

2026

PALATINE PARK DISTRICT  
**2026 BUDGET**  
COOK COUNTY, ILLINOIS





## **Palatine Park District**

### **Annual Budget**

January 1, 2026 – December 31, 2026

### **Park Board of Commissioners**

Greg Sammons, President  
Jennifer Rogers, Vice-President  
Joe Petricca, Commissioner  
Susan Gould, Commissioner  
Michelle Rushing, Commissioner

Palatine Park District  
250 E. Wood Street  
Palatine, IL 60067  
847.991.0333

Our mission is to provide a variety of safe, enjoyable, and affordable parks, programs, and recreational facilities that will enhance the quality of life by promoting good health and well-being for all residents and visitors while being fiscally responsible stewards of community assets and tax dollars.

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2026 Operating Budget  
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## **Palatine Park District Leadership Team**

### **Administration**

Ben Rea, Executive Director

Lisa Allie, Executive Assistant

### **Finance**

Andrea Fisher, Director of Finance, Treasurer

Sonia Austin, Superintendent of Finance

### **Recreation & Facilities**

Colleen Palmer, Director of Recreation and Facilities

Katie Waszak, Superintendent of Recreation Programming

Joshua Ludolph, Superintendent of Recreation Facilities

### **Parks**

Jim Holder, Director of Parks and Planning

Amy Vito, Superintendent of Parks

Alex Giannikoulis, Superintendent of Trades

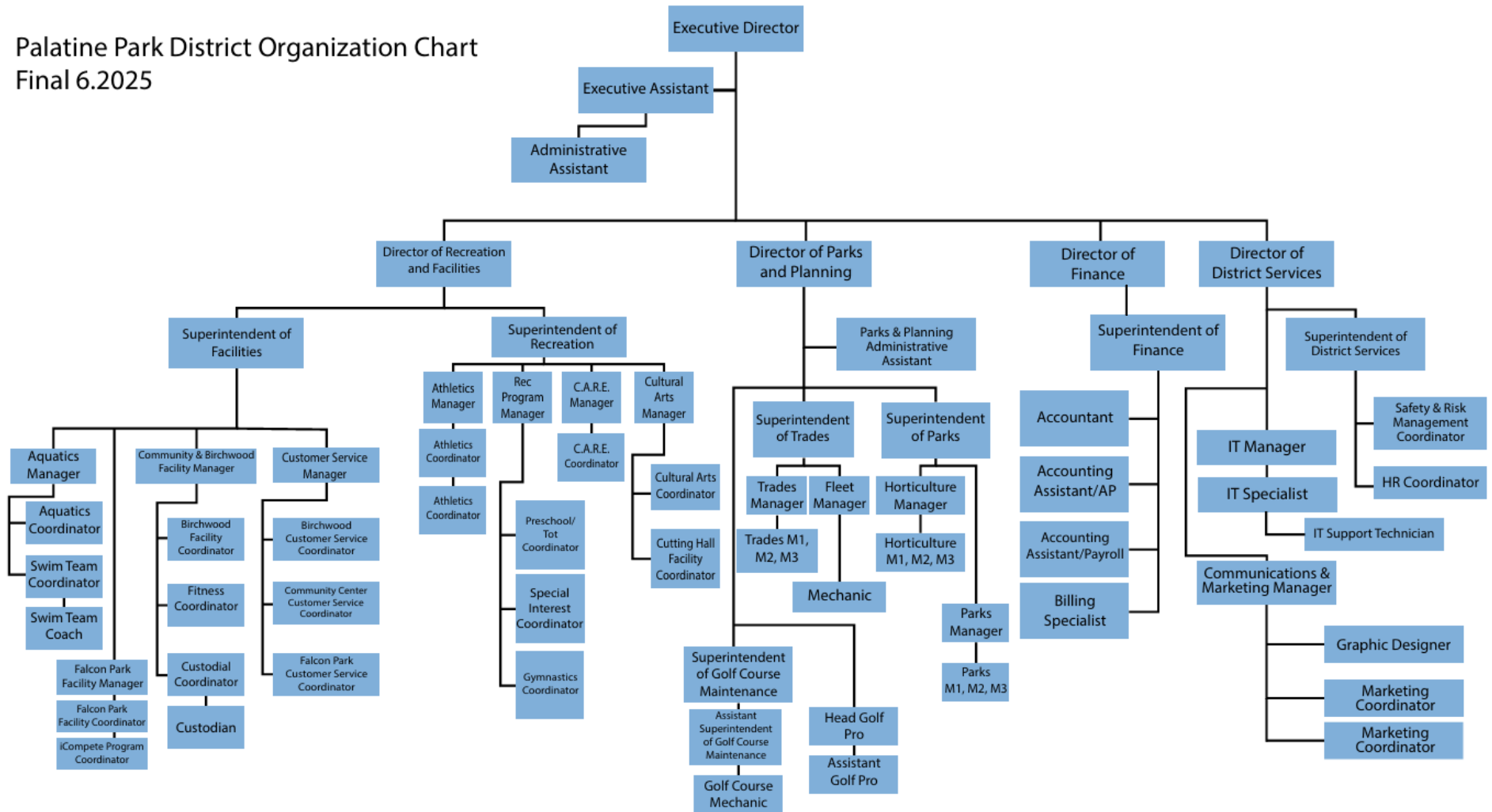
### **District Services**

Michelle Eckelberry, Director of District Services

Dayell Houzenga, Superintendent of District Services

# Palatine Park District Organization Chart

## Final 6.2025



## **PALATINE PARK DISTRICT DISTRICT PROFILE**

### **History:**

Palatine Park District, founded in 1945, is principally located in the Village of Palatine. Palatine's population in 1945 was 3,000. Two years later, in 1947, the District acquired its first park, Community Park, and offered five recreation programs/classes. In 1962, the District employed its first full-time director and by 1964 had adopted its first master plan.

The eight-year period from 1966 through 1974 reflects the District's fastest growth. During that time, Palatine Hills Golf Course, Birchwood Recreation Center, fourteen parks, Palatine Trail, and Family Aquatic Center were added to the District's inventory of Parks and Facilities.

After consolidating with Palatine Rural Park District in 1975, the District purchased and renovated its present location on Wood Street (previously Palatine High School) in 1977. In 2016 the Village upgraded its facility, which is connected to the Park District. The District took the opportunity to upgrade its own facility at a cost approximating \$1.3 million. This cost is being paid over a period of ten years.

A major highlight includes the execution of an Intergovernmental Agreement (IGA) with the Village of Palatine to develop the Combined Services Facility which houses the District's Parks Department and the Village's Public Works Department. The District also built its third recreation center, Falcon Park, which began to serve the North side of the community in 2010.

In 2015, the Park District completed its Comprehensive Master Plan and soon thereafter executed an Intergovernmental Agreement (IGA) to utilize Harper College's Wellness Center, primarily its pool, as a partner, along with Northwest Community Hospital in a joint venture. The District also obtained funding to make a significant capital contribution. The entire facility had its public grand opening on September 10, 2018.

In 2018, the District was notified that it had successfully passed the review to become an accredited agency by the Illinois Association of Park Districts (IAPD). This distinction reflects the successful completion of one of the District's long-term primary goals. The District received public recognition at IAPD's annual conference in January 2019. In 2020 and 2025, the Palatine Park District won the IAPD Best of the Best Award. The District also celebrated 80 years of Parks, Recreation, and Open Space service to the Palatine community in 2025.

### **Governance:**

A five-member volunteer Board of Commissioners establishes Park District policy and strategic direction and creates the ordinances that govern the Park District. Commissioners serve staggered terms of six years with elections every two years.

The Board determines the long-term direction of the Park District, elects Board officers, and appoints the Executive Director, as well as the District's attorney and auditor. With occasional exceptions, the Park Board meets on the second and fourth Monday of each month.

The present Park Board is led by President Greg Sammons, Vice President Jennifer Rogers, Commissioners Susan Gould, Joe Petricca, and Michelle Rushing.

**Population:** Based upon the most recent available information, the Park District serves a population of approximately 80,899.

**Boundaries:** The District is 30 miles outside of Chicago in Northwest Cook County. In addition to the Village of Palatine, the District serves portions of the Village of Arlington Heights, the City of Rolling Meadows, the Village of Schaumburg, the Village of Deer Park, the Village of Hoffman Estates, Barrington and the Village of Inverness.

**Demographics:** According to the latest available data, the Park District serves a community with a median household income of \$100,545 and median home value of \$340,000 (Palatine only) both of which are above the County and State Averages. Palatine Park District has approximately 32,840 housing units. The composition of the Community is 58% Caucasian, 22% Hispanic, 16% Asian, 4% Black or African.

**Real Estate:** Tax year 2024 Equalized Assessed Valuation (EAV) of real estate is \$2,780,933,557 which reflects a slight decrease of 0.4% from the prior year. Approximately 18% of the Assessed Valuation comes from Commercial and Industrial Property and 82% is from residential real estate.

**Tax Rate:** The 2024 tax rate was \$.687 per \$100 of assessed value.

**Fiscal Year Budget:** The fiscal year begins on January 1 and concludes on December 31. The total budget for 2026 is \$46.7 million with an operating budget of \$24.9 million, a capital improvement and repair budget of \$9.5 million, and a debt retirement budget of \$4.0 million. Transfers between funds total \$8.2 million are included in both the revenue and expenditure totals in the respective funds.

**Debt Rating:** The District occasionally issues General Obligation Bonds or Debt Certificates for capital improvements and holds an Aa1 bond rating from Moody's Investor Services on its outstanding debt. The District proposes to issue its annual roll over short-term non-referendum debt in 2026, but no other debt issue is planned.

**Park Resources:** The District owns 522.05 acres of land and leases an additional 285.58 acres from various agencies including the Metropolitan Water Reclamation District. The District operates and maintains 50 parks and facilities, including an 18-hole championship golf course with pro shop, clubhouse and driving range (Palatine Hills Golf Course); a fitness center; three recreation centers (Community Center, Birchwood Recreation Center, and Falcon Park Recreation Center); three outdoor aquatic facilities; one indoor aquatics facility; bicycle, hiking and nature trail (Palatine Trail); 431-seat auditorium (Cutting Hall Performing Arts Center); an outdoor amphitheater (Fred P. Hall Amphitheater); a historic museum (George

Clayson House Museum), a disc golf course, dog park, and natural marsh and prairie. While the District does not own the pool at Harper College, it made a Capital Contribution of \$9 million towards its construction and is committed to share in the Facility's operation in exchange for sole use and control of pool schedule.

#### **Programs/Facilities:**

Annually, the District offers over 2,500 recreational, arts, and community programs for all ages. Programs include summer camps, community and family events, music and art lessons, and a variety of athletic programming. The Park District works with several organizations and third parties to provide additional opportunities to the Community. This includes affiliate agencies representing baseball, football, lacrosse, biking, rugby, and soccer. The District also helps support the the Palatine Township Senior Citizens Council.

#### **Park District Offerings**

Other Recreational opportunities not program-driven include golf (Palatine Hills Golf Course), and entertainment at its auditorium (Cutting Hall Performing Arts Center) and amphitheater (Fred P. Hall Amphitheatre). In September 2018 the District, in cooperation with its partners, Harper College and Northwest Community Hospital, held the grand opening for the redeveloped Harper Recreation Center. This facility provides increased facility and programming opportunities for Park District residents which was identified in the District's needs assessment.

The Park District is a vital part of the community and invests efforts and resources to meet the needs of its residents. As the population ages, the Park District's focus on suitable program offerings and customer service will establish and increase goodwill within the community.

The Park District is a member of the Northwest Special Recreation Association (NWSRA) to provide recreational activities for residents with special needs.

#### **Community Outreach**

For the benefit of the community and to increase efficiencies, the District has entered into Intergovernmental Agreements for shared resources and facilities. Perhaps the largest of these agreements is for a shared facility with the Village of Palatine's Public Works Department and the District's Parks Department. The District further supports community civic groups and serves on the Chamber of Commerce, International Rotary Club, Kiwanis, Partners for Our Communities, Palatine Jaycees, and Lion's Club among others.

The Palatine Park Foundation is another source of community outreach provided by the District. Influential community members volunteer to serve the Foundation Board whose purpose is to raise funds to provide scholarships to residents in need and to assist in the completion of projects that the District does not have the resources to complete on its own.

#### **Staff**

The Park District has an appointed Executive Director responsible to the Board of Commissioners for the administration of the day-to-day operations, policies, and strategic operating initiatives of the District along with full-time and part-time staff. The District employs several hundred part-time, seasonal, and temporary

employees, as well as many volunteers in four departments: District Services, Finance, Parks and Planning, and Recreation and Facilities.

**Affiliations:**

Palatine Park District is a member of the National Recreation and Parks Association (NRPA), Illinois Park and Recreation Association (IPRA), Illinois Association of Park Districts (IAPD), Government Finance Officer Association (GFOA), Illinois Government Finance Officer Association (IGFOA), Illinois Public Benefit Cooperative (IPBC), and the Park District Risk Management Association (PDRMA).

**Contact**

Palatine Park District, 250 E. Wood St, Palatine, IL  
60067 Phone: 847.991.0333. Fax 847.991.2127  
Website: [www.palatineparks.org](http://www.palatineparks.org)





November 7, 2025

Board of Commissioners  
Palatine Park District  
Palatine, IL 60067

Honorable Commissioners:

The Annual Operating Budget of the Palatine Park District for the fiscal year ending December 31, 2026, has been prepared and is presented for your review in preparation for the Board Meeting commencing on November 10, 2025. This budget document presents the district's comprehensive financial plan to provide parks, facilities, programs, and recreation services to residents and participants during the upcoming fiscal year. It is a working document subject to deliberations and modifications before adoption on January 12, 2026. Any questions regarding any aspect of this budget should be directed to Ben Rea, Executive Director, at 847-496-6236 or Andrea Fisher, Director of Finance, at 847-496-6234.

The proposed 2026 budget provides a framework to deliver quality recreation opportunities to serve resident needs through sound fiscal management while meeting the limitations of a 5% mandated tax cap. The 2024 CPI PTELL limit is 2.9%, staff is anticipating an additional 2.1% growth factor, resulting in a 5% increase in tax revenue with a 98.5% collection rate being budgeted. In addition, EAV (Equalized Assessed Valuation) is expected to increase approximately 5% from last year. There are no other economic or legal issues negatively affecting the district.

Management and staff started the budget process in July. Review meetings were held throughout September and October. As is the case each year, the main goal was to limit expenditure increases and project realistically attainable revenue while maintaining high-quality programs and facilities, providing excellent customer service, maintaining a stable tax rate, maintaining assets, and rewarding high-performing staff.

Areas of focus for the upcoming year:

- Finalizing the 2025 Comprehensive Masterplan
- Renovation of the new Administrative Center
- Planning for renovations to the new Parks Service Center and Community Recreation Center
- 2026 Capital Projects/Purchases
- Full-Time Staff Hirings
- Policy Review/Updates
- Community Outreach/Special Events

This document is a summary of all individually prepared operating budgets. The Palatine Park District will continue its fiscally conservative approach to budgeting ongoing operations and capital improvement projects.

The budget book is divided into 11 sections largely based on the property tax levy:

1. Overview section
2. Budget by Fund
  - Corporate
  - Recreation & Facilities
  - Museum
  - Special Recreation
  - Affiliates
  - Debt Service
  - Capital
  - Liability
  - Social Security
  - IMRF
  - Audit

## **2026 Budget Overview**

### **Budget Summary:**

- Consolidated revenue for the twelve months ending 12/31/26 is \$41.6 million
- Consolidated expenditures for the twelve months ending 12/31/26 is \$46.7 million
- Capital expenditures are estimated to be \$9.5 million (included in the \$46.6 million)
- Tax support for the budget represents 59.0% of total operating revenues

### **Organization**

Palatine Park District divides its governmental operations into separate funds and account groups based on financial accountability. The District participates in the Illinois Municipal Retirement Fund (IMRF), the Northwest Suburban Special Recreation Association (NWSRA), Park District Risk Management Association (PDRMA), and the Illinois Public Benefit Cooperative (IPBC) but does not exercise control over financial accountability for these agencies; therefore, their annual budgets are not included in this report.

### **Economic Condition and Outlook**

Given favorable proximity to the City of Chicago and suburban Cook County economic centers, the District's tax base is expected to remain healthy. The commercial/industrial sector comprises 14.5% of the tax base and includes corporate entities such Target, Wal-Mart, and an Amazon hub. The remaining tax base is residential with home values above the state and county averages. The District's unemployment rate compares favorably with the rest of the State of Illinois.

The District's Equalized Assessed Valuation (EAV) decreased slightly by 0.4% when compared to 2023. Looking ahead to 2026, Cook County will reassess our EAV which may have a substantial impact on our EAV. Finally, in 2026, the Rand Corridor TIF will expire, and the Village of Palatine will inform us of the increased property tax receipts we'll receive. Staff will continue to monitor these impacts on our tax levy.

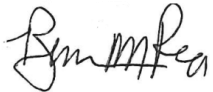
### **Acknowledgements**

The department budgets and their supporting detail in this document are prepared as a management tool and are not legally required documents. Management uses this baseline to evaluate activities during the year to provide a balanced program of leisure activities for Park District residents.

The process of developing the Palatine Park District Annual Budget is the annual opportunity for staff and officials to contemplate the District's past, present, and future. The budget is a critical document for the Park District as it defines all we do as an organization; serves as a statement of the organization's values; demonstrates the District's capabilities; and provides a guide to what we hope to achieve.

The 2026 Annual Budget was assembled by the Finance Department with the help of supervisors, managers, and superintendents. The Finance Department is responsible for preparing and presenting the budget, and preparing, distributing, and filing the Budget and Appropriation Ordinance. The preparation of this document would not be possible without the efforts of the Park District staff and the support of its Board of Commissioners.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ben Rea". The signature is fluid and cursive, with the first name "Ben" and last name "Rea" clearly distinguishable.

Ben Rea  
Executive Director

## **PALATINE PARK DISTRICT BUDGET OVERVIEW GUIDELINES AND PROCESSES**

### **Introduction**

The narrative and objectives in this document align with the Park District's mission *to provide a variety of safe, enjoyable and affordable parks, programs, and recreational facilities that will enhance the quality of life by promoting good health and well-being for all residents and visitors while being fiscally responsible stewards of community assets and tax dollars*. This document is meant to support the Budget and Appropriation Ordinance, which appropriates all funds and is adopted after a public hearing and board vote anticipated to occur on January 12, 2026. At least thirty days before the hearing, the Park District will announce the time and location and make copies of the ordinance available for public inspection at the Park District's Administrative Offices, 250 E. Wood Street, Palatine, Illinois as well as on its website. The Budget and Appropriation Ordinance must be adopted before the end of the first quarter of each year and filed with the Cook County Clerk within 30 days of adoption.

Along with a certified copy of the Budget and Appropriation Ordinance, the District includes anticipated revenue during the fiscal year covered by the ordinance. The District's chief fiscal officer is responsible for certifying the revenue estimate. The ordinance outlines any probable expenditure of grant or development impact fees. Further, the District appropriates 10% more than the budget to accommodate the unforeseeable.

State law prohibits further appropriation at any time within the same fiscal year. After the first six months of the fiscal year, the Board of Commissioners, with a two-thirds majority vote, has the authority to transfer items in any fund in the appropriation ordinance. Transfers cannot exceed 10% of the total amount appropriated for the fund or item that is having funds reallocated. The Board of Commissioners can amend the Budget and Appropriation Ordinance, using the same procedures followed when the ordinance was adopted.

The Park District uses a detailed line-item budget for accounting, expenditure control, and financial reporting with a modified accrual basis of accounting. Specific detail supporting this document is maintained within its finance software. Please note that negative numbers presented in the budget refer to revenues.

### **Budget Planning Process**

The preparation of the 2026 budget began with a kickoff budget meeting on July 17, 2025. After the meeting staff entered their budget and completed their input on August 29, 2025. Throughout September and early October, department Directors and Superintendents met with their managers to review the budgets and make necessary updates. In October, Leadership reviewed budgets and implemented the Capital Replacement and Improvement Plan. The budget, capital plan, and forecast will be utilized to ensure the District's long-term strategies are met.

## **Accounting System and Budgetary Control**

Monthly, management reviews the budget to actual comparisons to ensure accuracy and performance of programs and facilities.

Program fees and taxes are proposed each year to exceed general operating expenses resulting in an operating surplus. One-time or non-operating revenues, affiliate user fees, excess unrestricted reserves, and debt issuances are sources of funding for the Park District's Capital Plan. Capital improvements are discretionary spending while operating expenses are driven by programs desired by the community.

A combination of user fees, retail sales, miscellaneous revenues, investment income, and taxes provide the District's revenue sources. Property tax is the primary source of revenue for general operations. Historically, the property tax levy for operations has increased annually by approximately the rate of inflation.

## **Financial Policies**

A series of financial policies and procedures outline processes for financial planning, treatment of revenue streams, and control of expenditures. Each year the Park District is required to adopt an Annual Budget which is prepared, reviewed, and presented to the Park Board. Facilities and other fixed assets are assessed regularly to protect and maintain major capital assets. All of Palatine Park District's finance policies can be found in chapter 2.11 of the District's Administrative Policy Manual.

## **Balanced Budget**

Park District policy requires the District to adopt a balanced operating budget. Under normal conditions, operating expenditures are less than the non-debt related real estate taxes and fees for services. Surplus from operations primarily funds capital improvement needs. The District continues to move annual surplus funds to the Capital Projects Fund to ensure compliance with the District's Fund Balance Policy and future sustainability.

## **Long-Range Planning**

The Park District values long-range planning. Each year the District reviews and revises its ten-year capital plan that supplements the yearly budget and determines future funding needed for the Capital Improvement Plan. Finance staff meet regularly with its municipal advisor to manage debt to its best advantage.

## **Asset Inventory**

The Park District annually updates and maintains its records of personal and real property owned. Major capital assets, including recreation facilities, support facilities, open recreation venues, and the vehicle fleet are reviewed annually for repair. Older facilities are assessed to develop

long-term plans for renovation or expansion. When the District deems real property no longer usable, it follows State guidelines to declare said property as surplus. The Board, by ordinance, must declare the property surplus before the District can dispose of it.

### **Property Tax**

The Park District is primarily funded through real estate taxes and fees for services. The District has little or no control over the diversity of the tax base, except to participate in tax incentives from the Village or County to attract or retain business. Taxes are assessed twice annually, in the late winter and early fall. The District's goal on an annual basis is for operating revenues (currently 41%) to equal the amount received via property taxes (59%) 50/50 ratio.

### **Fees for Services**

The Park District subscribes to a policy of varied fees for services. The District charges user fees for recreation activities. Non-residents may be charged a higher rate for participation. Program and activity fees are reviewed and adjusted as necessary to meet changing operating costs and/or market conditions. Staff constantly monitors its local competition to ensure that programs are priced fairly. Staff may set fees higher if there are additional indirect costs, such as operating maintenance, administrative overhead, and use of capital assets. Fees for programs that do not equal or exceed their direct costs are reviewed regularly by staff.

### **Diversity of Revenue**

The Park District occasionally receives revenue that cannot be relied upon for ongoing funding. Examples include grants, contributions to capital projects, cell tower fees, development impact fees, and sponsorship along with advertising dollars. The District explores grant opportunities to defray costs of eligible projects. If grants or contributions are designated for a specific project, they are held for that project in fund balance.

### **Operating Revenue**

The District uses many methods to determine program fees. The District looks at each offering based on the expected level of subsidy needed to support it. This level goes anywhere from 100% subsidies provided for such things as special events to offerings whose expectations reflect complete cost recovery such as golf lessons or personal training. Most programs fall between those extremes and are partially subsidized by tax dollars with the goal being that each program group realizes a 30% net profit. That net profit is used to help defray indirect costs and overhead. Supply and demand and competition figure prominently in the development of program fees.

### **Cash Management**

The District has a cash management system based on a rolling analysis of the activity. The purpose of the system is to understand the normal pattern of expenditures and maximize investment return. The District has developed a two-year ladder so that investment maturities match large expenditures such as bond payments and payroll expense. Staff meets regularly with the Board



and its consultant and adjusts the action plan as needed. When the District issues debt, cash is still managed to maximize return by investing bond proceeds to mature as anticipated expenses are incurred.

### **Debt Issuance**

The real estate tax base supports facility improvements, while program fees support recreation activities. Therefore, costs associated with acquiring and improving long-term, fixed assets are normally funded with the issuance of debt and/or surplus operations. As part of its due diligence, the Park Board reviews its existing obligation structure and future liability levels before deciding to issue new debt. Staff regularly reviews existing debt issues for potential refunding opportunities. Beyond the annual “rollover” issuance, the District anticipates no further issuances in 2026. The District received its last bond rating, Aa1, from Moody’s as part of its last significant issuance in 2018. The District’s philosophy is to update its rating only as needed to support bond issuances and the like.

### **Fund Balance**

The Park District intends to maintain a prudent level of financial resources, when possible, to protect against revenue shortfalls or unanticipated expenses. The level of reserves is outlined in the District’s Fund Balance Policy. As it relates to the policy, as of December 31, 2024, the District will be carrying significant balances above what the policy dictates. As needed, the District can transfer unassigned balances to better meet the needs of the District. The 2026 budget includes a \$3.8M transfer from the Corporate Fund, a \$2.4M transfer from the Recreation Fund, and a \$819k transfer from the Special Recreation Fund, to help fund the 2026 Capital Projects.

### **Expenditure Accountability**

The Park District regularly compares financial results to the budget. Program information, year-to-date revenues and expenses, and projected year-end results are discussed at the Leadership level and brought to program coordinators and other staff as necessary. Staff is accountable for immediately notifying management if large variances exist. Tracking of capital improvement project expenditures are provided periodically throughout the year and no new projects are undertaken without the approval of the Executive Director. In addition, the Finance Department prepares monthly financial statements for the Board of Commissioners to review.

### **Overview**

Each year, the District invests its resources in projects that will help maintain and/or improve existing infrastructure. The Board of Commissioners adheres to a policy that facility improvements will be provided from the real estate tax base, and program fees will support costs of operating the recreation activities. Therefore, costs associated with acquiring and improving long-term fixed assets are met primarily with the issuance of debt and surplus from operations.

**Palatine Park District  
Estimated 2025 Tax Levy  
2026 Proposed Budget**

Real estate tax provides 59% of the total revenue of the Park District. The tax levy ordinance is passed by the Board of Commissioners and filed with the Cook County Clerk by the last Tuesday of December. The levy amounts for each tax rate are extended against the equalized assessed valuation of that year. The tax extension is subject to statutory rate limitations in certain cases. If the levy exceeds the rate limitation, the extension is reduced to the statutory limit.

The tax cap for the 2025 levy is 2.9% and we anticipate 2.1% in new growth within the community. Therefore, staff budgeted real estate taxes to increase by 5% over 2024 with a 98.5% collection rate.

Staff estimates that due to the Tax Cap Limitation Act, the final Park District levy rate will be approximately .5871 (a decrease from .6857 in 2024) per \$100 of equalized assessed valuation. This decrease in the tax rate would decrease Palatine homeowner's tax bills. A breakdown of tax bills for the average homeowner is as follows:

		2025 Levy
Formula used to calculate taxes:		
Estimated Market Value	300,000	
Assessment Level	10%	
Proposed Assessed Valuation	30,000	
State Equalizer	3.0163	
Equalized Assessed Valuation	90,489	
Homestead Exemption	(10,000)	
Park District Tax Rate	0.587%	
Approximate Park District Taxes	\$	473

Home Valued	Assessed	Less Homestead	2025 Estimated	2026 Estimated
At:	Value	Exemption	Tax Rate	Tax Bill
250,000	75,408	65,408	0.5871	384.01
300,000	90,489	80,489	0.5871	472.55
400,000	120,652	110,652	0.5871	649.64
500,000	150,815	140,815	0.5871	826.72
600,000	180,978	170,978	0.5871	1,003.81
700,000	211,141	201,141	0.5871	1,180.90
800,000	241,304	231,304	0.5871	1,357.99



## 2026 Budget - Fund Summary

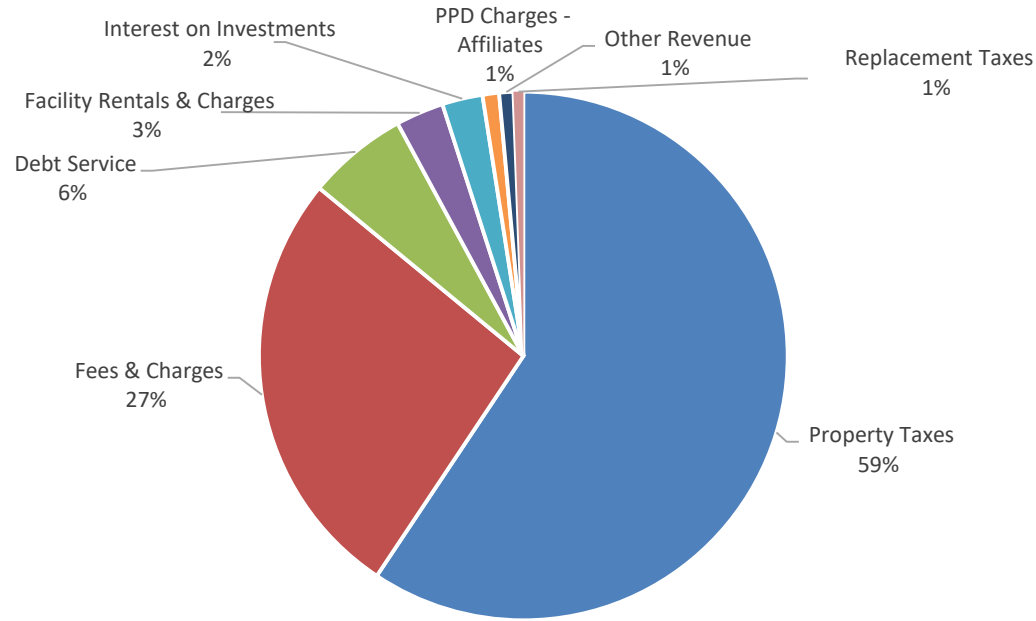
	Corporate	Recreation	Museum	Special Recreation	Affiliate	Debt	Capital	Liability	Social Security	IMRF	Audit	Total
<b>Revenue</b>												
10 - PROPERTY TAX	8,682,845	4,547,029	5,319	1,329,750	0	2,428,045	495,750	1,453,927	837,250	13,558	32,505	19,825,978
11 - REPLACEMENT TAX	196,631	0	0	0	0	0	0	0	0	0	0	196,631
12 - FEES AND CHARGES	0	8,598,305	0	0	282,644	0	0	0	0	0	0	8,880,949
13 - AFFILIATE CONTRACTS	6,000	0	0	0	0	0	0	0	0	0	0	6,000
14 - FUND RAISING / SPONSORS	0	27,100	0	0	0	0	0	0	0	0	0	27,100
15 - OTHER REVENUE	76,713	157,731	0	0	0	0	58,000	0	0	0	0	292,444
16 - INTEREST ON INVESTMENTS	825,000	0	0	0	0	0	0	0	0	0	0	825,000
17 - FACILITY RENTALS AND CHARGES	0	905,805	0	0	0	0	75,048	0	0	0	0	980,853
36 - DEBT SERVICE	0	0	0	0	0	740,000	1,317,786	0	0	0	0	2,057,786
78 - DUE FROM / TO OTHER FUNDS	1,179,350	0	0	0	0	0	7,023,700	0	0	0	0	8,203,050
79 - PPD CHARGES - AFFILIATES	92,691	0	0	0	0	0	247,522	0	0	0	0	340,214
<b>Revenue Total:</b>	<b>11,059,230</b>	<b>14,235,969</b>	<b>5,319</b>	<b>1,329,750</b>	<b>282,644</b>	<b>3,168,045</b>	<b>9,217,806</b>	<b>1,453,927</b>	<b>837,250</b>	<b>13,558</b>	<b>32,505</b>	<b>41,636,003</b>
<b>Expense</b>												
12 - FEES AND CHARGES	0	0		0	0	0	0	0	0	0	0	0
20 - PAYROLL	4,705,333	8,279,168	21,200	0	0	0	0	0	0	0	0	13,005,702
21 - BENEFITS	646,344	748,528	0	0	0	0	0	0	994,936	760,489	0	3,150,298
31 - BENEFIT RELATED EXPENSES	3,420	0	0	0	0	0	0	0	0	0	0	3,420
36 - DEBT SERVICE	1,179,350	0	0	0	0	2,765,908	0	0	0	0	0	3,945,258
39 - NON-CURRENT CHARGES	0	0	0	0	0	0	0	0	0	0	0	0
40 - SUPPLIES	900,417	1,027,135	2,350	5,000	0	0	0	0	0	0	0	1,934,902
72 - PURCHASED SERVICES	2,381,334	2,746,961	30,595	491,684	282,644	0	260,000	534,457	0	0	31,955	6,759,630
74 - FACILITY CHARGEBACK	0	0	0	0	0	0	0	0	0	0	0	0
75 - EQUIPMENT	140,935	106,038	3,000	0	0	0	0	0	0	0	0	249,973
76 - CAPITAL	0	0	0	0	0	0	9,234,015	0	0	0	0	9,234,015
77 - OTHER / DISCOUNTS	0	102,000	0	0	0	0	0	0	0	0	0	102,000
78 - DUE FROM / TO OTHER FUNDS	3,805,000	2,400,000	0	818,700	0	1,179,350	0	0	0	0	0	8,203,050
79 - PPD CHARGES - AFFILIATES	0	9,025	0	0	0	0	0	0	0	0	0	9,025
99 - MISCELLANEOUS	83,500	0	0	0	0	0	0	0	0	0	0	83,500
<b>Expense Total:</b>	<b>13,845,634</b>	<b>15,418,854</b>	<b>57,145</b>	<b>1,315,384</b>	<b>282,644</b>	<b>3,945,258</b>	<b>9,494,015</b>	<b>534,457</b>	<b>994,936</b>	<b>760,489</b>	<b>31,955</b>	<b>46,680,772</b>
<b>Report Surplus (Deficit):</b>	<b>(2,786,405)</b>	<b>(1,182,885)</b>	<b>(51,826)</b>	<b>14,366</b>	<b>0</b>	<b>(777,213)</b>	<b>(276,209)</b>	<b>919,470</b>	<b>(157,686)</b>	<b>(746,931)</b>	<b>550</b>	<b>(5,044,769)</b>



## 2026 Budget - Districtwide

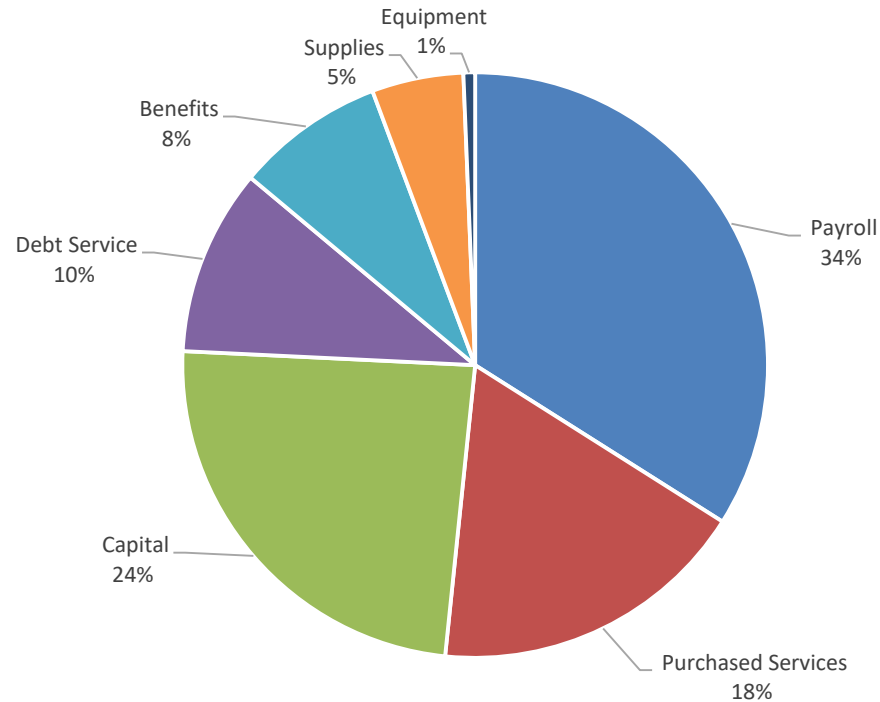
	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>Revenue</b>							
10 - PROPERTY TAX	17,338,144	17,133,180	18,113,492	17,757,051	18,652,837	10,073,290	19,825,978
11 - REPLACEMENT TAX	320,000	449,403	383,105	235,412	214,817	158,680	196,631
12 - FEES AND CHARGES	8,241,353	7,894,802	8,348,462	8,523,809	8,326,261	6,697,413	8,880,949
13 - AFFILIATE CONTRACTS	111,000	126,000	111,000	106,000	111,000	0	6,000
14 - FUND RAISING / SPONSORS	36,950	17,115	37,150	18,080	23,500	33,660	27,100
15 - OTHER REVENUE	342,935	220,729	719,654	247,750	829,369	347,592	292,444
16 - INTEREST ON INVESTMENTS	407,340	1,253,190	1,174,500	1,556,493	1,021,775	872,343	825,000
17 - FACILITY RENTALS AND CHARGES	947,684	1,198,758	1,073,282	1,088,145	976,879	815,630	980,853
36 - DEBT SERVICE	0	0	0	0	1,839,890	1,851,495	2,057,786
78 - DUE FROM / TO OTHER FUNDS	1,544,189	6,616,347	6,500,000	6,677,177	5,258,466	0	8,203,050
79 - PPD CHARGES - AFFILIATES	185,420	124,743	185,420	131,511	155,919	46,956	340,214
<b>Revenue Total:</b>	<b>29,475,015</b>	<b>35,034,269</b>	<b>36,646,065</b>	<b>36,341,426</b>	<b>37,410,713</b>	<b>20,897,059</b>	<b>41,636,003</b>
<b>Expense</b>							
12 - FEES AND CHARGES	3,550	2,796	2,610	3,914	2,775	0	0
20 - PAYROLL	11,868,347	10,103,121	11,447,078	10,786,767	12,244,082	9,052,657	13,005,701
21 - BENEFITS	3,228,320	2,381,671	2,780,456	2,629,878	3,105,572	2,086,054	3,150,298
31 - BENEFIT RELATED EXPENSES	2,820	869	3,600	494	5,820	0	3,420
36 - DEBT SERVICE	2,080,339	2,106,031	2,082,583	2,084,196	3,976,193	235,671	3,945,258
40 - SUPPLIES	2,036,220	1,592,847	2,002,415	1,702,993	1,867,736	1,269,803	1,934,902
72 - PURCHASED SERVICES	5,959,953	8,212,119	6,570,109	5,423,032	6,537,109	4,137,909	6,759,631
75 - EQUIPMENT	179,778	131,352	243,410	111,676	212,435	82,565	249,973
76 - CAPITAL	4,656,058	3,315,720	7,662,830	4,973,097	4,727,608	2,495,344	9,234,015
77 - OTHER / DISCOUNTS	81,000	90,478	95,000	108,518	100,300	83,993	102,000
78 - DUE FROM / TO OTHER FUNDS	2,544,189	6,616,518	6,500,000	6,677,177	5,258,466	0	8,203,050
79 - PPD CHARGES - AFFILIATES	113,285	98,709	109,065	18,720	64,500	0	9,025
99 - MISCELLANEOUS	(9,054)	96	0	0	0	0	83,500
<b>Expense Total:</b>	<b>32,744,805</b>	<b>34,652,327</b>	<b>39,499,156</b>	<b>34,520,462</b>	<b>38,102,596</b>	<b>19,443,996</b>	<b>46,680,772</b>
<b>Report Surplus (Deficit):</b>	<b>(3,269,790)</b>	<b>381,942</b>	<b>(2,853,091)</b>	<b>1,820,964</b>	<b>(691,883)</b>	<b>1,453,063</b>	<b>(5,044,769)</b>

