

KENILWORTH PARK DISTRICT

**AN ORDINANCE MAKING A COMBINED ANNUAL BUDGET AND
APPROPRIATION OF FUNDS FOR KENILWORTH PARK DISTRICT,
COOK COUNTY, ILLINOIS, FOR THE FISCAL YEAR BEGINNING
ON THE FIRST DAY OF JANUARY 2026, AND ENDING ON THE
THIRTY-FIRST DAY OF DECEMBER 2026.**

Ordinance 26-02-01

**PASSED AND APPROVED AT A MEETING OF THE
BOARD OF PARK COMMISSIONERS, FEBRUARY 19, 2026**

**ORDINANCE NO. 26-03-01
APPROPRIATION ORDINANCE FOR FISCAL YEAR 2026**

AN ORDINANCE MAKING A COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS FOR KENILWORTH PARK DISTRICT, COOK COUNTY, ILLINOIS, FOR THE FISCAL YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2026, AND ENDING ON THE THIRTY-FIRST DAY OF DECEMBER 2026.

WHEREAS, the Board of Commissioners of the Kenilworth Park District has caused a combined annual budget and appropriation ordinance to be prepared in tentative form, and the Secretary of the Board has made the same conveniently available for public inspection for at least thirty (30) days prior to the final action hereunder; and

WHEREAS, the tentative budget was discussed in a public hearing held on the 19th day of February 2026, notice of said hearing having been given by publication at least one (1) week prior thereto in the Chicago Tribune as required by law, and all other legal requirements having been complied with:

NOW, THEREFORE BE IT ORDAINED BY THE Board of Park Commissioners of the KENILWORTH PARK DISTRICT as follows:

Section 1. That there be, and there is hereby appropriated for the fiscal year commencing on the first day of January 2026, and ending on the thirty-first day of December 2026, the aggregate sum of Four Million Two Hundred Ninety-One Thousand Six Hundred Ten (\$4,291,610), or as much as may be authorized by the law, specified as follows:

KENILWORTH PARK DISTRICT
BUDGET AND APPROPRIATIONS SUMMARY
For the Fiscal Year Ended December 31, 2026

FUND	12/31/2026 Operating Budget	12/31/2026 Appropriated Amounts
General	281,228	337,474
Recreation	1,104,147	1,324,976
Kenilworth Assembly Hall	410,000	492,000
Capital Projects	1,745,000	2,094,000
Storch Gift	200,000	240,000
Grand Totals:	3,740,375	4,488,450

KENILWORTH PARK DISTRICT
BUDGET AND APPROPRIATIONS SUMMARY
General Fund
For the Fiscal Year Ended December 31, 2026

	12/31/2026	12/31/2026
	Operating	Appropriated
	Budget	Amounts
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Personnel & Benefits		
Salaries & Wages	137,107	164,528
Payroll Taxes	12,000	14,400
Employee Benefits	28,500	34,200
Other Expenses		
Contractual Services	88,923	106,708
Commodities	14,698	17,638
Other Expense	-	-
Non-Operating & Capital Expenses		
Capital Outlay	-	-
Interfund Transfers	-	-
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	281,228	337,474
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KENILWORTH PARK DISTRICT
BUDGET AND APPROPRIATIONS SUMMARY
Recreation
For the Fiscal Year Ended December 31, 2026

	12/31/2026 Operating Budget	12/31/2026 Appropriated Amounts
Personnel & Benefits		
Salaries & Wages	396,266	475,519
Payroll Taxes	23,000	27,600
Employee Benefits	56,350	67,620
Other Expenses		
Contractual Services	241,350	289,620
Commodities	30,980	37,176
Other Expense	64,701	77,641
Non-Operating & Capital Expenses		
Capital Outlay	16,500	19,800
Interfund Transfers	275,000	330,000
	<u>1,104,147</u>	<u>1,324,976</u>

KENILWORTH PARK DISTRICT
BUDGET AND APPROPRIATIONS SUMMARY
Kenilworth Assembly Hall
For the Fiscal Year Ended December 31, 2026

