

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2026 FINAL BUDGET
FUND: `Corporate		
BEGINNING BALANCE		0
Administration		
REVENUES		
10-00-00-40-400	Real Estate Taxes	900,000
10-00-00-40-405	Personal Prop Replacement Tax	19,000
10-00-00-43-455	Cook County Voting Use	200
10-00-00-46-480	Spnsorships	500
10-00-00-48-491	Interest Income	50,000
10-00-00-49-494	PDRMA Incentive/Reimbursements	500
10-00-00-49-647	Cell Tower Lease	75,000
TOTAL REVENUES: Administration		1,045,200
Buildings & Grounds		
REVENUES		
10-02-00-40-400	Property Taxes	450,000
10-02-00-45-470	Dog Park Fees	500
10-02-00-46-484	Memorial Trees	1,000
10-02-00-46-485	Memorial Benches	1,000
10-02-00-49-493	Scrap/Salvage	100
10-02-00-49-495	PDRMA Incent./Reimbursement	500
TOTAL REVENUES: Buildings & Grounds		453,100
Administration		
EXPENSES		
Non Park		
10-01-00-50-500	Full Time Salaries	270,905
10-01-00-50-510	PDRMA Health Program	119,000
10-01-00-50-545	Mileage Reimbursement	250
10-01-00-51-551	Board Projects	1,000
10-01-00-51-570	Legal Fees	20,000
10-01-00-51-575	Accountant	15,000
10-01-00-51-580	Consultants	5,000
10-01-00-51-585	IT Services	20,000
10-01-00-52-610	Computer Software & Licensing	25,000
10-01-00-52-611	Legal Notices	2,000
10-01-00-52-617	Photo Copier-Service and lease	4,000
10-01-00-52-641	Telephone & Internet	14,565
10-01-00-52-644	Cell Phones	750
10-01-00-52-649	Bank Fees	5,000
10-01-00-54-700	FT Professional Development	7,000
10-01-00-54-710	Professional Development Board	3,000
10-01-00-54-720	Dues & Licensing Fees	14,000

10-01-00-55-750	New Office Equipment	1,500
10-01-00-55-755	Postage	450
10-01-00-55-785	Uniforms	2,000
10-01-00-55-790	Office Supplies	3,500
10-01-00-55-796	Staff Appreciation	3,200
TOTAL Non Park		537,120
TOTAL Administration		537,120

Buildings & Grounds

EXPENSES

10-02-00-50-500	Full Time Salaries	368,801
10-02-00-50-505	Part Time & Seasonal Salaries	33,486
10-02-00-52-620	Equipment Rental	2,000
10-02-00-52-624	Contractual Maintenance	70,000
10-02-00-52-630	Scavenger Service	17,000
10-02-00-52-635	Tree Removal	8,000
10-02-00-52-637	Utilities- Natural Gas	11,464
10-02-00-52-638	Utilities-Electricity	25,000
10-02-00-52-639	Utilities-Water	6,000
10-02-00-52-640	Facility Alarms	8,500
10-02-00-52-644	cell phones	1,300
10-02-00-53-650	Vehicle Maintenance	10,000
10-02-00-53-655	Equipment Repair	7,500
10-02-00-53-660	Grounds Maintenance	22,000
10-02-00-53-661	Athletic Field Maintenance	4,000
10-02-00-53-662	Playground Maintenance	3,000
10-02-00-53-663	Dog Park Maintenance	1,500
10-02-00-53-665	Building Maintenance	30,000
10-02-00-53-666	HVAC	13,000
10-02-00-53-667	Electrical	7,000
10-02-00-53-668	Plumbing	20,000
10-02-00-54-700	Professional development	2,500
10-02-00-54-715	Training & Certifications	3,000
10-02-00-55-750	New Equipment	4,000
10-02-00-55-757	Personal Protective Equipment	1,000
10-02-00-55-762	Consumable Supplies	15,000
10-02-00-55-765	Fuels and Lubricants	8,000
10-02-00-55-770	Flag Replacement	1,000
10-02-00-55-773	Landscape Management	6,000
10-02-00-55-774	Fertilizers	500
10-02-00-55-775	Trees	12,000
10-02-00-55-780	Signs	2,500
10-02-00-55-785	Uniforms	3,550
10-02-00-55-789	Building Supplies	2,000

