RIVER FOREST PARK DISTRICT
FISCAL YEAR 2026-2027 BUDGET

		YEAR TO DATE 4/30/2026	4/30/2025	BUDGET 2025-2026	PROPOSED BUDGET FY2026-2027	Comments
CORPORATE FUND (FUND 10)						
INCOME SOURCES						
4100	Prior Years Real Estate Tax	-	-	-	-	
4101	Tax Levy	1,383,637.38	1,266,044.00	1,414,967.00	1,442,953.00	
4102	State Replacement Tax	22,678.25	22,034.00	40,000.00	20,000.00	
4103	Interest Revenue	27,434.94	36,497.00	28,000.00	20,000.00	
4233	Platform Tennis Membership Fees	52,594.41	58,924.00	67,400.00	60,000.00	$210Rx225=$47,205. $270NRx70=$18,900. minus balls and pro-rated fees
4234	Platform Tennis Summer Fees	-	-	-	-	discontinued summer passes
4235	Platform Tennis Guest Fees	-	139.00	-	-	
4236	Platform tennis Non-Res. Reimbursement	-	-	-	-	
4302	Building Rental Revenue	-	-	-	-	no building rentals permitted
4304	Miscellaneous Park Rental	70.00	175.00	175.00	-	park rental
4305	Depot Program Room Rental Revenue	8,298.30	-	9,000.00	8,000.00	
4306	Keystone Center Program Room Rental Revenue	2,140.00	2,000.00	2,500.00	2,500.00	
4307	Birthday Party Room Rental Revenue	140.00	200.00	400.00	280.00	14 parties @ $20 per party
4308	Priory Program Room Rental Revenue	2,055.00	2,000.00	2,000.00	2,500.00	summer camp, miscellaneous
4310	Athletic Field Rental	67,112.50	27,333.00	60,000.00	60,000.00	($10,500), $15 head fee RFYS ($9,000), $15/hour Edge
4311	Athletic Field Lights Rental	13,404.80	8,372.00	11,500.00	12,000.00	
4312	Concordia Agreement Rental Revenue	-	-	-	-	rental agreement discontinued
4313	Garden Plots	1,600.00	878.00	1,500.00	1,500.00	31 garden plots @ $50/plot
4321	Platform Tennis Court Rental Revenue	12,560.00	9,849.35	12,300.00	12,300.00	leagues $9,500, lessons $400, drills $2,400
4401	Memorial Tree Donations	-	2,660.00	1,550.00	1,500.00	
4402	Memorial Brick Donations	-	(71.00)	-	-	
4403	Donations	-	600.00	-	-	
4501	Sale of Used Equipment	-	6,500.00	-	-	
4502	Miscellaneous	8,686.33	5,935.00	-	-	
4509	Platform Tennis FOB Keys	408.26	-	400.00	400.00	
4510	Platform Tennis Merchandise Sales	6,656.33	10.00	3,600.00	3,500.00	280 members x$12 = $3,360, plus counter sales
4511	RFYBS Revenue	1,642.40	4,364.00	1,500.00	1,000.00	extra supply & labor charges outside affiliation agreement
4512	RFYS Revenue	1,709.78	1,485.00	500.00	1,000.00	extra supply & labor charges outside affiliation agreement
4514	RFCCA Revenue	43,829.56	-		24,000.00	IGA, Contracted Repair Services for the RFCC
Total Tax Levy						
Total Other Income		273,020.86	167,850.35	242,325.00	206,480.00	
Total Income w/Tax Levy		*1,656,658.24*	*1,455,928.35*	*1,657,292.00*	*1,649,433.00*	
ADMINISTRATIVE EXPENSES (10)						
Administrative Salaries & Wages						
510-101	Executive Director	88,802.91	87,000.00	90,000.00	94,000.00	1/2 w/rec
510-102	Finance Supervisor	42,119.00	36,500.00	55,000.00	40,000.00	15 hours/week
510-110	Director's Auto Reimbursement	3,000.14	3,000.00	3,000.00	3,000.00	1/2t w/rec
510-122	Health Insurance	96,813.82	82,324.00	90,000.00	95,000.00	1/2 ED, park staff, Estimated 20% increase in 2027
510-123	Employer FICA & Medicare	75,916.67	61,071.00	60,000.00	69,000.00	all in corp
510-124	Health/Wellness Incentive	50.00	375.00	1,000.00	500.00	
510-125	Health OPT OUT Reimbursement	-	-	-	-	
510-126	PATH incentive Award-Corp	10.00	-	1,000.00	500.00	
510-127	Employee Phone Stipend	1,575.00		1,700.00	1,700.00	4 staff at $25/mo/staff
Total Administrative Salaries & Wages		**308,287.54**	**270,270.00**	**301,700.00**	**303,700.00**	
Contract Services						
510-204	Miscellaneous Service	259.90	249.00	1,000.00	1,000.00	
510-205	Legal Service	-	-	-	-	all in rec.
510-206	IT Service	-	-	-	-	all in rec.

510-207	Website Service	23.98	-	-	-	all in rec.
510-208	Email Provider Service	2,321.51	630.00	1,200.00	1,800.00	$143/mo x 12
510-209	Quickbooks Payroll License	1,699.00	1,249.00	1,700.00	2,000.00	
510-210	Bank Fees	1,070.48	725.00	1,000.00	1,000.00	
510-214	Paylocity	10,503.08	6,481.00	8,000.00	8,000.00	YTD high from 2023 SS issue. Pending Accountant resolution
510-215	RFCCA Management Fees		-	-		
Total Contract Services		**15,877.95**	**9,334.00**	**12,900.00**	**13,800.00**	
Administration Expense						
510-701	Office Supplies	7,881.25	9,266.00	6,500.00	9,000.00	1/2 w/rec. paper, toner, supplies
510-702	Office Equipment R&R	-	-	1,000.00	1,000.00	1/2 w/rec.
