,460	31,553	90,379	93,450	93,000	156,600
						Utilities							
20	30	100	570100	0000		Electricity		81,751	111,947	172,407	190,000	188,000	188,000
20	30	100	570200	0000		Heating Gas & Oil		12,089	15,703	21,405	25,000	27,000	27,000
20	30	100	570300	0000		Telephone/Internet - Service		13,818	16,024	18,030	19,000	21,000	21,000
20	30	100	570400	0000		Water & Sewer Fees		8,782	10,423	11,280	12,300	12,000	12,300
						Utilities		116,440	154,096	223,123	246,300	248,000	248,300
						Miscellaneous Expenses							
20	30	100	585202	0000		Continuing Education - Staff		177	764	-	3,500	3,000	3,000
20	30	100	585950	0000		Registration Processing Fees		53,217	70,806	73,610	77,000	77,000	79,310
						Miscellaneous Expenses		53,394	71,570	73,610	80,500	80,000	82,310
						Transfers Out							
20	30	100	590900	0000		Fund Transfer Out	Fund Transfer Out - Asset Replacement Fund	125,000	150,000	175,000	250,000	250,000	325,000
						Transfers Out		125,000	150,000	175,000	250,000	250,000	325,000
Expense Total								1,105,467	1,407,542	1,760,146	1,902,250	1,877,150	2,085,593
Revenue Total								1,548,238	1,676,145	1,931,655	2,040,336	2,086,496	2,220,699
Expense Total								1,105,467	1,407,542	1,760,146	1,902,250	1,877,150	2,085,593
100 Ackerman Sports & Fitness Cent								442,771	268,603	171,509	138,086	209,346	135,106

<u>Account Number</u>						<u>Description</u>	<u>Detail Description</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Budget</u>
150						Boathouse							
						Rentals							
20	30	150	430100	0000		Rent		140,511	154,160	168,656	243,100	178,000	185,000
						Rentals		140,511	154,160	168,656	243,100	178,000	185,000
						Licenses & Permits							
20	30	150	460205	0000		Special Use Permits		16,400	14,375	21,140	26,325	19,800	20,250
						Licenses & Permits		16,400	14,375	21,140	26,325	19,800	20,250
Revenue Total								156,911	168,535	189,796	269,425	197,800	205,250
						Salaries & Wages							
20	30	150	510110	0000		Full-Time Exempt Wages		24,961	25,301	2,121	9,000	9,000	9,000
20	30	150	510120	0000		Full-Time Non-Exempt Wages		-	-	3,547	6,000	6,000	6,000
20	30	150	510125	0000		Overtime - Full-Time		-	-	29	250	250	-
20	30	150	510130	0000		Part-Time Non-Exempt Wages		16,045	27,863	49,374	61,680	56,500	59,500
						Salaries & Wages		41,006	53,164	55,071	76,930	71,750	74,500
						Contractual Services - Other							
20	30	150	521205	0000		Special Use Permits		11,170	9,120	16,075	22,815	15,400	15,750
20	30	150	521300	0000		Scavenger Service		2,784	3,465	3,308	3,000	3,000	3,000
20	30	150	521600	0000		Contractual Services - Other		1,843	4,379	8,506	13,900	10,000	10,000
						Contractual Services - Other		15,797	16,963	27,889	39,715	28,400	28,750
						Materials & Supplies							
20	30	150	530210	0000		Repair Equipment		287	205	2,819	2,000	2,000	2,000
20	30	150	530300	0000		Supplies - Maintenance		639	1,417	1,373	2,000	2,000	2,500
20	30	150	530600	0000		Chemicals & Paint		-	-	28	100	100	500
						Materials & Supplies		926	1,622	4,220	4,100	4,100	5,000
						Other Equipment							
20	30	150	541300	0000		Building Equipment		6,659	7,709	5,346	9,500	7,500	4,500
						Other Equipment		6,659	7,709	5,346	9,500	7,500	4,500
						Building & Landscaping							
20	30	150	550300	0000		Building Repair		2,178	979	1,991	2,000	2,000	2,000
						Building & Landscaping		2,178	979	1,991	2,000	2,000	2,000
						Employment Expenses							
20	30	150	565100	0000		Employee Health Insurance		2,648	2,295	1,429	5,000	5,000	5,500
						Employment Expenses		2,648	2,295	1,429	5,000	5,000	5,500

<u>Account Number</u>						<u>Description</u>	<u>Detail Description</u>	<u>Actual</u> <u>2022</u>	<u>Actual</u> <u>2023</u>	<u>Actual</u> <u>2024</u>	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Estimate</u>	<u>2026</u> <u>Budget</u>
						Utilities							
20	30	150	570100	0000	Electricity		1,559	1,929	2,096	2,400	2,300	2,300	
20	30	150	570200	0000	Heating Gas & Oil		1,425	1,242	1,356	2,000	1,750	1,750	
20	30	150	570300	0000	Telephone/Internet - Service		3,791	4,361	4,944	5,000	5,000	5,000	
20	30	150	570400	0000	Water & Sewer Fees		1,200	1,006	1,920	1,640	2,850	3,000	
						Utilities	7,975	8,539	10,316	11,040	11,900	12,050	
						Miscellaneous Expenses							
20	30	150	585950	0000	Registration Processing Fees		5,616	7,696	7,954	8,330	8,330	8,580	
						Miscellaneous Expenses	5,616	7,696	7,954	8,330	8,330	8,580	
Expense Total							82,806	98,967	114,215	156,615	138,980	140,880	
Revenue Total							156,911	168,535	189,796	269,425	197,800	205,250	
Expense Total							82,806	98,967	114,215	156,615	138,980	140,880	
150						Boathouse	74,105	69,569	75,581	112,810	58,820	64,370	

						Actual 2022	Actual 2023	Actual 2024	2025 Budget	2025 Estimate	2026 Budget
Account Number											
200											
Main Street Recreation Center											
Rentals											
20	30	200	430100	0000	Rent	43,951	55,977	78,806	80,000	65,000	65,000
20	30	200	430170	0000	Party Rentals	505	35	-	-	-	-
Rentals						44,456	56,012	78,806	80,000	65,000	65,000
Concessions											
20	30	200	440400	0000	Concessions	255	-	-	-	-	-
Concessions						255	-	-	-	-	-
Chargeback Revenue											
20	30	200	495500	0000	Rec. Program Chargebacks	80,000	80,000	80,000	80,000	80,000	80,000
Chargeback Revenue						80,000	80,000	80,000	80,000	80,000	80,000
Revenue Total						124,711	136,012	158,806	160,000	145,000	145,000
Salaries & Wages											
20	30	200	510110	0000	Full-Time Exempt Wages	9,885	10,206	11,164	14,000	14,000	14,000
20	30	200	510120	0000	Full-Time Non-Exempt Wages	4,566	19,888	25,594	30,000	30,000	30,000
20	30	200	510125	0000	Overtime - Full-Time	-	125	783	-	1,000	1,000
20	30	200	510130	0000	Part-Time Non-Exempt Wages	97,936	137,651	100,928	100,000	77,290	81,000
20	30	200	510135	0000	Overtime - Part-Time	-	-	156	-	-	-
Salaries & Wages						112,387	167,869	138,626	144,000	122,290	126,000
Contractual Services - Other											
20	30	200	521300	0000	Scavenger Service	1,879	2,364	3,684	3,000	3,000	3,300
20	30	200	521600	0000	Contractual Services - Other	12,198	15,144	17,956	18,000	18,000	18,540
20	30	200	521630	0000	Police & Security Protection	2,071	2,310	2,495	2,000	500	1,000
Contractual Services - Other						16,147	19,818	24,134	23,000	21,500	22,840
Materials & Supplies											
20	30	200	530095	0000	Concessions	-	-	-	-	-	-
20	30	200	530210	0000	Repair Equipment	-	1,299	226	-	-	-
20	30	200	530300	0000	Supplies - Maintenance	3,988	4,257	4,818	5,000	6,000	6,000
20	30	200	530310	0000	Supplies - Cleaning	-	-	1,226	1,000	2,000	2,000
20	30	200	530320	0000	Supplies - First Aid	-	-	-	500	200	200
20	30	200	530600	0000	Chemicals & Paint	-	112	48	250	250	250
Materials & Supplies						3,988	5,667	6,318	6,750	8,450	8,450
Other Equipment											
20	30	200	541300	0000	Building Equipment	675	440	304	4,000	4,000	4,000
Other Equipment						675	440	304	4,000	4,000	4,000
Building & Landscaping											
20	30	200	550300	0000	Building Repair	1,377	1,628	2,720	3,000	3,000	3,000
Building & Landscaping						1,377	1,628	2,720	3,000	3,000	3,000

<u>Account Number</u>					<u>Description</u>	<u>Detail Description</u>	<u>Actual</u> <u>2022</u>	<u>Actual</u> <u>2023</u>	<u>Actual</u> <u>2024</u>	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Estimate</u>	<u>2026</u> <u>Budget</u>
Employment Expenses												
20	30	200	565100	0000	Employee Health Insurance		4,249	2,855	10,265	11,025	11,750	12,800
Employment Expenses							4,249	2,855	10,265	11,025	11,750	12,800
Utilities												
20	30	200	570100	0000	Electricity		22,358	26,685	33,464	33,500	33,000	33,000
20	30	200	570200	0000	Heating Gas & Oil		11,711	10,510	12,686	13,000	14,500	14,500
20	30	200	570300	0000	Telephone/Internet - Service		-	-	-	-	-	-
20	30	200	570400	0000	Water & Sewer Fees		2,007	1,738	2,056	2,260	2,200	2,260
Utilities							36,076	38,934	48,206	48,760	49,700	49,760
Miscellaneous Expenses												
20	30	200	585950	0000	Registration Processing Fees		3,779	5,695	5,787	6,100	6,100	6,300
Miscellaneous Expenses							3,779	5,695	5,787	6,100	6,100	6,300
Expense Total							178,678	242,907	236,360	246,635	226,790	233,150
Revenue Total							124,711	136,012	158,806	160,000	145,000	145,000
Expense Total							178,678	242,907	236,360	246,635	226,790	233,150
200 Main Street Recreation Center							(53,967)	(106,895)	(77,554)	(86,635)	(81,790)	(88,150)

<u>Account Number</u>						<u>Description</u>	<u>Detail Description</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Budget</u>
300						Maryknoll - Clubhouse							
						Charges for Services							
20	30	300	420905	0000		Daily Admission Fees		167,389	168,706	157,632	175,000	140,000	145,000
						Charges for Services		167,389	168,706	157,632	175,000	140,000	145,000
						Rentals							
20	30	300	430100	0000		Rent		-	-	-	-	-	-
20	30	300	430170	0000		Party Rentals		18,629	18,433	35,423	32,000	32,000	42,000
						Rentals		18,629	18,433	35,423	32,000	32,000	42,000
						Concessions							
20	30	300	440400	0000		Concessions		20,441	15,870	16,763	20,000	15,000	20,000
						Concessions		20,441	15,870	16,763	20,000	15,000	20,000
						Miscellaneous Income							
20	30	300	485100	0000		Sponsorships		100	-	-	-	-	-
20	30	300	485600	0000		Special Events		2,825	20,275	12,691	15,000	12,000	14,000
						Miscellaneous Income		2,925	20,275	12,691	15,000	12,000	14,000
Revenue Total								209,383	223,284	222,508	242,000	199,000	221,000

<u>Account Number</u>						<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Budget</u>
Salaries & Wages											
20	30	300	510110	0000	Full-Time Exempt Wages	9,323	16,469	9,419	13,000	13,000	13,000
20	30	300	510120	0000	Full-Time Non-Exempt Wages	2,029	5,682	9,951	14,000	14,000	14,000
20	30	300	510125	0000	Overtime - Full-Time	-	36	607	500	500	500
20	30	300	510130	0000	Part-Time Non-Exempt Wages	33,735	84,383	51,502	63,000	59,000	63,000
Salaries & Wages						45,088	106,570	71,478	90,500	86,500	90,500
Contractual Services - Other											
20	30	300	521300	0000	Scavenger Service	2,211	3,428	1,809	5,500	2,000	2,000
20	30	300	521600	0000	Contractual Services - Other	3,194	3,849	8,154	5,804	3,500	4,000
20	30	300	521630	0000	Police & Security Protection	1,470	1,247	1,600	1,500	2,100	2,500
Contractual Services - Other						6,875	8,523	11,563	12,804	7,600	8,500
Materials & Supplies											
20	30	300	530095	0000	Concessions	11,129	15,280	16,813	17,000	14,000	15,000
20	30	300	530210	0000	Repair Equipment	5,105	5,784	5,874	-	1,049	1,500
20	30	300	530250	0000	Uniforms	61	680	685	750	430	650
20	30	300	530300	0000	Supplies - Maintenance	1,566	3,743	4,805	3,000	5,500	5,500
20	30	300	530345	0000	Golf Equipment	1,240	1,478	1,946	2,000	2,000	3,000
20	30	300	530907	0000	Special Events	-	6,729	7,350	5,000	3,000	5,000
Materials & Supplies						19,101	33,694	37,474	27,750	25,979	30,650
Other Equipment											
20	30	300	541300	0000	Building Equipment	314	1,449	319	500	1,500	1,500
Other Equipment						314	1,449	319	500	1,500	1,500
Building & Landscaping											
20	30	300	550302	0000	Plumbing Repairs	622	-	-	300	300	300
Building & Landscaping						622	-	-	300	300	300
Employment Expenses											
20	30	300	565100	0000	Employee Health Insurance	2,725	3,322	5,277	5,712	5,816	6,400
Employment Expenses						2,725	3,322	5,277	5,712	5,816	6,400
Utilities											
20	30	300	570100	0000	Electricity	5,605	9,134	9,477	12,000	11,000	11,000
20	30	300	570200	0000	Heating Gas & Oil	4,501	4,000	4,206	5,500	5,250	5,250
20	30	300	570300	0000	Telephone/Internet - Service	3,173	3,363	3,679	4,000	4,500	4,500
20	30	300	570400	0000	Water & Sewer Fees	4,621	4,087	3,664	5,130	4,500	5,000
Utilities						17,900	20,583	21,027	26,630	25,250	25,750
Miscellaneous Expenses											
20	30	300	585950	0000	Registration Processing Fees	6,072	8,866	9,053	9,520	9,500	9,785
Miscellaneous Expenses						6,072	8,866	9,053	9,520	9,500	9,785

<u>Account Number</u>					<u>Description</u>	<u>Detail Description</u>	Actual <u>2022</u>	Actual <u>2023</u>	Actual <u>2024</u>	2025 <u>Budget</u>	2025 <u>Estimate</u>	2026 <u>Budget</u>
					Transfers Out							
20	30	300	590900	0000	Fund Transfer out	Fund Transfer Out - Asset Replacement Fund	25,000	25,000	25,000	25,000	25,000	25,000
					Transfers Out		25,000	25,000	25,000	25,000	25,000	25,000
					Expense Total		123,696	208,008	181,192	198,716	187,445	198,385
Revenue Total							209,383	223,284	222,508	242,000	199,000	221,000
Expense Total							123,696	208,008	181,192	198,716	187,445	198,385
300	Maryknoll - Clubhouse						85,687	15,276	41,317	43,284	11,555	22,615

							Actual	Actual	Actual	2025	2025	2026	
<u>Account Number</u>						<u>Description</u>	<u>Detail Description</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
350						Maryknoll - Platform							
						Charges for Services							
20	30	350	420115	0000	Platform Tennis Lessons		55,783	41,620	24,168	30,000	20,000	30,000	
20	30	350	420120	0000	Platform Tennis Annual Members		105,288	89,280	84,412	85,000	85,000	90,000	
20	30	350	420125	0000	Platform Tennis Leagues		25,569	27,963	44,890	28,000	35,000	40,000	
						Charges for Services	186,641	158,863	153,469	143,000	140,000	160,000	
						Rentals							
20	30	350	430100	0000	Rent		22,695	23,198	22,995	23,000	23,000	23,000	
20	30	350	430170	0000	Party Rentals		40	1,960	995	2,000	-	-	
						Rentals	22,735	25,158	23,990	25,000	23,000	23,000	
						Product Sales							
20	30	350	445130	0000	Equipment Sales		60	60	50	-	30	-	
						Product Sales	60	60	50	-	30	-	
Revenue Total							209,436	184,081	177,509	168,000	163,030	183,000	
						Salaries & Wages							
20	30	350	510110	0000	Full-Time Exempt Wages		25,361	60,486	48,299	65,000	40,634	5,000	
20	30	350	510120	0000	Full-Time Non-Exempt Wages	Reduction for FT to PT	2,029	5,682	6,905	12,000	12,000	12,000	
20	30	350	510125	0000	Overtime - Full-Time		-	36	53	-	200	200	
20	30	350	510130	0000	Part-Time Non-Exempt Wages	Reduction for FT to PT	55,172	7,845	8,152	5,000	24,218	49,500	
						Salaries & Wages	82,563	74,048	63,408	82,000	77,052	66,700	
						Contractual Services - Other							
20	30	350	521300	0000	Scavenger Services		-	1,356	700	1,000	1,000	1,000	
20	30	350	521350	0000	Contractual Services- Platform		2,800	546	2,400	2,500	-	2,000	
20	30	350	521600	0000	Contractual Services - Other		5,536	3,140	4,257	3,500	3,500	3,500	
						Contractual Services - Other	8,336	5,041	7,357	7,000	4,500	6,500	
						Materials & Supplies							
20	30	350	530210	0000	Repair Equipment	Deck Painting, Court Resurfacing, Annual Heater Replacements	2,969	17,179	18,372	20,000	20,000	20,000	
20	30	350	530300	0000	Supplies - Maintenance		58	-	82	500	100	500	
20	30	350	530310	0000	Supplies - Cleaning		-	-	-	500	300	400	
20	30	350	530350	0000	Platform Equipment		15,239	15,669	8,737	5,000	5,000	6,000	
						Materials & Supplies	18,265	32,847	27,191	26,000	25,400	26,900	
						Materials & Supplies -Programs							
20	30	350	535500	0000	Materials & Supplies- Programs		-	-	251	-	500	500	
						Materials & Supplies -Programs	-	-	251	-	500	500	
						Other Equipment							
20	30	350	541300	0000	Building Equipment		109	560	1,730	-	2,000	5,000	
						Other Equipment	109	560	1,730	-	2,000	5,000	

