Berwyn Park District
Budget Hearing
Proksa Park Activity Center
3001 S. Wisconsin Ave, Berwyn, IL
October 20, 2026, at 6:00pm

Agenda

I.	Call to Order – Roll Call of Commissioners	(action)
II.	Presentation of the 2027 Budget	
III.	Public Comment	
IV.	Adjournment	(action)

Persons with disabilities requiring reasonable accommodations to participate in this meeting should contact Director Fallon at 708-788-1701, at least 48 hours prior to the meeting.

BERWYN park district

BOARD OF COMMISSIONERS

Gretchen Kostelny, President
Ana Espinoza, Vice President
Zachary Taylor, Treasurer
Claire Clark, Secretary
Janel King, Commissioner

FUND: Corporate

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2027 FINAL BUDGET
BEGINNING BALANCE		0
Non Departmental		
REVENUES		
Non Parks		
10-00-00-40-400	Real Estate Taxes	903,440
10-00-00-40-405	Personal Prop Replacement Tax	23,364
10-00-00-43-455	Cook County Voting Use	200
10-00-00-46-480	Sponsorships	500
10-00-00-48-491	Interest Income	90,000
10-00-00-49-494	PDRMA Incentive/Reimbursements	500
10-00-00-49-647	Cell Tower Lease	77,500
TOTAL Non Parks		1,095,504
TOTAL REVENUES: Non Departmental		1,095,504
Buildings & Grounds		
REVENUES		
Non Parks		
10-02-00-40-400	Property Taxes	450,000
10-02-00-45-470	Dog Park Fees	500
10-02-00-46-484	Memorial Tree Plaques	1,100
10-02-00-46-485	Memorial Plaques-Benches	1,500
10-02-00-46-486	Garden Plots	1
10-02-00-49-493	Scrap/Salvage	100
10-02-00-49-495	PDRMA Incent./Reimbursement	1
TOTAL Non Parks		453,202
TOTAL REVENUES: Buildings & Grounds		453,202
Administration		
EXPENSES		
Non Park		
10-01-00-50-500	Full Time Salaries	288,984
10-01-00-50-510	PDRMA Health Program	135,000
10-01-00-50-545	Mileage Reimbursement	250
10-01-00-51-551	Board Projects	1,000
10-01-00-51-570	Legal Fees	22,000
10-01-00-51-575	Accountant	17,000
10-01-00-51-580	Consultants	5,000
10-01-00-51-585	IT Services	19,000
10-01-00-52-610	Computer Software & Licensing	24,650

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FUND: Corporate

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2027 FINAL BUDGET
Administration		
EXPENSES		
Non Park		
10-01-00-52-611	Workplace compliance/ Notices	1,500
10-01-00-52-617	Photo Copier-Service and lease	3,800
10-01-00-52-641	Telephone & Internet Communic	14,000
10-01-00-52-644	Cell Phones	500
10-01-00-52-649	Bank Fees	3,000
10-01-00-54-700	FT Professional Development	5,000
10-01-00-54-720	Dues & Membership Fees	14,950
10-01-00-55-750	New Office Equipment	1,500
10-01-00-55-755	Postage	400
10-01-00-55-785	Uniforms	2,500
10-01-00-55-790	Office Supplies	3,000
10-01-00-55-796	Staff Appreciation	3,500
TOTAL Non Park		566,534
TOTAL Administration		566,534
Buildings & Grounds		
EXPENSES		
Non Park		
10-02-00-50-500	Full Time Salaries	337,496
10-02-00-50-505	Part Time & Seasonal Salaries	46,713
10-02-00-52-620	Equipment Rental	2,000
10-02-00-52-624	Contractual Maintenance	45,300
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	14,000
10-02-00-52-638	Utilities-Electricity	20,000
10-02-00-52-639	Utilities-Water	6,500
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	8,000
10-02-00-53-660	Grounds Maintenance	22,000
10-02-00-53-661	Athletic Field Maintenance	6,000
10-02-00-53-662	Playground Maintenance	2,500
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	30,000
10-02-00-53-667	Electrical	7,000
10-02-00-53-668	Plumbing	20,000