510-703	Office Furniture R & R	-	-	1,000.00	1,000.00	1/2 w/rec.
510-705	Canon Copier Maintenance Fees	917.75	1,305.00	1,400.00	500.00	1/2 split w/rec. Base $43.11/mo + copy overage B&W 700 ($.014) & Color 825 ($.04)
510-706	Staff Expenses	1,293.69	2,583.00	2,000.00	2,500.00	
510-707	Professional Assoc. Fees	2,877.00	2,417.00	3,000.00	3,000.00	1/2 w/rec. NRPA, IPRA, MIPE, Rotary membership fees
510-708	Computer Equipment R & R	970.80	-	1,000.00	1,000.00	
510-709	Computer Software R & R	3,079.32	-	1,500.00	1,500.00	1.2 w/rec
510-710	Printing	138.95	-	1,000.00	1,000.00	
510-714	Postage & Delivery	678.90	919.00	1,000.00	1,000.00	non-fun guide mailings
510-715	Board Expenses	705.07	896.00	1,000.00	1,000.00	
510-717	Criminal History Checks	-	30.00	100.00	100.00	corp staff only
510-718	Miscellaneous Expense	262.27	572.00	500.00	500.00	bank fees
510-721	Telephone System R & R	-	-	500.00	500.00	1/2 w/rec
510-722	Professional Development	300.00	1,140.00	2,000.00	2,000.00	corp staff only
510-723	Mileage Reimbursement	57.80	44.00	500.00	250.00	corp staff only
510-724	Physicals/Drug Tests	184.00	605.00	500.00	500.00	corp staff only
510-725	Legal Notices/Advertising	221.00	2,075.00	1,500.00	1,500.00	
Total Administration Expense		**19,567.80**	**21,852.00**	**26,000.00**	**27,850.00**	
TOTAL ADMINISTRATIVE EXPENSES		***343,733.29***	***301,456.00***	***340,600.00***	***345,350.00***	
FACILIY EXPENSES (20)						
Facility Salaries						
520-107	Park Ambassadors	8,211.19	7,259.00	8,000.00	8,000.00	Ambassador/bathrooms $8,000
520-108	Building Attendant	-	-	-	-	
Total Facility Salaries		**8,211.19**	**7,259.00**	**8,000.00**	**8,000.00**	
Contract Services						
520-221	HVAC Service	-	815.00	2,000.00	2,000.00	all facilities
520-222	Plumbing Services	-	-	-	2,000.00	
520-223	Inspection/Fees	914.50	7,423.00	1,000.00	1,000.00	all facilities.
520-224	Elevator Service	6,950.00	-	3,000.00	3,000.00	all facilities. $1,100 annual inspaction + serice
520-225	Pest Control Service	623.00	-	600.00	600.00	$89 ea. Tri-annually for The Depot and Keystone Center
520-226	RFCCA Services	20,361.27		-	-	RFCCA Contracted Service
Total Contract Services		**28,848.77**	**8,238.00**	**6,600.00**	**8,600.00**	
Building Maintenance						
520-821	Depot R & R	3,423.64	6,747.00	3,000.00	3,000.00	
520-822	Maintenance Facility R & R	2,225.66	1,239.00	2,500.00	2,500.00	
520-823	Batting Cage R & R	-	-	-	-	
520-824	Park Bathroom Buildings R & R	1,037.59	3,278.00	2,500.00	2,500.00	
520-825	Janitorial/TP/Paper Towel Supplies	7,051.63	9,354.00	9,000.00	9,000.00	
520-826	Keystone Center R & R	5,847.86	2,785.00	2,500.00	2,500.00	
520-827	RFCCA R & R	801.30	-	-	-	RFCCA equipment/supplies purchase
520-528	Priory Center R&R	-	-	-	1,000.00	
520-829	Splash Pad R&R	-	-	-	1,000.00	

Total Building Maintenance		**20,387.68**	**23,403.00**	**19,500.00**	**21,500.00**	
UTILITIES EXPENSE						
Depot						
520-901	Electricity	4,158.40	4,195.00	4,000.00	**4,000.00**	
520-902	Heating Fuel	2,614.02	2,456.00	2,500.00	**2,500.00**	
520-903	Telephone	6,323.71	8,779.00	5,000.00	**7,000.00**	First Communications
520-904	Water	502.48	681.00	750.00	**750.00**	
520-905	Alarm	2,823.66	2,111.00	2,200.00	**1,200.00**	Forest Security fire $48/m, burglar $47/m
520-907	Closed Circuit Television	868.14	829.00	1,000.00	**500.00**	$500 maintenance allotment
Total Depot Utilities Expense		**17,290.41**	**19,051.00**	**15,450.00**	**15,950.00**	
Priory Center /Splash Pad						
520-909	Electricity	2,411.93	1,647.00	1,500.00	**3,500.00**	
520-910	Heating Fuel	1,909.33	920.00	1,000.00	**1,500.00**	
520-911	Water	-	-	-	**7,000.00**	
520-912	Alarm	-	-	-	**1,200.00**	Forest Security fire fire $48/m, burglar $44/m
520-914	Closed Curcuit TV	-	-	-	**500.00**	SIM card $36/m.