	12/31/2026 Operating Budget	12/31/2026 Appropriated Amounts
Personnel & Benefits		
Salaries & Wages	109,238	131,086
Payroll Taxes	15,200	18,240
Employee Benefits	10,750	12,900
Other Expenses		
Contractual Services	129,612	155,534
Commodities	12,500	15,000
Other Expense	77,850	93,420
Non-Operating & Capital Expenses		
Capital Outlay	9,850	11,820
Interfund Transfers	45,000	54,000
	<u>410,000</u>	<u>492,000</u>

KENILWORTH PARK DISTRICT
BUDGET AND APPROPRIATIONS SUMMARY
Capital Projects
For the Fiscal Year Ended December 31, 2026

	12/31/2026	12/31/2026
	Operating	Appropriated
	Budget	Amounts
Capital Projects Expenses		
Debt Service	67,146	80,575
Building & Grounds Improvements	1,425,000	1,710,000
Machinery & Equipment	7,854	9,425
Kenilworth Assembly Hall Projects	45,000	54,000
Non-Operating & Capital Expenses		
Interfund Transfers	200,000	240,000
	<u>1,745,000</u>	<u>2,094,000</u>

KENILWORTH PARK DISTRICT
BUDGET AND APPROPRIATIONS SUMMARY
Storch Gift
For the Fiscal Year Ended December 31, 2026

	12/31/2026	12/31/2026
	Operating	Appropriated
	Budget	Amounts
Storch Gift Expenses		
Storch Projects	186,000	223,200
Investment Manager Fees	14,000	16,800
Non-Operating & Capital Expenses		
Interfund Transfers	-	-
	<u>200,000</u>	<u>240,000</u>

Each of said sums of money and the aggregate thereof are deemed necessary by the Board of Park Commissioners of the Kenilworth Park District to defray the necessary expenses and liabilities of the aforesaid Park District during the fiscal year beginning the 1st day of January 2026 and ending the 31st day of December 2026 for the respective purposes set forth.

SECTION 2: All unexpended balances of the appropriation for the fiscal year ending the 31st day of December 2026 and prior years to the extent not otherwise re-appropriated for other purposes herein are hereby specifically re-appropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance, pursuant to law.

All receipts and revenues not specifically appropriated, and all unexpended balances in unrestricted funds from preceding fiscal years not required for the purpose for which they were appropriated and levied shall constitute the general fund and shall be placed to the credit of such fund.

SECTION 3: Pursuant to law, the following determinations have been and are hereby made a part hereof:

- (a) Statement of estimated cash on hand at the beginning of the fiscal year: \$308,257
- (b) Estimate of cash expected to be received during the fiscal year from all sources: \$3,540,375
- (c) Estimate of expenditures contemplated for the fiscal year: \$3,540,375
- (d) Statement of estimated cash expected to be on hand at the end of the fiscal year: \$308,257
- (e) An estimate of the amount of taxes to be received during the fiscal year is: \$868,448

SECTION 4: All ordinances or parts of ordinances conflicting with any of the provisions of this Ordinance be and the same are hereby modified or repealed. If any item or portion of this Ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such item or the remainder of this Ordinance.

SECTION 5: This ordinance is not intended or required to be in support of or in relation to any tax levy made by the Park District during the fiscal year beginning January 1, 2026, and ending December 31, 2026 or any other fiscal year.

SECTION 6: This ordinance shall be in full force and effect immediately upon its passage and approval according to law. A certified copy of the Ordinance shall be filed with the County Clerk of Cook County, Illinois, together with the certificate of the Treasurer of the Park District certifying revenues by source anticipated to be received by the Park District, within thirty (30) days after its passage and approval, as provided by law.

Adopted this 26th day of FEBRUARY, 2026 pursuant to roll call vote.

Roll Call Vote:

Ayes: Hart, Bartholomay, D'Souza, McNelley

Nays: NONE

Absent and Not Voting: Duquette

Ordinance Approved.

David Byrd, President
Board of Park Commissioners
Kenilworth Park District

STATE OF ILLINOIS)
) SS.
COUNTY OF COOK)

CERTIFICATE OF SECRETARY

I, Michael Hixenbaugh, do hereby certify that I am Secretary of the Board of Park Commissioners of the Kenilworth Park District, Cook County, Illinois, and as such official, I am keeper of the records, ordinances, files and seal of said Park District, and

I, HEREBY CERTIFY that the foregoing instrument is a true and correct copy of an ordinance entitled: " AN ORDINANCE MAKING A COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS FOR KENILWORTH PARK DISTRICT, COOK COUNTY, ILLINOIS, FOR THE FISCAL YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2026, AND ENDING ON THE THIRTY-FIRST DAY OF DECEMBER, 2026.", adopted at a meeting of the Board of Park Commissioners of the Kenilworth Park District, held at Kenilworth, Illinois, in said District at 6:00 p.m. on the 19TH of February, 2026.