10-02-00-55-795	First Aid	1,000
10-02-00-55-796	Staff appreciation	750
10-02-00-55-798	Chemicals/Pesticides	2,000
10-02-00-55-799	Graffiti Removal	300
10-02-00-55-800	Tools	2,000
10-02-00-55-805	Snow Removal	2,000
10-02-00-55-811	Memorial Benches	1,100
10-02-00-55-815	Children's and Serenity Garden	1,000
10-02-00-55-820	Ponds	5,000
10-02-00-55-825	Holiday Decor	10,000
TOTAL Buildings & Grounds		755,751

TOTAL FUND REVENUES & BEG. BALANCE	1,498,300
TOTAL FUND EXPENSES	1,292,871
FUND SURPLUS (DEFICIT)	205,429

FUND: Scholarship Fund

BEGINNING BALANCE	0
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REVENUES

15-00-00-46-480	Sponsorships	100
15-00-00-46-489	Scholarship Revenue	10,000
TOTAL REVENUES: Non Departmental		10,100

EXPENSES

Non Park		
15-00-00-52-466	Scholarships	7,500

TOTAL FUND REVENUES & BEG. BALANCE	10,100
TOTAL FUND EXPENSES	7,500
FUND SURPLUS (DEFICIT)	2,600

FUND: Social Security

BEGINNING BALANCE	0
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REVENUES

21-00-00-40-400	Real Estate Taxes	1,000
TOTAL Non Park		1,000

EXPENSES

21-00-00-50-530	Social Security	70,936
21-00-00-50-535	Medicare	16,590
TOTAL Non Park		87,526

TOTAL FUND REVENUES & BEG. BALANCE	1,000
TOTAL FUND EXPENSES	87,526

FUND SURPLUS (DEFICIT)	(86,526))
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FUND: IMRF

BEGINNING BALANCE	0
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REVENUES

22-00-00-40-400	Real Estate Taxes	1,000
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TOTAL Non Park	1,000
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EXPENSES

22-00-00-50-525	IMRF	102,969
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TOTAL Non Park	102,969
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TOTAL FUND REVENUES & BEG. BALANCE	1,000
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TOTAL FUND EXPENSES	102,969
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FUND SURPLUS (DEFICIT)	(101,969))
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FUND: Liability

BEGINNING BALANCE	0
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REVENUES

23-00-00-40-400	Real Estate Taxes	1,000
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23-00-00-49-494	PDRMA Safety Rebate	500
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TOTAL Non Park	1,500
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EXPENSES

23-00-00-50-500	Full Time Salaries	9,000
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23-00-00-50-546	Safety Incentive	2,000
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23-00-00-51-551	Special Projects	2,000
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23-00-00-52-627	Property & Casualty Insurance	40,000
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23-00-00-52-629	Pre-Employ/Volunteer Verificat	2,000
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23-00-00-54-700	Staff Training and Testing	1,950
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23-00-00-55-750	Equipment and Safety Supplies	2,500
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23-00-00-55-795	First Aid Kit Supplies	500
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TOTAL Non Park	59,950
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TOTAL FUND REVENUES & BEG. BALANCE	1,500
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TOTAL FUND EXPENSES	59,950
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FUND SURPLUS (DEFICIT)	(58,450))
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FUND: Audit

BEGINNING BALANCE	0
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REVENUES

24-00-00-40-400	Real Estate Taxes	26,000
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TOTAL Non Park	26,000
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EXPENSES

24-00-00-51-550	Audit Fees	21,000
24-00-00-51-560	Accounting Service Fees	5,000
TOTAL Non Park		26,000