## Palatine Park District Revenues By Category 2026 Budget



	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD	2026 Budget
Property Taxes	17,338,144	17,133,180	18,113,492	17,757,051	18,652,837	10,073,290	19,825,978
Fees & Charges	8,241,353	7,894,802	8,348,462	8,523,809	8,326,261	6,697,413	8,880,949
Debt Service	-	-	-	-	1,839,890	1,851,495	2,057,786
Facility Rentals & Charges	947,684	1,198,758	1,073,282	1,088,145	976,879	815,630	980,853
Interest on Investments	407,340	1,253,190	1,174,500	1,556,493	1,021,775	872,343	825,000
PPD Charges - Affiliates	185,420	124,743	185,420	131,511	155,919	46,956	340,214
Other Revenue	342,935	220,729	719,654	247,750	829,369	347,592	292,444
Replacement Taxes	320,000	449,403	383,106	235,412	214,817	158,680	196,631
Affiliate Contracts	111,000	126,000	111,000	106,000	111,000	-	6,000
Fundraising/Sponsorships	36,950	17,115	37,150	18,080	23,500	33,660	27,100
Operating Revenues	\$ 27,930,826	\$ 28,417,922	\$ 30,146,066	\$ 29,664,249	\$ 32,152,247	\$ 20,897,059	\$ 33,432,953
Due To/From	1,544,189	6,616,347	6,500,000	6,677,177	5,258,466	-	8,203,050
<b>Total Revenues</b>	<b>\$ 29,475,015</b>	<b>\$ 35,034,269</b>	<b>\$ 36,646,066</b>	<b>\$ 36,341,426</b>	<b>\$ 37,410,713</b>	<b>\$ 20,897,059</b>	<b>\$ 41,636,003</b>

## Palatine Park District Expenditures By Category 2026 Budget



	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD	2026 Budget
Payroll	11,868,347	10,103,121	11,447,078	10,786,767	12,244,082	9,052,657	13,005,701
Purchased Services	5,959,953	8,212,119	6,570,109	5,423,032	6,537,109	4,137,909	6,759,631
Capital	4,656,058	3,315,720	7,662,830	4,973,097	4,727,608	2,495,344	9,234,015
Debt Service	2,080,339	2,106,031	2,082,583	2,084,196	3,976,193	235,671	3,945,258
Benefits	3,228,320	2,381,671	2,780,456	2,629,878	3,105,572	2,086,054	3,150,298
Supplies	2,036,220	1,592,847	2,002,415	1,702,993	1,867,736	1,269,803	1,934,902
Equipment	179,778	131,352	243,410	111,676	212,435	82,565	249,973
Other/Discounts	71,946	90,574	95,000	108,518	100,300	83,993	185,500
PPD Charges - Affiliates	113,285	98,709	109,065	18,720	64,500	-	9,025
Benefit Related Expenses	2,820	869	3,600	494	5,820	-	3,420
Fees & Charges	3,550	2,796	2,610	3,914	2,775	-	-
Operating Expenditures	\$ 30,200,616	\$ 28,035,809	\$ 32,999,156	\$ 27,843,285	\$ 32,844,130	\$ 19,443,996	\$ 38,477,722
Due To/From	2,544,189	6,616,518	6,500,000	6,677,177	5,258,466	-	8,203,050
<b>Total Expenditures</b>	<b>\$ 32,744,805</b>	<b>\$ 34,652,327</b>	<b>\$ 39,499,156</b>	<b>\$ 34,520,462</b>	<b>\$ 38,102,596</b>	<b>\$ 19,443,996</b>	<b>\$ 46,680,772</b>



### Palatine Estimated Fund Balances

Fund	2022	2023	2024	Projected 2025	2026	2027	2028	2029	2030	2031	2032
Audit	(4,093)	(747)	2,998	2,933	3,483	3,730	3,652	3,226	2,428	1,232	(389)
Liability	223,055	(2,722,637)	(2,476,759)	(1,654,780)	(735,310)	16,400	16,400	16,400	16,400	16,400	16,400
IMRF	4,815,900	4,843,474	4,889,119	4,396,166	3,649,235	2,871,326	2,061,781	1,219,334	342,670	17,418	17,418
Social Security	562,818	397,658	322,548	222,341	64,655	8,950	8,950	8,950	8,950	8,950	8,950
Corporate	13,851,796	14,353,468	14,522,813	16,471,794	13,685,389	10,834,543	10,415,171	11,651,717	12,920,360	14,219,063	15,545,726
Recreation	2,294,622	4,479,197	6,045,622	5,619,524	4,436,638	3,290,267	3,081,504	4,411,478	6,296,352	8,752,771	12,197,884
Museum	288,638	372,205	502,516	467,916	416,090	362,059	305,651	246,771	185,319	121,193	54,287
Special Recreation	1,516,271	1,354,608	1,108,927	1,517,382	1,531,748	1,216,836	1,117,881	1,054,967	929,536	743,088	497,183
Capital	44,248	89,142	71,750	74,357	22,505	72,505	72,505	72,505	72,505	72,505	72,505
Debt	690,051	591,575	589,372	825,426	48,214	48,214	48,214	48,214	48,214	48,214	48,214
	<b>\$ 24,283,306</b>	<b>\$ 23,757,943</b>	<b>\$ 25,578,907</b>	<b>\$ 27,943,059</b>	<b>\$ 23,122,648</b>	<b>\$ 18,724,831</b>	<b>\$ 17,131,709</b>	<b>\$ 18,733,563</b>	<b>\$ 20,822,735</b>	<b>\$ 24,000,836</b>	<b>\$ 28,458,179</b>





The Administration department is responsible to help formulate policy for Board of Commissioner consideration and approval, administer policies and procedures, provide direction and guidance for the agency, implement initiatives derived from the agency masterplan and the Board of Commissioners, and interact with community civic groups and organizations.

The following rationales are offered for line items that have increases from Fiscal Year 2025:

- **Legal Expense Administration-** The line item was increased to account for counsel's review of policies/procedures, legal questions, intergovernmental or other agreements, and potential litigation
- **Professional Planning Service-** Land surveying for Hamilton, Plum Grove, and Reimer Parks was budgeted as a condition necessary for renewal of lease agreements with Metropolitan Water Reclamation District of Greater Chicago (MWRD). Additional professional service funds are also budgeted for initiatives that may arise from the planning process, as well as expenses related to the Illinois Association of Park Districts (IAPD) agency reaccreditation
- **Staff Development-** There is an increase in the line item to account for attendance at the National Recreation and Park Association (NRPA) Revenue Management School in 2026. The school is a two-year commitment
- **Other Contractual Services-** The line item was increased in 2026 to cover the porta potty and handwashing stations expense for the National Night Out event



## Finance Operating Indicators

	2023 Actual	2024 Actual	2025 Projection	2026 Budget
W2's	1,069	1,134	1,202	1,250
1099's	68	57	60	65
P-card Transactions	732	769	807	848
Journal Entries Posted	1,024	990	1,000	1,020
Billed Patrons	13,388	14,218	13,434	13,300

**Significant Changes**

Significant changes included in the 2026 finance budget include: moving FICA, IMRF and Audit expenses to their new funds 13, 15 and 17 respectively. In addition, part-time wages have been removed from the finance budget as there is currently no plan to add a part-time employee.

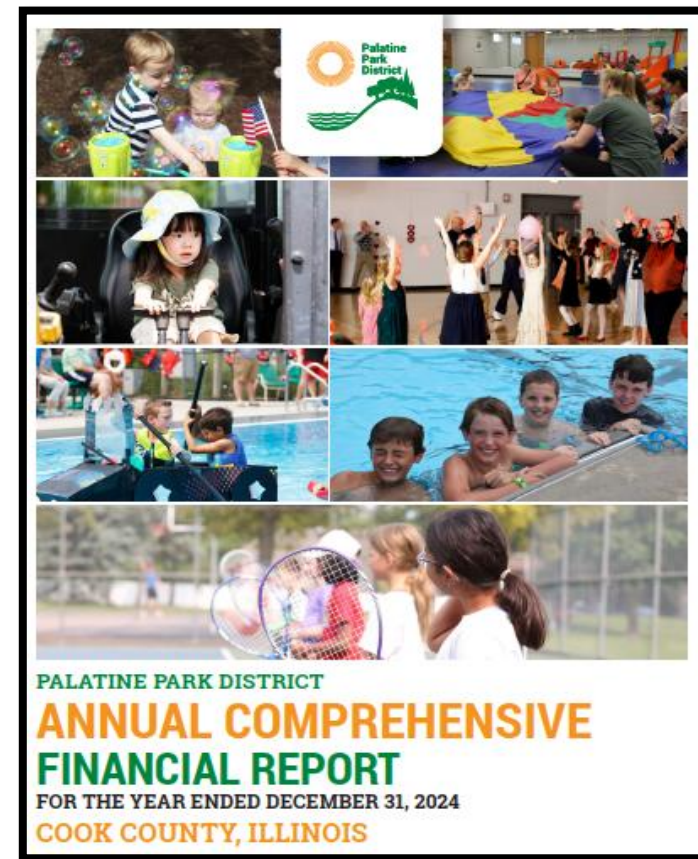
**Revenues**

Interest on investments (4008) is budgeted to decrease 24% in 2026. With the delay of the second installment of the 2025 property taxes, no additional funds are being invested which would generate interest revenue in 2026.

**Expenditures**

Full-time wages (5110) have been budgeted with the district wide wage pool of 4.25% which is offset by the elimination of the part-time IMRF wage budget (5112). In addition, the finance healthcare (5185) budget has a 62% decrease over 2025 due to employee healthcare election changes. Further, reductions include moving the IMRF (5186) and FICA (5187) expense out of the finance department. Staff development (5206) has increased slightly with the addition of another staff member attending the Tyler Technologies conference in 2026. The HRIS Service & Support fees (5275) are budgeted to decrease 9% as staff are terminating employees in the payroll system timelier. Since the district pays per active employee in the system, this significantly decreases the monthly fees.

Other notable changes include increases in bank fees (5282), which are offset by an increase in bank interest earned. After an account analysis meeting with the bankers, it was determined that the additional yield earned would far outpace the monthly bank fees. The annual audit expense (5284) was moved to its own fund, 17 where the tax proceeds for that expense is budgeted. Outside services (5299) has decreased with the completion of the capital asset inventory conducted in 2025. Finally, office supplies (5301) have increased based on usage.







The Parks & Planning Department's proposed budget for 2026 reflects a decrease of 3.6% (\$168,107) compared to the 2025 budget's operating net expense. In 2025, the department's budgeted revenue was \$102,095, with expenses totaling \$4,822,231, resulting in a net operating expense of \$4,720,136. The 2026 budget projects revenue of \$92,691 and expenses of \$4,644,721, leading to a net operating expense of \$4,552,029. However, these figures are not directly comparable due to an organizational change in the budgeting process related to personnel accounts. Specifically, all IMRF and FICA employer contributions will now be consolidated into a single account for the entire district.

The primary reductions within the Parks Department budget are seen in personnel costs, with the removal of \$234,258 in IMRF contributions and \$212,378 in FICA contributions, as calculated for 2026. Healthcare expenses have also decreased by \$65,770.

For an accurate comparison of the total budgeted expenses between 2025 and 2026, the employer contributions for IMRF and FICA should be added back into the 2026 expense total. When these are included, the budgeted expense for 2026 amounts to \$5,091,357, representing a 5.6% or \$269,126 increase compared to the 2025 budgeted expenses.

The following summarizes the changes within the sections of the Parks & Planning budget:

### **Revenues**

The overall revenue has decreased by 9.2%, amounting to a decline of \$9,404. The primary factor contributing to this decrease is the district's compensation structure for the Com Ed Solar Energy Program. Rebates are received through a series of discounts reflected on each location's monthly utility bills. Despite this reduction, the program remains advantageous for the district, as it is projected to save approximately \$28,000 annually on electricity once all utility accounts are integrated into the program. Additionally, revenue from affiliate operations has increased by 25.1%, totaling \$18,596, mainly due to rental fee allocations associated with maintenance fees for Celtic Park's synthetic fields.

### **Personnel**

Full-time salaries have increased by 5.9% or \$134,058, primarily driven by a 4.25% budgeted merit-based salary increase, two staff promotions, and a few salary adjustments to ensure staff salaries are appropriately aligned within their salary ranges based on experience and knowledge of their positions.

Part-time IMRF salaries have also increased by 7.1% or \$17,524, due to adjustments to the starting wages for these key positions to attract and retain qualified personnel.



Changes in healthcare costs are attributable to modifications in employees' healthcare coverage options and tiers. The 2025 healthcare budget reflected maximum amounts for three open positions that were vacant last year, these have been adjusted to actual costs elected by those filled vacancies for the 2026 budget year. Seasonal part-time salaries have decreased by 8.9% or \$13,232, due to a reduction in the number of budgeted seasonal employees.

The overall personnel budget, which now includes only salaries and healthcare expenses, has increased by approximately 2.3% or \$75,578 compared to the same expense categories in 2025.

### **Contractual**

Within the contractual budget, the overall change reflects a 15.2% increase of \$114,807. The primary factors contributing to this increase include subscription fees for the Perry Weather System, as well as the new annual leasing fees for the Turf Tank GPS line painting machine, totaling \$32,090. Additional adjustments include an increase in the staff development budget to accommodate an additional full-time administrative employee, an adjustment of Hamilton's utility expenses with ComEd amounting to \$23,150, and projected costs for the 2026 sealcoat project, which contribute an additional \$33,000 within the paving and lighting budget.

### **Supplies**

Within the Supplies budget, the overall adjustment reflects an increase of 2% (\$11,058). This adjustment primarily accounts for changes in the quality of grass seed and the addition of native seed, amounting to \$10,300. Additionally, the budget for powered equipment has been increased by \$17,200 to accommodate the purchase of a new bed edger, large area broadcast material spreader, and replacement truck lift gates. Lastly, the budget for other commodities has been increased by \$6,500 to restore the fish population in Dutch Schultz's pond following the complete fish kill during the winter of 2024-2025.

These increases have been offset by the reductions from several supply accounts. There is a \$7,475 reduction in the landscape chemical budget, attributable to the existing inventory. Additionally, expenditures on petroleum products decreased by \$8,750 following the conversion of diesel trucks to unleaded trucks within the fleet. Lastly, costs for outdoor electronics were reduced by \$5,500 due to the implementation of the new Perry Weather system. There are a few additional minor reductions in other miscellaneous supply line items.

### **Equipment**

Within the Equipment budget, the overall increase is 35.9% or \$1,275 is mainly attributable to the replacement of multiple expired arborist helmets and the procurement of manhole guards to improve safety during pool maintenance.





## Human Resources

The Human Resources budget reflects a projected decrease of approximately \$11,675 or 18%.

- **Unemployment Costs:** A reduction in unemployment claims—due to post-COVID stabilization and improved oversight of employment and resignation processes—has lowered expenses. Additionally, our PDRMA membership now includes unemployment consulting services, further reducing costs.
- **Staff Development:** A modest increase is included to support onboarding and training for new hires. The updated training format for part-time staff has introduced some additional costs.
- **Benefit-Related Expenses:** This line reflects a decrease, as COBRA TPA costs have transitioned to Paycor. The only remaining expense in this category is the annual EAP fee.
- **Contractual Services:** A slight increase accounts for service rate adjustments.
- **HR Uniforms:** No change from the previous year.
- **Background Checks:** Increased to reflect both rising service costs and the implementation of a three-year recheck cycle.
- **Advertising:** Reduced by removing geofencing expenses, which will now be covered under the Communications & Marketing budget.

## Risk Management

The Risk Management budget includes strategic reductions and targeted investments to align with operational priorities.

- **Overall Decrease:** Two key changes contribute to the reduction:
  - Property casualty insurance has been moved to the Liability Fund.
  - A \$21,000 reduction in supply and contractual expenses.
- **Data Processing:** Costs associated with the emergency alert system have been removed, as we now utilize WhenToWork for notifications.
- **Property Casualty:** This line has been reallocated to the Liability Fund. Notably, we anticipate a **\$17,215.79** decrease in property casualty costs and a **\$150,000** reduction in MRMA fees, as MRMA will use its fund balance to cover 2026 consulting fees.
- **Claims Budget:** No change; this has also been moved to the Liability Fund.
- **Contractual Training:** Increased to support the training of an in-house CPR instructor. This will provide greater flexibility in meeting the CPR certification requirement for childcare and frontline staff.
- **Safety Supplies:** Increased to support the Salto door access system, AED pad and battery replacements, and the addition of two AED units for new facilities.
- **Safety Equipment:** Decreased due to the removal of fall assessment costs. Parks will now budget for their own supplies, and this line will focus solely on district-wide risk and OSHA-related equipment.



These adjustments reflect our continued commitment to proactive risk management and responsible resource allocation.

### Volunteers

The Volunteer budget reflects an overall reduction of **\$5,000**, or approximately **16%**.

- **Background Checks:** Reduced by eliminating affiliate checks, which previously accounted for nearly half of all checks conducted.
- **Advertising:** Slightly reduced due to the lack of need for paid volunteer advertising.
- **Promotional Giveaways:** Increased to support growing participation in flag football, basketball, and cultural arts programs.
- **Supplies:** Reduced by removing shirt purchases for 2026, as current inventory is sufficient.
- **Office Supplies:** Adjusted downward to reflect actual usage.

All other lines remain flat or include minor increases to reflect market and cost-of-living adjustments.

### Communications & Marketing

The Communications & Marketing budget for 2026 includes strategic investments to enhance community engagement and modernize our brand.

- **Account Consolidation:** The Community Outreach and Marketing & Communications lines have been merged to streamline financial tracking and unify messaging efforts.
- **Contractual Marketing Services:** Increased to support two major initiatives:
  - A district-wide logo redesign and rebranding.
  - Development of a new custom mascot costume.
- **Printing:** Rising industry costs continue to impact this line. A new printer will be procured to ensure the continued quality and timely delivery of our seasonal program guides—our primary communication tool.

These investments are essential to maintaining a strong, relevant, and engaging brand presence.

### Information Technology

The IT Operations budget for 2026 reflects a **6% decrease** from 2025, primarily due to cost redistribution across departments.

- **Software Licensing:** Costs have increased due to expanded use of Office 365 and its associated features. Additional Office 365 security features have been implemented.
- **Software Enhancements:** New modules for Finance and District Services are in review and will be added to improve efficiency.
- **Security & Infrastructure:**
  - Our virtualization environment contract has been renewed for another three years.
  - A new password management system has been introduced to enhance cybersecurity.

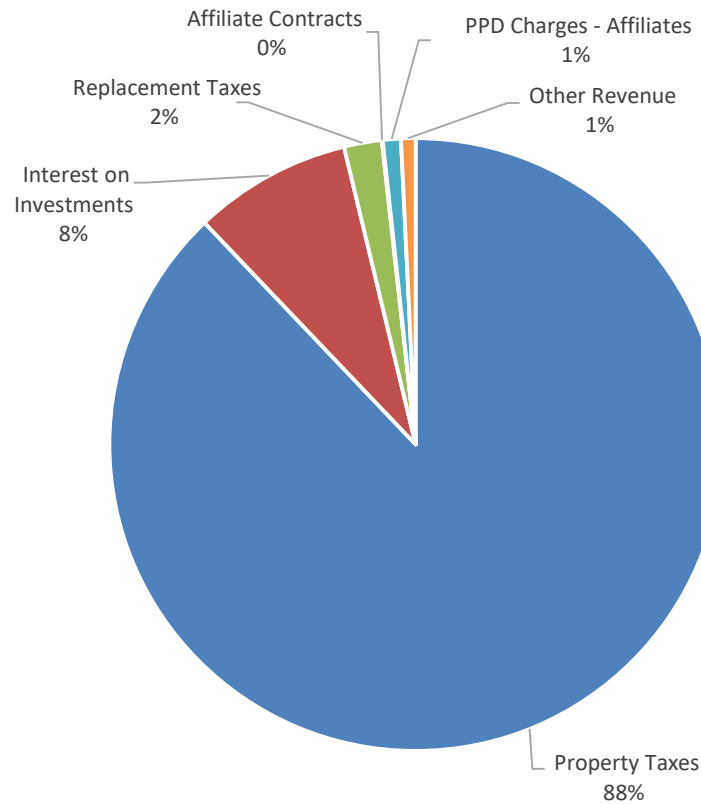
These changes reflect a balanced approach to cost control and strategic investment in technology infrastructure.



## 2026 Budget - Corporate Fund 01

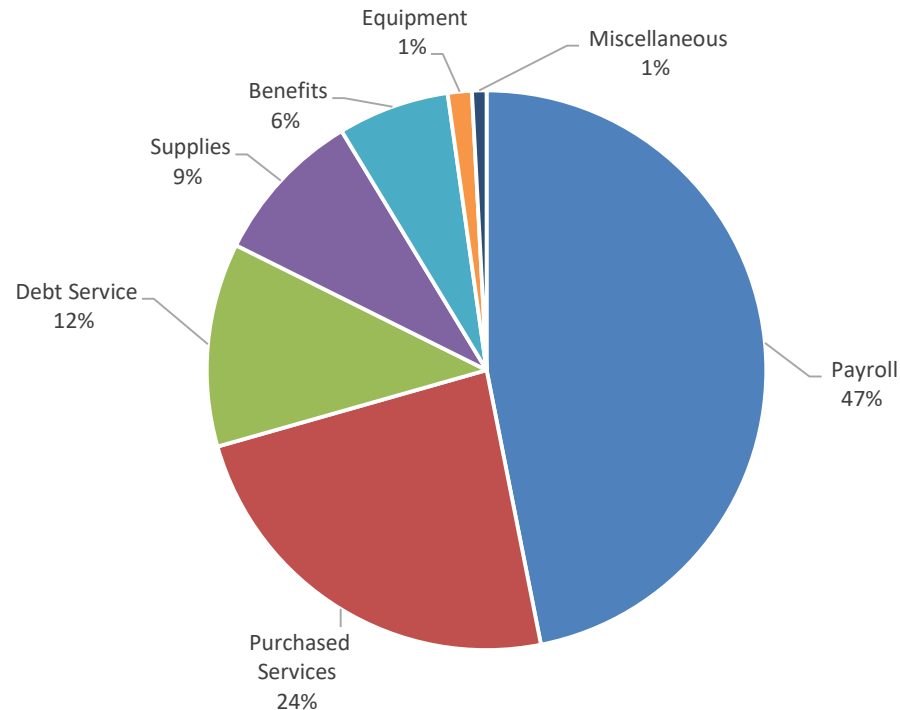
	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>Revenue</b>							
10 - PROPERTY TAX	9,411,783	9,329,251	9,891,353	9,938,143	9,887,914	5,167,222	8,682,845
11 - REPLACEMENT TAX	320,000	449,403	383,106	235,412	214,817	158,680	196,631
12 - FEES AND CHARGES	0	0	0	-	-	-	-
13 - AFFILIATE CONTRACTS	111,000	126,000	111,000	106,000	111,000	-	6,000
14 - FUND RAISING / SPONSORS	36,150	17,115	36,150	18,080	2,000	5	-
15 - OTHER REVENUE	131,171	126,461	61,250	105,761	71,310	40,582	76,713
16 - INTEREST ON INVESTMENTS	407,340	1,253,190	1,174,500	1,556,493	1,021,775	872,343	825,000
78 - DUE FROM / TO OTHER FUNDS	1,166,499	2,483,758	1,250,000	1,820,008	1,277,578	-	1,179,350
79 - PPD CHARGES - AFFILIATES	59,695	60,665	59,695	55,202	74,095	25,417	92,691
<b>Revenue Total:</b>	<b>11,643,637</b>	<b>13,845,845</b>	<b>12,967,054</b>	<b>13,835,098</b>	<b>12,660,489</b>	<b>6,264,248</b>	<b>11,059,230</b>
<b>Expense</b>							
20 - PAYROLL	5,262,835	3,973,816	4,580,132	4,446,110	4,533,444	3,057,271	4,705,333
21 - BENEFITS	1,866,698	1,189,560	1,424,861	1,438,260	1,472,018	905,009	646,344
31 - BENEFIT RELATED EXPENSES	2,820	869	3,600	494	5,820	-	3,420
36 - DEBT SERVICE	1,178,626	1,202,626	1,290,420	1,289,420	1,278,578	33,789	1,179,350
40 - SUPPLIES	808,520	551,769	833,904	599,540	819,932	451,764	900,417
72 - PURCHASED SERVICES	2,682,674	5,226,233	3,432,178	2,513,437	2,940,875	1,900,951	2,381,334
75 - EQUIPMENT	62,000	60,509	121,000	60,333	118,550	41,023	140,935
78 - DUE FROM / TO OTHER FUNDS	0	3,680,171	2,250,000	3,098,000	2,000,000	-	3,805,000
99 - MISCELLANEOUS	0	96	0	-	-	-	83,500
<b>Expense Total:</b>	<b>11,864,172</b>	<b>15,885,649</b>	<b>13,936,095</b>	<b>13,445,595</b>	<b>13,169,218</b>	<b>6,389,807</b>	<b>13,845,634</b>
<b>Report Surplus (Deficit):</b>	<b>(220,535)</b>	<b>(2,039,804)</b>	<b>(969,041)</b>	<b>389,504</b>	<b>(508,729)</b>	<b>(125,559)</b>	<b>(2,786,405)</b>

## Corporate Revenues By Category 2026 Budget



	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD	2026 Budget
Property Taxes	9,411,783	9,329,251	9,891,353	9,938,143	9,887,914	5,167,222	8,682,845
Interest on Investments	407,340	1,253,190	1,174,500	1,556,493	1,021,775	872,343	825,000
Replacement Taxes	320,000	449,403	383,106	235,412	214,817	158,680	196,631
Affiliate Contracts	111,000	126,000	111,000	106,000	111,000	-	6,000
PPD Charges - Affiliates	59,695	60,665	59,695	55,202	74,095	25,417	92,691
Other Revenue	131,171	126,461	61,250	105,761	71,310	40,582	76,713
Fundraising/Sponsorships	36,150	17,115	36,150	18,080	2,000	5	-
Operating Revenues	\$10,477,139	\$ 11,362,086	\$ 11,717,054	\$ 12,015,090	\$ 11,382,911	\$ 6,264,248	\$ 9,879,880
Due To/From	1,166,499	2,483,758	1,250,000	1,820,008	1,277,578	-	1,179,350
<b>Total Revenues</b>	<b>\$11,643,637</b>	<b>\$ 13,845,845</b>	<b>\$ 12,967,054</b>	<b>\$ 13,835,098</b>	<b>\$ 12,660,489</b>	<b>\$ 6,264,248</b>	<b>\$ 11,059,230</b>

## Corporate Expenditures By Category 2026 Budget



	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD	2026 Budget
Payroll	5,262,835	3,973,816	4,580,132	4,446,110	4,533,444	3,057,271	4,705,333
Purchased Services	2,682,674	5,226,233	3,432,178	2,513,437	2,940,875	1,900,951	2,381,334
Debt Service	1,178,626	1,202,626	1,290,420	1,289,420	1,278,578	33,789	1,179,350
Supplies	808,520	551,769	833,904	599,540	819,932	451,764	900,417
Benefits	1,866,698	1,189,560	1,424,861	1,438,260	1,472,018	905,009	646,344
Equipment	62,000	60,509	121,000	60,333	118,550	41,023	140,935
Miscellaneous	-	96	-	-	-	-	83,500
Benefit Related Expenses	2,820	869	3,600	494	5,820	-	3,420
Operating Expenditures	\$ 11,864,172	\$ 12,205,478	\$ 11,686,095	\$ 10,347,595	\$ 11,169,218	\$ 6,389,807	\$ 10,040,634
Due To/From	-	3,680,171	2,250,000	3,098,000	2,000,000	-	3,805,000
<b>Total Expenditures</b>	<b>\$ 11,864,172</b>	<b>\$ 15,885,649</b>	<b>\$ 13,936,095</b>	<b>\$ 13,445,595</b>	<b>\$ 13,169,218</b>	<b>\$ 6,389,807</b>	<b>\$ 13,845,634</b>



### **Recreation and Facilities Administration (02-200)**

The 2026 budget represents the second year the Recreation and Facilities Department administrative budgets are combined. While funds continue to be budgeted to both 02-200 and 02-500 accounts, staff continue to make progress combining and moving accounts to streamline this budget area and align costs with specific areas.

Full-time wages represent the cost for all full-time staff in the Recreation and Facilities Department except for full-time swim team coach's wages that are kept separate for the purposes of charge back.

Part-time wages have been increased to more accurately reflect the historical cost associated with this area. Budgeted wages for 2026 are less than 2025 projected wages as part-time non-IMRF staff covered hours for the unfilled part-time IMRF position.

The cost of the District's contribution to IMRF & FICA has been removed from the administrative budget, as these costs are now accounted for in their own separate funds.

Funds for scholarships have been increased to \$30,000 annually. This is due to the increasing need and cost of programs and is consistent with the average amount of funds spent in this area for the past few years.

Costs associated with staff mileage reimbursement, uniforms, and office supplies have been adjusted down to reflect historic trends. Funding for staff development and annual dues will be increased slightly due to increased Full Time staff and in an ongoing effort to invest in staff's continued development.

### **Facilities Administration (02-500)**

Funds included in this area cover small areas of the overall operation of facilities such as outdoor washrooms and staffing costs for the part-time painter position. Funds for building maintenance have been reduced as more of these costs continue to be moved to the appropriate facility.

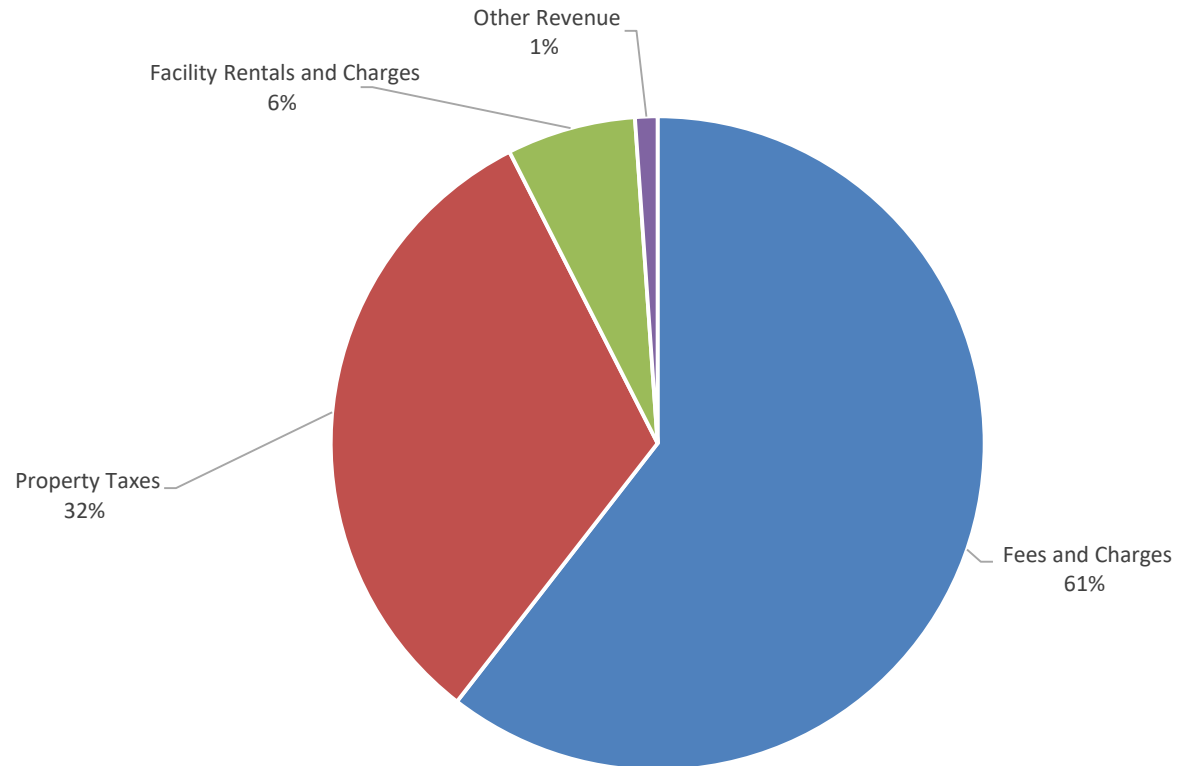
Also included in this area of the budget are maintenance, alarms, communications, and utilities for 1 N. Oak, and the three standalone preschools – Parkside, Maple and Eagle. There is a significant increase in expenses for this area due to the inclusion of utilities for all these facilities. In the past, these costs were housed in the Parks budget or not accounted for at all. All other expenses associated with these facilities remain steady.