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FUND: Corporate

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2027 FINAL BUDGET
Buildings & Grounds		
EXPENSES		
Non Park		
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
10-02-00-55-762	Consumable Supplies	20,000
10-02-00-55-765	Fuels and Lubricants	10,000
10-02-00-55-770	Flag Replacement	1,000
10-02-00-55-773	Plants	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	3,500
10-02-00-55-795	First Aid	1,000
10-02-00-55-798	Chemicals/Pesticides	2,000
10-02-00-55-799	Graffiti Removal	350
10-02-00-55-800	Tools	2,000
10-02-00-55-805	Snow Removal	2,000
10-02-00-55-811	Memorial Benches	1,000
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 Non Park		733,159
TOTAL Buildings & Grounds		733,159

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FUND: Corporate

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2027 FINAL BUDGET
	TOTAL FUND REVENUES & BEG. BALANCE	1,548,706
	TOTAL FUND EXPENSES	1,299,693
	FUND SURPLUS (DEFICIT)	249,013

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FUND: Scholarship Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2027 FINAL BUDGET
BEGINNING BALANCE		0
Non Departmental		
REVENUES		
Non Park		
15-00-00-46-480	Sponsorships	100
15-00-00-46-489	Scholarship Revenue	4,060
15-00-00-48-491	Scholarship Interest	840
TOTAL Non Park		5,000
TOTAL REVENUES: Non Departmental		5,000
EXPENSES		
Non Park		
15-00-00-52-466	Scholarships	5,000
TOTAL Non Park		5,000
TOTAL Non Departmental		5,000

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FUND: Scholarship Fund

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2027 FINAL BUDGET
	TOTAL FUND REVENUES & BEG. BALANCE	5,000
	TOTAL FUND EXPENSES	5,000
	FUND SURPLUS (DEFICIT)	0

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FUND: Social Security

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2027 FINAL BUDGET
BEGINNING BALANCE		0
Non Departmental		
REVENUES		
Non Park		
21-00-00-40-400	Real Estate Taxes	1,000
TOTAL Non Park		1,000
TOTAL REVENUES: Non Departmental		1,000
EXPENSES		
Non Park		
21-00-00-50-530	Social Security	73,072
21-00-00-50-535	Medicare	17,090
TOTAL Non Park		90,162
TOTAL Non Departmental		90,162

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FUND: Social Security

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2027 FINAL BUDGET
	TOTAL FUND REVENUES & BEG. BALANCE	1,000
	TOTAL FUND EXPENSES	90,162
	FUND SURPLUS (DEFICIT)	(89,162)

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FUND: IMRF

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2027 FINAL BUDGET
BEGINNING BALANCE		0
Non Departmental		
REVENUES		
Non Park		
22-00-00-40-400	Real Estate Taxes	1,000
TOTAL Non Park		1,000
TOTAL REVENUES: Non Departmental		1,000
EXPENSES		
Non Park		
22-00-00-50-525	IMRF	100,000
TOTAL Non Park		100,000
TOTAL Non Departmental		100,000

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FUND: IMRF

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2027 FINAL BUDGET
	TOTAL FUND REVENUES & BEG. BALANCE	1,000
	TOTAL FUND EXPENSES	100,000
	FUND SURPLUS (DEFICIT)	(99,000)

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FUND: Liability

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2027 FINAL BUDGET
BEGINNING BALANCE		0
Non Departmental		
REVENUES		
Non Park		
23-00-00-40-400	Real Estate Taxes	967
23-00-00-49-494	PDRMA Safety Rebate	750
TOTAL Non Park		1,717
TOTAL REVENUES: Non Departmental		1,717
EXPENSES		
Non Park		
23-00-00-50-500	Full Time Salaries	9,000
23-00-00-50-540	Unemployment-Reimbursement	5,000
23-00-00-50-546	Safety Incentive	1,500
23-00-00-51-551	Special Projects	1,750
23-00-00-52-627	Property & Casualty Insurance	49,000
23-00-00-52-629	Pre-Employ/Volunteer Verificat	5,000
23-00-00-54-700	Staff Training and Testing	1,950
23-00-00-55-750	Equipment and Safety Supplies	2,000
23-00-00-55-795	First Aid Kit Supplies	500
TOTAL Non Park		75,700
TOTAL Non Departmental		75,700

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FUND: Liability

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2027 FINAL BUDGET
TOTAL FUND REVENUES & BEG. BALANCE		1,717
TOTAL FUND EXPENSES		75,700
FUND SURPLUS (DEFICIT)		(73,983)