TOTAL FUND REVENUES & BEG. BALANCE	26,000
TOTAL FUND EXPENSES	26,000
FUND SURPLUS (DEFICIT)	0

FUND: Security and Safety

BEGINNING BALANCE	0
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REVENUES

25-00-00-40-400	Real Estate Taxes	1,000
TOTAL Non Park		1,000

EXPENSES

25-00-00-50-505	Wage-picnic rent. & police/sec	8,000
25-00-00-52-615	Equipment Maintenance	2,000
25-00-00-55-750	New Equipment	8,000
TOTAL Non Park		18,000

TOTAL FUND REVENUES & BEG. BALANCE	1,000
TOTAL FUND EXPENSES	18,000
FUND SURPLUS (DEFICIT)	(17,000))

FUND: Special Recreation

BEGINNING BALANCE	0
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REVENUES

Non Park		
26-00-00-40-400	Real Estate Taxes	154,000
TOTAL Non Park		154,000

EXPENSES

26-00-00-50-500	Wages-Full time salaries	25,423
26-00-00-50-505	Wages-Inclusion	9,219
26-00-00-52-645	WSSRA Contribution	163,000
26-00-00-55-799	Special Recreation Expenditure	2,500
26-00-00-56-805	ADA Improvements	2,500
TOTAL Non Park		202,642

TOTAL FUND REVENUES & BEG. BALANCE	154,000
TOTAL FUND EXPENSES	202,642
FUND SURPLUS (DEFICIT)	(48,642))

FUND: Debt Service

BEGINNING BALANCE 0

Non Departmental

REVENUES

31-00-00-40-400	Real Estate Taxes	318,441
TOTAL Non Park		318,441

EXPENSES

31-00-00-58-903	Principal Payment	110,000
31-00-00-58-905	Interest Payment	215,595
31-00-00-58-915	Paying Agent Fees	1,500
TOTAL Non Park		327,095

TOTAL FUND REVENUES & BEG. BALANCE 318,441

TOTAL FUND EXPENSES 327,095

FUND SURPLUS (DEFICIT) (8,654))

FUND: Recreation Administration

BEGINNING BALANCE 0

REVENUES

50-00-00-40-400	Property Taxes	405,000
50-01-00-41-474	Advertising	2,000
50-01-00-49-494	PDRMA incent/Reimbursement	1,000
50-10-00-46-477	Community Event Fees	1,500
50-10-00-46-485	Back to School Event	2,500
TOTAL Non Park		412,000

EXPENSES

50-01-00-50-477	Wages-Community Event Staff	3,000
50-01-00-50-485	Wages-Back to School	1,500
50-01-00-50-500	Wages-Full Time Salary	241,408
50-01-00-50-501	Wages-Marketing	56,650
50-01-00-50-505	Wages-Front Desk	39,784
50-01-00-50-510	PDRMA Health Insurance	119,000
50-01-00-50-545	Mileage Reimbursement	300
50-01-00-50-606	Wages-Concerts	250
50-01-00-51-551	Special Projects	1,500
50-01-00-51-585	Computer IT Consultant	18,000
50-01-00-52-610	Computer Software and License	9,500
50-01-00-52-611	Job Posting	400
50-01-00-52-612	Print & Distribution of Inform	5,500
50-01-00-52-617	Photo Copier service & lease	3,000
50-01-00-52-641	Telephone and Internet	15,000
50-01-00-52-643	Other Contractual	2,000

50-01-00-52-644	Cell Phones	2,300
50-01-00-52-721	Memberships/Subscriptions	16,000
50-01-00-53-655	Equipment Maintenance	500
50-01-00-54-700	Professional Development	5,500
50-01-00-55-750	New Office Equipment	1,500
50-01-00-55-761	Marketing and Promotions	4,500
50-01-00-55-785	Staff Apparel	1,500
50-01-00-55-790	Office Supplies	1,750
50-01-00-55-796	Staff Appreciation	750
50-02-00-52-630	Scavenger Service	7,000
50-02-00-52-637	Utilities-Natural Gas	14,000
50-02-00-52-638	Utilities-Electric	20,000
50-02-00-52-639	Utilities-Water	15,000
50-02-00-52-640	Facility Alarms	3,500
50-10-00-52-614	Concerts Vendors	6,000
50-10-00-55-485	Back to School Event	3,000
50-10-00-55-606	Concert Supplies	500
50-10-00-55-795	Recreation Supplies	1,000
50-10-00-55-796	Community Event Supplies	8,000
TOTAL Non Park		629,092