## 2026 Budget - Recreation Fund 02

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>Revenue</b>							
10 - PROPERTY TAX	4,639,337	4,604,913	4,732,334	4,492,611	5,134,404	2,682,661	4,547,029
12 - FEES AND CHARGES	7,893,982	7,557,058	8,046,913	8,235,491	7,994,034	6,446,560	8,598,305
14 - FUND RAISING / SPONSORS	800	-	1,000	-	21,500	33,305	27,100
15 - OTHER REVENUE	125,772	55,402	134,844	91,967	191,799	55,867	157,731
17 - FACILITY RENTALS AND CHARGES	943,476	1,040,120	968,982	961,436	848,501	758,068	905,805
<b>Revenue Total:</b>	<b>13,603,366</b>	<b>13,257,494</b>	<b>13,884,072</b>	<b>13,781,505</b>	<b>14,190,238</b>	<b>9,976,461</b>	<b>14,235,969</b>
<b>Expense</b>							
12 - FEES AND CHARGES	3,550	2,796	2,610	3,914	2,775	-	-
20 - PAYROLL	6,592,952	6,050,006	6,784,386	6,255,419	7,697,678	5,978,997	8,279,168
21 - BENEFITS	1,360,607	1,192,111	1,355,595	1,191,617	1,633,554	1,181,045	748,528
40 - SUPPLIES	1,124,277	1,026,750	1,147,226	1,017,103	1,005,719	728,798	1,027,135
72 - PURCHASED SERVICES	2,664,499	2,310,288	2,515,741	2,293,433	2,748,135	1,743,069	2,746,961
74 - FACILITY CHARGEBACK	(9,053)	-	0	-	-	-	-
75 - EQUIPMENT	117,778	70,844	122,410	51,343	93,885	41,542	106,038
77 - OTHER / DISCOUNTS	78,000	89,865	92,000	108,518	97,000	83,993	102,000
78 - DUE FROM / TO OTHER FUNDS	1,000,000	-	2,000,000	1,120,000	1,750,000	-	2,400,000
79 - PPD CHARGES - AFFILIATES	6,000	10,500	9,150	9,000	9,150	-	9,025
<b>Expense Total:</b>	<b>12,938,610</b>	<b>10,753,159</b>	<b>14,029,118</b>	<b>12,050,348</b>	<b>15,037,896</b>	<b>9,757,444</b>	<b>15,418,854</b>
<b>Report Surplus (Deficit):</b>	<b>664,756</b>	<b>2,504,335</b>	<b>(145,046)</b>	<b>1,731,158</b>	<b>(847,658)</b>	<b>219,017</b>	<b>(1,182,885)</b>

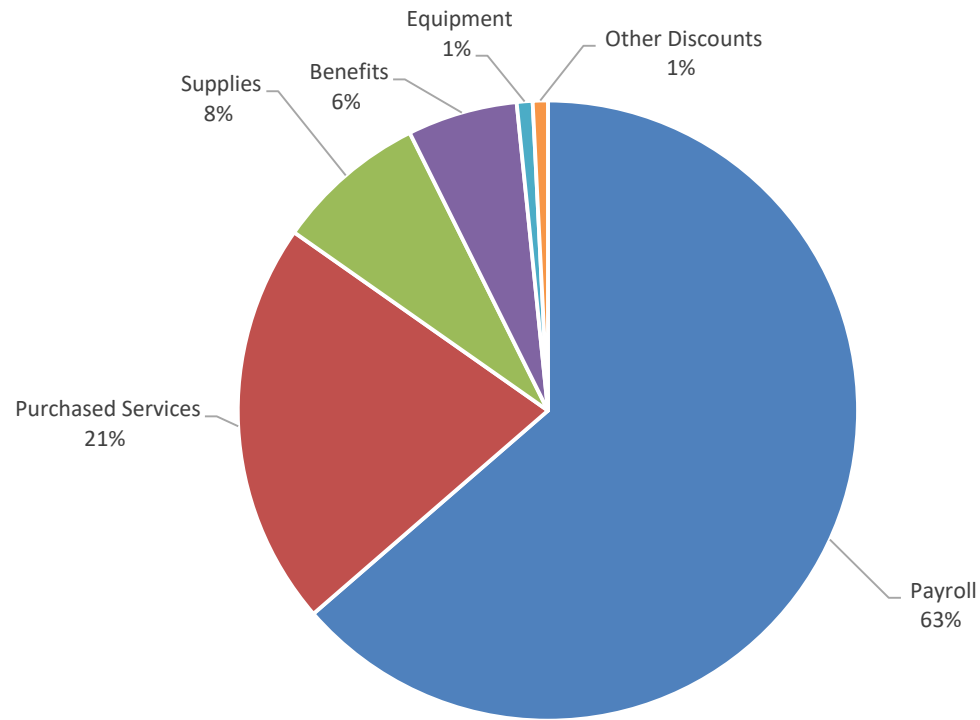
## Recreation Revenues By Category 2026 Budget



	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD	2026 Budget
Fees and Charges	7,893,982	7,557,058	8,046,913	8,235,491	7,994,034	6,446,560	8,598,305
Property Taxes	4,639,337	4,604,913	4,732,334	4,492,611	5,134,404	2,682,661	4,547,029
Facility Rentals and Charges	943,476	1,040,120	968,982	961,436	848,501	758,068	905,805
Other Revenue	125,772	55,402	134,844	91,967	191,799	55,867	157,731
Fundraising/Sponsorships	800	-	1,000	-	21,500	33,305	27,100
<b>Total Revenues</b>	<b>\$ 13,603,366</b>	<b>\$ 13,257,494</b>	<b>\$ 13,884,072</b>	<b>\$ 13,781,505</b>	<b>\$ 14,190,238</b>	<b>\$ 9,976,461</b>	<b>\$ 14,235,969</b>



## Recreation Expenditures By Category 2026 Budget



	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD	2026 Budget
Payroll	6,592,952	6,050,006	6,784,386	6,255,419	7,697,678	5,978,997	8,279,168
Purchased Services	2,664,499	2,310,288	2,515,741	2,293,433	2,748,135	1,743,069	2,746,961
Supplies	1,124,277	1,026,750	1,147,226	1,017,103	1,005,719	728,798	1,027,135
Benefits	1,360,607	1,192,111	1,355,595	1,191,617	1,633,554	1,181,045	748,528
Equipment	117,778	70,844	122,410	51,343	93,885	41,542	106,038
Other Discounts	78,000	89,865	92,000	108,518	97,000	83,993	102,000
PPD Charges - Affiliates	6,000	10,500	9,150	9,000	9,150	-	9,025
Fees and Charges	3,550	2,796	2,610	3,914	2,775	-	-
Facility Chargebacks	(9,053)	-	-	-	-	-	-
Operating Expenditures	\$ 11,938,610	\$ 10,753,159	\$ 12,029,118	\$ 10,930,348	\$ 13,287,896	\$ 9,757,444	\$ 13,018,854
Due To/From	1,000,000	-	2,000,000	1,120,000	1,750,000	-	2,400,000
<b>Total Expenditures</b>	<b>\$ 12,938,610</b>	<b>\$ 10,753,159</b>	<b>\$ 14,029,118</b>	<b>\$ 12,050,348</b>	<b>\$ 15,037,896</b>	<b>\$ 9,757,444</b>	<b>\$ 15,418,854</b>



Programs	2023 Actual	2024 Actual	2025 Projections	2026 Budgeted
Youth Basketball League	844	883	965	965
High School Basketball League	118	160	125	160
Viking Select Basketball	77	66	60	60
Flag Football League	192	237	332	368
Nerf Camp	146	168	114	160
Adult Softball Leagues (# of teams)	23	23	25	25
JP Woods	348	288	270	280
Karate	296	280	225	266
Archery	257	283	210	230
Ultimate Ninja	98	206	180	175
Pickleball Leagues	346	407	270	250
SportsKids Classes	1,613	1,539	1,600	1,553
Tennis Lessons	239	214	260	225
Team MSL	403	425	300	264
Big 3 Youth Basketball	n/a	n/a	50	110
Sports Camp (FD/HD/AM & PM Care) <i>(Includes New Rookies Camp)</i>	664	814	642	1,000
Fishing Classes	39	55	36	53
Soccer Camps	30	103	94	110
Little Strikers League	191	242	183	248
Battle House Laser Tag	n/a	13	28	38
D1 Training	0	0	18	24
Youth Volleyball Leagues	398	500	475	480
EVP	457	369	350	360
Lacrosse	165	72	75	125
Skateboard Lessons	67	59	75	85
Budo	54	51	20	42



Programs	2023 Actual	2024 Actual	2025 Projections	2026 Budgeted
Self Defense	92	87	81	85
Fencing	51	60	40	50
Fishing Derby	50	50	117	120

\*Actual

The 2026 Athletics budget shows various changes, including adjusted expenses based on historical data and anticipated future increases, the addition of new programs, and discontinuing those that have not gained traction.

#### **Bike Palatine Club-24300**

Bike Palatine Club became a special interest group of the Park District in 2025. This budget was moved from another cost center and is now housed in the Athletics budget.

#### **Fishing Classes**

Participation in 2025 was lower than anticipated due to the cancellation of Fall Classes and loss of instructor. The Athletics division is actively working to secure a new fishing vendor for 2026. Projected figures for 2026 are based on historical enrollment trends.

#### **Baseball, Basketball and Football Programs-26115, 26210, 26315**

It is expected that District 211 will assume responsibility for the baseball, basketball, and football camp programs that they've previously offered here. In consideration of this, both registration revenue and related expenses will decrease for each of these accounts, though the overall budget impact will remain consistent with previous years.

#### **Palomino-26130**

Both participation and supplies accounts have decreased to better reflect anticipated activity.

#### **Big 3 Youth Sports (26200)**

Big 3 Youth Sports, a new contractual vendor for 2026, will expand our program offerings and contribute to a modest increase in revenue.

**Basketball camp (Team MSL)-26220**

Anticipate a decrease in revenue due to less program offerings and based on current activity. A portion of this revenue has also been relocated to our Youth Basketball League (i.e., Pre-K & K league), also contributing to the decrease in this account.

**Youth Basketball League-26230**

The addition of the Pre-K & Kindergarten segment is expected to increase registration revenue in this account.

**Travel Basketball (Viking Select)-26240**

With the rise of competing travel leagues in the area, staff anticipate a decline in overall enrollment, which will likely impact registration revenue as well as reduce associated expenses and supply needs. This pattern has already been reflected in the September 2025 tryout numbers.

**Youth Flag Football League-26320**

Driven by growing community interest and the successful launch of the Pre-K and Kindergarten segment, there has been significant growth in enrollment in 2025 which is anticipated to continue into 2026.

**Budo-26410**

There was a decline in registration in 2025; the 2026 budget reflects this trend and more realistic registration numbers. Wages were taken out, as the instructors are volunteers. Should that change, staff will make the necessary adjustments.

**Martial Arts-26415, 26420, 26425**

The 2026 budget has been adjusted to reflect reduced registration based on 2025 registration numbers. This includes the JP Woods, Karate, and Self Defense accounts.

**Archery-26510**

Registration has not remained as consistent as in previous years. The budget has been updated to reflect the lower-than-anticipated participation.

**Nerf Camp-26515**

The 2026 budget reflects a return to the 2024 camp model framework. Higher enrollment is anticipated in 2026 than in 2025, with projections aligning more closely to the actual participation levels seen in 2024.

**Fishing Derby**

The projected revenue increase reflects the plan to begin collecting registration fees for this event in 2026.

**General Athletics-26525**

Revenue that was going into this account has been allocated to the correct GLs or new GLs were created to house those funds in 2026. Revenue in this GL for 2026 is the \$2 per person registration processing fee from PCBS.

**Lacrosse-26535**

With the revamp of programs and leagues, the budget has been realigned to better match revised expectations. Though there is a large decrease in revenue, the net revenue reflects a significant return.

**Sports Camp-26536**

Staff anticipate increased registration revenue in 2026 with the expansion of the Rookies Sports Camp (ages 6–7), which will now run across all 10 weeks of programming, compared to just 4 weeks in 2025. This camp is also expected to increase the number of off-site field trips than years prior.

**Pickleball-26545**

Due to a decline in 2025 registration, particularly with league programming, the 2026 pickleball budget has been reduced to reflect more realistic activity.

**Soccer Camps-26610**

Challenger soccer camps had another strong year in 2025. While registration was down slightly-6% from 2024's record-setting 100 participants, the program still drew an impressive 94 campers. Given last year's great turnout, staff are planning for continued growth in this program.

**Ultimate Ninja-26770**

The 2026 budget revenue is showing a decrease to align with actual participation over the past two years.

**Tennis Lessons-26815**

Registration for 2025 was lower than expected, therefore the 2026 budget is set to align with this reduced revenue.

**DYTBL North-26915**

DYTBL expenses reflects increased costs for awards and gym rental space, otherwise, there is no significant change.

**Youth Volleyball League-26920**

Though activity was down in 2025 from 2024, staff expect an increase in revenue for 2026 due to higher registration for fall/winter league. Revenue was lower in 2025 due to no spring boys league, which was offered in 2024.

**EVP Volleyball-26925**

Participation is trending down, prompting a budget adjustment to reflect more realistic enrollment numbers for 2026.

# Athletics

		2023		2024		2025 YTD	
	2023 Budget	Activity	2024 Budget	Activity	2025 Budget	Activity	2026 Budget
<b>210 ATHLETICS ADULT</b>							
<b>00000 UNDEFINED</b>	<b>483,384</b>	<b>(8,798)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	483,384	(8,798)	0	0	0	0	0
<b>24300 BIKE PALATINE EVENTS</b>	<b>1,200</b>	<b>209</b>	<b>750</b>	<b>0</b>	<b>(650)</b>	<b>(743)</b>	<b>(75)</b>
Revenue	0	0	0	0	(2,100)	(1,358)	(675)
Expense	1,200	209	750	0	1,450	616	600
<b>26110 SOFTBALL CO-REC</b>	<b>(1,356)</b>	<b>(3,184)</b>	<b>(7,340)</b>	<b>(5,963)</b>	<b>(4,058)</b>	<b>(6,501)</b>	<b>(4,401)</b>
Revenue	(8,386)	(7,788)	(30,456)	(16,827)	(16,450)	(18,775)	(19,495)
Expense	7,030	4,604	23,116	10,865	12,392	12,274	15,094
<b>26120 MEN'S SOFTBALL LEAGUE</b>	<b>(3,296)</b>	<b>(4,661)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue	(11,186)	(8,539)	0	0	0	0	0
Expense	7,890	3,878	0	0	0	0	0
<b>26130 PALOMINO</b>	<b>(5,425)</b>	<b>(3,812)</b>	<b>(2,974)</b>	<b>(2,806)</b>	<b>(2,829)</b>	<b>(1,420)</b>	<b>(1,450)</b>
Revenue	(14,475)	(8,685)	(8,685)	(8,685)	(8,700)	(5,800)	(6,400)
Expense	9,050	4,873	5,711	5,879	5,871	4,380	4,950
<b>26240 Travel Basketball</b>	<b>(15,976)</b>	<b>(20,320)</b>	<b>(19,400)</b>	<b>(24,887)</b>	<b>(22,785)</b>	<b>(9,436)</b>	<b>(13,350)</b>
Revenue	(48,450)	(41,918)	(49,200)	(47,170)	(59,500)	(22,377)	(35,700)
Expense	32,474	21,599	29,800	22,284	36,715	12,941	22,350
<b>26410 BUDO AIKIJUTSU</b>	<b>(2,223)</b>	<b>(3,492)</b>	<b>(1,806)</b>	<b>(3,167)</b>	<b>(1,290)</b>	<b>(840)</b>	<b>(2,650)</b>
Revenue	(9,460)	(3,492)	(6,020)	(3,433)	(4,300)	(840)	(2,650)
Expense	7,237	0	4,214	266	3,010	0	0
<b>26415 J.P. WOODS MARTIAL ARTS</b>	<b>(5,518)</b>	<b>8,291</b>	<b>(6,864)</b>	<b>(7,264)</b>	<b>(6,948)</b>	<b>(7,938)</b>	<b>(6,247)</b>
Revenue	(22,072)	(12,392)	(27,455)	(26,213)	(27,791)	(21,261)	(24,848)
Expense	16,554	20,683	20,591	18,949	20,843	13,322	18,601
<b>26420 ISKC KARATE</b>	<b>(12,227)</b>	<b>(23,930)</b>	<b>(8,475)</b>	<b>(1,884)</b>	<b>(10,869)</b>	<b>(10,837)</b>	<b>(9,240)</b>
Revenue	(62,345)	(50,175)	(57,545)	(51,217)	(54,345)	(34,170)	(46,200)
Expense	50,118	26,245	49,070	49,333	43,476	23,333	36,960
<b>26425 SELF DEFENSE</b>	<b>(1,782)</b>	<b>(3,343)</b>	<b>(2,924)</b>	<b>(4,828)</b>	<b>(3,165)</b>	<b>(2,385)</b>	<b>(2,236)</b>
Revenue	(5,940)	(9,570)	(9,747)	(10,543)	(10,551)	(7,747)	(8,943)

# Athletics

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
Expense	4,158	6,227	6,823	5,715	7,386	5,362	6,707
<b>26510 ARCHERY</b>	<b>(2,614)</b>	<b>(5,782)</b>	<b>(3,650)</b>	<b>(6,062)</b>	<b>(4,048)</b>	<b>(3,877)</b>	<b>(4,304)</b>
Revenue	(17,507)	(16,577)	(17,167)	(17,964)	(18,494)	(11,893)	(16,848)
Expense	14,893	10,795	13,517	11,902	14,446	8,015	12,544
<b>26525 GENERAL ATHLETICS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(4,481)</b>	<b>0</b>	<b>128</b>	<b>(2,290)</b>
Revenue	0	0	0	(11,233)	0	(57)	(2,290)
Expense	0	0	0	6,752	0	186	0
<b>26530 FENCING</b>	<b>(269)</b>	<b>(553)</b>	<b>(286)</b>	<b>(579)</b>	<b>(302)</b>	<b>(723)</b>	<b>(324)</b>
Revenue	(2,688)	(3,221)	(2,856)	(3,477)	(3,024)	(2,687)	(3,240)
Expense	2,419	2,669	2,570	2,898	2,722	1,964	2,916
<b>26545 PICKLEBALL</b>	<b>(3,978)</b>	<b>(15,613)</b>	<b>(15,991)</b>	<b>(14,305)</b>	<b>(16,320)</b>	<b>(6,971)</b>	<b>(12,281)</b>
Revenue	(21,960)	(21,820)	(28,860)	(21,623)	(25,410)	(12,212)	(21,200)
Expense	17,982	6,207	12,869	7,318	9,091	5,241	8,919
<b>26770 ULTIMATE NINJA</b>	<b>(240)</b>	<b>(4,073)</b>	<b>(8,863)</b>	<b>(16,248)</b>	<b>(9,529)</b>	<b>(11,969)</b>	<b>(7,326)</b>
Revenue	(960)	(13,390)	(29,544)	(27,565)	(31,764)	(18,771)	(24,420)
Expense	720	9,317	20,681	11,317	22,235	6,802	17,094
<b>26815 TENNIS LESSONS</b>	<b>(9,282)</b>	<b>(5,398)</b>	<b>(9,429)</b>	<b>(9,400)</b>	<b>(9,429)</b>	<b>(13,322)</b>	<b>(7,361)</b>
Revenue	(34,352)	(16,674)	(34,352)	(27,742)	(34,352)	(29,919)	(25,003)
Expense	25,070	11,276	24,923	18,341	24,923	16,596	17,642
<b>210 ATHLETICS ADULT Total</b>	<b>420,399</b>	<b>(94,457)</b>	<b>(87,251)</b>	<b>(101,873)</b>	<b>(92,222)</b>	<b>(76,835)</b>	<b>(73,535)</b>
<b>211 ATHLETICS YOUTH</b>							
<b>26115 BASEBALL SKILLS &amp; DRILLS</b>	<b>(3,018)</b>	<b>(5,246)</b>	<b>(3,633)</b>	<b>(5,949)</b>	<b>(5,985)</b>	<b>(6,160)</b>	<b>(4,455)</b>
Revenue	(6,908)	(7,617)	(7,044)	(9,634)	(9,450)	(8,718)	(4,455)
Expense	3,890	2,371	3,411	3,685	3,465	2,558	0
<b>26200 BIG 3 YTH BASKETBALL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(4,028)</b>
Revenue	0	0	0	0	0	0	(13,425)
Expense	0	0	0	0	0	0	9,398
<b>26210 BASKETBALL CAMP, BOYS</b>	<b>(844)</b>	<b>(2,088)</b>	<b>(929)</b>	<b>(758)</b>	<b>(960)</b>	<b>(2,230)</b>	<b>0</b>



# Athletics

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
Revenue	(7,150)	(2,088)	(4,400)	(3,485)	(4,400)	(2,830)	0
Expense	6,306	0	3,471	2,727	3,440	600	0
<b>26220 BASKETBALL CAMPS, TEAM MSL</b>	<b>(14,606)</b>	<b>(12,955)</b>	<b>(6,150)</b>	<b>(16,091)</b>	<b>(13,754)</b>	<b>(7,587)</b>	<b>(9,851)</b>
Revenue	(55,900)	(52,050)	(45,280)	(56,705)	(45,845)	(27,918)	(32,835)
Expense	41,295	39,095	39,130	40,614	32,092	20,331	22,985
<b>26225 YOUTH BASKETBALL SUMMER LEAGUE (NEW)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue	0	0	0	0	0	0	0
Expense	0	0	0	0	0	0	0
<b>26230 YOUTH BASKETBALL LEAGUE, BOYS</b>	<b>(50,535)</b>	<b>(77,727)</b>	<b>(44,920)</b>	<b>(62,736)</b>	<b>(41,382)</b>	<b>(68,767)</b>	<b>(43,958)</b>
Revenue	(125,435)	(121,517)	(121,500)	(121,085)	(125,360)	(109,054)	(133,675)
Expense	74,900	43,790	76,580	58,349	83,978	40,286	89,717
<b>26235 HIGH SCHOOL LEAGUES</b>	<b>(1,371)</b>	<b>(3,463)</b>	<b>(2,428)</b>	<b>(1,144)</b>	<b>(1,943)</b>	<b>(2,410)</b>	<b>(2,389)</b>
Revenue	(17,550)	(9,982)	(12,800)	(10,942)	(11,125)	(11,827)	(15,520)
Expense	16,179	6,518	10,372	9,798	9,182	9,417	13,131
<b>26245 1ST/2ND GRADE BASKETBALL LEAGUE</b>	<b>2,579</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	2,579	0	0	0	0	0	0
<b>26310 SPORTSKIDS CAMPS</b>	<b>(5,460)</b>	<b>(6,403)</b>	<b>(31,500)</b>	<b>(42,571)</b>	<b>(34,290)</b>	<b>(42,527)</b>	<b>(34,290)</b>
Revenue	(18,200)	(54,014)	(105,000)	(131,029)	(114,300)	(112,300)	(114,300)
Expense	12,740	47,612	73,500	88,458	80,010	69,773	80,010
<b>26315 FOOTBALL CAMPS</b>	<b>(3,049)</b>	<b>(4,030)</b>	<b>(665)</b>	<b>(1,730)</b>	<b>(665)</b>	<b>(1,916)</b>	<b>(1,125)</b>
Revenue	(20,825)	(6,036)	(3,575)	(3,374)	(3,575)	(3,307)	(1,875)
Expense	17,776	2,007	2,911	1,644	2,911	1,391	750
<b>26320 FLAG FOOTBALL LEAGUES</b>	<b>(10,914)</b>	<b>(18,238)</b>	<b>(14,519)</b>	<b>(25,974)</b>	<b>(20,344)</b>	<b>(26,271)</b>	<b>(27,118)</b>
Revenue	(24,875)	(30,736)	(41,375)	(54,662)	(50,356)	(44,580)	(72,042)
Expense	13,961	12,498	26,856	28,688	30,012	18,309	44,924
<b>26325 PALATINE FLAG FOOTBALL</b>	<b>(8,813)</b>	<b>(8,502)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue	(18,500)	(18,761)	0	0	0	0	0
Expense	9,687	10,259	0	0	0	0	0

# Athletics

	2023	2023	2024	2024	2025 YTD	2025 YTD	2026 Budget
	Budget	Activity	Budget	Activity	Budget	Activity	Budget
<b>26352 SKATEBOARD LESSONS</b>	<b>(5,168)</b>	<b>(3,806)</b>	<b>(5,168)</b>	<b>(3,084)</b>	<b>(3,975)</b>	<b>(3,792)</b>	<b>(4,133)</b>
Revenue	(17,225)	(11,349)	(17,225)	(9,204)	(13,250)	(11,592)	(13,776)
Expense	12,058	7,543	12,058	6,120	9,275	7,800	9,643
<b>26370 E-GAMING</b>	<b>(160)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue	(640)	0	0	0	0	0	0
Expense	480	0	0	0	0	0	0
<b>26515 NERF</b>	<b>(2,482)</b>	<b>(9,254)</b>	<b>(3,985)</b>	<b>(3,261)</b>	<b>(4,897)</b>	<b>(2,417)</b>	<b>(3,280)</b>
Revenue	(8,900)	(9,926)	(10,500)	(12,229)	(12,900)	(8,940)	(12,320)
Expense	6,418	672	6,515	8,969	8,003	6,523	9,040
<b>26520 FISHING CLASSES</b>	<b>0</b>	<b>0</b>	<b>(801)</b>	<b>(725)</b>	<b>(1,356)</b>	<b>(462)</b>	<b>(1,127)</b>
Revenue	0	0	(2,671)	(3,409)	(4,520)	(2,202)	(3,758)
Expense	0	0	1,870	2,684	3,164	1,740	2,631
<b>26535 LACROSSE</b>	<b>(23,453)</b>	<b>(24,843)</b>	<b>(18,040)</b>	<b>(251)</b>	<b>(5,281)</b>	<b>(135)</b>	<b>(4,503)</b>
Revenue	(80,120)	(37,696)	(65,350)	(6,087)	(23,125)	(1,209)	(12,507)
Expense	56,667	12,853	47,310	5,835	17,844	1,074	8,004
<b>26536 SPORTS CAMP</b>	<b>0</b>	<b>0</b>	<b>(48,845)</b>	<b>(76,300)</b>	<b>(33,534)</b>	<b>(27,372)</b>	<b>(51,575)</b>
Revenue	0	0	(140,820)	(224,227)	(98,365)	(79,768)	(144,950)
Expense	0	0	91,975	147,927	64,832	52,397	93,376
<b>26540 WRESTLING CLUB</b>	<b>0</b>	<b>(2,997)</b>	<b>(2,568)</b>	<b>(717)</b>	<b>(1,418)</b>	<b>0</b>	<b>0</b>
Revenue	0	(2,997)	(3,450)	(1,714)	(2,300)	0	0
Expense	0	0	882	998	882	0	0
<b>26555 RM RENEGADES HOCKEY</b>	<b>3,000</b>	<b>1,350</b>	<b>3,000</b>	<b>1,770</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	3,000	1,350	3,000	1,770	0	0	0
<b>26610 SOCCER CAMPS - PPD</b>	<b>(1,770)</b>	<b>(1,866)</b>	<b>(1,770)</b>	<b>(5,035)</b>	<b>(5,033)</b>	<b>(3,000)</b>	<b>(5,235)</b>
Revenue	(5,900)	(5,016)	(5,900)	(16,040)	(16,775)	(12,762)	(17,450)
Expense	4,130	3,150	4,130	11,005	11,743	9,762	12,215
<b>26615 LITTLE STRIKERS SOCCER LEAGUE</b>	<b>(9,270)</b>	<b>(17,036)</b>	<b>(10,704)</b>	<b>(22,707)</b>	<b>(20,392)</b>	<b>(11,318)</b>	<b>(20,282)</b>
Revenue	(18,744)	(20,558)	(21,120)	(27,587)	(27,280)	(17,000)	(27,776)
Expense	9,474	3,521	10,416	4,880	6,888	5,681	7,494

# Athletics

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>26715 BATTLE HOUSE LASER TAG</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,070)</b>	<b>(660)</b>	<b>(815)</b>	<b>(1,140)</b>
Revenue	0	0	0	(1,542)	(2,200)	(2,425)	(3,800)
Expense	0	0	0	473	1,540	1,610	2,660
<b>26760 ULTIMATE FRISBEE CAMP</b>	<b>0</b>	<b>426</b>	<b>(840)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue	0	98	(2,800)	0	0	0	0
Expense	0	328	1,960	0	0	0	0
<b>26820 D1 TRAINING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>560</b>	<b>(1,309)</b>	<b>(1,312)</b>	<b>(1,222)</b>
Revenue	0	0	0	0	(5,235)	(4,179)	(4,886)
Expense	0	0	0	560	3,926	2,867	3,665
<b>26915 DYTBL NORTH</b>	<b>(3,923)</b>	<b>(24,287)</b>	<b>(13,058)</b>	<b>2,479</b>	<b>(19,298)</b>	<b>(32,183)</b>	<b>(14,340)</b>
Revenue	(13,200)	(73,367)	(67,600)	(48,990)	(68,800)	(68,240)	(68,125)
Expense	9,277	49,080	54,542	51,469	49,502	36,057	53,785
<b>26920 YOUTH VOLLEYBALL LEAGUE</b>	<b>(14,697)</b>	<b>(42,390)</b>	<b>(32,857)</b>	<b>(47,763)</b>	<b>(24,930)</b>	<b>(14,252)</b>	<b>(30,370)</b>
Revenue	(38,700)	(50,769)	(63,155)	(80,569)	(56,491)	(33,482)	(64,410)
Expense	24,003	8,379	30,298	32,806	31,561	19,230	34,040
<b>26925 EVP Volleyball</b>	<b>(12,350)</b>	<b>(20,964)</b>	<b>(14,583)</b>	<b>(9,793)</b>	<b>(13,170)</b>	<b>(7,815)</b>	<b>(9,692)</b>
Revenue	(47,087)	(52,713)	(48,609)	(36,421)	(43,900)	(27,415)	(33,660)
Expense	34,737	31,748	34,026	26,629	30,730	19,600	23,968
<b>26930 ADULT VOLLEYBALL LEAGUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,829)</b>
Revenue	0	0	0	0	0	0	(4,560)
Expense	0	0	0	0	0	0	2,731
<b>211 ATHLETICS YOUTH Total</b>	<b>(166,302)</b>	<b>(284,319)</b>	<b>(254,961)</b>	<b>(322,849)</b>	<b>(254,574)</b>	<b>(262,741)</b>	<b>(275,940)</b>
<b>Grand Total</b>	<b>254,097</b>	<b>(378,776)</b>	<b>(342,213)</b>	<b>(424,722)</b>	<b>(346,796)</b>	<b>(339,576)</b>	<b>(349,475)</b>



Program	2023 Actual	2024 Actual	2025 Projection	2026 Budgeted
Learn to Dive	79	102	86	86
Dive Team	106	124	149	132
Age Group Water Polo	103	95	114	95
HS Water Polo	240	196	84	75

**Learn to Dive**

District 15's delayed dismissal impacted the Learn to Dive program. As a result of the late dismissal, this program had two fewer sessions in the summer of 2025.

**Dive Team**

Dive Team registrations were up and are expected to remain stable in 2026. Pool availability and finding qualified coaches remain a challenge for this program. Registration fees for 2026 will increase by 4%.

**Water Polo**

Participant registrations for Water Polo have been greatly impacted by the District 211 high school water polo program that runs during the summer. The Age Group Water Polo program has maintained a steady pace of registrations. The 2026 budget has been adjusted to reflect this change in the market. Contractual expenses show an increase due to travel expenses and tournament fees being accounted for in this account instead of the supplies account, which shows a reduction.



### Swim Team

Swim Team registration numbers show a slight increase this year. In the 2025 budget, the swim team allocated funds for two part-time IMRF coaches; however, only one was hired, resulting in a higher cost in part-time wages for non-IMRF staff. In the 2026 budget, the team budgeted for only one part-time IMRF coach, with the plan to continue using more non-IMRF coaching wages. Registration fees are being increased by 4% in 2026.

Summer	2023 Actual	2024 Actual	2025 Projection	2026 Budgeted
Novice	30	30	33	30
White 2	26	35	26	30
White 1	23	22	28	30
Blue 2	23	19	27	25
Blue 1	39	41	43	35
Green 2	29	24	24	30
Green 1	36	29	35	30
Senior 2	28	19	27	35
Senior 1	29	24	29	29
<b>Totals</b>	<b>263</b>	<b>243</b>	<b>272</b>	<b>274</b>

Fall/Winter	2023/24 Actual	2024/25 Actual	2025/26 Projection	2026/27 Budgeted
Novice	38	29	40	30
White 2	31	37	38	35
White 1	24	33	21	30
Blue 2	19	25	29	30
Blue 1	40	35	35	30
Green 2	27	20	31	25
Green 1	24	28	31	30
Senior 2	36	26	22	36
Senior 1	22	26	23	29
<b>Totals</b>	<b>261</b>	<b>259</b>	<b>270</b>	<b>275</b>

# Aquatics

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>220 AQUATICS</b>							
<b>28430 POOL SPECIAL EVENTS</b>	<b>0</b>	<b>0</b>	<b>(140)</b>	<b>110</b>	<b>340</b>	<b>653</b>	<b>(104)</b>
Revenue	0	0	(240)	0	(930)	(398)	(1,374)
Expense	0	0	100	110	1,270	1,051	1,270
<b>28480 WATER POLO</b>	<b>(40,260)</b>	<b>(99,137)</b>	<b>(49,208)</b>	<b>(59,826)</b>	<b>(39,016)</b>	<b>(4,010)</b>	<b>(30,332)</b>
Revenue	(119,290)	(179,194)	(143,400)	(224,028)	(138,400)	(87,776)	(118,200)
Expense	79,030	80,057	94,192	164,202	99,384	83,766	87,868
<b>28500 LEARN TO DIVE</b>	<b>(28,779)</b>	<b>(46,648)</b>	<b>(27,136)</b>	<b>(18,469)</b>	<b>(26,964)</b>	<b>(16,790)</b>	<b>(19,724)</b>
Revenue	(73,172)	(50,340)	(74,481)	(49,694)	(68,269)	(43,816)	(55,670)
Expense	44,393	3,693	47,345	31,225	41,305	27,026	35,947
<b>28501 DIVE MEETS</b>	<b>5,813</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	5,813	0	0	0	0	0	0
<b>220 AQUATICS Total</b>	<b>(63,226)</b>	<b>(145,785)</b>	<b>(76,484)</b>	<b>(78,185)</b>	<b>(65,640)</b>	<b>(20,147)</b>	<b>(50,159)</b>
<b>221 SWIM TEAM</b>							
<b>00129 SICK LEAVE INCENTIVE</b>	<b>2,932</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	2,932	0	0	0	0	0	0
<b>28520 SWIM TEAM</b>	<b>(46,165)</b>	<b>(227,479)</b>	<b>(42,481)</b>	<b>(6,994)</b>	<b>(53,093)</b>	<b>(5,862)</b>	<b>(44,344)</b>
Revenue	(439,133)	(334,618)	(439,906)	(356,172)	(468,358)	(253,506)	(447,498)
Expense	392,968	107,139	397,425	349,178	415,265	247,644	403,155
<b>28521 SWIM MEETS</b>	<b>43,233</b>	<b>(152)</b>	<b>42,489</b>	<b>44,868</b>	<b>53,093</b>	<b>29,989</b>	<b>52,080</b>
Revenue	0	(1,350)	0	0	0	(4,977)	0
Expense	43,233	1,198	42,489	44,868	53,093	34,966	52,080
<b>221 SWIM TEAM Total</b>	<b>0</b>	<b>(227,631)</b>	<b>8</b>	<b>37,874</b>	<b>0</b>	<b>24,126</b>	<b>7,736</b>
<b>Grand Total</b>	<b>(63,226)</b>	<b>(373,416)</b>	<b>(76,476)</b>	<b>(40,311)</b>	<b>(65,640)</b>	<b>3,979</b>	<b>(42,423)</b>



The 2026 Outdoor Pools budget reflects the district's commitment to maintaining a well-managed community resource that remains accessible to families, offering them high-quality recreational and swimming opportunities.

Across all three pools, program and pass fees will be increased by 4% in 2026. However, the numbers were adjusted to reflect accurate historical revenue levels. Additionally, rental rates at all pools will be increased. This increase brings the fees in line with the area market as well as ensures costs associated with rentals are recovered. Daily fee counts have been adjusted to reflect accurate historical revenues. Concurrently, annual expenses are expected to increase in 2026 to cover essential routine repairs, replacements, and preventive maintenance.

#### **Total Pool Passes**

	2023 Actual	2024 Actual	2025 Actual	2026 Budget
<b>Pool Passes</b>	1,599	1,746	1,626	1,572

#### **Birchwood Pool**

	2023 Actual	2024 Actual	2025 Actual	2026 Budget
Rentals	37	32	32	36
Child Daily	2,466	2,038	2,164	2,500
Adult Daily	2,341	1,931	2,325	2,250
Senior Daily	346	304	301	275
Pool Pass Check-ins	15,929	16,171	15,998	17,500
Swim Lesson Participants	368	435	425	543
Water Aerobics Drop-ins	712	738	943	900

Staff expenses are expected to increase by 3%. Additionally, other expense increases are driven by essential capital maintenance projects, which include the pool vacuum, sample stream pumps, and a surge pit cover.

**Eagle Pool**

	2023 Actual	2024 Actual	2025 Actual	2026 Budget
Rentals	37	36	37	37
Child Daily	1,228	1,052	900	1,250
Adult Daily	1,089	963	813	1,000
Senior Daily	135	123	106	125
Pool Pass Check-ins	7,818	10,165	8,866	9,500
Swim Lesson Participants	320	299	299	376
Water Aerobics Drop-ins	NA	NA	NA	NA

District 15's late dismissal, mechanical breakdowns and the ongoing road construction all impacted daily attendance and daily fee revenue in 2025 at Eagle Pool. Staff expenses are expected to increase by 3%. During the post-season, the pool will operate exclusively for early morning lap swim sessions and regular weekend hours due to expected staffing challenges in August. Funds have been added to the 2026 budget for new picnic tables in the concession area, and pump repairs.

**Family Aquatic Center**

	2023 Actual	2024 Actual	2025 Actual	2026 Budget
Rentals	25	35	28	28
Child Daily	6,553	6,311	6,004	6,950
Adult Daily	6,252	6,124	5,991	5,400
Senior Daily	627	629	738	750
Pool Pass Check-ins	13,985	16,793	16,109	18,000
Swim Lesson Participants	137	150	135	138
Water Aerobics Drop-ins	212	437	123	125

Staff expenses are expected to increase by 3%. The additional week extension will occur with limited operations. A replacement program for the picnic area benches and pool deck furniture will be implemented starting with the 2026 budget and continue for the next three years.



