



2025-2026 ANNUAL BUDGET



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ACCOUNTING POLICIES

Fund Accounting

The Park District's accounting and budget structure is segregated into various funds. This approach is unique to the governmental sector. "Fund" accounting segregates certain functions and activities into separate self-balancing funds that are created and maintained for specific purposes.

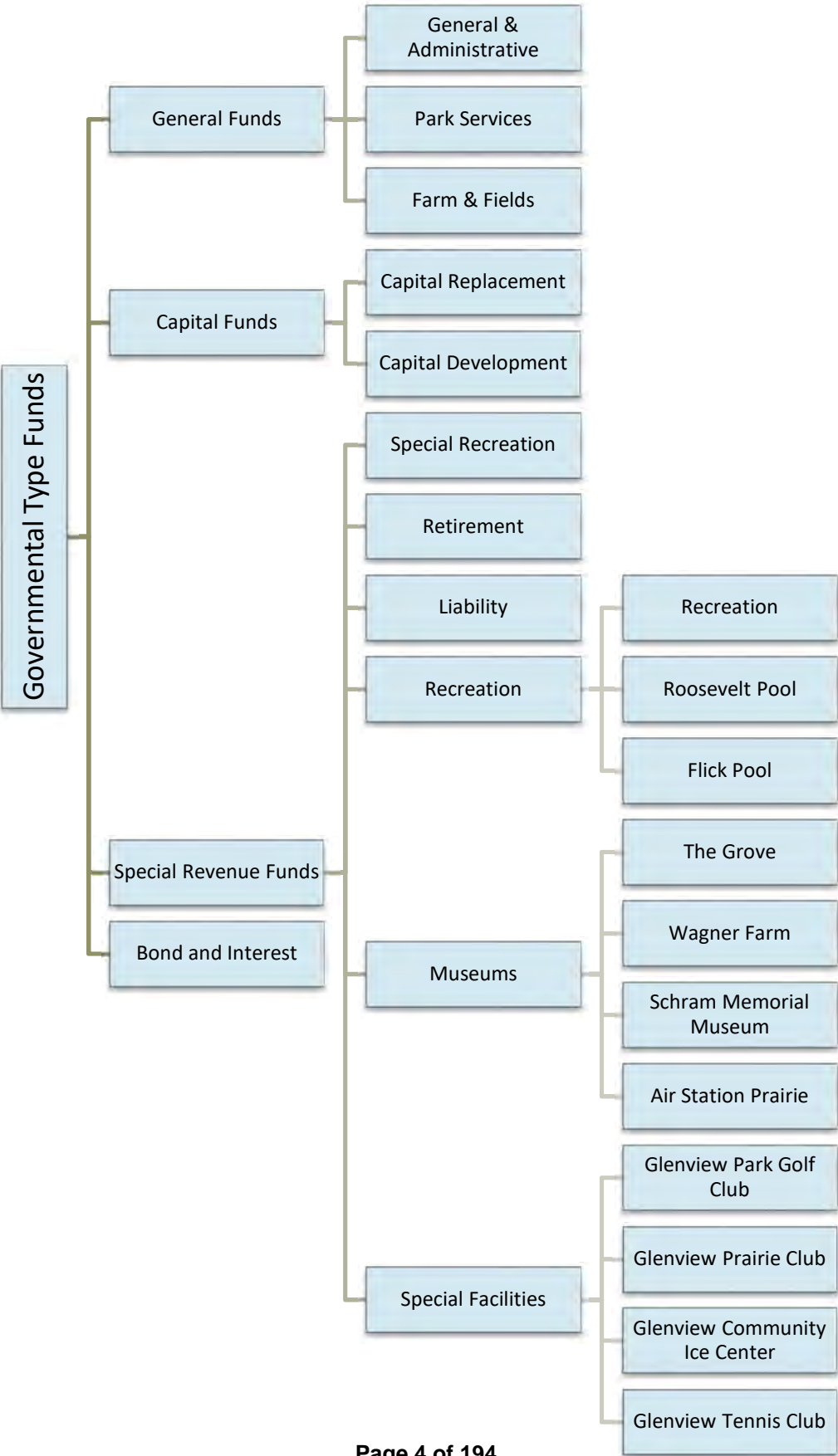
Modified Accrual

In the budget process, all funds are budgeted on the modified accrual basis. The funds are converted to the accrual basis of accounting at the end of the fiscal year for use in reporting in the audited Annual Comprehensive Financial Report. The primary difference is in the treatment of fixed assets. For budgetary and management monitoring purpose, the entire cost of fixed assets is reported as an expenditure at the time the item is received, rather than being allocated over the useful life of the asset, to allow for better cash flow management.

Fund Reserve Policy

The Glenview Board of Park Commissioners has established a minimum fund reserve policy to ensure adequate cash flow for daily activities and contingencies. As continuity of operations is the focus of the fund reserves, the amount used is current assets less current liabilities, as long term assets and liabilities are not available to cover any shortfalls. Required balances were set dependent on each fund's susceptibility to risk factors including weather conditions, composition of revenue streams, and staffing changes.

FUND STRUCTURE



FUND STRUCTURE

Fund Descriptions

The financial operations of the District are organized into funds, each of which is a separate fiscal and accounting entity. All revenues received or expenditures made by the District are accounted for through one of the funds listed below.

Governmental Funds

Most district functions are financed through what are called Governmental Funds. These are the activities generally supported by tax revenue. There are three types of governmental funds maintained by the District: General Funds, Special Revenue Funds, and Capital Project Funds.

General Funds

The General Funds account for all revenues and expenditures of the District which are not accounted for in other funds. This includes the General & Administrative, Park Services, and Farm & Fields funds.

Special Revenue Funds

Special Revenue Funds are used to account for revenues that are legally restricted to specific purposes, with the exception of capital projects and bond and interest funds. These revenues must be accounted for separately from the General Fund for a variety of reasons, and often span multiple fiscal years. The District's Special Revenue Funds are grouped into six categories:

1. Special Recreation
2. Retirement
3. Liability
4. Recreation
 - a. Recreation
 - b. Roosevelt Pool
 - c. Flick Pool
5. Museums
 - a. The Grove
 - b. Wagner Farm
 - c. Schram Memorial Museum
 - d. Air Station Prairie
6. Special Facilities
 - a. Glenview Park Golf Club
 - b. Glenview Prairie Club
 - c. Glenview Community Ice Center
 - d. Glenview Tennis Club

FUND STRUCTURE

Capital Project Funds

The District maintains two Capital Project Funds: Capital Replacement and Capital Development. These two funds account for all capital improvements not specifically accounted for in other funds. The Capital Replacement fund was originally opened to create a systematic approach for facilities to fund future routine maintenance and replacement of capital assets. The Capital Development fund is used to track all projects not included elsewhere.

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for payment of principal, interest, and other costs related to bonds.

Fiduciary Funds

The District maintains one fiduciary fund, the Trust Fund. This fund is used to account for resources held for the benefit of parties outside of the government and, therefore, is not part of the budget process. The District is responsible for the funds in a custodial relationship.

Proprietary (Enterprise) Funds

Proprietary Funds cover business-type activities, and are referred to as such in the financial statements. All direct and indirect costs, including overhead of each service, are intended to be captured by user fees and/or general fund subsidies. Proprietary funds account for their own fixed assets and long term liabilities. The District's Special Revenue Facilities (GPGC, GPC, GIC, GTC) were classified as Enterprise Funds until 2020, at which point they were reclassified to Special Revenue Funds.

BUDGET OVERVIEW

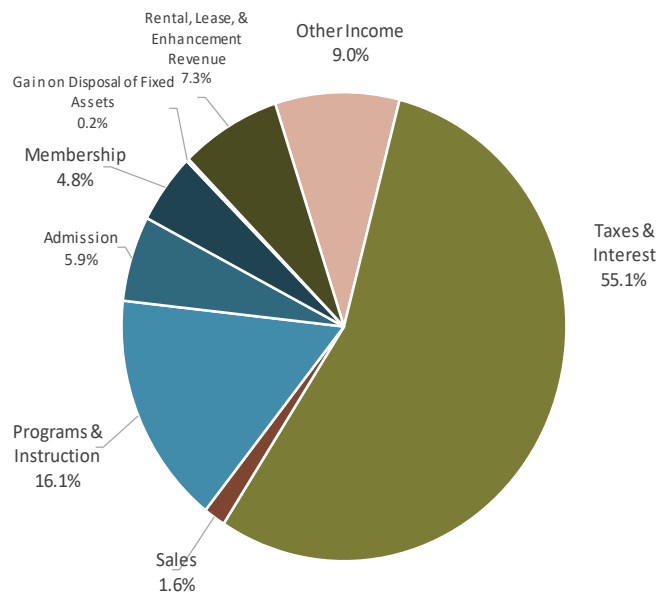
An overview of the Glenview Park District's overall budgeted revenues and expenditures, without regard to fund type, is presented below. The individual fund sections provide a more in-depth look at the budget by various funds. The overall view is meaningful from the standpoint of viewing the District's budget as a whole; however, the individual fund view provides more meaningful information regarding the revenues and expenses of various facilities within the Park District and other revenue and expenses segregated by fund.

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Revenue	40,839,748	46,291,124	46,853,315	48,239,077	50,203,403	1,964,326	4.07%
Expense	(35,951,169)	(36,893,553)	(45,800,556)	(44,828,493)	(57,828,939)	(13,000,446)	29.00%
Grand Total	4,888,579	9,397,571	1,052,759	3,410,584	(7,625,536)	(11,036,120)	-323.58%

The budgeted revenue less expenses for 2025/2026 reflects the planned use of reserves to complete the Glenview Turf Center and the Splash Landings renovation projects.

Revenues

Total revenues for the 2025/2026 proposed budget are expected to be \$50,203,403, (4.07%) increase over the 2024/2025 estimated actual revenues. The largest variance is in Donations which increased due to the PARC Grant secured for the Splash Landings project. Tax revenue helps offset the impact of inflation and the decline in Interest Income. The tax revenue also reflects the closure of the Waukegan/Golf Road Tax Increment Financing (TIF) District.



Of the total budgeted revenue, operating revenue is \$17,921,324, a decrease of 0.47% over the estimated 2024/2025 operating revenues. Memberships are budgeted to decrease significantly by 15.77% due to the closure of Splash Landings Aquatics facility due to the planned renovation. Programs and Instruction are budgeted to increase as other programs continue to grow.

BUDGET OVERVIEW

The revenue sources are identified in the following table:

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Taxes	23,605,380	25,432,906	25,879,190	25,949,655	26,929,752	980,097	3.78%
Interest Income	1,549,788	3,435,472	706,403	3,099,380	724,064	(2,375,316)	-76.64%
Sales	672,997	771,330	730,148	760,278	800,749	40,471	5.32%
Programs and Instruction	5,875,712	6,690,619	7,025,360	7,163,460	7,372,513	209,053	2.92%
Special Events	150,450	176,156	199,880	192,238	189,725	(2,513)	-1.31%
League	440,305	498,607	477,578	441,795	481,364	39,570	8.96%
Admissions	2,358,742	2,660,305	2,853,646	2,912,353	2,956,835	44,482	1.53%
Memberships	2,073,240	2,532,548	2,794,883	2,879,230	2,425,194	(454,036)	-15.77%
Sales Lease	50,446	52,984	50,235	75,974	94,565	18,591	24.47%
Service Fees	27,680	24,152	22,750	21,650	23,200	1,550	7.16%
Donations	272,600	373,017	835,501	639,963	3,397,500	2,757,537	430.89%
Gain on Asset Disposal	233,900	149,580	100,000	184,437	100,000	(84,437)	-45.78%
Other Sources	288,668	271,713	218,463	359,786	1,130,764	770,977	214.29%
Bond Proceeds	-	-	1,400,000	-	-	-	-
Facility Rental and Enhancement	2,903,808	2,864,922	3,194,978	3,184,291	3,168,928	(15,363)	-0.48%
Equipment Enhancement	336,032	356,814	364,300	374,587	408,250	33,663	8.99%
Grand Total	40,839,748	46,291,124	46,853,315	48,239,077	50,203,403	1,964,326	4.07%

Tax Revenue

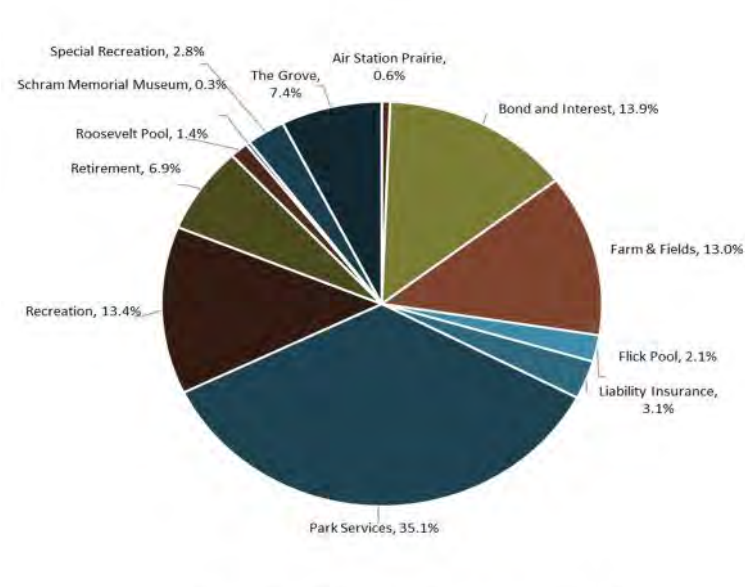
Real estate property taxes and replacement taxes, 53.6% of overall revenues, are budgeted to increase \$980,097 (3.78%) over prior year estimates. The District is subject to the Property Tax Extension Limitation Law (PTELL) which is designed to limit the increases in property tax extension. PTELL allows the District to receive a limited inflationary increase in tax extensions on existing property (the lesser of 5% or the rate of inflation) plus an additional amount for new construction, newly annexed areas, and recovered TIF valuations. CPI was 6.5% in 2022 and for the second year in a row the increase percentage was capped at 5%. The closure of the Waukegan/Golf Road Tax Increment Finance District provided an additional \$193,000 of tax revenue in 2024.

The tax levy is allocated among the various funds as indicated by the chart. The Corporate funds receive the largest percentage of the overall tax levy, including Park Services and Farm & Fields. Park Services has little opportunity to earn revenue outside of taxes and its funding is essential for providing basic services from which all residents benefit. This includes the upkeep of parks, sports fields, trails, bike paths, and playgrounds.

In 2019/2020, the District continued implementing its financial plan to have Special Facilities (Glenview Park Golf Club, Glenview Prairie Club, Glenview Ice Center, and Glenview Tennis Club) resume covering their portion of the General and Administrative expenses. In 2019/2020, Special Facilities contributed 10% of their respective G&A allocation and this percentage has increased by 10% each year. In 2023/2024, Special Facilities contributed 50% to their G&A allocation. In 2024/2025 Glenview Park Golf Club, Glenview Prairie Club, Glenview Ice Center, and Glenview Tennis Center reflect a G&A Transfer Out that represents their full allocation of G&A expenses with the following offsetting transfers in from Park Services: Glenview Park Golf Course 25%, Glenview Prairie Club 25%, and Glenview Community Ice Center 40%. There is no offsetting transfer for the Glenview Tennis Club.

BUDGET OVERVIEW

In 2025/2026 Glenview Park Golf Club, Glenview Prairie Club, Glenview Ice Center, and Glenview Tennis Center figures reflect a G&A Transfer Out that reflects their full allocation of G&A expenses with the following offsetting transfers in from Park Services: Glenview Park Golf Course 15% and Glenview Prairie Club 15%. There is no offsetting transfer for the Glenview Tennis Club or Glenview Ice Center.



The Recreation Fund receives a large portion of the tax revenue to provide programs and special events to the community. The taxes received by the Recreation Fund are also used to subsidize the outside pools. The outdoor pools are impacted by the short outdoor pool season, weather dependency, labor costs, and the cost of maintaining two outdoor pools. Admission fees are kept at an affordable level for residents, but overall fees are not sufficient to cover pool operating expenses.

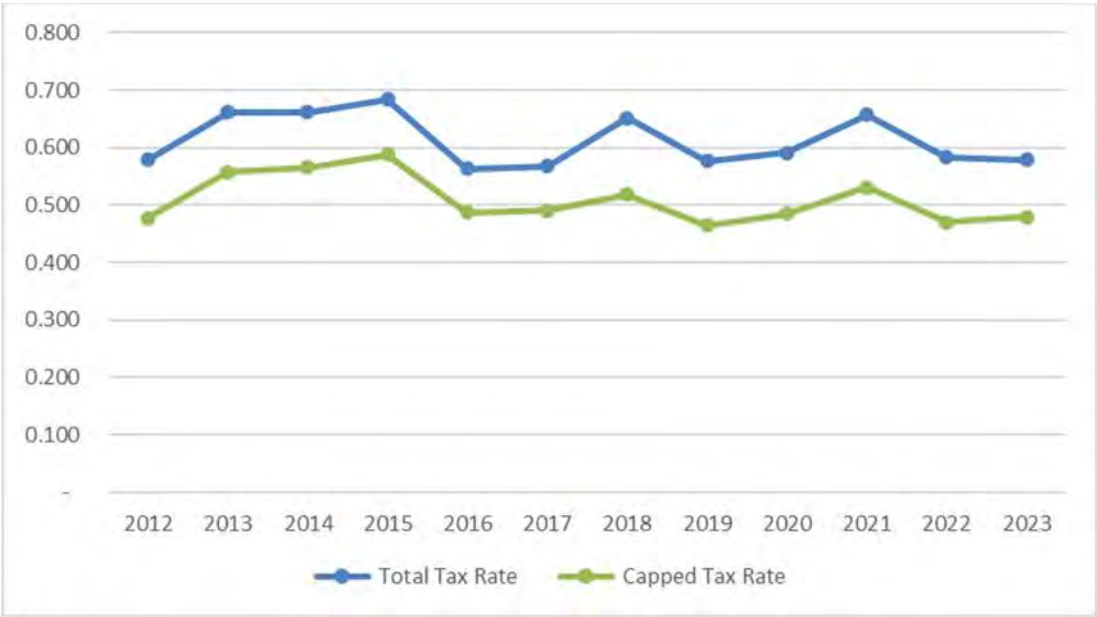
How Real Estate Taxes are Used

The Bond & Interest portion of the overall levy is used to pay the principal and interest payments on the general obligation limited tax park bonds. This includes the annual general obligation limited tax park bonds issued to fund capital projects, and the general obligation bonds issued for the 2018 Referendum. In 2024/2025 the District issued \$1,397,430 in limited tax park bonds with a one-year maturity. A similar issuance is planned for 2025/2026.

Tax rates are influenced by referendums and levy reductions, as well as an increase or decrease in property values. The tax rate is a calculation based on each taxing body’s levy as a percentage of the total assessed valuation. An increase or decrease in tax rates does not necessarily indicate an increase or decrease in real estate taxes.

The spikes in the chart below represent the cyclical nature of the Equalized Assessed Valuation (EAV) based on the county assessments. Historically, there is a three-year cycle of a significant increase, a slight increase, and then a small decline in the valuation. The 2021 EAV for the District is \$3,548,373,893, which represents a 7.59% increase from the 2020 EAV. This increase is attributable to the closure of the Glen TIF. In 2022, the District’s EAV increased by 21.59% to \$4,314,602,091, due to the annexation of the Allstate property and the tri-annual reassessment of north suburban properties. An increasing tax base (EAV) leads to a lower tax rate, assuming all other factors remain constant; while a decreasing tax base (EAV) leads to a higher tax rate, assuming all other factors remain constant.

BUDGET OVERVIEW



Interest Income

Interest income is decreasing \$2,375,316, 76.64% over estimated 2024/2025 revenues. Interest income was budgeted conservatively and anticipates a decline in interest rates.

Programs and Instruction

Overall, program and instruction fees are increasing \$209,053, 2.92% over estimated 2024/2025 revenue. The majority of the increase is in the Recreation Fund related to Early Childhood - Preschool. Early Childhood is expected to see more enrollment with the potential opening of an additional preschool room for two-year old children and \$338,410 in additional revenue. Figure Skating also anticipates an increase of \$129,724 due to the expansion of day camp offerings and expected growth in the figure skating program. The decrease in revenue for Aquatics of \$323,270, 95.26% is due to a reduction in Swimming and Instruction revenue due to the temporary closure of the pool for the renovation of Splash Landings.

BUDGET OVERVIEW

Category	2022/2023	2023/2024	2024/2025	2024/2025	2025/2026	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Adult Sports	109,414	159,625	187,489	153,796	164,771	10,975	7.14%
Adult Variety	5,768	5,817	6,791	5,887	7,948	2,061	35.01%
Aquatics	216,161	266,204	333,055	339,355	16,085	(323,270)	-95.26%
Camps and Clinics	764,739	757,881	668,677	887,472	896,531	9,059	1.02%
Cultural Arts	200,567	243,815	261,830	273,005	286,742	13,737	5.03%
Early Childhood	364,793	674,776	993,556	791,178	1,129,588	338,410	42.77%
Figure Skating	451,162	465,221	447,135	467,599	597,323	129,724	27.74%
Fitness Center	595,598	660,000	768,921	754,823	740,182	(14,641)	-1.94%
General	1,914,333	2,103,789	1,968,777	2,108,708	2,155,313	46,605	2.21%
Golf Operations	331,329	351,263	375,450	364,391	378,700	14,309	3.93%
Hockey	142,284	148,334	169,024	157,917	139,925	(17,992)	-11.39%
Martial Arts	71,166	71,265	67,000	67,000	39,150	(27,850)	-41.57%
Paddle Tennis	74,919	70,596	60,040	56,360	61,876	5,516	9.79%
Youth Sports	479,810	554,807	572,695	581,477	586,037	4,560	0.78%
Youth Variety	153,670	157,228	144,920	154,493	172,342	17,849	11.55%
Grand Total	5,875,712	6,690,619	7,025,360	7,163,460	7,372,513	209,053	2.92%

Admissions

Admissions revenue is budgeted to increase \$44,482, 1.53% over the estimated 2024/2025 revenue. The majority of the increase is from the Glenview Park Golf Course of \$75,000, Glenview Ice Center of \$23,899, and Prairie Club of \$28,708 that is partially offset by a decrease in Recreation of \$96,475. In 2025/2026, the elimination of the unlimited season passes at Glenview Park Golf Course is driving increases in daily admissions and punch passes along with slightly higher revenue in the other facilities. The increase is partially offset by a decrease in Recreation Admissions revenue due to the temporary closure of Splash Landings.

Description	2022/2023	2023/2024	2024/2025	2024/2025	2025/2026	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Admissions							
Daily Admissions							
Flick Pool	266,923	303,213	329,966	339,897	340,000	103	0.03%
Glenview Ice Center	87,658	87,630	88,900	89,061	112,960	23,899	26.83%
Glenview Park Golf Club	1,264,390	1,501,395	1,650,000	1,725,000	1,800,000	75,000	4.35%
Glenview Prairie Club	305,462	345,946	369,550	342,842	371,550	28,708	8.37%
Glenview Tennis Club	235,182	218,423	205,000	205,000	211,000	6,000	2.93%
Recreation	160,890	159,210	161,000	163,000	66,525	(96,475)	-59.19%
Roosevelt Pool	38,237	44,489	49,230	47,553	54,800	7,247	15.24%
Grand Total	2,358,742	2,660,305	2,853,646	2,912,353	2,956,835	44,482	1.53%

Memberships

Membership revenue is budgeted to decrease \$454,036, 15.77% less than the estimated 2024/2025 revenue. In 2025/2026, the majority of the decrease relates to the Recreation Fund; the Fitness Center budgeted a decrease of \$446,329, 24.94%. Due to the closure of Splash Landings, there will be a

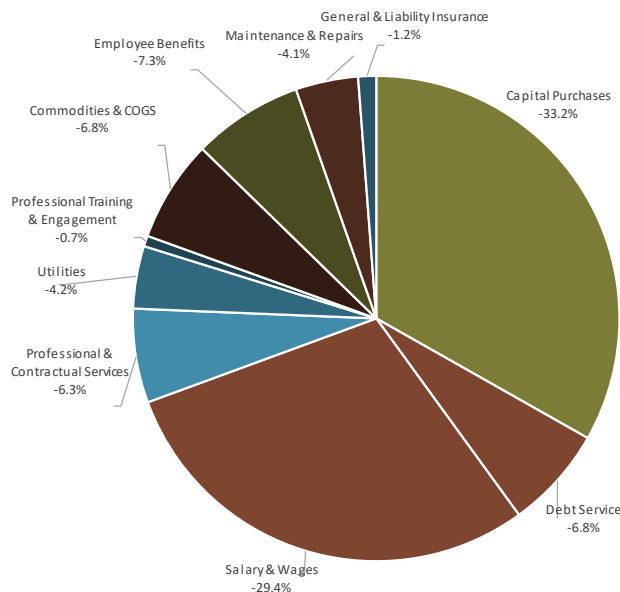
BUDGET OVERVIEW

decrease in the sale of pool punch cards and a significant potential loss of fitness memberships by members who use Splash Landings.

Donations

Donations are budgeted to increase by \$2,757,537, 430.89% over the estimated 2024/2025 revenue. The 2025/2026 Budget includes an Illinois Department of Natural Resources PARC Grant in the amount of \$2,800,000 for Splash Landings improvements, an Illinois Department of Commerce and Economic Opportunity (DCEO) grant of \$300,000 and a Glenview Park Foundation grant of \$70,000 both for the Avoca Park land improvements, a grant from Invest in Cook of \$100,000 for the Central Street bridge project, a capital donation from the Glenview Stars of \$87,500, and several other smaller donations.

Expenses



Total expenses for the 2025/2026 proposed budget are expected to be \$57,828,939, a 29.00% increase over the 2024/2025 estimated expenses. Of the total budgeted expenses, \$34,695,201 is for operating expenses, an increase of 7.20% from the estimated operating expenses. Capital purchases account for \$19,203,614 of the budgeted expenses, an increase of 128.04% from the prior year-end estimate of \$8,421,072.

Each Division Director is responsible for identifying cost trends within operations. Any changes in service level will have a corresponding budget impact.

Category	2022/2023	2023/2024	2024/2025	2024/2025	2025/2026	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Salary and Wages	(12,955,231)	(14,438,469)	(15,770,890)	(15,990,119)	(16,996,006)	(1,005,887)	6.29%
Employee Benefits and Insurance	(3,293,649)	(3,558,545)	(4,065,122)	(4,001,501)	(4,238,695)	(237,194)	5.93%
General & Liability Insurance	(537,602)	(545,429)	(599,399)	(599,399)	(690,000)	(90,601)	15.12%
Professional Services	(331,661)	(456,790)	(451,360)	(493,549)	(489,312)	4,237	-0.86%
Contractual Services	(2,517,024)	(2,492,481)	(2,952,370)	(2,879,178)	(3,138,905)	(259,727)	9.02%
Utilities	(1,576,440)	(2,003,612)	(2,035,275)	(2,237,391)	(2,408,568)	(171,177)	7.65%
Commodities	(1,467,875)	(1,583,240)	(1,739,349)	(1,699,406)	(1,789,274)	(89,868)	5.29%
Cost of Goods Sold	(347,684)	(368,386)	(334,202)	(367,644)	(372,030)	(4,386)	1.19%
Maintenance and Repairs	(1,854,775)	(2,091,847)	(2,316,440)	(2,352,242)	(2,397,650)	(45,408)	1.93%
Professional Training & Engagement	(192,916)	(236,929)	(356,219)	(389,370)	(410,411)	(21,041)	5.40%
Debt Service	(5,049,723)	(4,110,291)	(5,391,230)	(4,043,230)	(3,930,124)	113,106	-2.80%
Capital Purchases	(4,617,128)	(3,855,304)	(8,333,813)	(8,421,072)	(19,203,614)	(10,782,542)	128.04%
Commodities (Non-Capital Purchases)	(1,209,461)	(1,152,230)	(1,454,886)	(1,354,391)	(1,764,350)	(409,959)	30.27%
Grand Total	(35,951,169)	(36,893,553)	(45,800,556)	(44,828,493)	(57,828,939)	(13,000,446)	29.00%

BUDGET OVERVIEW

Salary and Wages

The primary purpose of the Glenview Park District is to provide high quality services to residents and the community. To accomplish this, 29.39% of the District's expenditures are allocated to salaries and wages. The majority of the District's staff are part-time and seasonal employees; only 12.6% of the District's workforce is full-time. Part-time wages continue to address internal compression from minimum wage increases to help retain part-time employees. The District implemented mandated minimum wage increases in May 2023 and May 2024. There is no mandated minimum wage increase in the 2025/2026 Budget. Salary ranges for full time and part time employees were approved by the Board in January 2025 and November 2024, respectively. The majority of the increase in Salary and Wages is attributed to the Recreation fund and the Outdoor Pools which are increasing \$309,375, 30.76% over the estimated 2024/2025 actual due to filling positions that had been temporarily vacant due to turnover, increases in starting wages to remain competitive in the market, merit increases, and additional staff hours that are reflective of increased programming.

Description	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Salary and Wages							
Salaries	(4,682,907)	(5,144,040)	(5,597,983)	(5,606,792)	(6,141,215)	(534,423)	9.53%
Full Time Maintenance	(2,191,641)	(2,447,222)	(2,572,729)	(2,668,344)	(2,675,401)	(7,057)	0.26%
Full Time Clerical	(1,042,673)	(1,232,009)	(1,341,312)	(1,371,010)	(1,431,622)	(60,612)	4.42%
Part Time Maintenance	(424,051)	(539,420)	(501,784)	(611,244)	(715,179)	(103,935)	17.00%
Operations	(2,105,275)	(2,223,514)	(2,522,174)	(2,480,066)	(2,407,087)	72,979	-2.94%
Operations: Rangers	(29,204)	(36,023)	(38,250)	(31,500)	(30,750)	750	-2.38%
Operations: Starters	(37,265)	(48,595)	(46,125)	(60,000)	(52,500)	7,500	-12.50%
Cashier	(148,254)	(145,510)	(162,350)	(160,950)	(163,750)	(2,800)	1.74%
Food Service	(50,368)	(66,668)	(109,560)	(107,921)	(119,906)	(11,985)	11.10%
Program Coordinator	(56,992)	(64,047)	(71,710)	(60,417)	(73,363)	(12,946)	21.43%
Program Wages	(1,237,535)	(1,385,634)	(1,697,187)	(1,619,510)	(1,901,048)	(281,537)	17.38%
League Wages	(35,011)	(46,845)	(53,623)	(54,324)	(44,516)	9,808	-18.05%
Special Event Wages	(19,458)	(26,602)	(34,070)	(36,378)	(33,719)	2,659	-7.31%
Individual Instruction Wages	(463,416)	(501,369)	(451,103)	(517,167)	(584,295)	(67,128)	12.98%
Group Instruction Wages	(363,182)	(480,752)	(474,049)	(529,494)	(525,295)	4,199	-0.79%
Group Tour Wages	(68,000)	(50,220)	(96,880)	(75,000)	(96,360)	(21,360)	28.48%
Grand Total	(12,955,231)	(14,438,469)	(15,770,890)	(15,990,119)	(16,996,006)	(1,005,887)	6.29%

Employee Taxes, Pension, and Insurance

Employee Taxes, Pension, and Insurance are budgeted to increase \$237,194, 5.93% over the estimated 2024/2025 expenses. The District is a member of the Intergovernmental Personnel Benefits Cooperative (IPBC). The IPBC is a pooled benefit cooperative with approximately 130-member communities. Health insurance costs increased during 2023 after two years of decreasing premiums. The budget for 2025/2026 includes an anticipated rate increase of 7% that will go into effect January 2026 for January through April of 2026 and reflects the cost for additional benefit-eligible positions. Actual expenses will vary depending on the elections of eligible employees enrolled in the District's insurance plan.

The District has been proactive in trying to contain health costs. Those efforts will continue in 2025/2026 by focusing on wellness and disease management. Employees cover 4% to 18% of the

BUDGET OVERVIEW

premium for the health plan they choose to participate in, while retirees who elect to stay on one of the District healthcare plans pay 100% of the premium. Increased wages and a fully staffed operation are leading to increases in FICA and IMRF.

Description	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Employee Benefits and Insurance							
Insurance Expense: Health	(1,583,001)	(1,727,146)	(2,080,922)	(1,970,401)	(2,083,600)	(113,199)	5.74%
Employee Pension: IMRF	(748,435)	(748,435)	(770,000)	(830,000)	(855,000)	(25,000)	3.01%
Employment Taxes: FICA	(962,212)	(1,082,964)	(1,214,200)	(1,201,100)	(1,300,095)	(98,995)	8.24%
Grand Total	(3,293,649)	(3,558,545)	(4,065,122)	(4,001,501)	(4,238,695)	(237,194)	5.93%

General and Liability Insurance

General and Liability Insurance are budgeted to increase \$90,601 (15.12%) over the estimated expenses for 2024/2025. The increase is primarily due to a rate increase in the cost of PDRMA Workers Compensation coverage, additional Unemployment Compensation payments to Illinois Department of Employment Security (IDES) due to potential claims from the temporary closure of Splash Landings, and the cost of newly added coverage for Cyber Liability.

Contractual Services

Contractual Services are services provided by outside vendors. Contractual services are budgeted to increase \$259,727, 9.02% over the estimated 2024/2025 expenses. The largest increase is in Program Services with a budgeted increase of \$131,779. Program services reflect the use of outside contractors to supplement staff in providing a wide variety of programs offered and to support the implementation of strategic initiatives. Bank charges continue to increase as more customers register and pay with a credit card for programs and memberships on the website.