520-915	Outdoor AED				**500.00**	SIM card $36/m
Total Priory Utilities Expense		**4,321.26**	**2,567.00**	**2,500.00**	**14,200.00**	
Washington Commons						
520-913	Electricity	1,531.88	2,139.00	2,000.00	**2,000.00**	
520-916	Water	213.18	260.00	750.00	**250.00**	
Total Washington Commons Utilities Expense		**1,745.06**	**2,399.00**	**2,750.00**	**2,250.00**	
Maintenance Facility						
520-917	Electricity	1,341.42	2,142.00	2,500.00	**2,500.00**	
520-918	Heating Fuel	4,337.99	2,692.00	3,000.00	**3,000.00**	
520-920	Water	375.87	419.00	500.00	**500.00**	
520-921	Alarm	785.50	533.00	600.00	**600.00**	Forest Security burglar $45/m
520-922	Closed Curcuit TV	-	-	-	**900.00**	SIM card $36/m.
Total Maintenance Facility Utilities Expense		**6,840.78**	**5,786.00**	**6,600.00**	**7,500.00**	
Keystone Center						
520-931	Electricity	2,165.17	3,102.00	3,500.00	**3,500.00**	
520-932	Heating Fuel	1,605.14	2,449.00	2,500.00	**2,500.00**	
520-935	Alarm	1,207.80	986.00	1,200.00	**1,200.00**	Forest Security fire $48/m, burglar $52/m
Total Keystone Pavillion Utilities Expense		**4,978.11**	**6,537.00**	**7,200.00**	**7,200.00**	
Constitution Park						
520-940	Electricity	-	-	-	**1,000.00**	
520-941	Water	-	-	-	**250.00**	
520-944	Closed Curciut TV	-	-	-	**500.00**	SIM card, $36/m
520-945	Outdoor AED	-	-	-	**500.00**	SIM card $36/m
Total Consititution Park Utilities Expense		-	-	-	**2,250.00**	
Total Utility Expenses		**35,175.62**	**36,340.00**	**34,500.00**	**49,350.00**	
TOTAL BUILDING EXPENSES		***92,623.26***	***75,240.00***	***68,600.00***	***87,450.00***	

PLATFORM TENNIS MEMBERSHIP EXPENSES (25)						
Contract Services						
525-201	Professional / Admin Fees	-	154.00	-	-	
525-202	Reservation Software	180.00	180.00	180.00	180.00	
525-203	Platform Tennis Services	3,400.00	21,600.00	1,000.00	3,000.00	Total Platform Tennis
Total Contract Services		**3,580.00**	**21,934.00**	**1,180.00**	**3,180.00**	
Platform Tennis Expenses						
525-211	Merchandise	1,737.02	1,633.00	3,000.00	3,000.00	pt membership 280x$10=$2,800 + counter sales
525-212	FOB Keys	(20.00)	358.00	400.00	400.00	
525-213	Special Event Supplies	49.45	61.00	-	-	
525-214	Platform Tennis R & R	2,154.31	6,128.00	6,000.00	7,000.00	4 new dryers ($1,100 ea)
525-215	Platform Tennis Social Supplies	-	-	-	250.00	sept. pt membership social (2 hrs. pro + food/drink)
525-216	Capital Improvements	4,190.92	-	5,000.00	3,000.00	paddle hut (4) chairs + tables
Total Platform Tennis Expenses		**8,111.70**	**8,180.00**	**14,400.00**	**13,650.00**	
Platform Tennis Utilities						
525-941	Electricity/Lights	3,188.25	3,743.00	4,000.00	4,000.00	
525-942	Heating Fuel	4,812.21	4,179.00	5,000.00	4,500.00	
525-943	Cable/DISH	203.30	-	-	500.00	SIM card $35
525-944	Closed Circuit Television	1,076.92	1,368.00	1,500.00	1,500.00	SIM Card $35/m. Forest Securily $83.74/m maintenance
Total Platform Tennis Utilities Expenses		**9,280.68**	**9,290.00**	**10,500.00**	**10,500.00**	
TOTAL PLATFORM TENNIS MEMBERSHIP EXPENSES		**20,972.38**	**39,404.00**	**26,080.00**	**27,330.00**	
PARK EXPENSES (30)						
Parks Salaries						
530-103	Director of Parks	100,279.36	96,500.00	100,500.00	105,000.00	
530-104	Park Maintenance Staff	154,605.76	137,218.00	160,000.00	170,000.00	
530-105	Overtime	9,285.01	5,689.00	16,000.00	17,000.00	
530-106	Seasonal Park Maintenance Staff	10,593.92	11,630.00	10,000.00	11,000.00	1 summer staff $8000, temporary staff $2000, PACTT $1,000
Total Park Salaries Expense		**274,764.05**	**251,037.00**	**286,500.00**	**303,000.00**	
Contract Services						
530-241	Athletic Fields Service	-	-	1,000.00	1,000.00	Musco fee
530-242	Landscaping Service	16,216.87	973.00	4,000.00	4,000.00	
530-243	Ornamental Service	-	1,550.00	-	5,500.00	wildflower ($4,500)
530-244	Irrigation Service	6,392.00	10,772.00	6,000.00	7,000.00	start up $1,500, winterization $1,500 repairs $4,000
530-245	Fertilizer & Weed Control Service	8,455.78	9,084.00	10,000.00	10,500.00	fertilizer, weed & grub control
530-246	Tree Service	12,130.00	14,245.00	12,000.00	10,000.00	includes park lights repairs
530-247	Electrical Service	13,006.60	330.00	2,000.00	3,000.00	
530-248	Lightning Detections Service	-	-	-	-	
530-249	Inspection Fees	2,492.14	2,040.00	2,500.00	3,500.00	RPZ valves inspection. 2 new rpz valves
530-250	Portable Restroom Service	1,210.34	1,765.00	1,500.00	1,500.00	Constution removed in June, 2026
Total Contract Services		**59,903.73**	**40,759.00**	**39,000.00**	**46,000.00**	
Park Maintenance Expense						
530-801	Park Equipment R & R	2,671.76	9,121.00	7,000.00	6,000.00	
530-802	Maintenance Equipment R & R/Supplies	9,135.98	7,606.00	5,000.00	8,000.00	
530-803	Tree and Shrub Supplies	540.90	4,167.00	4,000.00	4,000.00	10 trees @ $350ea.