# Outdoor Pools

	2025 YTD						
	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	Activity	2026 Budget
<b>580 POOLS</b>							
<b>4007 PASS REVENUE</b>	<b>(292,357)</b>	<b>(285,936)</b>	<b>(310,978)</b>	<b>(311,216)</b>	<b>(325,403)</b>	<b>(322,064)</b>	<b>(327,946)</b>
Revenue	(292,357)	(285,936)	(310,978)	(311,216)	(325,403)	(322,064)	(327,946)
<b>4009 CASH DIFFERENCE</b>	<b>0</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue	0	18	0	0	0	0	0
<b>4048 VENDING COMMISSIONS</b>	<b>(900)</b>	<b>0</b>	<b>(900)</b>	<b>(374)</b>	<b>(900)</b>	<b>0</b>	<b>0</b>
Revenue	(900)	0	(900)	(374)	(900)	0	0
<b>4051 RENTAL INCOME</b>	<b>(23,310)</b>	<b>(27,711)</b>	<b>(24,450)</b>	<b>(31,592)</b>	<b>(27,330)</b>	<b>(24,583)</b>	<b>(52,845)</b>
Revenue	(23,310)	(27,711)	(24,450)	(31,592)	(27,330)	(24,583)	(52,845)
<b>4070 REG REVENUE</b>	<b>(75,020)</b>	<b>(61,617)</b>	<b>(79,915)</b>	<b>(70,418)</b>	<b>(77,191)</b>	<b>(63,173)</b>	<b>(84,276)</b>
Revenue	(75,020)	(61,617)	(79,915)	(70,418)	(77,191)	(63,173)	(84,276)
<b>4171 ADMISSION / DAILY FEE</b>	<b>(249,245)</b>	<b>(189,942)</b>	<b>(254,235)</b>	<b>(192,250)</b>	<b>(217,135)</b>	<b>(190,941)</b>	<b>(200,050)</b>
Revenue	(249,245)	(189,942)	(254,235)	(192,250)	(217,135)	(190,941)	(200,050)
<b>5110 F/T WAGES</b>	<b>43,744</b>	<b>(801)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	43,744	(801)	0	0	0	0	0
<b>5111 P/T WAGES</b>	<b>547,126</b>	<b>(154)</b>	<b>716,230</b>	<b>732,365</b>	<b>765,684</b>	<b>719,274</b>	<b>787,794</b>
Expense	547,126	(154)	716,230	732,365	765,684	719,274	787,794
<b>5113 P/T SUPERVISORY WAGES</b>	<b>94,888</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	94,888	0	0	0	0	0	0
<b>5184 HOSPITALIZATION REIMBURSEMENT</b>	<b>600</b>	<b>(9)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	600	(9)	0	0	0	0	0
<b>5185 HOSPITALIZATION</b>	<b>5,787</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	5,787	0	0	0	0	0	0
<b>5186 IMRF</b>	<b>467</b>	<b>(11)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	467	(11)	0	0	0	0	0
<b>5187 FICA</b>	<b>52,460</b>	<b>(72)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	52,460	(72)	0	0	0	0	0

# Outdoor Pools

		2025 YTD					
	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	Activity	2026 Budget
<b>5200 CONTRACTUAL</b>	<b>7,695</b>	<b>2,468</b>	<b>11,955</b>	<b>7,154</b>	<b>6,455</b>	<b>4,405</b>	<b>6,640</b>
Expense	7,695	2,468	11,955	7,154	6,455	4,405	6,640
<b>5213 PRINTING</b>	<b>600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	600	0	0	0	0	0	0
<b>5228 TV CABLE WEB</b>	<b>1,740</b>	<b>2,212</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	1,740	2,212	0	0	0	0	0
<b>5230 TELEPHONE SERVICE</b>	<b>5,040</b>	<b>4,603</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	5,040	4,603	0	0	0	0	0
<b>5231 SCAVENGER SERVICES</b>	<b>2,354</b>	<b>3,146</b>	<b>3,300</b>	<b>4,583</b>	<b>4,485</b>	<b>4,846</b>	<b>5,060</b>
Expense	2,354	3,146	3,300	4,583	4,485	4,846	5,060
<b>5232 UTILITIES</b>	<b>144,740</b>	<b>121,902</b>	<b>143,400</b>	<b>90,925</b>	<b>131,340</b>	<b>120,015</b>	<b>129,000</b>
Expense	144,740	121,902	143,400	90,925	131,340	120,015	129,000
<b>5237 IT COMMUNICATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,200</b>	<b>4,209</b>	<b>5,760</b>
Expense	0	0	0	0	7,200	4,209	5,760
<b>5251 MAINTENANCE OF BUIDINGS</b>	<b>3,450</b>	<b>2,826</b>	<b>3,450</b>	<b>6,463</b>	<b>3,450</b>	<b>870</b>	<b>3,950</b>
Expense	3,450	2,826	3,450	6,463	3,450	870	3,950
<b>5252 EQUIP/VEHICLE MAINTENANCE</b>	<b>18,300</b>	<b>3,203</b>	<b>18,300</b>	<b>6,387</b>	<b>14,300</b>	<b>14,928</b>	<b>17,300</b>
Expense	18,300	3,203	18,300	6,387	14,300	14,928	17,300
<b>5277 MILEAGE REIMBURSEMENT</b>	<b>375</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	375	0	0	0	0	0	0
<b>5300 SUPPLIES</b>	<b>15,950</b>	<b>15,055</b>	<b>15,950</b>	<b>19,448</b>	<b>19,000</b>	<b>18,745</b>	<b>19,750</b>
Expense	15,950	15,055	15,950	19,448	19,000	18,745	19,750
<b>5302 AMER RED CROSS CERTS-GUARDS</b>	<b>3,520</b>	<b>3,564</b>	<b>3,910</b>	<b>2,876</b>	<b>4,675</b>	<b>3,925</b>	<b>4,785</b>
Expense	3,520	3,564	3,910	2,876	4,675	3,925	4,785
<b>5303 AMER RED CROSS CERTS-INSTRUCTORS</b>	<b>600</b>	<b>820</b>	<b>750</b>	<b>735</b>	<b>300</b>	<b>295</b>	<b>300</b>
Expense	600	820	750	735	300	295	300

## Outdoor Pools

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>5310 POSTAGE</b>	<b>600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	600	0	0	0	0	0	0
<b>5328 CHEMICALS</b>	<b>74,050</b>	<b>64,604</b>	<b>76,050</b>	<b>79,658</b>	<b>84,050</b>	<b>78,473</b>	<b>84,050</b>
Expense	74,050	64,604	76,050	79,658	84,050	78,473	84,050
<b>5352 EQUIP/VEH MAINTENANCE SUPPLIES</b>	<b>22,000</b>	<b>14,063</b>	<b>22,000</b>	<b>22,841</b>	<b>24,350</b>	<b>24,321</b>	<b>28,000</b>
Expense	22,000	14,063	22,000	22,841	24,350	24,321	28,000
<b>5361 CUSTODIAL SUPPLIES</b>	<b>2,200</b>	<b>1,228</b>	<b>2,250</b>	<b>1,627</b>	<b>2,400</b>	<b>3,003</b>	<b>2,900</b>
Expense	2,200	1,228	2,250	1,627	2,400	3,003	2,900
<b>5400 EQUIPMENT</b>	<b>25,550</b>	<b>8,558</b>	<b>25,550</b>	<b>5,463</b>	<b>19,600</b>	<b>10,122</b>	<b>36,950</b>
Expense	25,550	8,558	25,550	5,463	19,600	10,122	36,950
<b>5452 OPERATIONS EQUIPMENT</b>	<b>14,500</b>	<b>1,081</b>	<b>14,500</b>	<b>0</b>	<b>3,500</b>	<b>515</b>	<b>12,500</b>
Expense	14,500	1,081	14,500	0	3,500	515	12,500
<b>580 POOLS Total</b>	<b>447,503</b>	<b>(316,901)</b>	<b>387,117</b>	<b>374,674</b>	<b>442,830</b>	<b>407,187</b>	<b>479,622</b>
<b>Grand Total</b>	<b>447,503</b>	<b>(316,901)</b>	<b>387,117</b>	<b>374,674</b>	<b>442,830</b>	<b>407,187</b>	<b>479,622</b>



The General Interest budget indicates a general increase in net revenue for 2026, driven by various factors across different programs.

<b>DAY CAMP</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Actual</b>	<b>2026 Budgeted</b>
Birchwood	305	385	328	400
Community Center	50	50	61	65
Sanborn School	185	258	311	350
Extended	227	253	288	200

### **Day Camp**

The 2026 Day Camp budget is expected to surpass both previous years, driven by several key factors. A longer 10-week summer schedule, 3% budgeted fee increase, anticipated increase in participant numbers, and 3% increase in wages and staffing due to the separation of the extended care program from Kids Camp

Additionally, a new Winter Break Camp will launch in 2026, further expanding program offerings and potential revenue opportunities.

### **General Interest**

2025 was a challenging year for general interest classes. Popular classes had high enrollment; however, three contractors began to offer less classes due to their overall popularity within the park district community. Additionally, the instructor of the very popular Magic Tricks class passed away at the end of 2024 and a replacement was not found to take over for the numerous 2025 magic classes. New classes and classes for adults are planned for 2026 which is reflected in the increase in overall revenue for the general interest budget.

## General Interest

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>23010 DAY CAMP</b>	<b>(78,728)</b>	<b>(237,562)</b>	<b>(82,918)</b>	<b>(326,967)</b>	<b>(111,347)</b>	<b>(77,816)</b>	<b>(137,195)</b>
Revenue	(289,960)	(260,879)	(283,335)	(352,080)	(322,325)	(272,483)	(432,520)
Expense	211,232	23,318	200,418	25,114	210,979	194,667	295,325
<b>23030 BABYSITTING CLASS</b>	<b>(689)</b>	<b>0</b>	<b>(907)</b>	<b>0</b>	<b>(907)</b>	<b>0</b>	<b>(1,586)</b>
Revenue	(3,356)	0	(3,356)	0	(3,356)	0	(5,286)
Expense	2,667	0	2,449	0	2,449	0	3,700
<b>23080 OUTDOOR EDUCATION</b>	<b>(1,138)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue	(3,792)	0	0	0	0	0	0
Expense	2,654	0	0	0	0	0	0
<b>23240 MAGIC TRICKS</b>	<b>(543)</b>	<b>701</b>	<b>(693)</b>	<b>111</b>	<b>(788)</b>	<b>0</b>	<b>(788)</b>
Revenue	(2,310)	(1,949)	(2,310)	(1,536)	(2,625)	0	(2,625)
Expense	1,767	2,650	1,617	1,647	1,838	0	1,838
<b>23430 ROLLING MEADOWS CO-OP</b>	<b>(362)</b>	<b>(2,500)</b>	<b>(392)</b>	<b>(1,043)</b>	<b>(3,238)</b>	<b>(1,435)</b>	<b>(1,006)</b>
Revenue	(3,616)	(6,180)	(3,920)	(3,027)	(4,560)	(2,705)	(2,328)
Expense	3,254	3,679	3,528	1,985	1,322	1,270	1,322
<b>23440 GLITZY GIRLS</b>	<b>(395)</b>	<b>(1,790)</b>	<b>(1,191)</b>	<b>(527)</b>	<b>(1,280)</b>	<b>(1,216)</b>	<b>(1,711)</b>
Revenue	(1,680)	(4,233)	(3,970)	(3,802)	(4,266)	(3,921)	(5,704)
Expense	1,285	2,443	2,779	3,275	2,986	2,705	3,993
<b>23460 LISA LOMBARDI COACHING INC</b>	<b>(893)</b>	<b>(640)</b>	<b>(1,258)</b>	<b>(1,012)</b>	<b>(881)</b>	<b>(561)</b>	<b>(1,002)</b>
Revenue	(3,799)	(3,952)	(4,192)	(2,529)	(2,937)	(1,260)	(3,245)
Expense	2,906	3,312	2,934	1,517	2,056	699	2,244
<b>23470 SPECIAL INTEREST PROGRAMS</b>	<b>(1,560)</b>	<b>(2,565)</b>	<b>(3,960)</b>	<b>145</b>	<b>(376)</b>	<b>(1,633)</b>	<b>(997)</b>
Revenue	(4,550)	(2,565)	(13,200)	(252)	(1,500)	(2,987)	(3,516)
Expense	2,990	0	9,240	397	1,124	1,355	2,519
<b>23510 SCHOOL DAYS OFF</b>	<b>0</b>	<b>0</b>	<b>(6,040)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue	0	0	(34,900)	0	0	0	0
Expense	0	0	28,860	0	0	0	0
<b>23550 CHEER CAMP</b>	<b>489</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	489	0	0	0	0	0	0
<b>23600 SPORTS CAMP</b>	<b>(26,449)</b>	<b>(88,083)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue	(64,160)	(93,391)	0	0	0	0	0
Expense	37,711	5,308	0	0	0	0	0
<b>Grand Total</b>	<b>(110,266)</b>	<b>(332,438)</b>	<b>(97,358)</b>	<b>(329,292)</b>	<b>(118,816)</b>	<b>(82,660)</b>	<b>(144,284)</b>



Dog Park Registrations	2023 Actual	2024 Actual	2025 Projections	2026 Budgeted
Members	202	162	160	165

Dog Park membership has decreased over the past few years. Staff are expecting similar membership numbers in 2026. There is no price increase planned for Dog Park memberships in 2026. However, staff will focus on promoting marketing and awareness of the Dog Park to increase membership.

## Dog Park

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>23180 DOG PARK</b>	<b>(5,104)</b>	<b>(4,240)</b>	<b>(5,470)</b>	<b>(4,762)</b>	<b>(4,782)</b>	<b>(7,686)</b>	<b>(4,432)</b>
Revenue	(9,254)	(9,432)	(9,620)	(8,219)	(8,932)	(8,084)	(8,582)
Expense	4,150	5,192	4,150	3,456	4,150	398	4,150
<b>Grand Total</b>	<b>(5,104)</b>	<b>(4,240)</b>	<b>(5,470)</b>	<b>(4,762)</b>	<b>(4,782)</b>	<b>(7,686)</b>	<b>(4,432)</b>





The Special Event budget includes the majority of the district's events, both fee-based and free. As a result, it typically reflects a net loss. In 2025, sponsorship revenue was incorporated, helping to offset this deficit. For 2026, sponsorship income is projected to increase, which will further improve the bottom line.

Dog and puzzle events are projected to continue their popularity in 2026. More free family events like Pop In & Play are planned, as well as a new fall event to replace the Fall Fest that was discontinued in 2024.

#### **Fall Race Event (Twilight Run) - 24450**

**Revenue** for the Fall Event is based on 220 participants which is a slight increase from actual participation in 2025. Supplies for the event consist of T-shirts, winner's medals, water and snacks.

#### **Sounds of Summer - 24570**

Sounds of Summer remains our biggest expense in the special events budget and continues to attract more attendance each year. The main stage budget has been increased to attract (and afford) the popular acts.

#### **Turkey Trot - 24670**

**Registration** revenue for the Turkey Trot remains conservative at 2000 participants, which includes early bird pricing, regular pricing, and same day pricing.

**Expenses** for Turkey Trot have stayed consistent. These consist of participation medals, long sleeve shirts, miscellaneous decor, food and water, rental fees for Harper College campus, timing company fees, and radio rentals.

#### **Triathlon Event - 40200**

**Revenues** and expenses for the Triathlon event will remain the same as in previous years. The event is limited to 48 participants, which has been met the past two years, so there is not too much room for an increase at this time.



Event	2023 Actual	2024 Actual	2025 Actual	2026 Budgeted
Musical Matinee	n/a	n/a	n/a	150
Battle of the Bands	175	300	n/a	n/a
Winter Family Fun/Sammy's BINGO (2024-2026)	WFF-42 children	16 families	16 families	30 families
Outdoor Family Move Night	375	850	500	600
Date Night	150	166	161	150
Fall Fest			n/a	n/a
Big Trucks	2,000	3,000	2,500	2,500
Halloween Party	600	600	470	600
Susannah's Gift	550	n/a	200	n/a
Fall Race Event (Twilight Run)	127	149	193	220
North Pole Express	270	405	405	405
Hound Egg Hunt (dogs/people)	83 dogs	83 dogs	99/160	100/175
Canine Carnival (dogs/people)	100/170	78/154	81/147	100/150
Howl-O-Ween (dogs/people)	58 dogs	60 dogs	83/145	100/150
Santa Paws	39	40	40	40
Sounds of Summer	15,700	22,355	9,310	13,000
Fishing Derby	~50	~50	107	100
Turkey Trot	1,902	1,996	2,000*	2,000
Puzzle Palooza (2)	36	47	55	65
Indoor Triathlon	39	48	48	48
Pop In & Play (4)	N/A	150	200	250
Community Art Events	88	176	91	80

\*Projected



## Special Events

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>00000 UNDEFINED</b>	<b>10,646</b>	<b>(35)</b>	<b>9,923</b>	<b>0</b>	<b>(10,449)</b>	<b>(33,305)</b>	<b>(17,102)</b>
Revenue	0	(35)	0	0	(20,500)	(33,305)	(26,300)
Expense	10,646	0	9,923	0	10,051	0	9,198
<b>20220 MUSICAL MATINEE</b>	<b>670</b>	<b>0</b>	<b>550</b>	<b>0</b>	<b>625</b>	<b>0</b>	<b>125</b>
Revenue	(1,850)	0	(1,850)	0	(1,000)	0	(1,000)
Expense	2,520	0	2,400	0	1,625	0	1,125
<b>24030 BATTLE OF THE BANDS</b>	<b>581</b>	<b>0</b>	<b>577</b>	<b>0</b>	<b>580</b>	<b>0</b>	<b>532</b>
Expense	581	0	577	0	580	0	532
<b>24060 KITE DAY</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	100	0	0	0	0	0	0
<b>24120 WINTER FAMILY FUN</b>	<b>(217)</b>	<b>(145)</b>	<b>(400)</b>	<b>0</b>	<b>(250)</b>	<b>(810)</b>	<b>(250)</b>
Revenue	(900)	(383)	(1,100)	0	(750)	(810)	(750)
Expense	684	238	700	0	500	0	500
<b>24121 OUTDOOR FAMILY MOVIE NIG</b>	<b>2,722</b>	<b>914</b>	<b>2,716</b>	<b>1,072</b>	<b>2,110</b>	<b>1,515</b>	<b>5,649</b>
Expense	2,722	914	2,716	1,072	2,110	1,515	5,649
<b>24122 INDOOR DRIVE-IN MOVIE NIGI</b>	<b>(464)</b>	<b>(339)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue	(1,650)	(367)	0	0	0	0	0
Expense	1,186	28	0	0	0	0	0
<b>24130 DATE NIGHT</b>	<b>(729)</b>	<b>(12)</b>	<b>(625)</b>	<b>(1,493)</b>	<b>(1,825)</b>	<b>(1,871)</b>	<b>(1,575)</b>
Revenue	(2,400)	(2,421)	(2,700)	(3,068)	(3,000)	(3,053)	(3,000)
Expense	1,671	2,409	2,075	1,575	1,175	1,182	1,425
<b>24140 FALL FEST</b>	<b>6,755</b>	<b>(2,694)</b>	<b>6,300</b>	<b>0</b>	<b>3,830</b>	<b>0</b>	<b>1,500</b>
Revenue	(6,000)	(5,340)	(6,000)	0	(7,500)	0	(5,000)
Expense	12,755	2,646	12,300	0	11,330	0	6,500
<b>24160 BIG TRUCKS</b>	<b>2,763</b>	<b>1,930</b>	<b>3,325</b>	<b>1,791</b>	<b>3,325</b>	<b>2,118</b>	<b>3,375</b>
Expense	2,763	1,930	3,325	1,791	3,325	2,118	3,375

## Special Events

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>24170 CANINE CARNIVAL</b>	<b>(525)</b>	<b>(689)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue	(1,350)	(1,097)	0	0	0	0	0
Expense	825	408	0	0	0	0	0
<b>24200 JAYCEES HOMETOWN FEST</b>	<b>8,500</b>	<b>7,386</b>	<b>8,500</b>	<b>4,811</b>	<b>8,500</b>	<b>3,589</b>	<b>7,750</b>
Expense	8,500	7,386	8,500	4,811	8,500	3,589	7,750
<b>24230 HALLOWEEN PARTY</b>	<b>(1,440)</b>	<b>(1,560)</b>	<b>(2,050)</b>	<b>(963)</b>	<b>(2,050)</b>	<b>237</b>	<b>(2,050)</b>
Revenue	(4,000)	(2,782)	(4,400)	(3,189)	(4,400)	0	(4,400)
Expense	2,560	1,222	2,350	2,226	2,350	237	2,350
<b>24350 IT'S A WONDERFUL LIFE</b>	<b>0</b>	<b>(7,402)</b>	<b>1,681</b>	<b>0</b>	<b>0</b>	<b>323</b>	<b>0</b>
Revenue	(5,030)	(7,953)	(6,300)	0	(6,300)	(20)	0
Expense	5,030	551	7,981	0	6,300	343	0
<b>24420 TOWNE SQUARE CONCERTS</b>	<b>4,958</b>	<b>2,950</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	4,958	2,950	0	0	0	0	0
<b>24450 FALL RACE EVENT</b>	<b>(898)</b>	<b>(775)</b>	<b>(1,150)</b>	<b>(286)</b>	<b>(595)</b>	<b>(1,562)</b>	<b>(1,040)</b>
Revenue	(6,275)	(2,200)	(3,750)	(2,250)	(3,000)	(3,162)	(3,150)
Expense	5,378	1,425	2,600	1,964	2,405	1,600	2,110
<b>24470 NORTH POLE EXPRESS</b>	<b>(4,049)</b>	<b>(4,552)</b>	<b>(4,174)</b>	<b>(7,894)</b>	<b>(5,318)</b>	<b>0</b>	<b>(5,643)</b>
Revenue	(8,100)	(8,185)	(8,370)	(12,652)	(12,555)	0	(12,960)
Expense	4,051	3,633	4,196	4,758	7,238	0	7,318
<b>24500 DOG EVENTS</b>	<b>0</b>	<b>0</b>	<b>(830)</b>	<b>(622)</b>	<b>(1,280)</b>	<b>(908)</b>	<b>(1,600)</b>
Revenue	0	0	(3,840)	(1,850)	(3,840)	(2,267)	(5,060)
Expense	0	0	3,010	1,228	2,560	1,359	3,460
<b>24560 HOUND EGG HUNT</b>	<b>(590)</b>	<b>(1,570)</b>	<b>0</b>	<b>(729)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue	(1,600)	(1,650)	0	(729)	0	0	0
Expense	1,010	80	0	0	0	0	0
<b>24570 SOUNDS OF SUMMER</b>	<b>22,296</b>	<b>20,441</b>	<b>29,215</b>	<b>28,636</b>	<b>31,741</b>	<b>24,524</b>	<b>32,968</b>
Expense	22,296	20,441	29,215	28,636	31,741	24,524	32,968

## Special Events

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>24580 ARTS IN THE PARK</b>	<b>400</b>	<b>88</b>	<b>400</b>	<b>163</b>	<b>400</b>	<b>110</b>	<b>600</b>
Expense	400	88	400	163	400	110	600
<b>24630 DISC GOLF EVENTS</b>	<b>3,100</b>	<b>0</b>	<b>3,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue	(100)	0	0	0	0	0	0
Expense	3,200	0	3,200	0	0	0	0
<b>24650 FISHING DERBY</b>	<b>1,675</b>	<b>2,280</b>	<b>1,500</b>	<b>1,240</b>	<b>1,440</b>	<b>1,271</b>	<b>1,540</b>
Revenue	0	(388)	0	0	0	0	(500)
Expense	1,675	2,668	1,500	1,240	1,440	1,271	2,040
<b>24670 TURKEY TROT</b>	<b>(24,487)</b>	<b>(28,197)</b>	<b>(19,849)</b>	<b>(22,979)</b>	<b>(22,569)</b>	<b>(2,985)</b>	<b>(21,234)</b>
Revenue	(69,000)	(62,686)	(54,000)	(64,385)	(64,800)	(3,315)	(65,200)
Expense	44,514	34,488	34,151	41,406	42,231	330	43,966
<b>24700 HEAD TO THE HILLS</b>	<b>2,936</b>	<b>108</b>	<b>750</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	2,936	108	750	0	0	0	0
<b>24720 GENERAL SPECIAL EVENTS</b>	<b>(129)</b>	<b>837</b>	<b>1,229</b>	<b>(142)</b>	<b>800</b>	<b>1,842</b>	<b>500</b>
Revenue	(3,451)	(2,075)	(2,740)	(4,617)	(2,650)	(453)	(2,650)
Expense	3,322	2,912	3,969	4,475	3,450	2,295	3,150
<b>24750 PUZZLE PALOOZA</b>	<b>0</b>	<b>0</b>	<b>(350)</b>	<b>30</b>	<b>(400)</b>	<b>(1,364)</b>	<b>(575)</b>
Revenue	0	0	(1,275)	0	(1,425)	(1,364)	(1,600)
Expense	0	0	925	30	1,025	0	1,025
<b>40200 TRIATHLON</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(626)</b>	<b>(969)</b>	<b>(757)</b>
Revenue	0	0	0	0	(1,680)	(1,680)	(1,680)
Expense	0	0	0	0	1,055	711	923
<b>Grand Total</b>	<b>34,575</b>	<b>(11,036)</b>	<b>40,438</b>	<b>2,633</b>	<b>7,990</b>	<b>(8,247)</b>	<b>2,714</b>

**Overall Enrollment for Early Childhood Classes**

<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Projections</b>	<b>2026 Budgeted</b>
1,637	1,610	1,181	1,300

**Early Childhood Programs**

Early childhood programs are showing a decrease as of fall 2025. This is due to some contractors offering fewer classes, and overall low enrollment for fall classes. Staff anticipate that numbers will start to increase again in 2026 with the introduction of a few evening and weekend classes.

**Kids Camp**

Kids Camp numbers are projected to remain steady as camps continue to fill year after year. Revenue growth in 2026 is a result of a 3% fee increase as well as the addition of Kids Camp extended care. Prior to this change, extended care was included under Day Camp since 2021.

<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Projections</b>	<b>2026 Budgeted</b>
719 (9 weeks)	750 (9 weeks)	716 (7 weeks)	760 (8 weeks)

**Preschool**

Preschool registration has also remained steady. Revenue reflects two school year's tuition rates: January-May 2026 (2025-26 school year) and September-December 2026 (2026-27 school year) with a 3% increase for 2026-27 school year.

<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Projections</b>	<b>2026 Budgeted</b>
131	143	148	150

## Early Childhood

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>27010 ART EXPERIENCE</b>	<b>(1,755)</b>	<b>(5,265)</b>	<b>(2,995)</b>	<b>(2,098)</b>	<b>(2,673)</b>	<b>(1,022)</b>	<b>(2,331)</b>
Revenue	(2,928)	(5,612)	(4,616)	(2,962)	(4,313)	(2,139)	(3,723)
Expense	1,173	347	1,621	864	1,640	1,117	1,393
<b>27020 YOUNG REMBRANDTS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(198)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue	0	0	0	(582)	0	0	0
Expense	0	0	0	384	0	0	0
<b>27040 COMPUTER EXPLORERS</b>	<b>(1,586)</b>	<b>(2,845)</b>	<b>(2,592)</b>	<b>(2,086)</b>	<b>(2,348)</b>	<b>15</b>	<b>(1,440)</b>
Revenue	(6,750)	(9,075)	(8,640)	(6,995)	(7,826)	(1,665)	(4,800)
Expense	5,164	6,230	6,048	4,909	5,478	1,680	3,360
<b>27100 TWO'S PROGRAMS</b>	<b>(5,578)</b>	<b>(17,297)</b>	<b>(7,550)</b>	<b>(6,853)</b>	<b>(6,957)</b>	<b>(3,633)</b>	<b>(7,399)</b>
Revenue	(15,600)	(17,596)	(16,240)	(15,149)	(15,960)	(10,355)	(16,720)
Expense	10,022	299	8,690	8,296	9,003	6,722	9,321
<b>27110 TODDLER GYM</b>	<b>(3,967)</b>	<b>(9,869)</b>	<b>(4,806)</b>	<b>(9,687)</b>	<b>(5,682)</b>	<b>(7,043)</b>	<b>(6,151)</b>
Revenue	(6,361)	(9,869)	(6,709)	(10,906)	(7,594)	(8,253)	(7,943)
Expense	2,394	0	1,903	1,219	1,912	1,210	1,792
<b>27120 KINDER KITCHEN</b>	<b>(238)</b>	<b>(1,808)</b>	<b>(1,659)</b>	<b>(3,010)</b>	<b>(2,093)</b>	<b>(558)</b>	<b>(1,647)</b>
Revenue	(650)	(2,627)	(3,670)	(4,450)	(4,608)	(1,811)	(3,754)
Expense	412	819	2,011	1,440	2,516	1,253	2,107
<b>27130 PRETEND</b>	<b>(300)</b>	<b>(280)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue	(480)	(280)	0	0	0	0	0
Expense	180	0	0	0	0	0	0
<b>27150 PLAY &amp; LEARN</b>	<b>(2,871)</b>	<b>(5,813)</b>	<b>(6,830)</b>	<b>(6,874)</b>	<b>(7,965)</b>	<b>(3,229)</b>	<b>(7,333)</b>
Revenue	(10,311)	(19,046)	(19,469)	(24,334)	(21,704)	(8,878)	(17,125)
Expense	7,440	13,234	12,639	17,460	13,739	5,650	9,792
<b>27170 PRESCHOOL MARTIAL ARTS/JP WOOD</b>	<b>(4,772)</b>	<b>(17,035)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue	(18,912)	(17,035)	0	0	0	0	0
Expense	14,140	0	0	0	0	0	0
<b>27180 ROCKIN KIDS</b>	<b>(6,622)</b>	<b>(5,287)</b>	<b>(6,622)</b>	<b>(4,776)</b>	<b>(7,387)</b>	<b>(4,383)</b>	<b>(7,480)</b>
Revenue	(28,179)	(22,530)	(22,074)	(21,452)	(24,624)	(15,149)	(24,934)
Expense	21,557	17,243	15,452	16,676	17,237	10,766	17,454
<b>27190 MUSIC 4 KIDS</b>	<b>(1,321)</b>	<b>(4,393)</b>	<b>(1,935)</b>	<b>(2,308)</b>	<b>(1,718)</b>	<b>(3,793)</b>	<b>(1,525)</b>
Revenue	(2,598)	(4,393)	(5,770)	(3,413)	(3,810)	(4,217)	(2,196)
Expense	1,277	0	3,835	1,105	2,092	424	671
<b>27210 SUMMER CLUB</b>	<b>(5,725)</b>	<b>(29,447)</b>	<b>(11,672)</b>	<b>(13,608)</b>	<b>(14,942)</b>	<b>(14,866)</b>	<b>(13,334)</b>
Revenue	(20,328)	(30,317)	(31,536)	(32,221)	(34,708)	(31,422)	(33,304)

## Early Childhood

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
Expense	14,603	870	19,864	18,613	19,766	16,555	19,970
<b>27230 PRESCHOOL</b>	<b>(50,523)</b>	<b>(232,994)</b>	<b>(92,001)</b>	<b>(134,985)</b>	<b>(132,619)</b>	<b>(89,480)</b>	<b>(125,939)</b>
Revenue	(245,356)	(238,158)	(270,414)	(288,262)	(311,170)	(226,685)	(321,391)
Expense	194,833	5,164	178,413	153,277	178,551	137,206	195,452
<b>27270 SCIENCE</b>	<b>(2,384)</b>	<b>(5,184)</b>	<b>(3,006)</b>	<b>(4,066)</b>	<b>(3,928)</b>	<b>(2,253)</b>	<b>(3,270)</b>
Revenue	(3,842)	(5,273)	(4,194)	(5,367)	(5,184)	(3,220)	(4,560)
Expense	1,458	89	1,189	1,301	1,256	967	1,290
<b>27310 SPORTS SAMPLER</b>	<b>(21,487)</b>	<b>(37,687)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue	(83,077)	(73,049)	0	0	0	0	0
Expense	61,590	35,362	0	0	0	0	0
<b>27350 TOTS BALLET</b>	<b>(7,934)</b>	<b>(14,649)</b>	<b>(9,918)</b>	<b>(10,988)</b>	<b>(10,899)</b>	<b>(3,666)</b>	<b>(9,139)</b>
Revenue	(15,024)	(14,715)	(15,564)	(16,131)	(15,416)	(7,106)	(13,704)
Expense	7,090	66	5,646	5,143	4,518	3,441	4,565
<b>27370 KIDS CAMP</b>	<b>(6,010)</b>	<b>(111,282)</b>	<b>(22,289)</b>	<b>(34,355)</b>	<b>(14,358)</b>	<b>(47,215)</b>	<b>(29,127)</b>
Revenue	(112,830)	(115,380)	(119,674)	(128,767)	(109,086)	(129,506)	(142,318)
Expense	106,820	4,098	97,385	94,411	94,728	82,291	113,192
<b>Grand Total</b>	<b>(123,074)</b>	<b>(501,136)</b>	<b>(173,874)</b>	<b>(235,891)</b>	<b>(213,568)</b>	<b>(181,124)</b>	<b>(216,115)</b>

**Fitness Center - 22040**

<b>Fitness Center Memberships</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Projections</b>	<b>2026 Budgeted</b>
Members	861	838	857	860

The Fitness Center revenue is based on an average annual membership of 880 paying fitness center members and a 3-year average of daily fee admissions. Premium Fitness Memberships were added to this account in 2025 which explains the larger jump in revenue. There will be no fee increase for 2026; however, the slight increase in membership revenue reflects that all memberships received will be at the updated rates for the entire year in 2026.

A 3% wage increase was budgeted for all fitness center attendants, group exercise instructors and personal trainers. This also reflects costs incurred by the extension of building hours by 30 minutes Monday through Friday from Labor Day to Memorial Day.

Contractual Fitness Center costs are for bi-annual preventative maintenance repairs. The warranty for cardio and strength equipment has expired. The capital budget includes a request to replace all non-powered cardio equipment in 2026 and powered cardio equipment in 2027.

Building maintenance supplies exceeded the budget in 2025 due to a discontinuation of the budgeted wipes and an increase for the new wipes. For 2026, new wipes have been quoted with an increase in \$10 per case (2 rolls). Usage of wipes also increased in 2025, which is accounted for in 2026.

**Personal Training - 22041**

<b>Personal Training Sessions</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Projections</b>	<b>2026 Budgeted</b>
Sessions Sold	81	69	75	75

Personal Training revenue is projected to remain steady in 2026 due to waning interest and limited trainers. Part-time staff costs will stay the same based on an average of 2–4 trainers on an annual basis, with new trainers hired at a lower rate than the current average.

**Individual Fitness Classes - 22120**

<b>Individual Group Fitness Classes</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Projections</b>	<b>2026 Budgeted</b>
# Classes Held Annually	64	61	65	65
Total Participation	729	702	672	680
Average class participation	11	12	10	11

Revenue for individual fitness classes has increased due to a \$.50 increase on all class rates. In addition, a cycling class has been added to the schedule.

Overall expenses for this account reflect increased part-time staff wages due to added classes and merit raises, potential rental costs for Harper College's cycling studio, continuing education for instructors and trainers to maintain certifications, and replacement of aging fitness class equipment.

**Fitness Events - 22250**

Revenue and expenses for fitness events is less in 2026, as it is based on holding two small Zumba themed events per year - two less than previous years.



# Fitness

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>250 FITNESS CENTER</b>							
<b>22040 FITNESS CENTER</b>	<b>15,716</b>	<b>(121,860)</b>	<b>(55,346)</b>	<b>(61,514)</b>	<b>(53,230)</b>	<b>(63,680)</b>	<b>(52,653)</b>
Revenue	(112,760)	(135,983)	(142,626)	(145,579)	(173,118)	(149,174)	(178,084)
Expense	128,475	14,122	87,279	84,065	119,888	85,495	125,431
<b>22041 PERSONAL TRAINING</b>	<b>(4,670)</b>	<b>(22,045)</b>	<b>(7,754)</b>	<b>(3,290)</b>	<b>(6,697)</b>	<b>(3,567)</b>	<b>(6,697)</b>
Revenue	(20,568)	(22,112)	(21,088)	(15,680)	(19,455)	(12,986)	(19,455)
Expense	15,898	67	13,334	12,390	12,758	9,419	12,758
<b>250 FITNESS CENTER Total</b>	<b>11,045</b>	<b>(143,905)</b>	<b>(63,100)</b>	<b>(64,804)</b>	<b>(59,927)</b>	<b>(67,246)</b>	<b>(59,350)</b>
<b>251 GROUP FITNESS</b>							
<b>22120 INDIVIDUAL FITNESS CLASSES</b>	<b>(26,366)</b>	<b>(71,260)</b>	<b>(35,062)</b>	<b>(40,075)</b>	<b>(35,088)</b>	<b>(29,815)</b>	<b>(42,835)</b>
Revenue	(77,456)	(73,802)	(79,242)	(70,729)	(67,680)	(50,449)	(75,423)
Expense	51,090	2,541	44,180	30,653	32,592	20,635	32,588
<b>22200 PUNCH PASS</b>	<b>(7,005)</b>	<b>(22,433)</b>	<b>(10,532)</b>	<b>(7,508)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue	(23,180)	(22,181)	(24,972)	(21,780)	0	0	0
Expense	16,175	(252)	14,440	14,272	0	0	0
<b>22250 FITNESS EVENTS</b>	<b>(334)</b>	<b>(465)</b>	<b>(476)</b>	<b>(235)</b>	<b>(236)</b>	<b>(104)</b>	<b>(160)</b>
Revenue	(885)	(602)	(1,268)	(778)	(1,000)	(358)	(550)
Expense	551	137	792	544	764	254	390
<b>251 GROUP FITNESS Total</b>	<b>(33,705)</b>	<b>(94,158)</b>	<b>(46,070)</b>	<b>(47,818)</b>	<b>(35,324)</b>	<b>(29,918)</b>	<b>(42,995)</b>
<b>Grand Total</b>	<b>(22,659)</b>	<b>(238,064)</b>	<b>(109,170)</b>	<b>(112,622)</b>	<b>(95,251)</b>	<b>(97,164)</b>	<b>(102,345)</b>



The gymnastics budget is planned for a 13% increase over 2025. Most classes increased in price by 3%. Adjustments were also made to be more consistent with overall class prices.

### **Gymnastics Recreation Classes - 22623**

Preschool and Recreation Gymnastics class enrollments remain steady at about 600 participants per session. Gymnastics will introduce a Winter Break Camp starting in 2026 to expand programming and engage athletes during the school break.

2023 Actual	2024 Actual	2025 Projections	2026 Budgeted
2,509	2,151	2,206	2,225

### **Gymnastics Birthday Parties**

Birthday parties have remained consistently popular in 2025. This is expected to continue in 2026.