Description	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Contractual Services							
Bank Charges	(551,650)	(459,493)	(557,270)	(563,427)	(607,630)	(44,203)	7.85%
League Services	(31,681)	(30,648)	(30,880)	(31,269)	(33,867)	(2,598)	8.31%
Legal Notices	(1,227)	(47)	(500)	(646)	(500)	146	-22.56%
Licenses	(3,897)	(3,041)	(3,990)	(3,970)	(4,475)	(505)	12.72%
Postage	(7,492)	(6,480)	(10,120)	(10,217)	(10,940)	(723)	7.07%
Printing	(12,030)	(9,735)	(13,780)	(15,496)	(19,194)	(3,698)	23.86%
Program Services	(747,202)	(672,521)	(818,925)	(781,347)	(913,126)	(131,779)	16.87%
Rental Expense	(67,114)	(100,537)	(116,020)	(135,048)	(137,130)	(2,082)	1.54%
Repair Service	(6,189)	(5,255)	(19,500)	(19,500)	(21,200)	(1,700)	8.72%
Special Event Services	(79,353)	(107,688)	(109,458)	(108,204)	(105,738)	2,466	-2.28%
Special Services	(1,009,189)	(1,097,036)	(1,271,927)	(1,210,053)	(1,285,105)	(75,052)	6.20%
Grand Total	(2,517,024)	(2,492,481)	(2,952,370)	(2,879,178)	(3,138,905)	(259,727)	9.02%

BUDGET OVERVIEW

Utilities

Utilities are budgeted to increase \$171,177, 7.65% over the estimated 2024/2025 expenses. Utilities include Electricity, Fuel/Heat, Disposal, Water, and Telephone usage. Electricity is budgeted to increase \$133,424, Fuel/Heat \$42,500, and Disposal \$29,415. Water is budget to decrease \$34,185 and Telephone remains almost the same. The increase in utilities is driven by rate increases with the renewal of electrical and fuel service agreements.

Commodities (including Non-Capital Purchases)

Commodities are tangible items purchased from outside vendors. Commodities are budgeted to increase \$499,827, 16.37% over 2024/2025 estimated expenses. The majority of the increase is due to Commodities (Non-Capital Purchases) of \$409,959: Intangibles of \$163,045, Machinery & Equipment of \$143,786, and Land Improvement of \$99,990. Overall, these accounts are also being heavily impacted by inflation and the timing of maintenance and improvement projects.

Description	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Commodities							
Animal and Related Supplies	(89,070)	(72,332)	(73,625)	(75,625)	(96,125)	(20,500)	27.11%
Books and Subscriptions	(2,727)	(5,636)	(34,844)	(26,355)	(23,935)	2,420	-9.18%
Food Service Disposables	(18,271)	(17,881)	(21,600)	(20,725)	(20,250)	475	-2.29%
General Supplies: Chemicals	(182,871)	(249,476)	(216,733)	(214,185)	(211,966)	2,219	-1.04%
General Supplies: Gasoline and Lubricants	(149,672)	(129,365)	(157,380)	(151,680)	(159,430)	(7,750)	5.11%
General Supplies: General	(529,850)	(528,901)	(564,858)	(560,322)	(593,173)	(32,851)	5.86%
General Supplies: Janitorial	(100,681)	(111,967)	(116,000)	(115,142)	(119,200)	(4,058)	3.52%
General Supplies: Safety	(30,673)	(29,559)	(58,240)	(50,259)	(43,430)	6,829	-13.59%
General Supplies: Tools	(18,223)	(21,783)	(19,525)	(22,625)	(27,525)	(4,900)	21.66%
Group Supplies	(6,471)	(13,149)	(10,200)	(9,580)	(9,555)	25	-0.26%
League Supplies	(19,394)	(29,056)	(34,290)	(39,900)	(33,050)	6,850	-17.17%
Office Supplies	(37,455)	(48,311)	(51,950)	(47,123)	(55,450)	(8,327)	17.67%
Program Supplies	(152,764)	(189,025)	(211,726)	(204,463)	(218,417)	(13,954)	6.82%
Repair Supplies	(3,214)	(2,743)	(3,000)	(2,700)	(2,700)	-	0.00%
Special Event Supplies	(61,026)	(70,608)	(83,656)	(77,422)	(80,675)	(3,253)	4.20%
Uniforms	(65,513)	(63,449)	(81,722)	(81,300)	(94,393)	(13,093)	16.10%
Commodities (Non-Capital Purchases)							
Non-Capital Land Improvement	(746,619)	(618,116)	(644,790)	(669,620)	(769,610)	(99,990)	14.93%
Non-Capital Building Improvement	(60,983)	(121,047)	(250,160)	(275,394)	(292,375)	(16,981)	6.17%
Non-Capital Machinery & Equipment	(315,337)	(308,262)	(425,450)	(245,164)	(388,950)	(143,786)	58.65%
Non-Capital Furniture & Fixtures	(58,168)	(62,255)	(83,925)	(108,067)	(94,225)	13,842	-12.81%
Non-Capital Intangibles	(28,353)	(42,551)	(50,561)	(56,146)	(219,190)	(163,045)	290.40%
Grand Total	(2,677,336)	(2,735,470)	(3,194,235)	(3,053,797)	(3,553,624)	(499,827)	16.37%

Maintenance and Repairs

Maintenance and Repairs are budgeted to increase \$45,408, 1.93% over the estimated 2024/2025 expenses. The largest increases are in the areas of Maintenance Services for Equipment \$35,679 and Janitorial \$22,526; Building Repairs is budgeted to decrease \$18,140.

The budget includes funding for the Kemper-contracted Assistant Superintendent of Golf position for Prairie Club, a new contract for mowing at The Grove, an increase in the frequency of services provided by the existing landscaping contract for Park Services, and a contract for maintenance of the golf carts at Prairie Club.

BUDGET OVERVIEW

Description	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Maintenance and Repairs							
Building Repairs	(135,870)	(127,646)	(176,179)	(208,485)	(190,345)	18,140	-8.70%
Machinery & Equipment Repairs	(336,855)	(295,377)	(289,250)	(278,600)	(278,050)	550	-0.20%
Maint Services: Contracted Payroll	(127,309)	(128,496)	(194,391)	(194,391)	(194,391)	-	0.00%
Maint Services: Equipment	(82,230)	(132,869)	(215,355)	(184,564)	(220,243)	(35,679)	19.33%
Maint Services: General	(849,471)	(1,064,667)	(1,079,841)	(1,103,685)	(1,107,482)	(3,798)	0.34%
Maint Services: Janitorial	(314,041)	(332,725)	(349,991)	(371,293)	(393,819)	(22,526)	6.07%
Maint Services: Pest Control	(8,999)	(10,067)	(11,433)	(11,225)	(13,320)	(2,095)	18.66%
Grand Total	(1,854,775)	(2,091,847)	(2,316,440)	(2,352,242)	(2,397,650)	(45,408)	1.93%

Debt Service and Interest Expense

The District currently has three outstanding bond issues as of April 30, 2025. In 2024/25, the General Obligation Park Refunding Alternative Revenue Bonds of 2013B reached maturity, and the final payment was completed. Debt Service and Interest Expense will fluctuate based on the repayment schedules for outstanding bonds. In 2025/2026, total debt service will decrease by \$113,106. No debt issuance, other than the annual refunding bonds, is anticipated in 2025/2026 fiscal year.

Description	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Debt Service							
Bond Issuance Costs	(15,000)	(19,500)	(20,000)	(15,000)	(20,000)	(5,000)	33.33%
Interest Expense	(1,236,031)	(1,218,970)	(1,155,380)	(1,155,380)	(1,037,275)	118,105	-10.22%
Paying Agent Fees	(2,692)	(1,821)	(2,850)	(2,850)	(2,850)	-	0.00%
Principal Payment	(3,796,000)	(2,870,000)	(4,213,000)	(2,870,000)	(2,869,999)	1	0.00%
Grand Total	(5,049,723)	(4,110,291)	(5,391,230)	(4,043,230)	(3,930,124)	113,106	-2.80%

BUDGET OVERVIEW

Debt Service Schedules

Annual Payments - Debt Principal

Fiscal Year	Series 2018 General Obligation	Series 2020B Alternate Revenue	Series 2017B Alternate Revenue	Refunding Bond	Principal
2025/2026	\$ 1,694,999	\$ 1,000,000	\$ 175,000	\$ 1,397,430	\$ 4,267,429
2026/2027	\$ 1,780,001	\$ 910,000	\$ 180,000	\$ -	\$ 2,870,001
2027/2028	\$ 1,870,000	\$ 860,000	\$ 185,000	\$ -	\$ 2,915,000
2028/2029	\$ 1,965,000	\$ 835,000	\$ 195,000	\$ -	\$ 2,995,000
2029/2030	\$ 2,060,000	\$ 790,000	\$ 200,000	\$ -	\$ 3,050,000
2030/2031	\$ 2,165,000	\$ 750,000	\$ 205,000	\$ -	\$ 3,120,000
2031/2032	\$ 1,605,000	\$ 655,000	\$ 210,000	\$ -	\$ 2,470,000
2032/2033	\$ -	\$ 540,000	\$ 220,000	\$ -	\$ 760,000
2033/2034	\$ -	\$ 460,000	\$ 225,000	\$ -	\$ 685,000
2034/2035	\$ -	\$ 375,000	\$ 235,000	\$ -	\$ 610,000
2035/2036	\$ -	\$ -	\$ 245,000	\$ -	\$ 245,000
	\$ 13,140,000	\$ 7,175,000	\$ 2,275,000	\$ 1,397,430	\$ 23,987,430

Annual Payments - Debt Interest

Fiscal Year	Series 2018 General Obligation	Series 2020B Alternate Revenue	Series 2017B Alternate Revenue	Refunding Bond	Principal
2025/2026	\$ 657,000	\$ 265,419	\$ 73,961	\$ 40,894	\$ 1,037,274
2026/2027	\$ 572,250	\$ 225,419	\$ 68,711	\$ -	\$ 866,380
2027/2028	\$ 483,250	\$ 179,919	\$ 63,311	\$ -	\$ 726,480
2028/2029	\$ 389,750	\$ 136,919	\$ 57,761	\$ -	\$ 584,430
2029/2030	\$ 291,500	\$ 95,169	\$ 51,668	\$ -	\$ 438,336
2030/2031	\$ 188,500	\$ 63,569	\$ 45,418	\$ -	\$ 297,486
2031/2032	\$ 80,250	\$ 41,069	\$ 38,755	\$ -	\$ 160,074
2032/2033	\$ -	\$ 27,969	\$ 31,930	\$ -	\$ 59,899
2033/2034	\$ -	\$ 17,169	\$ 24,450	\$ -	\$ 41,619
2034/2035	\$ -	\$ 7,969	\$ 16,800	\$ -	\$ 24,769
2035/2036	\$ -	\$ -	\$ 8,575	\$ -	\$ 8,575
	\$ 2,662,500	\$ 1,060,588	\$ 481,340	\$ 40,894	\$ 4,245,322

Capital Purchases

The 2025/2026 Budget includes \$19,203,614 to be spent on capital projects and equipment acquisition with the largest expenditures for the GPGC Turf Care Center and Splash Landings Renovation. All equipment purchased that exceeds \$10,000 is capitalized. Most capital purchases are included in the Capital Replacement Fund. New projects are budgeted in the Capital Development Fund or individual facility funds. Excluding any Capital Replacement and Capital Development purchases, the capital purchases for the 2025/2026 total \$16,806,195. A listing of the items is below:

BUDGET OVERVIEW

General & Admin	15,000	Glenview Tennis Club	123,325
Ford Explorer (Shortage in Capital Replacement)	15,000	Resurface Lot (Shortage in Capital Replacement)	108,325
Park Services	2,667,020	Phase 3 to monitor for court settling	15,000
Pickleball Courts	850,000	Recreation	6,980,472
AVOCA Park	800,000	Splash Landings – Building & Improvements	6,891,472
Comprehensive Plan Master Plan Update	150,000	Lakeview Room Wall Project	25,000
Roosevelt Resurface Lot (Shortage in Capital Replacement)	146,433	Building/Room Enhancements	21,000
Central Street Bridge	100,000	New PA System	19,000
Springman Playground	67,000	Tables and Chairs	14,000
Nifty Lift (Shortage in Capital Replacement)	61,405	Fitness Floor Improvement (Shortage in Capital Replacement)	10,000
Batting Cages - Swenson Park - Master Plan	51,200	Roosevelt Pool	61,000
Gallery Park - Master Plan	50,000	Master Planning Water Play Features	46,000
Peninsula Playground - Equipment Repair	50,000	Air Conditioning Unit 1 at Concession building (Shortage in Capital Replacement)	15,000
Parking Lot Engineering - CPW	47,400	Flick Pool	140,500
Parking Lot Engineering - Flick	38,000	Master Planning Water Play Features	92,000
Engineering - Civil, Structural and Mechanical	30,000	Exterior Paint – Water Slide	22,500
Vehicle # 38 Replacement (Shortage in Capital Replacement)	26,000	Lifeguard Break Room Floor	13,500
Jacobs Mower (Shortage in Capital Replacement)	21,712	Inflatable	6,000
Cole Park - Master Plan	20,000	Gutter Recoating	4,500
Crowley - Bocce Ball Court Repairs	20,000	Diving Boards (Shortage in Capital Replacement)	2,000
Toro Groundmaster (Shortage in Capital Replacement)	16,000	The Grove	106,500
Truck # 8 Replacement (Shortage in Capital Replacement)	13,000	Alarm Upgrades Phase 2	20,000
Parking Lot Engineering - Willow	12,500	Program Barn Gutter Replacement	17,000
Vehicle # 40 Replacement (Shortage in Capital Replacement)	10,000	Log Cabin Chimney & Siding Repair	16,500
Truck # 17 Replacement (Shortage in Capital Replacement)	10,000	RF – Pavilion Floor	15,000
Truck # 52 Replacement (Shortage in Capital Replacement)	10,000	Long Bridge Replacement – Material Only	15,000
Truck # 55 Replacement (Shortage in Capital Replacement)	10,000	Caretaker House – HVAC Equipment Only	8,000
Truck # 59 Replacement (Shortage in Capital Replacement)	10,000	New Bridge – Material Only	7,000
LED Upgrades	10,000	Medium Bridge Replacement – Material Only	4,000
Forklift (Shortage in Capital Replacement)	9,250	Golf Cart # 1 (Shortage in Capital Replacement)	2,000
Krommer Line Painter (Shortage in Capital Replacement)	9,120	Golf Cart # 2 (Shortage in Capital Replacement)	2,000
Trailer T-10 (Shortage in Capital Replacement)	5,000	Wagner Farm	645,000
Countryside Basketball (Shortage in Capital Replacement)	5,000	Heritage Center Exhibit Construction	380,000
Trailer Tilt Bed (Shortage in Capital Replacement)	4,000	Milking Parlor Remodel	200,000
Avant (Shortage in Capital Replacement)	4,000	Bobcat (Shortage in Capital Replacement)	35,000
Glenview Park Golf Club	5,882,428	Exhibit Oversight	20,000
Golf Maintenance Turf Care Center – Building & Improvements	5,209,732	Milking Parlor Construction Oversight	10,000
Golf Maintenance Turf Care Center – Architectural & Engineering	276,696	Schram Memorial Museum	29,950
Golf Maintenance Turf Care Center – Furniture & Fixtures	202,500	Exterior Painting of Schram	29,950
Well, HVAC, Beverage Cart and Bunker Rake (Shortage in Capital Replacement)	98,500	Air Station Prairie	38,000
Improvements to Gazebo/Outside area	75,000	Solar Panel Installation	38,000
Clubhouse Cameras	20,000	Special Recreation	77,000
Glenview Prairie Club	40,000	Roosevelt Pool Entrance (ADA Improvement)	77,000
New Golf Netting-Park Foundation Funded	38,000	TOTAL	16,806,195
Greens Mower (Shortage in Capital Replacement)	2,000		

Capital Replacement

The Capital Replacement budget for 2025/2026 includes purchases of \$2,397,419 for the systematic replacement of assets as they reach the end of their useful life. The amount of the purchases fluctuates each year based on the assets being replaced. The Capital Replacement program was changed in 2019/2020 to allow each Fund to save for the replacement of items over the useful life of the assets, rather than over a 10-year period. The program also includes CPI rate increases in the savings contribution. These changes allow for more stable contributions for capital assets from year to year. Inflation has negatively impacted on the ability to purchase some items entirely from the funds accumulated in the Capital Replacement Fund. As a result, the budgets for the various operating funds include amounts to supplement the accumulated Capital Replacement funds based on current pricing of the items to be replaced.

BUDGET OVERVIEW

Capital Development

The 2025/2026 budget includes \$10,797,502 in Transfers Out to offset the actual expenses that will be recorded to the appropriate fund. The Glenview Park Golf Club will receive a transfer of \$5,208,928 for projects relating to Turf Care Center (\$5,188,928) and the planning for the Gazebo and Ramp (\$20,000). The Transfer Out of \$1,610,244 to Recreation is for the Splash Landings project (\$1,575,244) and a transfer to provide funding for Leisureships (\$35,000). Park Service will be funded a total of \$1,900,000 for the Pickleball Courts in Richardson Park (\$850,000), Avoca Playground (\$800,000), and the Bridge in Flick Park (\$250,000), and the Bond & Interest Fund will receive a transfer of \$1,514,380 for principal and interest expense. Several initiatives from the approved Strategic Plan are being funded by Capital Development through transfers to the General & Admin Fund in the amount of \$363,950. The \$200,000 transfer to the Glenview Ice Center represents the remaining available funds from the 2018 Bond Referendum. The remaining balance will be used to offset the contribution to the Capital Replacement Fund necessary to fund the future replacement of capital assets at the Glenview Community Ice Center.

Category	2022/2023	2023/2024	2024/2025	2024/2025	2025/2026	Budget Change	
	Actual	Total Actual	Budget	Estimate	Budget	from Prior Year	% Change
Transfer Out Bond & Interest	(1,795,908)	(1,710,031)	(1,625,625)	(1,625,625)	(1,514,380)	111,245	-6.84%
Transfer Out General & Admin	-	(437,950)	(316,950)	(316,950)	(363,950)	(47,000)	14.83%
Transfer Out GPGC	-	(50,000)	(1,166,365)	(3,852,422)	(5,208,928)	(1,356,506)	35.21%
Transfer Out Ice Center	-	-	-	(200,000)	(200,000)	-	0.00%
Transfer Out Park Services	(649,500)	(214,622)	(500,000)	(500,000)	(1,900,000)	(1,400,000)	280.00%
Transfer Out Recreation	-	(35,000)	(35,000)	(563,480)	(1,610,244)	(1,046,764)	185.77%
Transfer Out Tennis Club	(100,000)	(35,000)	-	-	-	-	
Grand Total	(2,545,408)	(2,482,603)	(3,643,940)	(7,058,477)	(10,797,502)	(3,739,025)	52.97%



Glenview Park District
For 2025/2026 Budget Year
Projected Current Assets less Current Liabilities 04/30/26

Fund Category	04/30/2024 Current Assets Less Current Liabilities	Projected Profit and Loss	04/30/2025 Current Assets Less Current Liabilities	Budgeted Profit and Loss	04/30/2026 Current Assets Less Current Liabilities	Budgeted Operating Expenditures	Current Assets Less Current Liabilities as a Percentage of Operating Expenditures
General & Administrative	-	-	-	-	-	Zero Fund Balance	
Park Services	8,923,719	(2,400,291)	6,523,428	(3,241,513)	3,281,915	6,143,863	53.42%
Farm & Fields	952,878	585,069	1,537,947	(47,680)	1,490,267	Non-Operating Fund	
Total Corporate	9,876,597	(1,815,222)	8,061,375	(3,289,193)	4,772,182	6,143,863	77.67%
Capital Replacement	20,194,512	3,191,822	23,386,334	1,066,001	24,452,335	Non-Operating Fund	
Capital Development	8,124,572	627,386	8,751,958	(1,640,801)	7,111,157	Non-Operating Fund	
Total Capital	28,319,084	3,819,208	32,138,292	(574,800)	31,563,492	-	-
Recreation	5,524,539	968,424	6,492,963	(3,114,503)	3,378,460	8,015,877	42.15%
Roosevelt	332,735	(15,816)	316,919	-	316,919	622,320	50.93%
Flick	619,645	125,189	744,834	-	744,834	968,039	76.94%
Total Recreation	6,476,919	1,077,797	7,554,716	(3,114,503)	4,440,213	9,606,236	46.22%
The Grove	1,370,150	307,744	1,677,894	83,871	1,761,765	1,970,341	89.41%
Wagner Farm	1,515,470	72,175	1,587,645	-	1,587,645	1,417,947	111.97%
Schram Memorial Museum	192,317	59,410	251,727	1,011	252,738	74,377	339.81%
Air Station Prairie	141,696	13,064	154,760	(20,780)	133,980	137,178	97.67%
Total Museums	3,219,633	452,393	3,672,026	64,102	3,736,128	3,599,843	103.79%
Special Recreation	435,018	(21,209)	413,809	(126,916)	286,893	810,500	35.40%
Retirement	2,260,697	(105,503)	2,155,194	(257,948)	1,897,246	2,155,095	88.04%
Liability	1,090,193	32,510	1,122,703	(99,473)	1,023,230	936,175	109.30%
Bond & Interest	2,259,202	(1,256,548)	1,002,654	(44,689)	957,965	3,930,124	24.37%
GPGC	800,324	489,137	1,289,461	(400,088)	889,373	2,031,217	43.79%
GPC	735,048	21,667	756,715	13,684	770,399	1,164,346	66.17%
Ice Center	593,492	277,278	870,770	17,261	888,031	2,536,393	35.01%
Tennis Club	2,351,676	393,959	2,745,635	206,940	2,952,575	1,544,679	191.14%
Total Special Facilities	4,480,540	1,182,041	5,662,581	(162,203)	5,500,378	7,276,635	75.59%
Total District	58,417,883	3,365,467	61,783,350	(7,605,623)	54,177,727	34,458,471	157.23%

These amounts reflect only the amounts budgeted for the 2025/2026 fiscal year. Additional commitments in future fiscal years are not reflected and impact the total funds available.

BUDGET OVERVIEW

Cash Reserves

The cash reserves are reported as current assets less current liabilities. This definition more appropriately reflects the resources readily available to the district by eliminating long term assets and obligations of the funds such as fixed assets and interfund loans. The overall projected reserves of the Park District are \$54,177,727 as of 4/30/2026. The goal of the District is to build and maintain cash reserve levels between 10% and 20% of operating expenses. All funds exceed the 20% target due to lower-than-normal operating expenses, particularly in the 2020/2021 and 2021/2022 fiscal years.

- The total reserve for the Corporate fund is \$4,772,182. Of the total, \$1,490,267 is for Farm & Fields and \$3,281,915 is the Park Services reserve balance. Farm & Fields is a pass-through account used to track the funds specifically committed based on the 1998 referendum with transfers made to Wagner Farm and Park Services.
- The combined reserve for Capital Replacement and Capital Development is \$31,563,492. Capital Replacement represents \$24,452,335 and Capital Development represents \$7,111,157 of the combined reserves.
- The combined reserve for Recreation and outdoor pools is \$4,440,213, which is 46.22% of operating expenses. In 2025/2026, the Recreation reserve balance will be used to cover a portion of the Splash Landing building improvements.
- The combined reserve for the Special Facilities is \$5,500,378, which is 75.59% of operating expenses. As of 2025/2026, the Special Facilities will be covering a larger portion of their allocation of General & Admin expenses as the Park Services transfer to help offset the General & Admin allocation being reduced. For 2025/2026, the transfers in from Park Services are a percentage of each facility's G&A allocation: Glenview Park Golf Course 15% and Glenview Prairie Club 15%. There is no offsetting transfer for the Glenview Tennis Club or the Glenview Ice Center.
- The combined reserve for the Museum funds is \$3,736,128, which is 103.79% of operating expenses. All Reserve levels are above the targeted percentage level, this is due to the lower dollar amount of the reserve.
- Special Recreation is budgeted to have a reserve of \$286,893, which is 35.40% of operating expenses. In 2025/2026, the reserve is slightly above the target level.

BUDGET OVERVIEW

Capital Projects

During the past 20 years, the Park District has experienced significant growth in acquiring, constructing, and improving park district properties. This growth requires careful management to ensure the assets are properly maintained to the levels expected by the members of the community and meet ADA environmental and safety standards. A selection of major projects are as follows:

- Replacement of two outdoor swimming pools (2006)
- Construction of an Interpretive Center at Wagner Farm (2006)
- Purchase and development of Community Park West phase II (2010)
- Construction of the Park Services West Maintenance Facility (2010)
- Construction of a carriage house and pavilion at The Grove (2011)
- Complete renovation of Administration Building (2012)
- Building an expansion to the fitness center at Park Center Community Center (2011)
- Construction of a clubhouse and paddle tennis courts at the Glenview Prairie Club (2013)
- Golf Course renovation and drainage improvements at Glenview Park Golf Club (2015)
- Golf Course Clubhouse Renovation (2016)
- Construction of Park Services Maintenance Facility (2016)
- Replacement of the Dectron unit at Splash Landings (2016)
- Splash Landings Roof Replacement (2017)
- Community Park West sports lights (2017)
- Completion of two additional paddle tennis courts at Glenview Prairie Club (2017)
- Flick Park sports lights (2017)
- Remodel Fitness locker rooms (2017)
- Remodel Cole Park Fieldhouse (2018)
- Remodel Flick Fieldhouse (2018)
- Purchase additional land for The Grove (2018)
- Park Center HVAC (2018) (2019)
- The Grove improvements to entrance and parking (2019)
- The Grove interpretive center and exhibit design and replace fish tank filtration (2019)
- Glenview Ice Center renovation and expansion complete construction (2020)
- Wagner Farm Children's Interpretive Play area (2020)
- Completion of Phase I and II of the Wagner Farm Master Plan (2020)
- Purchase additional land for The Grove (2022)
- Purchase of land at Avoca West Elementary School (2022)
- Gallery Park Pathway and Parking Lot Resurfacing (2022)
- Tyner Roof (2023)
- Wagner Farmhouse Cedar Shingle Roof (2023)
- The Grove Interpretative Center Exhibit Design (2023)
- Heritage Center Upper Roof (2023)

BUDGET OVERVIEW

- Grove residence roof and siding (2023)
- Discovery Room Exhibit (2024)
- Kennicott Signature Wall Conservation (2023)
- Grove Landform Exhibit construction (2024)
- Master Planning process at GPGC (2024)
- CPW Bathroom (2023)
- Renovation of Central Street Bridge (2023)
- Flick Park Playground, Basketball, and Sled Hill Improvements (2023)
- Tennis Courts, Basketball Court, and Roosevelt Lot resurfacing (2024)
- Sleepy Hollow Parking, Engineering (2024)
- Peninsula Playground (2024)
- CPW Playground and Warning Track (2024)
- GPGC, Netting System Repair (2024)
- Tennis Club Asphalt Repair and Court color coating (2024)
- Tennis Club Parking Lot and Sidewalk, Engineering (2024)
- Park Center Fitness Weight Room partial floor replacement (2024)
- Park Center – Sealcoat, Crack Fill and Re-stripe (2024)
- Wagner Roof and exterior painting (2024)
- Schram Roof (2025)
- Air Station Prairie roof completion (2024)
- Swain Nelson roof (2025)
- Central Street Bridge (2024)
- Park Center Pool dehumidification, small (2024)
- The Grove Residence structural repairs (2024)
- Wagner Master Plan Development (2025)
- Tyner Center structural study (2025)

Planned in 2025/2026

- Pickleball Courts
- AVOCA Park Playground
- Playground Equipment and Repairs (Bocce Ball Court, Basketball, and Batting Cage)
- Swenson Park Batting Cage
- Central Street Bridge completion
- GPGC Seal Coat Parking Lot
- Tennis Club Parking Lot Resurface
- Park Center Fitness Track and Weight Room floor
- Wagner Heritage Center Exhibit construction

BUDGET OVERVIEW

- Lakeview Room Wall Project
- Splash Landings Renovation
- Golf Club Turf Care Center
- Roosevelt Resurface Lot
- Roosevelt Pool Entrance ADA Project
- Roosevelt and Flick Pool, Master Planning Water Play Features
- The Grove Long Bridge Replacement
- Wagner Farm Heritage Center Exhibit Construction
- Wagner Farm Milk Processing Plant
- Schram Exterior Painting and Solar Panel installation

SUPPLEMENTARY SCHEDULES

Income by Fund and Category Trend

(does not include Interfund Transfers)

Fund	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget
Air Station Prairie	170,474	177,458	176,081	180,360	180,440
Bond and Interest	3,387,794	3,906,412	3,590,698	3,716,307	3,740,630
Capital Development	169,595	457,442	102,203	381,984	104,758
Capital Replacement	1,102,141	1,536,323	2,007,568	1,272,536	513,757
Farm & Fields	3,343,868	3,316,877	3,474,673	3,567,250	3,474,915
Flick Pool	981,066	1,296,292	1,217,539	1,337,361	1,359,762
General & Administrative	45,815	42,570	32,793	37,180	31,383
Glenview Ice Center	2,989,890	2,677,759	2,826,829	3,002,691	3,092,619
Glenview Park Golf Club	2,259,277	2,573,685	2,549,219	2,686,263	2,729,365
Glenview Prairie Club	1,079,609	1,320,868	1,264,520	1,303,227	1,426,185
Glenview Tennis Club	1,996,761	2,218,363	2,046,006	2,222,080	2,200,575
Liability Insurance	804,445	868,965	812,450	860,575	836,702
Park Services	9,252,314	10,326,568	9,892,169	10,429,489	10,161,875
Recreation	7,420,197	8,969,525	10,143,993	10,434,475	13,641,209
Retirement	2,015,790	1,950,352	1,842,613	1,925,597	1,897,147
Roosevelt Pool	574,551	627,202	778,800	791,690	866,836
Schram Memorial Museum	89,537	184,107	196,049	195,549	137,096
Special Recreation	659,736	720,852	738,454	755,591	760,584
The Grove	2,080,269	2,557,767	2,717,704	2,604,665	2,551,713
Wagner Farm	416,619	561,738	442,954	534,207	495,852
Grand Total	40,839,748	46,291,124	46,853,315	48,239,077	50,203,403

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget
Admissions	2,358,742	2,660,305	2,853,646	2,912,353	2,956,835
Bond Proceeds	-	-	1,400,000	-	-
Donations	272,600	373,017	835,501	639,963	3,397,500
Equipment Enhancement	336,032	356,814	364,300	374,587	408,250
Facility Rental and Enhancement	2,903,808	2,864,922	3,194,978	3,184,291	3,168,928
Gain on Asset Disposal	233,900	149,580	100,000	184,437	100,000
Interest Income	1,549,788	3,435,472	706,403	3,099,380	724,064
League	440,305	498,607	477,578	441,795	481,364
Memberships	2,073,240	2,532,548	2,794,883	2,879,230	2,425,194
Other Sources	288,668	271,713	218,463	359,786	1,130,764
Programs and Instruction	5,875,712	6,690,619	7,025,360	7,163,460	7,372,513
Sales	672,997	771,330	730,148	760,278	800,749
Sales Lease	50,446	52,984	50,235	75,974	94,565
Service Fees	27,680	24,152	22,750	21,650	23,200
Special Events	150,450	176,156	199,880	192,238	189,725
Taxes	23,605,380	25,432,906	25,879,190	25,949,655	26,929,752
Grand Total	40,839,748	46,291,124	46,853,315	48,239,077	50,203,403

SUPPLEMENTARY SCHEDULES

Expense by Fund and Category Trend

(does not include Interfund Transfers)

Fund	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget
Air Station Prairie	(91,944)	(98,437)	(167,353)	(142,096)	(175,178)
Bond and Interest	(5,049,723)	(4,110,291)	(5,391,230)	(4,043,230)	(3,930,124)
Capital Development	-	-	(373,800)	-	-
Capital Replacement	(3,332,699)	(2,052,111)	(2,592,898)	(2,525,714)	(2,397,419)
Flick Pool	(675,003)	(835,295)	(970,539)	(965,172)	(1,108,539)
General & Administrative	(2,888,088)	(3,316,729)	(4,006,354)	(3,913,754)	(4,181,854)
Glenview Ice Center	(1,997,867)	(2,076,492)	(2,215,814)	(2,313,163)	(2,536,393)
Glenview Park Golf Club	(1,863,315)	(2,263,230)	(3,163,514)	(5,640,923)	(7,913,645)
Glenview Prairie Club	(779,865)	(954,836)	(1,063,507)	(1,097,459)	(1,204,346)
Glenview Tennis Club	(1,352,069)	(1,382,144)	(1,435,043)	(1,514,221)	(1,668,004)
Liability Insurance	(729,705)	(752,877)	(838,582)	(828,065)	(936,175)
Park Services	(6,020,692)	(5,772,385)	(8,663,142)	(6,924,561)	(8,810,883)
Recreation	(5,787,614)	(6,594,365)	(8,206,553)	(7,939,356)	(14,996,349)
Retirement	(1,710,648)	(1,831,399)	(1,984,200)	(2,031,100)	(2,155,095)
Roosevelt Pool	(369,544)	(458,747)	(600,700)	(629,406)	(683,320)
Schram Memorial Museum	(43,358)	(64,200)	(104,762)	(99,539)	(104,327)
Special Recreation	(581,972)	(696,402)	(745,000)	(776,800)	(887,500)
The Grove	(1,613,829)	(2,092,644)	(1,794,430)	(1,941,720)	(2,076,841)
Wagner Farm	(1,063,234)	(1,540,969)	(1,483,135)	(1,502,213)	(2,062,947)
Grand Total	(35,951,169)	(36,893,553)	(45,800,556)	(44,828,493)	(57,828,939)

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget
Capital Purchases	(4,617,128)	(3,855,304)	(8,333,813)	(8,421,072)	(19,203,614)
Commodities	(1,467,875)	(1,583,240)	(1,739,349)	(1,699,406)	(1,789,274)
Commodities (Non-Capital Purchases)	(1,209,461)	(1,152,230)	(1,454,886)	(1,354,391)	(1,764,350)
Contractual Services	(2,517,024)	(2,492,481)	(2,952,370)	(2,879,178)	(3,138,905)
Cost of Goods Sold	(347,684)	(368,386)	(334,202)	(367,644)	(372,030)
Debt Service	(5,049,723)	(4,110,291)	(5,391,230)	(4,043,230)	(3,930,124)
Employee Benefits and Insurance	(3,293,649)	(3,558,545)	(4,065,122)	(4,001,501)	(4,238,695)
General & Liability Insurance	(537,602)	(545,429)	(599,399)	(599,399)	(690,000)
Maintenance and Repairs	(1,854,775)	(2,091,847)	(2,316,440)	(2,352,242)	(2,397,650)
Professional Services	(331,661)	(456,790)	(451,360)	(493,549)	(489,312)
Professional Training & Engagement	(192,916)	(236,929)	(356,219)	(389,370)	(410,411)
Salary and Wages	(12,955,231)	(14,438,469)	(15,770,890)	(15,990,119)	(16,996,006)
Utilities	(1,576,440)	(2,003,612)	(2,035,275)	(2,237,391)	(2,408,568)
Grand Total	(35,951,169)	(36,893,553)	(45,800,556)	(44,828,493)	(57,828,939)