<u>Account Number</u>						<u>Description</u>	<u>Detail Description</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Budget</u>
						Employment Expenses							
20	30	350	565100	0000	Employee Health Insurance		5,463	16,224	21,453	22,260	16,500	7,920	
						Employment Expenses		5,463	16,224	21,453	22,260	16,500	7,920
						Utilities							
20	30	350	570100	0000	Electricity		5,976	7,345	8,746	10,200	10,000	10,000	
20	30	350	570200	0000	Heating Gas & Oil		5,374	4,782	5,131	7,500	6,500	6,500	
20	30	350	570300	0000	Telephone/Internet - Service		1,260	1,465	1,769	2,000	2,200	2,200	
20	30	350	570400	0000	Water & Sewer Fees		2,747	2,865	3,724	3,900	4,300	4,500	
						Utilities		15,357	16,457	19,370	23,600	23,000	23,200
						Miscellaneous Expenses							
20	30	350	585950	0000	Registration Processing Fees		5,442	9,041	9,023	9,550	9,550	9,850	
						Miscellaneous Expenses		5,442	9,041	9,023	9,550	9,550	9,850
						Transfers Out							
20	30	350	590900	0000	Fund Transfer Out		15,000	15,000	15,000	-	-	-	
						Transfers Out		15,000	15,000	15,000	-	-	-
Expense Total								150,535	169,218	164,784	170,410	158,502	146,570
Revenue Total								209,436	184,081	177,509	168,000	163,030	183,000
Expense Total								150,535	169,218	164,784	170,410	158,502	146,570
350						Maryknoll - Platform		58,900	14,863	12,725	(2,410)	4,529	36,430

						Actual	Actual	Actual	2025	2025	2026	
<u>Account Number</u>						<u>Description</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
400						Maryknoll - Splash Pad						
						Charges for Services						
20	30	400	420905	0000	Daily Admission Fees	No fees or on-site staffing beginning in 2024	32,192	22,252	-	-	-	-
20	30	400	420925	0000	Coupon Books		-	-	-	-	-	-
						Charges for Services	32,192	22,252	-	-	-	-
Revenue Total							32,192	22,252	-	-	-	-
						Salaries & Wages						
20	30	400	510110	0000	Full-Time Exempt Wages		9,323	16,469	9,783	11,000	11,000	11,000
20	30	400	510120	0000	Full-Time Non-Exempt Wages		2,029	5,682	2,735	7,000	7,000	7,000
20	30	400	510125	0000	Overtime - Full-Time		-	36	67	-	500	500
20	30	400	510130	0000	Part-Time Non-Exempt Wages		13,690	16,819	1	-	-	-
						Salaries & Wages	25,043	39,005	12,587	18,000	18,500	18,500
						Contractual Services - Other						
20	30	400	521600	0000	Contractual Services - Other		289	-	-	-	-	-
						Contractual Services - Other	289	-	-	-	-	-
						Materials & Supplies						
20	30	400	530210	0000	Repair Equipment		78	-	-	-	66	100
20	30	400	530250	0000	Uniforms		-	-	-	-	-	-
20	30	400	530900	0000	Misc. Supplies & Repairs		1,424	-	692	-	736	750
						Materials & Supplies	1,502	-	692	-	802	850
						Building & Landscaping						
20	30	400	550302	0000	Plumbing Repairs		-	-	-	-	-	-
						Building & Landscaping	-	-	-	-	-	-
						Employment Expenses						
20	30	400	565100	0000	Employee Health Insurance		2,725	3,322	5,502	6,300	6,500	7,200
						Employment Expenses	2,725	3,322	5,502	6,300	6,500	7,200
						Utilities						
20	30	400	570400	0000	Water & Sewer Fees		3,530	3,212	3,326	5,000	4,500	5,000
						Utilities	3,530	3,212	3,326	5,000	4,500	5,000
						Miscellaneous Expenses						
20	30	400	585950	0000	Registration Processing Fees		1,102	1,180	-	-	-	-
						Miscellaneous Expenses	1,102	1,180	-	-	-	-
Expense Total							34,190	46,720	22,107	29,300	30,302	31,550
Revenue Total							32,192	22,252	-	-	-	-
Expense Total							34,190	46,720	22,107	29,300	30,302	31,550
400						Maryknoll - Splash Pad	(1,998)	(24,468)	(22,107)	(29,300)	(30,302)	(31,550)

<u>Account Number</u>						<u>Description</u>	<u>Detail Description</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Budget</u>
450						Spring Ave Recreation Center							
						Charges for Services							
20	30	450	420300	0000		Fitness Membership	No longer offer	10,048	2,380	1,814	-	50	-
						Charges for Services		10,048	2,380	1,814	-	50	-
						Rentals							
20	30	450	430100	0000		Rent		481	2,891	2,970	5,000	2,300	4,000
						Rentals		481	2,891	2,970	5,000	2,300	4,000
						Concessions							
20	30	450	440400	0000		Concessions	Plan for New Vending Company	32	115	319	-	-	250
						Concessions		32	115	319	-	-	250
						Chargeback Revenue							
20	30	450	495500	0000		Rec. Program Chargebacks		65,000	65,000	65,000	65,000	65,000	65,000
						Chargeback Revenue		65,000	65,000	65,000	65,000	65,000	65,000
Revenue Total								75,561	70,386	70,102	70,000	67,350	69,250
						Salaries & Wages							
20	30	450	510110	0000		Full-Time Exempt Wages		9,885	10,206	50,704	65,000	65,000	65,000
20	30	450	510120	0000		Full-Time Non-Exempt Wages		51,860	72,193	34,083	35,000	35,000	35,000
20	30	450	510125	0000		Overtime - Full-Time		353	2,236	882	5,000	1,000	1,000
20	30	450	510130	0000		Part-Time Non-Exempt Wages		37,624	47,677	52,072	53,276	59,944	62,342
						Salaries & Wages		99,722	132,313	137,740	158,276	160,944	163,342
						Contractual Services - Other							
20	30	450	521300	0000		Scavenger Service		2,432	3,454	3,804	3,500	3,500	3,640
20	30	450	521600	0000		Contractual Services - Other		2,698	13,199	24,095	20,000	16,000	17,600
20	30	450	521630	0000		Police & Security Protection		300	1,298	1,425	1,000	800	1,000
						Contractual Services - Other		5,430	17,951	29,324	24,500	20,300	22,240
						Materials & Supplies							
20	30	450	530102	0000		Fitness Supplies		-	-	3	-	-	-
20	30	450	530210	0000		Repair Equipment		4,896	3,117	3,417	3,500	-	-
20	30	450	530300	0000		Supplies - Maintenance		5,882	3,346	5,456	6,000	6,000	5,000
20	30	450	530310	0000		Supplies - Cleaning	Additional Program Space	-	859	2,294	-	3,000	3,600
20	30	450	530320	0000		Supplies - First Aid		-	170	-	200	200	200
20	30	450	530600	0000		Chemicals & Paint	Paint Dance/Aerobics plus touch up	192	-	207	300	94	500
						Materials & Supplies		10,970	7,493	11,376	10,000	9,294	9,300
						Other Equipment							
20	30	450	541300	0000		Building Equipment		-	571	2,962	5,750	2,000	2,000
						Other Equipment		-	571	2,962	5,750	2,000	2,000

<u>Account Number</u>						<u>Description</u>	<u>Detail Description</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Budget</u>
						Building & Landscaping							
20	30	450	550300	0000		Building Repair		10,220	446	3,172	3,000	3,100	3,500
						Building & Landscaping		10,220	446	3,172	3,000	3,100	3,500
						Employment Expenses							
20	30	450	565100	0000		Employee Health Insurance		14,245	11,027	21,008	22,470	23,200	26,000
						Employment Expenses		14,245	11,027	21,008	22,470	23,200	26,000
						Utilities							
20	30	450	570100	0000		Electricity		16,835	17,106	19,229	21,000	23,000	23,000
20	30	450	570200	0000		Heating Gas & Oil		10,321	9,567	12,042	13,000	14,500	14,500
20	30	450	570300	0000		Telephone/Internet - Service		-	-	-	-	-	-
20	30	450	570400	0000		Water & Sewer Fees		4,661	4,755	2,092	5,000	3,500	4,000
						Utilities		31,818	31,428	33,363	39,000	41,000	41,500
						Miscellaneous Expenses							
20	30	450	585950	0000		Registration Processing Fees		4,108	5,080	5,364	5,600	5,600	5,800
						Miscellaneous Expenses		4,108	5,080	5,364	5,600	5,600	5,800
Expense Total								176,512	206,308	244,309	268,596	265,438	273,682
Revenue Total								75,561	70,386	70,102	70,000	67,350	69,250
Expense Total								176,512	206,308	244,309	268,596	265,438	273,682
450	Spring Ave Recreation Center							(100,951)	(135,922)	(174,207)	(198,596)	(198,088)	(204,432)

<u>Account Number</u>						<u>Description</u>	<u>Detail Description</u>	<u>Actual</u> <u>2022</u>	<u>Actual</u> <u>2023</u>	<u>Actual</u> <u>2024</u>	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Estimate</u>	<u>2026</u> <u>Budget</u>
475						Spring Ave Dog Park							
						Charges for Services							
20	30	475	420425	0000	Dog Park Passes		40,603	39,813	36,632	40,000	37,830	44,310	
						Charges for Services	40,603	39,813	36,632	40,000	37,830	44,310	
Revenue Total							40,603	39,813	36,632	40,000	37,830	44,310	
						Materials & Supplies							
20	30	475	530425	0000	Dog Park Supplies		1,542	2,970	2,798	4,000	1,919	4,000	
						Materials & Supplies	1,542	2,970	2,798	4,000	1,919	4,000	
Expense Total							1,542	2,970	2,798	4,000	1,919	4,000	
Revenue Total							40,603	39,813	36,632	40,000	37,830	44,310	
Expense Total							1,542	2,970	2,798	4,000	1,919	4,000	
475						Spring Ave Dog Park	39,061	36,843	33,834	36,000	35,911	40,310	

<u>Account Number</u>						<u>Description</u>	<u>Detail Description</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Budget</u>
500						Sunset Pool							
						Charges for Services							
20	30	500	420900	0000		Annual Pool Passes		228,480	233,035	249,927	283,510	281,239	290,000
20	30	500	420905	0000		Daily Admission Fees		65,073	69,843	92,163	131,000	111,589	120,000
20	30	500	420910	0000		Swim Team		147,142	129,718	138,566	151,000	116,515	120,000
20	30	500	420920	0000		Swim Lessons		63,656	58,538	57,588	66,000	78,683	80,000
20	30	500	420925	0000		Coupon Books		15,665	12,085	21,689	33,385	23,133	23,000
20	30	500	420928	0000		Advanced Lifesaving		130	-	-	-	-	-
						Charges for Services		520,146	503,219	559,933	664,895	611,159	633,000
						Rentals							
20	30	500	430100	0000		Rent		17,375	8,495	21,300	25,000	24,900	30,000
						Rentals		17,375	8,495	21,300	25,000	24,900	30,000
						Concessions							
20	30	500	440400	0000		Concessions		53,548	53,037	96,812	97,000	96,500	100,000
						Concessions		53,548	53,037	96,812	97,000	96,500	100,000
						Miscellaneous Income							
20	30	500	485100	0000		Sponsorships		-	1,295	-	-	-	-
20	30	500	485600	0000		Special Events		3,915	5,455	6,854	8,000	3,351	8,000
						Miscellaneous Income		3,915	6,750	6,854	8,000	3,351	8,000
Revenue Total								594,983	571,501	684,899	794,895	735,910	771,000
						Salaries & Wages							
20	30	500	510110	0000		Full-Time Exempt Wages		18,432	24,534	22,827	26,000	26,000	26,000
20	30	500	510120	0000		Full-Time Non-Exempt Wages		2,537	-	21,122	30,000	30,000	30,000
20	30	500	510125	0000		Overtime - Full-Time		-	4,996	1,930	5,000	5,000	5,000
20	30	500	510130	0000		Part-Time Non-Exempt Wages		236,279	300,546	411,820	450,000	470,000	485,000
20	30	500	510135	0000		Overtime - Part-Time		1,856	1,252	595	600	600	600
20	30	500	510170	0000		Part-Time Non-Exempt Swim Team		46,172	48,483	45,550	50,000	42,795	45,000
20	30	500	510171	0000		Part-Time Non-Exempt Swim Less		30,188	36,441	25,011	30,000	27,417	30,000
						Salaries & Wages		335,464	416,252	528,855	591,600	601,812	621,600
						Contractual Services - Other							
20	30	500	521300	0000		Scavenger Service		4,148	6,366	4,787	7,000	4,500	5,000
20	30	500	521600	0000		Contractual Services - Other		28,606	15,369	28,755	25,000	31,744	32,000
20	30	500	521910	0000		Swim Team		307	-	-	-	-	-
						Contractual Services - Other		33,061	21,735	33,542	32,000	36,244	37,000

<u>Account Number</u>						<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Budget</u>
Materials & Supplies											
20	30	500	530095	0000	Concessions	32,541	36,327	67,315	65,000	65,000	65,000
20	30	500	530210	0000	Repair Equipment	8,017	11,601	6,666	5,000	2,698	5,000
20	30	500	530300	0000	Supplies - Maintenance	3,731	4,838	7,103	6,500	6,489	6,500
20	30	500	530320	0000	Supplies - First Aid	980	369	1,201	1,500	1,404	1,500
20	30	500	530401	0000	Pool Guard Supplies	10,039	12,883	11,160	13,000	11,000	13,000
20	30	500	530402	0000	General Pool Supplies	1,544	1,384	2,222	2,200	2,416	2,200
20	30	500	530600	0000	Chemicals & Paint	73,333	60,636	60,155	70,000	62,560	70,000
20	30	500	530900	0000	Misc. Supplies & Repairs	79	200	331	1,500	1,500	1,500
20	30	500	530907	0000	Special Events	637	1,996	1,106	2,000	1,821	2,000
20	30	500	530910	0000	Swim Team	17,121	11,168	15,561	13,000	11,157	10,000
Materials & Supplies						148,022	141,404	172,820	179,700	166,045	176,700
Employment Expenses											
20	30	500	565100	0000	Employee Health Insurance	4,158	4,314	13,254	15,750	18,000	19,750
Employment Expenses						4,158	4,314	13,254	15,750	18,000	19,750
Utilities											
20	30	500	570100	0000	Electricity	15,759	27,173	35,587	38,000	35,000	35,000
20	30	500	570200	0000	Heating Gas & Oil	11,138	14,603	22,647	25,000	24,000	24,000
20	30	500	570300	0000	Telephone/Internet - Service	1,845	2,047	2,013	3,500	3,500	3,500
20	30	500	570400	0000	Water & Sewer Fees	29,807	37,481	47,500	54,000	50,000	52,000
Utilities						58,550	81,303	107,747	120,500	112,500	114,500
Miscellaneous Expenses											
20	30	500	585950	0000	Registration Processing Fees	16,522	26,014	26,240	27,700	27,700	28,600
Miscellaneous Expenses						16,522	26,014	26,240	27,700	27,700	28,600
Expense Total						595,777	691,022	882,459	967,250	962,301	998,150
Revenue Total						594,983	571,501	684,899	794,895	735,910	771,000
Expense Total						595,777	691,022	882,459	967,250	962,301	998,150
500 Sunset Pool						(793)	(119,521)	(197,560)	(172,355)	(226,391)	(227,150)

<u>Account Number</u>	<u>Description</u>	<u>Detail Description</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Budget</u>
Recreation Fund Summary:								
0	Administration		(1,114,396)	(1,092,368)	(1,205,104)	(789,338)	(748,056)	(780,753)
Programs:								
21	Athletic Programs		693,173	739,099	755,799	859,996	821,337	1,050,701
22	Arts & Crafts Programs		65,668	99,592	99,865	99,286	94,822	79,459
23/24/25	General Recreation - Active Adults		191,862	146,331	178,596	376,880	430,796	331,173
26	Special Events		(2,339)	9,575	6,494	18,957	862	15,769
Facilities:								
100	Ackerman Sports & Fitness Cent		442,771	268,603	171,509	138,086	209,346	135,106
150	Boathouse		74,105	69,569	75,581	112,810	58,820	64,370
200	Main Street Recreation Center		(53,967)	(106,895)	(77,554)	(86,635)	(81,790)	(88,150)
300	Maryknoll - Clubhouse		85,687	15,276	41,317	43,284	11,555	22,615
350	Maryknoll - Platform		58,900	14,863	12,725	(2,410)	4,529	36,430
400	Maryknoll - Splash Pad		(1,998)	(24,468)	(22,107)	(29,300)	(30,302)	(31,550)
450	Spring Ave Recreation Center		(100,951)	(135,922)	(174,207)	(198,596)	(198,088)	(204,432)
475	Spring Ave Dog Park		39,061	36,843	33,834	36,000	35,911	40,310
500	Sunset Pool		(793)	(119,521)	(197,560)	(172,355)	(226,391)	(227,150)
20	Recreation Fund		376,783	(79,423)	(300,811)	406,664	383,351	443,897
Recreation Fund Summary:								
20	Revenue Total		10,001,406	11,230,127	11,595,088	12,643,836	12,646,039	13,296,213
20	Expense Total		9,624,623	11,309,550	11,895,900	12,237,171	12,262,689	12,852,315
	Recreation Fund		376,783	(79,423)	(300,811)	406,664	383,351	443,897