2023 Actual	2024 Actual	2025 Projections	2026 Budgeted
41	74	60	65

### **Gymnastics Show**

The Mari-Rae Sopper Spring Show had great success in 2025, showcasing a successful winter/spring session. Continued increases in admissions are expected for 2026 as the overall recreation program grows each year.

### **Gymnastics Team - 22624**

The competitive team programs are seeing encouraging progress. The Boys Team completed its first official year of competition in 2025. At least 3 more participants have joined the team for the 2025-2026 season. This team anticipates further development moving forward into future seasons.

The Girls Team has expanded from 16 to 20 gymnasts in 2025, driven by strong performance and interest. Continued growth is expected as the pre-team numbers remain high, feeding a strong pipeline of future team members.

2023 Actual	2024 Actual	2025 Projections	2026 Budgeted
8	22	28	31

### PAFA Spirit Cheer

PAFA Spirit enrollments remain steady as it continues to move forward with a successful program. Planned expense adjustments and fee increases are expected to support the anticipated overall program growth in 2026.

2023 Actual	2024 Actual	2025 Projections	2026 Budgeted
122	139	142	144



# Gymnastics and Cheer

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>260 GYMNASTICS</b>							
<b>22623 GYMNASTICS</b>	<b>6,443</b>	<b>(382,233)</b>	<b>(160,091)</b>	<b>(225,291)</b>	<b>(186,103)</b>	<b>(89,023)</b>	<b>(195,742)</b>
Revenue	(214,827)	(384,831)	(296,721)	(356,337)	(350,916)	(196,743)	(366,383)
Expense	221,270	2,598	136,630	131,045	164,813	107,720	170,641
<b>22624 GYMNASTICS TEAM</b>	<b>(4,513)</b>	<b>(14,161)</b>	<b>(37,659)</b>	<b>(20,318)</b>	<b>(41,516)</b>	<b>(26,698)</b>	<b>(41,425)</b>
Revenue	(22,580)	(19,466)	(78,498)	(60,867)	(102,832)	(72,579)	(119,440)
Expense	18,067	5,305	40,839	40,549	61,316	45,881	78,015
<b>260 GYMNASTICS Total</b>	<b>1,930</b>	<b>(396,394)</b>	<b>(197,750)</b>	<b>(245,609)</b>	<b>(227,619)</b>	<b>(115,721)</b>	<b>(237,167)</b>
<b>265 CHEER</b>							
<b>23550 CHEER CAMP</b>	<b>(1,445)</b>	<b>(5,173)</b>	<b>(1,680)</b>	<b>(2,364)</b>	<b>(3,275)</b>	<b>(2,573)</b>	<b>(2,273)</b>
Revenue	(4,500)	(5,512)	(5,580)	(8,013)	(7,440)	(8,989)	(9,120)
Expense	3,055	339	3,900	5,649	4,165	6,416	6,848
<b>99330 PAFA SPIRIT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(4,375)</b>
Revenue	0	0	0	0	0	0	(19,720)
Expense	0	0	0	0	0	0	15,345
<b>265 CHEER Total</b>	<b>(1,445)</b>	<b>(5,173)</b>	<b>(1,680)</b>	<b>(2,364)</b>	<b>(3,275)</b>	<b>(2,573)</b>	<b>(6,648)</b>
<b>Grand Total</b>	<b>485</b>	<b>(401,567)</b>	<b>(199,430)</b>	<b>(247,973)</b>	<b>(230,894)</b>	<b>(118,295)</b>	<b>(243,814)</b>



The Cultural Arts Division encompasses Performing Arts, Visual Arts, and Cutting Hall Performing Arts Center, though the budgets for these areas remain separate.

Programs	2023 Actual	2024 Actual	2025 Projections	2026 Budgeted
Theatre	173	213	211	250
Palatine Children's Chorus	130	109	86	80
Allegro Community Chorus	47	52	54	54
Music (Drums, Piano)	49	41	43	40
Dance	347	359	350	350
Visual Arts	257	216	275	300
Cultural Arts Summer Camps	216	210	224	230
Total	1,219	1,200	1,243	1,304

### **Performing Arts (02-280)**

#### **Theater – 20230, 20280, 20340, 20150**

The Performing Arts budget continues to hold steady in youth theatre and dance. Venturing into the world of adult theatre relies more heavily on ticket sales, as opposed to registration fees, which is reflected in the revenue projections for 2026.

Due to increased staff wages and the growing cost of licensing royalties, fees for Youth Theatre Camp were increased 5%. Ticket prices were also raised by \$1 to help offset the increased costs.

#### **Palatine Children's Chorus - 20380**

Budgets for Palatine Children's Chorus have been adjusted for 2026 based on decreased enrollment and fees, with wages being reduced.

#### **Allegro Community Chorus - 20400**

Allegro registration revenue is increased in 2026 to reflect the growing number of singers involved. Consequently, the expense budget has increased to cover the rising cost of sheet music and to accommodate the growth of the annual Meet and Greet event.



### **Music - 20620**

Registration revenue for music has grown, reflecting our addition of piano lessons and plans to add voice lessons as well, pending the hiring of a voice instructor.

### **Dance – 21030, 21040, 21110**

Palatine Dance Company shows a decrease in both revenues and expenses, reflecting less classes offered and a more realistic projection for 2026, based on 2025 participation.

Revenue for Pom Dance Camp is increased to reflect the increased cost of camp. This is due to the increased popularity and number of participants.

As new programs continue to be added, both growth and learning curves are expected, as it is determined what programs are popular by the community.

### **Visual Arts (02-281)**

The Visual Arts area has tried to offer new adult programs over the last year, with card making, plein air painting, jewelry making, and watercolors. Unfortunately, these were not successful, even with various one-day workshops and some six-week sessions. By adding a sewing instructor and a crochet teacher, there has been an increase in interest and full classes, for both adults and kids.

**Cutting Hall (-527)**

Rental Income				
	2023 Actual	2024 Actual	2025 Projection	2026 Budgeted
Cutting Hall	\$90,815	\$113,276	\$93,684	\$95,000
Amphitheater	\$8,423	\$3,686	\$7,650	\$8,000

Ticket Sales - Box Office				
	2023 Actual	2024 Actual	2025 Projection	2026 Budgeted
Cutting Hall	\$ 138,768	\$194,479	\$174,000	\$180,000

At Cutting Hall and the Amphitheater, rental revenue is projected to have a minor increase as we continue to promote our positive reputation with the community. As Music on Stage moves from a rental to an affiliate of the Park District, the lost rental revenue from them will be realized in a share of ticket sales.

With regards to expenses, we expect a slight increase in ticket fees, as we increase our programming in the space as well as boosting community rentals. Wages will rise 3% next year to stay ahead of minimum wage. Additionally, a staffing plan that increases the number of Facility Attendants on duty will be implemented.

The increase in Equipment Replacement funds includes the purchase of a full suite of new mics and a mac mini for the booth that will allow staff to utilize the program “QLab” for lighting and sound, and any unforeseen AV equipment needs.

Overall, the 2026 Cultural Arts Division budgets remain conservative while staff focus on expanding programs to fulfill the vision for enhanced cultural arts programming.

## Cultural Arts

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>280 PERFORMING ARTS</b>							
<b>00000 UNDEFINED</b>	<b>11,312</b>	<b>0</b>	<b>10,818</b>	<b>0</b>	<b>11,148</b>	<b>0</b>	<b>13,344</b>
Expense	11,312	0	10,818	0	11,148	0	13,344
<b>20150 PALATINE YOUTH THEATRE CAMP</b>	<b>(5,805)</b>	<b>(24,184)</b>	<b>(9,818)</b>	<b>(9,594)</b>	<b>(12,165)</b>	<b>(15,828)</b>	<b>(13,144)</b>
Revenue	(23,405)	(25,963)	(27,205)	(26,051)	(31,530)	(30,130)	(33,575)
Expense	17,600	1,779	17,387	16,457	19,365	14,302	20,431
<b>20210 PALATINE CONCERT BAND</b>	<b>70</b>	<b>0</b>	<b>70</b>	<b>0</b>	<b>70</b>	<b>0</b>	<b>70</b>
Expense	70	0	70	0	70	0	70
<b>20230 YOUTH THEATRE</b>	<b>(23,092)</b>	<b>(47,615)</b>	<b>(27,249)</b>	<b>(39,606)</b>	<b>(28,303)</b>	<b>(28,993)</b>	<b>(24,641)</b>
Revenue	(49,319)	(49,086)	(49,429)	(50,908)	(51,066)	(41,439)	(48,406)
Expense	26,227	1,471	22,181	11,302	22,763	12,446	23,765
<b>20260 HIGH SCHOOL COMEDY PLAYHOUSE</b>	<b>0</b>	<b>157</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue	0	0	0	0	0	0	0
Expense	0	157	0	0	0	0	0
<b>20280 FAMILY FRIENDLY THEATRE</b>	<b>(2,607)</b>	<b>(653)</b>	<b>(337)</b>	<b>12</b>	<b>(902)</b>	<b>3,453</b>	<b>0</b>
Revenue	(6,600)	(1,503)	(3,600)	0	(4,200)	(3,141)	0
Expense	3,993	850	3,263	12	3,298	6,594	0
<b>20290 DANCE RECITAL</b>	<b>(2,812)</b>	<b>(6,195)</b>	<b>0</b>	<b>(3,536)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue	(5,625)	(6,225)	0	(3,536)	0	0	0
Expense	2,813	30	0	0	0	0	0
<b>20340 ADULT THEATRE</b>	<b>(2,122)</b>	<b>0</b>	<b>(3,015)</b>	<b>(3,078)</b>	<b>(2,398)</b>	<b>1,860</b>	<b>(10,825)</b>
Revenue	(3,800)	0	(4,300)	(3,475)	(4,295)	(5,741)	(50,251)
Expense	1,678	0	1,285	397	1,897	7,601	39,426
<b>20380 PALATINE CHILDREN'S CHORUS</b>	<b>7,441</b>	<b>(28,641)</b>	<b>6,012</b>	<b>557</b>	<b>(2,822)</b>	<b>4,719</b>	<b>(7,162)</b>
Revenue	(40,677)	(31,847)	(41,363)	(31,009)	(40,329)	(19,904)	(41,843)
Expense	48,118	3,205	47,375	31,567	37,507	24,623	34,681
<b>20400 ALLEGRO ADULT COMMUNITY CHORUS</b>	<b>(2,320)</b>	<b>(18,814)</b>	<b>(4,723)</b>	<b>(4,383)</b>	<b>(5,736)</b>	<b>(2,561)</b>	<b>(5,650)</b>
Revenue	(18,965)	(21,591)	(20,450)	(22,997)	(22,125)	(15,489)	(22,780)
Expense	16,645	2,777	15,727	18,614	16,389	12,927	17,130



# Cultural Arts

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>20600 GUITAR</b>	<b>(744)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(815)</b>	<b>0</b>
Revenue	(3,168)	0	0	0	0	(815)	0
Expense	2,424	0	0	0	0	0	0
<b>20610 PIANO</b>	<b>(730)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue	(2,048)	0	0	0	0	0	0
Expense	1,318	0	0	0	0	0	0
<b>20620 MUSIC</b>	<b>(2,032)</b>	<b>(1,920)</b>	<b>(3,076)</b>	<b>(2,412)</b>	<b>(3,076)</b>	<b>(592)</b>	<b>(5,166)</b>
Revenue	(9,072)	(7,635)	(10,752)	(7,824)	(10,752)	(5,696)	(20,992)
Expense	7,040	5,715	7,676	5,412	7,676	5,104	15,826
<b>21030 PALATINE DANCE</b>	<b>(22,209)</b>	<b>(50,670)</b>	<b>(33,775)</b>	<b>(53,507)</b>	<b>(41,281)</b>	<b>(39,439)</b>	<b>(44,548)</b>
Revenue	(49,052)	(57,135)	(60,006)	(76,754)	(66,253)	(60,667)	(71,385)
Expense	26,843	6,464	26,231	23,247	24,972	21,228	26,837
<b>21040 SOCIAL DANCE</b>	<b>(1,672)</b>	<b>(2,152)</b>	<b>(1,868)</b>	<b>(519)</b>	<b>(1,951)</b>	<b>461</b>	<b>(2,014)</b>
Revenue	(3,506)	(2,152)	(3,046)	(1,139)	(3,164)	(189)	(3,264)
Expense	1,834	0	1,178	620	1,213	650	1,250
<b>21110 PALATINE DANCE CO</b>	<b>(2,295)</b>	<b>(5,093)</b>	<b>(7,916)</b>	<b>(9,213)</b>	<b>(8,301)</b>	<b>(6,683)</b>	<b>(7,077)</b>
Revenue	(8,608)	(5,711)	(13,588)	(9,769)	(15,332)	(6,683)	(11,932)
Expense	6,313	618	5,672	557	7,031	0	4,855
<b>21555 POM DANCE CAMP</b>	<b>(2,619)</b>	<b>(5,683)</b>	<b>(3,287)</b>	<b>(2,831)</b>	<b>(3,109)</b>	<b>(3,907)</b>	<b>(3,305)</b>
Revenue	(6,120)	(6,059)	(6,420)	(6,553)	(6,720)	(6,944)	(6,900)
Expense	3,501	376	3,133	3,722	3,611	3,037	3,595
<b>280 PERFORMING ARTS Total</b>	<b>(52,237)</b>	<b>(191,462)</b>	<b>(78,162)</b>	<b>(128,109)</b>	<b>(98,826)</b>	<b>(88,324)</b>	<b>(110,119)</b>
<b>281 VISUAL ARTS</b>							
<b>20035 QUILTING</b>	<b>(139)</b>	<b>(297)</b>	<b>(161)</b>	<b>(348)</b>	<b>(209)</b>	<b>(366)</b>	<b>(209)</b>
Revenue	(336)	(297)	(336)	(433)	(384)	(366)	(384)
Expense	197	0	175	85	175	0	175
<b>20110 YOUTH VISUAL ARTS</b>	<b>(10,917)</b>	<b>(16,439)</b>	<b>(8,980)</b>	<b>(9,457)</b>	<b>(17,060)</b>	<b>(11,521)</b>	<b>(16,695)</b>
Revenue	(20,944)	(17,223)	(18,481)	(16,557)	(30,868)	(29,040)	(31,848)

## Cultural Arts

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
Expense	10,027	784	9,500	7,100	13,808	17,519	15,153
<b>20330 ADULT VISUAL ARTS</b>	<b>(972)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue	(2,240)	0	0	0	0	0	0
Expense	1,268	0	0	0	0	0	0
<b>281 VISUAL ARTS Total</b>	<b>(12,028)</b>	<b>(16,736)</b>	<b>(9,141)</b>	<b>(9,805)</b>	<b>(17,269)</b>	<b>(11,887)</b>	<b>(16,904)</b>
<b>Grand Total</b>	<b>(64,265)</b>	<b>(208,199)</b>	<b>(87,303)</b>	<b>(137,914)</b>	<b>(116,095)</b>	<b>(100,211)</b>	<b>(127,022)</b>



# Cutting Hall

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>500 FACILITIES</b>							
<b>4051 RENTAL INCOME</b>	<b>(102,500)</b>	<b>(90,815)</b>	<b>(107,000)</b>	<b>(113,276)</b>	<b>(80,000)</b>	<b>(79,115)</b>	<b>(95,000)</b>
Revenue	(102,500)	(90,815)	(107,000)	(113,276)	(80,000)	(79,115)	(95,000)
<b>4059 OTHER INCOME / SALE PROCEEDS</b>	<b>(18,750)</b>	<b>(11,638)</b>	<b>(18,750)</b>	<b>(12,891)</b>	<b>(17,250)</b>	<b>(9,215)</b>	<b>(13,825)</b>
Revenue	(18,750)	(11,638)	(18,750)	(12,891)	(17,250)	(9,215)	(13,825)
<b>4071 TICKET SALES</b>	<b>(205,400)</b>	<b>(138,768)</b>	<b>(202,500)</b>	<b>(194,479)</b>	<b>(175,000)</b>	<b>(137,501)</b>	<b>(180,000)</b>
Revenue	(205,400)	(138,768)	(202,500)	(194,479)	(175,000)	(137,501)	(180,000)
<b>4074 DONATION / CONTRIBUTION / MEMORIAL</b>	<b>0</b>	<b>(450)</b>	<b>(1,950)</b>	<b>0</b>	<b>(1,450)</b>	<b>0</b>	<b>(500)</b>
Revenue	0	(450)	(1,950)	0	(1,450)	0	(500)
<b>5111 P/T WAGES</b>	<b>0</b>	<b>0</b>	<b>69,093</b>	<b>54,124</b>	<b>78,080</b>	<b>85,125</b>	<b>84,317</b>
Expense	0	0	69,093	54,124	78,080	85,125	84,317
<b>5112 P/T IMRF WAGES</b>	<b>22,848</b>	<b>0</b>	<b>26,520</b>	<b>21,074</b>	<b>37,520</b>	<b>34,544</b>	<b>0</b>
Expense	22,848	0	26,520	21,074	37,520	34,544	0
<b>5200 CONTRACTUAL</b>	<b>188,900</b>	<b>130,572</b>	<b>170,000</b>	<b>181,139</b>	<b>155,000</b>	<b>141,608</b>	<b>155,000</b>
Expense	188,900	130,572	170,000	181,139	155,000	141,608	155,000
<b>5209 RENTAL OF EQUIP/FACILITY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,380</b>	<b>990</b>	<b>1,380</b>
Expense	0	0	0	0	1,380	990	1,380
<b>5227 ALARM SERVICE</b>	<b>2,426</b>	<b>1,614</b>	<b>5,619</b>	<b>5,131</b>	<b>2,650</b>	<b>2,327</b>	<b>2,650</b>
Expense	2,426	1,614	5,619	5,131	2,650	2,327	2,650
<b>5230 TELEPHONE SERVICE</b>	<b>1,584</b>	<b>1,488</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	1,584	1,488	0	0	0	0	0
<b>5231 SCAVENGER SERVICES</b>	<b>1,308</b>	<b>2,229</b>	<b>2,805</b>	<b>2,685</b>	<b>2,876</b>	<b>3,428</b>	<b>3,216</b>
Expense	1,308	2,229	2,805	2,685	2,876	3,428	3,216
<b>5232 UTILITIES</b>	<b>29,015</b>	<b>32,585</b>	<b>33,715</b>	<b>28,758</b>	<b>35,250</b>	<b>26,496</b>	<b>42,500</b>
Expense	29,015	32,585	33,715	28,758	35,250	26,496	42,500
<b>5237 IT COMMUNICATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,800</b>	<b>1,294</b>	<b>1,920</b>
Expense	0	0	0	0	1,800	1,294	1,920

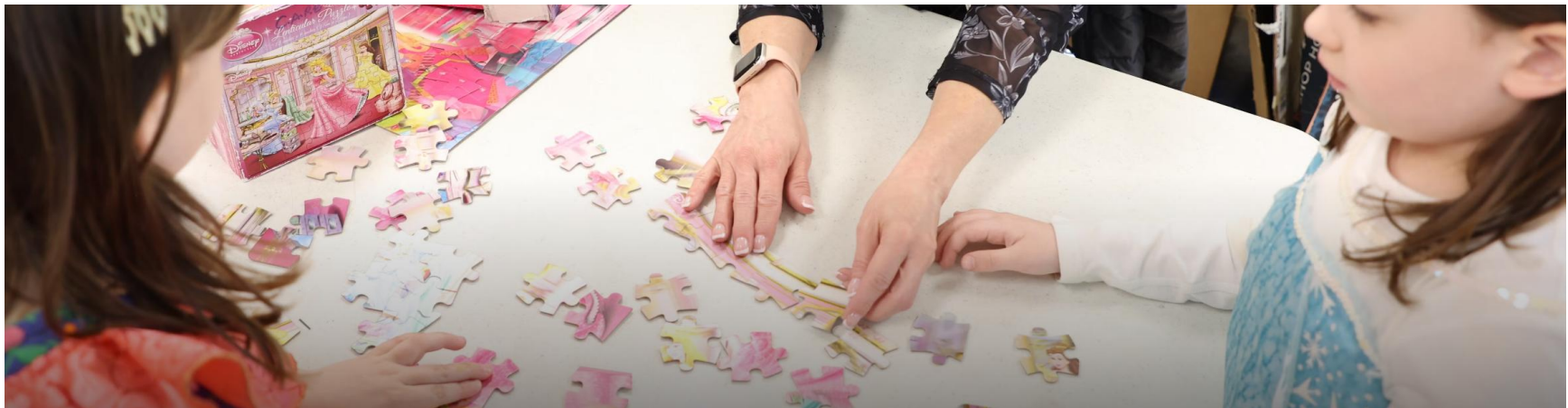
# Cutting Hall

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>5251 MAINTENANCE OF BUIDINGS</b>	<b>5,090</b>	<b>3,592</b>	<b>10,480</b>	<b>5,272</b>	<b>11,390</b>	<b>18,201</b>	<b>11,200</b>
Expense	5,090	3,592	10,480	5,272	11,390	18,201	11,200
<b>5267 CONTRACT CLEANING SERVICE</b>	<b>1,600</b>	<b>800</b>	<b>1,600</b>	<b>879</b>	<b>1,600</b>	<b>298</b>	<b>1,600</b>
Expense	1,600	800	1,600	879	1,600	298	1,600
<b>5277 MILEAGE REIMBURSEMENT</b>	<b>400</b>	<b>206</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	400	206	0	0	0	0	0
<b>5278 PHONE REIMBURSEMENT</b>	<b>400</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	400	200	0	0	0	0	0
<b>5299 OTHER CONTRACTUAL</b>	<b>8,100</b>	<b>5,478</b>	<b>0</b>	<b>1,482</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	8,100	5,478	0	1,482	0	0	0
<b>5300 SUPPLIES</b>	<b>1,680</b>	<b>567</b>	<b>1,205</b>	<b>426</b>	<b>2,605</b>	<b>1,596</b>	<b>2,300</b>
Expense	1,680	567	1,205	426	2,605	1,596	2,300
<b>5311 PART TIME STAFF EXPENSE</b>	<b>320</b>	<b>148</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	320	148	0	0	0	0	0
<b>5351 BUILDING MAINTENANCE SUPPLIES</b>	<b>3,350</b>	<b>3,033</b>	<b>3,850</b>	<b>3,440</b>	<b>4,000</b>	<b>2,828</b>	<b>4,000</b>
Expense	3,350	3,033	3,850	3,440	4,000	2,828	4,000
<b>5361 CUSTODIAL SUPPLIES</b>	<b>1,982</b>	<b>1,583</b>	<b>1,782</b>	<b>1,068</b>	<b>2,332</b>	<b>1,265</b>	<b>1,895</b>
Expense	1,982	1,583	1,782	1,068	2,332	1,265	1,895
<b>5400 EQUIPMENT</b>	<b>6,278</b>	<b>6,417</b>	<b>11,100</b>	<b>3,468</b>	<b>8,950</b>	<b>3,552</b>	<b>10,529</b>
Expense	6,278	6,417	11,100	3,468	8,950	3,552	10,529
<b>5460 BUILDING IMPROVEMENTS</b>	<b>1,650</b>	<b>1,286</b>	<b>4,500</b>	<b>2,258</b>	<b>3,500</b>	<b>298</b>	<b>9,912</b>
Expense	1,650	1,286	4,500	2,258	3,500	298	9,912
<b>500 FACILITIES Total</b>	<b>(49,719)</b>	<b>(49,873)</b>	<b>12,069</b>	<b>(9,442)</b>	<b>75,234</b>	<b>98,019</b>	<b>43,094</b>
<b>Grand Total</b>	<b>(49,719)</b>	<b>(49,873)</b>	<b>12,069</b>	<b>(9,442)</b>	<b>75,234</b>	<b>98,019</b>	<b>43,094</b>

The CARE Before and After School Program remains an asset to the community, providing essential services while also maintaining strong profitability.

The 2026 budget shows an increase in revenue due to a projected growth in enrollment, a 4% increase to program fees and the addition of more School Day Off Programs. As a result, part-time staff wages have increased to accommodate this growth and additional programming. Part-Time IMRF wages have gone up with the addition of three IMRF positions. The fee for background checks has increased, however District 15 agreed to keep the rental fees at the lower rate from the 2025 school year so C.A.R.E. was able to keep the program fee increase to 4%. Despite these changes, CARE is projected for a 5% increase in net revenue in 2026.

	2023/2024 Actual	2024/2025 Actual	2025/2026 Projection	2026/2027 Budgeted
Before School Part-Time	N/A	N/A	28	29
Before School Full-Time	168	246	267	275
After School Part-Time	N/A	N/A	64	65
After School Full-Time	336	401	379	390
<b>Individual Enrollment Totals</b>	<b>505</b>	<b>647</b>	<b>738</b>	<b>759</b>



## C.A.R.E (Before and After School)

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>99040 CARE</b>	<b>(292,786)</b>	<b>(1,223,905)</b>	<b>(409,718)</b>	<b>(839,621)</b>	<b>(642,117)</b>	<b>(703,501)</b>	<b>(812,005)</b>
<b>4070 REG REVENUE</b>	<b>(1,827,599)</b>	<b>(1,399,922)</b>	<b>(1,435,404)</b>	<b>(1,665,646)</b>	<b>(1,814,337)</b>	<b>(1,530,844)</b>	<b>(2,109,640)</b>
Revenue	(1,827,599)	(1,399,922)	(1,435,404)	(1,665,646)	(1,814,337)	(1,530,844)	(2,109,640)
<b>5110 F/T WAGES</b>	<b>172,077</b>	<b>(3,133)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	172,077	(3,133)	0	0	0	0	0
<b>5111 P/T WAGES</b>	<b>539,000</b>	<b>(7,196)</b>	<b>688,525</b>	<b>568,744</b>	<b>839,885</b>	<b>603,900</b>	<b>925,183</b>
Expense	539,000	(7,196)	688,525	568,744	839,885	603,900	925,183
<b>5112 P/T IMRF WAGES</b>	<b>8,000</b>	<b>0</b>	<b>130,230</b>	<b>85,461</b>	<b>87,810</b>	<b>62,305</b>	<b>145,122</b>
Expense	8,000	0	130,230	85,461	87,810	62,305	145,122
<b>5113 P/T SUPERVISORY WAGES</b>	<b>236,000</b>	<b>(4,434)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	236,000	(4,434)	0	0	0	0	0
<b>5114 P/T SUPERVISORY IMRF WAGES</b>	<b>184,000</b>	<b>(2,542)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	184,000	(2,542)	0	0	0	0	0
<b>5184 HOSPITALIZATION REIMBURSEMENT</b>	<b>2,068</b>	<b>(31)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	2,068	(31)	0	0	0	0	0
<b>5185 HOSPITALIZATION</b>	<b>28,435</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	28,435	0	0	0	0	0	0
<b>5186 IMRF</b>	<b>25,886</b>	<b>(584)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	25,886	(584)	0	0	0	0	0
<b>5187 FICA</b>	<b>87,139</b>	<b>(1,320)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	87,139	(1,320)	0	0	0	0	0
<b>5200 CONTRACTUAL</b>	<b>28,767</b>	<b>14,780</b>	<b>14,240</b>	<b>9,558</b>	<b>5,525</b>	<b>9,160</b>	<b>9,875</b>
Expense	28,767	14,780	14,240	9,558	5,525	9,160	9,875
<b>5206 STAFF DEVELOPMENT</b>	<b>6,000</b>	<b>1,344</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	6,000	1,344	0	0	0	0	0
<b>5209 RENTAL OF EQUIP/FACILITY</b>	<b>91,690</b>	<b>92,750</b>	<b>91,690</b>	<b>94,758</b>	<b>158,250</b>	<b>99,750</b>	<b>131,250</b>
Expense	91,690	92,750	91,690	94,758	158,250	99,750	131,250
<b>5213 PRINTING</b>	<b>150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	150	0	0	0	0	0	0
<b>5232 UTILITIES</b>	<b>18,000</b>	<b>15,985</b>	<b>18,000</b>	<b>14,588</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	18,000	15,985	18,000	14,588	0	0	0

## C.A.R.E (Before and After School)

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>5277 MILEAGE REIMBURSEMENT</b>	<b>600</b>	<b>99</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	600	99	0	0	0	0	0
<b>5278 PHONE REIMBURSEMENT</b>	<b>600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	600	0	0	0	0	0	0
<b>5294 EMPLOYEE DISCOUNTS</b>	<b>8,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	8,000	0	0	0	0	0	0
<b>5296 BACKGROUND CHECKS</b>	<b>1,000</b>	<b>1,550</b>	<b>2,000</b>	<b>1,700</b>	<b>1,750</b>	<b>1,492</b>	<b>2,070</b>
Expense	1,000	1,550	2,000	1,700	1,750	1,492	2,070
<b>5298 SCHOLARSHIPS</b>	<b>1,000</b>	<b>7,970</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	1,000	7,970	0	0	0	0	0
<b>5299 OTHER CONTRACTUAL</b>	<b>2,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	2,200	0	0	0	0	0	0
<b>5300 SUPPLIES</b>	<b>94,000</b>	<b>60,780</b>	<b>81,000</b>	<b>51,215</b>	<b>79,000</b>	<b>50,737</b>	<b>84,135</b>
Expense	94,000	60,780	81,000	51,215	79,000	50,737	84,135
<b>5310 POSTAGE</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	200	0	0	0	0	0	0
<b>Grand Total</b>	<b>(292,786)</b>	<b>(1,223,905)</b>	<b>(409,718)</b>	<b>(839,621)</b>	<b>(642,117)</b>	<b>(703,501)</b>	<b>(812,005)</b>



<b>ICompete Program Areas</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Projections</b>	<b>2026 Budgeted</b>
Summer Camp	60	60	60	60
Special Events	1,996	1,891	2,811	2,500
Dance	198	210	250	200
After School Program	31	20	20	22
General Programming	425	451	440	450
Youth Enrichment	90	72	101	100

ICompete continues to be a successful program offering discounted program opportunities to the underserved residents of the Palatine Park District. These programs are offered in partnership with Partners for Our Communities (POC) and other community groups that work with POC by providing financial support for the ICompete program through fundraising, donations, and staff assistance in an effort to minimize the cost.

In the 2026 budget, wages have been reduced to accurately reflect historic trends. This is done with the understanding that in the event the level of partner support is less than what has been historically received, the District may incur additional wage expense.

**ICompete Summer Camp:**

Anticipate staffing camp with six counselors with continued support from Palatine Police Department officers for this three-week summer camp. The fee for camp is being increased slightly for 2026. These adjustments led to lower expenses and a small increase in revenue for this account.

**ICompete Special Events:**

Special Events aim to promote family engagement and increase awareness of Park District facilities through seasonal and holiday-themed events. The 2026 budget reflects the plan to continue to participate in or host events such as: Better Together, Falcon Family Night, Candy Crawl, ICompete Lock In, National Night Out, and Winter Wonderland.



**ICompete After School Club:**

The 2026 budget reflects a continuation of this drop-in after school program in partnership with POC and Consolidated School District 15. Wages were adjusted to reflect historical data, hence the decrease in expenses. Revenue for this program, while reduced, reflects a reimbursement by District 15 for student contact hours.

**Youth Enrichment:**

Youth Enrichment programming includes Future Leaders, Passport, and the Future Leaders Camp, designed to provide mentorship opportunities to elementary through high school aged students. The 2026 budget reflects a similar plan for this area of programs.



# ICompete

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>000 Undefined</b>	<b>85,704</b>	<b>(8,757)</b>	<b>94,299</b>	<b>30,792</b>	<b>117,333</b>	<b>30,270</b>	<b>82,833</b>
<b>00000 UNDEFINED</b>	<b>16,302</b>	<b>5,603</b>	<b>7,800</b>	<b>0</b>	<b>7,800</b>	<b>1,333</b>	<b>2,000</b>
Expense	16,302	5,603	7,800	0	7,800	1,333	2,000
<b>60030 DANCE - FALCON</b>	<b>4,074</b>	<b>(5,171)</b>	<b>6,270</b>	<b>599</b>	<b>13,775</b>	<b>1,024</b>	<b>7,070</b>
Revenue	(4,956)	(5,133)	(5,376)	(6,594)	(5,976)	(5,334)	(6,225)
Expense	9,030	(38)	11,646	7,193	19,751	6,358	13,295
<b>60040 AFTER SCHOOL CLUB</b>	<b>17,868</b>	<b>(10,224)</b>	<b>11,270</b>	<b>(750)</b>	<b>12,840</b>	<b>4,203</b>	<b>3,300</b>
Revenue	(30,126)	(12,437)	(28,590)	(7,832)	(32,580)	(12,046)	(22,320)
Expense	47,994	2,213	39,860	7,082	45,420	16,249	25,620
<b>60080 POC RENTAL AGREEMENT/SPECIAL EVENTS</b>	<b>4,849</b>	<b>2,905</b>	<b>8,520</b>	<b>5,513</b>	<b>10,580</b>	<b>1,357</b>	<b>9,882</b>
Revenue	(650)	(568)	0	(786)	(1,100)	(630)	(1,100)
Expense	5,499	3,473	8,520	6,299	11,680	1,987	10,982
<b>60100 ICOMPETE SUMMER CAMP - FALCON</b>	<b>16,204</b>	<b>(1,664)</b>	<b>13,802</b>	<b>8,185</b>	<b>20,390</b>	<b>6,632</b>	<b>13,390</b>
Revenue	(5,700)	(6,000)	(6,000)	(6,775)	(6,000)	(6,100)	(7,200)
Expense	21,904	4,336	19,802	14,960	26,390	12,732	20,590
<b>61020 PPD POC GENERAL PROGRAMS</b>	<b>(235)</b>	<b>0</b>	<b>20,999</b>	<b>4,928</b>	<b>18,095</b>	<b>1,718</b>	<b>11,949</b>
Revenue	(760)	0	0	(2,275)	(2,775)	(1,435)	(2,575)
Expense	525	0	20,999	7,203	20,870	3,153	14,524
<b>62030 ICOMPETE POC SUMMER CAMP</b>	<b>21,570</b>	<b>(284)</b>	<b>16,995</b>	<b>10,721</b>	<b>22,275</b>	<b>13,732</b>	<b>24,225</b>
Expense	21,570	(284)	16,995	10,721	22,275	13,732	24,225
<b>62040 ICOMPETE POC PASSPORT</b>	<b>5,073</b>	<b>76</b>	<b>8,643</b>	<b>1,596</b>	<b>11,579</b>	<b>272</b>	<b>11,018</b>
Revenue	(550)	(330)	(2,325)	(1,949)	(2,900)	(1,430)	(2,750)
Expense	5,623	406	10,968	3,544	14,479	1,702	13,768
<b>Grand Total</b>	<b>85,704</b>	<b>(8,757)</b>	<b>94,299</b>	<b>30,792</b>	<b>117,333</b>	<b>30,270</b>	<b>82,833</b>



### Harper Land Programming (02-401)

The Palatine Park District will no longer be offering land programming in conjunction with Harper Community Education at Harper College, beginning in 2026. This change was made to simplify program offerings, reduce duplication of services, and allow district staff to focus more on aquatic programs and services. This change will be reflected in the updated IGA, anticipated in the Fall of 2025.

### Harper Aquatics (02-402)

Programs	2023 Actual	2024 Actual	2025 Projection	2026 Budgeted
Harper Pool Passes	149	220	230	250
Group Swim Lessons	1,381	1,667	1,528	2,050
Private Swim Lessons	550	380	475	500

The price of pool passes, and swim lessons will increase by 4% due to growing demand for lap swimming and indoor lessons. Pool pass revenue and registration revenue accounts for 2026 were adjusted to accurately reflect historical trends. Group lesson participation was down in 2025 because of District 15's late dismissal but is expected to increase in 2026.

Additional lifeguards have been added to the 2026 budget to ensure proper coverage during Harper InZone Camp. All part-time IMRF staff wages for aquatics are now shown in the Harper budget. In previous budgets some of these wages were allocated to outdoor pools. However, wages were never actually charged to the outdoor pool so it was determined to keep them in this budget.

The Harper budget currently operates at a loss, primarily due to substantial annual maintenance costs.