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FUND: Audit

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2027 FINAL BUDGET
BEGINNING BALANCE		0
Non Departmental		
REVENUES		
Non Park		
24-00-00-40-400	Real Estate Taxes	25,138
TOTAL Non Park		25,138
TOTAL REVENUES: Non Departmental		25,138
EXPENSES		
Non Park		
24-00-00-51-550	Audit Fees	22,200
24-00-00-51-560	Accounting Service Fees	2,500
TOTAL Non Park		24,700
TOTAL Non Departmental		24,700

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FUND: Audit

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2027 FINAL BUDGET
	TOTAL FUND REVENUES & BEG. BALANCE	25,138
	TOTAL FUND EXPENSES	24,700
	FUND SURPLUS (DEFICIT)	438

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FUND: Security and Safety

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2027 FINAL BUDGET
BEGINNING BALANCE		0
Non Departmental		
REVENUES		
Non Park		
25-00-00-40-400	Real Estate Taxes	1,000
TOTAL Non Park		1,000
TOTAL REVENUES: Non Departmental		1,000
EXPENSES		
Non Park		
25-00-00-50-505	Wage-picnic rent. & police/sec	8,000
25-00-00-52-615	Contractual Agreements	20,000
25-00-00-55-750	New Equipment	3,500
TOTAL Non Park		31,500
TOTAL Non Departmental		31,500

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FUND: Security and Safety

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2027 FINAL BUDGET
	TOTAL FUND REVENUES & BEG. BALANCE	1,000
	TOTAL FUND EXPENSES	31,500
	FUND SURPLUS (DEFICIT)	(30,500)

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FUND: Special Recreation

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2027 FINAL BUDGET
BEGINNING BALANCE		0
Non Departmental		
REVENUES		
Non Park		
26-00-00-40-400	Real Estate Taxes	154,000
TOTAL Non Park		154,000
TOTAL REVENUES: Non Departmental		154,000
EXPENSES		
Non Park		
26-00-00-50-500	Wages-Full time salaries	25,423
26-00-00-50-505	Wages-Inclusion	10,000
26-00-00-52-645	WSSRA Contribution	165,000
26-00-00-55-799	Special Recreation Expenditure	2,500
26-00-00-56-805	ADA Improvements	2,500
TOTAL Non Park		205,423
TOTAL Non Departmental		205,423

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FUND: Special Recreation

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2027 FINAL BUDGET
	TOTAL FUND REVENUES & BEG. BALANCE	154,000
	TOTAL FUND EXPENSES	205,423
	FUND SURPLUS (DEFICIT)	(51,423)

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FUND: Debt Service

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2027 FINAL BUDGET
BEGINNING BALANCE		0
Non Departmental		
REVENUES		
Non Park		
31-00-00-40-400	Real Estate Taxes	341,872
TOTAL Non Park		341,872
TOTAL REVENUES: Non Departmental		341,872
EXPENSES		
Non Park		
31-00-00-58-903	Principal Payment	125,000
31-00-00-58-905	Interest Payment	209,695
31-00-00-58-915	Paying Agent Fees	1,500
TOTAL Non Park		336,195
TOTAL Non Departmental		336,195

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FUND: Debt Service

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2027 FINAL BUDGET
TOTAL FUND REVENUES & BEG. BALANCE		341,872
TOTAL FUND EXPENSES		336,195
FUND SURPLUS (DEFICIT)		5,677

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FUND: Capital Projects

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2027 FINAL BUDGET
BEGINNING BALANCE		0
Non Departmental		
REVENUES		
Non Park		
41-00-00-44-460	Grant Revenue	300,000
TOTAL Non Park		300,000
TOTAL REVENUES: Non Departmental		300,000
EXPENSES		
Non Park		
41-00-00-56-832	Capital Projects	1,200,000
TOTAL Non Park		1,200,000
TOTAL Non Departmental		1,200,000

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FUND: Capital Projects

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2027 FINAL BUDGET
	TOTAL FUND REVENUES & BEG. BALANCE	300,000
	TOTAL FUND EXPENSES	1,200,000
	FUND SURPLUS (DEFICIT)	(900,000)

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FUND: Recreation Administration