						Actual	Actual	Actual	2025	2025	2026			
<u>Account Number</u>						<u>Description</u>	<u>Detail Description</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>	
45						Debt Service Fund								
00						Administration								
000						General								
						Property Tax Receipts								
45	00	000	410100	0000	Taxes - Current Year		1,240,239	-	2,607,520	-	-	-		
45	00	000	410100	0000	Taxes - Current Year	Referendum - Series 2023A	-	1,167,500	-	1,189,250	1,189,250	1,202,250		
45	00	000	410100	0000	Taxes - Current Year	Non-Referendum - Series 2022	-	1,359,813	-	-	-	-		
45	00	000	410100	0000	Taxes - Current Year	Non-Referendum - Series 2024A	-	-	-	-	-	-		
45	00	000	410100	0000	Taxes - Current Year	Non-Referendum - Series 2024B	-	-	-	1,453,500	1,453,549	-		
45	00	000	410100	0000	Taxes - Current Year	Non-Referendum - Series 2026	-	-	-	-	-	1,495,000		
45	00	000	410100	0000	Taxes - Current Year		-	-	-	-	-	-		
Property Tax Receipts							1,240,239	2,527,313	2,607,520	2,642,750	2,642,799	2,697,250		
						Interest Income								
45	00	000	450100	0000	Investment Income		1,000	3,000	3,000	3,000	3,000	3,000		
Interest Income							1,000	3,000	3,000	3,000	3,000	3,000		
Revenue Total							1,241,239	2,530,313	2,610,520	2,645,750	2,645,799	2,700,250		
						Debt Service								
45	00	000	580100	0000	Principal Payment on Debt		1,208,000	-	-	-	-	-		
45	00	000	580100	0000	Principal Payment on Debt	Referendum - Series 2023A	-	505,000	410,000	440,000	440,000	475,000		
45	00	000	580100	0000	Principal Payment on Debt	Non-Referendum - Series 2022	-	1,301,177	-	-	-	-		
45	00	000	580100	0000	Principal Payment on Debt	Non-Referendum - Series 2024A	-	-	-	-	-	-		
45	00	000	580100	0000	Principal Payment on Debt	Non-Referendum - Series 2024B	-	-	-	1,383,000	1,405,595	-		
45	00	000	580100	0000	Principal Payment on Debt	Non-Referendum - Series 2026	-	-	-	-	-	1,250,000		
45	00	000	580200	0000	Interest Payment on Debt		20,386	-	-	-	-	-		
45	00	000	580200	0000	Interest Payment on Debt	Referendum - Series 2023A	-	662,500	769,750	749,250	749,250	727,250		
45	00	000	580200	0000	Interest Payment on Debt	Non-Referendum - Series 2022	-	37,638	-	-	-	-		
45	00	000	580200	0000	Interest Payment on Debt	Non-Referendum - Series 2024A	-	-	44,820	-	-	-		
45	00	000	580200	0000	Interest Payment on Debt	Non-Referendum - Series 2024B	-	-	-	70,500	47,954	-		
45	00	000	580200	0000	Interest Payment on Debt	Non-Referendum - Series 2026	-	-	-	-	-	245,000		
45	00	000	580200	0000	Interest Payment on Debt		-	-	-	-	-	-		
45	00	000	580300	0000	Bond Issuance Fees		-	-	475	3,000	3,000	3,000		
Debt Service							1,228,386	2,506,315	1,225,045	2,645,750	2,645,799	2,700,250		
						Transfers Out								
45	00	000	590900	0000	Fund Transfer Out		1,000	3,000	3,000	3,000	3,000	3,000		
Transfers Out							1,000	3,000	3,000	3,000	3,000	3,000		
Expense Total							1,229,386	2,509,315	1,228,045	2,648,750	2,648,799	2,703,250		
<u>Debt Service Fund Summary:</u>														
45	Revenue Total						1,241,239	2,530,313	2,610,520	2,645,750	2,645,799	2,700,250		
45	Expense Total						1,229,386	2,509,315	1,228,045	2,648,750	2,648,799	2,703,250		
Debt Service Fund							11,853	20,998	1,382,475	(3,000)	(3,000)	(3,000)		

						Actual	Actual	Actual	2025	2025	2026		
<u>Account Number</u>						<u>Description</u>	<u>Detail Description</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
55						Special Recreation Fund							
00						Administration							
000						General							
						Property Tax Receipts							
55	00	000	410100	0000	Taxes - Current Year		740,441	762,962	801,697	800,000	850,000	850,000	
						Property Tax Receipts	740,441	762,962	801,697	800,000	850,000	850,000	
Revenue Total							740,441	762,962	801,697	800,000	850,000	850,000	
						Salaries & Wages							
55	00	000	510110	0000	Full-Time Exempt Wages		41,854	48,735	40,036	50,000	50,000	50,000	
						Salaries & Wages	41,854	48,735	40,036	50,000	50,000	50,000	
						Employment Expenses							
55	00	000	565100	0000	Employee Health Insurance		6,354	5,821	8,798	10,000	10,000	11,000	
55	00	000	565320	0000	FICA & Medicare Expense		2,882	3,634	2,895	4,250	4,250	4,300	
55	00	000	565325	0000	IMRF Expense		2,868	2,174	1,943	4,000	3,000	4,000	
						Employment Expenses	12,103	11,629	13,635	18,250	17,250	19,300	
						Capital							
55	00	000	575350	0000	Handicapped Rec. Expenses		374,839	392,974	411,140	-	-	-	
55	00	000	575350	0000	Handicapped Rec. Expenses	Annual Contribution - 50% of 2024 Levy	-	-	-	401,772	401,772	429,671	
55	00	000	575350	0000	Handicapped Rec. Expenses	Inclusion Costs, Misc Expenses	-	-	-	20,000	20,000	25,000	
55	00	000	575350	0000	Handicapped Rec. Expenses	Brochure Costs	-	-	-	2,000	2,000	2,000	
55	00	000	575350	0000	Handicapped Rec. Expenses	Sponsorships	-	-	-	3,500	3,500	3,500	
55	00	000	575350	0000	Handicapped Rec. Expenses		-	-	-	-	-	-	
55	00	000	575915	0000	ADA Compliance Capital Project		208,090	-	-	-	-	-	
55	00	000	575915	0000	ADA Compliance Capital Project	Johnson Center (Renovation)	-	608,000	414,000	-	-	-	
55	00	000	575915	0000	ADA Compliance Capital Project	Various Parks (Improvements)	-	-	-	4,500	4,500	18,750	
55	00	000	575915	0000	ADA Compliance Capital Project	Various (Sealcoating)	-	-	-	6,300	6,300	8,750	
55	00	000	575915	0000	ADA Compliance Capital Project	Resilient ADA Mulch	-	-	-	4,500	4,500	6,250	
55	00	000	575915	0000	ADA Compliance Capital Project	Lenox Road Master Plan Improvements	-	-	-	72,000	72,000	-	
55	00	000	575915	0000	ADA Compliance Capital Project	MSRC (Roof Repair/Replacement)	-	-	-	47,700	47,700	-	
55	00	000	575915	0000	ADA Compliance Capital Project	Panfish (Playground - Equipment received in 2023; estimated installation in 2025)	-	-	-	35,000	28,771	44,100	
55	00	000	575915	0000	ADA Compliance Capital Project	Glen Oak Playground Replacement	-	-	-	43,750	-	-	
55	00	000	575915	0000	ADA Compliance Capital Project	Village Green (Backstop Replacements)	-	-	-	90,000	-	-	
55	00	000	575915	0000	ADA Compliance Capital Project	Lake FoxcroftPark Improvements	-	-	-	30,420	5,400	108,000	
55	00	000	575915	0000	ADA Compliance Capital Project	Babcock Grove Playground Replacement	-	-	-	-	-	62,500	
55	00	000	575915	0000	ADA Compliance Capital Project	Downtown Park Improvements	-	-	-	-	72,000	200,000	
						Capital	582,929	1,000,974	825,140	761,442	668,443	908,521	
Expense Total							636,886	1,061,338	878,811	829,692	735,693	977,821	
Special Recreation Fund Summary:													
Revenue Total							740,441	762,962	801,697	800,000	850,000	850,000	
Expense Total							636,886	1,061,338	878,811	829,692	735,693	977,821	
Special Recreation Fund							103,555	(298,376)	(77,114)	(29,692)	114,307	(127,821)	

<u>Account Number</u>		<u>Description</u>	<u>Detail Description</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Budget</u>
85		Asset Replacement Fund							
00		Administration							
000		General							
		Miscellaneous Income							
85	00 000 485950 0000	Miscellaneous Income		6,221	-	-	-	-	-
		Miscellaneous Income		6,221	-	-	-	-	-
		Transfers Received							
85	00 000 490900 0000	Fund Transfer Received	Transfer In - Recreation Fund Surplus	1,600,000	1,800,000	1,524,866	970,000	970,000	600,000
85	00 000 490900 0000	Fund Transfer Received	Transfer In - Corporate Fund Surplus	-	325,000	342,027	120,000	-	-
85	00 000 490900 0000	Fund Transfer Received	Transfer In - Recreation Fund - Dist 87 IGA	94,800	95,300	95,800	-	-	-
		Transfers Received		1,694,800	2,220,300	1,962,693	1,090,000	970,000	600,000
Revenue Total				1,701,021	2,220,300	1,962,693	1,090,000	970,000	600,000
		Contractual Services - Other							
85	00 000 521210 0000	Consulting Services	Grant Applications	-	4,925	6,173	25,000	25,000	25,000
85	00 000 521600 0000	Contractual Services - Other		-	-	-	-	-	-
		Contractual Services - Other		-	4,925	6,173	25,000	25,000	25,000
		Transfers Out							
85	00 000 590900 0000	Fund Transfer Out	Transfer to Capital Projects Fund	1,352,098	-	6,460,547	2,085,000	945,000	-
		Transfers Out		1,352,098	-	6,460,547	2,085,000	945,000	-
Expense Total				1,352,098	4,925	6,466,720	2,110,000	970,000	25,000
Revenue Total				1,701,021	2,220,300	1,962,693	1,090,000	970,000	600,000
Expense Total				1,352,098	4,925	6,466,720	2,110,000	970,000	25,000
00		Administration		348,923	2,215,375	(4,504,027)	(1,020,000)	-	575,000

<u>Account Number</u>			<u>Description</u>			<u>Detail Description</u>	<u>Actual</u> <u>2022</u>	<u>Actual</u> <u>2023</u>	<u>Actual</u> <u>2024</u>	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Estimate</u>	<u>2026</u> <u>Budget</u>
10			Parks Maintenance									
000			General									
			Miscellaneous Income									
85	10	000	485215	0000	Vehicle & Equip. Sale & Trades	John Deere Zturn / Truck # 427	6,063	300	12,000	4,000	4,600	4,000
					Miscellaneous Income		6,063	300	12,000	4,000	4,600	4,000
					Transfers Received							
85	10	000	490900	0000	Fund Transfer Received	Corporate Fund: \$2,374; Recreation Fund: \$60,000	142,374	62,374	62,374	62,374	62,374	62,374
					Transfers Received		142,374	62,374	62,374	62,374	62,374	62,374
					Revenue Total		148,437	62,674	74,374	66,374	66,974	66,374
					Capital							
85	10	000	575200	0000	Vehicle Purchases		49,910	39,853	91,993	-	-	-
85	10	000	575200	0000	Vehicle Purchases	Replacment for #424	-	-	-	65,000	64,528	-
85	10	000	575200	0000	Vehicle Purchases	#427 F250 / Service Body	-	-	-	-	-	65,000
85	10	000	575300	0000	Maintenance Equipment	Generator						18,000
85	10	000	575300	0000	Maintenance Equipment	Scag Mower / Utility Trailer	5,363	12,738	5,226	-	-	22,000
					Capital		55,273	52,591	97,219	65,000	64,528	105,000
					Expense Total		55,273	52,591	97,219	65,000	64,528	105,000
					Revenue Total		148,437	62,674	74,374	66,374	66,974	66,374
					Expense Total		55,273	52,591	97,219	65,000	64,528	105,000
10					Parks Maintenance		93,164	10,083	(22,845)	1,374	2,446	(38,626)

						Actual 2022	Actual 2023	Actual 2024	2025 Budget	2025 Estimate	2026 Budget
<u>Account Number</u>					<u>Description</u>	<u>Detail Description</u>					
30					Facilities						
100					Ackerman Sports & Fitness Cent						
					Grants & Donations						
85	30	100	470225	0000	Ackerman Facility Contribution	75,073	-	-	-	-	-
					Grants & Donations	75,073	-	-	-	-	-
					Transfers Received						
85	30	100	490900	0000	Fund Transfer Received	125,000	150,000	175,000	250,000	250,000	325,000
					Transfers Received	125,000	150,000	175,000	250,000	250,000	325,000
Revenue Total						200,073	150,000	175,000	250,000	250,000	325,000
					Other Equipment						
85	30	100	541300	0000	Building Equipment	199,239	202,050	267,979	-	-	-
85	30	100	541300	0000	Building Equipment	-	-	-	233,000	190,850	225,000
85	30	100	541300	0000	Building Equipment	-	-	-	12,000	-	-
85	30	100	541300	0000	Building Equipment	-	-	-	12,000	-	-
85	30	100	541300	0000	Building Equipment	-	-	-	15,000	-	-
85	30	100	541300	0000	Building Equipment	-	-	-	8,000	-	-
85	30	100	541300	0000	Building Equipment	-	-	-	5,000	11,824	-
85	30	100	541300	0000	Building Equipment	-	-	-	-	40,100	-
85	30	100	541300	0000	Building Equipment	-	-	-	-	23,977	-
85	30	100	541300	0000	Building Equipment	-	-	-	-	12,345	-
85	30	100	541300	0000	Building Equipment	-	-	-	-	6,495	-
85	30	100	541300	0000	Building Equipment	-	-	-	-	-	35,000
85	30	100	541300	0000	Building Equipment	-	-	-	-	-	20,000
85	30	100	541300	0000	Building Equipment	-	-	-	-	-	15,000
85	30	100	541300	0000	Building Equipment	-	-	-	-	-	10,000
85	30	100	541300	0000	Building Equipment	-	-	-	-	-	10,000
85	30	100	541300	0000	Building Equipment	-	-	-	-	-	6,000
85	30	100	541300	0000	Building Equipment	-	-	-	-	-	5,000
85	30	100	541300	0000	Building Equipment	-	-	-	-	-	-
					Other Equipment	199,239	202,050	267,979	285,000	285,591	326,000
Expense Total						199,239	202,050	267,979	285,000	285,591	326,000
Revenue Total						200,073	150,000	175,000	250,000	250,000	325,000
Expense Total						199,239	202,050	267,979	285,000	285,591	326,000
100					Ackerman Sports & Fitness Cent	835	(52,050)	(92,979)	(35,000)	(35,591)	(1,000)

<u>Account Number</u>						<u>Description</u>	<u>Detail Description</u>	<u>Actual</u> <u>2022</u>	<u>Actual</u> <u>2023</u>	<u>Actual</u> <u>2024</u>	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Estimate</u>	<u>2026</u> <u>Budget</u>
300						Maryknoll - Clubhouse							
						Transfers Received							
85	30	300	490900	0000	Fund Transfer Received		25,000	25,000	25,000	25,000	25,000	25,000	
						Transfers Received	25,000	25,000	25,000	25,000	25,000	25,000	
Revenue Total							25,000	25,000	25,000	25,000	25,000	25,000	
						Capital							
85	30	300	575110	0000	Maryknoll Park Improvements		5,238	-	-	-	-	-	
85	30	300	575110	0000	Maryknoll Park Improvements	Miniature Golf - Pond/Cave Repairs	-	-	-	-	-	25,000	
85	30	300	575110	0000	Maryknoll Park Improvements	Maryknoll Park - Mini-Golf Landscape Updgrades	-	-	-	-	-	12,000	
85	30	300	575110	0000	Maryknoll Park Improvements	Clubhouse (Flooring)	-	-	-	-	-	10,000	
85	30	300	575110	0000	Maryknoll Park Improvements	Maryknoll Splash Pad - Canopy Replacements (2)	-	-	-	-	-	5,000	
85	30	300	575110	0000	Maryknoll Park Improvements	Water Bottle Fill	-	-	-	-	-	5,000	
85	30	300	575110	0000	Maryknoll Park Improvements	Splash Pad Repairs	-	-	-	-	-	2,000	
85	30	300	575110	0000	Maryknoll Park Improvements	Maryknoll Park- Spalsh Pad Coverings Canopy Tarp	-	-	-	-	-	1,200	
						Capital	5,238	-	-	-	-	60,200	
Expense Total							5,238	-	-	-	-	60,200	
Revenue Total							25,000	25,000	25,000	25,000	25,000	25,000	
Expense Total							5,238	-	-	-	-	60,200	
300						Maryknoll - Clubhouse	19,762	25,000	25,000	25,000	25,000	(35,200)	

					Actual	Actual	Actual	2025	2025	2026		
<u>Account Number</u>					<u>Description</u>	<u>Detail Description</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
350					Maryknoll - Platform							
					Grants & Donations							
85	30	350	470225	0000	Platform Facility Contribution		-	-	-	-	-	-
					Grants & Donations							
					Transfers Received							
85	30	350	490900	0000	Fund Transfer Received		15,000	15,000	15,000	-	-	-
					Transfers Received							
Revenue Total						15,000	15,000	15,000	-	-	-	
					Capital							
85	30	350	575110	0000	Platform Facility Improvements	Platform - Back ADA ashpalt ramp	37,640	-	-	3,000	3,000	-
85	30	350	575110	0000	Platform Facility Improvements	Platform - Heater & Door Automation	-	-	-	-	-	8,000
85	30	350	575110	0000	Platform Facility Improvements	Platform - Indoor carpet to laminate flooring	-	-	-	-	-	2,000
85	30	350	575110	0000	Platform Facility Improvements		-	-	-	-	-	-
					Capital							
Expense Total						37,640	-	-	3,000	3,000	10,000	
Revenue Total						15,000	15,000	15,000	-	-	-	
Expense Total						37,640	-	-	3,000	3,000	10,000	
350					Maryknoll - Platform		(22,640)	15,000	15,000	(3,000)	(3,000)	(10,000)
885					Newton Park							
					Grants & Donations							
85	30	885	470225	0000	Newton Park Contributions	Program Contributions to continue once Turf is replaced	-	32,500	32,500	-	-	-
					Grants & Donations							
					Transfers Received							
85	30	885	490900	0000	Fund Transfer Received	2024: Final Year of Memorial Turf Transfer	20,000	20,000	20,000	-	-	-
					Transfers Received							
Revenue Total						20,000	52,500	52,500	-	-	-	
					Capital							
85	30	885	575160	0000	Newton Park Athletic Field Imp		-	-	-	-	-	-
					Capital							
Expense Total						-	-	-	-	-	-	
Revenue Total						20,000	52,500	52,500	-	-	-	
Expense Total						-	-	-	-	-	-	
885					Newton Park		20,000	52,500	52,500	-	-	-