# Harper College

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>400 HARPER ADMINISTRATION</b>							
<b>00000 UNDEFINED</b>	<b>3,510</b>	<b>849</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	3,510	849	0	0	0	0	0
<b>400 HARPER ADMINISTRATION Total</b>	<b>3,510</b>	<b>849</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>401 HARPER PROGRAMS</b>							
<b>00000 UNDEFINED</b>	<b>1,800</b>	<b>244</b>	<b>1,250</b>	<b>0</b>	<b>250</b>	<b>0</b>	<b>0</b>
Expense	1,800	244	1,250	0	250	0	0
<b>00103 SUPERVISORY</b>	<b>46,293</b>	<b>(622)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	46,293	(622)	0	0	0	0	0
<b>21030 PALATINE DANCE</b>	<b>(1,285)</b>	<b>(1,190)</b>	<b>(1,554)</b>	<b>(1,100)</b>	<b>(1,500)</b>	<b>(620)</b>	<b>0</b>
Revenue	(6,256)	(2,124)	(6,443)	(3,905)	(5,000)	(3,018)	0
Expense	4,971	933	4,889	2,805	3,500	2,397	0
<b>22300 GENERAL FITNESS CLASSES</b>	<b>(3,945)</b>	<b>(885)</b>	<b>(4,404)</b>	<b>(4,703)</b>	<b>(2,800)</b>	<b>(2,708)</b>	<b>0</b>
Revenue	(15,640)	(1,515)	(15,827)	(8,523)	(8,000)	(5,831)	0
Expense	11,695	630	11,423	3,820	5,200	3,123	0
<b>22310 CYCLING CLASSES</b>	<b>(476)</b>	<b>(1,512)</b>	<b>162</b>	<b>(1,437)</b>	<b>(500)</b>	<b>(577)</b>	<b>0</b>
Revenue	(3,128)	(2,165)	(3,315)	(4,617)	(5,000)	(3,222)	0
Expense	2,652	653	3,477	3,180	4,500	2,644	0
<b>22390 YOGA CLASSES</b>	<b>0</b>	<b>(3,281)</b>	<b>0</b>	<b>(2,055)</b>	<b>0</b>	<b>(1,594)</b>	<b>0</b>
Revenue	0	(3,281)	0	(2,055)	0	(1,594)	0
<b>26545 PICKLEBALL</b>	<b>(2,117)</b>	<b>(3,140)</b>	<b>(2,450)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue	(7,000)	(4,760)	(5,200)	0	0	0	0
Expense	4,883	1,620	2,750	0	0	0	0
<b>401 HARPER PROGRAMS Total</b>	<b>40,271</b>	<b>(10,386)</b>	<b>(6,996)</b>	<b>(9,295)</b>	<b>(4,550)</b>	<b>(5,500)</b>	<b>0</b>
<b>Grand Total</b>	<b>43,781</b>	<b>(9,537)</b>	<b>(6,996)</b>	<b>(9,295)</b>	<b>(4,550)</b>	<b>(5,500)</b>	<b>0</b>

# Harper College

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>402 HARPER AQUATICS</b>							
<b>4007 PASS REVENUE</b>	<b>(44,204)</b>	<b>(41,559)</b>	<b>(46,730)</b>	<b>(52,850)</b>	<b>(46,730)</b>	<b>(47,067)</b>	<b>(55,056)</b>
Revenue	(44,204)	(41,559)	(46,730)	(52,850)	(46,730)	(47,067)	(55,056)
<b>4051 RENTAL INCOME</b>	<b>(57,717)</b>	<b>(70,011)</b>	<b>(60,822)</b>	<b>(54,876)</b>	<b>(62,815)</b>	<b>(37,799)</b>	<b>(59,125)</b>
Revenue	(57,717)	(70,011)	(60,822)	(54,876)	(62,815)	(37,799)	(59,125)
<b>4070 REG REVENUE</b>	<b>(181,989)</b>	<b>(183,330)</b>	<b>(215,992)</b>	<b>(166,712)</b>	<b>(208,987)</b>	<b>(121,395)</b>	<b>(192,891)</b>
Revenue	(181,989)	(183,330)	(215,992)	(166,712)	(208,987)	(121,395)	(192,891)
<b>4151 RENTAL INCOME OTHER</b>	<b>(4,000)</b>	<b>0</b>	<b>(4,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue	(4,000)	0	(4,000)	0	0	0	0
<b>4171 ADMISSION / DAILY FEE</b>	<b>(5,600)</b>	<b>(7,146)</b>	<b>(5,600)</b>	<b>(9,957)</b>	<b>(14,250)</b>	<b>(10,034)</b>	<b>(10,000)</b>
Revenue	(5,600)	(7,146)	(5,600)	(9,957)	(14,250)	(10,034)	(10,000)
<b>5110 F/T WAGES</b>	<b>59,498</b>	<b>(940)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	59,498	(940)	0	0	0	0	0
<b>5111 P/T WAGES</b>	<b>186,322</b>	<b>(2,685)</b>	<b>265,320</b>	<b>295,903</b>	<b>268,152</b>	<b>212,788</b>	<b>291,916</b>
Expense	186,322	(2,685)	265,320	295,903	268,152	212,788	291,916
<b>5112 P/T IMRF WAGES</b>	<b>0</b>	<b>0</b>	<b>46,125</b>	<b>0</b>	<b>46,590</b>	<b>43,537</b>	<b>64,305</b>
Expense	0	0	46,125	0	46,590	43,537	64,305
<b>5113 P/T SUPERVISORY WAGES</b>	<b>53,300</b>	<b>(1,286)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	53,300	(1,286)	0	0	0	0	0
<b>5185 HOSPITALIZATION</b>	<b>23,179</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	23,179	0	0	0	0	0	0
<b>5187 FICA</b>	<b>22,236</b>	<b>(376)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	22,236	(376)	0	0	0	0	0
<b>5200 CONTRACTUAL</b>	<b>330</b>	<b>507</b>	<b>330</b>	<b>1,452</b>	<b>2,400</b>	<b>332</b>	<b>2,400</b>
Expense	330	507	330	1,452	2,400	332	2,400
<b>5206 STAFF DEVELOPMENT</b>	<b>1,230</b>	<b>1,028</b>	<b>1,980</b>	<b>852</b>	<b>1,500</b>	<b>783</b>	<b>1,600</b>
Expense	1,230	1,028	1,980	852	1,500	783	1,600

# Harper College

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>5207 EDUCATION, TRAINING, CONFERENCES</b>	<b>2,115</b>	<b>1,604</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	2,115	1,604	0	0	0	0	0
<b>5209 RENTAL OF EQUIP/FACILITY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,404</b>	<b>1,056</b>	<b>1,404</b>
Expense	0	0	0	0	1,404	1,056	1,404
<b>5213 PRINTING</b>	<b>250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	250	0	0	0	0	0	0
<b>5218 ADVERTISING</b>	<b>250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	250	0	0	0	0	0	0
<b>5220 DUES</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	10	0	0	0	0	0	0
<b>5233 STAFF APPAREL</b>	<b>1,945</b>	<b>745</b>	<b>2,040</b>	<b>182</b>	<b>1,500</b>	<b>592</b>	<b>1,760</b>
Expense	1,945	745	2,040	182	1,500	592	1,760
<b>5251 MAINTENANCE OF BUIDINGS</b>	<b>200,000</b>	<b>240,581</b>	<b>240,000</b>	<b>260,292</b>	<b>240,000</b>	<b>0</b>	<b>260,000</b>
Expense	200,000	240,581	240,000	260,292	240,000	0	260,000
<b>5277 MILEAGE REIMBURSEMENT</b>	<b>250</b>	<b>382</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	250	382	0	0	0	0	0
<b>5278 PHONE REIMBURSEMENT</b>	<b>300</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	300	200	0	0	0	0	0
<b>5300 SUPPLIES</b>	<b>3,605</b>	<b>2,045</b>	<b>3,000</b>	<b>3,058</b>	<b>3,280</b>	<b>3,249</b>	<b>3,680</b>
Expense	3,605	2,045	3,000	3,058	3,280	3,249	3,680
<b>5301 OFFICE SUPPLIES</b>	<b>200</b>	<b>443</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	200	443	0	0	0	0	0
<b>5310 POSTAGE</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	200	0	0	0	0	0	0
<b>402 HARPER AQUATICS Total</b>	<b>261,711</b>	<b>(59,796)</b>	<b>225,651</b>	<b>277,343</b>	<b>232,044</b>	<b>46,042</b>	<b>309,993</b>
<b>Grand Total</b>	<b>261,711</b>	<b>(59,796)</b>	<b>225,651</b>	<b>277,343</b>	<b>232,044</b>	<b>46,042</b>	<b>309,993</b>



<b>Drop-In Service</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Projection</b>	<b>2026 Budgeted</b>
Pickleball Daily Fee	370	1,470	562	250
Pickleball 18+ Punch Pass	228	948	1,610	2,000
Open Gym Daily Fee	2,003	1,849	1,475	900
Gym/Turf Annual Pass Check-ins	4,527	3,069	3,754	3,800
Volleyball Daily Fee	2,221	2,285	1,750	1,800
Volleyball 18+ Punch Pass	68	52	301	400
Volleyball 50+ Punch Pass	806	741	1,214	1,250
Toddler Open Gym	1,078	853	779	875

#### **Revenues - Passes, Daily Fees, Rentals, & Birthday Parties**

At Community Center, the daily drop-in fee increased in 2025 to \$10 across all drop-in services, except for Toddler Open Play. As a result, pass usage increased while daily fee participants decreased. Staff expect this trend to level off and show more consistent year-over-year pass and daily fee numbers moving forward. While opportunities for drop-in services have been impacted by increased programming, participation numbers are consistent, and staff anticipate similar participation in 2026.

The 2026 budget shows punch passes and the annual gym/turf pass in the same account. In prior years this was broken out by activity. The same is true for daily fees. Showing the budget in this manner simplifies the account structure for these areas.

Park District programs are given priority for facility space. Due to increased programming, facility rentals are anticipated to be lower in 2026. Birthday party packages are expected to be like 2025. These are down slightly as a result of a very popular contracted party service that can no longer be offered due to the loss of the provider.

	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Projection</b>	<b>2026 Budgeted</b>
Birthday Parties	46	51	48	54
Rentals	508	538	550	532



**Expenses – Wages, Building Maintenance/Equipment, & Supplies**

Building maintenance expenses are higher in several areas. The fire alarm required unanticipated repairs in 2025; as a result, this account has increased slightly for 2026. Contracted repairs are expected to increase in 2026 to cover the expense of refinishing the gym floor. This work is done every other year and is due in 2026. No major building repairs or large equipment purchases are planned in the 2026 budget.





# Community Recreation Center

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>500 FACILITIES</b>							
<b>4007 PASS REVENUE</b>	<b>(10,000)</b>	<b>(10,049)</b>	<b>(12,050)</b>	<b>(11,232)</b>	<b>(18,500)</b>	<b>(13,805)</b>	<b>(30,375)</b>
Revenue	(10,000)	(10,049)	(12,050)	(11,232)	(18,500)	(13,805)	(30,375)
<b>4048 VENDING COMMISSIONS</b>	<b>(1,000)</b>	<b>(202)</b>	<b>(1,000)</b>	<b>(1,004)</b>	<b>(1,000)</b>	<b>(519)</b>	<b>(1,000)</b>
Revenue	(1,000)	(202)	(1,000)	(1,004)	(1,000)	(519)	(1,000)
<b>4051 RENTAL INCOME</b>	<b>(35,000)</b>	<b>(33,290)</b>	<b>(39,000)</b>	<b>(24,702)</b>	<b>(35,000)</b>	<b>(21,862)</b>	<b>(30,000)</b>
Revenue	(35,000)	(33,290)	(39,000)	(24,702)	(35,000)	(21,862)	(30,000)
<b>4070 REG REVENUE</b>	<b>(4,140)</b>	<b>(9,188)</b>	<b>(8,627)</b>	<b>(13,039)</b>	<b>(11,000)</b>	<b>(7,413)</b>	<b>(10,602)</b>
Revenue	(4,140)	(9,188)	(8,627)	(13,039)	(11,000)	(7,413)	(10,602)
<b>4171 ADMISSION / DAILY FEE</b>	<b>(18,500)</b>	<b>(29,906)</b>	<b>(33,275)</b>	<b>(36,014)</b>	<b>(41,550)</b>	<b>(32,459)</b>	<b>(32,040)</b>
Revenue	(18,500)	(29,906)	(33,275)	(36,014)	(41,550)	(32,459)	(32,040)
<b>5111 P/T WAGES</b>	<b>100,640</b>	<b>(1,823)</b>	<b>104,639</b>	<b>125,206</b>	<b>99,840</b>	<b>89,597</b>	<b>102,960</b>
Expense	100,640	(1,823)	104,639	125,206	99,840	89,597	102,960
<b>5112 P/T IMRF WAGES</b>	<b>21,038</b>	<b>0</b>	<b>50,645</b>	<b>26,476</b>	<b>75,527</b>	<b>40,570</b>	<b>78,897</b>
Expense	21,038	0	50,645	26,476	75,527	40,570	78,897
<b>5200 CONTRACTUAL</b>	<b>1,850</b>	<b>3,067</b>	<b>2,650</b>	<b>4,411</b>	<b>3,420</b>	<b>900</b>	<b>1,200</b>
Expense	1,850	3,067	2,650	4,411	3,420	900	1,200
<b>5209 RENTAL OF EQUIP/FACILITY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,292</b>	<b>4,046</b>	<b>8,161</b>
Expense	0	0	0	0	2,292	4,046	8,161
<b>5227 ALARM SERVICE</b>	<b>5,376</b>	<b>4,714</b>	<b>3,469</b>	<b>2,620</b>	<b>3,750</b>	<b>5,386</b>	<b>5,300</b>
Expense	5,376	4,714	3,469	2,620	3,750	5,386	5,300
<b>5231 SCAVENGER SERVICES</b>	<b>3,112</b>	<b>4,052</b>	<b>4,200</b>	<b>5,095</b>	<b>4,500</b>	<b>4,715</b>	<b>5,040</b>
Expense	3,112	4,052	4,200	5,095	4,500	4,715	5,040
<b>5232 UTILITIES</b>	<b>83,965</b>	<b>82,404</b>	<b>76,881</b>	<b>78,021</b>	<b>94,638</b>	<b>68,288</b>	<b>95,850</b>
Expense	83,965	82,404	76,881	78,021	94,638	68,288	95,850
<b>5237 IT COMMUNICATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,920</b>	<b>20,677</b>	<b>27,600</b>
Expense	0	0	0	0	22,920	20,677	27,600

# Community Recreation Center

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>5251 MAINTENANCE OF BUIDINGS</b>	<b>30,540</b>	<b>24,853</b>	<b>32,864</b>	<b>26,942</b>	<b>35,654</b>	<b>31,077</b>	<b>39,457</b>
Expense	30,540	24,853	32,864	26,942	35,654	31,077	39,457
<b>5267 CONTRACT CLEANING SERVICE</b>	<b>40,710</b>	<b>23,322</b>	<b>43,992</b>	<b>30,028</b>	<b>45,804</b>	<b>21,900</b>	<b>46,540</b>
Expense	40,710	23,322	43,992	30,028	45,804	21,900	46,540
<b>5300 SUPPLIES</b>	<b>1,000</b>	<b>995</b>	<b>2,550</b>	<b>1,880</b>	<b>4,550</b>	<b>4,248</b>	<b>4,300</b>
Expense	1,000	995	2,550	1,880	4,550	4,248	4,300
<b>5351 BUILDING MAINTENANCE SUPPLIES</b>	<b>15,000</b>	<b>8,570</b>	<b>15,000</b>	<b>9,041</b>	<b>15,000</b>	<b>7,789</b>	<b>15,000</b>
Expense	15,000	8,570	15,000	9,041	15,000	7,789	15,000
<b>5361 CUSTODIAL SUPPLIES</b>	<b>10,522</b>	<b>8,118</b>	<b>10,189</b>	<b>9,620</b>	<b>12,319</b>	<b>6,254</b>	<b>11,639</b>
Expense	10,522	8,118	10,189	9,620	12,319	6,254	11,639
<b>5400 EQUIPMENT</b>	<b>4,550</b>	<b>3,046</b>	<b>6,000</b>	<b>4,675</b>	<b>7,150</b>	<b>4,889</b>	<b>3,000</b>
Expense	4,550	3,046	6,000	4,675	7,150	4,889	3,000
<b>5460 BUILDING IMPROVEMENTS</b>	<b>9,200</b>	<b>5,923</b>	<b>8,200</b>	<b>8,259</b>	<b>10,100</b>	<b>816</b>	<b>0</b>
Expense	9,200	5,923	8,200	8,259	10,100	816	0
<b>500 FACILITIES Total</b>	<b>258,863</b>	<b>84,607</b>	<b>267,327</b>	<b>246,282</b>	<b>330,414</b>	<b>235,093</b>	<b>340,927</b>
<b>501 RECREATION CENTERS</b>							
<b>5110 F/T WAGES</b>	<b>121,535</b>	<b>(2,234)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	121,535	(2,234)	0	0	0	0	0
<b>5111 P/T WAGES</b>	<b>350</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	350	0	0	0	0	0	0
<b>5114 P/T SUPERVISORY IMRF WAGES</b>	<b>14,198</b>	<b>(235)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	14,198	(235)	0	0	0	0	0
<b>5120 F/T OVERTIME WAGES</b>	<b>600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	600	0	0	0	0	0	0
<b>5185 HOSPITALIZATION</b>	<b>32,658</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	32,658	0	0	0	0	0	0

# Community Recreation Center

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>5187 FICA</b>	<b>19,845</b>	<b>(328)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	19,845	(328)	0	0	0	0	0
<b>5209 RENTAL OF EQUIP/FACILITY</b>	<b>5,268</b>	<b>5,839</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	5,268	5,839	0	0	0	0	0
<b>5228 TV CABLE WEB</b>	<b>5,820</b>	<b>3,838</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	5,820	3,838	0	0	0	0	0
<b>5230 TELEPHONE SERVICE</b>	<b>3,600</b>	<b>2,549</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	3,600	2,549	0	0	0	0	0
<b>5233 STAFF APPAREL</b>	<b>700</b>	<b>488</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	700	488	0	0	0	0	0
<b>5252 EQUIP/VEHICLE MAINTENANCE</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	1,000	0	0	0	0	0	0
<b>5269 FACILITY CHARGE BACK</b>	<b>(55,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	(55,000)	0	0	0	0	0	0
<b>5277 MILEAGE REIMBURSEMENT</b>	<b>300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	300	0	0	0	0	0	0
<b>5299 OTHER CONTRACTUAL</b>	<b>1,000</b>	<b>204</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	1,000	204	0	0	0	0	0
<b>5300 SUPPLIES</b>	<b>400</b>	<b>579</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	400	579	0	0	0	0	0
<b>5301 OFFICE SUPPLIES</b>	<b>250</b>	<b>42</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	250	42	0	0	0	0	0
<b>5311 PART TIME STAFF EXPENSE</b>	<b>300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	300	0	0	0	0	0	0
<b>501 RECREATION CENTERS Total</b>	<b>152,825</b>	<b>10,742</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>	<b>411,688</b>	<b>95,349</b>	<b>267,327</b>	<b>246,282</b>	<b>330,414</b>	<b>235,093</b>	<b>340,927</b>



<b>Drop-In Service</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Projection</b>	<b>2026 Budgeted</b>
Pickleball Daily Fee	933	725	125*	100
Pickleball 18+ Punch Pass	1,383	1,108	1,400	1,500
Open Gym Daily Fee	30	81	40*	30
Gym/Turf Annual Pass Check-Ins	123	119	215	200

*\*Less daily fees due to participants use of punch passes*

<b>Facility Rentals &amp; Birthday Party Packages</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Projection</b>	<b>2026 Budgeted</b>
Birthday Party Packages	48	54	60	60
Rentals	24	40	35	35

#### **Revenues - Passes, Daily Fees, Rentals, & Birthday Parties**

Anticipated revenue for Birchwood Recreation Center in 2026 is projected to increase by 22%. This is primarily driven by the continued popularity of the birthday party service as well as consistent facility rentals. Staff are expecting similar numbers in 2026 to 2025 for both pickleball pass usage and rentals.

#### **Expenses – Wages, Building Maintenance/Equipment, & Supplies**

A second IMRF Facility Attendant was approved for 2025, but the position has not been filled as of September 2025. This has resulted in part-time wages being higher in the part-time non-IMRF wage area in 2025 as the non-IMRF staff continue to cover the hours of this unfilled position. Overall part-time wages will be less than budgeted in 2025. It remains the plan to hire a second IMRF Facility Attendant to improve coverage during nights and weekends. The building maintenance account will exceed budget in 2025 due to an unanticipated \$8,800 repair to the roof. The three-year average for building maintenance for this facility is \$20,800. The 2026 budget reflects a return to normal spending in this area.

No significant building improvements or equipment replacements are planned in the 2026 Birchwood operational budget.

# Birchwood Recreation Center

					2025 YTD		
	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	Activity	2026 Budget
<b>500 FACILITIES</b>							
<b>4007 PASS REVENUE</b>	<b>(3,500)</b>	<b>(6,348)</b>	<b>(6,300)</b>	<b>(6,340)</b>	<b>(6,875)</b>	<b>(6,338)</b>	<b>(8,875)</b>
Revenue	(3,500)	(6,348)	(6,300)	(6,340)	(6,875)	(6,338)	(8,875)
<b>4048 VENDING COMMISSIONS</b>	<b>(1,100)</b>	<b>(82)</b>	<b>(1,100)</b>	<b>(1,701)</b>	<b>(1,100)</b>	<b>(177)</b>	<b>(550)</b>
Revenue	(1,100)	(82)	(1,100)	(1,701)	(1,100)	(177)	(550)
<b>4051 RENTAL INCOME</b>	<b>(5,000)</b>	<b>(2,372)</b>	<b>(3,000)</b>	<b>(4,491)</b>	<b>(3,000)</b>	<b>(5,523)</b>	<b>(5,000)</b>
Revenue	(5,000)	(2,372)	(3,000)	(4,491)	(3,000)	(5,523)	(5,000)
<b>4070 REG REVENUE</b>	<b>(6,256)</b>	<b>(14,256)</b>	<b>(12,985)</b>	<b>(17,442)</b>	<b>(15,675)</b>	<b>(15,205)</b>	<b>(17,100)</b>
Revenue	(6,256)	(14,256)	(12,985)	(17,442)	(15,675)	(15,205)	(17,100)
<b>4171 ADMISSION / DAILY FEE</b>	<b>(500)</b>	<b>(195)</b>	<b>(215)</b>	<b>(421)</b>	<b>(250)</b>	<b>(429)</b>	<b>(1,300)</b>
Revenue	(500)	(195)	(215)	(421)	(250)	(429)	(1,300)
<b>5110 F/T WAGES</b>	<b>4,761</b>	<b>(88)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	4,761	(88)	0	0	0	0	0
<b>5111 P/T WAGES</b>	<b>40,572</b>	<b>(577)</b>	<b>46,530</b>	<b>74,756</b>	<b>38,538</b>	<b>44,560</b>	<b>47,270</b>
Expense	40,572	(577)	46,530	74,756	38,538	44,560	47,270
<b>5112 P/T IMRF WAGES</b>	<b>20,162</b>	<b>(379)</b>	<b>21,675</b>	<b>0</b>	<b>49,000</b>	<b>19,495</b>	<b>49,770</b>
Expense	20,162	(379)	21,675	0	49,000	19,495	49,770
<b>5209 RENTAL OF EQUIP/FACILITY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,520</b>	<b>1,800</b>	<b>2,520</b>
Expense	0	0	0	0	2,520	1,800	2,520
<b>5227 ALARM SERVICE</b>	<b>2,176</b>	<b>1,451</b>	<b>2,319</b>	<b>1,659</b>	<b>2,300</b>	<b>1,645</b>	<b>2,790</b>
Expense	2,176	1,451	2,319	1,659	2,300	1,645	2,790
<b>5231 SCAVENGER SERVICES</b>	<b>1,308</b>	<b>1,327</b>	<b>1,840</b>	<b>2,330</b>	<b>1,920</b>	<b>1,120</b>	<b>2,144</b>
Expense	1,308	1,327	1,840	2,330	1,920	1,120	2,144
<b>5232 UTILITIES</b>	<b>25,271</b>	<b>37,006</b>	<b>34,037</b>	<b>68,055</b>	<b>37,200</b>	<b>16,681</b>	<b>36,900</b>
Expense	25,271	37,006	34,037	68,055	37,200	16,681	36,900
<b>5237 IT COMMUNICATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,800</b>	<b>3,660</b>	<b>7,900</b>
Expense	0	0	0	0	7,800	3,660	7,900

# Birchwood Recreation Center

		2025 YTD					
	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	Activity	2026 Budget
<b>5251 MAINTENANCE OF BUIDINGS</b>	<b>21,492</b>	<b>25,408</b>	<b>17,456</b>	<b>12,019</b>	<b>21,341</b>	<b>24,564</b>	<b>22,117</b>
Expense	21,492	25,408	17,456	12,019	21,341	24,564	22,117
<b>5267 CONTRACT CLEANING SERVICE</b>	<b>3,500</b>	<b>1,020</b>	<b>3,500</b>	<b>1,890</b>	<b>3,500</b>	<b>1,940</b>	<b>4,500</b>
Expense	3,500	1,020	3,500	1,890	3,500	1,940	4,500
<b>5300 SUPPLIES</b>	<b>300</b>	<b>251</b>	<b>700</b>	<b>688</b>	<b>2,050</b>	<b>938</b>	<b>2,000</b>
Expense	300	251	700	688	2,050	938	2,000
<b>5351 BUILDING MAINTENANCE SUPPLIES</b>	<b>3,500</b>	<b>6,452</b>	<b>4,500</b>	<b>3,253</b>	<b>4,650</b>	<b>4,041</b>	<b>4,650</b>
Expense	3,500	6,452	4,500	3,253	4,650	4,041	4,650
<b>5361 CUSTODIAL SUPPLIES</b>	<b>5,804</b>	<b>3,423</b>	<b>5,939</b>	<b>5,753</b>	<b>6,103</b>	<b>4,348</b>	<b>5,699</b>
Expense	5,804	3,423	5,939	5,753	6,103	4,348	5,699
<b>5400 EQUIPMENT</b>	<b>4,000</b>	<b>3,017</b>	<b>2,000</b>	<b>2,136</b>	<b>2,500</b>	<b>0</b>	<b>0</b>
Expense	4,000	3,017	2,000	2,136	2,500	0	0
<b>5460 BUILDING IMPROVEMENTS</b>	<b>3,000</b>	<b>230</b>	<b>0</b>	<b>(18)</b>	<b>5,700</b>	<b>3,415</b>	<b>0</b>
Expense	3,000	230	0	(18)	5,700	3,415	0
<b>500 FACILITIES Total</b>	<b>119,490</b>	<b>55,289</b>	<b>116,896</b>	<b>142,125</b>	<b>158,222</b>	<b>100,534</b>	<b>155,434</b>
<b>501 RECREATION CENTERS</b>							
<b>4171 ADMISSION / DAILY FEE</b>	<b>(3,500)</b>	<b>(5,536)</b>	<b>(3,300)</b>	<b>(3,211)</b>	<b>(3,500)</b>	<b>(641)</b>	<b>(3,500)</b>
Revenue	(3,500)	(5,536)	(3,300)	(3,211)	(3,500)	(641)	(3,500)
<b>5110 F/T WAGES</b>	<b>39,956</b>	<b>(732)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	39,956	(732)	0	0	0	0	0
<b>5111 P/T WAGES</b>	<b>140</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	140	0	0	0	0	0	0
<b>5114 P/T SUPERVISORY IMRF WAGES</b>	<b>7,997</b>	<b>(137)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	7,997	(137)	0	0	0	0	0
<b>5120 F/T OVERTIME WAGES</b>	<b>75</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	75	0	0	0	0	0	0

# Birchwood Recreation Center

		2025 YTD					
	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	Activity	2026 Budget
<b>5185 HOSPITALIZATION</b>	<b>10,544</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	10,544	0	0	0	0	0	0
<b>5187 FICA</b>	<b>8,689</b>	<b>(146)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	8,689	(146)	0	0	0	0	0
<b>5200 CONTRACTUAL</b>	<b>740</b>	<b>184</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	740	184	0	0	0	0	0
<b>5209 RENTAL OF EQUIP/FACILITY</b>	<b>2,352</b>	<b>1,360</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	2,352	1,360	0	0	0	0	0
<b>5230 TELEPHONE SERVICE</b>	<b>3,384</b>	<b>2,490</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	3,384	2,490	0	0	0	0	0
<b>5233 STAFF APPAREL</b>	<b>420</b>	<b>488</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	420	488	0	0	0	0	0
<b>5252 EQUIP/VEHICLE MAINTENANCE</b>	<b>1,000</b>	<b>35</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	1,000	35	0	0	0	0	0
<b>5269 FACILITY CHARGE BACK</b>	<b>(39,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	(39,000)	0	0	0	0	0	0
<b>5299 OTHER CONTRACTUAL</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	1,000	0	0	0	0	0	0
<b>5300 SUPPLIES</b>	<b>1,450</b>	<b>1,080</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	1,450	1,080	0	0	0	0	0
<b>5311 PART TIME STAFF EXPENSE</b>	<b>220</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	220	0	0	0	0	0	0
<b>501 RECREATION CENTERS Total</b>	<b>35,467</b>	<b>(914)</b>	<b>(3,300)</b>	<b>(3,211)</b>	<b>(3,500)</b>	<b>(641)</b>	<b>(3,500)</b>
<b>Grand Total</b>	<b>154,958</b>	<b>54,375</b>	<b>113,596</b>	<b>138,914</b>	<b>154,722</b>	<b>99,893</b>	<b>151,934</b>



<b>Drop In Service Participation</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Projections</b>	<b>2026 Budgeted</b>
Pickleball Daily Fee & 18+ Punch Pass	2,985	2,910	3,380	3,090
Open Gym Daily Fee	2,579	2,424	1,392	2,130
Gym/Turf Annual Pass Check-ins	2,697	2,284	2,139	2,370
Volleyball Daily Fee	1,180	1,518	1,417	1,375
Volleyball 18+ & 50+ Punch Pass	151	41	424	425
Turf Daily Fee	3,185	3,516	1,621	2,775
Turf Annual Pass Check-In	2,294	1,621	1,624	1,845
Toddler Open Gym	0	0	170	175
Track Use	16,179	15,907	18,271	16,780

<b>Room Rentals &amp; Birthday Party Packages</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Projections</b>	<b>2026 Budgeted</b>
Room Rentals	173	162	133	135
Birthday Party Packages	138	158	153	150

#### **Revenues - Passes, Daily Fees, Rentals, & Birthday Parties**

Staff anticipate gym and turf rentals will remain lower due to increased internal programming, camps, and classes. Birthday parties are projected to remain near prior year levels as this service is near capacity. Passes and daily fees for drop-in services are expected to remain near the 2025 levels as well.



**Expenses – Wages, Building Maintenance/Equipment, & Supplies**

There is a slight decrease in non-IMRF staff wages with a corresponding increase in IMRF staff wages to continue to move to a more IMRF-focused staffing model. Facility utility costs are lower in the 2026 budget, reflecting a more accurate level of expense in this area.

No major building improvements are planned for the 2026 operational budget. Building maintenance has been increased to account for unanticipated repairs, price increases, and additional services such as gym fixture inspections. Building equipment expenses remain mostly flat except for the purchase of a replacement battery for the golf cart.



# Falcon Recreation Center

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>500 FACILITIES</b>							
<b>4007 PASS REVENUE</b>	<b>(19,995)</b>	<b>(26,849)</b>	<b>(22,390)</b>	<b>(26,099)</b>	<b>(28,375)</b>	<b>(28,271)</b>	<b>(31,546)</b>
Revenue	(19,995)	(26,849)	(22,390)	(26,099)	(28,375)	(28,271)	(31,546)
<b>4048 VENDING COMMISSIONS</b>	<b>(1,000)</b>	<b>(490)</b>	<b>(1,200)</b>	<b>(2,581)</b>	<b>(1,800)</b>	<b>(545)</b>	<b>(2,000)</b>
Revenue	(1,000)	(490)	(1,200)	(2,581)	(1,800)	(545)	(2,000)
<b>4051 RENTAL INCOME</b>	<b>(225,958)</b>	<b>(217,930)</b>	<b>(225,203)</b>	<b>(176,714)</b>	<b>(196,389)</b>	<b>(125,326)</b>	<b>(168,473)</b>
Revenue	(225,958)	(217,930)	(225,203)	(176,714)	(196,389)	(125,326)	(168,473)
<b>4059 OTHER INCOME / SALE PROCEEDS</b>	<b>(518)</b>	<b>(405)</b>	<b>0</b>	<b>(136)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue	(518)	(405)	0	(136)	0	0	0
<b>4070 REG REVENUE</b>	<b>(24,003)</b>	<b>(33,871)</b>	<b>(30,845)</b>	<b>(39,734)</b>	<b>(36,863)</b>	<b>(28,263)</b>	<b>(38,061)</b>
Revenue	(24,003)	(33,871)	(30,845)	(39,734)	(36,863)	(28,263)	(38,061)
<b>4171 ADMISSION / DAILY FEE</b>	<b>(29,728)</b>	<b>(39,263)</b>	<b>(29,720)</b>	<b>(41,965)</b>	<b>(50,825)</b>	<b>(35,490)</b>	<b>(50,875)</b>
Revenue	(29,728)	(39,263)	(29,720)	(41,965)	(50,825)	(35,490)	(50,875)
<b>5111 P/T WAGES</b>	<b>89,542</b>	<b>(2,156)</b>	<b>99,645</b>	<b>149,726</b>	<b>87,119</b>	<b>75,111</b>	<b>85,157</b>
Expense	89,542	(2,156)	99,645	149,726	87,119	75,111	85,157
<b>5112 P/T IMRF WAGES</b>	<b>42,947</b>	<b>(538)</b>	<b>99,677</b>	<b>39,274</b>	<b>126,667</b>	<b>78,141</b>	<b>135,206</b>
Expense	42,947	(538)	99,677	39,274	126,667	78,141	135,206
<b>5114 P/T SUPERVISORY IMRF WAGES</b>	<b>25,709</b>	<b>(455)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	25,709	(455)	0	0	0	0	0
<b>5200 CONTRACTUAL</b>	<b>7,821</b>	<b>1,842</b>	<b>4,157</b>	<b>920</b>	<b>3,325</b>	<b>0</b>	<b>700</b>
Expense	7,821	1,842	4,157	920	3,325	0	700
<b>5209 RENTAL OF EQUIP/FACILITY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,100</b>	<b>2,292</b>	<b>1,656</b>	<b>2,292</b>
Expense	0	0	0	1,100	2,292	1,656	2,292
<b>5227 ALARM SERVICE</b>	<b>7,001</b>	<b>7,564</b>	<b>5,843</b>	<b>6,951</b>	<b>6,056</b>	<b>4,647</b>	<b>6,800</b>
Expense	7,001	7,564	5,843	6,951	6,056	4,647	6,800
<b>5231 SCAVENGER SERVICES</b>	<b>2,596</b>	<b>2,598</b>	<b>2,676</b>	<b>2,960</b>	<b>2,964</b>	<b>2,184</b>	<b>3,260</b>
Expense	2,596	2,598	2,676	2,960	2,964	2,184	3,260

# Falcon Recreation Center

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>5232 UTILITIES</b>	<b>94,563</b>	<b>117,857</b>	<b>96,295</b>	<b>107,094</b>	<b>126,308</b>	<b>65,307</b>	<b>108,893</b>
Expense	94,563	117,857	96,295	107,094	126,308	65,307	108,893
<b>5237 IT COMMUNICATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,340</b>	<b>7,354</b>	<b>12,170</b>
Expense	0	0	0	0	11,340	7,354	12,170
<b>5238 SECURITY SERVICE</b>	<b>2,865</b>	<b>0</b>	<b>2,865</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	2,865	0	2,865	0	0	0	0
<b>5251 MAINTENANCE OF BUILDINGS</b>	<b>29,297</b>	<b>17,925</b>	<b>29,144</b>	<b>26,603</b>	<b>27,395</b>	<b>24,562</b>	<b>31,708</b>
Expense	29,297	17,925	29,144	26,603	27,395	24,562	31,708
<b>5252 EQUIP/VEHICLE MAINTENANCE</b>	<b>3,750</b>	<b>4,012</b>	<b>4,900</b>	<b>4,731</b>	<b>4,700</b>	<b>4,502</b>	<b>7,160</b>
Expense	3,750	4,012	4,900	4,731	4,700	4,502	7,160
<b>5267 CONTRACT CLEANING SERVICE</b>	<b>3,950</b>	<b>1,212</b>	<b>3,400</b>	<b>2,685</b>	<b>3,400</b>	<b>2,867</b>	<b>3,500</b>
Expense	3,950	1,212	3,400	2,685	3,400	2,867	3,500
<b>5290 SALES TAX</b>	<b>1,290</b>	<b>70</b>	<b>300</b>	<b>(14)</b>	<b>300</b>	<b>0</b>	<b>0</b>
Expense	1,290	70	300	(14)	300	0	0
<b>5300 SUPPLIES</b>	<b>11,582</b>	<b>5,140</b>	<b>6,020</b>	<b>3,835</b>	<b>5,951</b>	<b>1,946</b>	<b>4,332</b>
Expense	11,582	5,140	6,020	3,835	5,951	1,946	4,332
<b>5351 BUILDING MAINTENANCE SUPPLIES</b>	<b>8,720</b>	<b>5,113</b>	<b>7,100</b>	<b>6,479</b>	<b>6,000</b>	<b>4,744</b>	<b>6,000</b>
Expense	8,720	5,113	7,100	6,479	6,000	4,744	6,000
<b>5354 EQUIP-FIELD-MAINTENANCE SUPPLIES</b>	<b>680</b>	<b>117</b>	<b>480</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	680	117	480	0	0	0	0
<b>5361 CUSTODIAL SUPPLIES</b>	<b>3,500</b>	<b>3,988</b>	<b>3,700</b>	<b>3,417</b>	<b>4,300</b>	<b>2,551</b>	<b>4,250</b>
Expense	3,500	3,988	3,700	3,417	4,300	2,551	4,250
<b>5399 OTHER COMMODITIES</b>	<b>5,122</b>	<b>4,136</b>	<b>4,212</b>	<b>1,812</b>	<b>6,555</b>	<b>3,321</b>	<b>5,773</b>
Expense	5,122	4,136	4,212	1,812	6,555	3,321	5,773
<b>5400 EQUIPMENT</b>	<b>15,720</b>	<b>11,273</b>	<b>10,160</b>	<b>5,255</b>	<b>4,585</b>	<b>2,657</b>	<b>5,647</b>
Expense	15,720	11,273	10,160	5,255	4,585	2,657	5,647
<b>500 FACILITIES Total</b>	<b>55,453</b>	<b>(139,112)</b>	<b>71,217</b>	<b>75,600</b>	<b>115,004</b>	<b>63,657</b>	<b>131,893</b>

# Falcon Recreation Center

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>501 RECREATION CENTERS</b>							
<b>4051 RENTAL INCOME</b>	<b>(7,243)</b>	<b>(1,150)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue	(7,243)	(1,150)	0	0	0	0	0
<b>4070 REG REVENUE</b>	<b>(12,188)</b>	<b>(16,299)</b>	<b>(12,750)</b>	<b>(7,469)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue	(12,188)	(16,299)	(12,750)	(7,469)	0	0	0
<b>5110 F/T WAGES</b>	<b>129,461</b>	<b>(2,371)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	129,461	(2,371)	0	0	0	0	0
<b>5184 HOSPITALIZATION REIMBURSEMENT</b>	<b>7,000</b>	<b>(45)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	7,000	(45)	0	0	0	0	0
<b>5185 HOSPITALIZATION</b>	<b>32,378</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	32,378	0	0	0	0	0	0
<b>5187 FICA</b>	<b>22,691</b>	<b>(421)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	22,691	(421)	0	0	0	0	0
<b>5206 STAFF DEVELOPMENT</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	500	0	0	0	0	0	0
<b>5207 EDUCATION, TRAINING, CONFERENCE</b>	<b>2,543</b>	<b>643</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	2,543	643	0	0	0	0	0
<b>5209 RENTAL OF EQUIP/FACILITY</b>	<b>2,185</b>	<b>910</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	2,185	910	0	0	0	0	0
<b>5213 PRINTING</b>	<b>2,000</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	2,000	25	0	0	0	0	0
<b>5214 MEETING EXPENSE</b>	<b>550</b>	<b>282</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	550	282	0	0	0	0	0
<b>5215 LICENSE FEES FOR LIQUOR</b>	<b>624</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	624	0	0	0	0	0	0
<b>5218 ADVERTISING</b>	<b>2,000</b>	<b>438</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	2,000	438	0	0	0	0	0

# Falcon Recreation Center

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>5228 TV CABLE WEB</b>	<b>3,982</b>	<b>4,080</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	3,982	4,080	0	0	0	0	0
<b>5230 TELEPHONE SERVICE</b>	<b>7,000</b>	<b>7,332</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	7,000	7,332	0	0	0	0	0
<b>5233 STAFF APPAREL</b>	<b>1,090</b>	<b>800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	1,090	800	0	0	0	0	0
<b>5269 FACILITY CHARGE BACK</b>	<b>(32,500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	(32,500)	0	0	0	0	0	0
<b>5277 MILEAGE REIMBURSEMENT</b>	<b>270</b>	<b>103</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	270	103	0	0	0	0	0
<b>5278 PHONE REIMBURSEMENT</b>	<b>600</b>	<b>600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	600	600	0	0	0	0	0
<b>5301 OFFICE SUPPLIES</b>	<b>2,200</b>	<b>320</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense	2,200	320	0	0	0	0	0
<b>501 RECREATION CENTERS Total</b>	<b>165,144</b>	<b>(4,754)</b>	<b>(12,750)</b>	<b>(7,469)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>	<b>220,597</b>	<b>(143,866)</b>	<b>58,467</b>	<b>68,131</b>	<b>115,004</b>	<b>63,657</b>	<b>131,893</b>



The Outdoor Rental budget consists of the revenue and expenses associated with field, shelter, and synthetic turf rentals.