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2027 FINAL BUDGET
BEGINNING BALANCE		0
Non Departmental		
REVENUES		
Non Park		
50-00-00-40-400	Property Taxes	386,738
TOTAL Non Park		386,738
TOTAL REVENUES: Non Departmental		386,738
Administration		
REVENUES		
Non Park		
50-01-00-41-474	Advertising	2,000
50-01-00-49-494	PDRMA incent/Reimbursement	500
TOTAL Non Park		2,500
TOTAL REVENUES: Administration		2,500
Special Events		
REVENUES		
Non Park		
50-10-00-46-477	Community Event Fees	1,500
50-10-00-46-485	Back to School Event	2,500
TOTAL Non Park		4,000
TOTAL REVENUES: Special Events		4,000
Administration		
EXPENSES		
Non Park		
50-01-00-50-477	Wages-Community Event Staff	4,000
50-01-00-50-485	Wages-Back to School	2,000
50-01-00-50-500	Wages-Full Time Salary	187,409
50-01-00-50-501	Wages-Marketing	60,320
50-01-00-50-505	Wages-Front Desk	54,590
50-01-00-50-510	PDRMA Health Insurance	135,000
50-01-00-50-545	Mileage Reimbursement	500
50-01-00-50-606	Wages-Concerts	300
50-01-00-51-551	Special Projects	1,500

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FUND: Recreation Administration

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2027 FINAL BUDGET
Administration		
EXPENSES		
Non Park		
50-01-00-51-585	Computer IT Consultant	19,000
50-01-00-52-610	Computer Software and License	28,800
50-01-00-52-611	Job Posting	400
50-01-00-52-612	Print & Distribution of Inform	6,000
50-01-00-52-617	Photo Copier service & lease	3,200
50-01-00-52-641	Telephone and Internet	14,000
50-01-00-52-643	Other Contractual	1,000
50-01-00-52-644	Cell Phones	2,520
50-01-00-52-649	Credit Card Fees	20,000
50-01-00-52-721	Memberships/Subscipt/licenses	3,730
50-01-00-53-655	Equipment Maintenance	600
50-01-00-54-700	Professional Development	6,500
50-01-00-55-750	New Office Equipment	2,000
50-01-00-55-761	Marketing and Promotions	5,500
50-01-00-55-785	Staff Apparel	2,500
50-01-00-55-790	Office Supplies	2,000
50-01-00-55-796	Staff Appreciation	1,000
TOTAL Non Park		564,369
TOTAL Administration		564,369
Special Events		
EXPENSES		
Non Park		
50-10-00-52-614	Concerts Vendors	6,000
50-10-00-55-485	Back to School Event	4,000
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	10,000
TOTAL Non Park		21,500
TOTAL Special Events		21,500

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FUND: Recreation Administration

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2027 FINAL BUDGET
	TOTAL FUND REVENUES & BEG. BALANCE	393,238
	TOTAL FUND EXPENSES	585,869
	FUND SURPLUS (DEFICIT)	(192,631)

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FUND: Rec. Program Youth & Teen

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2027 FINAL BUDGET
BEGINNING BALANCE		0
Youth Programming		
REVENUES		
Non Park		
51-16-00-41-410	Preschool	23,616
51-16-00-41-415	Early Childhood Programs	13,745
51-16-00-41-420	Youth Programs	9,710
51-16-00-41-425	Teen Programs	500
51-16-00-41-430	Summer Day Camp	105,580
51-16-00-41-435	New Programs	3,000
51-16-00-46-480	Sponsorships	500
TOTAL Non Park		156,651
TOTAL REVENUES: Youth Programming		156,651
EXPENSES		
Non Park		
51-16-00-50-505	Wages-Preschool	2,000
51-16-00-50-506	Wages-Early Childhood Programs	6,000
51-16-00-50-507	Wages-Youth Programs	5,000
51-16-00-50-508	Wages-Teen Programs	300
51-16-00-50-509	Wages-Summer Day Camp	89,220
51-16-00-52-415	Early Child Program Contracts	4,200
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	8,100
51-16-00-52-431	Summer Camp Transportation	7,000
51-16-00-55-410	Preschool Supplies	1,500
51-16-00-55-415	Early Childhood Program Suppli	1,680
51-16-00-55-420	Youth Program Supplies	3,000
51-16-00-55-425	Teen Program Supplies	500
51-16-00-55-430	Summer Day Camp Supplies	4,000
51-16-00-55-431	Summer Camp Shirts	3,000
51-16-00-55-432	Summer Camp Food	2,500
51-16-00-55-435	New Program Expenses	1,500
TOTAL Non Park		150,500
TOTAL Youth Programming		150,500

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FUND: Rec. Program Youth & Teen

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2027 FINAL BUDGET
	TOTAL FUND REVENUES & BEG. BALANCE	156,651
	TOTAL FUND EXPENSES	150,500
	FUND SURPLUS (DEFICIT)	6,151