I do further certify that the deliberations of the Board on the adoption of said ordinance were conducted openly, that the vote on the adoption of said ordinance was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the Park District Code of the State of Illinois, as amended, and with the provisions of the Park District Code of the State of Illinois, as amended, and that the Board has complied with all the provisions of the Act and said Code and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said Park District at KENILWORTH, Illinois, this 19th day of February 2026.

(SEAL)

Stacey Sunderland, Secretary
KENILWORTH PARK DISTRICT
Cook County, Illinois

STATE OF ILLINOIS)
) SS.
COUNTY OF COOK)

CERTIFICATE OF CHIEF FISCAL OFFICER

I, Stacey Sunderland, do hereby certify that I am duly appointed and acting Treasurer of the Board of Park Commissioners of the Kenilworth Park District, Cook County, Illinois, and that as such Treasurer I am the Chief Fiscal Officer of the corporate authority of said Park District.

I do further certify that the estimated revenues by source anticipated to be received by the Kenilworth Park District, Cook County, Illinois for the fiscal year beginning on the 1st day of January 2026 and ending on the 31st day of December 2026 as follows:

<u>SOURCE</u>	<u>AMOUNT</u>
Property Taxes	\$ 862,948
Replacement Taxes	\$ 5,500
User/Program Fees	\$ 455,077
Interest Income	\$ 11,500
Building Rentals	\$ 295,500
<u>Miscellaneous</u>	<u>\$ 1,909,850</u>
Total Revenue	\$ 3,540,375

I do further certify that the estimated revenues by source anticipated to be received by the Kenilworth Park District, Cook County, Illinois for the fiscal year beginning on the 1st day of January 2026 and ending on the 31st day of December 2026 is true and correct.

IN WITNESS WHEREOF, I have signed my name in my official capacity as the Chief Fiscal Officer of the Board of Park Commissioners of the Kenilworth Park District at Kenilworth, Illinois on the 19th day of February 2026.

Jennifer Price, Treasurer
KENILWORTH PARK DISTRICT
Cook County, Illinois

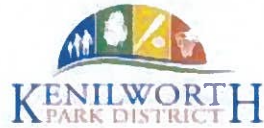
(SEAL)