TOTAL FUND REVENUES & BEG. BALANCE	412,000
TOTAL FUND EXPENSES	629,092
FUND SURPLUS (DEFICIT)	(217,092))

FUND: Rec. Program Youth & Teen

BEGINNING BALANCE	0
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REVENUES

51-16-00-41-410	Preschool	5,000
51-16-00-41-415	Early Childhood Programs	12,000
51-16-00-41-420	Youth Programs	20,000
51-16-00-41-425	Teen Programs	2,000
51-16-00-41-430	Summer Day Camp	72,000
51-16-00-41-435	New Programs	3,000
51-16-00-46-480	Sponsorships	500
TOTAL Non Park		114,500

EXPENSES

51-16-00-50-505	Wages-Preschool	3,000
51-16-00-50-506	Wages-Early Childhood Programs	4,000
51-16-00-50-507	Wages-Youth Programs	3,500
51-16-00-50-508	Wages-Teen Programs	250
51-16-00-50-509	Wages-Summer Day Camp	45,000
51-16-00-52-415	Early Child Program Contracts	4,000

51-16-00-52-420	Youth Program Contracts	10,000
51-16-00-52-425	Teen Program Contract	1,000
51-16-00-52-430	Summer Day Camp Trips	6,750
51-16-00-52-431	Summer Camp Transportation	3,500
51-16-00-52-649	credit card fees	3,000
51-16-00-55-410	Preschool Supplies	500
51-16-00-55-415	Early Childhood Program Suppli	1,500
51-16-00-55-420	Youth Program Supplies	2,500
51-16-00-55-425	Teen Program Supplies	500
51-16-00-55-430	Summer Day Camp Supplies	2,000
51-16-00-55-431	Summer Camp Shirts	2,000
51-16-00-55-432	Summer Camp Food	1,250
51-16-00-55-435	New Program Expenses	1,500
TOTAL Non Park		95,750

TOTAL FUND REVENUES & BEG. BALANCE	114,500
TOTAL FUND EXPENSES	95,750
FUND SURPLUS (DEFICIT)	18,750

FUND: Athletics Programs

BEGINNING BALANCE	0
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REVENUES

52-09-00-41-420	Youth Soccer	40,000
52-09-00-41-425	Futsal	3,000
52-09-00-41-430	Youth Baseball	7,000
52-09-00-41-435	Athletic Camps	3,000
52-09-00-41-440	Yth Athletic Contract Programs	30,000
52-09-00-41-450	Adult Athletics	10,000
52-09-00-41-455	Adult Athletic Contract Progra	500
52-09-00-41-460	Adult Athletic Events	200
52-09-00-41-465	New Programs	500
52-09-00-41-470	Youth Athletic Special Event	5,500
52-09-00-41-480	Youth Athletics	3,160
52-09-00-46-480	Sponsorships	500
TOTAL Non Park		103,360

EXPENSES

52-09-00-50-504	Wages-Youth Athletics	2,600
52-09-00-50-505	Wages-Youth Soccer	15,000
52-09-00-50-506	Wages-Youth Futsal	1,500
52-09-00-50-507	Wages-Youth Baseball	2,000
52-09-00-50-508	Wages-Athletic Camps	500
52-09-00-50-509	Wages-Adult Athletics	1,500
52-09-00-50-510	Wages-Adult Ahletic Events	100