SUPPLEMENTARY SCHEDULES

Net Income by Fund Trend

(includes Interfund Transfers)

Fund	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget
Air Station Prairie	58,327	59,108	(16,472)	13,064	(20,780)
Bond and Interest	161,632	1,531,152	(106,157)	(1,256,548)	(44,689)
Capital Development	597,238	1,119,890	(348,080)	627,386	(1,452,329)
Capital Replacement	(641,558)	1,080,213	1,235,670	3,191,822	1,066,001
Farm & Fields	117,368	(1,026,096)	492,492	585,069	(47,680)
Flick Pool	161,287	295,021	-	125,189	-
General & Administrative	192,986	-	-	96,987	-
Glenview Ice Center	668,360	278,586	131,125	277,278	107,198
Glenview Park Golf Club	117,504	64,229	143,445	489,137	(400,088)
Glenview Prairie Club	202,587	237,422	16,913	21,667	13,684
Glenview Tennis Club	572,057	695,372	297,063	393,959	206,940
Liability Insurance	74,740	116,088	(26,132)	32,510	(99,473)
Park Services	1,065,299	3,172,324	(939,770)	(2,400,291)	(3,241,513)
Recreation	353,956	1,101,602	(276,056)	968,424	(3,392,912)
Retirement	305,143	118,953	(141,587)	(105,503)	(257,948)
Roosevelt Pool	58,531	55,162	-	(15,816)	-
Schram Memorial Museum	30,672	94,647	54,687	59,410	1,011
Special Recreation	77,764	24,450	(6,546)	(21,209)	(126,916)
The Grove	53,992	127,004	568,074	307,744	83,871
Wagner Farm	729,784	274,787	-	72,175	-
Grand Total	4,957,669	9,419,913	1,078,669	3,462,454	(7,605,623)

Glenview Park District
2025/2026 Five Year Summary

Fund : (All)

R/E	Category	2021/2022 Actual	2021/2022 % Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Estimate	2024/2025 % of Total	2025/2026 Budget	2025/2026 % of Total
Operating											
	Revenue										
	400 Taxes and Interest	21,143,924	55.99%	25,155,168	62.31%	28,868,378	62.86%	29,049,035	60.81%	27,653,816	56.37%
	410 Sales Revenue	575,284	1.52%	672,997	1.67%	771,330	1.68%	760,278	1.59%	800,749	1.63%
	420 Programs & Instruction Revenue	5,575,008	14.76%	6,494,147	16.09%	7,389,534	16.09%	7,819,143	16.37%	8,066,802	16.44%
	450 Admission Revenue	2,279,649	6.04%	2,358,742	5.84%	2,660,305	5.79%	2,912,353	6.10%	2,956,835	6.03%
	460 Membership Revenue	1,812,595	4.80%	2,073,240	5.14%	2,532,548	5.51%	2,879,230	6.03%	2,425,194	4.94%
	470 Rental, Lease, & Enhancement Revenue	3,220,232	8.53%	3,290,287	8.15%	3,274,720	7.13%	3,634,852	7.61%	3,671,743	7.49%
	498 Other Income	3,155,504	8.36%	328,560	0.81%	424,867	0.93%	719,118	1.51%	3,478,450	7.09%
	Revenue Total	37,762,196	100.00%	40,373,140	100.00%	45,921,681	100.00%	47,774,009	100.00%	49,053,590	100.00%
	Expense										
	510 Salary & Wages Expense	(11,050,948)	48.60%	(12,955,231)	49.29%	(14,438,469)	49.91%	(15,990,119)	49.41%	(16,996,006)	48.99%
	512 Employee Benefits Expense	(3,169,784)	13.94%	(3,293,649)	12.53%	(3,558,545)	12.30%	(4,001,501)	12.36%	(4,238,695)	12.22%
	520 Professional & Contractual Services Expense	(2,137,448)	9.40%	(2,848,684)	10.84%	(2,949,272)	10.20%	(3,372,727)	10.42%	(3,628,217)	10.46%
	530 General & Liability Insurance Expense	(537,303)	2.36%	(537,602)	2.05%	(545,429)	1.89%	(599,399)	1.85%	(690,000)	1.99%
	535 Utility Expense	(1,732,307)	7.62%	(1,576,440)	6.00%	(2,003,612)	6.93%	(2,237,391)	6.91%	(2,408,568)	6.94%
	540 Commodities & COGS Expense	(2,079,674)	9.15%	(3,025,020)	11.51%	(3,103,857)	10.73%	(3,421,441)	10.57%	(3,925,654)	11.31%
	561 Maintenance and Repairs Expense	(1,888,845)	8.31%	(1,854,775)	7.06%	(2,091,847)	7.23%	(2,352,242)	7.27%	(2,397,650)	6.91%
	575 Professional Training & Engagement Expense	(142,836)	0.63%	(192,916)	0.73%	(236,929)	0.82%	(389,370)	1.20%	(410,411)	1.18%
	Expense Total	(22,739,145)	100.00%	(26,284,318)	100.00%	(28,927,959)	100.00%	(32,364,191)	100.00%	(34,695,201)	100.00%
Operating Total		15,023,050		14,088,822		16,993,722		15,409,818		14,358,389	
Capital											
	Expense										
	641 Capital Purchases	(1,373,307)	100.00%	(4,617,128)	100.00%	(3,855,304)	100.00%	(8,421,072)	100.00%	(19,203,614)	100.00%
	Expense Total	(1,373,307)	100.00%	(4,617,128)	100.00%	(3,855,304)	100.00%	(8,421,072)	100.00%	(19,203,614)	100.00%
Capital Total		(1,373,307)		(4,617,128)		(3,855,304)		(8,421,072)		(19,203,614)	

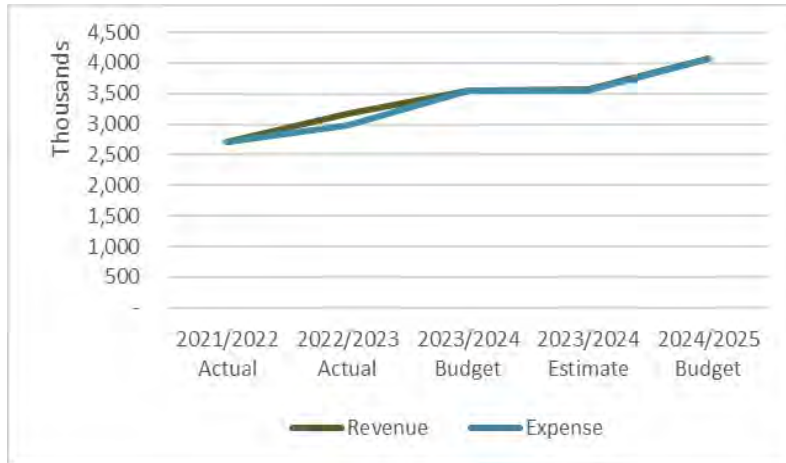
Glenview Park District
2025/2026 Five Year Summary

Fund : (All)

			2021/2022	2021/2022	2022/2023	2022/2023	2023/2024	2023/2024	2024/2025	2024/2025	2025/2026	2025/2026
R/E	Acct	Category	Actual	% Total	Actual	% of Total	Actual	% of Total	Estimate	% of Total	Budget	% of Total
Other Financing Sources (Uses)												
	Revenue											
	491	Bond Proceeds	1,256,000	8.66%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
	498	Other Income	247,768	1.71%	232,708	1.53%	219,863	1.37%	280,631	1.03%	1,049,814	3.15%
	499	Interfund Transfers In	13,001,762	89.63%	14,987,014	98.47%	15,789,605	98.63%	26,857,628	98.97%	32,250,199	96.85%
	Revenue Total		14,505,529	100.00%	15,219,722	100.00%	16,009,468	100.00%	27,138,259	100.00%	33,300,012	100.00%
	Expense											
	591	Debt Service	(5,175,946)	28.50%	(5,049,723)	25.29%	(4,110,291)	20.68%	(4,043,230)	13.11%	(3,930,124)	10.87%
	599	Interfund Transfers Out	(12,982,313)	71.50%	(14,917,924)	74.71%	(15,767,263)	79.32%	(26,805,758)	86.89%	(32,230,286)	89.13%
	Expense Total		(18,158,258)	100.00%	(19,967,647)	100.00%	(19,877,553)	100.00%	(30,848,988)	100.00%	(36,160,410)	100.00%
Other Financing Sources (Uses) Total			(3,652,729)		(4,747,925)		(3,868,085)		(3,710,729)		(2,860,397)	
GAAP												
	Revenue											
	493	Gain on Disposal of Fixed Assets	55,018	100.00%	233,900	100.00%	149,580	100.00%	184,437	100.00%	100,000	100.00%
	Revenue Total		55,018	100.00%	233,900	100.00%	149,580	100.00%	184,437	100.00%	100,000	100.00%
GAAP Total			55,018		233,900		149,580		184,437		100,000	
Grand Total			10,052,032		4,957,669		9,419,913		3,462,454		(7,605,623)	

GENERAL & ADMINISTRATIVE – FUND 10

The General & Administrative (G&A) Fund is part of the General Governmental Funds which include the Park Services and Farm & Fields funds. The purpose of the fund is to account for the “general administration” costs of the District. This budget includes the compensation for the Executive Director, the Deputy Director, all staff and expenses for the Accounting, Human Resources, IT, and Marketing Departments, as well as the administrative support for employees in the administration building and the Executive Director.



The funding for these departments comes from transfers from the Park Services, Recreation, Museum, and Special Revenue Funds. General & Administrative expenses are allocated to each facility based on the total operating expenditures in each of these funds. The amount is adjusted at the end of the fiscal year to reflect the actual expense

resulting in a zero-fund balance. As an interim measure in 2025/2026, Park Services is subsidizing a portion of the General & Administration contribution from Glenview Park Golf Club, Prairie Club, and the Glenview Community Ice Center. Other funding includes interest income, sponsorship, advertising revenue, and a Transfer In from Capital Development for District strategic initiatives.

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Revenue	3,176,198	3,372,444	4,068,954	4,073,341	4,246,754	173,413	4.26%
Expense	(2,983,213)	(3,372,444)	(4,068,954)	(3,976,354)	(4,246,754)	(270,400)	6.80%
Grand Total	192,986	-	-	96,987	-	(96,987)	-100.00%

Revenues

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Interest Income	9,998	16,592	3,593	12,980	3,683	(9,297)	-71.63%
Sales Lease	164	138	200	200	200	-	0.00%
Other Sources	35,652	25,840	29,000	24,000	27,500	3,500	14.58%
Transfer In	3,130,384	3,329,875	4,036,161	4,036,161	4,215,371	179,210	4.44%
Grand Total	3,176,198	3,372,444	4,068,954	4,073,341	4,246,754	173,413	4.26%

GENERAL & ADMINISTRATIVE – FUND 10

Transfers In

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Transfer In Air Station Prairie	14,170	13,570	19,000	19,000	19,842	842	4.43%
Transfer In Capital Development	-	437,950	316,950	316,950	363,950	47,000	14.83%
Transfer In Flick	103,910	100,000	140,000	140,000	140,023	23	0.02%
Transfer In GPGC	277,330	247,850	311,500	311,500	293,807	(17,693)	-5.68%
Transfer In Grove	233,770	220,870	250,400	250,400	285,001	34,601	13.82%
Transfer In Ice Center	305,590	268,840	330,900	330,900	366,878	35,978	10.87%
Transfer In Park Services	767,064	687,155	850,711	850,711	888,685	37,974	4.46%
Transfer In Prairie Club	118,280	123,620	158,800	158,800	168,418	9,618	6.06%
Transfer In Recreation	893,140	846,520	1,150,500	1,150,500	1,159,462	8,962	0.78%
Transfer In Roosevelt	56,560	57,590	88,100	88,100	90,016	1,916	2.17%
Transfer In Schram Memorial	6,590	8,310	15,600	15,600	10,758	(4,842)	-31.04%
Transfer In Tennis Club	204,330	178,860	212,100	212,100	223,431	11,331	5.34%
Transfer In Wagner Farm	149,650	138,740	191,600	191,600	205,100	13,500	7.05%
Grand Total	3,130,384	3,329,875	4,036,161	4,036,161	4,215,371	179,210	4.44%

Expenses

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Salary and Wages	(1,894,571)	(2,089,076)	(2,306,899)	(2,347,681)	(2,559,093)	(211,412)	9.01%
Employee Benefits and Insurance	(201,141)	(298,896)	(361,655)	(364,086)	(396,425)	(32,339)	8.88%
Professional Services	(191,472)	(261,631)	(220,345)	(270,821)	(227,140)	43,681	-16.13%
Contractual Services	(259,701)	(233,645)	(362,990)	(289,528)	(316,674)	(27,146)	9.38%
Utilities	(68,609)	(89,285)	(94,966)	(75,880)	(77,990)	(2,110)	2.78%
Commodities	(15,438)	(16,193)	(17,715)	(16,262)	(16,375)	(113)	0.69%
Maintenance and Repairs	(68,269)	(95,424)	(130,473)	(104,500)	(119,057)	(14,557)	13.93%
Professional Training & Engagement	(80,494)	(118,056)	(133,900)	(174,205)	(142,725)	31,480	-18.07%
Transfer Out	(95,125)	(55,715)	(62,600)	(62,600)	(64,900)	(2,300)	3.67%
Capital Purchases	-	-	(262,000)	(162,000)	(15,000)	147,000	-90.74%
Commodities (Non-Capital Purchases)	(108,392)	(114,522)	(115,411)	(108,791)	(311,375)	(202,584)	186.21%
Grand Total	(2,983,213)	(3,372,444)	(4,068,954)	(3,976,354)	(4,246,754)	(270,400)	6.80%

Salary and Wages

Salary and wages are budgeted to increase \$211,412 (9.01%) over the estimated expenses for 2024/2025. The 2025/2026 Budget assumes an average merit increase of 4% to attract and retain top talent and keep wages competitive with overall inflation, as well as the addition of a full-time position in the Accounting Department and the creation of the Director of Workplace Development and Process Organization position. After much turnover in the 2024/2025 budget, the District is now essentially fully staffed.

GENERAL & ADMINISTRATIVE – FUND 10

Employee Benefits and Insurance

Employee taxes, pensions, and insurance are budgeted to increase \$32,339 (8.88%) over the estimated expenses for 2024/2025. In addition to an anticipated 13% rate increase in the health insurance premiums, the 2025/2026 budget assumes a 5% rate increase in dental premiums. Ultimately, actual costs will vary depending on the specific selections made by employees eligible to participate. Vacancies are budgeted conservatively at the highest insurance premium amounts. Also, based on our most recent actuarial study, our required pension contribution for 2025/2026 increased from 7.22% to 7.73% of eligible wages.

Professional Services

Professional Services are budgeted to decrease \$43,681 (16.13%) less than the estimated expenses for 2024/2025. The decrease is primarily due to the reduction of \$27,148.57 in contracted services that were used to fill open positions.

Contractual Services

Contractual services are budgeted to increase \$27,146 (9.38%) over the estimated expenses for 2024/2025. This budget continues to include several projects related to the 2023-2026 Strategic Plan, which was recently extended to 2028, including consultant support for an Environmental Sustainability Plan, Fleet Management Plan, enhancing the customer experience, and providing Multilingual Communications. This budget further reflects an increase in Rental Expense of \$7,488 due to a rate increase for the three outside storage units used for records retention. Also included in this budget is \$9,000 for Public Communication, Inc. for issues management and public relations, and \$3,000 for Environmental Community Awareness.

Maintenance and Repairs

Maintenance and Repairs are budgeted to increase \$14,557 (13.93%) over the estimated expenses for 2024/2025. This increase is primarily driven by a \$10,000 increase for seal coating the parking lot at the Administration Building, as well as a 16.7% increase in our monthly cleaning services contract.

Professional Training & Engagement

Professional Training & Engagement are budgeted to decrease \$31,480 (18.07%) less than the estimated expenses for 2024/2025. The decrease is primarily due to a decrease in Recruitment Expenses as Administration positions are now essentially fully staffed.

GENERAL & ADMINISTRATIVE – FUND 10

Commodities (Non-Capital Purchases)

Commodities (Non-Capital Purchases) are budgeted to increase \$202,584 (186.21%) over the estimated expenses for 2024/2025. The 2025/2026 Budget will fund a \$30,000 project for ADA access doors, \$45,000 for a phone system subscription, and \$100,000 for HR software, as well as continue to include technology initiatives to identify areas of weakness in technology and update aging infrastructure. These expenses are funded by transfers from Capital Development and allow the District to increase efficiency for staff as well as adding IT redundancy into the system.

Transfers Out

Category	2022/2023	2023/2024	2024/2025	2024/2025	2025/2026	Budget Change from Prior Year	
	Actual	Total Actual	Budget	Estimate	Budget	Estimates	% Change
Transfer Out Capital Replacement	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	-	0.00%
Transfer Out Park Services	(10,125)	(5,715)	(12,600)	(12,600)	(14,900)	(2,300)	18.25%
Transfer Out Recreation	(35,000)	-	-	-	-	-	-
Grand Total	(95,125)	(55,715)	(62,600)	(62,600)	(64,900)	(2,300)	3.67%

Transfers Out are budgeted to increase \$2,300 (3.67%) over the estimated expenses for 2024/2025. Transfers out include the transfer to fund the Capital Replacement program and the transfer to Park Services for maintenance of the Administration Building.

Capital Purchases

The following capital expenditures are included in the 2025/2026 Budget:

Ford Explorer (Shortage in Capital Replacement)	\$15,000
Total Capital Expenditures	\$15,000

The shortage represents the difference between the amount accumulated in the Capital Replacement Fund and the expected cost to purchase the vehicle due to price increases in the auto industry.

**Glenview Park District
2025/2026 Five Year Summary**

**General & Administrative
Corporate Fund**

Fund : 10

R/E	Category	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Estimate	2024/2025 % of Total	2025/2026 Budget	2025/2026 % of Total
Operating											
Revenue											
	400 Taxes and Interest	403,312	99.98%	9,998	32.92%	16,592	42.24%	12,980	34.91%	3,683	11.74%
	470 Rental, Lease, & Enhancement Revenue	99	0.02%	164	0.54%	138	0.35%	200	0.54%	200	0.64%
	498 Other Income	-	0.00%	20,210	66.54%	22,550	57.41%	24,000	64.55%	27,500	87.63%
	Revenue Total	403,411	100.00%	30,373	100.00%	39,279	100.00%	37,180	100.00%	31,383	100.00%
Expense											
	510 Salary & Wages Expense	(1,620,293)	61.54%	(1,894,571)	65.60%	(2,089,076)	62.99%	(2,347,681)	62.58%	(2,559,093)	61.42%
	512 Employee Benefits Expense	(303,826)	11.54%	(201,141)	6.96%	(298,896)	9.01%	(364,086)	9.70%	(396,425)	9.51%
	520 Professional & Contractual Services Expense	(376,363)	14.30%	(451,173)	15.62%	(495,277)	14.93%	(560,349)	14.94%	(543,814)	13.05%
	535 Utility Expense	(82,670)	3.14%	(68,609)	2.38%	(89,285)	2.69%	(75,880)	2.02%	(77,990)	1.87%
	540 Commodities & COGS Expense	(84,017)	3.19%	(123,830)	4.29%	(130,715)	3.94%	(125,053)	3.33%	(327,750)	7.87%
	561 Maintenance and Repairs Expense	(89,874)	3.41%	(68,269)	2.36%	(95,424)	2.88%	(104,500)	2.79%	(119,057)	2.86%
	575 Professional Training & Engagement Expense	(75,746)	2.88%	(80,494)	2.79%	(118,056)	3.56%	(174,205)	4.64%	(142,725)	3.43%
	Expense Total	(2,632,790)	100.00%	(2,888,088)	100.00%	(3,316,729)	100.00%	(3,751,754)	100.00%	(4,166,854)	100.00%
Operating Total		(2,229,378)		(2,857,715)		(3,277,450)		(3,714,574)		(4,135,471)	
Capital											
Expense											
	641 Capital Purchases	-		-		-		(162,000)	100.00%	(15,000)	100.00%
	Expense Total	-		-		-		(162,000)	100.00%	(15,000)	100.00%
Capital Total		-		-		-		(162,000)		(15,000)	
Other Financing Sources (Uses)											
Revenue											
	498 Other Income	83,646	3.62%	15,442	0.49%	3,290	0.10%	-	0.00%	-	0.00%
	499 Interfund Transfers In	2,226,227	96.38%	3,130,384	99.51%	3,329,875	99.90%	4,036,161	100.00%	4,215,371	100.00%
	Revenue Total	2,309,872	100.00%	3,145,826	100.00%	3,333,165	100.00%	4,036,161	100.00%	4,215,371	100.00%
Expense											
	599 Interfund Transfers Out	(80,494)	100.00%	(95,125)	100.00%	(55,715)	100.00%	(62,600)	100.00%	(64,900)	100.00%
	Expense Total	(80,494)	100.00%	(95,125)	100.00%	(55,715)	100.00%	(62,600)	100.00%	(64,900)	100.00%
Other Financing Sources (Uses) Total		2,229,378		3,050,701		3,277,450		3,973,561		4,150,471	
Grand Total		0		192,986		0		96,987		-	

Glenview Park District

2025/2026 Budget Summary

General & Administrative Corporate Fund

Fund # 10

R/E	AcctSun Category	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue				
	400 Taxes and Interest	12,980	3,593	3,683
	470 Rental, Lease, & Enhancement Revenue	200	200	200
	498 Other Income	24,000	29,000	27,500
	499 Interfund Transfers In	4,036,161	4,036,161	4,215,371
Revenue Total		4,073,341	4,068,954	4,246,754
Expense				
	510 Salary & Wages Expense	(2,347,681)	(2,306,899)	(2,559,093)
	512 Employee Benefits Expense	(364,086)	(361,655)	(396,425)
	520 Professional & Contractual Services Expense	(560,349)	(583,335)	(543,814)
	535 Utility Expense	(75,880)	(94,966)	(77,990)
	540 Commodities & COGS Expense	(125,053)	(133,126)	(327,750)
	561 Maintenance and Repairs Expense	(104,500)	(130,473)	(119,057)
	575 Professional Training & Engagement Expense	(174,205)	(133,900)	(142,725)
	599 Interfund Transfers Out	(62,600)	(62,600)	(64,900)
	641 Capital Purchases	(162,000)	(262,000)	(15,000)
Expense Total		(3,976,354)	(4,068,954)	(4,246,754)
Grand Total		96,987	-	-

Glenview Park District

2025/2026 Fund Budget Report

General & Administrative

Corporate Fund

Fund # 10

	Account	Description	2022/2023 Actual	2023/2024 Actual	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue							
400		Taxes and Interest					
	401000	Interest Income	9,998	16,592	12,980	3,593	3,683
		Taxes and Interest Total	9,998	16,592	12,980	3,593	3,683
470		Rental, Lease, & Enhancement Revenue					
	477000	Vending Lease	164	138	200	200	200
		Rental, Lease, & Enhancement Revenue Total	164	138	200	200	200
498		Other Income					
	498000	Sponsorship Income	20,000	22,550	24,000	24,000	25,000
	498100	Advertising Income	210	-	-	5,000	2,500
	498200	Other Sources	15,442	3,290	-	-	-
		Other Income Total	35,652	25,840	24,000	29,000	27,500
499		Interfund Transfers In					
	499000	Transfer In	3,130,384	3,329,875	4,036,161	4,036,161	4,215,371
		Interfund Transfers In Total	3,130,384	3,329,875	4,036,161	4,036,161	4,215,371
Revenue Total			3,176,198	3,372,444	4,073,341	4,068,954	4,246,754
Expense							
510		Salary & Wages Expense					
	510000	Salaries	(984,757)	(1,089,141)	(1,249,164)	(1,212,093)	(1,480,508)
	510020	Full Time Clerical	(773,980)	(837,915)	(910,517)	(878,306)	(929,085)
	510120	Operations	(135,834)	(162,021)	(188,000)	(216,500)	(149,500)
		Salary & Wages Expense Total	(1,894,571)	(2,089,076)	(2,347,681)	(2,306,899)	(2,559,093)
512		Employee Benefits Expense					
	512000	Insurance Expense: Health	(201,141)	(298,896)	(364,086)	(361,655)	(396,425)
		Employee Benefits Expense Total	(201,141)	(298,896)	(364,086)	(361,655)	(396,425)
520		Professional & Contractual Services Expense					
	520000	Professional Services	(155,199)	(156,724)	(170,000)	(119,945)	(124,040)
	520100	Marketing	(31,124)	(92,095)	(94,529)	(94,400)	(94,400)
	520300	Photography & Blueprints	(5,149)	(12,813)	(6,293)	(6,000)	(8,700)
	522000	Special Services	(225,641)	(190,824)	(240,604)	(326,354)	(263,090)
	522805	Rental Expense	(18,041)	(23,966)	(24,000)	(19,196)	(26,804)
	522810	Postage	(6,534)	(5,742)	(6,833)	(6,670)	(6,970)
	522820	Printing	(3,676)	(3,833)	(5,395)	(5,925)	(6,000)
	522830	Bank Charges	(1,286)	(6,446)	(8,885)	(1,180)	(9,660)
	522840	Legal Notices	(1,227)	(47)	(646)	(500)	(500)
	522850	Licenses	(3,297)	(2,787)	(3,165)	(3,165)	(3,650)
		Professional & Contractual Services Expense Total	(451,173)	(495,277)	(560,349)	(583,335)	(543,814)
535		Utility Expense					
	535100	Fuel/Heat	(5,147)	(4,211)	(3,950)	(4,300)	(4,550)
	535200	Electricity	(31,076)	(52,150)	(34,750)	(56,535)	(38,225)
	535300	Water	(765)	(1,149)	(4,135)	(711)	(2,395)
	535400	Telephone	(31,620)	(31,776)	(33,045)	(33,420)	(32,820)
		Utility Expense Total	(68,609)	(89,285)	(75,880)	(94,966)	(77,990)

Glenview Park District
2025/2026 Fund Budget Report

General & Administrative

Corporate Fund

Fund # 10

		2022/2023	2023/2024	2024/2025	2024/2025	2025/2026
		Actual	Actual	Estimate	Budget	Budget
540	Commodities & COGS Expense					
	540000 Office Supplies	(11,684)	(10,987)	(9,500)	(9,500)	(9,500)
	540010 Books and Subscriptions	(275)	(879)	(1,200)	(2,495)	(1,545)
	540100 General Supplies	(2,022)	(4,328)	(5,362)	(5,320)	(4,930)
	540190 Uniforms	(1,458)	-	(200)	(400)	(400)
	541100 Non-Capital Building Improvement	-	-	(3,000)	(5,000)	(32,660)
	541200 Non-Capital Machinery & Equipment	(64,890)	(73,133)	(50,400)	(60,400)	(67,700)
	541400 Non-Capital Furniture & Fixtures	(16,371)	-	(1,600)	(1,500)	(1,500)
	541500 Non-Capital Intangibles	(27,132)	(41,389)	(53,791)	(48,511)	(209,515)
	Commodities & COGS Expense Total	(123,830)	(130,715)	(125,053)	(133,126)	(327,750)
561	Maintenance and Repairs Expense					
	561100 Building Repairs	(2,184)	(4,965)	(2,500)	(2,000)	(3,000)
	561200 Machinery & Equipment Repairs	(4,313)	(63)	(700)	(250)	(800)
	561400 Maintenance Services	(61,772)	(90,396)	(101,300)	(128,223)	(115,257)
	Maintenance and Repairs Expense Total	(68,269)	(95,424)	(104,500)	(130,473)	(119,057)
575	Professional Training & Engagement Expense					
	575000 Training & Employment	(80,494)	(118,056)	(173,205)	(132,900)	(141,725)
	575500 Medical Services	-	-	(1,000)	(1,000)	(1,000)
	Professional Training & Engagement Expense Total	(80,494)	(118,056)	(174,205)	(133,900)	(142,725)
599	Interfund Transfers Out					
	599000 Transfer Out	(95,125)	(55,715)	(62,600)	(62,600)	(64,900)
	Interfund Transfers Out Total	(95,125)	(55,715)	(62,600)	(62,600)	(64,900)
641	Capital Purchases					
	641100 Buildings and Improvements	-	-	(162,000)	(262,000)	-
	641200 Machinery & Equipment	-	-	-	-	(15,000)
	Capital Purchases Total	-	-	(162,000)	(262,000)	(15,000)
Expense Total		(2,983,213)	(3,372,444)	(3,976,354)	(4,068,954)	(4,246,754)
Grand Total		192,986	(0)	96,987	-	-

Glenview Park District 2025/2026 Budget Summary

Corporate Fund (PARK SERVICES AND FARM/SPORTS FIELDS)

R/E	AcctSun	Category	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue					
	400	Taxes and Interest	13,403,571	12,843,918	12,969,367
	470	Rental, Lease, & Enhancement Revenue	192,423	192,423	192,423
	493	Gain on Disposal of Fixed Assets	57,526	-	-
	498	Other Income	343,219	330,501	475,000
	499	Interfund Transfers In	2,376,900	2,376,900	3,784,800
Revenue Total			16,373,639	15,743,742	17,421,590
Expense					
	510	Salary & Wages Expense	(2,661,067)	(2,507,852)	(2,769,534)
	512	Employee Benefits Expense	(579,354)	(604,264)	(582,925)
	520	Professional & Contractual Services Expense	(82,135)	(76,135)	(83,849)
	535	Utility Expense	(425,768)	(340,876)	(438,675)
	540	Commodities & COGS Expense	(960,146)	(1,105,350)	(1,190,630)
	561	Maintenance and Repairs Expense	(1,022,600)	(1,019,600)	(1,034,800)
	575	Professional Training & Engagement Expense	(44,163)	(41,065)	(43,450)
	599	Interfund Transfers Out	(11,264,300)	(7,527,878)	(11,899,900)
	641	Capital Purchases	(1,149,329)	(2,968,000)	(2,667,020)
Expense Total			(18,188,861)	(16,191,020)	(20,710,783)
Grand Total			(1,815,222)	(447,278)	(3,289,193)

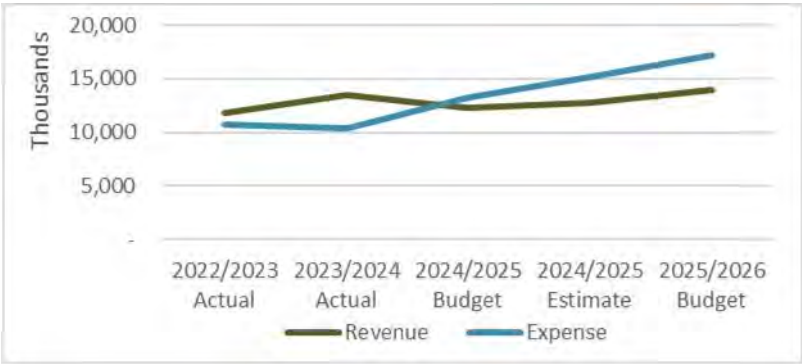
	2024 ESTIMATED	2025 PROPOSED
Beginning Cash Reserve	9,876,597	8,061,375
Ending Cash Reserve	8,061,375	4,772,182
Cash Reserve as a Percentage of Operating Expenses		77.67%

(Does not reflect any funds committed in years beyond 2025/2026)

Of the ending cash reserve, \$1,490,267 is attributable to Farm & Fields and \$3,281,915 is the Park Services portion.

PARK SERVICES – FUND 11

The Park & Facility Services budget includes the operations, maintenance, landscape and playground design, and construction projects at the 26 public parks owned by the District, 12 leased school properties, and the grounds at the Administration Building, Park Center, Glenview Community Ice Center, Glenview Tennis Club, and Schram Memorial Chapel. Also included are costs related to the coordination and management of certain capital repairs, preventative maintenance, and utility cost management for the District’s 75 building structures totaling 462,127 square feet. The budget for Park Services includes 32 full-time positions, including the Division Director of Parks and Facility Services.



Operations will be predominantly a continuation of current efforts to maintain the District’s parks and facilities to a high standard. Outside contractors continue to supplement in-house staff in providing custodial services, landscape maintenance, and select trades as needed.

Park Services receives its funding primarily from the Corporate levy.

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Revenue	11,769,424	13,486,499	12,269,069	12,806,389	13,946,675	1,140,286	8.90%
Expense	(10,704,125)	(10,314,175)	(13,208,839)	(15,206,680)	(17,188,188)	(1,981,508)	13.03%
Grand Total	1,065,299	3,172,324	(939,770)	(2,400,291)	(3,241,513)	(841,222)	35.05%

The budgeted net of revenue less expenses decreased by \$841,222 (35.05%) over estimated 2024/2025. The net for both 2024/2025 and 2025/2026 reflects the planned use of reserves for capital projects including funding for the Golf Turf Center, Splash Landings renovation, and capital projects in Park Services. The variance between the 2024/2025 budgeted expenses and the 2024/2025 estimated expenses is due to the timing of construction projects and accelerating projects to take advantage of favorable bidding environment to control costs.

PARK SERVICES – FUND 11

Revenues

Category	2022/2023	2023/2024	2024/2025	2024/2025	2025/2026	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Taxes	8,822,698	9,507,754	9,273,121	9,273,121	9,395,925	122,804	1.32%
Interest Income	197,302	489,722	96,124	563,200	98,527	(464,673)	-82.51%
Sales Lease	696	2,092	900	900	900	-	0.00%
Donations	1,500	32,034	325,501	325,500	470,000	144,500	44.39%
Gain on Asset Disposal	-	-	-	57,526	-	(57,526)	-100.00%
Other Sources	20,495	20,293	5,000	17,719	5,000	(12,719)	-71.78%
Transfer In	2,517,110	3,159,931	2,376,900	2,376,900	3,784,800	1,407,900	59.23%
Facility Rental and Enhancement	209,624	274,674	191,523	191,523	191,523	-	0.00%
Grand Total	11,769,424	13,486,499	12,269,069	12,806,389	13,946,675	1,140,286	8.90%

Taxes

Taxes are the primary source of funding for Park Services. Taxes are budgeted to increase \$122,804 (1.32%) over the estimated revenue for 2024/2025. The increase in taxes is needed to partially offset the impact of inflation and cover operational expenses.