<u>Account Number</u>	<u>Description</u>	<u>Detail Description</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Budget</u>
Asset Replacement Fund Summary:								
00	Administration		348,923	2,215,375	(4,504,027)	(1,020,000)	-	575,000
10	Parks Maintenance		93,164	10,083	(22,845)	1,374	2,446	(38,626)
100	Ackerman Sports & Fitness Cent		835	(52,050)	(92,979)	(35,000)	(35,591)	(1,000)
300	Maryknoll - Clubhouse		19,762	25,000	25,000	25,000	25,000	(35,200)
350	Maryknoll - Platform		(22,640)	15,000	15,000	(3,000)	(3,000)	(10,000)
885	Newton Park		20,000	52,500	52,500	-	-	-
85	Asset Replacement Fund		460,042	2,265,908	(4,527,351)	(1,031,626)	(11,145)	490,174

Asset Replacement Fund Summary:								
85	Revenue Total		2,109,530	2,525,474	2,304,567	1,431,374	1,311,974	1,016,374
85	Expense Total		1,649,488	259,566	6,831,918	2,463,000	1,323,119	526,200
	Asset Replacement Fund		460,042	2,265,908	(4,527,351)	(1,031,626)	(11,145)	490,174

<u>Account Number</u>					<u>Description</u>	<u>Detail Description</u>	<u>Actual</u> <u>2022</u>	<u>Actual</u> <u>2023</u>	<u>Actual</u> <u>2024</u>	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Estimate</u>	<u>2026</u> <u>Budget</u>
94					Capital Improvements Fund							
00					Administration							
000					General							
					Interest Income							
94	00	000	450100	0000	Investment Income		-	577,822	563,624	20,000	130,000	40,000
					Interest Income		-	577,822	563,624	20,000	130,000	40,000
					Grants & Donations							
94	00	000	470200	0000	Donations		435,369	6,160	-	-	-	-
94	00	000	470225	0000	Contributions	DCEO Grant (State of Illinois) - Ackerman Field Improvements - \$323,600	-	-	323,600	-	-	-
94	00	000	470225	0000	Contributions	Softball Program Contributions (ASFC - Fields 3 & 4 Fencing)				60,000	35,600	-
94	00	000	470225	0000	Contributions	Panfish Capital Contribution - Village of Glen Ellyn				300,000	100,000	200,000
94	00	000	470225	0000	Contributions	Downtown Park - Village of Glen Ellyn				825,000	825,000	825,000
94	00	000	470225	0000	Contributions	Downtown Park Contribution - Village of Glen Ellyn - Capital Incentive				-	250,000	250,000
94	00	000	470225	0000	Contributions	Downtown Park Contribution - Village of Glen Ellyn - TIF Incentive				-	25,000	25,000
94	00	000	470225	0000	Contributions					-	-	-
94	00	000	470400	0000	Grant Proceeds		200,000	-	14,015	-	-	-
94	00	000	470400	0000	Grant Proceeds	OSLAD Grant - Lenox Road	-	-	-	400,000	-	400,000
94	00	000	470400	0000	Grant Proceeds	OSLAD Grant - Village Green (if awarded)	-	-	-	600,000	-	-
94	00	000	470400	0000	Grant Proceeds		-	-	-	-	-	-
94	00	000	470400	0000	Grant Proceeds		-	-	-	-	-	-
94	00	000	470400	0000	Grant Proceeds		-	-	-	-	-	-
					Grants & Donations		635,369	6,160	337,615	2,185,000	1,235,600	1,700,000
					Miscellaneous Income							
94	00	000	485950	0000	Miscellaneous Income		10,000	49,984	5,695	-	10,000	-
					Miscellaneous Income		10,000	49,984	5,695	-	10,000	-
					Transfers Received							
94	00	000	490900	0000	Fund Transfer Received	Asset Replacement Fund Transfer	1,352,098	-	6,460,547	2,085,000	945,000	-
94	00	000	490900	0000	Fund Transfer Received	General Capital Improvements	-	-	-	-	-	-
					Transfers Received		1,352,098	-	6,460,547	2,085,000	945,000	-
Revenue Total							1,997,467	633,967	7,367,481	4,290,000	2,320,600	1,740,000
Revenue Total							1,997,467	633,967	7,367,481	4,290,000	2,320,600	1,740,000
Expense Total							-	-	-	-	-	-
00 Administration							1,997,467	633,967	7,367,481	4,290,000	2,320,600	1,740,000

<u>Account Number</u>					<u>Description</u>	<u>Detail Description</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Budget</u>
90					Non-Referendum Debt Issues							
000					General							
					Debt Proceeds							
94	90	000	480100	0000	Bond Proceeds	Non-Referendum Bond Proceeds - Series 2025	-	-	-	4,050,000	-	-
94	90	000	480100	0000	Bond Proceeds	Non-Ref Issue Scheduled for early 20226	-	-	-	-	-	6,500,000
					Debt Proceeds		-	-	-	4,050,000	-	6,500,000
Revenue Total							-	-	-	4,050,000	-	6,500,000
					Capital							
94	90	000	575110	0000	Park Improvement Expenses	Misc.	163,191	-	125,874	-	-	-
94	90	000	575110	0000	Park Improvement Expenses	Copier Purchases (4 Copiers - 1 Replaced every 5 years	-	-	-	20,000	10,000	-
94	90	000	575110	0000	Park Improvement Expenses	I.T. Hardware Upgrades (Server/Payroll/Timeclocks)	-	-	-	10,000	5,000	20,000
94	90	000	575110	0000	Park Improvement Expenses	Resilient ADA Mulch	-	-	-	20,500	20,500	18,750
94	90	000	575110	0000	Park Improvement Expenses	Neighborhood Parks Improvement	-	-	-	20,500	20,500	56,250
94	90	000	575110	0000	Park Improvement Expenses		-	-	-	-	-	-
94	90	000	575110	0000	Park Improvement Expenses		-	-	-	-	-	-
94	90	000	575110	0000	Park Improvement Expenses		-	-	-	-	-	-
94	90	000	575110	0000	Park Improvement Expenses		-	-	-	-	-	-
94	90	000	575130	0000	Lighting Improvements	Various (Lighting)	-	-	-	50,000	20,000	-
94	90	000	575140	0000	Fencing Improvements	Various (Fencing)	-	-	-	20,000	20,000	-
94	90	000	575150	0000	Paving Improvements		-	-	-	28,700	28,700	26,250
94	90	000	575160	0000	Athletic Field Improvements		4,110	-	6,801	30,000	30,000	-
94	90	000	575170	0000	Forestry		38,085	37,218	44,587	50,000	50,000	50,000
					Capital		205,387	37,218	177,262	249,700	204,700	171,250
					Debt Service							
94	90	000	580935	0000	Bond Issuance Fees		13,450	-	26,950	-	-	-
94	90	000	580935	0000	Bond Issuance Fees	Non-Referendum Bond Proceeds - Series 2025	-	-	-	144,991	-	-
94	90	000	580935	0000	Bond Issuance Fees	Non-Referendum Bond - Series 2026	-	-	-	-	-	125,582
94	90	000	580935	0000	Bond Issuance Fees		-	-	-	-	-	-
					Debt Service		13,450	-	26,950	144,991	-	125,582
					Transfers Out							
94	90	000	590900	0000	Fund Transfer Out	Transfer to ARF - Vehicles & Equipment	80,000	-	-	-	-	-
					Transfers Out		80,000	-	-	-	-	-

<u>Account Number</u>					<u>Description</u>	<u>Detail Description</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Budget</u>
805					Ackerman Park Capital							
94	90	805	575110	0000	Ackerman Park Improvement		34,175	427,141	-	-	-	-
94	90	805	575110	0000	Ackerman Park Improvement	Water Fountains (Exterior)	-	-	-	16,000	16,219	-
94	90	805	575110	0000	Ackerman Park Improvement	Outfield Fences (Fields 3 & 4) - Softball Program to Contribute	-	-	-	60,000	35,600	-
94	90	805	575110	0000	Ackerman Park Improvement	Ackerman Park (Outdoor) Wayfinding Master Plan & Phase 1	-	-	-	-	-	15,000
94	90	805	575110	0000	Ackerman Park Improvement	Ackerman Park Bottle Fill (2)	-	-	-	-	-	12,000
94	90	805	575110	0000	Ackerman Park Improvement	Ackerman Park - Soccer Goal 4 goals per year (2026)	-	-	-	-	-	12,000
94	90	805	575110	0000	Ackerman Park Improvement	Highway Directional (Brown) Sign	-	-	-	-	-	1,500
94	90	805	575110	0000	Ackerman Park Improvement		-	-	-	-	-	-
94	90	805	575110	0000	Ackerman Park Improvement		-	-	-	-	-	-
94	90	805	575130	0000	Ackerman Park Lighting Improve		-	400,513	-	-	-	-
94	90	805	575150	0000	Ackerman Paving Improvements	Parking Lot (Ring Road)	-	-	830,307	25,000	92,253	-
94	90	805	575180	0000	Ackerman Facility Improvements		8,938	-	-	-	-	-
					Capital		43,113	827,654	830,307	101,000	144,072	40,500
815					Churchill Park Capital							
94	90	815	575110	0000	Churchill Park Improvements		37,098	-	11,545	250,000	30,000	-
					Capital		37,098	-	11,545	250,000	30,000	-
830					Downtown Plaza Capital							
94	90	830	575110	0000	Downtown Plaza Pk Improvements	A/E Services	-	150,843	142,120	-	-	-
94	90	830	575110	0000	Downtown Plaza Pk Improvements	Park Improvements (Per IGA)	-	-	-	1,729,157	328,000	2,970,157
94	90	830	575110	0000	Downtown Plaza Pk Improvements		-	-	-	-	-	-
94	90	830	575110	0000	Downtown Plaza Pk Improvements		-	-	-	-	-	-
94	90	830	575110	0000	Downtown Plaza Pk Improvements	Max GEPD Commitment of: \$2,582,635	-	-	-	-	-	-
					Capital		-	150,843	142,120	1,729,157	328,000	2,970,157
840					George Ball Park Capital							
94	90	840	575130	0000	George Ball Lighting Improvmnt		35,181	-	1,840	-	-	-
94	90	840	575150	0000	George Ball Paving Improvement		235,697	223,760	-	-	-	-
					Capital		270,878	223,760	1,840	-	-	-
850					Glen Oak Capital							
94	90	850	575120	0000	Glen Oak Playground	Playground Replacement (2025)	-	-	-	131,250	3,000	-
					Capital		-	-	-	131,250	3,000	-
860					Frank Johnson Center Capital							
94	90	860	575110	0000	F. Johnson Ctr Improvements		70,303	-	-	-	-	-
94	90	860	575120	0000	F. Johnson Ctr Playground	Playground Remediation	-	-	183,315	-	-	-
94	90	860	575180	0000	F. Johnson Ctr Facility Improv	Johnson Center Construction	21,234	3,801,484	2,382,674	-	8,023	15,000
					Capital		91,537	3,801,484	2,565,989	-	8,023	15,000

<u>Account Number</u>					<u>Description</u>	<u>Detail Description</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Budget</u>
865					Lake Ellyn Park Capital							
94	90	865	575110	0000	Lake Ellyn Park Improvements		378,570	18,038	194,638	-	-	-
94	90	865	575110	0000	Lake Ellyn Park Improvements	Clay Court Renovations	-	-	-	-	-	-
94	90	865	575110	0000	Lake Ellyn Park Improvements	Boathouse Exterior Improvements	-	-	-	23,000	23,000	-
94	90	865	575110	0000	Lake Ellyn Park Improvements	Boat Storage next to dumpster	-	-	-	20,000	20,000	-
94	90	865	575110	0000	Lake Ellyn Park Improvements	Playground & Landscape Improvements	-	-	-	-	-	25,000
94	90	865	575110	0000	Lake Ellyn Park Improvements	Lake Ellyn Park A/V Upgrades	-	-	-	-	-	50,000
94	90	865	575110	0000	Lake Ellyn Park Improvements	Lake Ellyn Park - Restroom - Sinks with legs	-	-	-	-	-	5,000
94	90	865	575120	0000	Lake Ellyn Playground Improvements		-	-	-	-	-	-
94	90	865	575180	0000	Lake Ellyn Facility Improvemnt	Replace Fireplace Equipment	-	-	-	3,000	3,000	-
94	90	865	575180	0000	Lake Ellyn Facility Improvemnt	Lake Ellyn Boathouse - Countertop Replacement	-	-	-	-	-	7,500
94	90	865	575180	0000	Lake Ellyn Facility Improvemnt	Lake Ellyn Boathouse - Replace Kitchen Floor	-	-	-	-	-	4,000
					Capital		378,570	18,038	194,638	46,000	46,000	91,500
870					Lake Foxcroft Capital							
94	90	870	575110	0000	Lake Foxcroft Pk Improvements		-	-	66,937	82,000	-	-
94	90	870	575110	0000	Lake Foxcroft Pk Improvements		-	-	-	-	-	-
94	90	870	575110	0000	Lake Foxcroft Pk Improvements		-	-	-	-	-	-
					Capital		-	-	66,937	82,000	-	-
873					Lenox Road Capital							
94	90	873	575110	0000	Lenox Road Improvements	Lenox Road OSLAD	-	-	-	328,000	270,799	-
94	90	873	575110	0000	Lenox Road Improvements	Parking Lot (Garden Plots)	-	-	-	70,000	70,000	-
94	90	873	575110	0000	Lenox Road Improvements	Permit & Engineering	-	-	-	-	230,000	-
					Capital		-	-	-	398,000	570,799	-
875					Main Street Park Capital							
94	90	875	575110	0000	Main Street Park Improvements		9,616	118,358	192,839	-	-	-
94	90	875	575180	0000	Main Street Facility Imprvmnts	MSRC (Elements, HVAC)	2,300	-	-	131,000	25,000	-
94	90	875	575180	0000	Main Street Facility Imprvmnts	MSRC (Roof Repair/Replacement)	-	-	-	217,300	217,300	-
94	90	875	575180	0000	Main Street Facility Imprvmnts	General Improvements (painting, carpeting, tiling, etc	-	-	-	40,000	29,000	-
94	90	875	575180	0000	Main Street Facility Imprvmnts	MSRC (Structural Evaluation)	-	-	-	25,000	25,000	-
94	90	875	575180	0000	Main Street Facility Imprvmnts	MSRC (Refinish Gym/Dacne Floors)	-	-	-	11,000	11,000	-
94	90	875	575180	0000	Main Street Facility Imprvmnts	MSRC (Preschool Room Renovations - 4 Rooms)	-	-	-	100,000	75,000	-
94	90	875	575180	0000	Main Street Facility Imprvmnts	WIFI Enhancemenets	-	-	-	-	11,000	10,000
94	90	875	575180	0000	Main Street Facility Imprvmnts	General Improvements (floor, canvas, etc.)	-	-	-	-	-	27,000
94	90	875	575180	0000	Main Street Facility Imprvmnts	North Entry Door - Door Opener Button	-	-	-	-	-	5,000
94	90	875	575180	0000	Main Street Facility Imprvmnts	Gym Decals	-	-	-	-	-	3,000
					Capital		11,916	118,358	192,839	524,300	393,300	45,000

<u>Account Number</u>					<u>Description</u>	<u>Detail Description</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Budget</u>
880					Maryknoll Park							
					Capital							
94	90	880	575110	0000	Maryknoll Park Improvements	Splash Pad infrastructure and component replacem	-	-	-	-	-	185,000
					Capital		-	-	-	-	-	185,000
885					Newton Park							
					Capital							
94	90	885	575110	0000	Newton Park Improvements	South Endzone Netting	485,678	41,581	-	-	-	-
94	90	885	575110	0000	Newton Park Improvements		-	-	-	75,000	-	20,000
					Capital		485,678	41,581	-	75,000	-	20,000
890					Panfish Park							
					Capital							
94	90	890	575110	0000	Panfish Park Improvements	Master Plan Improvements	-	51,919	-	125,000	-	-
94	90	890	575110	0000	Panfish Park Improvements	Playground Installation	-	-	-	-	-	-
94	90	890	575110	0000	Panfish Park Improvements		-	-	-	-	-	-
94	90	890	575120	0000	Panfish Park Playground		-	-	-	105,000	131,069	-
94	90	890	575120	0000	Panfish Park Playground		-	-	-	-	-	-
94	90	890	575120	0000	Panfish Park Playground		-	-	-	-	-	-
					Capital		-	51,919	-	230,000	131,069	-
905					Prairie Path Park							
					Capital							
94	90	905	575110	0000	Prairie Path Park Improvements		7,300	-	-	-	-	-
					Capital		7,300	-	-	-	-	-
920					Spring Avenue							
					Capital							
94	90	920	575180	0000	Spring Ave Facility Imprvmnts	Repurpose Fitness Center	44,317	700,465	171,127	-	-	-
94	90	920	575180	0000	Spring Ave Facility Imprvmnts		-	-	-	25,000	25,000	-
94	90	920	575180	0000	Spring Ave Facility Imprvmnts		-	-	-	400,000	75,000	-
94	90	920	575180	0000	Spring Ave Facility Imprvmnts		-	-	-	2,000	2,000	-
94	90	920	575180	0000	Spring Ave Facility Imprvmnts	Preschool Outdoor Nature Play Elements & Site Furn.	-	-	-	-	-	34,000
94	90	920	575180	0000	Spring Ave Facility Imprvmnts	Preschool Room Renovations (Mostly completed with MSRC in 2025, remainder carryover to 2026)	-	-	-	-	-	25,000
94	90	920	575180	0000	Spring Ave Facility Imprvmnts	General Improvements - floor mats, paint, tables, chairs, etc.	-	-	-	-	-	18,500
94	90	920	575180	0000	Spring Ave Facility Imprvmnts	Lobby & Recreation Side (Amenities, wall clean up, painting, furniture, artwork, etc.)	-	-	-	-	-	2,500
					Capital		44,317	700,465	171,127	427,000	102,000	80,000