530-804	Ornamental Supplies	4,917.13	2,638.00	4,000.00	3,000.00	annual & perennial plantings, herb garden, wildflower areas
530-805	Fertilizer & Weed Control Supplies	3,142.62	1,207.00	2,000.00	2,000.00	fertilizer, broad leaf control
530-806	Vehicle Fuel	5,212.73	5,130.00	8,000.00	9,000.00	
530-807	Vehicle & Tractor R & R	24,295.51	20,640.00	15,000.00	20,000.00	

530-808	Landscape Supplies	6,926.78	11,215.00	6,000.00	6,000.00	
530-809	Athletic Field Maintenance Supplies/R&R	8,536.86	15,370.00	7,000.00	7,000.00	topsoil, mulch
530-810	RFYBS Expenses	3,116.60	77.00	1,000.00	1,000.00	use as covered by Affiliate Agreement
530-811	RFYS Expenses	-	-	1,500.00	1,000.00	covered by the Affiliate Agreement
530-812	Memorial Brick Program	-	2,846.00	500.00	-	
530-813	Uniforms & Safety Clothing	1,669.41	2,072.00	2,000.00	2,000.00	
530-814	Memorial Tree Program	1,400.85	3,567.00	3,000.00	3,000.00	
530-816	Ice Rink Supplies	182.08	3,567.00	4,000.00	4,000.00	annual expense for ice rink liner & temporary security fence
530-817	Trash Disposal	8,726.02	8,110.00	7,500.00	8,000.00	
530-818	Equipment Rental	2,743.32	1,671.00	2,000.00	2,000.00	
530-819	Garden Plots R & R	113.49	43.00	100.00	100.00	
530-820	Signage	2,558.00	219.00	3,000.00	3,000.00	
530-821	Miscellaneous	72.11	-	-	-	
Total Park Maintenance Expense		**85,962.15**	**99,266.00**	**82,600.00**	**89,100.00**	
Park Utilities						
530-921	Irrigation/Water Fountain Water	26,836.72	26,792.83	35,000.00	35,000.00	Keystone,Centennial Priory, and Washington; drinking fountians
530-922	Park Security Lights	263.79	223.47	500.00	500.00	
530-923	Electric - Athletic Field Lights	4,985.19	4,713.49	7,000.00	6,000.00	
Total Park Utilities		**32,085.70**	**31,729.79**	**42,500.00**	**41,500.00**	
TOTAL PARK EXPENSES		**452,715.63**	**422,791.79**	**450,600.00**	**479,600.00**	
550-900	CORPORATE CONTINGENCY	12,190.00	49,833.00	**5,000.00**	**10,000.00**	
TOTAL CORP EXPENSES		***922,949.84***	***888,724.79***	***890,880.00***	***949,730.00***	
Fund Transfers						
560-997	**FUND TRANSFER TO SPEC REC FUND**		10,000.00	-	**25,000.00**	
560-998	**FUND TRANSFER TO LIABILITY**	-	-	-	**25,000.00**	
560-999	**FUND TRANSFER TO CAPITAL FUND**	-	1,190,000.00	550,000.00	**675,000.00**	
Total Fund Transfers		**-**	**1,200,000.00**	**550,000.00**	**725,000.00**	
TOTAL EXPENSES & FUND TRANSFERS		**922,949.84**	**2,088,724.79**	**1,440,880.00**	**1,674,730.00**	
CORPORATE FUND NET TOTAL		**733,708.40**	**(632,796.44)**	**216,412.00**	**(25,297.00)**	
RECREATION FUND (FUND 15)						
INCOME SOURCES						
4100	Prior Years Real Estate Tax	-	-	-	-	
4101	Tax Levy	386,916.96	412,746.00	400,000.00	400,000.00	
4103	Interest Income	28,075.56	38,125.00	29,000.00	20,000.00	
4203	Program Fees	181,740.96	220,631.00	275,000.00	225,000.00	
4204	Special Event Fees	3,025.00	2,833.00	6,000.00	6,000.00	
4205	Color Run Fees	3,140.00	4,415.00	5,000.00	2,250.00	
4206	Summer Camp Fees	236,822.48	243,045.00	250,000.00	250,000.00	
4207	Recreation Basketball Fees	93,029.75	76,375.00	85,000.00	90,000.00	
4208	Travel Basketball Fees	-	-	-	-	
4209	Travel Volleyball Fees	-	-	-	-	
4211	Parade Fees	1,600.00	1,350.00	1,500.00	1,500.00	30 paid parade entry fees
4212	Deck The Depot	5,140.00	5,200.00	6,000.00	5,200.00	
4213	Food Truck Rally Donations Reimbursements	-	-	1,000.00	-	
4218	Gift Card Revenue	-	-	-	-	
4219	Cancellation Fee Charges	-	-	-	-	
4220	Paddle Tennis Group Lesson Fees	4,751.00	6,183.00	6,000.00	2,200.00	
4221	Paddle Tennis Private Drill Fees	25,306.72			18,500.00	pro fee reduced for $100/hr to $85/hr
4231	Platform Tennis **House** League Fees	10,770.74	15,611.00	16,250.00	11,000.00	men's Sunday & women's Monday house leagues. $12/ball sleeve expense to rec 4510
4232	Platform Tennis **Travel** League Fees	23,470.14	22,367.00	43,800.00	27,000.00	men's & women's travel. $12 ball expense to rec 4510