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FUND: Athletics Programs

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2027 FINAL BUDGET
BEGINNING BALANCE		0
Athletics		
REVENUES		
Non Park		
52-09-00-41-420	Youth Soccer	27,830
52-09-00-41-425	Futsal	5,088
52-09-00-41-430	Youth Baseball	11,025
52-09-00-41-435	Athletic Camps	3,000
52-09-00-41-440	Yth Athletic Contract Programs	28,710
52-09-00-41-450	Adult Athletics	9,776
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	4,014
52-09-00-41-470	Youth Athletic Special Event	5,000
52-09-00-41-480	Youth Athletics	4,808
TOTAL Non Park		99,951
TOTAL REVENUES: Athletics		99,951
EXPENSES		
Non Park		
52-09-00-50-504	Wages-Youth Athletics	4,458
52-09-00-50-505	Wages-Youth Soccer	11,960
52-09-00-50-506	Wages-Youth Futsal	1,594
52-09-00-50-507	Wages-Youth Baseball	2,304
52-09-00-50-508	Wages-Athletic Camps	875
52-09-00-50-509	Wages-Adult Athletics	883
52-09-00-50-510	Wages-Adult Athletic Events	100
52-09-00-52-649	credit card fees	3,000
52-09-00-55-420	Youth Soccer Program Expenses	4,008
52-09-00-55-421	Youth Soccer Uniforms	6,000
52-09-00-55-422	Youth Soccer Awards	2,000
52-09-00-55-423	Athletic League Recognition	400
52-09-00-55-425	Youth Futsal Program Expenses	400
52-09-00-55-426	Futsal Uniforms	1,600
52-09-00-55-430	Youth Baseball Program Expense	1,999
52-09-00-55-431	Youth Baseball Uniforms	1,947
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	16,000
52-09-00-55-450	Adult Athletic Program Expense	250
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	348
52-09-00-55-470	Youth Athletic Special Event	4,620
52-09-00-55-480	Youth Athletic Program Supplie	1,500
TOTAL Non Park		68,396

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FUND: Athletics Programs

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2027 FINAL BUDGET
TOTAL Athletics		68,396

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FUND: Athletics Programs

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2027 FINAL BUDGET
	TOTAL FUND REVENUES & BEG. BALANCE	99,951
	TOTAL FUND EXPENSES	68,396
	FUND SURPLUS (DEFICIT)	31,555

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FUND: Rec. Program Adults

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2027 FINAL BUDGET
BEGINNING BALANCE		0
Adults		
REVENUES		
Non Park		
53-12-00-41-600	Adult Programs	1,820
53-12-00-41-610	Active Adult Programs	500
53-12-00-41-615	Adult Day Trips	8,000
53-12-00-41-620	Extended Adult Trips	75,994
53-12-00-41-625	Adult Lunches	550
53-12-00-41-630	New Programs	1,000
TOTAL Non Park		87,864
TOTAL REVENUES: Adults		87,864
EXPENSES		
Non Park		
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	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	70,000
53-12-00-52-625	Adult Lunches Restaurants	202
53-12-00-55-600	Adult Programs Expense	2,000
53-12-00-55-610	Active Adult Program Expense	597
53-12-00-55-630	New Program Expenses	1,000
TOTAL Non Park		83,399
TOTAL Adults		83,399

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FUND: Rec. Program Adults

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2027 FINAL BUDGET
	TOTAL FUND REVENUES & BEG. BALANCE	87,864
	TOTAL FUND EXPENSES	83,399
	FUND SURPLUS (DEFICIT)	4,465

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FUND: Recreation Special Events