Transfers In

Category	2022/2023	2023/2024	2024/2025	2024/2025	2025/2026	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Transfer In Air Station Prairie	1,033	1,342	1,200	1,200	1,200	-	0.00%
Transfer In Capital Development	649,500	214,622	500,000	500,000	1,900,000	1,400,000	280.00%
Transfer In Farm & Fields	1,620,000	2,820,000	1,620,000	1,620,000	1,620,000	-	0.00%
Transfer In Flick	39,866	976	42,000	42,000	46,200	4,200	10.00%
Transfer In General & Admin	10,125	5,715	12,600	12,600	14,900	2,300	18.25%
Transfer In GPGC	7,526	12,301	15,000	15,000	15,000	-	0.00%
Transfer In Grove	3,677	17,249	4,800	4,800	6,000	1,200	25.00%
Transfer In Ice Center	13,774	3,261	12,600	12,600	13,400	800	6.35%
Transfer In Prairie Club	9,845	16,800	15,000	15,000	15,000	-	0.00%
Transfer In Recreation	109,577	59,381	101,500	101,500	97,000	(4,500)	-4.43%
Transfer In Roosevelt	39,916	703	35,000	35,000	38,500	3,500	10.00%
Transfer In Schram Memorial	917	950	5,000	5,000	5,000	-	0.00%
Transfer In Tennis Club	5,904	1,417	6,800	6,800	7,200	400	5.88%
Transfer In Wagner Farm	5,450	5,215	5,400	5,400	5,400	-	0.00%
Grand Total	2,517,110	3,159,931	2,376,900	2,376,900	3,784,800	1,407,900	59.23%

Transfers In are budgeted to increase \$1,407,900 (59.23%) over the estimated revenue for 2024/2025. The 2025/2026 Budget includes a transfer from Capital Development for expenses relating to Avoca Playground, Richardson Pickleball courts, and Flick Park Bridge costs. Additionally, the annual Transfers In from each facility represent chargebacks for services provided to each facility by Park & Facility Services.

PARK SERVICES – FUND 11

Expenses

Category	2022/2023	2023/2024	2024/2025	2024/2025	2025/2026	Budget Change from Prior Year	% Change
	Actual	Actual	Budget	Estimate	Budget	Estimates	
Salary and Wages	(2,159,981)	(2,414,692)	(2,507,852)	(2,661,067)	(2,769,534)	(108,467)	4.08%
Employee Benefits and Insurance	(539,600)	(499,763)	(604,264)	(579,354)	(582,925)	(3,571)	0.62%
Professional Services	(5,311)	(27,728)	(3,785)	(3,785)	(3,749)	36	-0.95%
Contractual Services	(57,459)	(47,706)	(72,350)	(78,350)	(80,100)	(1,750)	2.23%
Utilities	(273,782)	(327,223)	(340,876)	(425,768)	(438,675)	(12,907)	3.03%
Commodities	(398,148)	(367,742)	(400,250)	(400,250)	(412,250)	(12,000)	3.00%
Maintenance and Repairs	(863,771)	(1,065,279)	(1,019,600)	(1,022,600)	(1,034,800)	(12,200)	1.19%
Professional Training & Engagement	(20,685)	(22,964)	(41,065)	(44,163)	(43,450)	713	-1.61%
Transfer Out	(4,683,433)	(4,541,791)	(4,545,697)	(8,282,119)	(8,377,305)	(95,186)	1.15%
Capital Purchases	(1,010,531)	(464,836)	(2,968,000)	(1,149,329)	(2,667,020)	(1,517,691)	132.05%
Commodities (Non-Capital Purchases)	(691,423)	(534,453)	(705,100)	(559,896)	(778,380)	(218,485)	39.02%
Grand Total	(10,704,125)	(10,314,175)	(13,208,839)	(15,206,680)	(17,188,188)	(1,981,508)	13.03%

Salary and Wages

Salary and Wages are budgeted to increase \$108,467 (4.08%) over the estimated expenses for 2024/2025. The increase is due to annual merit increases for full-time and part-time staff and filling positions that were temporarily vacant in 2024/2025.

Utilities

Utilities are budgeted to increase \$12,907 (3.03%) over the estimated expenses for 2024/2025. The increase in utilities is driven by rate increases with the renewal of electrical and fuel service agreements. Additionally, funds have been allocated to support a chemical disposal plan that ensures safety and environmental upkeep.

Commodities

Commodities are budgeted to increase by \$12,000 (3.00%) over the estimated expenses for 2024/2025. The increase is primarily due to minor cost adjustments, including small increases in supplies and for infield repairs at parks that only have practice fields. Based on feedback from the Master Plan and community input, Park Services has developed a strategy to address repairs for one to two practice fields per year, ensuring continuous improvements and better field conditions to meet community needs.

Maintenance and Repairs

Maintenance and Repairs are budgeted to increase \$12,200 (1.19%) over the estimated expenses for 2024/2025. The increase is primarily due to modest price increases for supplies used for building, grounds, and equipment maintenance and repairs, based on year-end spending trends.

PARK SERVICES – FUND 11

Commodities (Non-Capital Purchases)

Commodities (Non-Capital Purchases) are budgeted to increase by \$218,485 (39.02%) over the estimated expenses for 2024/2025. This budget includes funding for the purchase of snowplows as part of the capital truck acquisitions, ensuring efficient snow removal and winter operations. Additionally, it allocates resources for electric equipment to support the transition to more sustainable and environmentally friendly operations, enhancing efficiency, and reducing the District's carbon footprint. Funds are also earmarked for basketball court resurfacing at Countryside Park.

Transfers Out

Category	2022/2023	2023/2024	2024/2025	2024/2025	2025/2026	Budget Change	% Change
	Actual	Total Actual	Budget	Estimate	Budget	from Prior Year Estimates	
Transfer Out Capital Development	(2,373,051)	(2,445,051)	(2,445,051)	(6,181,473)	(6,309,223)	(127,750)	2.07%
Transfer Out Capital Replacement	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	-	0.00%
Transfer Out General & Admin	(767,064)	(687,155)	(850,711)	(850,711)	(888,685)	(37,974)	4.46%
Transfer Out GPGC	(166,398)	(123,925)	(77,875)	(77,875)	(44,071)	33,804	-43.41%
Transfer Out Ice Center	(183,354)	(134,420)	(132,360)	-	-	-	
Transfer Out Prairie Club	(70,968)	(61,810)	(39,700)	(39,700)	(25,263)	14,437	-36.37%
Transfer Out Recreation	-	-	-	(132,360)	(110,063)	22,297	-16.85%
Transfer Out Tennis Club	(122,598)	(89,430)	-	-	-	-	
Grand Total	(4,683,433)	(4,541,791)	(4,545,697)	(8,282,119)	(8,377,305)	(95,186)	1.15%

Transfers Out are budgeted to increase \$95,186 (1.15%) over the estimated expenses for 2024/2025. The Capital Development Transfer is increasing by \$127,750 to fund major capital projects. The transfer to General and Admin (G&A) is increasing by \$37,974 due to the allocation of G&A expenses to each facility; however, the individual Transfers Out to the Special Revenue Facilities, including the Glenview Park Golf Club and Glenview Prairie Club, are being reduced by \$48,241 based on a multi-year plan for these facilities to more fully cover their expenses from the revenue they generate. The Transfer Out to Recreation is funding for the Splash Landings Project.

The variance between the 2024/2025 budget and the 2024/2025 estimated year-end for Capital Development is due to the timing of construction projects. The Golf Turf Center and Splash Landings project timelines were accelerated to take advantage of a favorable bidding environment to control costs.

Capital Purchases

Capital Purchases are budgeted to increase \$1,517,691 (132.05%) over the estimated expenses for 2024/2025. The 2025/2026 Budget includes funding for pickleball courts at Richardson Park, following the acceptance of the Pickleball Study in January 2025. Additionally, there is a \$370,920 increase in the operating expenses due to a shortage in the funds accumulated in the Capital Replacement Fund, primarily due to price increases.

PARK SERVICES – FUND 11

The following major capital expenditures are included in the 2025/2026 Budget:

Pickleball Courts	\$850,000
AVOCA Park	\$800,000
Comprehensive Master Plan Update	\$150,000
Roosevelt Resurface Lot (Shortage in Capital Replacement)	\$146,433
Central Street Bridge	\$100,000
Springman Playground	\$67,000
Nifty Lift (Shortage in Capital Replacement)	\$61,405
Batting Cages - Swenson Park - Master Plan	\$51,200
Gallery Park - Master Plan	\$50,000
Peninsula Playground - Equipment Repair	\$50,000
Parking Lot Engineering - CPW	\$47,400
Parking Lot Engineering - Flick	\$38,000
Engineering - Civil, Structural and Mechanical	\$30,000
Vehicle # 38 Replacement (Shortage in Capital Replacement)	\$26,000
Jacobs Mower (Shortage in Capital Replacement)	\$21,712
Cole Park - Master Plan	\$20,000
Crowley - Bocce Ball Court Repairs	\$20,000
Toro Groundmaster (Shortage in Capital Replacement)	\$16,000
Truck # 8 Replacement (Shortage in Capital Replacement)	\$13,000
Parking Lot Engineering - Willow	\$12,500
Vehicle # 40 Replacement (Shortage in Capital Replacement)	\$10,000
Truck # 17 Replacement (Shortage in Capital Replacement)	\$10,000
Truck # 52 Replacement (Shortage in Capital Replacement)	\$10,000
Truck # 55 Replacement (Shortage in Capital Replacement)	\$10,000
Truck # 59 Replacement (Shortage in Capital Replacement)	\$10,000
LED Upgrades	\$10,000
Forklift (Shortage in Capital Replacement)	\$9,250
Krommer Line Painter (Shortage in Capital Replacement)	\$9,120
Trailer T-10 (Shortage in Capital Replacement)	\$5,000
Countryside Basketball (Shortage in Capital Replacement)	\$5,000
Trailer Tilt Bed (Shortage in Capital Replacement)	\$4,000
Avant (Shortage in Capital Replacement)	\$4,000
Total Capital Expenditures	\$2,667,020

**Glenview Park District
2025/2026 Five Year Summary**

**Park Services
Corporate Fund**

Fund 11

R/E	Category	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Estimate	2024/2025 % of Total	2025/2026 Budget	2025/2026 % of Total
Operating											
Revenue											
	400 Taxes and Interest	5,008,206	67.05%	9,020,000	97.71%	9,997,476	97.00%	9,836,321	95.00%	9,494,452	93.48%
	470 Rental, Lease, & Enhancement Revenue	226,372	3.03%	210,319	2.28%	276,766	2.69%	192,423	1.86%	192,423	1.89%
	498 Other Income	2,235,028	29.92%	1,500	0.02%	32,034	0.31%	325,500	3.14%	470,000	4.63%
	Revenue Total	7,469,606	100.00%	9,231,819	100.00%	10,306,275	100.00%	10,354,244	100.00%	10,156,875	100.00%
Expense											
	510 Salary & Wages Expense	(1,913,074)	44.31%	(2,159,981)	43.11%	(2,414,692)	45.50%	(2,661,067)	46.08%	(2,769,534)	45.08%
	512 Employee Benefits Expense	(414,831)	9.61%	(539,600)	10.77%	(499,763)	9.42%	(579,354)	10.03%	(582,925)	9.49%
	520 Professional & Contractual Services Expense	(67,016)	1.55%	(62,771)	1.25%	(75,434)	1.42%	(82,135)	1.42%	(83,849)	1.36%
	535 Utility Expense	(327,240)	7.58%	(273,782)	5.46%	(327,223)	6.17%	(425,768)	7.37%	(438,675)	7.14%
	540 Commodities & COGS Expense	(632,963)	14.66%	(1,089,571)	21.75%	(902,195)	17.00%	(960,146)	16.63%	(1,190,630)	19.38%
	561 Maintenance and Repairs Expense	(948,162)	21.96%	(863,771)	17.24%	(1,065,279)	20.07%	(1,022,600)	17.71%	(1,034,800)	16.84%
	575 Professional Training & Engagement Expense	(13,897)	0.32%	(20,685)	0.41%	(22,964)	0.43%	(44,163)	0.76%	(43,450)	0.71%
	Expense Total	(4,317,183)	100.00%	(5,010,161)	100.00%	(5,307,549)	100.00%	(5,775,232)	100.00%	(6,143,863)	100.00%
Operating Total		3,152,423		4,221,658		4,998,727		4,579,012		4,013,012	
Capital											
Expense											
	641 Capital Purchases	(110,425)	100.00%	(1,010,531)	100.00%	(464,836)	100.00%	(1,149,329)	100.00%	(2,667,020)	100.00%
	Expense Total	(110,425)	100.00%	(1,010,531)	100.00%	(464,836)	100.00%	(1,149,329)	100.00%	(2,667,020)	100.00%
Capital Total		(110,425)		(1,010,531)		(464,836)		(1,149,329)		(2,667,020)	
Other Financing Sources (Uses)											
Revenue											
	498 Other Income	13,522	0.72%	20,495	0.81%	20,293	0.64%	17,719	0.74%	5,000	0.13%
	499 Interfund Transfers In	1,866,518	99.28%	2,517,110	99.19%	3,159,931	99.36%	2,376,900	99.26%	3,784,800	99.87%
	Revenue Total	1,880,040	100.00%	2,537,605	100.00%	3,180,224	100.00%	2,394,619	100.00%	3,789,800	100.00%
Expense											
	599 Interfund Transfers Out	(3,854,370)	100.00%	(4,683,433)	100.00%	(4,541,791)	100.00%	(8,282,119)	100.00%	(8,377,305)	100.00%
	Expense Total	(3,854,370)	100.00%	(4,683,433)	100.00%	(4,541,791)	100.00%	(8,282,119)	100.00%	(8,377,305)	100.00%
Other Financing Sources (Uses) Total		(1,974,330)		(2,145,828)		(1,361,567)		(5,887,500)		(4,587,505)	

Glenview Park District
2025/2026 Five Year Summary

Park Services

Corporate Fund

Fund : 11

			2021/2022	2021/2022	2022/2023	2022/2023	2023/2024	2023/2024	2024/2025	2024/2025	2025/2026	2025/2026
R/E	Acct	Category	Actual	% of Total	Actual	% of Total	Actual	% of Total	Estimate	% of Total	Budget	% of Total
GAAP												
	Revenue											
		493 Gain on Disposal of Fixed Assets	-		-		-		57,526	100.00%	-	
	Revenue Total		-		-		-		57,526	100.00%	-	
GAAP Total			-		-		-		57,526		-	
Grand Total			1,067,668		1,065,299		3,172,324		(2,400,291)		(3,241,513)	

Glenview Park District 2025/2026 Budget Summary

Park Services Corporate Fund

Fund # 11

R/E	AcctSun Category	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue				
	400 Taxes and Interest	9,836,321	9,369,245	9,494,452
	470 Rental, Lease, & Enhancement Revenue	192,423	192,423	192,423
	493 Gain on Disposal of Fixed Assets	57,526	-	-
	498 Other Income	343,219	330,501	475,000
	499 Interfund Transfers In	2,376,900	2,376,900	3,784,800
Revenue Total		12,806,389	12,269,069	13,946,675
Expense				
	510 Salary & Wages Expense	(2,661,067)	(2,507,852)	(2,769,534)
	512 Employee Benefits Expense	(579,354)	(604,264)	(582,925)
	520 Professional & Contractual Services Expense	(82,135)	(76,135)	(83,849)
	535 Utility Expense	(425,768)	(340,876)	(438,675)
	540 Commodities & COGS Expense	(960,146)	(1,105,350)	(1,190,630)
	561 Maintenance and Repairs Expense	(1,022,600)	(1,019,600)	(1,034,800)
	575 Professional Training & Engagement Expense	(44,163)	(41,065)	(43,450)
	599 Interfund Transfers Out	(8,282,119)	(4,545,697)	(8,377,305)
	641 Capital Purchases	(1,149,329)	(2,968,000)	(2,667,020)
Expense Total		(15,206,680)	(13,208,839)	(17,188,188)
Grand Total		(2,400,291)	(939,770)	(3,241,513)

Glenview Park District

2025/2026 Fund Budget Report

Park Services Corporate Fund

Fund # 11

	Account	Description	2022/2023 Actual	2023/2024 Actual	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue							
400		Taxes and Interest					
	400000	Real Estate Taxes	8,822,698	9,507,754	9,273,121	9,273,121	9,395,925
	401000	Interest Income	197,302	489,722	563,200	96,124	98,527
		Taxes and Interest Total	9,020,000	9,997,476	9,836,321	9,369,245	9,494,452
470		Rental, Lease, & Enhancement Revenue					
	470000	Facility Rental	209,624	274,674	191,523	191,523	191,523
	477000	Vending Lease	696	2,092	900	900	900
		Rental, Lease, & Enhancement Revenue Total	210,319	276,766	192,423	192,423	192,423
493		Gain on Disposal of Fixed Assets					
	493000	Gain on Disposal of Fixed Asset	-	-	57,526	-	-
		Gain on Disposal of Fixed Assets Total	-	-	57,526	-	-
498		Other Income					
	497000	Donations	1,500	32,034	325,500	325,501	470,000
	498200	Other Sources	20,495	20,293	17,719	5,000	5,000
		Other Income Total	21,995	52,327	343,219	330,501	475,000
499		Interfund Transfers In					
	499000	Transfer In	2,517,110	3,159,931	2,376,900	2,376,900	3,784,800
		Interfund Transfers In Total	2,517,110	3,159,931	2,376,900	2,376,900	3,784,800
Revenue Total			11,769,424	13,486,499	12,806,389	12,269,069	13,946,675
Expense							
510		Salary & Wages Expense					
	510000	Salaries	(607,643)	(658,207)	(686,496)	(677,260)	(714,696)
	510010	Full Time Maintenance	(1,408,422)	(1,546,383)	(1,752,851)	(1,667,739)	(1,801,597)
	510020	Full Time Clerical	(59,215)	(63,816)	(74,720)	(65,853)	(78,723)
	510110	Part Time Maintenance	(84,700)	(146,210)	(147,000)	(97,000)	(174,518)
	510120	Operations	-	(76)	-	-	-
		Salary & Wages Expense Total	(2,159,981)	(2,414,692)	(2,661,067)	(2,507,852)	(2,769,534)
512		Employee Benefits Expense					
	512000	Insurance Expense: Health	(539,600)	(499,763)	(579,354)	(604,264)	(582,925)
		Employee Benefits Expense Total	(539,600)	(499,763)	(579,354)	(604,264)	(582,925)
520		Professional & Contractual Services Expense					
	520000	Professional Services	(3,408)	(25,087)	-	-	-
	520100	Marketing	(417)	(1,091)	(2,000)	(2,000)	(1,964)
	520200	Marketing: Brochure	(1,486)	(1,549)	(1,785)	(1,785)	(1,785)
	522000	Special Services	(39,277)	(27,570)	(52,500)	(52,500)	(52,500)
	522805	Rental Expense	(13,389)	(14,777)	(17,000)	(17,000)	(21,000)
	522810	Postage	-	-	(50)	(50)	(50)
	522820	Printing	(910)	(579)	(800)	(800)	(800)
	522830	Bank Charges	(3,884)	(4,780)	(8,000)	(2,000)	(5,750)
		Professional & Contractual Services Expense Total	(62,771)	(75,434)	(82,135)	(76,135)	(83,849)
535		Utility Expense					
	535100	Fuel/Heat	(35,935)	(30,087)	(25,000)	(30,050)	(28,500)
	535200	Electricity	(80,540)	(131,913)	(127,700)	(121,792)	(140,470)
	535300	Water	(118,343)	(116,532)	(220,000)	(140,708)	(196,000)
	535400	Telephone	(21,356)	(21,552)	(21,580)	(21,780)	(21,780)
	535500	Disposal	(17,607)	(27,138)	(31,488)	(26,546)	(51,925)
		Utility Expense Total	(273,782)	(327,223)	(425,768)	(340,876)	(438,675)

Glenview Park District
2025/2026 Fund Budget Report

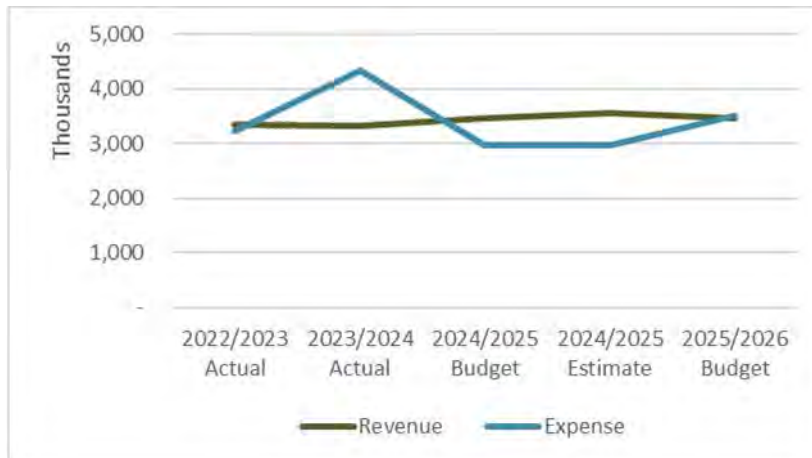
Park Services
Corporate Fund

Fund # 11

	Account	Description	2022/2023 Actual	2023/2024 Actual	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Expense	540	Commodities & COGS Expense					
	540000	Office Supplies	(2,524)	(3,796)	(3,000)	(3,000)	(3,000)
	540100	General Supplies	(383,364)	(352,426)	(387,000)	(387,000)	(399,000)
	540190	Uniforms	(12,260)	(11,520)	(10,250)	(10,250)	(10,250)
	541100	Non-Capital Building Improvement	(4,375)	(13,829)	(8,000)	(8,000)	(8,000)
	541200	Non-Capital Machinery & Equipment	(48,956)	(48,911)	(15,600)	(176,100)	(112,400)
	541300	Non-Capital Land Improvement	(633,260)	(471,680)	(526,000)	(511,000)	(647,980)
	541400	Non-Capital Furniture & Fixtures	(4,832)	-	(10,000)	(10,000)	(10,000)
	541500	Non-Capital Intangibles	-	(33)	(296)	-	-
		Commodities & COGS Expense Total	(1,089,571)	(902,195)	(960,146)	(1,105,350)	(1,190,630)
	561	Maintenance and Repairs Expense					
	561100	Building Repairs	(44,954)	(53,100)	(60,000)	(60,000)	(60,000)
	561200	Machinery & Equipment Repairs	(108,166)	(84,653)	(70,000)	(70,000)	(70,000)
	561400	Maintenance Services	(710,651)	(927,527)	(892,600)	(889,600)	(904,800)
		Maintenance and Repairs Expense Total	(863,771)	(1,065,279)	(1,022,600)	(1,019,600)	(1,034,800)
	575	Professional Training & Engagement Expense					
	575000	Training & Employment	(20,685)	(22,964)	(44,163)	(41,065)	(43,450)
		Professional Training & Engagement Expense Total	(20,685)	(22,964)	(44,163)	(41,065)	(43,450)
	599	Interfund Transfers Out					
	599000	Transfer Out	(4,683,433)	(4,541,791)	(8,282,119)	(4,545,697)	(8,377,305)
		Interfund Transfers Out Total	(4,683,433)	(4,541,791)	(8,282,119)	(4,545,697)	(8,377,305)
	641	Capital Purchases					
	641000	Land Acquisition	(428,092)	-	-	-	-
	641100	Buildings and Improvements	-	(23,550)	(68,000)	(68,000)	(10,000)
	641200	Machinery & Equipment	-	(23,507)	(107,500)	-	(219,487)
	641300	Land Improvements	(516,793)	(363,550)	(828,829)	(2,755,000)	(2,089,633)
	641600	Architectural and Engineering	(65,647)	(54,228)	(145,000)	(145,000)	(347,900)
		Capital Purchases Total	(1,010,531)	(464,836)	(1,149,329)	(2,968,000)	(2,667,020)
Expense Total			(10,704,125)	(10,314,175)	(15,206,680)	(13,208,839)	(17,188,188)
Grand Total			1,065,299	3,172,324	(2,400,291)	(939,770)	(3,241,513)

FARM AND FIELDS – FUND 12

The Farm and Fields Fund was established to track the proceeds from the 0.1259% increase in the Corporate Fund tax levy passed by the successful 1998 tax referendum. The increase in the tax levy was earmarked for the purchase, development, and maintenance of new sports fields and for Wagner Farm. In the first year of the levy, the Farm and Fields Fund received the full 0.1259% increase of \$1,593,895. Subsequently, the amount of the Corporate Fund tax levy allocated to the Farm and Fields Fund ensures that the minimum amount allocated is at least the original \$1,593,895 received in 1998 increased annually by CPI.



This fund is a pass-through account used to track the revenue generated by the Farm and Fields referendum. Transfers are made annually to Wagner Farm to cover operating expenses and capital projects and to Park Services for the ongoing maintenance of sports fields. As a result of the funding from the referendum, sports

fields were added at Community Park West, Attea Middle School, West Fork Park, and Swenson Park for the benefit of the Glenview Park District sports programs, our affiliate sports organizations, and the general public, as well as the recent addition of the Wagner Farm playscape.

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Revenue	3,343,868	3,316,877	3,474,673	3,567,250	3,474,915	(92,335)	-2.59%
Expense	(3,226,500)	(4,342,973)	(2,982,181)	(2,982,181)	(3,522,595)	(540,414)	18.12%
Grand Total	117,368	(1,026,096)	492,492	585,069	(47,680)	(632,749)	-108.15%

The deficit budget in 2025/2026 reflects the planned use of reserves for capital projects at Wagner Farm.

Revenues

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Taxes	3,285,384	3,250,947	3,465,000	3,465,000	3,465,000	-	0.00%
Interest Income	58,483	65,930	9,673	102,250	9,915	(92,335)	-90.30%
Grand Total	3,343,868	3,316,877	3,474,673	3,567,250	3,474,915	(92,335)	-2.59%

Taxes

Taxes are budgeted to remain the same as the estimated revenue for 2024/2025.

FARM AND FIELDS – FUND 12

Interest Income

Interest income is budgeted to decrease \$92,335 (90.30%) less than the estimated revenue for 2024/2025. The decrease is due to conservative budgeting and an anticipated decline in interest rates.

Expenses

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Transfer Out	(3,226,500)	(4,342,973)	(2,982,181)	(2,982,181)	(3,522,595)	(540,414)	18.12%
Grand Total	(3,226,500)	(4,342,973)	(2,982,181)	(2,982,181)	(3,522,595)	(540,414)	18.12%

Transfer Out

Category	2022/2023 Actual	2023/2024 Total Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Transfer Out Park Services	(1,620,000)	(2,820,000)	(1,620,000)	(1,620,000)	(1,620,000)	-	0.00%
Transfer Out Wagner Farm	(1,606,500)	(1,522,973)	(1,362,181)	(1,362,181)	(1,902,595)	(540,414)	39.67%
Grand Total	(3,226,500)	(4,342,973)	(2,982,181)	(2,982,181)	(3,522,595)	(540,414)	18.12%

Transfers Out are budgeted to increase \$540,414 (39.67%) over estimated expenses for 2024/2025. Transfers Out from Farm and Fields are used to cover operating expenses and capital purchases at Wagner Farm as well as the maintenance expenses of sports fields and Community Park West by Park Services. The transfer varies from year to year depending on operating costs, fund reserves, and projects that are planned. In 2025/2026, the increase in the Transfer Out to Wagner Farm from Farm and Fields reflects the funding needed for the Heritage Center and Milking Parlor capital projects.

Glenview Park District
2025/2026 Five Year Summary

Farm & Fields

Corporate Fund

Fund : 12

R/E	Acct	Category	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Estimate	2024/2025 % of Total	2025/2026 Budget	2025/2026 % of Total
Operating												
	Revenue											
		400 Taxes and Interest	3,613,806	100.00%	3,343,868	100.00%	3,316,877	100.00%	3,567,250	100.00%	3,474,915	100.00%
	Revenue Total		3,613,806	100.00%	3,343,868	100.00%	3,316,877	100.00%	3,567,250	100.00%	3,474,915	100.00%
Operating Total			3,613,806		3,343,868		3,316,877		3,567,250		3,474,915	
Other Financing Sources (Uses)												
	Expense											
		599 Interfund Transfers Out	(2,846,766)	100.00%	(3,226,500)	100.00%	(4,342,973)	100.00%	(2,982,181)	100.00%	(3,522,595)	100.00%
	Expense Total		(2,846,766)	100.00%	(3,226,500)	100.00%	(4,342,973)	100.00%	(2,982,181)	100.00%	(3,522,595)	100.00%
Other Financing Sources (Uses) Total			(2,846,766)		(3,226,500)		(4,342,973)		(2,982,181)		(3,522,595)	
Grand Total			767,040		117,368		(1,026,096)		585,069		(47,680)	

Glenview Park District 2025/2026 Budget Summary

Farm & Fields Corporate Fund

Fund # 12

R/E	AcctSun	Category	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue					
	400	Taxes and Interest	3,567,250	3,474,673	3,474,915
Revenue Total			3,567,250	3,474,673	3,474,915
Expense					
	599	Interfund Transfers Out	(2,982,181)	(2,982,181)	(3,522,595)
Expense Total			(2,982,181)	(2,982,181)	(3,522,595)
Grand Total			585,069	492,492	(47,680)

Glenview Park District
2025/2026 Fund Budget Report

Farm & Fields

Corporate Fund

Fund # 12

	Account	Description	2022/2023 Actual	2023/2024 Actual	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue							
	400	Taxes and Interest					
		400000 Real Estate Taxes	3,285,384	3,250,947	3,465,000	3,465,000	3,465,000
		401000 Interest Income	58,483	65,930	102,250	9,673	9,915
		Taxes and Interest Total	3,343,868	3,316,877	3,567,250	3,474,673	3,474,915
Revenue Total			3,343,868	3,316,877	3,567,250	3,474,673	3,474,915
Expense							
	599	Interfund Transfers Out					
		599000 Transfer Out	(3,226,500)	(4,342,973)	(2,982,181)	(2,982,181)	(3,522,595)
		Interfund Transfers Out Total	(3,226,500)	(4,342,973)	(2,982,181)	(2,982,181)	(3,522,595)
Expense Total			(3,226,500)	(4,342,973)	(2,982,181)	(2,982,181)	(3,522,595)
Grand Total			117,368	(1,026,096)	585,069	492,492	(47,680)

Glenview Park District 2025/2026 Budget Summary

Special Facilities (GOLF, ICE, TENNIS, PRAIRIE CLUB)

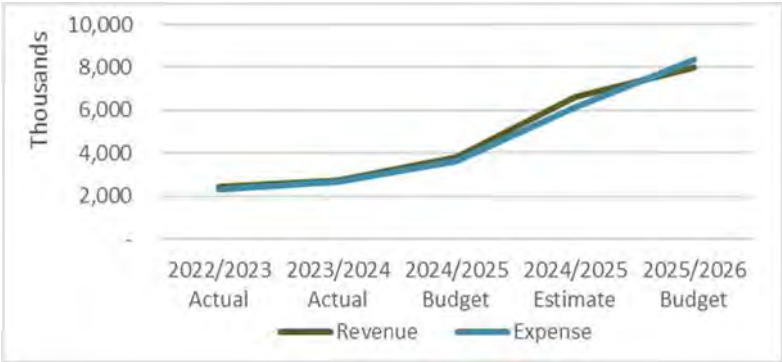
R/E	AcctSun	Category	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue					
	400	Taxes and Interest	237,200	54,228	55,583
	410	Sales Revenue	330,699	321,419	340,199
	420	Programs & Instruction Revenue	3,364,261	3,282,282	3,559,528
	450	Admission Revenue	2,361,903	2,313,450	2,495,510
	460	Membership Revenue	556,376	522,125	586,840
	470	Rental, Lease, & Enhancement Revenue	2,053,471	1,964,985	2,133,255
	498	Other Income	310,351	228,085	277,829
	499	Interfund Transfers In	4,169,997	1,416,300	5,478,262
Revenue Total			13,384,258	10,102,874	14,927,006
Expense					
	510	Salary & Wages Expense	(3,725,515)	(3,623,435)	(3,882,485)
	512	Employee Benefits Expense	(396,272)	(439,893)	(396,800)
	520	Professional & Contractual Services Expense	(560,373)	(559,622)	(617,710)
	535	Utility Expense	(746,125)	(646,094)	(824,179)
	540	Commodities & COGS Expense	(873,668)	(868,451)	(958,166)
	561	Maintenance and Repairs Expense	(534,687)	(492,019)	(539,625)
	575	Professional Training & Engagement Expense	(38,745)	(55,000)	(57,670)
	599	Interfund Transfers Out	(1,636,450)	(1,636,450)	(1,676,884)
	641	Capital Purchases	(3,690,381)	(1,193,365)	(6,045,753)
Expense Total			(12,202,216)	(9,514,329)	(14,999,272)
Grand Total			1,182,042	588,546	(72,266)

	2024 ESTIMATED	2025 PROPOSED
Beginning Cash Reserve	4,480,540	5,662,581
Ending Cash Reserve	5,662,581	5,500,378
Cash Reserve as a Percentage of Operating Expenses		75.59%

(Does not reflect any funds committed in years beyond 2025/2026)

GLENVIEW PARK GOLF CLUB – FUND 20

The Glenview Park Golf Club (GPGC) is part of the Special Facilities Division, along with the Glenview Ice Center, Glenview Prairie Club, Glenview Tennis Club, and Park Center Health and Fitness. Revenues generated by Special Facilities are expected to cover the operational costs. Since the 2020/2021 Budget, both golf courses were reclassified from enterprise funds to special revenue funds.



The Glenview Park Golf Club budget includes seven full-time positions (three in golf operations and four in golf maintenance) and four PT4 positions (one in golf operations and three in golf maintenance). The budget also includes one-fourth of the salary of the Division Director of Special Facilities.

The Glenview Park Golf Club continues to be a popular course on the North Shore. The 2024/2025 season remained strong with the elimination of season passes. As of November 24, 2024, GPGC has hosted just over 42,000 rounds, 4% less than the previous season but at a higher revenue per round.

The 2025/2026 Budget reflects the planned use of reserves from the Glenview Park Golf Club and the Capital Development Fund for the construction of the new Turf Care Center, which is part of the GPGC Golf Master Plan. Construction of the Turf Center is planned to be completed by the end of 2025. The timeline for the project was accelerated to take advantage of the favorable bidding environment to control costs.