4237	Platform Tennis Adult Camps Fees	-	-	-	-	
4303	Birthday Party Rental	3,179.00	4,415.00	10,000.00	8,000.00	7 parties @$450, 7 parties @$650
4403	Donations/Scholarships	-	51.00	500.00	500.00	
4404	Food Truck Rally Donation/Reimbursement	-	-	1,000.00	1,000.00	
4405	Color Run Donations/Reimbursement	2,000.00	2,000.00	1,500.00	1,500.00	3-$500 sponsors
4407	Special Events Sponsorships - Others	1,500.00	1,000.00	1,000.00	1,000.00	
4408	Parade Sponsorships	5,515.00	3,000.00	3,000.00	3,000.00	1-$1,500, 3-$500 sponsorships
4409	Thursday Summer Nights Sponsorships	2,000.00	1,500.00	1,000.00	2,000.00	$500 sponsors
4410	Recreation Basketball Sponsorships	1,500.00	1,000.00	1,500.00	1,500.00	fall & winter leagues
4501	Sale of Used Equipment	-	-	-	-	
4502	Miscellaneous	-	-	-	-	paddle/pickle raquet rental
4505	PATH Incentive Awards	100.00	-	-	-	
4508	Brochure Advertising Revenue	500.00	500.00	1,000.00	1,000.00	
4510	Platform Tennis Merchandise Sales	6,417.12	4,486.48	9,500.00	9,300.00	
4514	Employee Program Discount	2,467.00			3,000.00	
Total Other Income		**642,050.47**	**654,087.48**	**754,550.00**	**687,450.00**	
Total Tax Levy		**386,916.96**	**412,746.00**	**400,000.00**	**400,000.00**	
Total Income w/ Tax Levy		**1,028,967.43**	**1,066,833.48**	**1,154,550.00**	**1,087,450.00**	
ADMINISTRATIVE EXPENSES (10)						
Administration Salaries						
610-101	Executive Director-Rec	89,264.47	87,069.00	90,000.00	94,000.00	split w/rec
610-102	Business Services Supervisor	-	-	-	-	
610-103	Superintendent of Recreation	109,392.40	105,286.00	109,500.00	113,000.00	
610-104	Athletic Manager	51,588.52	43,642.00	52,000.00	53,000.00	
610-108	Administrative Assistant	24,128.64	34,228.00	24,000.00	26,000.00	
610-109	Administrative Assistant Overtime	-	-	2,000.00	2,600.00	
610-110	Director's Auto Reimbursement-Rec	3,230.92	3,000.00	3,000.00	3,000.00	split w/rec
610-112	Recreation Supervisor	59,907.55	33,494.00	58,500.00	60,000.00	
610-122	Health Insurance-Rec	43,731.79	26,441.00	32,000.00	52,000.00	1/2 ED, recreation staff.Estimated 20% increase in 2027
610-124	Health/Wellness Incentive	-	320.00	1,000.00	1,000.00	
610-125	Health OPT OUT Reimbursement	10,163.40	-	11,700.00	6,100.00	Staff particiating reduced form 2 ro 1
610-126	PATH Incentive Award-Rec	435.00	-	1,000.00	1,000.00	
610-127	Employee Phone Stipend	1,155.00	-	1,300.00	1,000.00	3 rec staff @ $25/mo
Total Adminstration Salaries		**392,997.69**	**333,480.00**	**386,000.00**	**412,700.00**	
ADMINISTRATIVE EXPENSES (10) Continued						
Contract Services						
610-204	Miscellaneous Service	-	-	1,000.00	1,000.00	
610-205	Legal Service	3,933.75	5,137.00	10,000.00	10,000.00	all in rec
610-206	IT Service	5,265.00	5,608.00	6,000.00	6,000.00	all in rec. monthly IT Service $405/month + $1,000
610-207	Website Service	5,446.31	4,976.00	5,500.00	5,500.00	Comcast Internet, website service, Network Solutions, clip art
610-208	Email Provider Service	2,321.51	629.00	1,000.00	2,100.00	14 gmails and Google CLOUD
610-210	Printing Service	-	-	-	-	
610-211	Photographer	420.00	-	1,000.00	1,000.00	
610-212	Marketing Services	7,269.60	6,585.00	8,000.00	8,000.00	marketing contractor for Fun Guides, miscellaneous
610-213	Reservation League Software	402.50	967.00	1,000.00	1,400.00	football, men's pt house, rainout hotline
Total Contract Services		**25,058.67**	**23,902.00**	**33,500.00**	**35,000.00**	
Administration Expense						
610-701	Office Supplies	7,838.14	5,064.00	6,500.00	9,000.00	1/2 w/corp. Paper, toner, supplies
610-702	Office Equipment R & R	350.48	-	1,000.00	1,000.00	1/2 w/corp
610-704	Office Furniture R & R	-	-	1,000.00	1,000.00	1/2 w/corp
610-705	Canon Copier Maintenance Fees	917.76	1,309.00	1,400.00	500.00	1/2 split w/Corp. Copier maintenance agreement