						Actual 2022	Actual 2023	Actual 2024	2025 Budget	2025 Estimate	2026 Budget
930											
Sunset Park											
Capital											
94	90	930	575110	0000	Sunset Park Improvements	56,678	-	20,357	20,000	20,000	20,000
94	90	930	575120	0000	Sunset Park Playground	100,364	149,894	-	-	-	-
94	90	930	575150	0000	Sunset Paving Improvements	-	1,300	-	-	-	-
94	90	930	575180	0000	Sunset Facility Improvements	66,547	-	-	-	-	-
94	90	930	575180	0000	Sunset Facility Improvements	-	-	-	9,000	7,600	-
94	90	930	575180	0000	Sunset Facility Improvements	-	-	-	4,000	3,000	-
94	90	930	575180	0000	Sunset Facility Improvements	-	-	-	8,000	8,082	9,000
94	90	930	575180	0000	Sunset Facility Improvements	-	-	-	40,000	30,000	-
94	90	930	575180	0000	Sunset Facility Improvements	-	-	-	40,000	-	-
94	90	930	575180	0000	Sunset Facility Improvements	-	-	-	-	10,000	-
94	90	930	575180	0000	Sunset Facility Improvements	-	-	-	-	-	60,000
94	90	930	575180	0000	Sunset Facility Improvements	-	-	-	-	-	12,000
94	90	930	575180	0000	Sunset Facility Improvements	-	-	-	-	-	6,000
94	90	930	575180	0000	Sunset Facility Improvements	-	-	-	-	-	6,000
94	90	930	575180	0000	Sunset Facility Improvements	-	-	-	-	-	5,000
94	90	930	575180	0000	Sunset Facility Improvements	-	-	-	-	-	4,000
94	90	930	575180	0000	Sunset Facility Improvements	-	-	-	-	-	2,500
94	90	930	575180	0000	Sunset Facility Improvements	-	-	-	-	-	1,200
94	90	930	575180	0000	Sunset Facility Improvements	-	-	-	-	-	20,000
Capital						223,589	151,194	20,357	121,000	78,682	145,700
940											
Village Green Park											
Capital											
94	90	940	575110	0000	Village Green Improvements	83,057	227,401	19,849	-	-	-
94	90	940	575110	0000	Village Green Improvements	-	-	-	40,000	-	-
94	90	940	575110	0000	Village Green Improvements	-	-	-	50,000	-	-
94	90	940	575110	0000	Village Green Improvements	-	-	-	390,950	-	196,000
94	90	940	575110	0000	Village Green Improvements	-	-	-	600,000	-	600,000
94	90	940	575110	0000	Village Green Improvements	-	-	-	-	-	10,000
94	90	940	575110	0000	Village Green Improvements	-	-	-	-	-	6,000
94	90	940	575110	0000	Village Green Improvements	-	-	-	-	-	5,000
94	90	940	575110	0000	Village Green Improvements	-	-	-	-	-	-
94	90	940	575110	0000	Village Green Improvements	-	-	-	-	-	-
Capital						83,057	227,401	19,849	1,080,950	-	817,000
Expense Total						1,975,889	6,349,914	4,421,760	5,590,348	2,039,645	4,706,689
Revenue Total						-	-	-	4,050,000	-	6,500,000
Expense Total						1,975,889	6,349,914	4,421,760	5,590,348	2,039,645	4,706,689
90 Non-Referendum Debt Issues						(1,975,889)	(6,349,914)	(4,421,760)	(1,540,348)	(2,039,645)	1,793,311

<u>Account Number</u>	<u>Description</u>	<u>Detail Description</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Budget</u>
91	Referendum Debt Issue							
000	General							
	Debt Proceeds							
94 91 000 480100 0000	Bond Proceeds - Series 2023		-	18,196,841	-	-	-	-
	Debt Proceeds		-	18,196,841	-	-	-	-
	Transfers Received							
94 91 000 490900 0000	Fund Transfer Received		-	-	-	-	-	-
	Transfers Received		-	-	-	-	-	-
Revenue Total			-	18,196,841	-	-	-	-
	Capital							
94 91 000 575110 0000	Park Improvement Expenses		-	148,410	-	-	-	-
94 91 000 575900 0000	Land Acquisition	Land Acquisition (Churchill House & Lenox Rd Hous	-	728,098	1,997	-	-	-
94 91 000 575900 0000	Land Acquisition	Land Acquisition (Forest Preserve)	-	-	30,000	30,000	30,000	30,000
94 91 000 575900 0000	Land Acquisition	Land Acquisition (Downtown Plaza)	-	-	-	1,650,000	835,000	825,000
94 91 000 575900 0000	Land Acquisition		-	-	-	-	-	-
	Capital		-	876,508	31,997	1,680,000	865,000	855,000
	Debt Service							
94 91 000 580935 0000	Bond Issuance Fees	Referendum Issue - 2023	-	116,350	-	-	-	-
	Debt Service		-	116,350	-	-	-	-
805	Ackerman Park							
	Capital							
94 91 805 575180 0000	Ackerman Facility Improvements		-	2,928,245	4,231,742	-	17,160	-
	Capital		-	2,928,245	4,231,742	-	17,160	-
810	Babcock Grove							
	Capital							
94 91 810 575110 0000	Babcock Grove Park Improvement	Park Improvements	3,800	-	-	-	-	187,500
	Capital		3,800	-	-	-	-	187,500
815	Churchill Park							
	Capital							
94 91 815 575110 0000	Churchill Park Improvements		-	57,334	17,740	396,565	-	-
	Capital		-	57,334	17,740	396,565	-	-
830	Downtown Plaza							
	Capital							
94 91 830 575110 0000	Downtown Plaza Pk Improvements		-	-	-	-	-	-
	Capital		-	-	-	-	-	-

<u>Account Number</u>					<u>Description</u>	<u>Detail Description</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Budget</u>
870					Lake Foxcroft Capital							
94	91	870	575110	0000	Lake Foxcroft Pk Improvements	Park Improvements	8,500	57,778	357,779	-	-	-
94	91	870	575110	0000	Lake Foxcroft Pk Improvements		-	-	-	56,580	24,600	492,000
94	91	870	575110	0000	Lake Foxcroft Pk Improvements		-	-	-	-	-	-
94	91	870	575110	0000	Lake Foxcroft Pk Improvements		-	-	-	-	-	-
94	91	870	575110	0000	Lake Foxcroft Pk Improvements		-	-	-	-	-	-
					Capital		8,500	57,778	357,779	56,580	24,600	492,000
873					Lenox Road Capital							
94	91	873	575110	0000	Lenox Road Improvements		9,276	78,373	48,919	311,297	328,000	-
					Capital		9,276	78,373	48,919	311,297	328,000	-
930					Sunset Park Capital							
94	91	930	575110	0000	Sunset Park Improvements		-	-	5,378	-	-	-
94	91	930	575180	0000	Sunset Facility Improvements		-	2,275,425	4,343,047	-	53,644	-
					Capital		-	2,275,425	4,348,425	-	53,644	-
940					Village Green Park Capital							
94	91	940	575110	0000	Village Green Improvements	Backstop Replacements - Referendum item	-	-	-	410,000	-	500,000
					Capital		-	-	-	410,000	-	500,000
Expense Total							21,576	6,390,014	9,036,602	2,854,442	1,288,404	2,034,500

Revenue Total							-	18,196,841	-	-	-	-
Expense Total							21,576	6,390,014	9,036,602	2,854,442	1,288,404	2,034,500
91							(21,576)	11,806,827	(9,036,602)	(2,854,442)	(1,288,404)	(2,034,500)

Capital Projects Fund Summary:

00	Administration	1,997,467	633,967	7,367,481	4,290,000	2,320,600	1,740,000
90	Non-Referendum Bond Issues	(1,975,889)	(6,349,914)	(4,421,760)	(1,540,348)	(2,039,645)	1,793,311
91	Referendum Bond Issue - Series 2023	(21,576)	11,806,827	(9,036,602)	(2,854,442)	(1,288,404)	(2,034,500)
Capital Projects Fund		1	6,090,879	(6,090,882)	(104,790)	(1,007,449)	1,498,811

Capital Projects Fund Summary:

94	Revenue Total	1,997,467	18,830,807	7,367,481	8,340,000	2,320,600	8,240,000
94	Expense Total	1,997,465	12,739,928	13,458,363	8,444,790	3,328,049	6,741,189
Capital Projects Fund		1	6,090,879	(6,090,882)	(104,790)	(1,007,449)	1,498,811

<u>Account Number</u>	<u>Description</u>	<u>Detail Description</u>	<u>Actual 2022</u>	<u>Actual 2023</u>	<u>Actual 2024</u>	<u>2025 Budget</u>	<u>2025 Estimate</u>	<u>2026 Budget</u>
96	Cash In Lieu of Land Fund							
00	Administration							
000	General							
	Interest Income							
96 00 000 450100 0000	Investment Income		100	1,000	1,000	1,000	1,000	1,000
	Interest Income		100	1,000	1,000	1,000	1,000	1,000
	Miscellaneous Income							
96 00 000 485250 0000	Cash In Lieu Of Land		5,391	74,014	88,132	20,000	17,224	20,000
	Miscellaneous Income		5,391	74,014	88,132	20,000	17,224	20,000
Revenue Total			5,491	75,014	89,132	21,000	18,224	21,000
880	Maryknoll Park							
	Capital							
96 00 880 575110 0000	Maryknoll Park Improvements		65,040	591	21,715	-	-	-
96 00 880 575110 0000	Maryknoll Park Improvements	Splash Pad (Infrastructure and component replacement	-	-	-	35,000	46,500	-
96 00 880 575110 0000	Maryknoll Park Improvements	Frog Pond Repairs	-	-	-	15,000	-	15,000
96 00 880 575110 0000	Maryknoll Park Improvements	Miniature Golf - Carpet Replacement	-	-	-	40,000	-	-
96 00 880 575110 0000	Maryknoll Park Improvements	Miniature Golf - Pond/Cave Repairs	-	-	-	25,000	20,000	-
96 00 880 575110 0000	Maryknoll Park Improvements		-	-	-	-	-	-
96 00 880 575110 0000	Maryknoll Park Improvements		-	-	-	-	-	-
96 00 880 575110 0000	Maryknoll Park Improvements		-	-	-	-	-	-
	Capital		65,040	591	21,715	115,000	66,500	15,000
890	Panfish Park							
	Capital							
96 00 890 575110 0000	Panfish Park Improvements	Master Plan Improvements	-	-	-	175,000	55,000	200,900
	Capital		-	-	-	175,000	55,000	200,900
940	Village Green Park							
	Capital							
96 00 940 575110 0000	Village Green Improvements	Detention Basin Excavation	-	-	-	50,000	20,000	-
	Capital		-	-	-	50,000	20,000	-
Expense Total			65,040	591	21,715	340,000	141,500	215,900
<u>Cash in Lieu of Land Fund Summary:</u>								
96	Revenue Total		5,491	75,014	89,132	21,000	18,224	21,000
96	Expense Total		65,040	591	21,715	340,000	141,500	215,900
	Cash in Lieu of Land Fund		(59,549)	74,423	67,416	(319,000)	(123,276)	(194,900)



Long-Range Capital Projects Planning

	Budget 2025	Estimate 2025	Capital Projects 94-90	Special Rec Fund 55-575915	Asset Replacement Fund 85	Cash in Lieu Fund 96	Budget 2026	Capital Projects 94-90	Special Rec Fund 55-575915	Asset Replacement Fund 85	Cash in Lieu Fund 96
Revenues:											
Investment Income	21,000	130,000	130,000	-	-	-	40,000	40,000	-	-	-
Contributions:											
Softball Program Contributions (ASFC - Fields 3 & 4 Fencing)	60,000	35,600	35,600	-	-	-	-	-	-	-	-
Downtown Park Contribution - Village of Glen Ellyn - Purchase Incentive	825,000	825,000	825,000	-	-	-	825,000	825,000	-	-	-
Downtown Park Contribution - Village of Glen Ellyn - Capital Incentive	-	250,000	250,000	-	-	-	250,000	250,000	-	-	-
Downtown Park Contribution - Village of Glen Ellyn - TIF Incentive	-	25,000	25,000	-	-	-	25,000	25,000	-	-	-
Panfish Park Lease Contribution - Village of Glen Ellyn (Operations)	-	30,000	30,000	-	-	-	30,000	30,000	-	-	-
Manor Park Lease Contribution - Village of Glen Ellyn (Operations)	-	25,000	25,000	-	-	-	25,000	25,000	-	-	-
Panfish Capital Contribution - Village of Glen Ellyn	300,000	100,000	100,000	-	-	-	200,000	200,000	-	-	-
Grants:											
OSLAD Grant - Lenox Road (work to be performed in 2025 - Reimb. Not expected until at least 2026)	400,000	-	-	-	-	-	400,000	400,000	-	-	-
OSLAD Grant - Village Green (if awarded)	600,000	-	-	-	-	-	-	-	-	-	-
State Capital Grant - General Capital Improvements	-	-	-	-	-	-	-	-	-	-	-
Grant (Ellman) - Downtown Park	-	-	-	-	-	-	-	-	-	-	-
Grant (TCH) - Downtown Park	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous											
Fund Transfer Received - Asset Replacement Fund	-	-	-	-	-	-	387,626	-	-	387,626	-
Fund Transfer Received - Vehicles & Equipment	62,374	62,374	-	-	62,374	-	62,374	-	-	62,374	-
Fund Transfer Received - Ackerman	250,000	250,000	-	-	250,000	-	325,000	-	-	325,000	-
Fund Transfer Received - Maryknoll	25,000	25,000	-	-	25,000	-	25,000	-	-	25,000	-
Fund Transfer Received - Platform Facility	-	-	-	-	-	-	-	-	-	-	-
Fund Transfer Received - Newton Park - Program Contributions	-	-	-	-	-	-	-	-	-	-	-
Cash-in-Lieu - Developer Donations	20,000	17,224	-	-	-	17,224	20,000	-	-	-	20,000
Platform Facility Contributions (GEPTC)	-	-	-	-	-	-	-	-	-	-	-
Vehicle & Equip. Sale & Trades	4,000	4,600	-	-	4,600	-	4,000	-	-	4,000	-
Miscellaneous Income	-	10,000	10,000	-	-	-	-	-	-	-	-
Non-Referendum Bond Issue											
Bond Proceeds - Series 2025 (estimated) (2025 & 2026 Fill + 4 Split Years)	4,050,000	-	-	-	-	-	6,500,000	6,500,000	-	-	-
Total Revenues:	6,617,374	1,789,798	1,430,600	-	341,974	17,224	9,119,000	8,295,000	-	804,000	20,000



Long-Range Capital Projects Planning

	Budget 2025	Estimate 2025	Capital Projects 94-90	Special Rec Fund 55-575915	Asset Replacement Fund 85	Cash in Lieu Fund 96	Budget 2026	Capital Projects 94-90	Special Rec Fund 55-575915	Asset Replacement Fund 85	Cash in Lieu Fund 96
Capital Expenditures:											
Administration:											
Park District Improvement Expenses											
Grant Application Services	25,000	25,000	-	-	25,000	-	25,000	-	-	25,000	-
I.T. Hardware Upgrades (Server/Payroll/Timeclocks)	10,000	5,000	5,000	-	-	-	20,000	20,000	-	-	-
Copier Purchases (4 Copiers - 1 Replaced every 5 years)	20,000	10,000	10,000	-	-	-	-	-	-	-	-
	55,000	40,000	15,000	-	25,000	-	45,000	20,000	-	25,000	-
Neighborhood Park Improvements											
Resilient ADA Mulch	25,000	25,000	20,500	4,500	-	-	25,000	18,750	6,250	-	-
Forestry	50,000	50,000	50,000	-	-	-	50,000	50,000	-	-	-
Paving Improvements - Various (Asphalt & Sealcoating)	35,000	35,000	28,700	6,300	-	-	35,000	26,250	8,750	-	-
Various Parks (Improvements - Lighting, Fencing, misc athletic field expenses)	25,000	25,000	20,500	4,500	-	-	75,000	56,250	18,750	-	-
Various (Lighting)	50,000	20,000	20,000	-	-	-	↑	-	-	-	-
Various (Fencing)	20,000	20,000	20,000	-	-	-	↑	-	-	-	-
Athletic Field Upgrades - Various	30,000	30,000	30,000	-	-	-	↑	-	-	-	-
Total Neighborhood Park Improvements	235,000	205,000	189,700	15,300	-	-	185,000	151,250	33,750	-	-
Land Acquisition											
Land Acquisition (Forest Preserve)	30,000	30,000	30,000	-	-	-	30,000	30,000	-	-	-
Land Acquisition	-	-	-	-	-	-	-	-	-	-	-
Total Land Acquisition	30,000	30,000	30,000	-	-	-	30,000	30,000	-	-	-
Miscellaneous											
Bond Issuance Fees - Future Bond Issues (estimated)	144,991	-	-	-	-	-	50,000	125,582	-	-	-
Transfer Out - ARF - Vehicle & Equipment Replacement Program	-	-	-	-	-	-	-	-	-	-	-
Total Miscellaneous	144,991	-	-	-	-	-	50,000	125,582	-	-	-
Ackerman Park											
Parking Lot & Entrance Road Repairs (Ring Road)	25,000	92,253	92,253	-	-	-	-	-	-	-	-
Outfield Fences (Fields 3 & 4) - Softball Program to Contribute	60,000	35,600	35,600	-	-	-	-	-	-	-	-
Water Fountains (Exterior)	16,000	16,219	16,219	-	-	-	-	-	-	-	-
Facility Improvements (carryover from referendum)	-	17,160	17,160	-	-	-	-	-	-	-	-
Ackerman Park (Outdoor) Wayfinding Master Plan & Phase 1	-	-	-	-	-	-	15,000	15,000	-	-	-
Ackerman Park Bottle Fill (2)	-	-	-	-	-	-	12,000	12,000	-	-	-
Ackerman Park - Soccer Goal 4 goals per year (2026)	-	-	-	-	-	-	12,000	12,000	-	-	-
Highway Directional (Brown) Sign	-	-	-	-	-	-	1,500	1,500	-	-	-
Total - Ackerman Park	101,000	161,232	161,232	-	-	-	40,500	40,500	-	-	-
Babcock Grove Park											
Park Improvements - Referendum (Playground Improvements)	-	-	-	-	-	-	250,000	187,500	62,500	-	-
Total - Babcock Grove Park	-	-	-	-	-	-	250,000	187,500	62,500	-	-
Churchill Park											
Park Improvements (deferred to 2027)	646,565	30,000	30,000	-	-	-	-	-	-	-	-
Total - Churchill Park	646,565	30,000	30,000	-	-	-	-	-	-	-	-
Downtown Plaza											
Land Acquistion (Downtown Plaza)	1,650,000	835,000	835,000	-	-	-	825,000	825,000	-	-	-
Park Improvements (A/E Services) - 2023: \$150,843; 2024: \$111,635 YTD	-	-	-	-	-	-	-	-	-	-	-
Park Improvements	1,729,157	400,000	328,000	72,000	-	-	3,170,157	2,970,157	200,000	-	-
	-	-	-	-	-	-	-	-	-	-	-
Total - Downtown Plaza	3,379,157	1,235,000	1,163,000	72,000	-	-	3,995,157	3,795,157	200,000	-	-