Kenilworth Park District
General Fund Comparision 2025 to 2026

<i>Revenue</i>		BUDGETED	BUDGETED	Actual	BUDGET TO BUDGET	
		2026	2025	11/30/2025	Increase/ Decrease	% Increase/ Decrease
3001	Cook County Property Tax Lev	\$255,728	\$248,521	\$140,435	\$7,207	2.90%
3004	Personal Property Replacement Tax	\$5,500	\$12,588	\$3,481	(\$7,088)	-56.31%
3205	Village House Program Fees	\$0	\$0	\$5,476	\$0	#DIV/0!
3701	Interest Income	\$4,500	\$5,744	\$1,348	(\$1,244)	-21.66%
3901	Proceeds from Sale of Assets	\$2,000	\$2,000	\$6,528	\$0	0.00%
3989	Other Income	\$3,500	\$1,925	\$2,973	\$1,575	81.82%
3991	Fund Development	\$10,000	\$0	\$0		
3995	Debt Issuance	\$0	\$0	\$86,000	\$0	#DIV/0!
	Total Revenue	\$281,228	\$270,778	\$246,241	\$10,450	3.86%
<i>Expenses</i>		BUDGETED	BUDGETED	Actual	BUDGET TO BUDGET	
		2026	2025	10/31/2025	Increase/ Decrease	% Increase/ Decrease
4010	Full-Time Salaries	\$122,797	\$120,914	\$117,826	\$1,883	1.56%
4011	Overtime Wages	\$0	\$0	\$0	\$0	#DIV/0!
4015	Employee Bonuses	\$14,310	\$24,161	\$3,270	(\$9,851)	-40.77%
4021	Part-Time Wages	\$0	\$0	\$0	\$0	#DIV/0!
4027	Vision Insurance	\$250	\$139	\$240	\$111	79.86%
4028	Life Insurance	\$1,800	\$750	\$1,613	\$1,050	140.00%
4029	Dental Insurance	\$1,450	\$1,059	\$922	\$391	36.92%
4030	Medical Insurance	\$21,500	\$19,082	\$18,328	\$2,418	12.67%
4031	FICA & Medicare	\$12,000	\$10,999	\$11,234	\$1,001	9.10%
4032	IMRF	\$3,500	\$8,785	\$2,249	(\$5,285)	-60.16%
5004	Insurance-General Liability	\$15,873	\$15,873	\$12,670	\$0	0.00%
5005	Insurance-Workers Comp	\$0	\$9,468	\$0	(\$9,468)	-100.00%
5006	Unemployment Insurance	\$2,100	\$2,100	\$1,418	\$0	0.00%
5021	Auditing	\$15,000	\$10,000	\$14,500	\$5,000	50.00%
5024	Legal Services	\$7,500	\$6,500	\$6,081	\$1,000	15.38%
5042	Cellular Telephone Service	\$1,500	\$1,300	\$1,378	\$200	15.38%
5051	Misc. Services	\$0	\$0	\$3,588	\$0	#DIV/0!
5071	Postage	\$200	\$100	\$54	\$100	100.00%
5091	Dues, Subscript, & Memberships	\$2,700	\$1,590	\$2,607	\$1,110	69.81%
5092	Professional Services	\$19,500	\$29,182	\$17,065	(\$9,682)	-33.18%
5177	Repairs	\$0	\$0	\$183	\$0	#DIV/0!
5178	Repairs	\$0	\$0	\$135	\$0	#DIV/0!
5661	Waste Removal	\$9,500	\$0	\$8,814	\$9,500	#DIV/0!
6024	Office Supplies	\$498	\$0	\$271	\$498	#DIV/0!
6025	Other Supplies	\$500	\$500	\$413	\$0	0.00%
6028	Utilities	\$11,750	\$0	\$968	\$11,750	#DIV/0!
7002	Fuel	\$3,500	\$0	\$0	\$3,500	#DIV/0!
7009	Contingency	\$3,500	\$0	\$62	\$3,500	#DIV/0!
7010	Fund Development Expenses	\$10,000	\$0	\$0		
	Total Expenses	\$281,228	\$262,502	\$225,890	\$18,726	7.13%

Kenilworth Park District
General Fund Comparision 2025 to 2026

<i>Summary</i>		BUDGETED	BUDGETED	Actual	BUDGET TO BUDGET	
		2026	2025	10/31/2025	Increase/ Decrease	% Increase/ Decrease
	General Fund Expenditures	\$281,228	\$262,502	\$225,890	\$18,726	7.13%
	General Fund Revenue	\$281,228	\$270,778	\$246,241	\$10,450	3.86%
	General Fund Totals	\$0	\$8,276	\$20,352	-\$8,276	-100.00%