52-09-00-52-649	credit card fees	3,000
52-09-00-55-420	Youth Soccer Program Expenses	4,000
52-09-00-55-421	Youth Soccer Uniforms	8,000
52-09-00-55-422	Youth Soccer Awards	1,800
52-09-00-55-423	Athletic League Recognition	100
52-09-00-55-425	Youth Futsal Program Expenses	1,200
52-09-00-55-426	Futsal Uniforms	800
52-09-00-55-430	Youth Baseball Program Expense	2,000
52-09-00-55-431	Youth Baseball Uniforms	2,000
52-09-00-55-432	Youth Baseball Awards	800
52-09-00-55-435	Athletic Camp Program Expenses	1,000
52-09-00-55-440	Youth Ath. Contract Prog Expen	20,000
52-09-00-55-450	Adult Athletic Program Expense	200
52-09-00-55-455	Adult Ath. Contract Prog expen	300
52-09-00-55-460	Adult Event Program Expenses	50
52-09-00-55-465	New Program Expenses	350
52-09-00-55-470	Youth Athletic Special Event	5,000
52-09-00-55-480	Youth Athletic Program Supplie	1,000
TOTAL Non Park		74,800

TOTAL FUND REVENUES & BEG. BALANCE	103,360
TOTAL FUND EXPENSES	74,800
FUND SURPLUS (DEFICIT)	28,560

FUND: Rec. Program Adults

BEGINNING BALANCE	0
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REVENUES

53-12-00-41-600	Adult Programs	4,000
53-12-00-41-610	Active Adult Programs	3,600
53-12-00-41-615	Adult Day Trips	12,000
53-12-00-41-620	Extended Adult Trips	77,000
53-12-00-41-625	Adult Lunches	2,000
53-12-00-41-630	New Programs	1,000
TOTAL Non Park		99,600

EXPENSES

53-12-00-50-505	Wages-Adult Programs	100
53-12-00-50-506	Wages-Active Adult Programs	100
53-12-00-50-507	Wages-Adult Day Trips	100
53-12-00-50-508	Wages-Extended Adult Trips	100
53-12-00-50-509	Wages-Adult Lunches	100
53-12-00-50-510	Wages-New Programs	100
53-12-00-52-600	Adult Program Contracts Expens	1,500
53-12-00-52-610	Active Adult Contract Expense	1,500

53-12-00-52-616	Adult Day Trips Tickets	2,500
53-12-00-52-617	Adult Day Trips Meals	2,500
53-12-00-52-618	Adult Day Trip Transportation	2,000
53-12-00-52-620	Extended Trip Contract Expense	67,000
53-12-00-52-625	Adult Lunches Restaurants	750
53-12-00-52-649	credit card fees	3,000
53-12-00-55-600	Adult Programs Expense	1,500
53-12-00-55-610	Active Adult Program Expense	1,500
53-12-00-55-630	New Program Expenses	1,000
TOTAL Non Park		85,350

TOTAL FUND REVENUES & BEG. BALANCE	99,600
TOTAL FUND EXPENSES	85,350
FUND SURPLUS (DEFICIT)	14,250

FUND: Recreation Special Events

BEGINNING BALANCE	0
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REVENUES

54-10-00-46-410	Brewfest	22,000
54-10-00-46-420	Fall Events	3,100
54-10-00-46-430	Winter Events	2,600
54-10-00-46-440	Spring Events	3,600
54-10-00-46-450	Summer Events	3,100
54-10-00-46-460	New Events	1,600
TOTAL Non Park		36,000

EXPENSES

54-10-00-50-505	Wages-Brewfest	2,000
54-10-00-50-506	Wages-Fall Events	500
54-10-00-50-507	Wages-Winter Events	500
54-10-00-50-508	Wages-Spring Events	500
54-10-00-50-509	Wages-Summer Events	500
54-10-00-50-510	Wages-New Events	500
54-10-00-52-649	credit card fees	3,000
54-10-00-55-410	Brewfest Supplies	2,500
54-10-00-55-411	Brewfest Shirts	1,500
54-10-00-55-412	Brewfest Beer Vendors	6,000
54-10-00-55-413	Brewfest Ice	900
54-10-00-55-414	Brewfest Fencing	3,700
54-10-00-55-416	Brewfest Entertainment	3,500
54-10-00-55-420	Fall Event Supplies	500
54-10-00-55-421	Fall Event Vendors	300
54-10-00-55-430	Winter Event Supplies	1,000
54-10-00-55-431	Winter Event Vendors	750