On February 1, 2025, Coarse Italian Restaurant celebrated its six-year anniversary operating the food service space at the Glenview Park Golf Club Clubhouse. In November 2021, the Park Board approved a renewal of the District’s three-year rolling contract with Coarse Italian. The three-year contract is structured to include a shared cost allocation of services such as telephone, internet, natural gas, electricity, water, and waste disposal as well as receipt of a percentage of gross revenue. During fiscal year 2024/2025, the District received 6.5% of the gross revenue through January 31, 2025. Starting on February 1, 2025, the percentage of gross sales will increase to 7%.

Category	2022/2023	2023/2024	2024/2025	2024/2025	2025/2026	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Revenue	2,425,675	2,747,610	3,793,459	6,616,560	7,982,364	1,365,804	20.64%
Expense	(2,308,171)	(2,683,381)	(3,650,014)	(6,127,423)	(8,382,452)	(2,255,029)	36.80%
Grand Total	117,504	64,229	143,445	489,137	(400,088)	(889,225)	-181.79%

GLENVIEW PARK GOLF CLUB – FUND 20

Overall, it is estimated the course is ending FY 2024/2025 with higher revenue than budgeted in 2024/2025 primarily due to transfers in from Capital Development for the construction of the Turf Center of \$5.2M. An increase in daily admissions also contributes to the increase in revenue. The 2025/2026 Budget shows a significant reduced net income from 2024/2025, primarily due to the increased expenses related to the construction of the new Turf Care Center.

Revenues

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Interest Income	27,973	70,686	16,084	70,500	16,486	(54,014)	-76.62%
Sales	136,804	149,773	163,000	156,000	152,000	(4,000)	-2.56%
Programs and Instruction	276,832	290,719	313,500	289,175	300,750	11,575	4.00%
Special Events		-	-	-	2,250	2,250	
Admissions	1,264,390	1,501,395	1,650,000	1,725,000	1,800,000	75,000	4.35%
Memberships	160,017	182,764	10,500	43,392	44,550	1,158	2.67%
Service Fees	24,742	21,569	19,750	18,950	20,500	1,550	8.18%
Donations	870	-	3,000	1,500	3,000	1,500	100.00%
Gain on Asset Disposal	28,000	5,496	-	-	-	-	
Other Sources	114,689	116,472	122,535	126,246	134,279	8,033	6.36%
Transfer In	166,398	173,925	1,244,240	3,930,297	5,252,999	1,322,702	33.65%
Facility Rental and Enhancement	100	10	850	500	50	(450)	-90.00%
Equipment Enhancement	224,860	234,801	250,000	255,000	255,500	500	0.20%
Grand Total	2,425,675	2,747,610	3,793,459	6,616,560	7,982,364	1,365,804	20.64%

Interest Income

Interest income is decreasing \$54,014 (76.62%) less than the estimated revenue for 2024/2025. This decrease is due to budgeting conservatively and an anticipated decline in interest rates. Interest rates during the 2024 calendar year were unexpectedly higher than anticipated.

Programs and Instruction

Programs and Instruction is budgeted to increase \$11,575 (4.00%) over the estimated revenue for 2024/2025. Private, semi-private, and group golf instruction continue to be in demand. The 2025/2026 Budget includes revenue from private instruction, group golf instruction, golf camp, numerous youth instruction camps for beginner and advanced youth players, specialized training classes, and non-golf related events held in conjunction with Coarse Italian Restaurant. Two sources of this increased revenue are fee increases and the addition of two new programs that are going to be added for the 2025 golf season.

Admissions

Admissions is budgeted to increase \$75,000 (4.35%) over the estimated revenue for 2024/2025. The revenue continues to reflect a strong interest in daily fee play. The elimination of season passes continues to drive a significant portion of this increase. In addition, fees for non-resident daily admissions and punch card fees increased 3.5% for the 2025/2026 season. Significant marketing

GLENVIEW PARK GOLF CLUB – FUND 20

efforts continue with the local golf association (CDGA) to reach golfers outside our immediate NorthShore market. The increase also reflects a strong participation in special events and private course functions.

Other Sources

Other Sources are budgeted to increase \$8,033 (6.36%) over the estimated revenue for 2024/2025. The increase is primarily due to an increase from 6.5% (\$117,985) to 7% (\$129,729) of gross revenue to be received from the restaurant operations. Revenue in the category also reflects the restaurant operation's contribution for fifty percent of the building utilities, water, gas, electricity, and one hundred percent of the cost of waste collection. Smaller fees are collected for technology infrastructure (internet and phone).

Transfer In

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Transfer In Capital Development	-	50,000	1,166,365	3,852,422	5,208,928	1,356,506	35.21%
Transfer In Park Services	166,398	123,925	77,875	77,875	44,071	(33,804)	-43.41%
Grand Total	166,398	173,925	1,244,240	3,930,297	5,252,999	1,322,702	33.65%

Transfer In is budgeted to increase \$1,322,702 (33.65%) over the estimated revenue for 2024/2025. The significant increase is attributed to a transfer from Capital Development for the planned construction of the Turf Care Center. The significant difference between the 2024/2025 Budget and the year-end estimates for 2024/2025 is attributed to accelerating the Golf Turf Center project to take advantage of a favorable bidding environment. The Transfer In from Park Services is reduced due to the multi-year plan for the Glenview Park Golf Club to fully cover the cost of its General & Administration and Capital Replacement contributions.

Expenses

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Salary and Wages	(1,001,717)	(1,076,452)	(1,125,039)	(1,139,057)	(1,155,841)	(16,784)	1.47%
Employee Benefits and Insurance	(121,050)	(123,566)	(151,243)	(150,901)	(136,750)	14,151	-9.38%
Professional Services	(15,120)	(16,824)	(22,900)	(16,400)	(28,711)	(12,311)	75.07%
Contractual Services	(102,191)	(116,397)	(140,414)	(117,351)	(134,874)	(17,523)	14.93%
Utilities	(74,377)	(94,646)	(85,493)	(103,088)	(114,934)	(11,846)	11.49%
Commodities	(238,071)	(252,156)	(234,710)	(236,710)	(249,000)	(12,290)	5.19%
Cost of Goods Sold	(83,592)	(99,080)	(70,500)	(69,250)	(67,500)	1,750	-2.53%
Maintenance and Repairs	(72,759)	(72,107)	(54,450)	(62,685)	(59,907)	2,778	-4.43%
Professional Training & Engagement	(8,374)	(10,726)	(15,050)	(14,250)	(16,300)	(2,050)	14.39%
Transfer Out	(444,856)	(420,151)	(486,500)	(486,500)	(468,807)	17,693	-3.64%
Capital Purchases	(69,405)	(348,884)	(1,178,365)	(3,675,381)	(5,882,428)	(2,207,047)	60.05%
Commodities (Non-Capital Purchases)	(76,659)	(52,391)	(85,350)	(55,850)	(67,400)	(11,550)	20.68%
Grand Total	(2,308,171)	(2,683,381)	(3,650,014)	(6,127,423)	(8,382,452)	(2,255,029)	36.80%

The variance between the 2024/2025 Budget and the year-end estimates for 2024/2025 is primarily due to accelerating the timing of the Golf Turf Center project.

Salaries and Wages

Salaries and Wages are budgeted to increase \$16,784 (1.47%) over the estimated expenses for 2024/2025. The increase is due to merit increases for existing staff and filling the vacant PT 4 custodian position. The need for employees with higher skills and certifications has also been a factor in the increase in wages, as higher wages become necessary to remain competitive in the market.

Employee Benefits and Insurance

Employee Benefits and Insurance are budgeted to decrease \$14,151 (9.38%) less than the estimated expenses for 2024/2025. This decrease is due to benefit coverage for PT4 employees for the 9 months worked instead of a full 12 months.

Professional Services

Professional Services is budgeted to increase \$12,311 (75.07%) over the estimated expenses for 2024/2025. This increase is due to additional marketing efforts in 2025/2026 that include direct mail options.

Contractual Services

Contractual Services is budgeted to increase \$17,523 (14.93%) over the estimated expenses for 2024/2025. The increase in contractual services is due to a reclassification of expenses related to cooperative programs with the restaurant operation when they provide food and beverage for special golf events. Additionally, bank charges continue to increase as credit cards are the preferred form of payment by patrons.

Utilities

Utilities are budgeted to increase \$11,846 (11.49%) over the estimated expenses for 2024/2025. The increase is due to anticipated rate increases for utility costs including gas, electricity, waste removal, and water. Increases in gas and electricity were estimated to be 10% higher along with waste removal expected to be 9% higher.

Commodities

Commodities are budgeted to increase \$12,290 (5.19%) over the estimated expenses for 2024/2025. The increase in Commodities is spread across several categories of purchases for both golf maintenance and golf operations. Some of these higher costs include general inflationary increases in Golf Course chemicals (fertilizers, pesticides, herbicides, etc.), general on-course supplies (bunker

GLENVIEW PARK GOLF CLUB – FUND 20

rakes, pin flags, signage, etc.), gasoline and lubricants. Golf Operations increases include janitorial costs for supplies and program supplies that support youth golf activities.

Commodities (Non-Capital Purchases)

Commodities (Non-Capital Purchases) are budgeted to increase \$11,550 (20.68%) over the estimated expenses for 2024/2025. The budget for commodities fluctuates each year. Commodities in the 2025/2026 Budget include the purchases of a driving range golf ball washer to support instructional services, youth programming, and planned building repairs of the aging clubhouse.

Transfer Out

Category	2022/2023	2023/2024	2024/2025	2024/2025	2025/2026	Budget Change	
	Actual	Total Actual	Budget	Estimate	Budget	from Prior Year	% Change
Transfer Out Capital Replacement	(160,000)	(160,000)	(160,000)	(160,000)	(160,000)	-	0.00%
Transfer Out General & Admin	(277,330)	(247,850)	(311,500)	(311,500)	(293,807)	17,693	-5.68%
Transfer Out Park Services	(7,526)	(12,301)	(15,000)	(15,000)	(15,000)	-	0.00%
Grand Total	(444,856)	(420,151)	(486,500)	(486,500)	(468,807)	17,693	-3.64%

Transfer Out is budgeted to decrease \$17,693 (3.64%) less than the estimated expenses for 2024/2025. This is primarily due to a decrease in contribution to General & Admin (G&A) based on the calculated allocation of G&A expenses to each facility.

Capital Purchases

The following capital expenditures are included in the 2025/2026 Budget:

Golf Maintenance Turf Care Center – Building & Improvements	\$5,209,732
Golf Maintenance Turf Care Center – Architectural & Engineering	\$276,696
Golf Maintenance Turf Care Center – Furniture & Fixtures	\$202,500
Well, HVAC, Beverage Cart and Bunker Rake (Shortage in Capital Replacement)	\$98,500
Improvements to Gazebo/Outside area	\$75,000
Clubhouse Cameras	\$20,000
Total Capital Expenditures	\$5,882,428

Glenview Park District
2025/2026 Five Year Summary

Glenview Park Golf Club
Special Revenue Fund

Fund : 20

R/E	Category	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Estimate	2024/2025 % of Total	2025/2026 Budget	2025/2026 % of Total
Operating											
Revenue											
	400 Taxes and Interest	690	0.03%	27,973	1.32%	70,686	2.88%	70,500	2.75%	16,486	0.63%
	410 Sales Revenue	131,793	6.22%	136,804	6.46%	149,773	6.11%	156,000	6.09%	152,000	5.85%
	420 Programs & Instruction Revenue	282,703	13.34%	301,574	14.25%	312,288	12.74%	308,125	12.02%	323,500	12.45%
	450 Admission Revenue	1,284,328	60.60%	1,264,390	59.74%	1,501,395	61.24%	1,725,000	67.32%	1,800,000	69.30%
	460 Membership Revenue	164,526	7.76%	160,017	7.56%	182,764	7.45%	43,392	1.69%	44,550	1.72%
	470 Rental, Lease, & Enhancement Revenue	245,328	11.58%	224,960	10.63%	234,811	9.58%	255,500	9.97%	255,550	9.84%
	498 Other Income	9,881	0.47%	870	0.04%	-	0.00%	4,000	0.16%	5,500	0.21%
	Revenue Total	2,119,249	100.00%	2,116,588	100.00%	2,451,716	100.00%	2,562,517	100.00%	2,597,586	100.00%
Expense											
	510 Salary & Wages Expense	(907,403)	55.61%	(1,001,717)	55.84%	(1,076,452)	56.23%	(1,139,057)	57.95%	(1,155,841)	56.90%
	512 Employee Benefits Expense	(116,887)	7.16%	(121,050)	6.75%	(123,566)	6.45%	(150,901)	7.68%	(136,750)	6.73%
	520 Professional & Contractual Services Expense	(98,820)	6.06%	(117,311)	6.54%	(133,222)	6.96%	(133,751)	6.80%	(163,585)	8.05%
	535 Utility Expense	(78,377)	4.80%	(74,377)	4.15%	(94,646)	4.94%	(103,088)	5.24%	(114,934)	5.66%
	540 Commodities & COGS Expense	(361,877)	22.18%	(398,323)	22.20%	(403,627)	21.08%	(361,810)	18.41%	(383,900)	18.90%
	561 Maintenance and Repairs Expense	(59,606)	3.65%	(72,759)	4.06%	(72,107)	3.77%	(62,685)	3.19%	(59,907)	2.95%
	575 Professional Training & Engagement Expense	(8,736)	0.54%	(8,374)	0.47%	(10,726)	0.56%	(14,250)	0.72%	(16,300)	0.80%
	Expense Total	(1,631,704)	100.00%	(1,793,910)	100.00%	(1,914,346)	100.00%	(1,965,542)	100.00%	(2,031,217)	100.00%
Operating Total		487,544		322,678		537,370		596,975		566,369	
Capital											
Expense											
	641 Capital Purchases	-		(69,405)	100.00%	(348,884)	100.00%	(3,675,381)	100.00%	(5,882,428)	100.00%
	Expense Total	-		(69,405)	100.00%	(348,884)	100.00%	(3,675,381)	100.00%	(5,882,428)	100.00%
Capital Total		-		(69,405)		(348,884)		(3,675,381)		(5,882,428)	
Other Financing Sources (Uses)											
Revenue											
	498 Other Income	101,697	40.95%	114,689	40.80%	116,472	40.11%	123,746	3.05%	131,779	2.45%
	499 Interfund Transfers In	146,621	59.05%	166,398	59.20%	173,925	59.89%	3,930,297	96.95%	5,252,999	97.55%
	Revenue Total	248,318	100.00%	281,087	100.00%	290,397	100.00%	4,054,043	100.00%	5,384,778	100.00%
Expense											
	599 Interfund Transfers Out	(301,310)	100.00%	(444,856)	100.00%	(420,151)	100.00%	(486,500)	100.00%	(468,807)	100.00%
	Expense Total	(301,310)	100.00%	(444,856)	100.00%	(420,151)	100.00%	(486,500)	100.00%	(468,807)	100.00%
Other Financing Sources (Uses) Total		(52,992)		(163,769)		(129,754)		3,567,543		4,915,971	

Glenview Park District
2025/2026 Five Year Summary

Glenview Park Golf Club
Special Revenue Fund

Fund : 20

R/E	Acct	Category	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Estimate	2024/2025 % of Total	2025/2026 Budget	2025/2026 % of Total
GAAP												
	Revenue											
		493 Gain on Disposal of Fixed Assets	-		28,000	100.00%	5,496	100.00%	-		-	
	Revenue Total		-		28,000	100.00%	5,496	100.00%	-		-	
GAAP Total			-		28,000		5,496		-		-	
Grand Total			434,552		117,504		64,229		489,137		(400,088)	

Glenview Park District 2025/2026 Budget Summary

Glenview Park Golf Club Special Revenue Fund

Fund # 20

R/E	AcctSun Category	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue				
	400 Taxes and Interest	70,500	16,084	16,486
	410 Sales Revenue	156,000	163,000	152,000
	420 Programs & Instruction Revenue	308,125	333,250	323,500
	450 Admission Revenue	1,725,000	1,650,000	1,800,000
	460 Membership Revenue	43,392	10,500	44,550
	470 Rental, Lease, & Enhancement Revenue	255,500	250,850	255,550
	498 Other Income	127,746	125,535	137,279
	499 Interfund Transfers In	3,930,297	1,244,240	5,252,999
Revenue Total		6,616,560	3,793,459	7,982,364
Expense				
	510 Salary & Wages Expense	(1,139,057)	(1,125,039)	(1,155,841)
	512 Employee Benefits Expense	(150,901)	(151,243)	(136,750)
	520 Professional & Contractual Services Expense	(133,751)	(163,314)	(163,585)
	535 Utility Expense	(103,088)	(85,493)	(114,934)
	540 Commodities & COGS Expense	(361,810)	(390,560)	(383,900)
	561 Maintenance and Repairs Expense	(62,685)	(54,450)	(59,907)
	575 Professional Training & Engagement Expense	(14,250)	(15,050)	(16,300)
	599 Interfund Transfers Out	(486,500)	(486,500)	(468,807)
	641 Capital Purchases	(3,675,381)	(1,178,365)	(5,882,428)
Expense Total		(6,127,423)	(3,650,014)	(8,382,452)
Grand Total		489,137	143,445	(400,088)

Glenview Park District

2025/2026 Fund Budget Report

Glenview Park Golf Club Special Revenue Fund

Fund # 20

	Account	Description	2022/2023 Actual	2023/2024 Actual	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue							
400		Taxes and Interest					
	401000	Interest Income	27,973	70,686	70,500	16,084	16,486
		Taxes and Interest Total	27,973	70,686	70,500	16,084	16,486
410		Sales Revenue					
	410200	Merchandise Sales	72,530	67,024	72,000	77,500	70,000
	410210	Ball Sales	44,051	54,231	64,000	59,000	60,000
	410230	Club Sales	20,223	28,518	20,000	26,500	22,000
		Sales Revenue Total	136,804	149,773	156,000	163,000	152,000
420		Programs & Instruction Revenue					
	420300	Program Revenue	145,394	160,406	178,675	183,000	180,750
	420320	Individual Instruction	131,264	130,314	110,000	130,000	120,000
	420340	Group Instruction	175	-	500	500	-
	440700	Special Event Revenue	-	-	-	-	2,250
	445800	Other Service Revenue	15,870	14,071	10,500	10,500	13,000
	445802	Other Service Revenue-Repair Service	8,872	7,498	8,450	9,250	7,500
		Programs & Instruction Revenue Total	301,574	312,288	308,125	333,250	323,500
450		Admission Revenue					
	450000	Daily Admissions	1,264,390	1,501,395	1,725,000	1,650,000	1,800,000
		Admission Revenue Total	1,264,390	1,501,395	1,725,000	1,650,000	1,800,000
460		Membership Revenue					
	460000	Memberships	160,017	182,764	43,392	10,500	44,550
		Membership Revenue Total	160,017	182,764	43,392	10,500	44,550
470		Rental, Lease, & Enhancement Revenue					
	470500	Locker Rental	100	10	500	850	50
	475805	Equipment Rental	224,860	234,801	255,000	250,000	255,500
		Rental, Lease, & Enhancement Revenue Total	224,960	234,811	255,500	250,850	255,550
493		Gain on Disposal of Fixed Assets					
	493000	Gain on Disposal of Fixed Asset	28,000	5,496	-	-	-
		Gain on Disposal of Fixed Assets Total	28,000	5,496	-	-	-
498		Other Income					
	497000	Donations	870	-	1,500	3,000	3,000
	498100	Advertising Income	-	-	2,500	2,500	2,500
	498200	Other Sources	114,689	116,472	123,746	120,035	131,779
		Other Income Total	115,559	116,472	127,746	125,535	137,279
499		Interfund Transfers In					
	499000	Transfer In	166,398	173,925	3,930,297	1,244,240	5,252,999
		Interfund Transfers In Total	166,398	173,925	3,930,297	1,244,240	5,252,999
Revenue Total			2,425,675	2,747,610	6,616,560	3,793,459	7,982,364
Expense							
510		Salary & Wages Expense					
	510000	Salaries	(319,451)	(319,520)	(437,324)	(477,379)	(474,989)
	510010	Full Time Maintenance	(187,350)	(206,375)	(222,233)	(188,525)	(140,607)
	510110	Part Time Maintenance	(176,220)	(239,899)	(237,600)	(251,100)	(260,425)
	510120	Operations	(98,535)	(101,225)	(106,500)	(101,535)	(100,020)
	510200	Cashier	(78,526)	(71,178)	(73,100)	(76,500)	(75,900)
	510300	Program Wages	(50,839)	(43,038)	(32,300)	(20,000)	(31,900)
	510320	Individual Instruction Wages	(90,794)	(95,217)	(30,000)	(10,000)	(72,000)
		Salary & Wages Expense Total	(1,001,717)	(1,076,452)	(1,139,057)	(1,125,039)	(1,155,841)

Glenview Park District
2025/2026 Fund Budget Report

Glenview Park Golf Club
Special Revenue Fund

Fund # 20

	Account	Description	2022/2023 Actual	2023/2024 Actual	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Expense	512	Employee Benefits Expense					
		512000 Insurance Expense: Health	(121,050)	(123,566)	(150,901)	(151,243)	(136,750)
		Employee Benefits Expense Total	(121,050)	(123,566)	(150,901)	(151,243)	(136,750)
	520	Professional & Contractual Services Expense					
		520100 Marketing	(12,089)	(13,699)	(12,800)	(19,300)	(24,800)
		520200 Marketing: Brochure	(3,031)	(3,125)	(3,600)	(3,600)	(3,911)
		522000 Special Services	(8,532)	(4,043)	(2,100)	(6,300)	(6,500)
		522300 Program Services	-	(4,355)	-	(9,000)	(1,500)
		522802 Repair Service	(6,189)	(3,229)	(4,000)	(4,000)	(4,200)
		522805 Rental Expense	(9,757)	(38,935)	(41,574)	(39,574)	(41,774)
		522810 Postage	(248)	(249)	(75)	(300)	(300)
		522820 Printing	(3,533)	(979)	(2,100)	(1,100)	(3,300)
		522830 Bank Charges	(73,934)	(64,357)	(67,502)	(80,140)	(77,300)
		522850 Licenses	-	(250)	-	-	-
		Professional & Contractual Services Expense Total	(117,311)	(133,222)	(133,751)	(163,314)	(163,585)
	535	Utility Expense					
		535100 Fuel/Heat	(18,413)	(15,100)	(13,900)	(14,000)	(15,850)
		535200 Electricity	(31,316)	(52,420)	(61,000)	(41,200)	(67,100)
		535300 Water	(8,002)	(8,389)	(8,596)	(9,234)	(9,842)
		535400 Telephone	(7,577)	(7,727)	(8,310)	(8,160)	(7,770)
		535500 Disposal	(9,068)	(11,011)	(11,282)	(12,899)	(14,372)
		Utility Expense Total	(74,377)	(94,646)	(103,088)	(85,493)	(114,934)
	540	Commodities & COGS Expense					
		540000 Office Supplies	(2,244)	(1,557)	(1,450)	(1,850)	(1,850)
		540010 Books and Subscriptions	(1,210)	(543)	(1,110)	(1,110)	(1,450)
		540100 General Supplies	(209,504)	(222,783)	(212,850)	(210,750)	(219,950)
		540190 Uniforms	(9,981)	(9,783)	(8,300)	(8,000)	(9,500)
		540300 Program Supplies	(12,524)	(9,321)	(12,500)	(12,500)	(15,750)
		540700 Special Event Supplies	(2,609)	(8,170)	(500)	(500)	(500)
		541100 Non-Capital Building Improvement	(8,829)	(10,523)	(7,500)	(11,000)	(10,000)
		541200 Non-Capital Machinery & Equipment	(38,537)	(5,077)	(18,000)	(41,500)	(24,000)
		541300 Non-Capital Land Improvement	(26,587)	(34,782)	(28,000)	(30,000)	(30,500)
		541400 Non-Capital Furniture & Fixtures	(2,581)	(1,835)	(2,200)	(2,700)	(2,700)
		541500 Non-Capital Intangibles	(125)	(174)	(150)	(150)	(200)
		545200 Merchandise Purchase	(45,305)	(43,568)	(30,000)	(33,000)	(29,000)
		545210 Ball Purchase	(25,306)	(36,156)	(27,500)	(27,500)	(28,500)
		545230 Club Purchase	(12,982)	(19,356)	(11,750)	(10,000)	(10,000)
		Commodities & COGS Expense Total	(398,323)	(403,627)	(361,810)	(390,560)	(383,900)
	561	Maintenance and Repairs Expense					
		561100 Building Repairs	(3,978)	(7,168)	(6,000)	(4,500)	(5,600)
		561200 Machinery & Equipment Repairs	(47,766)	(39,944)	(32,000)	(32,000)	(30,100)
		561400 Maintenance Services	(21,015)	(24,996)	(24,685)	(17,950)	(24,207)
		Maintenance and Repairs Expense Total	(72,759)	(72,107)	(62,685)	(54,450)	(59,907)
	575	Professional Training & Engagement Expense					
		575000 Training & Employment	(8,374)	(10,726)	(14,250)	(15,050)	(16,300)
		Professional Training & Engagement Expense Total	(8,374)	(10,726)	(14,250)	(15,050)	(16,300)
	599	Interfund Transfers Out					
		599000 Transfer Out	(444,856)	(420,151)	(486,500)	(486,500)	(468,807)
		Interfund Transfers Out Total	(444,856)	(420,151)	(486,500)	(486,500)	(468,807)

Glenview Park District
2025/2026 Fund Budget Report

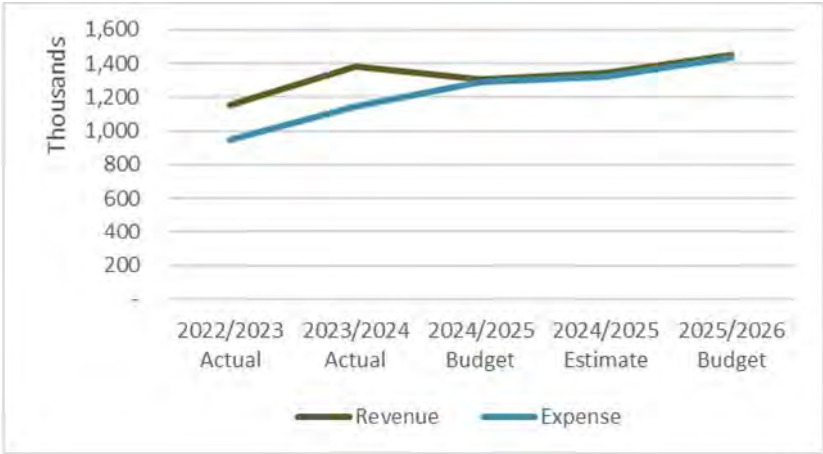
Glenview Park Golf Club
Special Revenue Fund

Fund # 20

	Account	Description	2022/2023 Actual	2023/2024 Actual	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Expense	641	Capital Purchases					
	641100	Buildings and Improvements	-	-	(2,824,228)	(100,000)	(5,284,732)
	641200	Machinery & Equipment	-	(79,520)	(11,350)	(12,000)	(118,500)
	641300	Land Improvements	-	-	(83,899)	(500,000)	-
	641400	Furniture & Fixtures	(23,849)	-	(230)	-	(202,500)
	641600	Architectural and Engineering	(45,556)	(269,364)	(755,674)	(566,365)	(276,696)
		Capital Purchases Total	(69,405)	(348,884)	(3,675,381)	(1,178,365)	(5,882,428)
Expense Total			(2,308,171)	(2,683,381)	(6,127,423)	(3,650,014)	(8,382,452)
Grand Total			117,504	64,229	489,137	143,445	(400,088)

GLENVIEW PRAIRIE CLUB – FUND 23

Glenview Prairie Club, along with the other facilities in the Special Facilities Division, funds its day-to-day operations primarily from the revenue it generates.



The Glenview Prairie Club’s clubhouse and paddle tennis courts opened in May 2013. In 2017, two additional courts were installed to accommodate the growth in platform tennis. The District continues to focus on the further development of the paddle, golf, and facility rental markets at Glenview Prairie Club.

The budget includes three departments to track general building operating expenses, golf-related revenues and expenses, and paddle tennis related revenues and expenses. The Glenview Prairie Club budget includes two full-time positions, the Facility Operations Manager and the Supervisor of Platform Tennis. The budget also includes one-fourth of the salary of the Division Director of Special Facilities. Grounds maintenance is provided through a partnership agreement with Kemper Sports Management that allows for shared efficiencies with The Glen Club. Golf rounds have continued to hold steady since the 2022 season.

All expenses related to the operations and maintenance of the 9-hole golf course, paddle tennis courts, and clubhouse are included in the budget.

Category	2022/2023	2023/2024	2024/2025	2024/2025	2025/2026	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Revenue	1,150,577	1,382,678	1,304,220	1,342,927	1,451,448	108,521	8.08%
Expense	(947,989)	(1,145,256)	(1,287,307)	(1,321,259)	(1,437,764)	(116,505)	8.82%
Grand Total	202,587	237,422	16,913	21,667	13,684	(7,983)	-36.84%

GLENVIEW PRAIRIE CLUB – FUND 23

Revenues

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Interest Income	18,214	50,730	11,371	46,800	11,655	(35,145)	-75.10%
Sales	164,059	191,409	149,019	164,799	176,199	11,400	6.92%
Programs and Instruction	129,416	131,140	121,990	131,576	139,826	8,250	6.27%
Special Events	-	2,247	2,640	2,170	7,440	5,270	242.86%
League	116,634	176,983	142,275	139,478	152,715	13,238	9.49%
Admissions	305,462	345,946	369,550	342,842	371,550	28,708	8.37%
Memberships	257,516	327,816	374,125	378,409	397,800	19,391	5.12%
Other Sources	(93)	564	50	50	38,050	38,000	76000.00%
Transfer In	70,968	61,810	39,700	39,700	25,263	(14,437)	-36.37%
Facility Rental and Enhancement	6,521	3,185	7,200	5,200	7,200	2,000	38.46%
Equipment Enhancement	81,880	90,848	86,300	91,904	123,750	31,846	34.65%
Grand Total	1,150,577	1,382,678	1,304,220	1,342,927	1,451,448	108,521	8.08%

Interest Income

Interest Income is budgeted to decrease \$35,145 (75.10%) less than the estimated 2024/2025 revenue. This decrease is due to budgeting conservatively and an anticipated decline in interest rates.

Sales

Sales are budgeted to increase \$11,400 (6.92%) over the estimated revenue for 2024/2025. The rise in merchandise sales is driven by expanding the shop's inventory and introducing more unique items in the pro shop for both paddle and golf.

League

League revenue is budgeted to increase \$13,238 (9.49%) over the estimated revenue for 2024/2025. The revenue growth is partly driven by increased interest in our adult golf leagues and the introduction of a few more in-house leagues. Additionally, there is potential to add another team to the Sunday night Ladies' Paddle League for the 2025/2026 season.

Admissions

Admissions are budgeted to increase \$28,708 (8.37%) over the estimated revenue for 2024/2025. The increase reflects sustained interest in daily golf play and steady revenue growth from fee adjustments, season passes, and punch passes. Additionally, revenue has risen as an outside league continues to purchase punch passes as the preferred form of payment.

GLENVIEW PRAIRIE CLUB – FUND 23

Memberships

Memberships are budgeted to increase by \$19,391 (5.12%) over the estimated revenue for 2024/2025. Membership fees had an incremental increase. This increase helps to offset rising operational costs, including inflation, salary increases, facility maintenance, and support for new program development. These adjustments help maintain the organization's financial stability and ensure continued high-quality services for members.

Other Sources

Other Sources are budgeted to increase \$38,000 (76000.00%) over the estimated revenue for 2024/2025. The increase is due to a \$38,000 donation from the Glenview Park Foundation to rebuild the golf hitting nets. These nets have been a vital part of our facility for years, and due to extensive use and exposure to the elements, many are damaged and no longer provide effective protection or visual appeal. This funding will allow us to restore and enhance this essential feature for our golfers.

Equipment Enhancements/Facility Rental

Facility Rentals are budgeted to increase \$31,846 (34.65%) over the estimated revenue for 2024/2025. Equipment Enhancement/Facility Rental Revenue increased as a result of the addition of the Volley Machine, which paddle players use to improve their skills on the court. Revenue generated from fees associated with its usage accounts for the budget increase.

Transfer In

Category	2022/2023	2023/2024	2024/2025	2024/2025	2025/2026	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Transfer In Park Services	70,968	61,810	39,700	39,700	25,263	(14,437)	-36.37%
Grand Total	70,968	61,810	39,700	39,700	25,263	(14,437)	-36.37%

Transfer In is budgeted to decrease \$14,437 (36.37%) less than the estimated revenue for 2024/2025. The Glenview Prairie Club will receive a transfer from Park Services as part of a multi-year plan to help cover the Prairie Club's contribution toward General & Administrative (G&A) expenses. Based on the plan, the transfer from Park Services is calculated as 15% of the total G&A Contribution.

GLENVIEW PRAIRIE CLUB – FUND 23

Expenses

Category	2022/2023	2023/2024	2024/2025	2024/2025	2025/2026	Budget Change from Prior Year	% Change
	Actual	Actual	Budget	Estimate	Budget	Estimates	
Salary and Wages	(315,418)	(356,025)	(386,312)	(378,757)	(409,501)	(30,744)	8.12%
Employee Benefits and Insurance	(25,391)	(28,893)	(31,612)	(31,612)	(36,050)	(4,438)	14.04%
Professional Services	(3,186)	(6,813)	(6,320)	(6,905)	(8,121)	(1,216)	17.61%
Contractual Services	(90,424)	(89,326)	(125,254)	(140,104)	(137,731)	2,373	-1.69%
Utilities	(50,161)	(53,395)	(53,752)	(69,061)	(77,668)	(8,607)	12.46%
Commodities	(41,085)	(82,822)	(99,965)	(89,388)	(103,765)	(14,377)	16.08%
Cost of Goods Sold	(97,705)	(106,047)	(97,977)	(122,544)	(118,280)	4,264	-3.48%
Maintenance and Repairs	(147,201)	(152,926)	(222,435)	(221,564)	(222,010)	(446)	0.20%
Professional Training & Engagement	(1,490)	(370)	(11,105)	(6,525)	(12,105)	(5,580)	85.52%
Transfer Out	(168,125)	(190,420)	(223,800)	(223,800)	(233,418)	(9,618)	4.30%
Capital Purchases	-	-	-	-	(40,000)	(40,000)	
Commodities (Non-Capital Purchases)	(7,805)	(78,219)	(28,775)	(30,999)	(39,115)	(8,116)	26.18%
Grand Total	(947,989)	(1,145,256)	(1,287,307)	(1,321,259)	(1,437,764)	(116,505)	8.82%

Salary and Wages

Salary and Wages are budgeted to increase \$30,744 (8.12%) over the estimated expenses for 2024/2025. The increase is the result of merit increases and additional part-time hours.