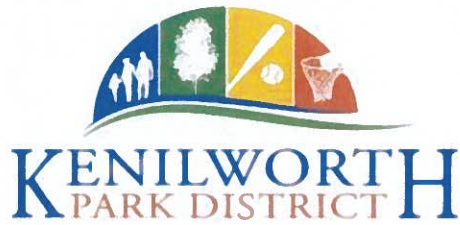


2026-2025 Recreation Budget Comparison		Budgeted	Budgeted		Increase/	% Increase/
		2026	2025	11/30/2025	Decrease	Decrease
REVENUE						
3001	Property Tax Levy	\$607,220	\$513,316	\$269,451	\$93,904	18.29%
3204	Little Springs	\$116,500	\$91,738	\$101,433	\$24,762	26.99%
3212	Big Adventures	\$75,400	\$60,000	\$68,287	\$15,400	25.67%
3220	Cub's Care	\$65,537	\$89,890	\$51,197	(\$24,353)	-27.09%
3221	T-ball & Baseball	\$6,500	\$2,999	\$0	\$3,501	116.74%
3222	Soccer	\$5,500	\$3,500	\$5,200	\$2,000	57.14%
3224	Golf	\$140	\$140	\$0	\$0	0.00%
3226	T-Ball	\$0	\$4,995	\$2,844	(\$4,995)	-100.00%
3228	Basketball	\$13,500	\$12,500	\$13,402	\$1,000	8.00%
3230	Lacrosse	\$2,500	\$12,400	\$2,321	(\$9,900)	-79.84%
3234	Dance	\$3,500	\$4,000	\$3,123	(\$500)	-12.50%
3236	Technology	\$28,000	\$20,000	\$26,136	\$8,000	40.00%
3238	Science	\$1,500	\$0	\$1,151	\$1,500	#DIV/0!
3240	Art	\$22,500	\$22,000	\$21,093	\$500	2.27%
3250	Other Rec. Program Fees	\$105,000	\$51,000	\$98,451	\$54,000	105.88%
3289	Other Program Fees	\$350	\$0	\$290	\$350	#DIV/0!
3300	Rentals	\$33,500	\$23,695	\$31,782	\$9,805	41.38%
3701	Interest Income	\$2,500	\$32,619	\$1,757	(\$30,119)	-92.34%
3991	Fund Development	\$10,000	\$0	\$0	\$10,000	#DIV/0!
3989	Other Income	\$4,500	\$18,500	\$4,274	(\$14,000)	-75.68%
3995	Debt Issuance	\$0	\$0	\$166,000	\$0	#DIV/0!
	Total Revenue	\$1,104,147	\$963,292	\$868,192	\$140,855	14.62%

EXPENSES		BUDGETED		Actual 11/30/2025	BUDGET TO BUDGET	
		Budgeted 2026	Budgeted 2025		Increase/ Decrease	% Increase/ Decrease
Expenditures						
4010	FT-Salaries	\$248,702	\$207,633	\$147,879	\$41,069	19.78%
4011	OT Wages	\$0	\$0	\$0	\$0	#DIV/0!
4015	Performance Bonus	\$22,564	\$24,056	\$15,039	(\$1,492)	-6.20%
4021	PT-Wages	\$125,000	\$117,500	\$109,888	\$7,500	0.00%
4027	Vision Insurance	\$2,200	\$297	\$439	\$1,903	640.74%
4028	Life Insurance	\$1,550	\$0	\$649	\$1,550	#DIV/0!

4029	Denatal Insurance	\$2,350	\$2,275	\$812	\$75	3.30%
4030	Medical Insurance	\$43,500	\$40,676	\$14,879	\$2,824	6.94%
4031	FICA & Meidcare	\$23,000	\$26,285	\$20,882	(\$3,285)	-12.50%
4032	IMRF	\$6,500	\$14,103	\$4,379	(\$7,603)	-53.91%
5006	Unemployment Insurance	\$250	\$200	\$132	\$50	25.00%
5024	Legal Services	\$7,500	\$0	\$0	\$7,500	#DIV/0!
5036	Printing & Publishing	\$3,500	\$2,700	\$454	\$800	29.63%
5042	Cellular Phone Service	\$1,200	\$1,200	\$159	\$0	0.00%
5048	Outside Maint. Services	\$25,000	\$40,000	\$14,228	(\$15,000)	-37.50%
5051	Misc. Services	\$1,500	\$0	\$1,403	\$1,500	#DIV/0!
5071	Postage	\$400	\$75	\$0	\$325	433.33%
5090	Special Recreation Dues	\$42,000	\$48,659	\$41,151	(\$6,659)	-13.69%
5091	Dues/Subscript/Memberships	\$5,500	\$18,000	\$1,714	(\$12,500)	-69.44%
5092	Professional Services	\$125,000	\$136,670	\$93,031	(\$11,670)	-8.54%
5178	Repairs -Vehicle & Equip	\$6,500	\$2,500	\$5,297	\$4,000	160.00%
5346	Equipment Rental	\$4,000	\$1,500	\$375	\$2,500	166.67%
5766	Tree Ttrimming/Removal	\$15,000	\$15,000	\$7,220	\$0	0.00%
6024	Office Supplies	\$2,500	\$1,510	\$628	\$990	65.56%
6025	Camp Supplies	\$12,480	\$10,400	\$9,665	\$2,080	20.00%
6028	Utilities	\$11,750	\$5,500	\$6,514	\$6,250	113.64%
6029	Uniforms	\$3,000	\$1,500	\$433	\$1,500	100.00%
6030	Chemicals & Fertilizers	\$4,500	\$500	\$3,178	\$4,000	800.00%
6031	Garden/Landscaping Supplies	\$8,500	\$7,000	\$4,971	\$1,500	21.43%
7001	Auto Allowance	\$0	\$0	\$0	\$0	#DIV/0!
7002	Fuel	\$3,500	\$2,500	\$4,130	\$1,000	40.00%
7003	Recruitment & Training	\$4,500	\$7,700	\$1,673	(\$3,200)	-41.56%
7004	Confernce/Travel Expense	\$7,000	\$7,500	\$3,416	(\$500)	-6.67%
7005	Program Transportation Exp.	\$3,000	\$0	\$2,500	\$3,000	#DIV/0!
7009	Misc. Expense	\$14,201	\$12,500	\$4,507	\$1,701	13.61%
7010	Fund Development Expense	\$10,000	\$0	\$0	\$10,000	#DIV/0!
8002	Machinery & Equipment	\$6,500	\$11,000	\$790	(\$4,500)	-40.91%
8003	Building/Grounds Improvements	\$10,000	\$5,000	\$0	\$5,000	100.00%
8989	Unrestricted Transfer Out	\$275,000	\$100,000	\$48,750	\$175,000	175.00%
9999	Contingency	\$15,000	\$0	\$0	\$15,000	#DIV/0!
	Total Expenditures	\$1,104,147	\$871,939	\$571,162	\$232,208	26.63%