610-706	Staff Expenses	2,711.55	3,252.00	7,000.00	2,500.00	
610-707	Professional Association Fees	1,262.00	1,196.00	1,500.00	3,000.00	NRPA, IPRA, SPRA membership. Split w/corp
610-708	Computer Equipment	3,874.20	159.00	1,000.00	1,000.00	1/2 w/corp
610-709	Computer Software	905.76	53.00	1,500.00	1,500.00	1/2 w/corp
610-712	Scholarships/Donations	13.98	-	2,000.00	2,000.00	
610-713	Youth Intervention	3,938.00	5,091.00	5,000.00	5,000.00	IGA wiith the Oak Park Township
610-714	Postage & Delivery	156.00	245.00	1,000.00	1,000.00	1/2w/corp. Limited Fun Guide mailing
610-717	Criminal Background Checks	760.00	1,890.00	2,000.00	2,000.00	rec staff only
610-718	Miscellaneous Expense	-	120.00	500.00	500.00	1/2 w/corp. Bank fees
610-721	Telephone System R & R	-	66.00	500.00	500.00	1/2 w/corp
610-722	Professional Development	2,479.92	1,957.00	2,500.00	2,000.00	rec staff only
610-723	Mileage Reimbursement	-	37.00	250.00	250.00	rec staff only
610-724	Physicals/Drug Tests	-	-	1,000.00	1,000.00	rec staff only
610-725	Credit Card Charges	32,919.61	31,968.00	32,000.00	32,000.00	
610-726	Registration Transaction Fees	24,230.66	22,771.00	25,000.00	25,000.00	
Total Administration Expense		**82,358.06**	**75,178.00**	**92,650.00**	**90,750.00**	
TOTAL ADMINISTRATIVE EXPENSES		***500,414.42***	***432,559.99***	***512,150.00***	***538,450.00***	
RECREATION PROGRAM EXPENSES (40)						
Recreation Salaries						
640-106	Camp Staff Salaries	56,069.72	60,727.00	70,000.00	55,000.00	$15/hr minimum wage. Eliminate Tot Camp.
640-110	Seasonal Recreation Salaries	8,220.12	3,608.00	6,000.00	7,000.00	PD hourly staff supervising league programs.
640-111	Recreation Basketball Staff Salaries	29,655.32	26,991.00	27,000.00	27,000.00	fall & winter basketabll league
640-112	Travel Basketball Salaries	-	-	-	-	
640-113	Travel Volleyball Salaries	-	-	-	-	
640-114	Birthday Party Salaries	700.00	1,028.00	2,000.00	1,400.00	14 Birthday Parties
Total Salaries & Wages		**94,645.16**	**92,354.00**	**105,000.00**	**90,400.00**	
Contract Services						
640-230	Athletic Contractual Service	64,863.96	115,729.00	155,000.00	100,000.00	
640-231	Recreation Contractual Service	50,249.00	36,322.00	45,000.00	60,000.00	Program contractors, league referees
640-232	Travel Basketball Service	-	-	-	-	
640-233	Travel Volleyball Service	-	-	-	-	
640-234	Summer Camp Service	98,598.40	102,860.00	100,000.00	175,000.00	
640-235	Recreation Basketball Service	11,708.00	7,726.00	12,000.00	12,000.00	
640-236	Special Event Service	1,710.50	1,833.00	3,000.00	3,000.00	
640-237	Memorial Day Parade Service	2,050.00	2,862.00	3,000.00	2,500.00	
640-238	Thursday Summer Nights Service	4,473.70	4,000.00	4,500.00	4,000.00	
640-240	Color Run Service	225.00	225.00	400.00	250.00	
640-241	Deck the Depot Service	3,495.94	3,798.00	4,000.00	4,000.00	
640-242	Food Truck Rally Service	2,308.00	1,419.00	3,000.00	3,000.00	inflatables $2,000, children's entertainment $500, Village Police $400, potapotty $100
640-243	Contracted Birthday Party	950.00	985.00	4,000.00	3,500.00	14 birthday parties @ $250
640-250	Paddle Tennis Drills/Private Lessons	22,696.00	-	-	13,000.00	
640-251	Paddle Tennis Group Lessons	4,200.00	2,920.00	4,800.00	1,600.00	
640-252	Platform Tennis League	10,159.92	7,474.00	8,200.00	8,200.00	men's travel, womens travel, APTA fees
640-253	Platform Tennis Adult Camps Contractual Service	-	-	-	-	
Total Contract Services		**277,688.42**	**288,153.00**	**346,900.00**	**390,050.00**	
Recreation Expense						
640-801	Recreation Program Supplies	1,596.91	2,508.00	2,000.00	2,000.00	
640-802	Athletic Program Supplies	1,010.28	2,003.00	3,000.00	3,000.00	
640-803	Recreation Basketball Supplies	1,886.02	2,663.00	9,000.00	3,000.00	
640-804	Travel Basketball Supplies	-	-	-	-	
640-805	Travel Volleyball Supplies	-	-	-	-	
640-806	Special Events Supplies	9,375.52	8,343.00	9,000.00	10,000.00	