Commodities

Commodities are budgeted to increase \$14,377 (16.08%) over the estimated expenses for 2024/2025. The increase in land improvements reflects the installation of new hitting nets. This includes leveling the ground, ensuring proper drainage, and adding gravel to prepare the area for the netting. Replacement computers for the front desk are also included.

Transfer Out

Category	2022/2023	2023/2024	2024/2025	2024/2025	2025/2026	Budget Change from Prior Year	% Change
	Actual	Total Actual	Budget	Estimate	Budget	Estimates	
Transfer Out Capital Replacement	(40,000)	(50,000)	(50,000)	(50,000)	(50,000)	-	0.00%
Transfer Out General & Admin	(118,280)	(123,620)	(158,800)	(158,800)	(168,418)	(9,618)	6.06%
Transfer Out Park Services	(9,845)	(16,800)	(15,000)	(15,000)	(15,000)	-	0.00%
Grand Total	(168,125)	(190,420)	(223,800)	(223,800)	(233,418)	(9,618)	4.30%

Transfer Out is budgeted to increase \$9,618 (4.30%) over the estimated expenses for 2024/2025. Transfers to General & Admin are increasing based on the allocation of G&A expenses to each facility.

GLENVIEW PRAIRIE CLUB – FUND 23

Capital Purchases

The following capital expenditures are included in the 2025/2026 Budget:

New Golf Netting-Park Foundation Funded	\$38,000
Greens Mower (Shortage in Capital Replacement)	\$2,000
Total Capital Expenditures	\$40,000

The increase of \$40,000 in Capital Purchases represents the purchase and installation of new golf hitting nets that is offset by a donation from the Glenview Park Foundation. The remaining \$2,000 is the shortage amount that was not accumulated in the Capital Replacement Fund for the Greens Mower due to price increases.

Glenview Park District
2025/2026 Five Year Summary

Glenview Prairie Club
Special Revenue Fund

Fund i 23

R/E	Category	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Estimate	2024/2025 % of Total	2025/2026 Budget	2025/2026 % of Total
Operating											
Revenue											
	400 Taxes and Interest	325	0.03%	18,214	1.69%	50,730	3.84%	46,800	3.59%	11,655	0.84%
	410 Sales Revenue	147,112	14.99%	164,059	15.19%	191,409	14.50%	164,799	12.65%	176,199	12.69%
	420 Programs & Instruction Revenue	230,031	23.43%	246,050	22.79%	310,370	23.51%	273,223	20.97%	299,981	21.61%
	450 Admission Revenue	298,496	30.41%	305,462	28.29%	345,946	26.20%	342,842	26.31%	371,550	26.77%
	460 Membership Revenue	204,978	20.88%	257,516	23.85%	327,816	24.83%	378,409	29.04%	397,800	28.66%
	470 Rental, Lease, & Enhancement Revenue	100,770	10.26%	88,401	8.19%	94,033	7.12%	97,104	7.45%	130,950	9.43%
	Revenue Total	981,712	100.00%	1,079,702	100.00%	1,320,303	100.00%	1,303,177	100.00%	1,388,135	100.00%
Expense											
	510 Salary & Wages Expense	(301,916)	40.41%	(315,418)	40.45%	(356,025)	37.29%	(378,757)	34.51%	(409,501)	35.17%
	512 Employee Benefits Expense	(26,648)	3.57%	(25,391)	3.26%	(28,893)	3.03%	(31,612)	2.88%	(36,050)	3.10%
	520 Professional & Contractual Services Expense	(93,443)	12.51%	(93,610)	12.00%	(96,140)	10.07%	(147,009)	13.40%	(145,852)	12.53%
	535 Utility Expense	(44,695)	5.98%	(50,161)	6.43%	(53,395)	5.59%	(69,061)	6.29%	(77,668)	6.67%
	540 Commodities & COGS Expense	(140,924)	18.86%	(146,595)	18.80%	(267,087)	27.97%	(242,931)	22.14%	(261,160)	22.43%
	561 Maintenance and Repairs Expense	(138,926)	18.59%	(147,201)	18.88%	(152,926)	16.02%	(221,564)	20.19%	(222,010)	19.07%
	575 Professional Training & Engagement Expense	(650)	0.09%	(1,490)	0.19%	(370)	0.04%	(6,525)	0.59%	(12,105)	1.04%
	Expense Total	(747,200)	100.00%	(779,865)	100.00%	(954,836)	100.00%	(1,097,459)	100.00%	(1,164,346)	100.00%
Operating Total		234,512		299,837		365,468		205,717		223,789	
Capital											
Expense											
	641 Capital Purchases	(34,080)	100.00%	-		-		-		(40,000)	100.00%
	Expense Total	(34,080)	100.00%	-		-		-		(40,000)	100.00%
Capital Total		(34,080)		-		-		-		(40,000)	
Other Financing Sources (Uses)											
Revenue											
	498 Other Income	12,164	15.35%	(93)	-0.13%	564	0.90%	50	0.13%	38,050	60.10%
	499 Interfund Transfers In	67,104	84.65%	70,968	100.13%	61,810	99.10%	39,700	99.87%	25,263	39.90%
	Revenue Total	79,268	100.00%	70,875	100.00%	62,374	100.00%	39,750	100.00%	63,313	100.00%
Expense											
	599 Interfund Transfers Out	(144,449)	100.00%	(168,125)	100.00%	(190,420)	100.00%	(223,800)	100.00%	(233,418)	100.00%
	Expense Total	(144,449)	100.00%	(168,125)	100.00%	(190,420)	100.00%	(223,800)	100.00%	(233,418)	100.00%
Other Financing Sources (Uses) Total		(65,181)		(97,250)		(128,046)		(184,050)		(170,105)	
Grand Total		135,250		202,587		237,422		21,667		13,684	

Glenview Park District

2025/2026 Budget Summary

Glenview Prairie Club Special Revenue Fund

Fund # 23

R/E	AcctSun	Category	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue					
	400	Taxes and Interest	46,800	11,371	11,655
	410	Sales Revenue	164,799	149,019	176,199
	420	Programs & Instruction Revenue	273,223	266,905	299,981
	450	Admission Revenue	342,842	369,550	371,550
	460	Membership Revenue	378,409	374,125	397,800
	470	Rental, Lease, & Enhancement Revenue	97,104	93,500	130,950
	498	Other Income	50	50	38,050
	499	Interfund Transfers In	39,700	39,700	25,263
Revenue Total			1,342,927	1,304,220	1,451,448
Expense					
	510	Salary & Wages Expense	(378,757)	(386,312)	(409,501)
	512	Employee Benefits Expense	(31,612)	(31,612)	(36,050)
	520	Professional & Contractual Services Expense	(147,009)	(131,574)	(145,852)
	535	Utility Expense	(69,061)	(53,752)	(77,668)
	540	Commodities & COGS Expense	(242,931)	(226,717)	(261,160)
	561	Maintenance and Repairs Expense	(221,564)	(222,435)	(222,010)
	575	Professional Training & Engagement Expense	(6,525)	(11,105)	(12,105)
	599	Interfund Transfers Out	(223,800)	(223,800)	(233,418)
	641	Capital Purchases	-	-	(40,000)
Expense Total			(1,321,259)	(1,287,307)	(1,437,764)
Grand Total			21,667	16,913	13,684

Glenview Park District 2025/2026 Fund Budget Report

Glenview Prairie Club Special Revenue Fund

Fund # 23

	Account	Description	2022/2023 Actual	2023/2024 Actual	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue							
400		Taxes and Interest					
	401000	Interest Income	18,214	50,730	46,800	11,371	11,655
		Taxes and Interest Total	18,214	50,730	46,800	11,371	11,655
410		Sales Revenue					
	410200	Merchandise Sales	12,966	11,145	11,925	12,035	15,530
	410210	Ball Sales	3,906	5,228	5,924	5,984	6,469
	410250	Food Service-Food & Nonalcoholic Beverages	43,617	50,465	58,950	46,000	60,200
	410260	Food Service-Alcoholic Beverages	103,569	124,571	88,000	85,000	94,000
		Sales Revenue Total	164,059	191,409	164,799	149,019	176,199
420		Programs & Instruction Revenue					
	420300	Program Revenue	116,015	121,577	117,576	105,790	123,086
	420320	Individual Instruction	13,401	9,563	14,000	16,200	16,740
	430500	League Revenue	116,634	176,983	139,478	142,275	152,715
	440700	Special Event Revenue	-	2,247	2,170	2,640	7,440
		Programs & Instruction Revenue Total	246,050	310,370	273,223	266,905	299,981
450		Admission Revenue					
	450000	Daily Admissions	305,462	345,946	342,842	369,550	371,550
		Admission Revenue Total	305,462	345,946	342,842	369,550	371,550
460		Membership Revenue					
	460000	Memberships	257,516	327,816	378,409	374,125	397,800
		Membership Revenue Total	257,516	327,816	378,409	374,125	397,800
470		Rental, Lease, & Enhancement Revenue					
	470000	Facility Rental	6,521	3,185	5,200	7,200	7,200
	475805	Equipment Rental	81,880	90,848	91,904	86,300	123,750
		Rental, Lease, & Enhancement Revenue Total	88,401	94,033	97,104	93,500	130,950
498		Other Income					
	498200	Other Sources	(93)	564	50	50	38,050
		Other Income Total	(93)	564	50	50	38,050
499		Interfund Transfers In					
	499000	Transfer In	70,968	61,810	39,700	39,700	25,263
		Interfund Transfers In Total	70,968	61,810	39,700	39,700	25,263
Revenue Total			1,150,577	1,382,678	1,342,927	1,304,220	1,451,448
Expense							
510		Salary & Wages Expense					
	510000	Salaries	(170,170)	(182,428)	(183,377)	(181,462)	(187,707)
	510110	Part Time Maintenance	-	-	(2,200)	(200)	(8,500)
	510120	Operations	(29,898)	(38,694)	(42,080)	(47,500)	(55,540)
	510200	Cashier	(69,728)	(74,332)	(87,850)	(85,850)	(87,850)
	510300	Program Wages	(23,148)	(29,423)	(22,100)	(27,000)	(30,500)
	510320	Individual Instruction Wages	(10,850)	(6,969)	(12,800)	(12,800)	(11,904)
	510340	Group Instruction Wages	(6,241)	(18,094)	(21,500)	(21,500)	(21,500)
	510500	League Wages	(5,383)	(6,086)	(6,850)	(10,000)	(6,000)
		Salary & Wages Expense Total	(315,418)	(356,025)	(378,757)	(386,312)	(409,501)
512		Employee Benefits Expense					
	512000	Insurance Expense: Health	(25,391)	(28,893)	(31,612)	(31,612)	(36,050)
		Employee Benefits Expense Total	(25,391)	(28,893)	(31,612)	(31,612)	(36,050)

Glenview Park District
2025/2026 Fund Budget Report

Glenview Prairie Club
Special Revenue Fund

Fund # 23

	Account	Description	2022/2023 Actual	2023/2024 Actual	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Expense	520	Professional & Contractual Services Expense					
		520000 Professional Services	-	(3,000)	-	-	-
		520100 Marketing	(807)	(660)	(2,833)	(4,400)	(3,900)
		520200 Marketing: Brochure	(2,379)	(3,153)	(4,072)	(1,920)	(4,221)
		522000 Special Services	(15,683)	(16,309)	(22,774)	(22,774)	(23,901)
		522500 League Services	(20,335)	(23,325)	(23,100)	(22,150)	(25,750)
		522700 Special Event Services	(99)	-	(180)	(180)	(180)
		522802 Repair Service	-	(2,025)	(15,500)	(15,500)	(17,000)
		522805 Rental Expense	(12,042)	(10,116)	(31,370)	(19,550)	(28,130)
		522810 Postage	-	-	(15)	-	-
		522820 Printing	-	(930)	(600)	(825)	(845)
		522830 Bank Charges	(41,665)	(36,620)	(45,790)	(43,500)	(41,150)
		522850 Licenses	(600)	-	(775)	(775)	(775)
		Professional & Contractual Services Expense Total	(93,610)	(96,140)	(147,009)	(131,574)	(145,852)
	535	Utility Expense					
		535100 Fuel/Heat	(32,351)	(26,195)	(26,900)	(25,118)	(30,700)
		535200 Electricity	(11,629)	(19,898)	(34,400)	(21,900)	(38,940)
		535300 Water	(776)	(1,411)	(1,128)	(1,034)	(1,128)
		535400 Telephone	(5,405)	(5,693)	(6,633)	(5,700)	(6,900)
		535500 Disposal	-	(198)	-	-	-
		Utility Expense Total	(50,161)	(53,395)	(69,061)	(53,752)	(77,668)
	540	Commodities & COGS Expense					
		540000 Office Supplies	(1,093)	(1,027)	(1,000)	(1,250)	(1,250)
		540010 Books and Subscriptions	(388)	(1,212)	(350)	(350)	(550)
		540100 General Supplies	(30,907)	(59,384)	(57,710)	(69,415)	(64,315)
		540190 Uniforms	(2,052)	(3,216)	(4,150)	(5,150)	(5,950)
		540250 Food Service Disposables	(2,952)	(3,712)	(7,100)	(7,100)	(7,400)
		540300 Program Supplies	(1,516)	(2,428)	(3,231)	(1,000)	(4,250)
		540500 League Supplies	(1,610)	(10,457)	(14,700)	(14,700)	(18,200)
		540700 Special Event Supplies	(566)	(1,387)	(1,147)	(1,000)	(1,850)
		541100 Non-Capital Building Improvement	(4,078)	(23,162)	(13,624)	(9,000)	(9,690)
		541200 Non-Capital Machinery & Equipment	(3,165)	(13,881)	(11,000)	(11,400)	(5,050)
		541300 Non-Capital Land Improvement	-	(35,616)	(1,000)	(2,200)	(22,200)
		541400 Non-Capital Furniture & Fixtures	(417)	(5,396)	(5,200)	(6,000)	(2,000)
		541500 Non-Capital Intangibles	(145)	(163)	(175)	(175)	(175)
		545200 Merchandise Purchase	(8,785)	(9,532)	(12,132)	(9,675)	(13,680)
		545210 Ball Purchase	(13,009)	262	(17,860)	(3,750)	(10,400)
		545250 Food Service-Food & Nonalcoholic Beverages	(52,498)	(56,787)	(53,552)	(53,552)	(58,500)
		545260 Food Service-Alcoholic Beverages	(23,413)	(39,990)	(39,000)	(31,000)	(35,700)
		Commodities & COGS Expense Total	(146,595)	(267,087)	(242,931)	(226,717)	(261,160)
	561	Maintenance and Repairs Expense					
		561100 Building Repairs	(1,122)	(2,830)	(1,000)	(1,825)	(2,300)
		561200 Machinery & Equipment Repairs	(14,937)	(17,263)	(21,600)	(22,700)	(21,700)
		561400 Maintenance Services	(131,142)	(132,833)	(198,964)	(197,910)	(198,010)
		Maintenance and Repairs Expense Total	(147,201)	(152,926)	(221,564)	(222,435)	(222,010)
	575	Professional Training & Engagement Expense					
		575000 Training & Employment	(1,490)	(370)	(6,525)	(11,105)	(12,105)
		Professional Training & Engagement Expense Total	(1,490)	(370)	(6,525)	(11,105)	(12,105)
	599	Interfund Transfers Out					
		599000 Transfer Out	(168,125)	(190,420)	(223,800)	(223,800)	(233,418)
		Interfund Transfers Out Total	(168,125)	(190,420)	(223,800)	(223,800)	(233,418)

Glenview Park District
2025/2026 Fund Budget Report

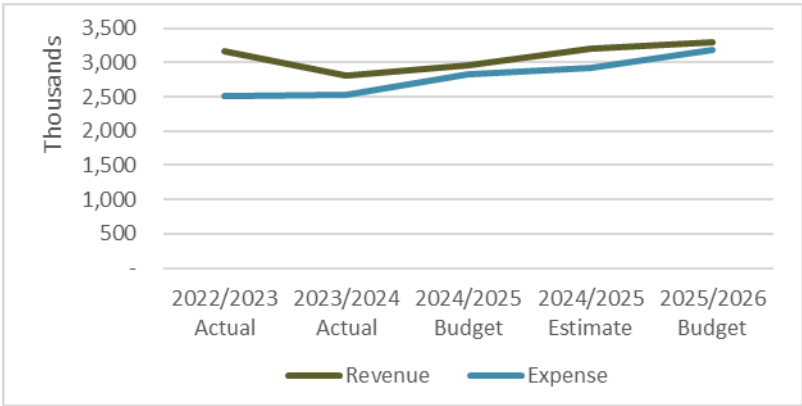
Glenview Prairie Club
Special Revenue Fund

Fund # 23

		2022/2023	2023/2024	2024/2025	2024/2025	2025/2026
		Actual	Actual	Estimate	Budget	Budget
Expense	641 Capital Purchases					
	641200 Machinery & Equipment	-	-	-	-	(2,000)
	641300 Land Improvements	-	-	-	-	(38,000)
	Capital Purchases Total	-	-	-	-	(40,000)
Expense Total		(947,989)	(1,145,256)	(1,321,259)	(1,287,307)	(1,437,764)
Grand Total		202,587	237,422	21,667	16,913	13,684

GLENVIEW COMMUNITY ICE CENTER – FUND 26

The Glenview Community Ice Center, along with the other facilities in the Special Facilities Division, funds its day-to-day operations primarily from the revenue it generates.



The 2025/2026 Budget represents the fourth full year of operation since the renovation. The Glenview Community Ice Center budget includes eight full-time positions: General Manager, Recreation Program Manager, Hockey Director, Skating Director, Customer Experience Supervisor, Facility and Operations Manager,

Facility and Operations Supervisor, and Trades Worker. The budget also includes one-fourth of the salary of the Division Director of Special Facilities.

Since the Glenview Community Ice Center completed its major renovation in 2020, it has concentrated on growing its programs, rentals, and special events. The 2025/2026 Budget assumes a moderate increase in participation.

The Glenview Community Ice Center prime time rental rates remain priced at the top of the public sector. The availability and utilization of prime-time ice remains the most important revenue determinant in this budget.

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Revenue	3,173,244	2,812,179	2,959,189	3,202,691	3,292,619	89,928	2.81%
Expense	(2,504,885)	(2,533,593)	(2,828,064)	(2,925,413)	(3,185,421)	(260,008)	8.89%
Grand Total	668,360	278,586	131,125	277,278	107,198	(170,080)	-61.34%

GLENVIEW COMMUNITY ICE CENTER – FUND 26

Revenues

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Interest Income	132,907	132,948	2,017	13,700	2,067	(11,633)	-84.91%
Programs and Instruction	664,611	684,820	683,159	692,516	776,398	83,882	12.11%
Special Events	65,844	62,536	80,215	83,000	81,800	(1,200)	-1.45%
League	229,401	212,361	230,303	222,817	246,649	23,832	10.70%
Admissions	87,658	87,630	88,900	89,061	112,960	23,899	26.83%
Memberships	14,737	16,357	19,500	18,575	23,890	5,315	28.61%
Sales Lease	39,725	39,143	39,735	64,274	82,865	18,591	28.92%
Donations	147,637	-	87,500	156,250	87,500	(68,750)	-44.00%
Other Sources	27,440	(3,340)	15,000	26,305	15,000	(11,305)	-42.98%
Transfer In	183,354	134,420	132,360	200,000	200,000	-	0.00%
Facility Rental and Enhancement	1,552,275	1,417,277	1,554,000	1,610,010	1,635,490	25,480	1.58%
Equipment Enhancement	27,654	28,028	26,500	26,183	28,000	1,817	6.94%
Grand Total	3,173,244	2,812,179	2,959,189	3,202,691	3,292,619	89,928	2.81%

Interest Income

Interest income is budgeted to decrease \$11,633 (84.91%) less than the estimated revenue for 2024/2025. The decrease is due to conservative budgeting and an anticipated decline in interest rates.

Programs and Instruction

Programs and Instruction revenue is budgeted to increase \$83,882 (12.11%) over the estimated revenue for 2024/2025. This is due to the expansion of day camp offerings and expected growth in the figure skating program.

League

League revenue is budgeted to increase \$23,832 (10.70%) over the estimated revenue for 2024/2025. This increase accounts for the estimated number of players who will remain in our hockey program, as well as the reintroduction of Adult Broomball League.

Admissions

Admissions are budgeted to increase \$23,899 (26.83%) over the estimated revenue for 2024/2025. The increase in revenue reflects a \$1 increase in Daily Public Skate Admissions fees, as well as an increase in Ice Show ticket prices to cover production costs. This also includes an anticipated increase in attendance at public skates with the enhanced lighting installed in Rink A.

Sales Lease

Sales Lease is budgeted to increase \$18,591 (28.92%) over the estimated revenue for 2024/2025. This increase is due to the addition and growth of Goodman Elite Training that now leases the Dryland Training Room. This lease and the included incentives provide \$41,751 in revenue to the Ice Center budget and serves hundreds of athletes per month.

GLENVIEW COMMUNITY ICE CENTER – FUND 26

Donations

Donations are budgeted to decrease \$68,750 (44.00%) under the estimated revenue for 2024/2025. The Stars completed a double payment in 2024/2025 and will pay one installment in 2025/2026.

Other Sources

Other Sources are budgeted to decrease \$11,305 (42.98%) less than the estimated revenue for 2024/2025 due to dasher board advertising payments that were paid in full for a three-year agreement in 2024/2025. Due to successful marketing efforts to sell dasher board ads in 2024/2025, most of the spaces have been filled with multi-year contracts and leaving less opportunity for 2025/2026.

Facility Rental and Enhancement

Facility Rental and Enhancement is budgeted to increase \$25,480 (1.58%) over the estimated revenue for 2024/2025. This increase is due to enhanced birthday party packages as well as increasing non-prime ice fees by \$10 per hour. It also includes changing fees for summer weekend ice to non-prime rates to increase demand.

Transfer In

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year	
						Estimates	% Change
Transfer In Capital Development	-	-	-	200,000	200,000	-	0.00%
Transfer In Park Services	183,354	134,420	132,360	-	-	-	
Grand Total	183,354	134,420	132,360	200,000	200,000	-	0.00%

Transfer In is budgeted to remain the same as the estimated revenue for 2024/2025. The Park Services transfer shown for the 2024/2025 Projection and 2025/2026 Budget was replaced by a transfer from Capital Development. The transfer from Capital Development relates to the remaining available funds from the 2018 Bond Referendum. The remaining balance will be used to offset the contribution to the Capital Replacement Fund necessary to fund the future replacement of capital assets at the Glenview Community Ice Center.

GLENVIEW COMMUNITY ICE CENTER – FUND 26

Expenses

Category	2022/2023	2023/2024	2024/2025	2024/2025	2025/2026	Budget Change from Prior Year	% Change
	Actual	Actual	Budget	Estimate	Budget	Estimates	
Salary and Wages	(963,041)	(993,251)	(1,055,431)	(1,052,002)	(1,135,876)	(83,874)	7.97%
Employee Benefits and Insurance	(116,216)	(124,098)	(127,519)	(113,174)	(118,050)	(4,876)	4.31%
Professional Services	(4,366)	(2,104)	(8,000)	(9,500)	(12,454)	(2,954)	31.09%
Contractual Services	(209,379)	(152,482)	(156,554)	(173,638)	(203,864)	(30,226)	17.41%
Utilities	(356,299)	(488,867)	(461,781)	(520,625)	(572,759)	(52,134)	10.01%
Commodities	(114,926)	(131,403)	(158,649)	(161,044)	(158,276)	2,768	-1.72%
Maintenance and Repairs	(155,462)	(162,523)	(189,180)	(226,484)	(230,839)	(4,355)	1.92%
Professional Training & Engagement	(6,469)	(8,344)	(23,775)	(13,000)	(24,995)	(11,995)	92.27%
Transfer Out	(507,017)	(457,101)	(612,250)	(612,250)	(649,028)	(36,778)	6.01%
Commodities (Non-Capital Purchases)	(71,711)	(13,420)	(34,925)	(43,696)	(79,280)	(35,584)	81.44%
Grand Total	(2,504,885)	(2,533,593)	(2,828,064)	(2,925,413)	(3,185,421)	(260,008)	8.89%

Salary and Wages

Salary and Wages are budgeted to increase \$83,874 (7.97%) over the estimated expenses for 2024/2025. The increase reflects a fully-staffed operation and merit and starting wage increases for full-time and part-time employees.

Contractual Services

Contractual Services are budgeted to increase \$30,226 (17.41%) over the estimated expenses for 2024/2025. This is due to increased credit card merchant account bank charges due to increased sales volumes and use of credit cards.

Utilities

Utilities are budgeted to increase \$52,134 (10.01%) over the estimated expenses for 2024/2025 due to the increased cost of utilities. Fuel and Heat represent \$11,050 of the increase, and Electricity represents \$40,500.

Professional Training and Engagement

Professional Training and Engagement is budgeted to increase \$11,995 (92.27%) over the estimated expenses for 2024/2025. The increase reflects the priority to provide additional staff training to further educate and grow our full-time and part-time staff members, particularly for a number of staff new to their roles.

Commodities (Non-Capital Purchases)

Commodities (Non-Capital Purchases) are budgeted to increase \$35,584 (81.44%) over the estimated expenses for 2024/2025. The increase is due to adding enhanced lighting to the NHL Rinks to increase public skating attendance and decrease the lighting rental costs for the Holiday Skating Exhibition and Annual Ice Show.

GLENVIEW COMMUNITY ICE CENTER – FUND 26

Transfer Out

Category	2022/2023 Actual	2023/2024 Total Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Transfer Out Bond & Interest	(27,653)	(25,000)	(68,750)	(68,750)	(68,750)	-	0.00%
Transfer Out Capital Replacement	(160,000)	(160,000)	(200,000)	(200,000)	(200,000)	-	0.00%
Transfer Out General & Admin	(305,590)	(268,840)	(330,900)	(330,900)	(366,878)	(35,978)	10.87%
Transfer Out Park Services	(13,774)	(3,261)	(12,600)	(12,600)	(13,400)	(800)	6.35%
Grand Total	(507,017)	(457,101)	(612,250)	(612,250)	(649,028)	(36,778)	6.01%

Transfer Out is budgeted to increase \$36,778 (6.01%) over the estimated expenses for 2024/2025. The increase in the General & Admin (G&A) allocation is based on the allocation of G&A expenses to each facility and the Park Service transfer reflects the chargeback of expenses provided to each facility. Transfers to Bond and Interest is due to the Stars contribution and Capital Replacement will cover the future cost of capital purchases. These transfers will remain the same as in 2024/2025.

Capital Improvements

There are no budgeted capital expenditures included in the 2025/2026 Budget.

Glenview Park District
2025/2026 Five Year Summary

Glenview Ice Center
Special Revenue Fund

Fund : 26

R/E	Category	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Estimate	2024/2025 % of Total	2025/2026 Budget	2025/2026 % of Total
Operating											
Revenue											
	400 Taxes and Interest	(233)	-0.01%	132,907	4.47%	132,948	4.96%	13,700	0.46%	2,067	0.07%
	420 Programs & Instruction Revenue	874,491	33.85%	959,856	32.30%	959,717	35.80%	998,333	33.25%	1,104,847	35.73%
	450 Admission Revenue	80,634	3.12%	87,658	2.95%	87,630	3.27%	89,061	2.97%	112,960	3.65%
	460 Membership Revenue	10,805	0.42%	14,737	0.50%	16,357	0.61%	18,575	0.62%	23,890	0.77%
	470 Rental, Lease, & Enhancement Revenue	1,540,383	59.62%	1,619,654	54.51%	1,484,448	55.37%	1,700,467	56.63%	1,746,355	56.47%
	498 Other Income	77,653	3.01%	156,587	5.27%	-	0.00%	182,555	6.08%	102,500	3.31%
	Revenue Total	2,583,733	100.00%	2,971,401	100.00%	2,681,099	100.00%	3,002,691	100.00%	3,092,619	100.00%
Expense											
	510 Salary & Wages Expense	(823,290)	49.43%	(963,041)	48.20%	(993,251)	47.83%	(1,052,002)	45.48%	(1,135,876)	44.78%
	512 Employee Benefits Expense	(115,622)	6.94%	(116,216)	5.82%	(124,098)	5.98%	(113,174)	4.89%	(118,050)	4.65%
	520 Professional & Contractual Services Expense	(118,547)	7.12%	(213,745)	10.70%	(154,586)	7.44%	(183,138)	7.92%	(216,318)	8.53%
	535 Utility Expense	(378,319)	22.72%	(356,299)	17.83%	(488,867)	23.54%	(520,625)	22.51%	(572,759)	22.58%
	540 Commodities & COGS Expense	(112,457)	6.75%	(186,636)	9.34%	(144,822)	6.97%	(204,740)	8.85%	(237,556)	9.37%
	561 Maintenance and Repairs Expense	(111,340)	6.69%	(155,462)	7.78%	(162,523)	7.83%	(226,484)	9.79%	(230,839)	9.10%
	575 Professional Training & Engagement Expense	(5,852)	0.35%	(6,469)	0.32%	(8,344)	0.40%	(13,000)	0.56%	(24,995)	0.99%
	Expense Total	(1,665,426)	100.00%	(1,997,867)	100.00%	(2,076,492)	100.00%	(2,313,163)	100.00%	(2,536,393)	100.00%
Operating Total		918,307		973,533		604,607		689,528		556,226	
Capital											
Expense											
	641 Capital Purchases	(75,745)	100.00%	-		-		-		-	
	Expense Total	(75,745)	100.00%	-		-		-		-	
Capital Total		(75,745)		-		-		-		-	
Other Financing Sources (Uses)											
Revenue											
	498 Other Income	(4)	0.00%	18,490	9.16%	(3,340)	-2.55%	-	0.00%	-	0.00%
	499 Interfund Transfers In	149,445	100.00%	183,354	90.84%	134,420	102.55%	200,000	100.00%	200,000	100.00%
	Revenue Total	149,441	100.00%	201,844	100.00%	131,080	100.00%	200,000	100.00%	200,000	100.00%
Expense											
	599 Interfund Transfers Out	(372,590)	100.00%	(507,017)	100.00%	(457,101)	100.00%	(612,250)	100.00%	(649,028)	100.00%
	Expense Total	(372,590)	100.00%	(507,017)	100.00%	(457,101)	100.00%	(612,250)	100.00%	(649,028)	100.00%
Other Financing Sources (Uses) Total		(223,149)		(305,174)		(326,021)		(412,250)		(449,028)	
Grand Total		619,413		668,360		278,586		277,278		107,198	

Glenview Park District 2025/2026 Budget Summary

Glenview Ice Center Special Revenue Fund

Fund # 26

R/E	AcctSun	Category	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue					
	400	Taxes and Interest	13,700	2,017	2,067
	420	Programs & Instruction Revenue	998,333	993,677	1,104,847
	450	Admission Revenue	89,061	88,900	112,960
	460	Membership Revenue	18,575	19,500	23,890
	470	Rental, Lease, & Enhancement Revenue	1,700,467	1,620,235	1,746,355
	498	Other Income	182,555	102,500	102,500
	499	Interfund Transfers In	200,000	132,360	200,000
Revenue Total			3,202,691	2,959,189	3,292,619
Expense					
	510	Salary & Wages Expense	(1,052,002)	(1,055,431)	(1,135,876)
	512	Employee Benefits Expense	(113,174)	(127,519)	(118,050)
	520	Professional & Contractual Services Expense	(183,138)	(164,554)	(216,318)
	535	Utility Expense	(520,625)	(461,781)	(572,759)
	540	Commodities & COGS Expense	(204,740)	(193,574)	(237,556)
	561	Maintenance and Repairs Expense	(226,484)	(189,180)	(230,839)
	575	Professional Training & Engagement Expense	(13,000)	(23,775)	(24,995)
	599	Interfund Transfers Out	(612,250)	(612,250)	(649,028)
Expense Total			(2,925,413)	(2,828,064)	(3,185,421)
Grand Total			277,278	131,125	107,198

**Glenview Park District
2025/2026 Fund Budget Report**

**Glenview Ice Center
Special Revenue Fund**

Fund # 26

	Account	Description	2022/2023 Actual	2023/2024 Actual	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue							
400		Taxes and Interest					
	401000	Interest Income	2,438	12,208	13,700	2,017	2,067
	401100	Interest Income	130,469	120,740	-	-	-
		Taxes and Interest Total	132,907	132,948	13,700	2,017	2,067
420		Programs & Instruction Revenue					
	420300	Program Revenue	664,611	684,820	692,516	683,159	776,398
	430500	League Revenue	229,401	212,361	222,817	230,303	246,649
	440700	Special Event Revenue	65,844	62,536	83,000	80,215	81,800
		Programs & Instruction Revenue Total	959,856	959,717	998,333	993,677	1,104,847
450		Admission Revenue					
	450000	Daily Admissions	87,658	87,630	89,061	88,900	112,960
		Admission Revenue Total	87,658	87,630	89,061	88,900	112,960
460		Membership Revenue					
	460000	Memberships	14,737	16,357	18,575	19,500	23,890
		Membership Revenue Total	14,737	16,357	18,575	19,500	23,890
470		Rental, Lease, & Enhancement Revenue					
	470000	Facility Rental	1,457,352	1,354,922	1,610,010	1,554,000	1,635,490
	471000	Facility Rental	94,923	62,355	-	-	-
	475805	Equipment Rental	27,654	28,028	26,183	26,500	28,000
	477100	Concession Lease	23,117	21,326	23,000	22,700	22,700
	477200	Pro Shop Lease	16,608	17,817	19,152	17,035	18,414
	477300	Dryland Lease	-	-	22,122	-	41,751
		Rental, Lease, & Enhancement Revenue Total	1,619,654	1,484,448	1,700,467	1,620,235	1,746,355
498		Other Income					
	497000	Donations	147,637	-	156,250	87,500	87,500
	498100	Advertising Income	8,950	-	26,305	15,000	15,000
	498200	Other Sources	18,490	(3,340)	-	-	-
		Other Income Total	175,077	(3,340)	182,555	102,500	102,500
499		Interfund Transfers In					
	499000	Transfer In	183,354	134,420	200,000	132,360	200,000
		Interfund Transfers In Total	183,354	134,420	200,000	132,360	200,000
Revenue Total			3,173,244	2,812,179	3,202,691	2,959,189	3,292,619