Long-Range Capital Projects Planning

	Budget 2025	Estimate 2025	Capital Projects 94-90	Special Rec Fund 55-575915	Asset Replacement Fund 85	Cash in Lieu Fund 96	Budget 2026	Capital Projects 94-90	Special Rec Fund 55-575915	Asset Replacement Fund 85	Cash in Lieu Fund 96
Frank Johnson Center											
Johnson Center (General Improvements)	-	8,023	8,023	-	-	-	-	-	-	-	-
Johnson Center (Sound Muffling & air vent)	-	-	-	-	-	-	15,000	15,000	-	-	-
Total - Frank Johnson Center	-	8,023	8,023	-	-	-	15,000	15,000	-	-	-
Lake Ellyn Park/Boathouse											
Boat Storage next to dumpster	20,000	20,000	20,000	-	-	-	-	-	-	-	-
Boathouse Exterior Improvements (Entryway) - Deferred to FY 2025	23,000	23,000	23,000	-	-	-	-	-	-	-	-
Replace Fireplace Equipment	3,000	3,000	3,000	-	-	-	-	-	-	-	-
Lake Ellyn Park A/V Upgrades	-	-	-	-	-	-	50,000	50,000	-	-	-
Playground & Landscape Improvements	-	-	-	-	-	-	25,000	25,000	-	-	-
Lake Ellyn Boathouse - Countertop Replacement	-	-	-	-	-	-	7,500	7,500	-	-	-
Lake Ellyn Park - Restroom - Sinks with legs	-	-	-	-	-	-	5,000	5,000	-	-	-
Lake Ellyn Boathouse - Replace Kitchen Floor	-	-	-	-	-	-	4,000	4,000	-	-	-
Total - Lake Ellyn Park/Boathouse	46,000	46,000	46,000	-	-	-	91,500	91,500	-	-	-
Lake Foxcroft											
Park Improvements (Referendum - Total \$450,000)	69,000	30,000	24,600	5,400	-	-	420,000	344,400	75,600	-	-
Park Improvements (Additional Park Improvements)	100,000	-	-	-	-	-	180,000	147,600	32,400	-	-
Total - Lake Foxcroft	169,000	30,000	24,600	5,400	-	-	600,000	492,000	108,000	-	-
Lenox Road											
Comprehensive Improvements - OSLAD Pickleball, Garden Plots, Pathway, etc.	400,000	400,000	328,000	72,000	-	-	-	-	-	-	-
Comprehensive Improvements - 2023: \$78,373.09; 2024: \$40,828.05	311,297	270,799	270,799	-	-	-	-	-	-	-	-
Parking Lot (Garden Plots)	70,000	70,000	70,000	-	-	-	-	-	-	-	-
Permit & Engineering Fees	-	230,000	230,000	-	-	-	-	-	-	-	-
Total - Lenox Road Park - Total 2023-2025: \$1,090,000	781,297	970,799	898,799	72,000	-	-	-	-	-	-	-
Main Street Recreation Center											
MSRC - (Elements, HVAC)	131,000	25,000	25,000	-	-	-	-	-	-	-	-
MSRC - (Roof Repair/Replacement)	265,000	265,000	217,300	47,700	-	-	-	-	-	-	-
MSRC - (Preschool Room Renovations - 4 Rooms)	100,000	75,000	75,000	-	-	-	-	-	-	-	-
MSRC - General Improvements (painting, carpeting, tiling, etc)	40,000	29,000	29,000	-	-	-	-	-	-	-	-
MSRC - (Structural Evaluation)	25,000	25,000	25,000	-	-	-	-	-	-	-	-
MSRC - (Refinish Gym/Dance Floors)	11,000	11,000	11,000	-	-	-	-	-	-	-	-
MSRC - WIFI Improvements	-	11,000	11,000	-	-	-	10,000	10,000	-	-	-
MSRC - General Improvements (floor, canvas, etc.)	-	-	-	-	-	-	27,000	27,000	-	-	-
MSRC - North Entry Door - Door Opener Button	-	-	-	-	-	-	5,000	5,000	-	-	-
MSRC - Gym Decals	-	-	-	-	-	-	3,000	3,000	-	-	-
Total - Main Street Recreation Center Fund	572,000	441,000	393,300	47,700	-	-	45,000	45,000	-	-	-
Maryknoll Park											
Miniature Golf - Pond/Cave Repairs	25,000	20,000	-	-	-	20,000	25,000	-	-	25,000	-
Frog Pond Repairs - (Engineering in 2026; Repairs in 2027)	15,000	-	-	-	-	-	15,000	-	-	-	15,000
Miniature Golf - Carpet Replacement (deferred to 2027)	40,000	-	-	-	-	-	-	-	-	-	-
Splash Pad infrastructure and component replacements	35,000	46,500	-	-	-	46,500	185,000	185,000	-	-	-
Maryknoll Park - Mini-Golf Landscape Updgrades	-	-	-	-	-	-	12,000	-	-	12,000	-
Clubhouse (Flooring)	-	-	-	-	-	-	10,000	-	-	10,000	-
Maryknoll Splash Pad - Canopy Replacements (2)	-	-	-	-	-	-	5,000	-	-	5,000	-
Water Bottle Fill	-	-	-	-	-	-	5,000	-	-	5,000	-
Splash Pad Repairs	-	-	-	-	-	-	2,000	-	-	2,000	-
Maryknoll Park- Spalsh Pad Coverings Canopy Tarps (2026)	-	-	-	-	-	-	1,200	-	-	1,200	-



Long-Range Capital Projects Planning

	Budget 2025	Estimate 2025	Capital Projects 94-90	Special Rec Fund 55-575915	Asset Replacement Fund 85	Cash in Lieu Fund 96	Budget 2026	Capital Projects 94-90	Special Rec Fund 55-575915	Asset Replacement Fund 85	Cash in Lieu Fund 96
Platform - Back ADA asphalt ramp	3,000	3,000	-	-	3,000	-	-	-	-	-	-
Platform - (Windscreen Replacement) - Capitals or Operations?	-	-	-	-	-	-	-	-	-	-	-
Platform - Heater & Door Automation	-	-	-	-	-	-	8,000	-	-	8,000	-
Platform - Indoor carpet to laminate flooring	-	-	-	-	-	-	2,000	-	-	2,000	-
Total - Maryknoll Park	118,000	69,500	-	-	3,000	66,500	270,200	185,000	-	70,200	15,000
<u>Newton Park</u>											
South Endzone Netting (deferred to 2026 - possible program contribution)	75,000	-	-	-	-	-	20,000	20,000	-	-	-
Total - Newton Park	75,000	-	-	-	-	-	20,000	20,000	-	-	-
<u>Spring Ave. Rec. Center</u>											
Repurpose Gymnastics Room to SARC Theatre - (deferred to 2037)	400,000	75,000	75,000	-	-	-	-	-	-	-	-
Repurpose Fitness Room (Converted to multi-purpose room, storage, and access to bathroom)	25,000	25,000	25,000	-	-	-	-	-	-	-	-
Spring Avenue Recreation Center (Refinish Aerobics/Dance Floors)	2,000	2,000	2,000	-	-	-	-	-	-	-	-
Spring Ave - Preschool Outdoor Nature Play Elements & Site Furn.	-	-	-	-	-	-	34,000	34,000	-	-	-
Spring Avenue (Preschool Room Renovations (Mostly completed with MSRC in 2025, remainder carryover to 2026)	-	-	-	-	-	-	25,000	25,000	-	-	-
Spring Avenue Recreation Center (General Improvements - floor mats, paint, tables, chairs, etc.)	-	-	-	-	-	-	18,500	18,500	-	-	-
Spring Ave - Lobby & Recreation Side (Amenities, wall clean up, painting, furniture, artwork, etc.)	-	-	-	-	-	-	2,500	2,500	-	-	-
Total - Spring Ave. Rec. Center	427,000	102,000	102,000	-	-	-	80,000	80,000	-	-	-
<u>Sunset Pool/Park</u>											
Misc Capital Improvements (Chairs, Freezer, Canopy Replacement)	20,000	20,000	20,000	-	-	-	20,000	20,000	-	-	-
Sunset Pool - Referendum Retainage	-	53,644	53,644	-	-	-	-	-	-	-	-
Robot Vacuum Replacements (2)	9,000	7,600	7,600	-	-	-	-	-	-	-	-
Valve Replacements - Main Pool - (2)	4,000	3,000	3,000	-	-	-	-	-	-	-	-
Lifeguard Chairs/Towers	8,000	8,082	8,082	-	-	-	9,000	9,000	-	-	-
Lap Pool Heater	40,000	30,000	30,000	-	-	-	-	-	-	-	-
Regenerative Media Filter - Main Pool	-	10,000	10,000	-	-	-	-	-	-	-	-
Sunset Pool. Support Building Fire Department Connection (FDC). FDC connection to far west equipment building. FY2026-	-	-	-	-	-	-	60,000	60,000	-	-	-
Sunset Pool - Defender Filter (10-year maintenance)	-	-	-	-	-	-	12,000	12,000	-	-	-
Sunset Pool - Main Filter Valve	-	-	-	-	-	-	6,000	6,000	-	-	-
Sunset Pool - Diving Board Mat	-	-	-	-	-	-	6,000	6,000	-	-	-
Sunset Pool - Underwater Light Replacements	-	-	-	-	-	-	5,000	5,000	-	-	-
Sunset Pool - Light Tower Light Replacement	-	-	-	-	-	-	4,000	4,000	-	-	-
Sunset Pool - Dumpster Fence Gates Replacement	-	-	-	-	-	-	2,500	2,500	-	-	-
Sunset Pool - LED Lights for bathhouse	-	-	-	-	-	-	1,200	1,200	-	-	-
Support Building Fire Department Connection (deferred to 2027)	-	-	-	-	-	-	-	-	-	-	-
Support Building Sprinkler Maintenance/Repair (deferred to 2027)	40,000	-	-	-	-	-	-	-	-	-	-
Pump & Plumbing Repairs	-	-	-	-	-	-	20,000	20,000	-	-	-
Total - Sunset Pool/Park	121,000	132,326	132,326	-	-	-	145,700	145,700	-	-	-
<u>Surrey Park</u>											
Park Improvements	-	-	-	-	-	-	-	-	-	-	-
Total - Surrey Park	-	-	-	-	-	-	-	-	-	-	-
<u>Village Green Park</u>											
Backstop Replacements - (Deferred to 2026)	500,000	-	-	-	-	-	500,000	500,000	-	-	-
Park Improvements - (OSLAD - If Awarded)	600,000	-	-	-	-	-	600,000	600,000			
Park Improvements - (OSLAD - Matching)	480,950	-	-	-	-	-	196,000	196,000			
Detention Basin Excavation	50,000	20,000	-	-	-	20,000	-	-	-	-	-
Relocate Garbage Corral.	-	-	-	-	-	-	10,000	10,000	-	-	-
Village Green - Portable Storage (2026)	-	-	-	-	-	-	6,000	6,000	-	-	-
Village Green - Pickleball Courts Windscreens	-	-	-	-	-	-	5,000	5,000	-	-	-
Total - Village Green Park	1,630,950	20,000	-	-	-	20,000	1,317,000	1,317,000	-	-	-



Long-Range Capital Projects Planning

	Budget 2025	Estimate 2025	Capital Projects 94-90	Special Rec Fund 55-575915	Asset Replacement Fund 85	Cash in Lieu Fund 96	Budget 2026	Capital Projects 94-90	Special Rec Fund 55-575915	Asset Replacement Fund 85	Cash in Lieu Fund 96
Playground Replacement Program											
Panfish (Master Plan Improvements)	300,000	55,000	-	-	-	55,000	245,000	-	44,100	-	200,900
Panfish (Playground - Equipment received in 2023; estimated installation in 2025)	140,000	159,840	131,069	28,771	-	-	-	-	-	-	-
Babcock (Playground Replacement Plan) - Included in Project Above)	-	-	-	-	-	-	-	-	-	-	-
Glen Oak Playground (Deferred to 2027)	175,000	3,000	3,000	-	-	-	-	-	-	-	-
Lake Foxcroft (Playground Replacement Plan) - Included in Project Above)	-	-	-	-	-	-	-	-	-	-	-
Playground Replacement Program	-	-	-	-	-	-	-	-	-	-	-
Total Playground Replacement Program	615,000	217,840	134,069	28,771	-	55,000	245,000	-	44,100	-	200,900
Ackerman Sport & Fitness Center Program											
HVAC Replacements 2026 - RTU2	233,000	190,850	-	-	190,850	-	225,000	-	-	225,000	-
Fitness & Cardio Equipment	-	40,100	-	-	40,100	-	-	-	-	-	-
LED Light Upgrades	-	23,977	-	-	23,977	-	-	-	-	-	-
Repair Turf Window	-	12,345	-	-	12,345	-	-	-	-	-	-
Misc Capital Projects	5,000	11,824	-	-	11,824	-	-	-	-	-	-
Fitness Strength	-	6,495	-	-	6,495	-	-	-	-	-	-
Court/Turf Divider Curtains	-	-	-	-	-	-	35,000	-	-	35,000	-
Renovate fitness area/stretching	-	-	-	-	-	-	20,000	-	-	20,000	-
New soccer goals (potentially house soccer funding)	-	-	-	-	-	-	15,000	-	-	15,000	-
Washing Machine	12,000	-	-	-	-	-	10,000	-	-	10,000	-
Dryer	12,000	-	-	-	-	-	10,000	-	-	10,000	-
Refinish studio and court floors	-	-	-	-	-	-	6,000	-	-	6,000	-
General painting	-	-	-	-	-	-	5,000	-	-	5,000	-
Internal Wayfinding Signage (Gymnastics)	15,000	-	-	-	-	-	-	-	-	-	-
Water Fountains	8,000	-	-	-	-	-	-	-	-	-	-
Total Ackerman Sport & Fitness Center Program	285,000	285,591	-	-	285,591	-	326,000	-	-	326,000	-
Equipment Replacement Program											
Replace Truck #424	65,000	64,528	-	-	64,528	-	-	-	-	-	-
#427 F250 / Service Body	-	-	-	-	-	-	65,000	-	-	65,000	-
Generator	-	-	-	-	-	-	18,000	-	-	18,000	-
Scag Mower / Utility Trailer	-	-	-	-	-	-	22,000	-	-	22,000	-
Vehicle & Equipment (TBD)	-	-	-	-	-	-	-	-	-	-	-
Total Vehicle & Equipment Replacement	65,000	64,528	-	-	64,528	-	105,000	-	-	105,000	-
Capital Expenditures Total	9,496,960	4,088,839	3,328,049	241,171	378,119	141,500	7,856,057	6,741,189	448,350	526,200	215,900



Long-Range Capital Projects Planning

	Budget 2025	Estimate 2025	Budget 2026	Plan 2027	Plan 2028	Plan 2029	Plan 2030	Plan 2031	Plan 2032	Plan 2033	Plan 2034	Plan 2035	Plan 2036	Plan 2037
Revenues:														
Investment Income	21,000	130,000	40,000	30,000	30,000	30,000	20,000	30,000	20,000	10,000	30,000	20,000	10,000	30,000
Contributions:														
Softball Program Contributions (ASFC - Fields 3 & 4 Fencing)	60,000	35,600	-	-	-	-	-	-	-	-	-	-	-	-
Downtown Park Contribution - Village of Glen Ellyn - Purchase Incentive	825,000	825,000	825,000	-	-	-	-	-	-	-	-	-	-	-
Downtown Park Contribution - Village of Glen Ellyn - Capital Incentive	-	250,000	250,000	-	-	-	-	-	-	-	-	-	-	-
Downtown Park Contribution - Village of Glen Ellyn - TIF Incentive	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	-
Panfish Park Lease Contribution - Village of Glen Ellyn (Operations)	-	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Manor Park Lease Contribution - Village of Glen Ellyn (Operations)	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Panfish Capital Contribution - Village of Glen Ellyn	300,000	100,000	200,000	-	-	-	-	-	-	-	-	-	-	-
Grants:														
OSLAD Grant - Lenox Road (work to be performed in 2025 - Reimb. Not expected until at least 2026)	400,000	-	400,000	-	-	-	-	-	-	-	-	-	-	-
OSLAD Grant - Village Green (if awarded)	600,000	-	-	-	600,000	-	-	-	-	-	-	-	-	-
State Capital Grant - General Capital Improvements	-	-	-	-	1,300,000	-	-	-	-	-	-	-	-	-
Grant (Ellman) - Downtown Park	-	-	-	-	400,000	-	-	-	-	-	-	-	-	-
Grant (TCH) - Downtown Park	-	-	-	-	50,000	-	-	-	-	-	-	-	-	-
Miscellaneous														
Fund Transfer Received - Asset Replacement Fund	-	-	387,626	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000
Fund Transfer Received - Vehicles & Equipment	62,374	62,374	62,374	↑	↑	↑	↑	↑	↑	↑	↑	↑	↑	↑
Fund Transfer Received - Ackerman	250,000	250,000	325,000	↑	↑	↑	↑	↑	↑	↑	↑	↑	↑	↑
Fund Transfer Received - Maryknoll	25,000	25,000	25,000	↑	↑	↑	↑	↑	↑	↑	↑	↑	↑	↑
Fund Transfer Received - Platform Facility	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Transfer Received - Newton Park - Program Contributions	-	-	-	-	-	-	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Cash-in-Lieu - Developer Donations	20,000	17,224	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Platform Facility Contributions (GEPTC)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vehicle & Equip. Sale & Trades	4,000	4,600	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Miscellaneous Income	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-
Non-Referendum Bond Issue														
Bond Proceeds - Series 2025 (estimated) (2025 & 2026 Fill + 4 Split Years)	4,050,000	-	6,500,000	-	-	-	-	-	-	-	-	-	-	-
Bond Proceeds - Series 2027 (estimated - Fill 3 Split Years)	-	-	-	1,300,000	-	-	-	-	-	-	-	-	-	-
Bond Proceeds - Series 2030 (estimated) (2030: Split Year; Fill 2031 & 2032)	-	-	-	-	-	-	3,650,000	-	-	-	-	-	-	-
Bond Proceeds - Series 2033 (estimated) (Fill 2033, 2034, 2035)	-	-	-	-	-	-	-	-	-	4,875,000	-	-	-	-
Bond Proceeds - Series 2036 (estimated) (Fill 2036, 2037, 2038)	-	-	-	-	-	-	-	-	-	-	-	-	5,165,000	-
Total Revenues:	6,617,374	1,789,798	9,119,000	2,234,000	3,284,000	934,000	4,594,000	954,000	944,000	5,809,000	954,000	944,000	6,099,000	929,000