Summary		BUDGETED			BUDGET TO BUDGET	
		Budgeted 2026	Budgeted 2025	Total-Actual 11/30/2025	Increase/ Decrease	% Increase/ Decrease
	Recreation Expenses	\$1,104,147	\$871,939	\$571,162	\$232,208	26.63%
	Recreation Revenue	\$1,104,147	\$963,292	\$868,192	\$140,855	14.62%
	Recreation Totals	\$0	\$91,353	\$297,029	-\$91,353	

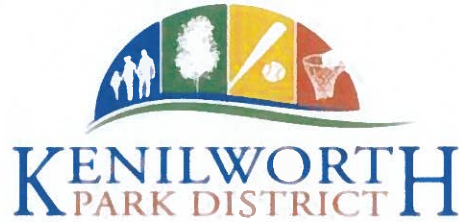


2026-2025 Assembly Hall Budget Comparison		Budgeted	Budgeted		Increase/	% Increase/
		2026	2025	11/30/2025	Decrease	Decrease
REVENUE						
3001	Property Tax Levy	\$0	\$76,791	\$29,716	(\$76,791)	-100.00%
3201	Facility Rental Fees	\$262,000	\$145,336	\$242,015	\$116,664	80.27%
3202	West Lawn Rental Fees	\$0	\$900	\$0	(\$900)	-100.00%
3250	Other Rec. Program Fees	\$2,500	\$9,500	\$0	(\$7,000)	-73.68%
3260	Liquor Revenue	\$92,000	\$146,035	\$83,744	(\$54,035)	-37.00%
3270	Linen Rental Fee	\$3,500	\$200	\$2,638	\$3,300	1650.00%
3271	Audio/Visual Rental Fee	\$0	\$3,663	\$1,699	(\$3,663)	-100.00%
3273	Fireplace Rental Fee	\$0	\$75	\$150	(\$75)	-100.00%
3274	Piano Rental Fee	\$0	\$650	\$150	(\$650)	-100.00%
3280	Bartender Fees	\$12,500	\$12,380	\$9,980	\$120	0.97%
3701	Interest Income	\$4,500	\$20,100	\$4,561	(\$15,600)	-77.61%
3906	Unreserved Equity Transfer In	\$0	\$65,000	\$59,583	(\$65,000)	-100.00%
3960	Preferred Caterer Fees	\$3,500	\$4,000	\$3,500	(\$500)	-12.50%
3989	Other Income	\$29,500	\$23,498	\$26,434	\$6,002	25.54%
	Total Revenue	\$410,000	\$508,128	\$464,170	(\$98,128)	-19.31%