640-807	Summer Camp Supplies	2,359.36	4,735.00	3,500.00	3,000.00	

640-808	Birthday Party Supplies	317.43	1,013.00	1,500.00	1,500.00	
640-809	Color Run Supplies	4,723.05	4,230.00	5,000.00	2,500.00	Glow Run
640-810	Thursday Summer Night Supplies	3,364.62	3,246.00	3,600.00	3,600.00	
640-811	Recreation Basketball Uniforms	10,186.50	7,650.00	12,000.00	12,000.00	550@$20/player-coach, 40 site sup.@$14/p
640-812	Travel Basketball Uniforms	-	-	-	-	
640-813	Travel Volleyball Uniforms	-	-	-	-	
640-814	Summer Camp Uniforms	3,200.00	3,558.00	7,000.00	5,000.00	500 part.@$8/p, 80 staff @$10/p
640-815	Program Uniforms	420.00	1,844.00	2,000.00	2,000.00	
640-816	Dance Program Supplies	2,532.28	-	7,000.00	9,000.00	
640-817	Safety Supplies	954.58	954.00	750.00	1,000.00	
640-821	Gym/Facility Rental	6,000.00	6,000.00	6,000.00	6,000.00	$6,000 D90 rental agreement
640-823	Deck the Depot Supplies	1,294.12	1,654.79	2,000.00	2,000.00	
640-824	Depot Program Room Rental		-	9,000.00	9,000.00	
640-825	Keystone Center Program Room Rental	-	2,000.00	2,500.00	2,500.00	
640-826	Birthday Party Rental Expense	-	200.00	400.00	280.00	14 parties x $10 x 2 hrs.
640-827	Priory Program Room Rental Expense	-	2,000.00	2,000.00	2,500.00	AM Sports Camp
640-829	Memorial Day Parade Supplies	3,511.88	3,360.00	3,500.00	3,500.00	
640-831	Contractor Program Supplies	836.00	1,032.00	2,000.00	2,000.00	
640-832	Food Truck Rally Supplies	272.63	555.00	1,000.00	1,000.00	
640-833	Platform Tennis Merchandise Supplies	-	-	-	7,800.00	travel, house balls
640-834	Color Run Donation to WSSRA	1,000.00	1,300.00	1,000.00	1,000.00	
640-836	Marketing/Advertising	3,574.98	1,090.00	4,000.00	5,000.00	
640-837	Recreation Rental Equipment	-	-	-	-	
640-839	Summer Camp Trip Expenses	-	463.50	3,000.00	3,000.00	6 field trips @$500/ea.
640-840	Platform Tennis Adult Camp Expenses	97.50	5,818.00	-	-	
640-841	Platform Tennis House League Expenses	4,186.91	5,846.79	7,000.00	7,000.00	balls, end of season social, gifts
640-842	Platform Tennis Travel League Expenses	4,789.72	5,651.56	4,000.00	4,000.00	balls
640-843	Platform Tennis Rental Expense	-	9,849.35	12,300.00	12,000.00	league, clinic, lesson court rental expnse
640-800	Recreation Expense - Other	31.47			-	
Total Recreation Expense		**67,521.76**	**89,567.99**	**125,050.00**	**126,180.00**	
TOTAL RECREATION PROGRAM EXPENSES		***439,855.34***	***470,074.99***	***576,950.00***	***606,630.00***	
660-999	RECREATION CONTINGENCY	-	-	-	5,000.00	
TOTAL RECREATION EXPENSES		**940,269.76**	**902,634.98**	**1,089,100.00**	**1,150,080.00**	
Fund Transfers						
560-999	**FUND TRANSFER TO CAPITAL FUND**	-	600,000.00	600,000.00	25,000.00	
TOTAL EXPENSES & FUND TRANSFERS		**940,269.76**	**1,502,634.98**	**1,689,100.00**	**1,175,080.00**	
RECREATION FUND NET TOTAL		***88,697.67***	***(435,801.50)***	***(534,550.00)***	***(87,630.00)***	
IMRF FUND (FUND 20)						
INCOME SOURCES						
4100	Prior Years Real Estate Tax	-	-	-		
4101	Tax Levy	72,551.82	50,097.00	75,000.00	85,000.00	
Total Tax Levy		**72,551.82**	**50,097.00**	**75,000.00**	**85,000.00**	
4109	**Fund Transfer In**		-	-	-	
Administrative Expense						
7125	Employer IMRF	94,702.86	32,042.46	85,000.00	90,000.00	
TOTAL EXPENSES		**94,702.86**	**32,042.46**	**85,000.00**	**90,000.00**	
IMRF FUND NET TOTAL		**(22,151.04)**	**18,054.54**	**(10,000.00)**	**(5,000.00)**	

BOND & INTEREST FUND (FUND 25)						
INCOME SOURCES						
4100	Prior Years Real Estate Tax	-	-	-	-	
4101	Tax Levy	-	-	-	-	
4106	Bond Proceeds	-	-	-	-	
Total Tax levy		-	-	-	-	
Total Other Income		-	-	-	-	
Total Income w/ Tax Levy		-	-	-	-	
4109	***Fund Transfer In***					
BOND ISSUANCES						
7350	Bond Administration Fees	-	-	-	-	
7368	Principal - $200,550K, 2017 Bond	-	-	-	-	
7369	Interest - $200,550K, 2017 Bond	-	-	-	-	