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2027 FINAL BUDGET
BEGINNING BALANCE		0
Special Events		
REVENUES		
Non Park		
54-10-00-46-410	Brewfest	22,000
54-10-00-46-420	Fall Events	1,000
54-10-00-46-430	Winter Events	2,000
54-10-00-46-440	Spring Events	2,500
54-10-00-46-450	Summer Events	1,000
54-10-00-46-460	New Events	500
TOTAL Non Park		29,000
TOTAL REVENUES: Special Events		29,000
EXPENSES		
Non Park		
54-10-00-50-505	Wages-Brewfest	3,000
54-10-00-50-506	Wages-Fall Events	1,000
54-10-00-50-507	Wages-Winter Events	500
54-10-00-50-508	Wages-Spring Events	1,000
54-10-00-50-509	Wages-Summer Events	500
54-10-00-50-510	Wages-New Events	500
54-10-00-55-410	Brewfest Supplies	100
54-10-00-55-411	Brewfest Shirts	2,000
54-10-00-55-412	Brewfest Beer Vendors	6,000
54-10-00-55-413	Brewfest Ice	1,000
54-10-00-55-414	Brewfest Fencing	3,500
54-10-00-55-416	Brewfest Entertainment	6,000
54-10-00-55-420	Fall Event Supplies	1,000
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	1,500
54-10-00-55-440	Spring Event Supplies	1,000
54-10-00-55-441	Spring Event Vendors	350
54-10-00-55-450	Summer Event Supplies	1,000
54-10-00-55-451	Summer Event Vendors	350
54-10-00-55-460	New Event Expenses	500
TOTAL Non Park		32,100
TOTAL Special Events		32,100

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FUND: Recreation Special Events

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2027 FINAL BUDGET
	TOTAL FUND REVENUES & BEG. BALANCE	29,000
	TOTAL FUND EXPENSES	32,100
	FUND SURPLUS (DEFICIT)	(3,100)

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FUND: Recreation Rentals

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2027 FINAL BUDGET
BEGINNING BALANCE		0
Rentals		
REVENUES		
Non Park		
55-13-00-43-450	Proksa Center Rentals	25,000
55-13-00-43-451	Liberty Center Rentals	1,600
55-13-00-43-455	Athletic Fields	20,000
55-13-00-43-471	Park Rentals (Outdoors)	7,000
TOTAL Non Park		53,600
TOTAL REVENUES: Rentals		53,600
EXPENSES		
Non Park		
55-13-00-50-505	Wages-Rentals	12,000
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	2,325
55-13-00-55-753	New Equipment	2,000
55-13-00-55-795	Rental Supplies	1,500
TOTAL Non Park		20,825
TOTAL Rentals		20,825
TOTAL REVENUES		53,600
TOTAL EXPENSES		20,825
SURPLUS (DEFICIT)		32,775

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FUND: Recreation Rentals

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2027 FINAL BUDGET
	TOTAL FUND REVENUES & BEG. BALANCE	53,600
	TOTAL FUND EXPENSES	20,825
	FUND SURPLUS (DEFICIT)	32,775

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FUND: ALL FUNDS

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2027 FINAL BUDGET
	TOTAL ALL FUNDS REV & BEG. BALANCE	3,199,737
	TOTAL ALL FUNDS EXPENSES	4,309,462
	ALL FUNDS SURPLUS (DEFICIT)	(1,109,725)

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Proposed Revenue and Expense Summary FY 2027 Budget

Corporate	**Revenue**	**Expense**	**Net**
Corporate	$ 1,095,504.00	$ 566,534.00	$ 528,970.00
Parks and Facility	$ 453,202.00	$ 733,159.00	$ (279,957.00)
Total	$ 1,548,706.00	$ 1,299,693.00	$ 249,013.00
Recreation			
Recreation Administration	$ 393,238.00	$ 585,869.00	$ (192,631.00)
Rentals	$ 53,600.00	$ 20,825.00	$ 32,775.00
Special Events	$ 29,000.00	$ 32,100.00	$ (3,100.00)
Recreation Programs	$ 156,651.00	$ 150,500.00	$ 6,151.00
Athletics	$ 99,951.00	$ 68,396.00	$ 31,555.00
Adult Programs	$ 87,864.00	$ 83,399.00	$ 4,465.00
Total	$ 820,304.00	$ 941,089.00	$ (120,785.00)
Scholarships	$ 5,000.00	$ 5,000.00	$ -
Social Security	$ 1,000.00	$ 90,162.00	$ (89,162.00)
IMRF	$ 1,000.00	$ 100,000.00	$ (99,000.00)
Liability	$ 1,717.00	$ 75,700.00	$ (73,983.00)
Audit	$ 25,138.00	$ 24,700.00	$ 438.00
Safety & Security	$ 1,000.00	$ 31,500.00	$ (30,500.00)
Special Recreation	$ 154,000.00	$ 205,423.00	$ (51,423.00)
Capital	$ 300,000.00	$ 1,200,000.00	$ (900,000.00)
Debt Service	$ 341,872.00	$ 336,195.00	$ 5,677.00
Operating Budget Total	$ 2,899,737.00	$ 3,109,462.00	$ (1,109,725.00)
Capital		$ 1,200,000.00	$ 90,275.00