EXPENSES		BUDGETED		Actual 11/30/2025	BUDGET TO BUDGET	
		Budgeted 2026	Budgeted 2025		Increase/ Decrease	% Increase/ Decrease
Expenditures						
4010	FT-Salaries	\$95,466	\$146,341	\$123,781	(\$50,875)	-34.76%
4011	OT Wages	\$0	\$0	\$0	\$0	#DIV/0!
4015	Performance Bonus	\$9,272	\$19,161	\$9,723	(\$9,889)	-51.61%
4021	PT-Wages	\$4,500	\$0	\$0	\$4,500	0.00%
4027	Vision Insurance	\$0	\$158	\$840	(\$158)	-100.00%
4028	Life Insurance	\$0	\$158	\$0	(\$158)	-100.00%
4029	Dental Insurance	\$0	\$1,216	\$316	(\$1,216)	-100.00%
4030	Medical Insurance	\$0	\$21,593	\$11,500	(\$21,593)	-100.00%
4031	FICA & Meidcare	\$15,200	\$12,471	\$10,740	\$2,729	21.88%

4032	IMRF	\$10,500	\$10,033	\$8,899	\$467	4.65%
5006	Unemployment Insurance	\$250	\$20	\$47	\$230	1150.00%
5024	Legal Services	\$0	\$2,500	\$810	(\$2,500)	-100.00%
5036	Printing & Publishing	\$1,500	\$2,500	\$1,151	(\$1,000)	-40.00%
5042	Cellular Phone Service	\$850	\$2,700	\$519	(\$1,850)	-68.52%
5044	Internet Service	\$1,300	\$1,300	\$585	\$0	0.00%
5048	Outside Maintenance Service	\$5,500	\$6,600	\$4,408	(\$1,100)	-16.67%
5051	Misc. Services	\$33,500	\$24,323	\$31,400	\$9,177	37.73%
5071	Postage	\$200	\$7,717	\$146	(\$7,517)	-97.41%
5091	Dues/Subscript/Memberships	\$8,500	\$10,500	\$7,717	(\$2,000)	-19.05%
5092	Professional Services	\$37,500	\$51,565	\$43,350	(\$14,065)	-27.28%
5178	Repair/Maint-Vehicle & Equip	\$3,500	\$350	\$100	\$3,150	900.00%
5661	Waste Removal	\$6,500	\$2,500	\$5,400	\$4,000	160.00%
6024	Office Supplies	\$1,500	\$250	\$675	\$1,250	500.00%
6025	Other Supplies	\$1,850	\$2,750	\$0	(\$900)	-32.73%
6027	Building Supplies	\$4,500	\$6,200	\$1,733	(\$1,700)	-27.42%
6028	Utilities	\$8,600	\$17,200	\$12,307	(\$8,600)	-50.00%
7002	Fuel	\$0	\$0	\$217	\$0	#DIV/0!
7003	Recruitment & Training	\$850	\$0	\$788	\$850	#DIV/0!
7009	Misc. Expense	\$32,500	\$33,621	\$30,537	(\$1,121)	-3.33%
7099	Property Taxes	\$0	\$0	\$625	\$0	#DIV/0!
7201	Wedding Rental Expense	\$9,500	\$0	\$8,198	\$9,500	#DIV/0!
7203	Permit Expense	\$2,500	\$2,500	\$1,000	\$0	0.00%
7260	Liquor Expense	\$28,712	\$52,698	\$24,546	(\$23,986)	-45.52%
7270	Linen Rental Expense	\$5,500	\$1,700	\$4,485	\$3,800	223.53%
7280	Bartender Services Expense	\$8,600	\$19,034	\$4,817	(\$10,434)	-54.82%
7281	Security Services Expense	\$0	\$0	\$56	\$0	#DIV/0!
7290	Bar Supplies	\$6,500	\$6,467	\$4,744	\$33	0.51%
8002	Machinery & Equipment	\$0	\$6,600	\$0	(\$6,600)	-100.00%
8003	Building & Grounds	\$8,900	\$26,000	\$8,730	(\$17,100)	-65.77%
8004	Computer Software	\$950	\$0	\$872	\$950	#DIV/0!
8989	Unrestricted Transfer Out	\$45,000	\$0	\$0	\$45,000	#DIV/0!
8999	Contingency	\$10,000	\$0	\$0	\$10,000	#DIV/0!
	Total Expenditures	\$410,000	\$498,726	\$365,762	-\$88,726	-17.79%