Expense							
510		Salary & Wages Expense					
	510000	Salaries	(470,546)	(460,658)	(496,549)	(495,501)	(586,085)
	510010	Full Time Maintenance	(91,292)	(141,096)	(136,000)	(144,112)	(94,163)
	510020	Full Time Clerical	(6,834)	-	-	-	-
	510110	Part Time Maintenance	(1,260)	-	(1,200)	-	-
	510120	Operations	(247,011)	(242,613)	(252,000)	(263,278)	(252,233)
	510300	Program Wages	(106,608)	(115,034)	(122,379)	(116,017)	(168,715)
	510380	Group Tour Wages	(15,452)	-	-	-	-
	510500	League Wages	(19,934)	(27,474)	(36,674)	(30,523)	(27,216)
	510700	Special Event Wages	(4,103)	(6,377)	(7,200)	(6,000)	(7,464)
		Salary & Wages Expense Total	(963,041)	(993,251)	(1,052,002)	(1,055,431)	(1,135,876)
512		Employee Benefits Expense					
	512000	Insurance Expense: Health	(116,216)	(124,098)	(113,174)	(127,519)	(118,050)
		Employee Benefits Expense Total	(116,216)	(124,098)	(113,174)	(127,519)	(118,050)

**Glenview Park District
2025/2026 Fund Budget Report**

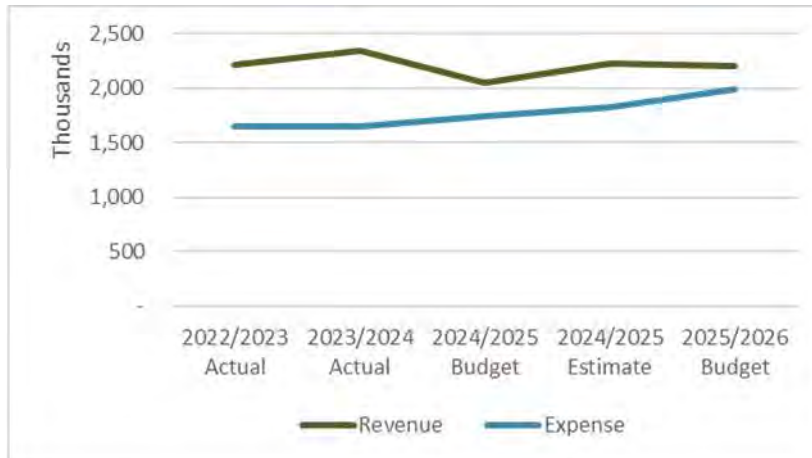
**Glenview Ice Center
Special Revenue Fund**

Fund # 26

	Account	Description	2022/2023 Actual	2023/2024 Actual	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Expense	520	Professional & Contractual Services Expense					
		520100 Marketing	(3,257)	(607)	(7,500)	(6,000)	(10,260)
		520200 Marketing: Brochure	(1,109)	(1,497)	(2,000)	(2,000)	(2,194)
		522000 Special Services	(2,447)	(3,156)	(2,400)	(2,940)	(2,664)
		522300 Program Services	(99,913)	(48,619)	(64,771)	(62,284)	(67,204)
		522500 League Services	(10,992)	(6,638)	(7,769)	(8,330)	(7,717)
		522700 Special Event Services	(34,446)	(49,725)	(40,000)	(37,600)	(37,600)
		522805 Rental Expense	(196)	(222)	(229)	(500)	(260)
		522810 Postage	(60)	(22)	(369)	(300)	(300)
		522820 Printing	(296)	(424)	(1,100)	(500)	(919)
		522830 Bank Charges	(61,028)	(43,677)	(57,000)	(44,100)	(87,200)
		Professional & Contractual Services Expense Total	(213,745)	(154,586)	(183,138)	(164,554)	(216,318)
	535	Utility Expense					
		535100 Fuel/Heat	(119,838)	(78,875)	(77,450)	(102,000)	(88,500)
		535200 Electricity	(210,712)	(376,962)	(405,000)	(324,000)	(445,500)
		535300 Water	(15,907)	(22,550)	(26,312)	(23,920)	(26,312)
		535400 Telephone	(5,633)	(5,796)	(6,739)	(6,720)	(6,720)
		535500 Disposal	(4,208)	(4,685)	(5,124)	(5,141)	(5,727)
		Utility Expense Total	(356,299)	(488,867)	(520,625)	(461,781)	(572,759)
	540	Commodities & COGS Expense					
		540000 Office Supplies	(4,252)	(4,984)	(3,000)	(6,500)	(3,500)
		540010 Books and Subscriptions	-	(783)	-	(100)	(100)
		540100 General Supplies	(56,477)	(48,998)	(69,344)	(66,625)	(78,703)
		540190 Uniforms	(2,030)	(2,337)	(7,300)	(10,500)	(11,425)
		540300 Program Supplies	(9,987)	(39,829)	(24,950)	(23,248)	(15,038)
		540500 League Supplies	(14,175)	(14,871)	(20,400)	(14,790)	(10,050)
		540700 Special Event Supplies	(28,004)	(19,601)	(36,050)	(36,886)	(39,460)
		541100 Non-Capital Building Improvement	(8,070)	(2,530)	(10,559)	(8,000)	(37,000)
		541200 Non-Capital Machinery & Equipment	(62,697)	(7,349)	(18,000)	(13,400)	(14,000)
		541300 Non-Capital Land Improvement	-	(404)	(14,000)	(9,000)	(12,780)
		541400 Non-Capital Furniture & Fixtures	(922)	(3,098)	(1,000)	(4,500)	(8,000)
		541500 Non-Capital Intangibles	(21)	(39)	(137)	(25)	(7,500)
		Commodities & COGS Expense Total	(186,636)	(144,822)	(204,740)	(193,574)	(237,556)
	561	Maintenance and Repairs Expense					
		561100 Building Repairs	(174)	(1,087)	(3,500)	(3,000)	(3,000)
		561200 Machinery & Equipment Repairs	(18,971)	(2,194)	(12,000)	(16,000)	(16,000)
		561400 Maintenance Services	(136,317)	(159,243)	(210,984)	(170,180)	(211,839)
		Maintenance and Repairs Expense Total	(155,462)	(162,523)	(226,484)	(189,180)	(230,839)
	575	Professional Training & Engagement Expense					
		575000 Training & Employment	(6,469)	(8,344)	(13,000)	(23,775)	(24,995)
		Professional Training & Engagement Expense Total	(6,469)	(8,344)	(13,000)	(23,775)	(24,995)
	599	Interfund Transfers Out					
		599000 Transfer Out	(507,017)	(457,101)	(612,250)	(612,250)	(649,028)
		Interfund Transfers Out Total	(507,017)	(457,101)	(612,250)	(612,250)	(649,028)
Expense Total			(2,504,885)	(2,533,593)	(2,925,413)	(2,828,064)	(3,185,421)
Grand Total			668,360	278,586	277,278	131,125	107,198

GLENVIEW TENNIS CLUB – FUND 27

The Glenview Tennis Club, along with the other facilities in the Special Facilities Division, funds its day-to-day operations primarily from the revenue it generates.



The Glenview Tennis Club budget includes five full-time positions: General Manager, Supervisor of Adult Leagues and Programs, Supervisor of Youth Programs, Building Custodian, and one Tennis Teaching Professional. The budget also includes one part-time position eligible for health insurance benefits and one-fourth of the

salary of the Division Director of Special Facilities.

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Revenue	2,219,359	2,342,793	2,046,006	2,222,080	2,200,575	(21,505)	-0.97%
Expense	(1,647,303)	(1,647,421)	(1,748,943)	(1,828,121)	(1,993,635)	(165,514)	9.05%
Grand Total	572,057	695,372	297,063	393,959	206,940	(187,019)	-47.47%

Tennis participation continues to remain strong in all areas. The decrease in net income for the 2025/2026 Budget is primarily due to the elimination of “Transfer In” of revenue from Parks Services and Capital Development, the decrease in interest income, and the increase in expenses for General & Administrative (G&A) and Capital Replacement.

Revenues

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Interest Income	42,480	116,008	24,756	106,200	25,375	(80,825)	-76.11%
Sales	8,237	10,030	9,400	9,900	12,000	2,100	21.21%
Programs and Instruction	1,485,701	1,637,696	1,575,000	1,700,880	1,745,000	44,120	2.59%
Special Events	14,231	4,209	5,450	1,500	1,500	-	0.00%
League	94,270	109,263	105,000	79,500	82,000	2,500	3.14%
Admissions	235,182	218,423	205,000	205,000	211,000	6,000	2.93%
Memberships	108,857	119,236	118,000	116,000	120,600	4,600	3.97%
Sales Lease	368	675	400	400	400	-	0.00%
Service Fees	2,938	2,583	3,000	2,700	2,700	-	0.00%
Other Sources	4,361	161	-	-	-	-	-
Transfer In	222,598	124,430	-	-	-	-	-
Equipment Enhancement	135	80	-	-	-	-	-
Grand Total	2,219,359	2,342,793	2,046,006	2,222,080	2,200,575	(21,505)	-0.97%

GLENVIEW TENNIS CLUB – FUND 27

Interest Income

Interest Income is budgeted to decrease \$80,825 (76.11%). The decrease is due to conservative budgeting of revenue and an anticipated decline in interest rates.

Programs and Instruction

Programs and instructional revenue are budgeted to increase \$44,120 (2.59%) over the estimated revenue for 2024/2025. The increase is the result of slight fee increases. Currently, group lesson participation and private lesson court time are near capacity.

Admissions

Admission revenue is budgeted to increase \$6,000 (2.93%) over the estimated revenue for 2024/2025. The increase is due to fee increases. Court usage is high, leaving minimal opportunities for an increase in rentals. Daily admissions include court rental, permanent court times, and guest fees.

Memberships

Membership revenue is budgeted to increase \$4,600 (3.97%) over the estimated revenue for 2024/2025. The increase reflects fee increases up to 4% and continued membership growth.

Transfer In

Category	2022/2023	2023/2024	2024/2025	2024/2025	2025/2026	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Transfer In Capital Development	100,000	35,000	-	-	-	-	
Transfer In Park Services	122,598	89,430	-	-	-	-	
Grand Total	222,598	124,430	-	-	-	-	

Transfers In are budgeted to remain the same as the estimated revenue for 2024/2025 Budget. The Tennis Club will not receive any transfers from Park Services or Capital Development in the 2025/2026 Budget as 2024/2025 is the final year of a multi-year plan to help offset the Tennis Club’s required contributions toward G&A expenses.

GLENVIEW TENNIS CLUB – FUND 27

Expenses

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Salary and Wages	(1,024,318)	(1,081,089)	(1,056,652)	(1,155,699)	(1,181,267)	(25,568)	2.21%
Employee Benefits and Insurance	(86,731)	(94,138)	(129,519)	(100,585)	(105,950)	(5,365)	5.33%
Professional Services	(3,346)	(3,458)	(3,935)	(3,935)	(4,215)	(280)	7.12%
Contractual Services	(94,944)	(85,185)	(96,245)	(92,540)	(87,740)	4,800	-5.19%
Utilities	(43,249)	(51,901)	(45,068)	(53,351)	(58,818)	(5,467)	10.25%
Commodities	(33,079)	(39,779)	(46,600)	(43,612)	(45,050)	(1,438)	3.30%
Cost of Goods Sold	(7,050)	(6,601)	(8,200)	(9,700)	(9,700)	-	0.00%
Maintenance and Repairs	(13,801)	(12,494)	(25,954)	(23,954)	(26,869)	(2,915)	12.17%
Professional Training & Engagement	(4,074)	(1,600)	(5,070)	(4,970)	(4,270)	700	-14.08%
Transfer Out	(295,234)	(265,277)	(313,900)	(313,900)	(325,631)	(11,731)	3.74%
Capital Purchases	(29,680)	(675)	(15,000)	(15,000)	(123,325)	(108,325)	722.17%
Commodities (Non-Capital Purchases)	(11,796)	(5,223)	(2,800)	(10,875)	(20,800)	(9,925)	91.26%
Grand Total	(1,647,303)	(1,647,421)	(1,748,943)	(1,828,121)	(1,993,635)	(165,514)	9.05%

Salary and Wages

Salary and Wages are budgeted to increase \$25,568 (2.21%) over the estimated expenses for 2024/2025. The increase reflects the impact of minimum wage and merit increases.

Employee Benefits and Insurance

Employee Benefits and Insurance is budgeted to increase \$5,365 (5.33%) over the estimated expenses for 2024/2025. The increase is due to an insurance premium rate increase, employee changes in elected coverage for group insurance, and benefits for a new PT4 position.

Contractual Services

Contractual Services are budgeted to decrease \$4,800 (5.19%) less than the estimated expenses for 2024/2025. Bank Charges account for most of the Contractual Services expenses and depend on customer credit card use. While decreases in the outside events for the Championship Tennis Academy and General Special Event Services are budgeted, more significant increases in Bank Charges and Special Services account for the overall increase.

GLENVIEW TENNIS CLUB – FUND 27

Transfer Out

Category	2022/2023	2023/2024	2024/2025	2024/2025	2025/2026	Budget Change from Prior Year	
	Actual	Total Actual	Budget	Estimate	Budget	Estimates	% Change
Transfer Out Capital Replacement	(85,000)	(85,000)	(95,000)	(95,000)	(95,000)	-	0.00%
Transfer Out General & Admin	(204,330)	(178,860)	(212,100)	(212,100)	(223,431)	(11,331)	5.34%
Transfer Out Park Services	(5,904)	(1,417)	(6,800)	(6,800)	(7,200)	(400)	5.88%
Grand Total	(295,234)	(265,277)	(313,900)	(313,900)	(325,631)	(11,731)	3.74%

Transfer Out is budgeted to increase \$11,731 (3.74%) over the estimated expenses for 2024/2025. This is due to an increase in the transfer to General & Administration (G&A) based on a calculated allocation to each facility to cover G&A expenses. The Park Services increase is due to a slight increase to cover for the charge back of services provided by Park Services to the facility.

Commodities (Non-Capital Purchases)

Commodities (Non-Capital Purchases) are budgeted to increase \$9,925 (91.26%) over the estimated expenses for 2024/2025. Two large purchases, a ball machine and court sweeper, account for the increase.

Capital Purchases

The following capital expenditures are included in the 2025/2026 Budget:

Resurface Lot (Shortage in Capital Replacement)	\$108,325
Phase 3 to monitor for court settling	\$15,000
Total Capital Expenditures	\$123,325

The Capital Replacement shortage represents the difference between the amount accumulated in the Capital Replacement Fund and the expected cost to resurface the lot due to price increases.

Glenview Park District
2025/2026 Five Year Summary

Glenview Tennis Club
Special Revenue Fund

Fund i 27

R/E	Category	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Estimate	2024/2025 % of Total	2025/2026 Budget	2025/2026 % of Total
Operating											
Revenue											
	400 Taxes and Interest	855	0.05%	42,480	2.13%	116,008	5.23%	106,200	4.78%	25,375	1.15%
	410 Sales Revenue	8,729	0.47%	8,237	0.41%	10,030	0.45%	9,900	0.45%	12,000	0.55%
	420 Programs & Instruction Revenue	1,521,067	82.22%	1,597,141	80.16%	1,753,751	79.06%	1,784,580	80.31%	1,831,200	83.21%
	450 Admission Revenue	215,182	11.63%	235,182	11.80%	218,423	9.85%	205,000	9.23%	211,000	9.59%
	460 Membership Revenue	102,743	5.55%	108,857	5.46%	119,236	5.38%	116,000	5.22%	120,600	5.48%
	470 Rental, Lease, & Enhancement Revenue	1,364	0.07%	503	0.03%	755	0.03%	400	0.02%	400	0.02%
	Revenue Total	1,849,940	100.00%	1,992,400	100.00%	2,218,202	100.00%	2,222,080	100.00%	2,200,575	100.00%
Expense											
	510 Salary & Wages Expense	(929,496)	77.03%	(1,024,318)	77.46%	(1,081,089)	78.26%	(1,155,699)	77.09%	(1,181,267)	76.47%
	512 Employee Benefits Expense	(90,805)	7.53%	(86,731)	6.56%	(94,138)	6.81%	(100,585)	6.71%	(105,950)	6.86%
	520 Professional & Contractual Services Expense	(83,635)	6.93%	(98,290)	7.43%	(88,643)	6.42%	(96,475)	6.44%	(91,955)	5.95%
	535 Utility Expense	(44,951)	3.73%	(43,249)	3.27%	(51,901)	3.76%	(53,351)	3.56%	(58,818)	3.81%
	540 Commodities & COGS Expense	(41,486)	3.44%	(51,925)	3.93%	(51,604)	3.74%	(64,187)	4.28%	(75,550)	4.89%
	561 Maintenance and Repairs Expense	(15,587)	1.29%	(13,801)	1.04%	(12,494)	0.90%	(23,954)	1.60%	(26,869)	1.74%
	575 Professional Training & Engagement Expense	(690)	0.06%	(4,074)	0.31%	(1,600)	0.12%	(4,970)	0.33%	(4,270)	0.28%
	Expense Total	(1,206,651)	100.00%	(1,322,389)	100.00%	(1,381,469)	100.00%	(1,499,221)	100.00%	(1,544,679)	100.00%
Operating Total		643,289		670,012		836,733		722,859		655,896	
Capital											
Expense											
	641 Capital Purchases	-		(29,680)	100.00%	(675)	100.00%	(15,000)	100.00%	(123,325)	100.00%
	Expense Total	-		(29,680)	100.00%	(675)	100.00%	(15,000)	100.00%	(123,325)	100.00%
Capital Total		-		(29,680)		(675)		(15,000)		(123,325)	
Other Financing Sources (Uses)											
Revenue											
	498 Other Income	10	0.01%	4,361	1.92%	161	0.13%	-		-	
	499 Interfund Transfers In	108,406	99.99%	222,598	98.08%	124,430	99.87%	-		-	
	Revenue Total	108,416	100.00%	226,959	100.00%	124,591	100.00%	-		-	
Expense											
	599 Interfund Transfers Out	(226,442)	100.00%	(295,234)	100.00%	(265,277)	100.00%	(313,900)	100.00%	(325,631)	100.00%
	Expense Total	(226,442)	100.00%	(295,234)	100.00%	(265,277)	100.00%	(313,900)	100.00%	(325,631)	100.00%
Other Financing Sources (Uses) Total		(118,026)		(68,275)		(140,686)		(313,900)		(325,631)	
Grand Total		525,263		572,057		695,372		393,959		206,940	

Glenview Park District 2025/2026 Budget Summary

Glenview Tennis Club Special Revenue Fund

Fund # 27

R/E	AcctSun Category	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue				
	400 Taxes and Interest	106,200	24,756	25,375
	410 Sales Revenue	9,900	9,400	12,000
	420 Programs & Instruction Revenue	1,784,580	1,688,450	1,831,200
	450 Admission Revenue	205,000	205,000	211,000
	460 Membership Revenue	116,000	118,000	120,600
	470 Rental, Lease, & Enhancement Revenue	400	400	400
Revenue Total		2,222,080	2,046,006	2,200,575
Expense				
	510 Salary & Wages Expense	(1,155,699)	(1,056,652)	(1,181,267)
	512 Employee Benefits Expense	(100,585)	(129,519)	(105,950)
	520 Professional & Contractual Services Expense	(96,475)	(100,180)	(91,955)
	535 Utility Expense	(53,351)	(45,068)	(58,818)
	540 Commodities & COGS Expense	(64,187)	(57,600)	(75,550)
	561 Maintenance and Repairs Expense	(23,954)	(25,954)	(26,869)
	575 Professional Training & Engagement Expense	(4,970)	(5,070)	(4,270)
	599 Interfund Transfers Out	(313,900)	(313,900)	(325,631)
	641 Capital Purchases	(15,000)	(15,000)	(123,325)
Expense Total		(1,828,121)	(1,748,943)	(1,993,635)
Grand Total		393,959	297,063	206,940

**Glenview Park District
2025/2026 Fund Budget Report**

**Glenview Tennis Club
Special Revenue Fund**

Fund # 27

	Account	Description	2022/2023 Actual	2023/2024 Actual	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue							
400		Taxes and Interest					
	401000	Interest Income	42,480	116,008	106,200	24,756	25,375
		Taxes and Interest Total	42,480	116,008	106,200	24,756	25,375
410		Sales Revenue					
	410200	Merchandise Sales	3,475	3,974	2,900	4,000	4,500
	410210	Ball Sales	2,781	3,615	5,200	3,200	5,200
	410220	Racquet Sales	1,982	2,441	1,800	2,200	2,300
		Sales Revenue Total	8,237	10,030	9,900	9,400	12,000
420		Programs & Instruction Revenue					
	420300	Program Revenue	1,037,200	1,136,591	1,150,880	1,154,000	1,195,000
	420320	Individual Instruction	215,388	231,260	280,000	216,000	280,000
	420340	Group Instruction	233,114	269,845	270,000	205,000	270,000
	430500	League Revenue	94,270	109,263	79,500	105,000	82,000
	440700	Special Event Revenue	14,231	4,209	1,500	5,450	1,500
	445800	Other Service Revenue	16	-	-	-	-
	445802	Other Service Revenue-Repair Service	2,922	2,583	2,700	3,000	2,700
		Programs & Instruction Revenue Total	1,597,141	1,753,751	1,784,580	1,688,450	1,831,200
450		Admission Revenue					
	450000	Daily Admissions	235,182	218,423	205,000	205,000	211,000
		Admission Revenue Total	235,182	218,423	205,000	205,000	211,000
460		Membership Revenue					
	460000	Memberships	108,857	119,236	116,000	118,000	120,600
		Membership Revenue Total	108,857	119,236	116,000	118,000	120,600
470		Rental, Lease, & Enhancement Revenue					
	475805	Equipment Rental	135	80	-	-	-
	477000	Vending Lease	368	675	400	400	400
		Rental, Lease, & Enhancement Revenue Total	503	755	400	400	400
498		Other Income					
	498200	Other Sources	4,361	161	-	-	-
		Other Income Total	4,361	161	-	-	-
499		Interfund Transfers In					
	499000	Transfer In	222,598	124,430	-	-	-
		Interfund Transfers In Total	222,598	124,430	-	-	-
Revenue Total			2,219,359	2,342,793	2,222,080	2,046,006	2,200,575
Expense							
510		Salary & Wages Expense					
	510000	Salaries	(278,854)	(287,771)	(288,846)	(300,597)	(291,700)
	510010	Full Time Maintenance	(64,586)	(69,431)	(69,822)	(70,455)	(73,267)
	510120	Operations	(146,062)	(107,602)	(117,000)	(116,000)	(122,000)
	510300	Program Wages	(318,225)	(328,840)	(364,231)	(329,000)	(378,000)
	510320	Individual Instruction Wages	(115,998)	(136,020)	(165,000)	(125,000)	(165,000)
	510340	Group Instruction Wages	(90,899)	(138,141)	(140,000)	(102,500)	(140,000)
	510500	League Wages	(9,695)	(13,285)	(10,800)	(13,100)	(11,300)
		Salary & Wages Expense Total	(1,024,318)	(1,081,089)	(1,155,699)	(1,056,652)	(1,181,267)
512		Employee Benefits Expense					
	512000	Insurance Expense: Health	(86,731)	(94,138)	(100,585)	(129,519)	(105,950)
		Employee Benefits Expense Total	(86,731)	(94,138)	(100,585)	(129,519)	(105,950)

Glenview Park District 2025/2026 Fund Budget Report

Glenview Tennis Club Special Revenue Fund

Fund # 27

	Account	Description	2022/2023 Actual	2023/2024 Actual	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Expense	520	Professional & Contractual Services Expense					
	520100	Marketing	(181)	(237)	(250)	(250)	(250)
	520200	Marketing: Brochure	(3,165)	(3,221)	(3,685)	(3,685)	(3,965)
	522000	Special Services	(6,141)	(8,123)	(5,220)	(8,820)	(5,460)
	522300	Program Services	(10,298)	(10,001)	(9,000)	(9,000)	(11,300)
	522500	League Services	(354)	(685)	(400)	(400)	(400)
	522700	Special Event Services	(4,739)	(1,751)	(2,500)	(2,000)	(3,000)
	522805	Rental Expense	(214)	(269)	(275)	(300)	(300)
	522810	Postage	(24)	(13)	(25)	(25)	(30)
	522820	Printing	-	-	(120)	-	-
	522830	Bank Charges	(73,174)	(64,343)	(75,000)	(75,700)	(67,250)
		Professional & Contractual Services Expense Total	(98,290)	(88,643)	(96,475)	(100,180)	(91,955)
	535	Utility Expense					
	535100	Fuel/Heat	(15,833)	(11,595)	(12,100)	(13,020)	(13,800)
	535200	Electricity	(19,324)	(31,597)	(32,100)	(23,100)	(35,300)
	535300	Water	(1,283)	(1,618)	(1,471)	(1,401)	(1,780)
	535400	Telephone	(5,718)	(5,844)	(6,180)	(6,180)	(6,180)
	535500	Disposal	(1,092)	(1,248)	(1,500)	(1,367)	(1,758)
		Utility Expense Total	(43,249)	(51,901)	(53,351)	(45,068)	(58,818)
	540	Commodities & COGS Expense					
	540000	Office Supplies	(1,335)	(1,209)	(1,500)	(1,500)	(1,500)
	540010	Books and Subscriptions	-	-	-	-	-
	540100	General Supplies	(6,562)	(7,831)	(8,000)	(8,000)	(8,000)
	540190	Uniforms	(765)	(1,217)	(3,000)	(3,000)	(3,000)
	540300	Program Supplies	(14,596)	(20,289)	(20,262)	(23,300)	(21,800)
	540500	League Supplies	(3,609)	(3,728)	(4,800)	(4,800)	(4,800)
	540700	Special Event Supplies	(2,999)	(2,762)	(3,350)	(3,000)	(3,250)
	540802	Repair Supplies	(3,214)	(2,743)	(2,700)	(3,000)	(2,700)
	541100	Non-Capital Building Improvement	(10,740)	(235)	-	-	-
	541200	Non-Capital Machinery & Equipment	(1,035)	(1,219)	(1,200)	(1,200)	(19,200)
	541300	Non-Capital Land Improvement	-	-	(8,500)	(500)	(500)
	541400	Non-Capital Furniture & Fixtures	-	(3,757)	(1,075)	(1,075)	(1,075)
	541500	Non-Capital Intangibles	(21)	(12)	(100)	(25)	(25)
	545200	Merchandise Purchase	(1,771)	(1,989)	(3,000)	(3,000)	(3,000)
	545210	Ball Purchase	(4,340)	(2,612)	(4,400)	(2,900)	(4,400)
	545220	Racquet Purchase	(938)	(2,001)	(2,300)	(2,300)	(2,300)
		Commodities & COGS Expense Total	(51,925)	(51,604)	(64,187)	(57,600)	(75,550)
	561	Maintenance and Repairs Expense					
	561100	Building Repairs	(1,024)	-	(7,000)	(7,000)	(7,915)
	561200	Machinery & Equipment Repairs	(2,148)	(1,604)	(3,000)	(3,000)	(3,000)
	561400	Maintenance Services	(10,628)	(10,890)	(13,954)	(15,954)	(15,954)
		Maintenance and Repairs Expense Total	(13,801)	(12,494)	(23,954)	(25,954)	(26,869)
	575	Professional Training & Engagement Expense					
	575000	Training & Employment	(4,074)	(1,600)	(4,970)	(5,070)	(4,270)
		Professional Training & Engagement Expense Total	(4,074)	(1,600)	(4,970)	(5,070)	(4,270)
	599	Interfund Transfers Out					
	599000	Transfer Out	(295,234)	(265,277)	(313,900)	(313,900)	(325,631)
		Interfund Transfers Out Total	(295,234)	(265,277)	(313,900)	(313,900)	(325,631)

Glenview Park District
2025/2026 Fund Budget Report

Glenview Tennis Club
Special Revenue Fund

Fund # 27

		2022/2023	2023/2024	2024/2025	2024/2025	2025/2026
		Actual	Actual	Estimate	Budget	Budget
Expense	641 Capital Purchases					
	641300 Land Improvements	-	-	-	-	(108,325)
	641600 Architectural and Engineering	(29,680)	(675)	(15,000)	(15,000)	(15,000)
	Capital Purchases Total	(29,680)	(675)	(15,000)	(15,000)	(123,325)
Expense Total		(1,647,303)	(1,647,421)	(1,828,121)	(1,748,943)	(1,993,635)
Grand Total		572,057	695,372	393,959	297,063	206,940

Glenview Park District 2025/2026 Budget Summary

Recreation (OUTDOOR POOLS AND RECREATION)

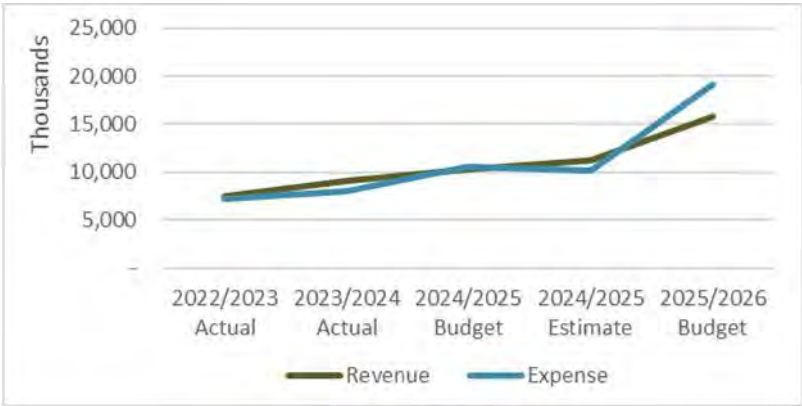
R/E	AcctSun Category	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue				
	400 Taxes and Interest	4,334,704	3,952,943	4,597,390
	410 Sales Revenue	163,679	163,079	172,900
	420 Programs & Instruction Revenue	4,050,834	4,058,923	4,104,538
	450 Admission Revenue	550,450	540,196	461,325
	460 Membership Revenue	2,322,354	2,272,258	1,837,854
	470 Rental, Lease, & Enhancement Revenue	1,075,768	1,107,555	1,005,865
	493 Gain on Disposal of Fixed Assets	9,575	-	-
	498 Other Income	56,162	45,378	3,687,935
	499 Interfund Transfers In	769,135	108,295	2,086,300
Revenue Total		13,332,662	12,248,627	17,954,107
Expense				
	510 Salary & Wages Expense	(5,130,145)	(5,245,989)	(5,439,520)
	512 Employee Benefits Expense	(367,423)	(441,230)	(448,350)
	520 Professional & Contractual Services Expense	(1,240,291)	(1,285,179)	(1,409,959)
	535 Utility Expense	(801,413)	(784,689)	(862,975)
	540 Commodities & COGS Expense	(880,639)	(886,255)	(871,431)
	561 Maintenance and Repairs Expense	(428,075)	(468,225)	(467,700)
	575 Professional Training & Engagement Expense	(84,973)	(79,974)	(106,301)
	599 Interfund Transfers Out	(2,720,931)	(2,746,891)	(4,558,811)
	641 Capital Purchases	(600,975)	(586,250)	(7,181,972)
Expense Total		(12,254,865)	(12,524,683)	(21,347,019)
Grand Total		1,077,797	(276,056)	(3,392,912)

	2024 ESTIMATED	2025 PROPOSED
Beginning Cash Reserve	6,476,919	7,554,716
Ending Cash Reserve	7,554,716	4,440,213
Cash Reserve as a Percentage of Operating Expenses		46.22%

(Does not reflect any funds committed in years beyond 2025/2026)

RECREATION – FUND 31

The Recreation Fund accounts for all operations at Park Center as well as recreational programs held in the schools and parks throughout the community. Areas of service include youth and adult sports, summer camps and clinics, visual and performing arts, fitness, indoor aquatics, senior services, pre-school programming, special events, the dog park, and various other general interest programming. Rentals and the lease with Endeavor Health, formerly known as NorthShore University Health System, also account for a large part of revenue. The budget for Recreation includes 24 full-time staff, including maintenance, fitness, customer service, and general recreation staff. In addition, the Recreation budget includes one-half of the wages and benefits for the Director of Recreation and Museum Services and a portion of the wages for 3 full time aquatics staff who are responsible for management of Splash Landings and the outdoor pools.



The FY 2025/2026 Budget reflects the renovation of Splash Landings which significantly impacts a number of budget line items. The total project is being funded by a Parc grant, Recreation Fund reserves, Capital Development funds, and Developer Donations. As a result of the renovation, Splash Landings will be closed in

July 2025 with an anticipated re-opening in late Spring 2026. Fitness and Splash Landings anticipate decreased participation due to the temporary closure of Splash Landings. Other departments continue a moderate upward trend in participation but no significant overall changes in revenue and expenses is expected. Some camps will continue to offer a more flexible, weekly, or bi-weekly option to meet the needs of the participants. The fitness budget is based on 3,000 members.

The lease agreement with Endeavor Health is set to renew on January 1, 2026. The budget assumes no major changes to the lease.

Category	2022/2023	2023/2024	2024/2025	2024/2025	2025/2026	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Revenue	7,524,287	9,075,685	10,252,288	11,203,610	15,727,509	4,523,898	40.38%
Expense	(7,170,331)	(7,974,083)	(10,528,344)	(10,235,187)	(19,120,421)	(8,885,234)	86.81%
Grand Total	353,956	1,101,602	(276,056)	968,424	(3,392,912)	(4,361,336)	-450.35%

The overall budget reflects the planned use of reserves to fund the renovation of Splash Landings.