Total Bond Issuances		-	-	-	-	
BOND & INTEREST FUND NET TOTAL		-	-	-	-	
SPECIAL RECREATION FUND (FUND 30)						
INCOME SOURCES						
4100	Prior Years Real Estate Tax	-	-	-		
4101	Tax Levy	101,433.93	60,881.73	104,876.00	111,155.00	
4103	Interest Income	10,032.24	13,486.00	10,000.00	10,000.00	
Total Income		111,466.17	74,367.73	114,876.00	121,155.00	
4109	***Fund Transfer In***	-	10,000.00	10,000.00	25,000.00	
Program Expense						
7560	WSSRA Special Recreation Dues	160,892.30	154,048.34	129,500.00	129,500.00	
7561	Inclusion	1,631.07	389.33	4,000.00	4,000.00	
Total Program Expense		162,523.37	154,437.67	133,500.00	133,500.00	
ADA Compliance						
7591	ADA Capital Improvments	-	-	-	-	
Total ADA Compliance		-	-	-	-	
TOTAL EXPENSES		162,523.37	154,437.67	133,500.00	133,500.00	
SPECIAL RECREATION FUND NET TOTAL		***(51,057.20)***	***(32,971.50)***	***(12,033.83)***	***2,966.17***	
LIABILITY FUND (FUND 35)						
INCOME SOURCES						
4100	Prior Years Real Estate Tax	-	-	-		
4101	Tax Levy	4,857.73	30,075.90	5,000.00	20,000.00	
4502	Miscellaneous	1,725.73	500.00	1,500.00	1,500.00	PDRMA Accreditation Award
Total Income		6,583.46	30,575.90	6,500.00	21,500.00	
Administration Expense						
7735	Unemployment Insurance	10,924.00	-	-	10,000.00	
7736	Comp. Liability Ins - PDRMA	34,090.44	31,799.69	34,000.00	34,000.00	
7737	Safety Committee & Training	1,411.52	91.03	1,500.00	1,500.00	

Total Administrative Expense		**46,425.96**	**31,890.72**	**35,500.00**	**45,500.00**
7799	**Liability Contingency**	-	-	-	-
TOTAL EXPENSES		**46,425.96**	**31,890.72**	**35,500.00**	**45,500.00**
LIABILITY FUND NET TOTAL		***(39,842.50)***	***(1,314.82)***	***(29,000.00)***	***(24,000.00)***
AUDIT FUND (FUND 40)					
INCOME SOURCES					
4100	Prior Years Real Estate Tax	-	-	-	-
4101	Tax Levy	14,511.07	6,682.36	15,000.00	**15,000.00**
Total Tax Levy		**14,511.07**	**6,682.36**	**15,000.00**	**15,000.00**
4109	***Fund Transfer In***	-	-	-	-
Total Income		**14,511.07**	**6,682.36**	**15,000.00**	**15,000.00**
Contractual & Professional Services					
7840	Audit Services	16,700.00	10,770.00	12,000.00	**12,000.00**
7841	Accounting Services	760.00	-	3,000.00	**3,000.00**
7842	Publication Fees	-	-	-	-
7843	Professional/CAFR Fees	-	-	500.00	**500.00**
TOTAL EXPENSES		**17,460.00**	**10,770.00**	**15,500.00**	**15,500.00**
AUDIT FUND NET TOTAL		***(2,948.93)***	***(4,087.64)***	***(500.00)***	***(500.00)***
CAPITAL PROJECTS FUND (FUND 50)					
INCOME SOURCES					
4103	Interest Income	129,397.13	173,949.46	133,000.00	**60,000.00**
4106	Bond Proceeds	-	-	-	-
4502	Miscellaneous	100,000.00	100,000.00	-	**200,000.00**
Total Capital Projects Income		**229,397.13**	**273,949.46**	**133,000.00**	**260,000.00**
4109	***Fund Transfer In***		1,190,000.00	1,150,000.00	**700,000.00**
EXPENDITURES					
7980	Design Services	-	-	-	-
7981	Facilities & Parks Improvements	1,796,917.44	385,044.00	2,793,300.00	**827,149.00**
TOTAL EXPENSES		**1,796,917.44**	**385,044.00**	**2,793,300.00**	**827,149.00**
CAPITAL PROJECTS FUND NET TOTAL		***(1,567,520.31)***	***1,078,905.46***	***(1,510,300.00)***	***132,851.00***
TOTAL TAX LEVY		1,963,908.89	1,809,937.09	2,014,843.00	**2,074,108.00**
TOTAL OTHER INCOME		1,144,468.46	1,095,887.29	1,129,875.00	**1,153,930.00**
TOTAL REVENUE		3,108,377.35	2,905,824.38	3,144,718.00	**3,228,038.00**

TOTAL EXPENSES	3,981,249.23	-	5,042,780.00	**3,211,459.00**
TOTAL NET FUND TOTAL ***(Excess Revenue Over Expenses)***	**(872,871.89)**	**2,905,824.38**	**(1,898,062.00)**	**16,579.00**
TOTAL REVENUE & FUND TRANSFERS	**3,108,377.35**	**4,105,824.38**	**4,304,718.00**	**3,953,038.00**
TOTAL EXPENSES & FUND TRANSFERS	**3,981,249.23**	**1,200,000.00**	**6,192,780.00**	**3,961,459.00**
TOTAL NET FUND TOTAL WITH TRANSFERS	***(872,871.89)***	***2,905,824.38***	***(1,888,062.00)***	***(8,421.00)***