Notable changes in this area are primarily within the synthetic turf budget. While Celtic is currently paying a rental fee for synthetic turf usage, all revenue (including non-Celtic users) will be automatically split between a capital revenue account and this one upon reservation, hence the \$11,000 decrease in this account for 2026. This will help the park district recoup the funds used to purchase the new turf in 2024 and have enough funds to replace the turf in 10 years.

Additionally, increased expenses in this account are due to the planned purchase of a new set of 7v7 soccer goals at Celtic Park.

Regarding shelter rentals, staff expect 2026 reservations to be like the 2025 season. Staff will begin renting the Meadowlark shelter which is why the revenue was kept higher than 2025 actuals. Eagle Park, Birchwood, and Oak will continue to be rented on a limited basis. No rental rate increases for 2026.

Outdoor Rentals	2023 Actual	2024 Actual	2025 Projections	2026 Budgeted
Shelters	132	126	120	125
Synthetic Turf renters	N/A	N/A	6	6
Field renters	N/A	N/A	11	11



## Outdoor Rentals

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>163 CELTIC TURF</b>	<b>(13,000)</b>	<b>(12,865)</b>	<b>(11,750)</b>	<b>(6,107)</b>	<b>(30,700)</b>	<b>(59,904)</b>	<b>(9,312)</b>
<b>50058 SYNTHETIC TURF PERMIT</b>	<b>(13,000)</b>	<b>(12,865)</b>	<b>(11,750)</b>	<b>(6,107)</b>	<b>(30,700)</b>	<b>(59,904)</b>	<b>(9,312)</b>
Revenue	(41,500)	(35,321)	(36,500)	(26,891)	(33,500)	(61,616)	(18,910)
Expense	28,500	22,456	24,750	20,784	2,800	1,712	9,598
<b>216 SHELTERS</b>	<b>(13,750)</b>	<b>(12,024)</b>	<b>(13,250)</b>	<b>(12,880)</b>	<b>(13,850)</b>	<b>(11,943)</b>	<b>(12,700)</b>
<b>00000 UNDEFINED</b>	<b>(13,750)</b>	<b>(12,024)</b>	<b>(13,250)</b>	<b>(12,880)</b>	<b>(13,850)</b>	<b>(11,943)</b>	<b>(12,700)</b>
Revenue	(13,750)	(12,024)	(13,250)	(12,880)	(13,850)	(11,943)	(13,300)
Expense	0	0	0	0	0	0	600
<b>217 FIELDS</b>	<b>(5,000)</b>	<b>(1,530)</b>	<b>(2,500)</b>	<b>(1,869)</b>	<b>(7,588)</b>	<b>4,243</b>	<b>(9,828)</b>
<b>50099 FIELD PERMIT</b>	<b>(5,000)</b>	<b>(1,530)</b>	<b>(2,500)</b>	<b>(1,869)</b>	<b>(7,588)</b>	<b>4,243</b>	<b>(9,828)</b>
Revenue	(5,000)	(1,530)	(2,500)	(1,869)	(7,588)	4,243	(10,278)
Expense	0	0	0	0	0	0	450
<b>502 TOM T HAMILTON RESERVOIR</b>	<b>4,066</b>	<b>2,660</b>	<b>7,144</b>	<b>6,892</b>	<b>5,150</b>	<b>2,741</b>	<b>6,000</b>
<b>00000 UNDEFINED</b>	<b>4,066</b>	<b>2,660</b>	<b>7,144</b>	<b>6,892</b>	<b>5,150</b>	<b>2,741</b>	<b>6,000</b>
Revenue	(750)	0	0	0	0	0	0
Expense	4,816	2,660	7,144	6,892	5,150	2,741	6,000
<b>Grand Total</b>	<b>(27,684)</b>	<b>(23,759)</b>	<b>(20,356)</b>	<b>(13,964)</b>	<b>(46,988)</b>	<b>(64,864)</b>	<b>(25,839)</b>



	2023 Actual	2024 Actual	2025- Projected	2026- Budgeted
Fee Rounds	28,970	31,829	32,000	31,652
Playable Segments	457	429	444	434
18 Holes	17,974	19,890	19,840	19,624
9 Holes	10,996	11,939	12,160	12,028
Cart Usage	18,061	19,704	19,968	20,143

The Golf Course budget is undergoing significant adjustments to accurately determine the true operational costs. This data will support the development of a more precise greens fee increase schedule for the future. There is a renewed focus on consolidating all revenue and expenses related to the golf program into its designated cost center within the 2025 budget. This approach will ensure a clearer reflection of operational costs and facilitate an effective fee structure moving forward.

The 2026 budget projects a net operating deficit of \$22,854, representing an 88% reduction (\$165,724) compared to 2025. In 2025, budgeted revenue was \$1,620,958, with expenses totaling \$1,814,536 resulting in a net operating deficit of \$193,578. The 2026 budget anticipates revenue of \$1,786,610 and expenses of \$1,809,464, leading to a projected net operating deficit of \$22,854.

It is important to note that these figures are not directly comparable due to an organizational change in the budgeting process related to personnel accounts. Specifically, all IMRF and FICA employer contributions will now be consolidated into separate funds for the entire district.

Significant reductions within the budget are primarily due to personnel costs, with the removal of IMRF contributions (-\$64,418) and FICA contributions (-\$76,977) as calculated for 2026.





For an accurate comparison between 2025 and 2026, the employer contributions for IMRF and FICA should be added back into the 2026 expense total. When these are included, the budgeted expenses for 2026 amount to \$1,949,859, representing a 7.6% (\$140,322) increase compared to the 2025 budgeted expenses.

The following summarizes the changes within the sections of the Golf Course's budget:

### **Revenues**

Green fee revenue is calculated based on historical averages of rounds played, considering factors such as the day of the week and the number of holes played (18 or 9). These figures are multiplied by an estimated revenue per round for each category to project the expected green fee revenue.

Green fee rates are scheduled to increase in 2026; however, the specific rates will be finalized early in the year after conducting industry trend analyses and comparing rates with other local courses during the off-season. An estimated rate increase has been incorporated into the revenue projections for 2026. Consequently, the budgeted green fee revenue reflects a 9.3% increase (\$95,332) compared to 2025.

Other revenue streams, including cart rentals and driving range fees, will utilize the same methodology. The final rates will be determined early in 2026 following industry research and competitive rate comparisons. For planning purposes, an estimated rate increase has been applied. Revenue from driving range and short game passes has increased by 5% (\$45,335) and 10.7% (\$2,100), respectively.

A notable increase is observed in cart rental revenue, primarily driven by a higher percentage of golfers utilizing carts and the removal or reduction of discounts previously offered to seniors. These adjustments have contributed to an 18.6% increase in cart rental revenue, amounting to \$54,872.

### **Personnel**

Full-time salaries have increased by 4.7% (\$20,192), primarily due to a 4.25% budgeted merit-based salary adjustment. Part-time IMRF salaries have risen by 5.2% (\$13,016), reflecting retention of tenured staff and budget allocations for a 3% merit increase.



Part-time golf operation salaries have increased by 21.5% (\$33,465) to align with the district's Facility Attendants' hourly wages. The projected hourly wages for 2025 are approximately \$1 to \$2 below those of facility attendants.

The overall personnel budget, which now only encompasses salaries and healthcare expenses, has increased by approximately 6.4% (\$67,721) compared to the same categories in 2025.

### **Contractual**

Rental Equipment expenses increased by 25% (\$1,473), which is attributable to the addition of a lease for a copy machine at the Pro Shop, along with a 3% increase in Portable Toilet Service costs. Landscaping Services expenses decreased by 17.6% (\$4,590) following the transition to Harrell's fertilizer, which allows for only one application per season instead of two. Maintenance of Water Systems expenses rose by 22.1% (\$2,300) due to the purchase of a new Toro Central Control Irrigation computer, which can be incorporated into our existing monthly Toro NSN subscription.

Golf cart maintenance expenses have significantly increased. This is due to the expiration of the warranty on the carts, and we expect additional repair costs to be incurred in 2026.

### **Supplies**

Within the Supplies budget, increases primarily result from adjustments based on prior year's actual expenses and the implementation of enhanced turf maintenance practices to improve playability on the golf course. The Turf Chemicals account has increased by 33% (\$21,500) due to rising product costs and the addition of multiple insecticide applications to protect against the Annual Bluegrass Weevil.

Petroleum Products expenses have decreased by 13.7% (-\$5,200), reflecting reduced usage during the cool, wet spring of 2025, with expectations of similar trends for 2026.

Fertilizer expenditures have increased by 6.5% (\$3,000) to account for projected price increases of approximately 3% for both liquid and granular fertilizers. The Landscape Materials budget has risen by 55.2% (\$4,800) to fund additional annual flowers and perennial plantings for the Monarch Garden, as well as ongoing landscape bed renovations.

Water System Maintenance Supplies have increased by 71.4% (\$2,500) to ensure the availability of essential items such as faceplates, modems, and control boards for our Field Satellite controllers, which are reaching an age where electrical component failures are more likely. Building Maintenance Supplies have increased by 12.5% (\$2,000) to cover additional janitorial supplies needed due to increased clubhouse usage.

Lastly, the Equipment and Vehicle Maintenance budget has grown by 3.5% (\$1,700) to accommodate inflation-related cost increases for parts, freight, and aging fleet equipment.



# Palatine Hills Golf Course

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>24710 SPECIAL TOURNAMENTS</b>	<b>39,400</b>	<b>1,235</b>	<b>29,500</b>	<b>19,275</b>	<b>5,000</b>	<b>4,626</b>	<b>0</b>
Expense	39,400	1,235	29,500	19,275	5,000	4,626	0
<b>50100 BIRTHDAY PARTIES</b>	<b>408</b>	<b>0</b>	<b>408</b>	<b>0</b>	<b>0</b>	<b>(15)</b>	<b>0</b>
Expense	408	0	408	0	0	(15)	0
<b>81000 REVENUES GOLF COURSE</b>	<b>(843,494)</b>	<b>(951,092)</b>	<b>(867,300)</b>	<b>(1,058,249)</b>	<b>(1,026,150)</b>	<b>(1,021,399)</b>	<b>(1,121,482)</b>
Revenue	(843,494)	(951,092)	(867,300)	(1,058,249)	(1,026,150)	(1,021,399)	(1,121,482)
<b>81100 ADMINISTRATION</b>	<b>150,809</b>	<b>18,351</b>	<b>145,867</b>	<b>179,608</b>	<b>934,968</b>	<b>816,354</b>	<b>877,083</b>
Expense	150,809	18,351	145,867	179,608	934,968	816,354	877,083
<b>81200 MAINTENANCE</b>	<b>353,801</b>	<b>296,162</b>	<b>384,586</b>	<b>440,389</b>	<b>687,405</b>	<b>538,860</b>	<b>732,454</b>
Expense	353,801	296,162	384,586	440,389	687,405	538,860	732,454
<b>81300 PROSHOP</b>	<b>(20,560)</b>	<b>(7,004)</b>	<b>(9,120)</b>	<b>(24,215)</b>	<b>(13,550)</b>	<b>(15,527)</b>	<b>(17,900)</b>
Revenue	(59,975)	(43,792)	(74,945)	(69,921)	(79,400)	(45,116)	(80,500)
Expense	39,415	36,787	65,825	45,705	65,850	29,589	62,600
<b>81400 CLUBHOUSE</b>	<b>(36,878)</b>	<b>(45,940)</b>	<b>(41,548)</b>	<b>(15,130)</b>	<b>(41,105)</b>	<b>(29,400)</b>	<b>(41,328)</b>
Revenue	(38,603)	(46,035)	(43,302)	(15,251)	(41,605)	(29,400)	(41,828)
Expense	1,725	94	1,754	121	500	0	500
<b>81500 CAPITAL</b>	<b>17,550</b>	<b>24,564</b>	<b>23,300</b>	<b>15,138</b>	<b>13,300</b>	<b>12,065</b>	<b>20,000</b>
Expense	17,550	24,564	23,300	15,138	13,300	12,065	20,000
<b>81600 LESSON PROGRAMS</b>	<b>(24,558)</b>	<b>(67,240)</b>	<b>(25,828)</b>	<b>(54,488)</b>	<b>(25,670)</b>	<b>(54,700)</b>	<b>(26,659)</b>
Revenue	(53,450)	(70,195)	(54,720)	(59,633)	(49,760)	(56,115)	(53,975)
Expense	28,893	2,954	28,893	5,145	24,090	1,415	27,316
<b>81801 DRIVING RANGE</b>	<b>(80,745)</b>	<b>(88,456)</b>	<b>(79,866)</b>	<b>(92,720)</b>	<b>(85,006)</b>	<b>(83,678)</b>	<b>(88,478)</b>
Revenue	(102,075)	(106,297)	(104,116)	(116,220)	(106,718)	(109,103)	(112,053)
Expense	21,330	17,841	24,250	23,500	21,713	25,426	23,575
<b>81802 SHORT GAME</b>	<b>(16,755)</b>	<b>(18,793)</b>	<b>(17,580)</b>	<b>(20,519)</b>	<b>(18,700)</b>	<b>(20,971)</b>	<b>(20,800)</b>
Revenue	(17,825)	(18,793)	(18,150)	(20,531)	(19,700)	(21,270)	(21,800)
Expense	1,070	0	570	12	1,000	299	1,000
<b>81900 GOLF COURSE CARTS</b>	<b>(205,959)</b>	<b>(248,618)</b>	<b>(208,874)</b>	<b>(282,871)</b>	<b>(236,914)</b>	<b>(257,082)</b>	<b>(290,036)</b>
Revenue	(260,325)	(304,919)	(267,860)	(338,119)	(300,100)	(312,123)	(354,972)
Expense	54,366	56,301	58,986	55,248	63,186	55,040	64,936
<b>84100 ADMINISTRATIVE</b>	<b>(2,520)</b>	<b>(2,205)</b>	<b>(2,520)</b>	<b>(1,880)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue	(2,520)	(2,205)	(2,520)	(1,880)	0	0	0
<b>Grand Total</b>	<b>(669,501)</b>	<b>(1,089,035)</b>	<b>(668,975)</b>	<b>(895,662)</b>	<b>193,578</b>	<b>(110,868)</b>	<b>22,854</b>

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Clayson House Visitors	2023 Actual	2024 Actual	2025 Projection	2026 Budgeted
Visitors	977	1,060	950	1,000

Starting with the 2026 budget, funds for the Clayson House Museum budget will no longer be in the 02 Recreation Fund. Instead, these funds will be kept separately in the 03 Museum Fund. This change was made to ensure tax funds designated for the museum are isolated in a fund that can only be used to operate, program, and maintain the museum.

The 2026 budget plan includes funds for increased staff supervision at the museum. This is an effort to have a more versed staff person on site to assist in the management of tours, be on site during events, coordinate with the Historical Society, and oversee operations while on duty.

In anticipation for improvements to the roof in 2027, funds have been added to this budget for professional planning services.



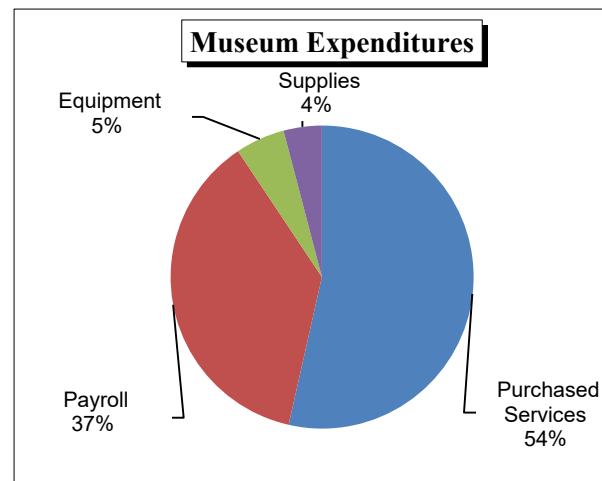
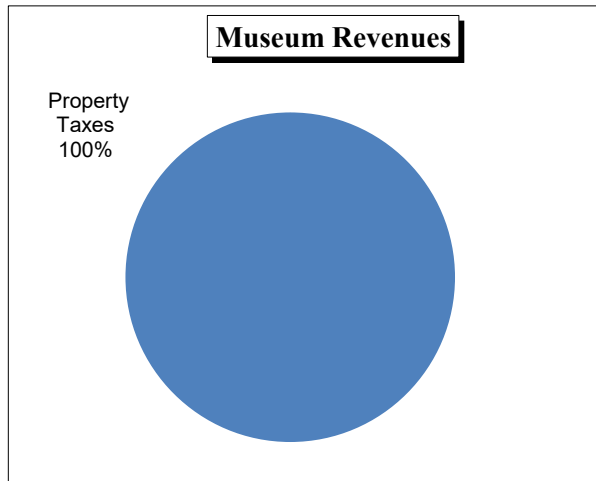


## 2026 Budget - Museum Fund 03

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>Revenue</b>							
10 - PROPERTY TAX	102,960	97,628	102,500	105,575	5,319	2,813	5,319
<b>Revenue Total:</b>	<b>102,960</b>	<b>97,628</b>	<b>102,500</b>	<b>105,575</b>	<b>5,319</b>	<b>2,813</b>	<b>5,319</b>
<b>Expense</b>							
20 - PAYROLL	19,607	(305)	12,750	3,285	16,000	9,003	21,200
21 - BENEFITS	1,500	(23)	0	0	0	0	0
40 - SUPPLIES	2,000	753	2,250	6,414	2,400	690	2,350
72 - PURCHASED SERVICES	19,193	23,142	22,128	13,616	28,052	14,134	30,595
75 - EQUIPMENT	1,850	0	6,850	1,421	6,850	221	3,000
<b>Expense Total:</b>	<b>44,150</b>	<b>23,566</b>	<b>43,978</b>	<b>24,736</b>	<b>53,302</b>	<b>24,048</b>	<b>57,145</b>
<b>Report Surplus (Deficit):</b>	<b>44,150</b>	<b>23,566</b>	<b>43,978</b>	<b>80,839</b>	<b>(47,983)</b>	<b>(21,235)</b>	<b>(51,826)</b>

**PALATINE PARK DISTRICT  
MUSEUM FUND REVENUE & EXPENDITURES  
PROPOSED BUDGET 2026**

<b>Revenue Source</b>	<b>Budget Amount 2026</b>	<b>Percent of Total</b>	<b>Increase (Decrease) From Budget 2025</b>	<b>Percent of Increase (Decrease)</b>
Property Taxes	\$ 5,319	100.0%	\$ -	0.0%
	\$ 5,319	100.0%	\$ -	0.0%
<b>Expenditure</b>				
Purchased Services	\$ 30,595	53.5%	\$ 2,543	9.1%
Payroll	\$ 21,200	37.1%	\$ 5,200	32.5%
Equipment	\$ 3,000	5.2%	\$ (3,850)	-56.2%
Supplies	\$ 2,350	4.1%	\$ (50)	-2.1%
	\$ 57,145	100.0%	\$ 1,300	7.2%





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The Special Recreation Fund was established to account for revenues derived from a specific annual property tax levy and expenditures of these monies to the Northwest Special Recreation Association (NWSRA), to provide special recreation programs for physically and mentally handicapped, support recreation inclusion, make existing recreational facilities accessible as required by the American with Disabilities Act (ADA), and enhance and expand existing program opportunities for residents with special needs. NWSRA was established in 1973 and is comprised of 17-member park districts located in the northwest suburbs of Chicago. Each member's contribution is based on 75% of the assessed valuation and 25% of the gross population. The NWSRA Board of Directors consists of one representative from each participating park district and is responsible for establishing all major policies and changes and approving the budgets, capital outlay, programming, and master plans.

The 2026 contribution to NWSRA is \$491,684, based on the amount approved by the Board in August 2025. In addition, \$818,700 is budgeted to be transferred to the Capital Fund for ADA portions of capital projects, most notably the ADA portion of renovating the new Administrative Center.





**PROPOSED NORTHWEST SPECIAL RECREATION ASSOCIATION**  
**MDAA 2026 AT 2%**

Member Park District	2023 E.A.V. used for 2026 MDAA	% of Total EAV	70% of total MDAA	Gross Population	% of Total Population	20% of total MDAA	Services Provided	% of Total Services	10% of total MDAA	2026 Proposed MDAA	% of Total MDAA
Arlington Heights	3,647,648,297	13.56%	437,270.30	74,409	11.65%	107,331.21	98,700.09	9.64%	44,401.33	591,983.23	12.8%
Bartlett	1,574,254,183	5.85%	188,717.37	41,105	6.43%	59,291.88	45,565.77	4.45%	20,498.27	269,801.81	5.9%
Buffalo Grove	1,868,614,894	6.95%	224,004.55	43,212	6.76%	62,331.12	120,322.19	11.75%	54,128.27	320,197.93	6.9%
Elk Grove	2,306,950,298	8.58%	276,551.02	31,802	4.98%	45,872.77	26,165.55	2.55%	11,770.86	336,053.54	7.3%
Hanover Park	781,752,099	2.91%	93,714.35	37,470	5.87%	54,048.57	28,424.62	2.78%	12,787.13	161,160.59	3.5%
Hoffman Estates	2,050,205,723	7.62%	245,773.17	52,530	8.22%	75,771.86	60,728.93	5.93%	27,319.58	350,505.90	7.6%
Inverness	238,907,124	0.89%	28,639.55	4,060	0.64%	5,856.34	3,474.84	0.34%	1,563.19	36,254.97	0.8%
Mt. Prospect	2,228,528,022	8.28%	267,149.97	56,852	8.90%	82,006.12	62,082.51	6.06%	27,928.51	378,917.81	8.2%
Palatine	2,792,779,800	10.38%	334,790.96	80,899	12.66%	116,692.70	84,307.29	8.23%	37,926.57	491,683.97	10.7%
Prospect Heights	436,186,894	1.62%	52,288.92	11,538	1.81%	16,642.98	15,148.63	1.48%	6,814.78	76,104.48	1.7%
River Trails	633,421,184	2.35%	75,932.83	16,800	2.63%	24,233.15	32,204.52	3.14%	14,487.56	115,168.65	2.5%
Rolling Meadows	820,969,811	3.05%	98,415.66	23,004	3.60%	33,182.10	95,772.77	9.35%	43,084.45	175,364.12	3.8%
Salt Creek	281,984,704	1.05%	33,803.57	6,362	1.00%	9,176.86	11,445.39	1.12%	5,148.84	48,339.96	1.0%
Schaumburg	4,360,332,630	16.21%	522,704.99	77,099	12.07%	111,211.39	193,528.42	18.90%	87,060.91	724,505.79	15.7%
South Barrington	506,843,379	1.88%	60,759.03	4,974	0.78%	7,174.74	18,368.00	1.79%	8,263.05	76,611.69	1.7%
Streamwood	990,085,304	3.68%	118,688.77	38,360	6.00%	55,332.35	16,374.84	1.60%	7,366.40	182,185.73	4.0%
Wheeling	1,383,483,310	5.14%	165,848.27	38,329	6.00%	55,287.64	111,528.17	10.89%	50,172.19	272,378.77	5.9%
Total	26,902,947,656	100%	3,225,053.27	638,805	100%	921,443.79	1,024,142.55	100.00%	460,721.90	4,607,218.96	100.0%

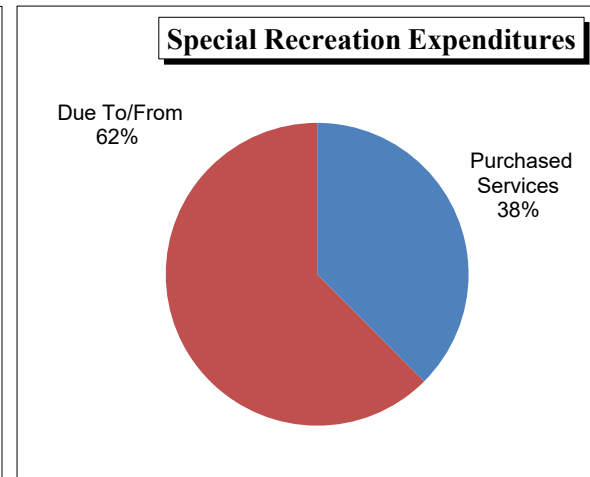
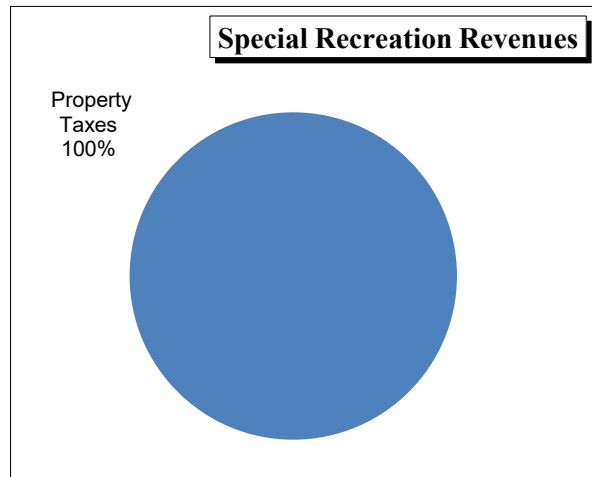


## 2026 Budget - Special Recreation Fund 07

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>Revenue</b>							
10 - PROPERTY TAX	799,425	811,123	851,260	868,218	1,110,904	580,420	1,329,750
<b>Revenue Total:</b>	<b>799,425</b>	<b>811,123</b>	<b>851,260</b>	<b>868,218</b>	<b>1,110,904</b>	<b>580,420</b>	<b>1,127,463</b>
<b>Expense</b>							
40 - SUPPLIES		0		0	0	0	5,000
72 - PURCHASED SERVICES	480,992	476,373	479,030	474,730	482,638	482,638	491,684
78 - DUE FROM / TO OTHER FUNDS	377,690	452,588	1,000,000	639,169	230,888	0	818,700
<b>Expense Total:</b>	<b>858,682</b>	<b>928,961</b>	<b>1,479,030</b>	<b>1,113,899</b>	<b>713,526</b>	<b>482,638</b>	<b>1,315,384</b>
<b>Report Surplus (Deficit):</b>	<b>(59,257)</b>	<b>(117,839)</b>	<b>(627,770)</b>	<b>(245,681)</b>	<b>397,377</b>	<b>97,782</b>	<b>(187,921)</b>

**PALATINE PARK DISTRICT  
SPECIAL RECREATION FUND REVENUE & EXPENDITURES  
PROPOSED BUDGET 2026**

<b>Revenue Source</b>	<b>Budget Amount 2026</b>	<b>Percent of Total</b>	<b>Increase (Decrease) From Budget 2025</b>	<b>Percent of Increase (Decrease)</b>
Property Taxes	\$ 1,329,750	100.0%	\$ 218,846	19.7%
	\$ 1,329,750	100.0%	\$ 218,846	19.7%
<b>Expenditure</b>				
Supplies	\$ 5,000	0.4%	\$ -	N/A
Purchased Services	\$ 491,684	37.4%	\$ 9,046	1.9%
Due To/From	\$ 818,700	62.2%	\$ 587,812	254.6%
	\$ 1,315,384	100.0%	\$ 596,858	84.3%



The Affiliate budget represents activity specifically associated with affiliate organization registrations, supplies, and equipment. As most of the affiliates associated with these accounts become more independent, the revenues, expenses, and activity lessen. In 2024, the Park District remitted PCBS's remaining fund balance to them so they can begin operating on their own. Though PCBS continues to separate its operations from the park district, we still collect registrations through our registration software. At the end of each fiscal year, the park district will remit all registration revenue back to PCBS. In 2026, all other expenses will be paid directly from PCBS.





## 2026 Budget - Affiliate Fund 19

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD	2026 Budget
<b>Revenue</b>							
12 - FEES AND CHARGES	347,371	337,744	301,549	288,318	332,857	250,853	282,644
15 - OTHER REVENUE	26,993	0	16,500	0	0	0	0
79 - PPD CHARGES - AFFILIATES	56,591	0	56,591	0	0	0	0
<b>Revenue Total:</b>	<b>430,955</b>	<b>337,744</b>	<b>374,640</b>	<b>288,318</b>	<b>332,857</b>	<b>250,853</b>	<b>282,644</b>
<b>Expense</b>							
20 - PAYROLL	12,560	79,300	82,560	85,237	12,960	16,389	0
21 - BENEFITS	1,016	0	0	0	0	0	0
40 - SUPPLIES	103,423	14,328	16,885	86,350	42,085	89,241	0
72 - PURCHASED SERVICES	131,788	185,020	147,560	141,433	205,460	450	282,644
77 - OTHER / DISCOUNTS	3,000	613	3,000	0	3,300	0	0
79 - PPD CHARGES - AFFILIATES	107,285	88,209	99,915	9,720	55,350	0	0
<b>Expense Total:</b>	<b>359,071</b>	<b>367,469</b>	<b>349,920</b>	<b>322,740</b>	<b>319,155</b>	<b>106,080</b>	<b>282,644</b>
<b>Report Surplus (Deficit):</b>	<b>71,884</b>	<b>(29,726)</b>	<b>24,720</b>	<b>(34,422)</b>	<b>13,702</b>	<b>144,773</b>	<b>0</b>





The Debt Service Fund was established to account for the accumulation of resources and payment of general obligation bond principal and interest. The Park District issues general obligation bonds to provide funds for the acquisition and construction of major capital projects. General obligation bonds are issued for general government activities, are direct obligations, and pledge the full faith and credit of the Park District.

The Park District's Aa1 bond rating allows the District to issue debt at the lowest possible interest rate as the organization has proven itself to be among the top tier of local governments in terms of financial strength, both in Illinois and nationally.

Fund balance in the debt service fund has been steadily increasing. To address this matter, approximately 64% of the proceeds received in 2026 for the annual bond rollover will be diverted to the capital projects fund. This amounts to \$1,317,786 which will be used to fund capital projects.

The overall legal debt limit for the Park District bonds is 2.875% of the assessed valuation for the total debt including referendum, contracts payable, and non-referendum bonds. The Park District has approximately \$78 million in legal debt margin.