Long-Range Capital Projects Planning

	Budget 2025	Estimate 2025	Budget 2026	Plan 2027	Plan 2028	Plan 2029	Plan 2030	Plan 2031	Plan 2032	Plan 2033	Plan 2034	Plan 2035	Plan 2036	Plan 2037
Capital Expenditures:														
Administration:														
Park District Improvement Expenses														
Grant Application Services	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
I.T. Hardware Upgrades (Server/Payroll/Timeclocks)	10,000	5,000	20,000	20,000	-	-	-	-	20,000	-	-	-	-	20,000
Copier Purchases (4 Copiers - 1 Replaced every 5 years)	20,000	10,000	-	20,000	-	-	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
	55,000	40,000	45,000	65,000	25,000	25,000	45,000	45,000	65,000	45,000	45,000	45,000	45,000	65,000
Neighborhood Park Improvements														
Resilient ADA Mulch	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Forestry	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Paving Improvements - Various (Asphalt & Sealcoating)	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Various Parks (Improvements - Lighting, Fencing, misc athletic field expenses)	25,000	25,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Various (Lighting)	50,000	20,000	↑	↑	↑	↑	↑	↑	↑	↑	↑	↑	↑	↑
Various (Fencing)	20,000	20,000	↑	↑	↑	↑	↑	↑	↑	↑	↑	↑	↑	↑
Athletic Field Upgrades - Various	30,000	30,000	↑	↑	↑	↑	↑	↑	↑	↑	↑	↑	↑	↑
Security Cameras (District-Wide) - MSRC, SARC, Village Green, Other	-	-	-	-	-	35,000	-	35,000	-	35,000	-	35,000	-	-
District-Wide (Signage - Park ID & Facility Signs)	-	-	-	-	-	-	400,000	-	-	-	-	-	-	-
Comprehensive Master Plan & Survey - District-Wide	-	-	-	-	-	-	150,000	-	-	-	-	-	-	-
ADA Audit & Plan - District-Wide	-	-	-	-	-	-	-	70,000	-	-	-	-	-	-
Asphalt Assessment & Maintenance Plan - District-Wide	-	-	-	-	-	-	-	-	50,000	-	-	-	-	-
District-Wide: Sand Volleyball Court(s)	-	-	-	-	-	-	-	-	20,000	-	-	-	-	-
State of Illinois Capital Improvements (pending)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asphalt/Paving Study - District-Wide	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Neighborhood Park Improvements	235,000	205,000	185,000	185,000	185,000	220,000	735,000	290,000	255,000	220,000	185,000	220,000	185,000	185,000
Land Acquisition														
Land Acquisition (Forest Preserve)	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	-	-	-	-
Land Acquisition	-	-	-	-	-	-	-	500,000	-	-	-	-	-	-
Total Land Acquisition	30,000	30,000	30,000	30,000	30,000	30,000	30,000	530,000	30,000	30,000	-	-	-	-
Miscellaneous														
Bond Issuance Fees - Future Bond Issues (estimated)	144,991	-	50,000	20,000	-	-	100,000	-	-	100,000	-	-	100,000	-
Transfer Out - ARF - Vehicle & Equipment Replacement Program	-	-	-	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000
Total Miscellaneous	144,991	-	50,000	150,000	130,000	130,000	230,000	130,000	130,000	230,000	130,000	130,000	230,000	130,000
Ackerman Park														
Parking Lot & Entrance Road Repairs (Ring Road)	25,000	92,253	-	-	-	-	-	-	-	-	-	-	-	-
Outfield Fences (Fields 3 & 4) - Softball Program to Contribute	60,000	35,600	-	-	-	-	-	-	-	-	-	-	-	-
Water Fountains (Exterior)	16,000	16,219	-	-	-	-	-	-	-	-	-	-	-	-
Facility Improvements (carryover from referendum)	-	17,160	-	-	-	-	-	-	-	-	-	-	-	-
Ackerman Park (Outdoor) Wayfinding Master Plan & Phase 1	-	-	15,000	-	-	-	-	-	-	-	-	-	-	-
Ackerman Park Bottle Fill (2)	-	-	12,000	-	-	-	-	-	-	-	-	-	-	-
Ackerman Park - Soccer Goal 4 goals per year (2026)	-	-	12,000	-	-	-	-	-	-	-	-	-	-	-
Highway Directional (Brown) Sign	-	-	1,500	-	-	-	-	-	-	-	-	-	-	-
Ackerman Park - Sidewalk Repair (Limestone to concrete)	-	-	-	80,000	-	-	-	-	-	-	-	-	-	-
Ackerman Park - Batting Cage Renovation (Softball contrib.)	-	-	-	75,000	-	-	-	-	-	-	-	-	-	-
Ackerman Park - New Entry Monument Signs	-	-	-	75,000	-	-	-	-	-	-	-	-	-	-
Ackerman Park - Outdoor Way Finding Signage	-	-	-	60,000	-	-	-	-	-	-	-	-	-	-
Ackerman Park - Foul Poles F1-4 (Softball Cont.)	-	-	-	32,000	-	-	-	-	-	-	-	-	-	-
Ackerman Park - Mainenance Yard Improvements (Fencing, Paving, 6'H with double swing gate)	-	-	-	-	110,000	-	-	-	-	-	-	-	-	-
Ackerman Park - Security Cameras (Turf, Pickleball, Parking Lot)	-	-	-	-	45,000	-	-	-	-	-	-	-	-	-
Ackerman Park - Paint Garages	-	-	-	-	6,000	-	-	-	-	-	-	-	-	-
Outdoor Turf Replacement	-	-	-	-	-	500,000	-	-	-	-	-	-	-	-
Ackerman Park - West Fields Drain Tiles	-	-	-	-	-	25,000	-	-	-	-	-	-	-	-
Ackerman Park - Limestone repair	-	-	-	-	-	-	30,000	-	-	-	-	-	-	-
Ackerman Park - Upper Yard Irrigation	-	-	-	-	-	-	-	850,000	-	-	-	-	-	-
Small additional outdoor turf field	-	-	-	-	-	-	-	-	500,000	-	-	-	-	-
Pathway Improvements	-	-	-	-	-	-	-	-	50,000	-	-	-	-	-
Ackerman Park - Mainteance Garage Asphalt Lot, Gate & Other Improvements	-	-	-	-	-	-	-	-	-	90,000	-	-	-	-
Ackerman Park - Concession Building Renovation	-	-	-	-	-	-	-	-	-	75,000	-	-	-	-
Ackerman Park - WiFi at Hub (Construction cost only; annual cost added to operations)	-	-	-	-	-	-	-	-	-	20,000	-	-	-	-
Ackerman Park - Shades 5&6	-	-	-	-	-	-	-	-	-	-	-	75,000	-	-
Ackerman Park - Adult Fitness Replacement	-	-	-	-	-	-	-	-	-	-	-	-	215,000	-
Ackerman Park - Upper Soccer Lights Northwest Fields	-	-	-	-	-	-	-	-	-	-	-	-	-	275,000
Ackerman Park - Garage Gate & Asphalt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ackerman Park - Thorguard/Lighting Protection Addition	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Ackerman Park	101,000	161,232	40,500	322,000	161,000	525,000	30,000	850,000	550,000	185,000	-	75,000	215,000	275,000



Long-Range Capital Projects Planning

	Budget 2025	Estimate 2025	Budget 2026	Plan 2027	Plan 2028	Plan 2029	Plan 2030	Plan 2031	Plan 2032	Plan 2033	Plan 2034	Plan 2035	Plan 2036	Plan 2037
Babcock Grove Park														
Park Improvements - Referendum (Playground Improvements)	-	-	250,000	-	-	-	-	-	-	-	-	-	-	-
Total - Babcock Grove Park	-	-	250,000	-	-	-	-	-	-	-	-	-	-	-
Churchill Park														
Park Improvements (deferred to 2027)	646,565	30,000	-	650,000	-	-	-	-	-	-	-	-	-	-
Total - Churchill Park	646,565	30,000	-	650,000	-	-	-	-	-	-	-	-	-	-
Downtown Plaza														
Land Acquisition (Downtown Plaza)	1,650,000	835,000	825,000	-	-	-	-	-	-	-	-	-	-	-
Park Improvements (A/E Services) - 2023: \$150,843; 2024: \$111,635 YTD	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Park Improvements	1,729,157	400,000	3,170,157	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Downtown Plaza	3,379,157	1,235,000	3,995,157	-	-	-	-	-	-	-	-	-	-	-
George Ball Park														
George Ball (Parking Lot)	-	-	-	70,000	-	-	-	-	-	-	-	-	-	-
Total - Churchill Park	-	-	-	70,000	-	-	-	-	-	-	-	-	-	-
Frank Johnson Center														
Johnson Center (General Improvements)	-	8,023	-	-	-	-	-	-	-	-	-	-	-	-
Johnson Center (Sound Muffling & air vent)	-	-	15,000	-	-	-	-	-	-	-	-	-	-	-
Total - Frank Johnson Center	-	8,023	15,000	-	-	-	-	-	-	-	-	-	-	-
Lake Ellyn Park/Boathouse														
Boat Storage next to dumpster	20,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Boathouse Exterior Improvements (Entryway) - Deferred to FY 2025	23,000	23,000	-	-	-	-	-	-	-	-	-	-	-	-
Replace Fireplace Equipment	3,000	3,000	-	-	-	-	-	-	-	-	-	-	-	-
Lake Ellyn Park A/V Upgrades	-	-	50,000	-	-	-	-	-	-	-	-	-	-	-
Playground & Landscape Improvements	-	-	25,000	-	-	-	-	-	-	-	-	-	-	-
Lake Ellyn Boathouse - Countertop Replacement	-	-	7,500	-	-	-	-	-	-	-	-	-	-	-
Lake Ellyn Park - Restroom - Sinks with legs	-	-	5,000	-	-	-	-	-	-	-	-	-	-	-
Lake Ellyn Boathouse - Replace Kitchen Floor	-	-	4,000	-	-	-	-	-	-	-	-	-	-	-
Lake Ellyn Park - Clay courts sidewalk and amenities	-	-	-	-	25,000	-	-	-	-	-	-	-	-	-
Lake Ellyn Park - Clay courts power and wifi (remote irrigation)	-	-	-	-	9,000	-	-	-	-	-	-	-	-	-
Lake Ellyn Park - Commerative Plaque Upgrades	-	-	-	-	3,300	-	-	-	-	-	-	-	-	-
Lake Ellyn Boat House - Deck and Railing Renovation	-	-	-	-	-	-	33,000	-	-	-	-	-	-	-
Lake Ellyn Boat House - Irrigation to Village Water	-	-	-	-	-	-	7,500	-	-	-	-	-	-	-
Lake Ellyn Park - South Retaining Wall	-	-	-	-	-	-	-	-	210,000	-	-	-	-	-
Lake Ellyn Park - Pier Renovation	-	-	-	-	-	-	-	-	9,000	-	-	-	-	-
Lake Ellyn Park - Dredging Inlets	-	-	-	-	-	-	-	-	-	150,000	-	-	-	-
Lake Ellyn Park - Concrete Driveway replacement	-	-	-	-	-	-	-	-	-	120,000	-	-	-	-
Lake Ellyn Park - Corner Slope Pilings	-	-	-	-	-	-	-	-	-	80,000	-	-	-	-
Lake Ellyn Park - Sidewalk Repair	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Floating Island Removal_Reduction & Interpretive Sign Replacement	-	-	-	-	-	-	5,000	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Lake Ellyn Park/Boathouse	46,000	46,000	91,500	-	37,300	-	-	45,500	-	219,000	350,000	-	-	-
Lake Foxcroft														
Park Improvements (Referendum - Total \$450,000)	69,000	30,000	420,000	-	-	-	-	-	-	-	-	-	-	-
Park Improvements (Additional Park Improvements)	100,000	-	180,000	-	-	-	-	-	-	-	-	-	-	-
Total - Lake Foxcroft	169,000	30,000	600,000	-	-	-	-	-	-	-	-	-	-	-
Lenox Road														
Comprehensive Improvements - OSLAD Pickleball, Garden Plots, Pathway, etc.	400,000	400,000	-	-	-	-	-	-	-	-	-	-	-	-
Comprehensive Improvements - 2023: \$78,373.09; 2024: \$40,828.05	311,297	270,799	-	-	-	-	-	-	-	-	-	-	-	-
Parking Lot (Garden Plots)	70,000	70,000	-	-	-	-	-	-	-	-	-	-	-	-
Permit & Engineering Fees	-	230,000	-	-	-	-	-	-	-	-	-	-	-	-
Total - Lenox Road Park - Total 2023-2025: \$1,090,000	781,297	970,799	-	-	-	-	-	-	-	-	-	-	-	-



Long-Range Capital Projects Planning

	Budget 2025	Estimate 2025	Budget 2026	Plan 2027	Plan 2028	Plan 2029	Plan 2030	Plan 2031	Plan 2032	Plan 2033	Plan 2034	Plan 2035	Plan 2036	Plan 2037
Main Street Recreation Center														
MSRC - (Elements, HVAC)	131,000	25,000	-	-	112,000	-	150,000	-	-	-	-	-	-	-
MSRC - (Roof Repair/Replacement)	265,000	265,000	-	-	-	-	-	-	-	-	-	-	-	-
MSRC - (Preschool Room Renovations - 4 Rooms)	100,000	75,000	-	-	-	-	-	-	-	-	-	-	-	-
MSRC - General Improvements (painting, carpeting, tiling, etc)	40,000	29,000	-	-	-	-	-	-	-	-	-	-	-	-
MSRC - (Structural Evaluation)	25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-
MSRC - (Refinish Gym/Dance Floors)	11,000	11,000	-	-	-	-	-	-	-	-	-	-	-	-
MSRC - WIFI Improvements	-	11,000	10,000	-	-	-	-	-	-	-	-	-	-	-
MSRC - General Improvements (floor, canvas, etc.)	-	-	27,000	-	-	-	-	-	-	-	-	-	-	-
MSRC - North Entry Door - Door Opener Button	-	-	5,000	-	-	-	-	-	-	-	-	-	-	-
MSRC - Gym Decals	-	-	3,000	-	-	-	-	-	-	-	-	-	-	-
MSRC - Interior Furnishings (chairs, trash, etc.)	-	-	-	50,000	-	-	-	-	-	-	-	-	-	-
MSRC - Tuckpointing	-	-	-	15,000	-	-	-	-	-	-	-	-	-	-
MSRC - Park ID Sign	-	-	-	-	20,000	-	-	-	-	-	-	-	-	-
MSRC - Window Replacements	-	-	-	-	-	-	350,000	-	-	-	-	-	-	-
MSRC - Open Air Shelter	-	-	-	-	-	-	-	40,000	-	-	-	-	-	-
MSRC - Parking Lot	-	-	-	-	-	-	-	-	-	175,000	-	-	-	-
Total - Main Street Recreation Center Fund	572,000	441,000	45,000	65,000	132,000	-	500,000	40,000	-	175,000	-	-	-	-
Maryknoll Park														
Miniature Golf - Pond/Cave Repairs	25,000	20,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Frog Pond Repairs - (Engineering in 2026; Repairs in 2027)	15,000	-	15,000	50,000	-	-	-	-	-	-	-	-	-	-
Miniature Golf - Carpet Replacement (deferred to 2027)	40,000	-	-	40,000	-	-	-	-	-	-	-	-	-	-
Splash Pad infrastructure and component replacements	35,000	46,500	185,000	-	-	-	-	-	-	-	-	-	-	-
Maryknoll Park - Mini-Golf Landscape Updgrades	-	-	12,000	-	-	-	-	-	-	-	-	-	-	-
Clubhouse (Flooring)	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-
Maryknoll Splash Pad - Canopy Replacements (2)	-	-	5,000	-	-	-	-	-	-	-	-	-	-	-
Water Bottle Fill	-	-	5,000	-	-	-	-	-	-	-	-	-	-	-
Splash Pad Repairs	-	-	2,000	-	30,000	30,000	30,000	30,000	-	-	-	-	-	-
Maryknoll Park- Spalsh Pad Coverings Canopy Tarps (2026)	-	-	1,200	-	-	-	-	-	-	-	-	-	-	-
Splash/Picnic Shelter	-	-	-	25,000	-	-	-	-	-	-	-	-	-	-
Maryknoll Park - Bocce Improvements & Zipline Curb	-	-	-	16,000	-	-	-	-	-	-	-	-	-	-
Maryknoll Clubhouse - Clubhouse Painting	-	-	-	5,000	-	-	-	-	-	-	-	-	-	-
Maryknoll Park - Picnic Shelter Roof Replacement	-	-	-	-	20,000	-	-	-	-	-	-	-	-	-
EV Chargers (3)	-	-	-	-	15,000	-	-	-	-	-	-	-	-	-
Maryknoll Park - Picnic Shelter Epoxy Floor	-	-	-	-	3,000	-	-	-	-	-	-	-	-	-
Entryway Repairs	-	-	-	-	-	25,000	-	-	-	-	-	-	-	-
Maryknoll Clubhouse - Bottle Fill Station	-	-	-	-	-	4,000	-	-	-	-	-	-	-	-
Maryknoll Park - Picnic Shelter Bottle Fill	-	-	-	-	-	-	-	-	4,000	-	-	-	-	-
Maryknoll Park - Net Climber Replacement	-	-	-	-	-	-	-	-	-	80,000	-	-	-	-
Maryknoll Park- Splash Pad Improvements (Above Ground Enclosure for SplashPad Equipment, New Features)	-	-	-	-	-	-	-	-	-	65,000	-	-	-	-
Maryknoll Park - Mini-Golf Master Plan Major Renovation	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000
Maryknoll Park - Splash Pad Large Shade Sail	-	-	-	-	-	-	-	-	-	-	-	-	-	60,000
Maryknoll Clubhouse - Rental Room Upgrades	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000
Maryknoll Park - Play turf to replace PIP	-	-	-	-	-	-	-	-	-	-	-	-	-	18,500
 Platform - Back ADA asphalt ramp	3,000	3,000	-	-	-	-	-	-	-	-	-	-	-	-
Platform - (Windscreen Replacement) - Capitals or Operations?	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Platform - Heater & Door Automation	-	-	8,000	-	-	-	-	-	-	-	-	-	-	-
Platform - Indoor carpet to laminate flooring	-	-	2,000	-	-	-	-	-	-	-	-	-	-	-
Platform - (Patio Hardscape, Roof Extension, Heaters, Entryway Improvements, Replace Deck)	-	-	-	-	300,000	-	-	-	85,000	-	-	-	-	-
 Platform - Relocate Dumpster	-	-	-	-	-	-	-	5,000	-	-	-	-	-	-
Total - Maryknoll Park	118,000	69,500	270,200	161,000	393,000	84,000	55,000	60,000	114,000	170,000	25,000	25,000	25,000	1,153,500