Summary	BUDGETED		Total- Actual 11/30/2025	BUDGET TO BUDGET	
	Budgeted 2026	Budgeted 2025		Increase/ Decrease	% Increase/ Decrease
Recreation Expenses	\$410,000	\$498,726	\$365,762	(\$88,726)	-17.79%
Recreation Revenue	\$410,000	\$508,128	\$464,170	-\$98,128	-19.31%
Recreation Totals	\$0	\$9,402	\$98,408	-\$9,402	



2026-2025 Capital Budget		Budgeted	Budgeted		Increase/	% Increase/
		2026	2025	Actual	Decrease	Decrease
REVENUE						
3903	Gifts & Contributions	\$600,000	\$0	\$0	\$600,000	#DIV/0!
3905	Grants	\$600,000	\$0	\$0	\$600,000	#DIV/0!
3906	Unreserved Equity Transfer-In	\$345,000	\$35,000	\$50,000	\$310,000	885.71%
3989	Other Income	\$0	\$0	\$0	\$0	#DIV/0!
3995	Debt Issuance	\$0	\$0	\$0	\$0	#DIV/0!
	Storch Fund	\$200,000				
	Total Capital Revenue	\$1,745,000	\$35,000	\$50,000	\$1,710,000	4885.71%
EXPENSES						
EXPENSES		BUDGETED		Actual	BUDGET TO BUDGET	
		Budgeted 2026	Budgeted 2025		Increase/ Decrease	% Increase/ Decrease
Expenditures						
8001	Office Furniture	\$0	\$0	\$0	\$0	#DIV/0!
8002	Machinery & Equipment	\$7,854	\$0	\$0	\$7,854	#DIV/0!
8003	Building & Grounds Improvement	\$1,425,000	\$0	\$0	\$1,425,000	#DIV/0!
8004	Computer Software	\$0	\$0	\$0	\$0	0.00%
8005	Motor Vehicles	\$0	\$0	\$0	\$0	#DIV/0!
8006	Assembly Hall	\$45,000	\$0	\$0	\$45,000	#DIV/0!
8989	Unrestricted-Transfer Out	\$0	\$0	\$0	\$0	#DIV/0!
9000	Debt Service-Principal	\$59,414	\$459,500	\$59,414	(\$400,086)	-87.07%
9001	Debt Service-Interest	\$6,982	\$6,982	\$6,982	\$0	0.00%
9002	Debt Service-Agency Fees	\$750	\$0	\$0	\$750	#DIV/0!
5899	Storch Fund Expenses	\$200,000			\$200,000	#DIV/0!
	Total Capital Expenditures	\$1,745,000	\$466,482	\$66,396	\$1,278,518	274.08%
Summary		BUDGETED		Total-Actual 11/30/2025	BUDGET TO BUDGET	
		Budgeted 2026	Budgeted 2025		Increase/ Decrease	% Increase/ Decrease
	Capital Expenses	\$1,745,000	\$466,482	\$66,396	\$1,278,518	274.08%
	Capital Revenue	\$1,745,000	\$35,000	\$50,000	\$1,710,000	4885.71%

	Capital Balance Totals	\$0	-\$431,482	-\$16,396	\$431,482	
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Debt Service

2025

Balance	\$45,658.00	\$436,399.29
Interest Exp.	\$3,491.20	
Interest Exp.	\$3,491.19	
Principal Exp.	\$59,413.62	
Ending Balance (12/31/25)		\$376,985.67

2026

Balance		\$376,985.67
Interest Exp.	\$3,491.20	
Interest Exp.	\$3,491.19	
Principal Exp.	\$59,413.62	
Ending Balance (12/31/26)		\$317,572.05

Capital Funds

2026

Balance		\$35,000
Transfer In-Rec.	\$300,000	
Transfer In-KAH	\$45,000	
Grants	\$600,000	
Gifts/Contributions	\$600,000	
Sorch Fund	\$200,000	
Total Revenue		\$1,745,000
KAH Expense	\$45,000	
Pee Wee Exp.	\$550,000	
Townley Exp.	\$850,000	
Debt Expense	\$67,146	
Vehicles	\$7,500	
Equipment	\$10,000	
Storch Fund	\$200,000	
Total Expenses		\$1,729,646
Ending Balance (12/31/26)		\$50,354