The legal debt limit for the non-referendum bonds is .575% of the assessed valuation (\$14.5 million). Below is a breakdown of the District's legal debt margin:

Debt Limit			
		Non-Referendum Debt Limit 0.575% of EAV	Statutory Debt Limit 2.875% of EAV
Equalized Assessed Value (2023)	\$2,792,779,800		
Non-Referendum Authority (0.575% of EAV)		\$16,058,484	
Statutory Debt Limitation (2.875% of EAV)			\$80,292,419
Issue:	Outstanding Par:	Applicable Par:	
GO Limited Tax Park Bonds, Series 2015C	\$2,115,000	\$2,115,000	\$2,115,000
GO ARS Bonds, Series 2015D	\$1,550,000	\$0	\$0
GO ARS Bonds, Series 2017	\$8,820,000	\$0	\$0
GO ARS Bonds, Series 2019A	\$240,000	\$0	\$0
GO Limited Tax Park Bonds, Series 2025	\$1,851,495	\$1,851,495	\$1,851,495
<b>Total</b>	<b>\$14,576,495</b>	<b>\$2,115,000</b>	<b>\$2,115,000</b>
<b>Legal Debt Margin</b>		<b>\$13,943,484</b>	<b>\$78,177,419</b>



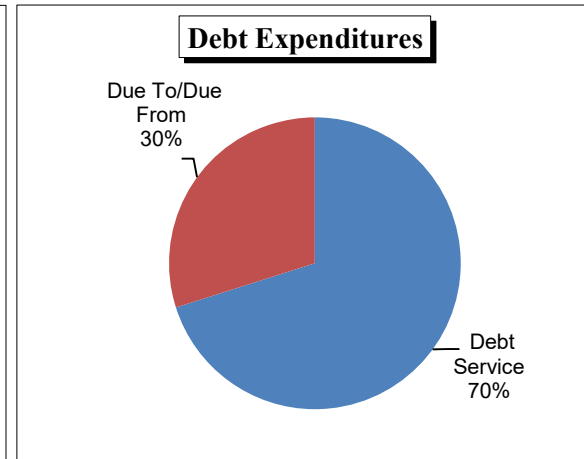
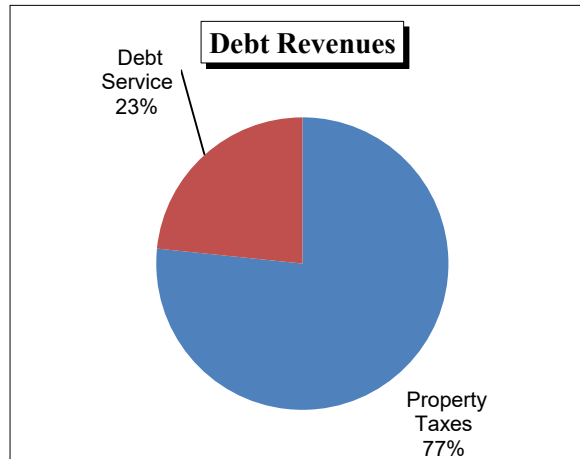


## 2026 Budget - Debt Service Fund 05

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>Revenue</b>							
10 - PROPERTY TAX	2,196,599	2,192,119	2,347,545	2,280,581	2,359,615	1,214,348	2,428,045
36 - DEBT SERVICE	0	0	0	0	1,839,890	1,851,495	740,000
78 - DUE FROM / TO OTHER FUNDS	0	1,215,126	0	332,000	0	0	0
<b>Revenue Total:</b>	<b>2,196,599</b>	<b>3,407,245</b>	<b>2,347,545</b>	<b>2,612,581</b>	<b>4,199,505</b>	<b>3,065,843</b>	<b>3,168,045</b>
<b>Expense</b>							
36 - DEBT SERVICE	901,713	903,405	792,163	794,776	2,697,615	201,882	2,765,908
78 - DUE FROM / TO OTHER FUNDS	1,166,499	2,483,758	1,250,000	1,820,008	1,277,578	0	1,179,350
<b>Expense Total:</b>	<b>2,068,211</b>	<b>3,387,163</b>	<b>2,042,163</b>	<b>2,614,783</b>	<b>3,975,193</b>	<b>201,882</b>	<b>3,945,258</b>
<b>Report Surplus (Deficit):</b>	<b>128,388</b>	<b>20,081</b>	<b>305,382</b>	<b>(2,203)</b>	<b>224,312</b>	<b>2,863,961</b>	<b>(777,213)</b>

**PALATINE PARK DISTRICT  
DEBT FUND REVENUE & EXPENDITURES  
PROPOSED BUDGET 2026**

<b>Revenue Source</b>	<b>Budget Amount 2026</b>	<b>Percent of Total</b>	<b>Increase (Decrease) From Budget 2025</b>	<b>Percent of Increase (Decrease)</b>
Property Taxes	\$ 2,428,045	76.6%	\$ 68,430	2.9%
Debt Service	\$ 740,000	23.4%	\$ (1,099,890)	N/A
	<u>\$ 3,168,045</u>	<u>100.0%</u>	<u>\$ (1,031,460)</u>	<u>-24.6%</u>
<b>Expenditure</b>				
Debt Service	\$ 2,765,908	70.1%	\$ 68,293	2.5%
Due To/Due From	\$ 1,179,350	29.9%	\$ (98,228)	-7.7%
	<u>\$ 3,945,258</u>	<u>100.0%</u>	<u>\$ (29,935)</u>	<u>-0.8%</u>



# Summary of Outstanding Debt

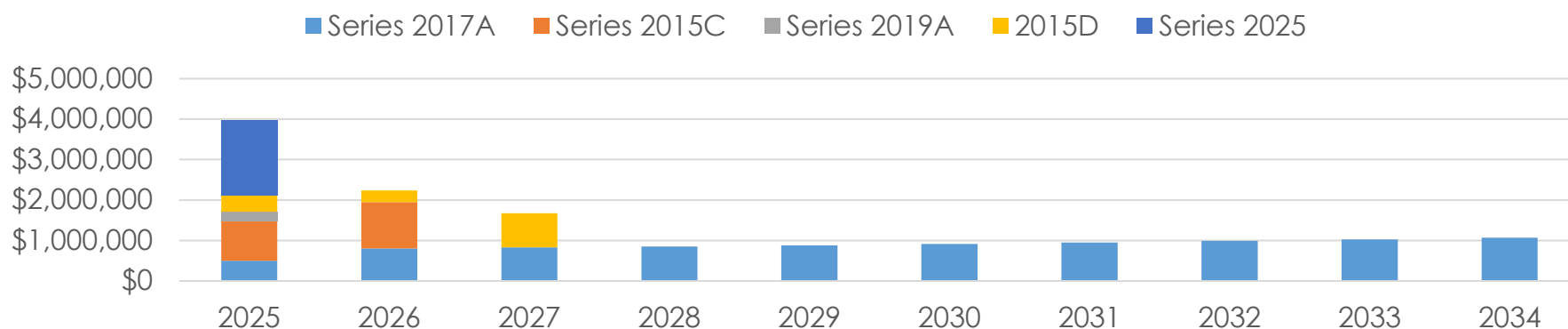
## General Obligation Limited Tax Park Bonds

Series	Par Outstanding	Callable Par	Call Date	Coupons	Maturity Date	Amortization	Tax Status	Pledged Revenue	Purpose
2015D	\$1,550,000	\$1,550,000	12/1/2023	2.5%-4%	December 1	2020-2027	Tax-Exempt	DSEB	Advance refund a portion of Series 2006 Bonds and all of Series 2008 Bonds
2025	\$1,851,495	\$0	N/A	3.58%	November 1	2025	Tax-Exempt	DSEB	Various Capital Projects
<b>Total</b>	<b>\$3,401,495</b>	<b>\$1,550,000</b>							

## General Obligation (Alternate Revenue Source Bonds)

Series	Par Outstanding	Callable Par	Call Date	Coupons	Maturity Date	Amortization	Tax Status	Pledged Revenue	Purpose
2015C	\$2,115,000	\$2,115,000	12/1/2023	2%-4%	December 1	2015-2026	Tax-Exempt	General Fund	Advance refund a portion of Series 2008A
2017	\$8,820,000	\$8,820,000	anytime	3%-4%	December 1	2027-2036	Tax-Exempt	General Fund	Pay for a portion of construction of the Recreation and Wellness Center at the William Rainey Harper Community College
2019A	\$240,000	\$0	N/A	1.72%	December 15	2025	Tax-Exempt	General Fund	Current refund a portion of Series 2011A
<b>Total</b>	<b>\$11,175,000</b>	<b>\$10,935,000</b>							

## Principal Repayment



# General Obligation Limited Tax Park Bonds, Series 2025

General Obligation Limited Tax Park Bonds, Series 2026 Dated: February 25, 2026								Remaining
Levy Year	Bond Year	DSEB Margin	Principal (11/1)	Rate (1)	Interest (11/1)	Total	DSEB Margin	
2025	2026	\$ 2,101,882	\$ 2,052,786	3.50%	\$ 49,096	\$ 2,101,882	\$ 0.59	
Total			\$ 2,052,786		\$ 49,096	\$ 2,101,882	\$ 0.59	

Sources and Uses		
Sources		
Par Amount of Bonds	\$	2,052,786
Reoffering Premium		-
Total Sources	\$	2,052,786
Uses		
Deposit to Project Fund	\$	2,035,286
Payment of GO ARS Bonds		
Costs of Issuance		17,500
Bond Counsel	\$9,500	
Financial Advisor	\$8,000	
Total Uses of Funds	\$	2,052,786

## Notes

(1) Assumes estimated tax exempt interest rates as of August 22, 2025. Subject to change.

# GO (ARS) Bond Debt Service Requirements

General Obligation (Alternate Revenue Source) Park Bonds									
Series:	2015C		2017			2019A			
Payment Date	Principal	Interest	Principal	Interest	Payment Date	Principal	Interest	Total	Annual Total
12/1/2025	970,000	31,725	-	159,250	12/15/2025	240,000	4,128	1,405,103	1,405,103
6/1/2026	-	17,175	-	159,250				176,425	-
12/1/2026	1,145,000	17,175	-	159,250				1,321,425	1,497,850
6/1/2027	-	-	-	159,250				159,250	-
12/1/2027	-	-	500,000	159,250				659,250	818,500
6/1/2028	-	-	-	151,750				151,750	-
12/1/2028	-	-	805,000	151,750				956,750	1,108,500
6/1/2029	-	-	-	139,675				139,675	-
12/1/2029	-	-	830,000	139,675				969,675	1,109,350
6/1/2030	-	-	-	127,225				127,225	-
12/1/2030	-	-	855,000	127,225				982,225	1,109,450
6/1/2031	-	-	-	114,400				114,400	-
12/1/2031	-	-	880,000	114,400				994,400	1,108,800
6/1/2032	-	-	-	99,000				99,000	-
12/1/2032	-	-	915,000	99,000				1,014,000	1,113,000
6/1/2033	-	-	-	80,700				80,700	-
12/1/2033	-	-	950,000	80,700				1,030,700	1,111,400
6/1/2034	-	-	-	61,700				61,700	-
12/1/2034	-	-	990,000	61,700				1,051,700	1,113,400
6/1/2035	-	-	-	41,900				41,900	-
12/1/2035	-	-	1,025,000	41,900				1,066,900	1,108,800
6/1/2036	-	-	-	21,400				21,400	-
12/1/2036	-	-	1,070,000	21,400				1,091,400	1,112,800



The 2026 Capital Budget is significantly higher than the 2025 budget primarily due to the planned renovation expenditures for the new Administration Center. In 2025, the total budgeted revenue was \$4,916,721, with total expenses of \$4,887,608, resulting in a budget surplus of \$29,113. The proposed 2026 Capital Budget anticipates a budget deficient of \$276,209 for the year, with total budgeted revenue of \$9,217,806 and total expenses of \$9,494,015.

### **Revenue**

Total revenues in 2026 will amount to \$9,217,806, representing an increase of \$4,301,085 compared to \$4,916,721 in 2025. This growth is primarily attributable to additional funding from the Fund Transfer (In) account and placement of the annual bond proceeds into the Capital Fund with a combined total of \$4,360,598, to support construction expenditures. In 2025, the total Fund Transfer (In) account was \$3,980,888 compared to \$7,023,700 in 2026, which represents an increase of \$3,042,811 when compared to 2025.

The following are notable account variances within the 2026 Capital Budget compared to 2025:

- The Fund Transfer (In) account has increased to 7,023,700, representing a \$3,042,812 increase from 2025.
- A portion (\$1,317,786 ) of the 2025 bond issuance will be recorded within the capital fund this year.
- The TIF Rebate account increased to \$495,750, representing a \$335,750 increase from 2025. This increase is based on information provided by the Village of Palatine.
- Turf Rental Income increased by \$161,148. This account was established to accurately monitor and track revenues related to the return on investment for the new synthetic turf field at Celtic Park. In 2025, these revenues were allocated to the Other Income account, with a budgeted amount of \$61,060, as the field rental income commenced after the Spring 2025 season. The actual increase for this new revenue category is \$100,088 compared to 2025.
- The Affiliate Operations account increased by \$4,550, reflecting growth in the number of players within each affiliate group over the past few years.

### **Expense**

The total 2026 capital projects budget is \$9,494,015. This total includes \$6,684,483 allocated for the renovation of the new Administration Center and the estimated A&E fees for the new Parks Service Facility located at 400 South Hicks Road. The remaining \$2,809,532 is designated for other operational capital asset replacement items and projects.



In 2025, staff redesigned the structure of the Capital Budget by consolidating previously tiered accounts into a single account for each fund type. While the previous tiered system was effective for planning, managing multiple accounts for each grouping posed challenges for accounting entries and carryover projects during the fiscal year. Moving forward, project budgets will be grouped by project type, with project numbers assigned accordingly.

- 09-000-00000-5226-000 Professional Planning Services
- 09-000-00000-6400-000 Equipment
- 09-000-00000-6404-000 Furniture and Fixtures
- 09-000-00000-6406-000 Vehicles
- 09-000-00000-6410-000 Land
- 09-000-00000-6411-000 Land Improvements
- 09-000-00000-6460-000 Building
- 09-000-00000-6461-000 Building Improvements

The following are some notable variances in account balances within the 2026 Capital Budget compared to 2025:

- The Professional Planning Services account has increased by \$100,000. This funding will be allocated to initiate professional services for the new Parks Service Facility (PSF), with the project scheduled to be available for bidding in early 2027.
- The Equipment account has decreased by \$516,097. This reduction primarily reflects staff efforts to defer certain equipment replacements to reduce the overall capital budget.
- The Vehicle account has increased by \$82,000. This adjustment corresponds to the scheduled replacement of several departmental fleet vehicles, including four trucks slated for replacement this year.
- The Land Improvements account has decreased by \$1,415,979. This reduction is mainly due to staff consolidating and deferring some improvement projects to manage the total capital expenditure more effectively.
- The Building Improvement account has increased by \$6,036,483. This increase is primarily attributed to renovation construction expenditures for the Administration Center located on Wilson Street.



## 2026 Budget - Capital Projects Fund 09

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>Revenue</b>							
10 - PROPERTY TAX	291,000	195,775	291,000	177,497	160,000	428,640	495,750
15 - OTHER REVENUE	59,000	67,140	557,900	50,022	618,960	251,144	58,000
17 - FACILITY RENTALS AND CHARGES	4,208	130,363	53,460	126,708	75,048	57,561	75,048
36 - DEBT SERVICE	0	0	0	0	0	0	1,317,786
78 - DUE FROM / TO OTHER FUNDS	377,690	2,917,462	5,250,000	4,525,169	3,980,888	0	7,023,700
79 - PPD CHARGES - AFFILIATES	69,134	64,078	69,134	76,308	81,824	21,539	247,522
<b>Revenue Total:</b>	<b>801,032</b>	<b>3,374,818</b>	<b>6,221,494</b>	<b>4,955,705</b>	<b>4,916,721</b>	<b>758,884</b>	<b>9,217,806</b>
<b>Expense</b>							
72 - PURCHASED SERVICES	0	14,205	0	0	160,000	7,425	260,000
76 - CAPITAL	4,656,058	3,315,720	7,662,830	4,973,097	4,727,608	2,494,235	9,234,015
<b>Expense Total:</b>	<b>4,656,058</b>	<b>3,329,925</b>	<b>7,662,830</b>	<b>4,973,097</b>	<b>4,887,608</b>	<b>2,501,660</b>	<b>9,494,015</b>
<b>Report Surplus (Deficit):</b>	<b>(3,855,026)</b>	<b>44,894</b>	<b>(1,441,336)</b>	<b>(17,392)</b>	<b>29,113</b>	<b>(1,742,775)</b>	<b>(276,209)</b>

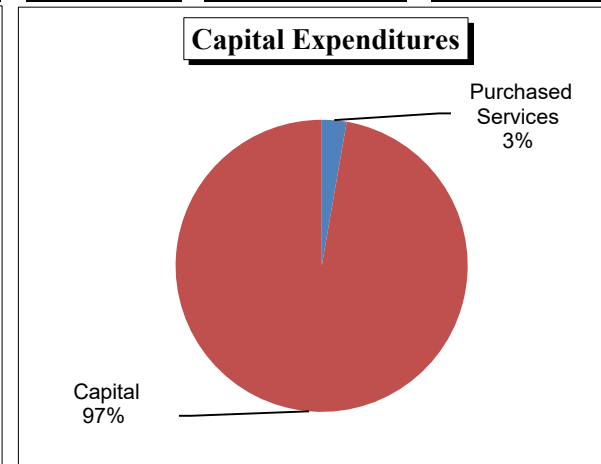
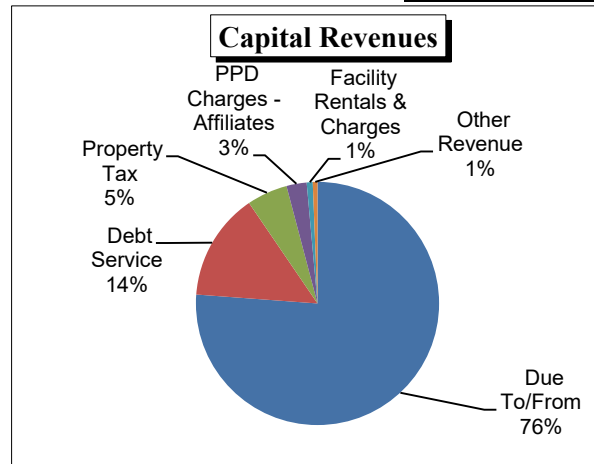


**PALATINE PARK DISTRICT  
CAPITAL FUND REVENUE & EXPENDITURES  
PROPOSED BUDGET 2026**

Revenue Source	Budget Amount 2026	Percent of Total	Increase (Decrease) From Budget 2025	Percent of Increase (Decrease)
Due To/From	\$ 7,023,700	76.2%	\$ 3,042,812	76.4%
Debt Service	\$ 1,317,786	14.3%	\$ 1,317,786	N/A
Property Tax	\$ 495,750	5.4%	\$ 335,750	209.8%
PPD Charges - Affiliates	\$ 247,522	2.7%	\$ 165,698	202.5%
Facility Rentals & Charges	\$ 75,048	0.8%	\$ -	0.0%
Other Revenue	\$ 58,000	0.6%	\$ (560,960)	-90.6%
	<u>\$ 9,217,806</u>	<u>100.0%</u>	<u>\$ 3,042,812</u>	<u>87.5%</u>

**Expenditure**

Purchased Services	\$ 260,000	2.7%	\$ 100,000	N/A
Capital	\$ 9,234,015	97.3%	\$ 4,506,407	95.3%
	<u>\$ 9,494,015</u>	<u>100.0%</u>	<u>\$ 4,606,407</u>	<u>94.2%</u>





# Budget Report

## Account Summary

For Fiscal: 2026 Period Ending: 12/31/2026

### Original Total Budget

#### Fund: 09 - Capital Projects

##### Expense

[09-000-00000-5226-000](#) PROFESSIONAL PLANNING SERVICES 260,000

##### Budget Detail

Description	Units	Price	Amount
A&E Parks Service Facility	1	260,000	260,000

[09-000-00000-6400-000](#) EQUIPMENT 552,903

##### Budget Detail

Description	Units	Price	Amount
Birchwood Pool Boiler 5% Retainage for start up	1	8,393	8,393
BW Pool_ Replace Diving Boards	1	15,000	15,000
BW Pool_ Replace Pump VFD	1	54,410	54,410
Celtic Park_ Install new Security Cameras	1	35,000	35,000
CSF_ Replace zero turn mower	1	17,000	17,000
Cutting Hall_ Replace light board	1	32,000	32,000
Cutting Hall_ Replace Sound Board	1	56,000	56,000
Eagle Pool_ Rebuild pool filter systems	2	16,500	33,000
Eagle Pool_ Replace Pump Motor VFD	1	39,100	39,100
FAC_ Replace Outdoor Sound System	1	40,000	40,000
Falcon Ct_ Install Basketball Standard Safety Stra	1	20,000	20,000
Gymnastics_ Replace Equipment	1	10,000	10,000
Harper_ Repair & Replacement (IGA)	1	45,000	45,000
PHGC_ Replace Fairway Mower	1	78,000	78,000
PHGC_ Replace Greens Roller	1	30,000	30,000
Unexpected Repair/Replacement	1	40,000	40,000

[09-000-00000-6404-000](#) FURNITURE 320,000

##### Budget Detail

Description	Units	Price	Amount
-------------	-------	-------	--------

Admin Ct_ Purchase New Office Furniture	1	300,000	300,000
Falcon Ct_ Replace Banquet Chairs	1	20,000	20,000

[09-000-00000-6406-000](#)      VEHICLES      304,000

**Budget Detail**

Description	Units	Price	Amount
CSF_ Replace 2005 - Utility Bed w/Similar (213)	1	68,000	68,000
CSF_ Replace 2012 2500 Crew Cab W/Similar (219)	1	58,000	58,000
CSF_ Replace International Dump Truck with a 6500	1	120,000	120,000
PHGC_ Replace 2004 2500 Pickup W/Similar (256)	1	58,000	58,000

[09-000-00000-6411-000](#)      LAND IMPROVEMENTS      1,287,271

**Budget Detail**

Description	Units	Price	Amount
Community Park_ Renovate Tennis Courts	1	106,000	106,000
Falcon Pk_ Phase Two Parking Lot Improvements	1	705,271	705,271
Palatine Trail_ Replace Pavement (Ashwood to Smith	1	300,000	300,000
PHGC_ Renovate Green Hole # 18	1	150,000	150,000
WIP_2025 Structure Demolition	1	26,000	26,000

[09-000-00000-6461-000](#)      BUILDING IMPROVEMENTS      6,769,841

**Budget Detail**

Description	Units	Price	Amount
Admin Ct_ Renovate building	1	6,384,483	6,384,483
All Facilities_ Install New Door Card Readers	1	25,000	25,000
BW Ct_ Replace flooring including environmental re	1	90,000	90,000
Community C-IGA W/ VOP (10 of 10 years)	1	133,358	133,358
Eagle Pool_ Repaint pool and railings	1	20,000	20,000
Eagle Pool_ Replace Guard Office mini-split AC	1	11,000	11,000
Eagle PS_ Tuckpoint building	1	19,000	19,000
Falcon Ct_ Replace Exterior Doors (Turf)	4	3,750	15,000
Palatine Rd. Shop_ Tuckpoint Building	1	12,000	12,000
Unexpected Repair/Replacement	1	60,000	60,000

**Expense Total:**      **9,494,015**

**Fund: 09 - Capital Projects Total:**      **9,494,015**

**Report Total:**      **9,494,015**



The Liability Fund is a new Special Revenue Fund established in 2026 for the purpose of expending monies derived from a specific annual property tax levy. Creating a stand-alone fund to account for these dedicated revenues and expenses enables staff to better monitor fund balances. Prior to 2026, the tax levy and expenses for Liability were posted in Fund 01. Due to a significant liability incurred by the District in 2022, an audited deficit of (\$2,476,759) remained at December 31, 2024. For staff to address this shortfall, additional tax levy dollars are being levied in the 2026 budget which result in net income of \$919,470. Staff estimate the deficit will be rectified by the end of 2027.

The Park District has been a member of the Park District Risk Management Fund (PDRMA) since 2024. PDRMA has over 130 members who have formed an insurance pool to obtain better control of the insurance market and risk management. PDRMA provides comprehensive coverages to all members for property, boiler and machinery, crime and lost revenues, general liability, auto liability, public officials errors and omissions, workers compensation, employer's liability as well as volunteer medical accident coverage.

The Liability Fund is a Special Revenue Fund established to account for revenues derived from a specific annual property tax levy and expenditures of these monies for property casualty fees and insurance claims.





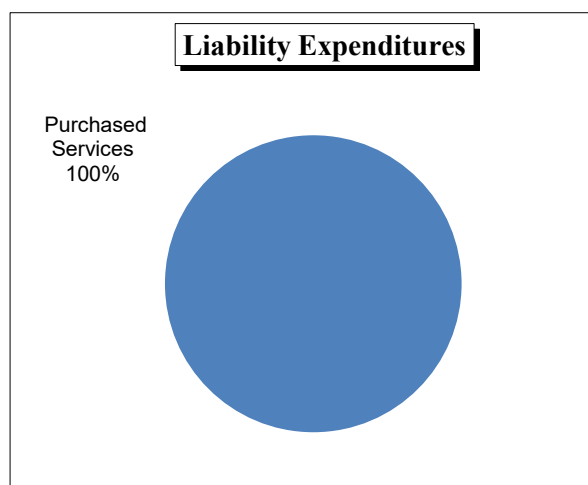
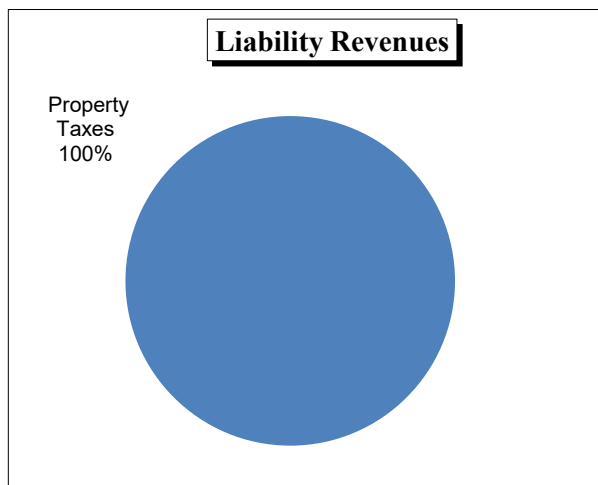
## 2026 Budget - Liability Fund 11

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>Revenue</b>							
10 - PROPERTY TAX	*N/A	*N/A	*N/A	*N/A	*N/A	*N/A	1,453,927
<b>Revenue Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,453,927</b>
<b>Expense</b>							
72 - PURCHASED SERVICES	*N/A	*N/A	*N/A	*N/A	*N/A	*N/A	534,457
<b>Expense Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>534,457</b>
<b>Report Surplus (Deficit):</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>919,470</b>

\* The liability fund was established in 2026

**PALATINE PARK DISTRICT  
LIABILITY FUND REVENUE & EXPENDITURES  
PROPOSED BUDGET 2026**

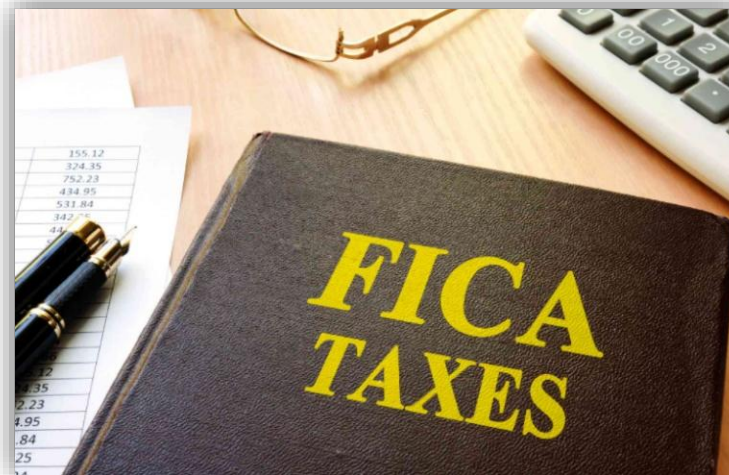
<b>Revenue Source</b>	<b>Budget Amount 2026</b>	<b>Percent of Total</b>	<b>Increase (Decrease) From Budget 2025</b>	<b>Percent of Increase (Decrease)</b>
Property Taxes	\$ 1,453,927	100.0%	\$ 1,453,927	*N/A
	\$ 1,453,927	100.0%	\$ 1,453,927	*N/A
<b>Expenditure</b>				
Purchased Services	\$ 534,457	100.0%	\$ 534,457	*N/A
	\$ 534,457	100.0%	\$ 534,457	*N/A



\* The liability fund was established in 2026

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The Social Security Fund is a new Special Revenue Fund established in 2026 for the purpose of expending monies derived from a specific annual property tax levy. Creating a stand-alone fund to account for these dedicated revenues and expenses enables staff to better monitor fund balances. Prior to 2026, the tax levy and expenses were posted in both Fund 01 and Fund 02. Due to the disjointed nature of the accounting, the restricted social security fund balance was difficult to track, and the fund balance was growing annually. The audited fund balance in 2024 was \$322,548. To reduce this fund balance, the 2026 budget shows a projected loss of \$157,686. This deficit is twofold; it will decrease the existing fund balance and allow for additional tax dollars to be diverted to the Corporate Fund. The District's total payroll estimated for 2026 is \$13,005,701 of which the District is responsible for 7.65% or \$994,936.







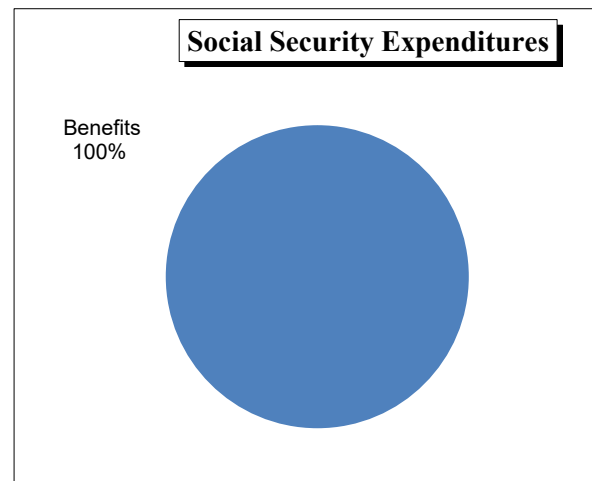
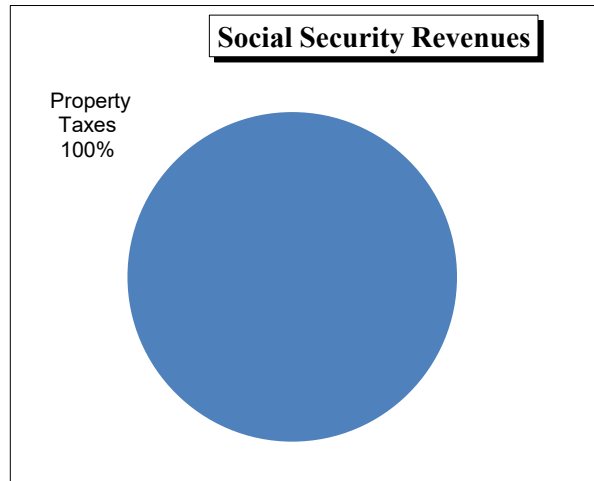
## 2026 Budget - Social Security Fund 13

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>Revenue</b>							
10 - PROPERTY TAX	*N/A	*N/A	*N/A	*N/A	*N/A	*N/A	837,250
<b>Revenue Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>837,250</b>
<b>Expense</b>							
21 - BENEFITS	*N/A	*N/A	*N/A	*N/A	*N/A	*N/A	994,936
<b>Expense Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>994,936</b>
<b>Report Surplus (Deficit):</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(157,686)</b>

\* The social security fund was established in 2026

**PALATINE PARK DISTRICT  
SOCIAL SECURITY FUND REVENUE & EXPENDITURES  
PROPOSED BUDGET 2026**

<b>Revenue Source</b>	<b>Budget Amount 2026</b>	<b>Percent of Total</b>	<b>Increase (Decrease) From Budget 2025</b>	<b>Percent of Increase (Decrease)</b>
Property Taxes	\$ 837,250	100.0%	\$ 837,250	N/A
	\$ 837,250	100.0%	\$ 837,250	N/A
<b>Expenditure</b>				
Benefits	\$ 994,936	100.0%	\$ 994,936	N/A
	\$ 994,936	100.0%	\$ 994,936	N/A



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The Park District contributes to IMRF (Illinois Municipal Retirement Fund), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for approximately 3,000 local governments and school districts in Illinois. All employees hired in positions that meet or exceed the prescribed annual hourly standard of 1,000 hours must be enrolled in IMRF as participating members. Participating members are required to contribute 4.5% of their annual salary to IMRF. The Park District is required to contribute the remaining amounts necessary to fund the system, using the actuarial basis specified by statute. The district's prescribed rate to IMRF has increased from 7.09% to 8.87% for 2026. The IMRF eligible payroll for 2026 is estimated at \$8,573,721 of which the District is responsible \$760,489.

The IMRF Fund is a new Special Revenue Fund established in 2026 for the purpose of expending monies derived from a specific annual property tax levy. Creating a stand-alone fund to account for these dedicated revenues and expenses enables staff to better monitor fund balances. Prior to 2026, the tax levy and expenses for IMRF were posted in Fund 01 and Fund 02. Due to the disjointed nature of the accounting, the restricted IMRF fund balance was difficult to track, and the fund balance was growing annually. The audited fund balance in 2024 was \$4,889,119. To reduce this fund balance, the 2026 budget shows a projected loss of \$746,931. This deficit is twofold; it will decrease the existing fund balance and allow for additional tax dollars to be diverted to the Corporate Fund.





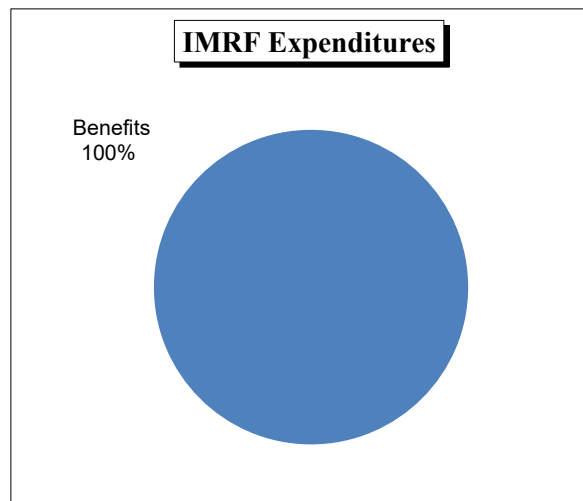
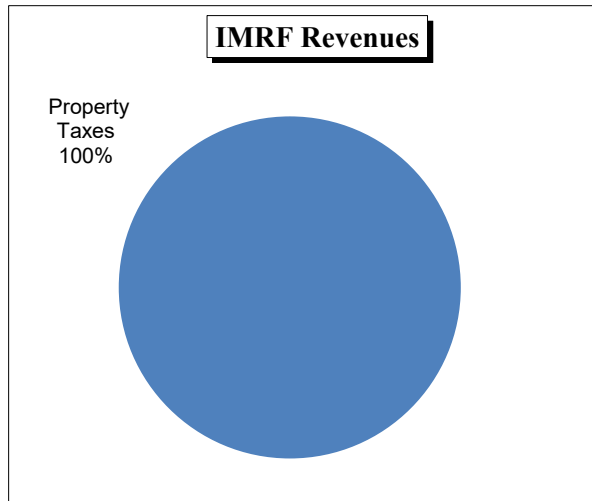
## 2026 Budget - IMRF Fund 15

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>Revenue</b>							
10 - PROPERTY TAX	*N/A	*N/A	*N/A	*N/A	*N/A	*N/A	13,558
<b>Revenue Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,558</b>
<b>Expense</b>							
21 - BENEFITS	*N/A	*N/A	*N/A	*N/A	*N/A	*N/A	760,489
<b>Expense Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>760,489</b>
<b>Report Surplus (Deficit):</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(746,931)</b>

\* The IMRF fund was established in 2026

**PALATINE PARK DISTRICT  
IMRF FUND REVENUE & EXPENDITURES  
PROPOSED BUDGET 2026**

<b>Revenue Source</b>	<b>Budget Amount 2026</b>	<b>Percent of Total</b>	<b>Increase (Decrease) From Budget 2025</b>	<b>Percent of Increase (Decrease)</b>
Property Taxes	\$ 13,558	100.0%	\$ 13,558	N/A
	\$ 13,558	100.0%	\$ 13,558	N/A
<b>Expenditure</b>				
Benefits	\$ 760,489	100.0%	\$ 760,489	N/A
	\$ 760,489	100.0%	\$ 760,489	N/A

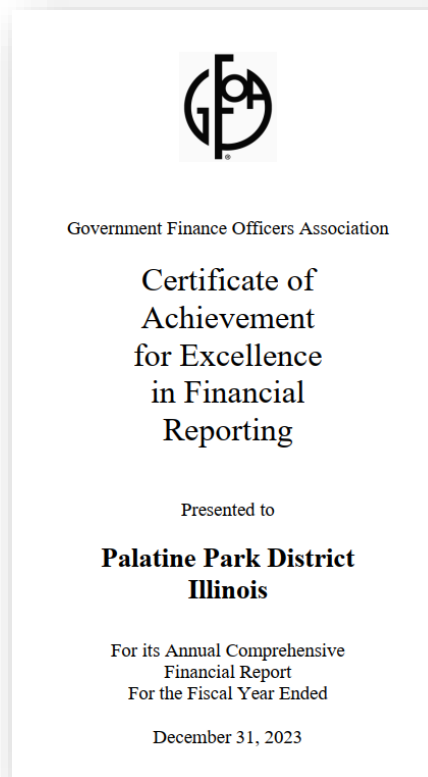


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The Audit Fund was established in 2026 to account for revenues derived from a specific annual property tax levy and expenditures of these monies for the annual audit of the district. Creating a stand-alone fund to account for these dedicated revenues and expenses enables staff to better monitor fund balances. Prior to 2026, the tax levy and expenses for the audit were posted in Fund 01.

The Illinois Revised Statutes require that an annual independent audit of all accounts of the Park District be performed by a Certified Public Accountant designated by the Board of Park Commissioners. This requirement has been complied with, and the District has retained the firm Sikich CPA LLC as its certified independent auditor.

The Government Finance Officers Association's *Certificate of Achievement in Financial Reporting* has been applied for and received each year since 2015.







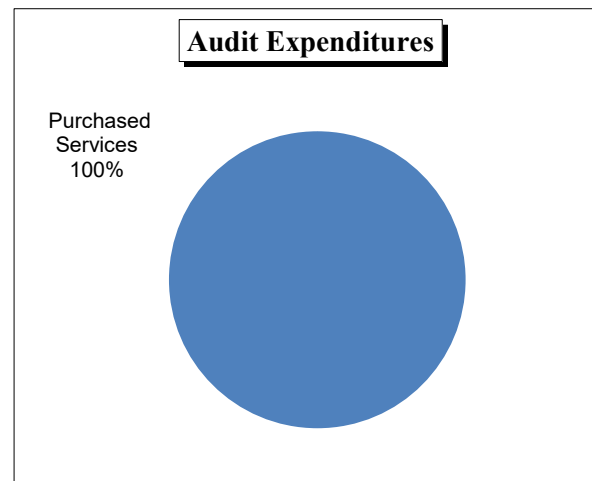
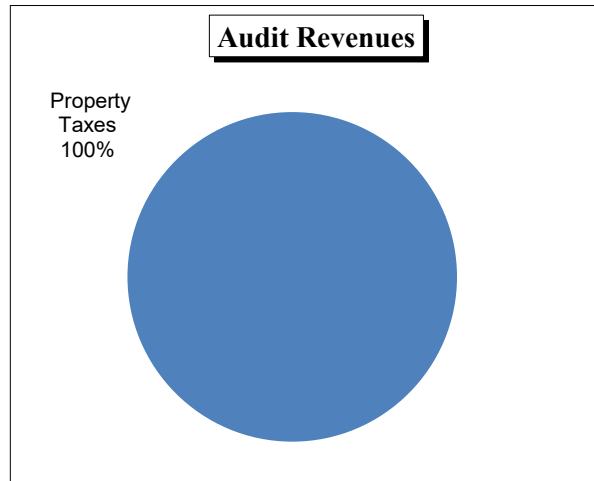
## 2026 Budget - Audit Fund 17

	2023 Budget	2023 Activity	2024 Budget	2024 Activity	2025 Budget	2025 YTD Activity	2026 Budget
<b>Revenue</b>							
10 - PROPERTY TAX	*N/A	*N/A	*N/A	*N/A	*N/A	*N/A	32,505
<b>Revenue Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,505</b>
<b>Expense</b>							
72 - PURCHASED SERVICES	*N/A	*N/A	*N/A	*N/A	*N/A	*N/A	31,955
<b>Expense Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,955</b>
<b>Report Surplus (Deficit):</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>550</b>

\* The audit fund was established in 2026

**PALATINE PARK DISTRICT  
AUDIT FUND REVENUE & EXPENDITURES  
PROPOSED BUDGET 2026**

<b>Revenue Source</b>	<b>Budget Amount 2026</b>	<b>Percent of Total</b>	<b>Increase (Decrease) From Budget 2025</b>	<b>Percent of Increase (Decrease)</b>
Property Taxes	\$ 32,505	100.0%	\$ 32,505	N/A
	\$ 32,505	100.0%	\$ 32,505	N/A
<b>Expenditure</b>				
Purchased Services	\$ 31,955	100.0%	\$ 31,955	N/A
	\$ 31,955	100.0%	\$ 31,955	N/A



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