54-10-00-55-440	Spring Event Supplies	1,000
54-10-00-55-441	Spring Event Vendors	500
54-10-00-55-450	Summer Event Supplies	500
54-10-00-55-451	Summer Event Vendors	350
54-10-00-55-460	New Event Expenses	300
TOTAL Non Park		30,800

TOTAL FUND REVENUES & BEG. BALANCE	36,000
TOTAL FUND EXPENSES	30,800
FUND SURPLUS (DEFICIT)	5,200

FUND: Recreation Rentals

BEGINNING BALANCE	0
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REVENUES

55-13-00-43-450	Proksa Center Rentals	20,000
55-13-00-43-451	Liberty Center Rentals	3,000
55-13-00-43-455	Athletic Fields	24,000
55-13-00-43-471	Park Rentals (Outdoors)	5,000
TOTAL Non Park		52,000

EXPENSES

55-13-00-50-505	Wages-Rentals	12,000
55-13-00-52-649	credit card fees	3,000
55-13-00-53-655	Equipment Maintenance	2,000
55-13-00-55-456	Liberty Supplies	1,000
55-13-00-55-457	Liquor License	2,350
55-13-00-55-753	New Equipment	3,000
55-13-00-55-795	Rental Supplies	1,000
TOTAL Non Park		24,350

TOTAL FUND REVENUES & BEG. BALANCE	52,000
TOTAL FUND EXPENSES	24,350
FUND SURPLUS (DEFICIT)	27,650

TOTAL ALL FUNDS REV & BEG. BALANCE	2,828,801
TOTAL ALL FUNDS EXPENSES	3,064,695
ALL FUNDS SURPLUS (DEFICIT)	(235,894))

Fund Balance Summary

	Fund Balance 12/31/2023	Fund Balance 12/31/2024	Estimated Fund Balance 12/31/25	Estimated Fund Balance 12/31/26
Corporate	\$ 524,868.00	\$ 473,088.00	\$ 592,749.00	\$ 798,178.00
Corporate				
Parks and Facility				
Total				
Recreation	\$ 388,883.00	\$ 567,000.00	\$ 449,212.00	\$ 326,530.00
Recreation Administration				
Rentals				
Special Events				
Recreation Programs				
Athletics				
Adult Programs				
Total				
Scholarships	\$ 82,751.00	\$ 82,751.00	\$ 79,751.00	\$ 72,071.00
Social Security	\$ 120,256.00	\$ 127,972.00	\$ 55,585.00	\$ (30,940.64)
IMRF	\$ 186,674.00	\$ 199,199.00	\$ 100,230.00	\$ (1,739.00)
Liability	\$ 92,304.00	\$ 118,875.00	\$ 60,925.00	\$ 2,475.00
Audit	\$ (38,983.00)	\$ 3,930.00	\$ 4,014.00	\$ 4,014.00
Safety & Security	\$ 72,260.00	\$ 90,656.00	\$ 73,656.00	\$ 56,656.00
Special Recreation	\$ 202,709.00	\$ 231,271.00	\$ 181,629.00	\$ 135,987.00
Debt Service	\$ 23,901.00	\$ 23,295.00	\$ 15,733.00	\$ 7,079.00
Capital Projects	\$ 188,542.00	\$ 2,708,499.00	\$ 2,553,823.00	\$ 1,353,823.00
Working Cash	\$ 289,658.00	\$ 289,658.00	\$ 289,658.00	\$ 289,658.00
Total	\$ 2,133,823.00	\$ 4,916,194.00	\$ 4,456,965.00	\$ 3,013,791.36