Long-Range Capital Projects Planning

	Budget 2025	Estimate 2025	Budget 2026	Plan 2027	Plan 2028	Plan 2029	Plan 2030	Plan 2031	Plan 2032	Plan 2033	Plan 2034	Plan 2035	Plan 2036	Plan 2037
Newton Park														
South Endzone Netting (deferred to 2026 - possible program contribution)	75,000	-	20,000	-	-	-	-	-	-	-	-	-	-	-
Newton Park - Sideline Fencing	-	-	-	-	40,000	-	-	-	-	-	-	-	-	-
Building Renovation - Press box & Storage	-	-	-	-	-	250,000	-	-	-	-	-	-	-	-
Newton Park (East Parking Lot)	-	-	-	-	-	-	100,000	-	-	-	-	-	-	-
Newton Park - Turf Replacement	-	-	-	-	-	-	-	500,000	-	-	-	-	-	-
Newton Park - Bottle Fill: Press Box and Restroom Bldg	-	-	-	-	-	-	-	7,500	-	-	-	-	-	-
Newton Park - Parking Bumpers & Possible Curbing	-	-	-	-	-	-	-	14,000	-	-	-	-	-	-
Concession Stand Building Improvements	-	-	-	-	-	-	-	-	-	100,000	-	-	-	-
Newton Park - Scoreboard Replacement (Football LAX Contrib)	-	-	-	-	-	-	-	-	-	35,000	-	-	-	-
Newton Park - Concrete for Visitor Bleachers	-	-	-	-	-	-	-	-	-	-	85,000	-	-	-
Newton Park - Athletic Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	450,000
Newton Park - Shade Structures over Bleachers	-	-	-	-	-	-	-	-	-	-	-	-	-	75,000
Total - Newton Park	75,000	-	20,000	-	40,000	250,000	100,000	521,500	-	135,000	85,000	-	-	525,000
Prairie Path Park														
Comprehensive Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Priarie Path Park	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Spalding Park														
Park Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Capital Projects Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Spring Ave. Rec. Center														
Repurpose Gymnastics Room to SARC Theatre - (deferred to 2037)	400,000	75,000	-	-	-	-	-	-	-	-	-	-	-	1,700,000
Repurpose Fitness Room (Converted to multi-purpose room, storage, and access to bathroom)	25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-
Spring Avenue Recreation Center (Refinish Aerobics/Dance Floors)	2,000	2,000	-	-	-	-	-	-	-	-	-	-	-	-
Spring Ave - Preschool Outdoor Nature Play Elements & Site Furn.	-	-	34,000	-	-	-	-	-	-	-	-	-	-	-
Spring Avenue (Preschool Room Renovations (Mostly completed with MSRC in 2025, remainder carryover to 2026)	-	-	25,000	-	-	-	-	-	-	-	-	-	-	-
Spring Avenue Recreation Center (General Improvements - floor mats, paint, tables, chairs, etc.)	-	-	18,500	-	-	-	-	-	-	-	-	-	-	-
Spring Ave - Lobby & Recreation Side (Amenities, wall clean up, painting, furniture, artwork, etc.)	-	-	2,500	-	-	-	-	-	-	-	-	-	-	-
Spring Avenue Recreation Center (HVAC - 14 units; est. life 15-20 years)	-	-	-	75,000	75,000	75,000	-	-	-	-	-	-	-	-
Spring Ave - Outside wayfinding preschool sign	-	-	-	2,500	-	-	-	-	-	-	-	-	-	-
Spring Ave - Security Cameras Entry	-	-	-	-	-	2,500	-	-	-	-	-	-	-	-
Spring Avenue Recreation Center (Carpet)	-	-	-	-	-	-	120,000	-	-	-	-	-	-	-
Spring Ave - Replace Blinds	-	-	-	-	-	-	20,000	-	-	-	-	-	-	-
Spring Ave - Safety Village Renovation	-	-	-	-	-	-	60,000	-	-	-	-	-	-	-
Spring Ave - Craft Lab Upgrades	-	-	-	-	-	-	15,000	-	-	-	-	-	-	-
Spring Avenue Recreation Center (Window Replacement)	-	-	-	-	-	-	-	200,000	200,000	-	-	-	-	-
Spring Ave - Solar Power	-	-	-	-	-	-	-	-	-	-	-	-	-	225,000
Dog Park: Improvements	-	-	-	-	-	-	150,000	-	-	-	-	-	-	-
Total - Spring Ave. Rec. Center	427,000	102,000	80,000	77,500	75,000	77,500	365,000	200,000	200,000	-	-	-	-	1,925,000
Sunset Pool/Park														
Misc Capital Improvements (Chairs, Freezer, Canopy Replacement)	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Sunset Pool - Referendum Retainage	-	53,644	-	-	-	-	-	-	-	-	-	-	-	-
Robot Vacuum Replacements (2)	9,000	7,600	-	-	-	-	-	-	-	-	-	-	-	-
Valve Replacements - Main Pool - (2)	4,000	3,000	-	-	-	-	-	-	-	-	-	-	-	-
Lifeguard Chairs/Towers	8,000	8,082	9,000	-	-	-	-	-	-	-	-	-	-	-
Lap Pool Heater	40,000	30,000	-	-	-	-	-	-	-	-	-	-	-	-
Regenerative Media Filter - Main Pool	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-
Sunset Pool. Support Building Fire Department Connection (FDC). FDC connection to far west equipment building. FY2026-	-	-	60,000	-	-	-	-	-	-	-	-	-	-	-
Sunset Pool - Defender Filter (10-year maintenance)	-	-	12,000	-	-	-	-	-	-	-	-	-	12,000	-
Sunset Pool - Main Filter Valve	-	-	6,000	-	-	-	-	-	-	-	-	-	-	-
Sunset Pool - Diving Board Mat	-	-	6,000	-	-	-	-	-	-	-	-	-	-	-
Sunset Pool - Underwater Light Replacements	-	-	5,000	-	-	-	-	-	-	-	-	-	-	-
Sunset Pool - Light Tower Light Replacement	-	-	4,000	-	-	-	-	-	-	-	-	-	-	-
Sunset Pool - Dumpster Fence Gates Replacement	-	-	2,500	-	-	-	-	-	-	-	-	-	-	-
Sunset Pool - LED Lights for bathhouse	-	-	1,200	-	-	-	-	-	-	-	-	-	-	-
Support Building Fire Department Connection (deferred to 2027)	-	-	-	60,000	-	-	-	-	-	-	-	-	-	-
Support Building Sprinkler Maintenance/Repair (deferred to 2027)	40,000	-	-	40,000	-	-	-	-	-	-	-	-	-	-
Sunset Pool - New high dive surface (2027)	-	-	-	1,500	-	-	-	-	-	-	-	-	-	-
Sunset Pool. Fire Alarm Improvements. F.A.C.P. upgrades with addressable system. FY2025-26	-	-	-	-	40,000	-	-	-	-	-	-	-	-	-



Long-Range Capital Projects Planning

	Budget 2025	Estimate 2025	Budget 2026	Plan 2027	Plan 2028	Plan 2029	Plan 2030	Plan 2031	Plan 2032	Plan 2033	Plan 2034	Plan 2035	Plan 2036	Plan 2037
Sunset Pool. Support Building Sprinkler Maintenance, Signage, and Misc. Repairs. Including replacement of rusted piping and Sunset Pool. Strobe & Electrical Improvements. Additional devices, switches, synchronization, and associated work. This	-	-	-	-	53,000	-	-	-	-	-	-	-	-	-
Sunset Pool - New Zero Depth Gutter Grate	-	-	-	-	-	-	30,000	-	-	-	-	-	-	-
Sunset Pool - New Gates by Concessions	-	-	-	-	-	-	5,000	-	-	-	-	-	-	-
Sunset Pool - Retrofit Locker Room Lights (LED)	-	-	-	-	-	-	-	5,000	-	-	-	-	-	-
Sunset Pool - (5) Umbrellas	-	-	-	-	-	-	-	1,500	-	-	-	-	-	-
Sunset Pool - Switch to all liquid chlorine (cost savings)	-	-	-	-	-	-	-	5,000	-	-	-	-	-	-
Sunset Pool - New Dive Boards	-	-	-	-	-	-	-	-	-	15,000	-	-	-	-
Sunset Pool - Lap Pool Defender Computer	-	-	-	-	-	-	-	-	-	13,000	-	-	-	-
Sunset Pool - IT Equip for Membership Card Printers at Front Desk (deferred)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pump & Plumbing Repairs	-	-	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	-	-	-	-
Total - Sunset Pool/Park	121,000	132,326	145,700	141,500	148,000	40,000	75,000	51,500	40,000	68,000	20,000	20,000	32,000	20,000
Surrey Park														
Park Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Surrey Park	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Village Green Park														
Backstop Replacements - (Deferred to 2026)	500,000	-	500,000	-	-	-	-	-	-	-	-	-	-	-
Park Improvements - (OSLAD - If Awarded)	600,000	-	600,000	-	-	-	-	-	-	-	-	-	-	-
Park Improvements - (OSLAD - Matching)	480,950	-	196,000	655,000	-	-	-	-	-	-	-	-	-	-
Detention Basin Excavation	50,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Relocate Garbage Corral.	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-
Village Green - Portable Storage (2026)	-	-	6,000	-	-	-	-	-	-	-	-	-	-	-
Village Green - Pickleball Courts Windscreens	-	-	5,000	-	-	-	-	-	-	-	-	-	-	-
Village Green - Irrigation Line Repair F123 (2027)	-	-	-	5,000	-	-	-	-	-	-	-	-	-	-
Village Green - Irrigation Well Water (2030)	-	-	-	-	-	-	120,000	-	-	-	-	-	-	-
Village Green - LED Upgrades F1-4	-	-	-	-	-	-	-	300,000	-	-	-	-	-	-
Village Green - Splash Pad Feature Replacement	-	-	-	-	-	-	-	20,000	-	-	-	-	-	-
Village Green - Shed	-	-	-	-	-	-	-	-	-	-	-	-	-	12,000
Village Green - LED adds to F5-8	-	-	-	-	-	-	-	-	-	-	-	-	-	350,000
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Village Green Park	1,630,950	20,000	1,317,000	660,000	-	-	120,000	320,000	-	-	-	-	-	362,000
Playground Replacement Program														
Panfish (Master Plan Improvements)	300,000	55,000	245,000	-	-	-	-	-	-	-	-	-	-	-
Panfish (Playground - Equipment received in 2023; estimated installation in 2025)	140,000	159,840	-	-	-	-	-	-	-	-	-	-	-	-
Babcock (Playground Replacement Plan) - Included in Project Above)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Glen Oak Playground (Deferred to 2027)	175,000	3,000	-	250,000	-	-	-	-	-	-	-	-	-	-
Lake Foxcroft (Playground Replacement Plan) - Included in Project Above)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Playground Replacement Program	-	-	-	-	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Total Playground Replacement Program	615,000	217,840	245,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Ackerman Sport & Fitness Center Program														
HVAC Replacements 2026 - RTU2	233,000	190,850	225,000	-	110,000	-	-	-	-	-	-	-	-	143,345
Fitness & Cardio Equipment	-	40,100	-	30,000	-	30,000	-	30,000	-	30,000	-	30,000	-	30,000
LED Light Upgrades	-	23,977	-	-	-	-	-	-	-	-	-	-	-	-
Repair Turf Window	-	12,345	-	-	-	-	-	-	-	-	-	-	-	-
Misc Capital Projects	5,000	11,824	-	-	-	-	-	-	-	-	-	20,000	-	-
Fitness Strength	-	6,495	-	-	30,000	-	30,000	-	30,000	-	30,000	-	30,000	-
Court/Turf Divider Curtains	-	-	35,000	-	-	-	-	-	-	-	-	-	-	-
Renovate fitness area/stretching	-	-	20,000	-	-	-	-	-	-	-	-	-	-	-
New soccer goals (potentially house soccer funding)	-	-	15,000	-	-	-	-	-	-	-	-	-	-	-
Washing Machine	12,000	-	10,000	-	-	-	-	-	-	-	-	-	-	12,000
Dryer	12,000	-	10,000	-	-	-	-	-	-	-	-	-	-	12,000
Refinish studio and court floors	-	-	6,000	-	6,000	-	6,000	-	6,000	-	6,000	-	6,000	-
General painting	-	-	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Upstairs flooring replacement	-	-	-	50,000	-	-	-	-	-	-	-	-	-	-
Internal Wayfinding Signage (Gymnastics)	15,000	-	-	10,000	-	-	-	-	-	-	-	-	-	-
Locker room remodel	-	-	-	-	80,000	-	-	-	-	-	-	-	-	-
New Bleachers Court	-	-	-	-	25,000	-	-	-	-	-	-	-	-	-
New flooring streching room	-	-	-	-	20,000	-	-	-	-	-	-	-	-	-
Group X	-	-	-	-	10,000	-	-	10,000	-	-	10,000	-	-	10,000
Spin Bikes (12)	-	-	-	-	5,000	-	5,000	-	5,000	-	5,000	-	5,000	-
New Bleachers Turf	-	-	-	-	-	25,000	-	-	-	-	-	-	-	-
Security Camera Enhancements	-	-	-	-	-	20,000	-	-	-	-	-	-	-	-



Long-Range Capital Projects Planning

	Budget 2025	Estimate 2025	Budget 2026	Plan 2027	Plan 2028	Plan 2029	Plan 2030	Plan 2031	Plan 2032	Plan 2033	Plan 2034	Plan 2035	Plan 2036	Plan 2037
Sound System Upgrades Studios	-	-	-	-	-	20,000	-	-	-	-	-	-	-	-
TV (8)	-	-	-	-	-	10,000	-	10,000	-	-	-	10,000	-	-
Water Fountains	8,000	-	-	-	-	10,000	-	-	-	-	10,000	-	-	10,000
Replace track windows	-	-	-	-	-	-	-	-	-	-	-	-	-	-
New Turf Flooring	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fitness Center Mirrors	-	-	-	-	-	5,000	-	-	-	-	-	-	-	-
Indoor Turf Replacement	-	-	-	-	-	-	130,000	-	-	-	-	-	-	-
Floor Scrubber	-	-	-	-	-	-	20,000	-	-	-	20,000	-	-	-
Mechanical volleyball net	-	-	-	-	-	-	20,000	-	-	-	-	-	-	-
Upstairs Furniture	-	-	-	-	-	-	10,000	-	-	-	-	-	-	-
Track Floor	-	-	-	-	-	-	-	50,000	-	-	-	-	-	-
Folding Chairs (100)	-	-	-	-	-	-	-	1,000	-	-	-	-	-	1,000
Turf	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tables (10)	-	-	-	-	-	-	-	700	-	-	-	-	-	700
PA System	-	-	-	-	-	-	-	-	-	-	75,000	-	-	-
Fiber Optics Upgrades	-	-	-	-	-	-	-	-	-	-	50,000	-	-	-
Auto Belay	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Turf & Court Lighting	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sound System	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lockers (FC and Track)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair turf/court walls blue mats	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Heater #2	-	-	-	-	-	-	-	-	-	-	12,000	-	-	-
Roof Replacement	-	-	-	-	-	-	-	-	-	-	-	1,500,000	-	-
Fitness Master Plan Renovation	-	-	-	-	-	-	-	-	-	-	-	100,000	-	-
Scoreboard Replacement	-	-	-	-	-	-	-	-	-	-	-	50,000	-	-
I.T. Enhancements	-	-	-	-	-	-	-	-	-	-	-	20,000	-	-
Basketball Hoops Replacement	-	-	-	-	-	-	-	-	-	-	-	-	120,000	-
Overhead Garage Door Turf	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Heater #1	-	-	-	-	-	-	-	-	-	-	-	-	15,000	-
Elevator Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Training Room Turf Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-	120,000
Total Ackerman Sport & Fitness Center Program	285,000	285,591	326,000	95,000	291,000	125,000	226,000	106,700	46,000	35,000	223,000	1,735,000	181,000	344,045
Equipment Replacement Program														
Replace Truck #424	65,000	64,528	-	-	-	-	-	-	-	-	-	-	-	-
#427 F250 / Service Body	-	-	65,000	-	-	-	-	-	-	-	-	-	-	-
Generator	-	-	18,000	-	-	-	-	-	-	-	-	-	-	-
Scag Mower / Utility Trailer	-	-	22,000	-	-	-	-	-	-	-	-	-	-	-
Vehicle & Equipment (TBD)	-	-	-	125,000	125,000	125,000	125,000	125,000	125,000	125,000	150,000	150,000	150,000	150,000
Total Vehicle & Equipment Replacement	65,000	64,528	105,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	150,000	150,000	150,000	150,000
Capital Expenditures Total	9,496,960	4,088,839	7,856,057	3,047,000	2,022,300	1,881,500	2,886,000	3,565,200	1,805,000	1,887,000	1,463,000	2,650,000	1,313,000	5,384,545