RECREATION – FUND 31

Revenues

Category	2022/2023	2023/2024	2024/2025	2024/2025	2025/2026	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Taxes	2,222,259	2,577,754	3,142,145	3,142,145	3,585,627	443,482	14.11%
Interest Income	147,190	340,494	70,840	330,800	72,611	(258,189)	-78.05%
Sales	228	280	250	1,112	-	(1,112)	-100.00%
Programs and Instruction	2,873,722	3,405,417	3,760,934	3,764,485	3,801,916	37,431	0.99%
Special Events	37,582	61,410	65,575	62,089	57,985	(4,104)	-6.61%
Admissions	160,890	159,210	161,000	163,000	66,525	(96,475)	-59.19%
Memberships	1,092,447	1,456,292	1,834,258	1,882,858	1,397,854	(485,004)	-25.76%
Sales Lease	9,493	10,936	9,000	10,200	10,200	-	0.00%
Donations	68,574	29,334	16,000	16,000	2,816,000	2,800,000	17500.00%
Gain on Asset Disposal	-	8,500	-	3,500	-	(3,500)	-100.00%
Other Sources	24,372	44,245	29,378	27,213	871,935	844,721	3104.05%
Transfer In	104,090	106,160	108,295	769,135	2,086,300	1,317,165	171.25%
Facility Rental and Enhancement	781,937	872,595	1,053,113	1,029,573	959,556	(70,017)	-6.80%
Equipment Enhancement	1,503	3,058	1,500	1,500	1,000	(500)	-33.33%
Grand Total	7,524,287	9,075,685	10,252,288	11,203,610	15,727,509	4,523,898	40.38%

Taxes

Taxes are budgeted to increase \$443,482 (14.11%) over the estimated revenue for 2024/2025. The tax revenue from the Recreation levy is allocated between the Recreation fund and the outdoor pools based on funding needs. In the 2025/2026 Budget, \$928,017 is being allocated to the outdoor pools to subsidize operations.

Interest Income

Interest Income is budgeted to decrease \$258,189 (78.05%) less than the estimated 2024/2025 revenue. This decrease is due to budgeting conservatively and an anticipated decline in interest rates.

Programs and Instruction

Programs and instruction are budgeted to increase \$37,431 (0.99%) over the estimated revenue for 2024/2025. For FY 2025/2026 there will be a significant decrease in revenue for Splash Landings and the aqua fitness classes. However, this is expected to be mostly offset by an upward trend in Program and Instruction revenue in the other recreation departments.

Admissions

Admissions is budgeted to decrease \$96,475 (59.19%) less than the estimated revenue for 2024/2025. This decrease reflects the loss of daily fees at Splash Landings due to the temporary pool closure.

Memberships

Memberships are budgeted to decrease \$485,004 (25.76%) less than the estimated revenue for 2024/2025. Due to the closure of Splash Landings, there will be a decrease in the sale of pool punch cards and a potential loss of fitness memberships by members who use the Splash Landings.

RECREATION – FUND 31

Donations

Donations are budgeted to increase \$2,800,000 (17500.00%) over the estimated revenue for 2024/2025. This increase is the PARC grant reimbursement for the Splash Landings renovation.

Other Sources

Other Sources are budgeted to increase \$844,721 (3104.05%) over the estimated revenue for 2024/2025. Developer Fees will be allocated to the Splash Landings renovation project due to the impact of additional residents using the only indoor pool open to the public in the community.

Facility Rental and Enhancement

Facility Rental and Enhancement revenue is budgeted to decrease \$70,017 (6.80%) less than the estimated revenue for 2024/2025. For FY 2025/2026, revenue is expected to decrease due to the loss of a frequent renter and the loss of rental income from the use of Splash Landings by Endeavor Health, birthday parties, and other groups due to the temporary pool closure. Park Center continues to rent a multi-room space on Sunday and Wednesday of each week.

Transfer In

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Transfer In Capital Development	-	35,000	35,000	563,480	1,610,244	1,046,764	185.77%
Transfer In Capital Replacement	-	-	-	-	290,500	290,500	
Transfer In General & Admin	35,000	-	-	-	-	-	
Transfer In Park Services	-	-	-	132,360	110,063	(22,297)	-16.85%
Transfer In Trust	69,090	71,160	73,295	73,295	75,493	2,198	3.00%
Grand Total	104,090	106,160	108,295	769,135	2,086,300	1,317,165	171.25%

Transfer In is budgeted to increase \$1,317,165 (171.25%) over estimated revenues for 2024/2025. The significant increase is attributed to a transfer from Capital Development for the planned Splash Landings renovation. The Transfer In from Capital Replacement represents the funding that was accumulated in Capital Replacement for assets that will be replaced as part of the Splash Landings renovation project. The Transfer In from the Trust is the annual contribution from the Glenview East Wing senior center toward the operating costs of Park Center.

RECREATION – FUND 31

Expenses

Category	2022/2023	2023/2024	2024/2025	2024/2025	2025/2026	Budget Change from Prior Year	% Change
	Actual	Actual	Budget	Estimate	Budget	Estimates	
Salary and Wages	(3,349,994)	(3,878,408)	(4,482,960)	(4,299,563)	(4,573,619)	(274,055)	6.37%
Employee Benefits and Insurance	(302,760)	(323,065)	(438,260)	(367,423)	(448,350)	(80,927)	22.03%
Professional Services	(65,753)	(78,134)	(115,015)	(112,043)	(126,383)	(14,340)	12.80%
Contractual Services	(936,696)	(925,176)	(1,092,324)	(1,061,483)	(1,205,496)	(144,013)	13.57%
Utilities	(445,830)	(577,185)	(599,995)	(629,076)	(678,370)	(49,294)	7.84%
Commodities	(297,427)	(317,169)	(386,699)	(380,519)	(377,988)	2,531	-0.67%
Cost of Goods Sold	-	(767)	(350)	(100)	(350)	(250)	250.00%
Maintenance and Repairs	(288,645)	(301,287)	(369,225)	(355,625)	(370,625)	(15,000)	4.22%
Professional Training & Engagement	(40,906)	(36,232)	(66,724)	(68,373)	(86,151)	(17,778)	26.00%
Transfer Out	(1,382,717)	(1,379,719)	(2,321,791)	(2,295,831)	(4,124,072)	(1,828,241)	79.63%
Capital Purchases	-	(55,974)	(543,000)	(535,000)	(6,980,472)	(6,445,472)	1204.76%
Commodities (Non-Capital Purchases)	(59,603)	(100,967)	(112,000)	(130,150)	(148,545)	(18,395)	14.13%
Grand Total	(7,170,331)	(7,974,083)	(10,528,344)	(10,235,187)	(19,120,421)	(8,885,234)	86.81%

Salary and Wages

Salary and Wages are budgeted to increase \$274,055 (6.37%) over the estimated expenses for 2024/2025. The increase reflects filling a number of positions that had been temporarily vacant in 2024/2025, staffing for an additional preschool room, additional hours for summer camp coordinators, staff for a new summer athletics camp, merit increases, an adjustment to starting wages in order to remain competitive in the market, and an increase in personal training wages due to planned efforts to grow the number of personal training sessions. The increases in wages are partially offset by a reduction in wages to reflect the closure of Splash Landings. The budget includes 4 months of wages for Splash Landings staff.

Employee Benefits and Insurance

Employee Benefits and Insurance is budgeted to increase \$80,927 (22.03%) over the estimated expenses for 2024/2025. For FY 2025/2026, the budget reflects the cost of benefits for a fully staffed operation, including the benefits for an additional preschool teacher that will be added in the Fall 2025. The increase also reflects a rate increase for the employer portion of group insurance benefits.

Contractual Services

Contractual Services are budgeted to increase \$144,013 (13.57%) over the estimated expenses for 2024/2025. There are several accounts that contribute to the overall contractual services category, such as bank charges, contractual program instruction, field trips and food service for camps and preschool, entertainment for special events, and holiday lighting for the building. Significant increases in this area include interior design work for bathroom and preschool areas to refresh Park Center, increased costs for field trips and buses due to an increase in camp enrollment, and an increase in food service due to opening an additional preschool room in October. These expenses are partially offset by a reduction in expenses for police services that are normally associated with the

RECREATION – FUND 31

annual Triathlon. With the pool closure at Splash Landings, the Triathlon will not be held in 2025/2026 and is being replaced with a race in Gallery Park that will reduce the need for police services.

Utilities

Utilities are budgeted to increase \$49,294 (7.84%) over the estimated expenses for 2024/2025. For FY 2025/2026 fuel/heat will increase by \$9,800 and electricity will increase by \$47,500. The increase in utilities is driven by rate increases with the renewal of electrical and fuel service agreements. Water is anticipated to decrease by \$10,000 due to the Splash Landings closure.

Commodities (Non-Capital Purchases)

Commodities (Non-Capital Purchases) are budgeted to increase \$18,395 (14.13%) over the estimated expenses for 2024/2025. The 2025/2026 expenses include a grease trap for the Lakeview Room kitchen, basketball net controllers in the main gym, and tables and chairs for the facility. Splash Landings expenses for Commodities (Non-Capital Purchases) includes for computers, cameras, furniture, and lap lanes. For Fitness, the expense is for Cardio equipment.

Transfer Out

Category	2022/2023 Actual	2023/2024 Total Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Transfer Out Capital Development	-	-	(422,406)	(422,406)	(2,212,030)	(1,789,624)	423.67%
Transfer Out Capital Replacement	(380,000)	(425,000)	(600,000)	(600,000)	(600,000)	-	0.00%
Transfer Out General & Admin	(893,140)	(846,520)	(1,150,500)	(1,150,500)	(1,159,462)	(8,962)	0.78%
Transfer Out Park Services	(109,577)	(59,381)	(101,500)	(101,500)	(97,000)	4,500	-4.43%
Transfer Out Trust	-	(48,817)	(47,385)	(21,425)	(55,580)	(34,155)	159.42%
Grand Total	(1,382,717)	(1,379,719)	(2,321,791)	(2,295,831)	(4,124,072)	(1,828,241)	79.63%

Transfers Out are budgeted to increase \$1,828,241 (79.63%) over the estimated expenses for 2024/2025. In 2025/2026, the budget includes an annual transfer to Capital Development of \$422,406 from the Recreation tax levy as part of the long-term plan for funding Capital Development. The budget also includes an additional \$1,789,624 transfer to Capital Development to true-up four years of annual transfers to fund Capital Development that were deferred during fiscal years 2020/2021 through 2023/2024. There is a slight increase in the transfer to General & Admin (G&A) based on the allocation of G&A expenses to each facility.

RECREATION – FUND 31

Capital Purchases

The following capital expenditures are included in the 2025/2026 Budget:

Splash Landings – Building & Improvements	\$6,891,472
Lakeview Room Wall Project	\$25,000
Building/Room Enhancements	\$21,000
New PA System	\$19,000
Tables and Chairs	\$14,000
Fitness Floor Improvement (Shortage in Capital Replacement)	\$10,000
Total Capital Expenditures	\$6,980,472

The Splash Landings-Building & Improvement expense is for the renovation of Splash Landings that is partially funded from a PARC grant. The Lakeview Room Wall Project is for the installation of a Formica wall cover on the bottom half of the walls to update and protect the space from wear and tear. There is \$21,000 allocated for the updating of multi-purpose use rooms and spaces within the building. A new PA System will be installed at Splash Landings. Worn out tables and chairs will be replaced in some of the programming rooms on the second floor at Park Center. Additional funds will be allocated from operations toward the purchase of fitness equipment to cover the shortage of funds accumulated in Capital Replacement needed to purchase the fitness equipment due to price increases.

**Glenview Park District
2025/2026 Five Year Summary**

**Recreation
Special Revenue Fund**

Fund 31

R/E	Category	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Estimate	2024/2025 % of Total	2025/2026 Budget	2025/2026 % of Total
Operating											
Revenue											
	400 Taxes and Interest	2,139,963	33.52%	2,369,449	31.94%	2,918,248	32.63%	3,472,945	33.30%	3,658,238	28.59%
	410 Sales Revenue	229	0.00%	228	0.00%	280	0.00%	1,112	0.01%	-	0.00%
	420 Programs & Instruction Revenue	2,292,231	35.91%	2,911,304	39.24%	3,466,828	38.76%	3,826,574	36.69%	3,859,901	30.16%
	450 Admission Revenue	106,208	1.66%	160,890	2.17%	159,210	1.78%	163,000	1.56%	66,525	0.52%
	460 Membership Revenue	940,611	14.73%	1,092,447	14.72%	1,456,292	16.28%	1,882,858	18.05%	1,397,854	10.92%
	470 Rental, Lease, & Enhancement Revenue	729,834	11.43%	792,933	10.69%	886,589	9.91%	1,041,273	9.98%	970,756	7.59%
	498 Other Income	174,685	2.74%	91,874	1.24%	56,134	0.63%	42,350	0.41%	2,843,450	22.22%
	Revenue Total	6,383,763	100.00%	7,419,125	100.00%	8,943,580	100.00%	10,430,112	100.00%	12,796,724	100.00%
Expense											
	510 Salary & Wages Expense	(2,734,963)	58.27%	(3,349,994)	57.88%	(3,878,408)	59.32%	(4,299,563)	58.07%	(4,573,619)	57.06%
	512 Employee Benefits Expense	(308,860)	6.58%	(302,760)	5.23%	(323,065)	4.94%	(367,423)	4.96%	(448,350)	5.59%
	520 Professional & Contractual Services Expense	(612,466)	13.05%	(1,002,449)	17.32%	(1,003,310)	15.34%	(1,173,526)	15.85%	(1,331,879)	16.62%
	535 Utility Expense	(501,096)	10.68%	(445,830)	7.70%	(577,185)	8.83%	(629,076)	8.50%	(678,370)	8.46%
	540 Commodities & COGS Expense	(233,979)	4.99%	(357,030)	6.17%	(418,903)	6.41%	(510,769)	6.90%	(526,883)	6.57%
	561 Maintenance and Repairs Expense	(282,605)	6.02%	(288,645)	4.99%	(301,287)	4.61%	(355,625)	4.80%	(370,625)	4.62%
	575 Professional Training & Engagement Expense	(19,423)	0.41%	(40,906)	0.71%	(36,232)	0.55%	(68,373)	0.92%	(86,151)	1.07%
	Expense Total	(4,693,391)	100.00%	(5,787,614)	100.00%	(6,538,391)	100.00%	(7,404,356)	100.00%	(8,015,877)	100.00%
Operating Total		1,690,372		1,631,511		2,405,189		3,025,756		4,780,848	
Capital											
Expense											
	641 Capital Purchases	-		-		(55,974)	100.00%	(535,000)	100.00%	(6,980,472)	100.00%
	Expense Total	-		-		(55,974)	100.00%	(535,000)	100.00%	(6,980,472)	100.00%
Capital Total		-		-		(55,974)		(535,000)		(6,980,472)	
Other Financing Sources (Uses)											
Revenue											
	498 Other Income	2,782	5.20%	1,072	1.02%	17,445	14.11%	863	0.11%	844,485	28.81%
	499 Interfund Transfers In	50,750	94.80%	104,090	98.98%	106,160	85.89%	769,135	99.89%	2,086,300	71.19%
	Revenue Total	53,532	100.00%	105,162	100.00%	123,605	100.00%	769,998	100.00%	2,930,785	100.00%
Expense											
	599 Interfund Transfers Out	(918,431)	100.00%	(1,382,717)	100.00%	(1,379,719)	100.00%	(2,295,831)	100.00%	(4,124,072)	100.00%
	Expense Total	(918,431)	100.00%	(1,382,717)	100.00%	(1,379,719)	100.00%	(2,295,831)	100.00%	(4,124,072)	100.00%
Other Financing Sources (Uses) Total		(864,899)		(1,277,554)		(1,256,113)		(1,525,832)		(1,193,287)	

Glenview Park District
2025/2026 Five Year Summary

Recreation
Special Revenue Fund

Fund 131

R/E	Account	Category	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Estimate	2024/2025 % of Total	2025/2026 Budget	2025/2026 % of Total
GAAP												
	Revenue											
		493 Gain on Disposal of Fixed Assets	-		-		8,500	100.00%	3,500	100.00%	-	
	Revenue Total		-		-		8,500	100.00%	3,500	100.00%	-	
GAAP Total			-		-		8,500		3,500		-	
Grand Total			825,472		353,956		1,101,602		968,424		(3,392,912)	

Glenview Park District

2025/2026 Budget Summary

Recreation Special Revenue Fund

Fund # 31

R/E	AcctSun Category	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue				
	400 Taxes and Interest	3,472,945	3,212,985	3,658,238
	410 Sales Revenue	1,112	250	-
	420 Programs & Instruction Revenue	3,826,574	3,826,509	3,859,901
	450 Admission Revenue	163,000	161,000	66,525
	460 Membership Revenue	1,882,858	1,834,258	1,397,854
	470 Rental, Lease, & Enhancement Revenue	1,041,273	1,063,613	970,756
	493 Gain on Disposal of Fixed Assets	3,500	-	-
	498 Other Income	43,213	45,378	3,687,935
	499 Interfund Transfers In	769,135	108,295	2,086,300
Revenue Total		11,203,610	10,252,288	15,727,509
Expense				
	510 Salary & Wages Expense	(4,299,563)	(4,482,960)	(4,573,619)
	512 Employee Benefits Expense	(367,423)	(438,260)	(448,350)
	520 Professional & Contractual Services Expense	(1,173,526)	(1,207,339)	(1,331,879)
	535 Utility Expense	(629,076)	(599,995)	(678,370)
	540 Commodities & COGS Expense	(510,769)	(499,049)	(526,883)
	561 Maintenance and Repairs Expense	(355,625)	(369,225)	(370,625)
	575 Professional Training & Engagement Expense	(68,373)	(66,724)	(86,151)
	599 Interfund Transfers Out	(2,295,831)	(2,321,791)	(4,124,072)
	641 Capital Purchases	(535,000)	(543,000)	(6,980,472)
Expense Total		(10,235,187)	(10,528,344)	(19,120,421)
Grand Total		968,424	(276,056)	(3,392,912)

**Glenview Park District
2025/2026 Fund Budget Report**

**Recreation
Special Revenue Fund**

Fund # 31

			2022/2023	2023/2024	2024/2025	2024/2025	2025/2026
	C	Description	Actual	Actual	Estimate	Budget	Budget
Revenue							
400		Taxes and Interest					
	400000	Real Estate Taxes	2,222,259	2,577,754	3,142,145	3,142,145	3,585,627
	401000	Interest Income	144,566	338,688	330,800	70,840	72,611
	401100	Interest Income	2,624	1,806	-	-	-
		Taxes and Interest Total	2,369,449	2,918,248	3,472,945	3,212,985	3,658,238
410		Sales Revenue					
	410200	Merchandise Sales	228	280	1,112	250	-
		Sales Revenue Total	228	280	1,112	250	-
420		Programs & Instruction Revenue					
	420300	Program Revenue	2,387,541	2,898,506	3,244,532	3,250,731	3,346,104
	420320	Individual Instruction	348,102	362,885	426,024	416,274	438,177
	420340	Group Instruction	154,877	218,761	270,929	270,929	215,945
	420395	Scholarships Awarded	(16,798)	(74,734)	(177,000)	(177,000)	(198,310)
	440700	Special Event Revenue	37,582	61,410	62,089	65,575	57,985
		Programs & Instruction Revenue Total	2,911,304	3,466,828	3,826,574	3,826,509	3,859,901
450		Admission Revenue					
	450000	Daily Admissions	160,890	159,210	163,000	161,000	66,525
		Admission Revenue Total	160,890	159,210	163,000	161,000	66,525
460		Membership Revenue					
	460000	Memberships	1,092,437	1,456,252	1,882,828	1,834,228	1,397,824
	460100	Membership Replacement Fee	10	40	30	30	30
		Membership Revenue Total	1,092,447	1,456,292	1,882,858	1,834,258	1,397,854
470		Rental, Lease, & Enhancement Revenue					
	470000	Facility Rental	769,533	867,335	1,025,223	1,050,313	955,206
	470500	Locker Rental	3,930	4,350	4,350	2,800	4,350
	471000	Facility Rental	8,474	910	-	-	-
	475805	Equipment Rental	1,503	3,058	1,500	1,500	1,000
	477000	Vending Lease	9,493	10,936	9,000	9,000	9,000
	477100	Concession Lease	-	-	1,200	-	1,200
		Rental, Lease, & Enhancement Revenue Total	792,933	886,589	1,041,273	1,063,613	970,756
493		Gain on Disposal of Fixed Assets					
	493000	Gain on Disposal of Fixed Asset	-	8,500	3,500	-	-
		Gain on Disposal of Fixed Assets Total	-	8,500	3,500	-	-
498		Other Income					
	497000	Donations	68,574	29,334	16,000	16,000	2,816,000
	498000	Sponsorship Income	23,300	26,800	26,350	29,100	27,450
	498200	Other Sources	1,072	17,445	863	278	844,485
		Other Income Total	92,946	73,579	43,213	45,378	3,687,935
499		Interfund Transfers In					
	499000	Transfer In	104,090	106,160	769,135	108,295	2,086,300
		Interfund Transfers In Total	104,090	106,160	769,135	108,295	2,086,300
Revenue Total			7,524,287	9,075,685	11,203,610	10,252,288	15,727,509

Glenview Park District
2025/2026 Fund Budget Report

Recreation
Special Revenue Fund

Fund # 31

Expense	C Account	Description	2022/2023 Actual	2023/2024 Actual	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
510		Salary & Wages Expense					
	510000	Salaries	(1,075,681)	(1,261,801)	(1,264,507)	(1,265,617)	(1,339,738)
	510010	Full Time Maintenance	(237,833)	(264,949)	(277,148)	(278,267)	(311,212)
	510020	Full Time Clerical	(202,643)	(282,974)	(328,642)	(341,451)	(362,634)
	510110	Part Time Maintenance	(16,015)	(20,155)	(34,644)	(34,644)	(35,127)
	510120	Operations	(681,029)	(736,204)	(829,324)	(872,385)	(711,776)
	510300	Program Wages	(665,341)	(787,586)	(974,226)	(1,092,723)	(1,190,784)
	510305	Program Coordinator	(56,992)	(64,047)	(60,417)	(71,710)	(73,363)
	510320	Individual Instruction Wages	(240,717)	(254,452)	(301,448)	(294,503)	(325,037)
	510340	Group Instruction Wages	(168,487)	(197,404)	(216,810)	(216,810)	(210,297)
	510700	Special Event Wages	(5,255)	(8,837)	(12,397)	(14,850)	(13,651)
		Salary & Wages Expense Total	(3,349,994)	(3,878,408)	(4,299,563)	(4,482,960)	(4,573,619)
512		Employee Benefits Expense					
	512000	Insurance Expense: Health	(302,760)	(323,065)	(367,423)	(438,260)	(448,350)
		Employee Benefits Expense Total	(302,760)	(323,065)	(367,423)	(438,260)	(448,350)
520		Professional & Contractual Services Expense					
	520100	Marketing	(28,135)	(41,140)	(69,903)	(72,875)	(80,310)
	520200	Marketing: Brochure	(37,618)	(36,994)	(42,140)	(42,140)	(46,073)
	522000	Special Services	(30,735)	(78,092)	(50,960)	(50,050)	(64,814)
	522300	Program Services	(627,546)	(603,302)	(700,426)	(729,461)	(823,432)
	522700	Special Event Services	(36,408)	(51,523)	(54,571)	(57,928)	(51,508)
	522805	Rental Expense	(7,500)	(4,863)	(9,855)	(9,855)	(9,712)
	522810	Postage	(423)	(251)	(2,600)	(2,600)	(2,600)
	522820	Printing	(2,576)	(1,177)	(3,071)	(2,430)	(3,430)
	522830	Bank Charges	(231,508)	(185,968)	(240,000)	(240,000)	(250,000)
		Professional & Contractual Services Expense Total	(1,002,449)	(1,003,310)	(1,173,526)	(1,207,339)	(1,331,879)
535		Utility Expense					
	535100	Fuel/Heat	(100,824)	(48,526)	(70,000)	(95,550)	(79,800)
	535200	Electricity	(275,537)	(447,177)	(475,000)	(423,950)	(522,500)
	535300	Water	(40,602)	(51,584)	(54,310)	(49,373)	(44,310)
	535400	Telephone	(21,650)	(21,754)	(21,150)	(22,200)	(21,900)
	535500	Disposal	(7,218)	(8,143)	(8,616)	(8,922)	(9,860)
		Utility Expense Total	(445,830)	(577,185)	(629,076)	(599,995)	(678,370)
540		Commodities & COGS Expense					
	540000	Office Supplies	(8,140)	(13,158)	(15,923)	(16,000)	(17,450)
	540010	Books and Subscriptions	-	(558)	(9,645)	(10,759)	(7,360)
	540100	General Supplies	(166,170)	(174,132)	(185,542)	(187,623)	(175,805)
	540190	Uniforms	(10,818)	(11,048)	(20,225)	(18,431)	(17,526)
	540300	Program Supplies	(96,649)	(95,583)	(125,605)	(128,891)	(139,232)
	540700	Special Event Supplies	(15,651)	(22,689)	(23,578)	(24,995)	(20,615)
	541100	Non-Capital Building Improvement	(1,082)	(5,559)	(72,386)	(65,000)	(57,545)
	541200	Non-Capital Machinery & Equipment	(19,413)	(83,273)	(26,807)	(21,800)	(54,800)
	541300	Non-Capital Land Improvement	(27,727)	(3,000)	(4,050)	(4,050)	(4,050)
	541400	Non-Capital Furniture & Fixtures	(11,084)	(8,790)	(26,542)	(20,800)	(31,800)
	541500	Non-Capital Intangibles	(297)	(345)	(365)	(350)	(350)
	545200	Merchandise Purchase	-	(767)	(100)	(350)	(350)
		Commodities & COGS Expense Total	(357,030)	(418,903)	(510,769)	(499,049)	(526,883)
561		Maintenance and Repairs Expense					
	561100	Building Repairs	(46,475)	(30,528)	(54,100)	(62,100)	(58,500)
	561200	Machinery & Equipment Repairs	(59,067)	(86,860)	(82,050)	(82,050)	(79,050)
	561400	Maintenance Services	(183,103)	(183,899)	(219,475)	(225,075)	(233,075)
		Maintenance and Repairs Expense Total	(288,645)	(301,287)	(355,625)	(369,225)	(370,625)
575		Professional Training & Engagement Expense					
	575000	Training & Employment	(40,906)	(36,232)	(68,373)	(66,724)	(86,151)
		Professional Training & Engagement Expense Total	(40,906)	(36,232)	(68,373)	(66,724)	(86,151)

Glenview Park District
2025/2026 Fund Budget Report

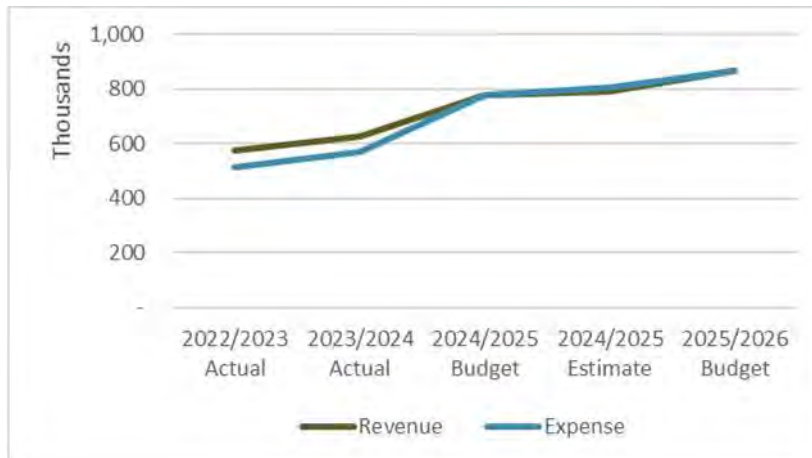
Recreation
Special Revenue Fund

Fund # 31

			2022/2023	2023/2024	2024/2025	2024/2025	2025/2026
	C Account	Description	Actual	Actual	Estimate	Budget	Budget
Expense	599	Interfund Transfers Out					
	599000	Transfer Out	(1,382,717)	(1,379,719)	(2,295,831)	(2,321,791)	(4,124,072)
		Interfund Transfers Out Total	(1,382,717)	(1,379,719)	(2,295,831)	(2,321,791)	(4,124,072)
	641	Capital Purchases					
	641100	Buildings and Improvements	-	(10,350)	(17,000)	(25,000)	(6,926,472)
	641200	Machinery & Equipment	-	-	-	-	(19,000)
	641400	Furniture & Fixtures	-	(44,374)	(50,000)	(50,000)	(35,000)
	641600	Architectural and Engineering	-	(1,250)	(468,000)	(468,000)	-
		Capital Purchases Total	-	(55,974)	(535,000)	(543,000)	(6,980,472)
Expense Total			(7,170,331)	(7,974,083)	(10,235,187)	(10,528,344)	(19,120,421)
Grand Total			353,956	1,101,602	968,424	(276,056)	(3,392,912)

ROOSEVELT POOL – FUND 32

The operation of the outdoor pools, Roosevelt Pool and Flick Pool, falls under the management of the Recreation Division. The outdoor pools have a short operating season that is highly dependent on the weather. This year, Roosevelt Pool is budgeted to be open 65 operating days and Flick Pool is budgeted to be open 82 days. Flick Pool enjoys a regional draw while Roosevelt Pool caters to more of a neighborhood resident base, especially to those families with younger children. Pools receive tax revenue to ensure that they operate at a break-even level.



As the performance of the pool is directly tied to weather, the budget can vary significantly. If it is a hot, dry summer, revenues and expenses will both increase with the expectation of a better financial performance overall. If it is a cool, wet summer, revenues will plummet and expenses will drop, although not as dramatically as revenue.

The 2025/2026 Budget will continue to offer group swim lessons, lap swim, and public swim similar to previous years.

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Revenue	574,551	627,202	778,800	791,690	866,836	75,146	9.49%
Expense	(516,020)	(572,040)	(778,800)	(807,506)	(866,836)	(59,330)	7.35%
Grand Total	58,531	55,162	-	(15,816)	-	15,816	-100.00%

Revenues

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Taxes	141,242	154,649	281,806	281,806	361,438	79,632	28.26%
Interest Income	9,286	21,481	4,450	23,400	4,561	(18,839)	-80.51%
Sales	18,518	17,316	20,850	20,980	21,750	770	3.67%
Programs and Instruction	143,747	160,239	197,164	190,050	198,437	8,387	4.41%
Admissions	38,237	44,489	49,230	47,553	54,800	7,247	15.24%
Memberships	219,603	214,260	219,000	219,526	220,000	474	0.22%
Gain on Asset Disposal	-	-	-	25	-	(25)	-100.00%
Other Sources	(183)	8,368	-	1,555	-	(1,555)	-100.00%
Facility Rental and Enhancement	4,100	6,400	6,300	6,795	5,850	(945)	-13.91%
Grand Total	574,551	627,202	778,800	791,690	866,836	75,146	9.49%

ROOSEVELT POOL – FUND 32

Taxes

Taxes are budgeted to increase \$79,632 (28.26%) over the estimated revenue for 2024/2025. The tax revenue from the Recreation levy is allocated between the Recreation fund, Flick Pool, and Roosevelt Pool based on funding needs. Additional funding was needed in the 2025/2026 Budget to cover wage increases, operating expenses, and facility projects.

Interest Income

Interest income is budgeted to decrease \$18,839 (80.51%) less than the estimated revenue for 2024/2025. The decrease is due to conservative budgeting and an anticipated decline in interest rates.

Programs and Instruction

Programs and Instruction are budgeted to increase \$8,387 (4.41%) over the estimated revenue for 2024/2025 due to an increase in enrollment, primarily in the Junior Lifeguard Program.

Admissions

Admissions are budgeted to increase \$7,247 (15.24%) over the estimated revenue for 2024/2025. Attendance numbers are expected to increase as a result of new marketing initiatives.

Expenses

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Salary and Wages	(207,392)	(242,606)	(287,068)	(320,815)	(332,774)	(11,959)	3.73%
Employee Benefits and Insurance	(1,399)	-	(1,485)	-	-	-	
Professional Services	(5,451)	(7,646)	(7,275)	(6,950)	(9,415)	(2,465)	35.47%
Contractual Services	(20,076)	(17,206)	(26,745)	(20,075)	(24,450)	(4,375)	21.79%
Utilities	(36,042)	(52,886)	(64,099)	(74,096)	(79,465)	(5,369)	7.25%
Commodities	(40,876)	(46,515)	(63,624)	(56,550)	(58,316)	(1,766)	3.12%
Cost of Goods Sold	(12,899)	(11,583)	(11,400)	(12,650)	(13,250)	(600)	4.74%
Maintenance and Repairs	(32,588)	(36,135)	(42,484)	(32,550)	(40,500)	(7,950)	24.42%
Professional Training & Engagement	(1,561)	(2,766)	(6,400)	(8,350)	(9,950)	(1,600)	19.16%
Transfer Out	(146,476)	(113,293)	(178,100)	(178,100)	(183,516)	(5,416)	3.04%
Capital Purchases	-	(13,897)	(10,500)	(18,000)	(61,000)	(43,000)	238.89%
Commodities (Non-Capital Purchases)	(11,260)	(27,508)	(79,620)	(79,370)	(54,200)	25,170	-31.71%
Grand Total	(516,020)	(572,040)	(778,800)	(807,506)	(866,836)	(59,330)	7.35%

Salary and Wages

Salary and Wages are budgeted to increase \$11,959 (3.73%) over the estimated expenses for 2024/2025. This is due to merit increases for returning employees and an adjustment to the starting wage structure to remain competitive.

ROOSEVELT POOL – FUND 32

Contractual Services

Contractual Services are budgeted to increase \$4,375 (21.79%) over the estimated expenses for 2024/2025. The increase is primarily due to higher bank fees as more patrons use credit cards to pay for facility services.

Maintenance and Repairs

Maintenance and Repairs are budgeted to increase \$7,950 (24.42%) over the estimated expenses for 2024/2025. The increase in expenses is due to higher costs for filter room parts and for the maintenance and repair of pool vacuums.

Commodities (Non-Capital Purchases)

Commodities (Non-Capital Purchases) are budgeted to decrease \$25,170 (31.71%) less than the estimated expenses for 2024/2025. The account fluctuates annually based on the planned projects. In FY 2025/2026, the budget includes building improvements of \$29,000, machinery and equipment \$17,850, land improvements \$2,800, furniture \$4,500, and software \$500.

Transfer Out

Category	2022/2023	2023/2024	2024/2025	2024/2025	2025/2026	Budget Change	
	Actual	Total Actual	Budget	Estimate	Budget	from Prior Year	% Change
Transfer Out Capital Replacement	(50,000)	(55,000)	(55,000)	(55,000)	(55,000)	-	0.00%
Transfer Out General & Admin	(56,560)	(57,590)	(88,100)	(88,100)	(90,016)	(1,916)	2.17%
Transfer Out Park Services	(39,916)	(703)	(35,000)	(35,000)	(38,500)	(3,500)	10.00%
Grand Total	(146,476)	(113,293)	(178,100)	(178,100)	(183,516)	(5,416)	3.04%

Transfers Out are budgeted to increase \$5,416 (3.04%) over the estimated expenses for 2024/2025. This is due to an increase in transfers to General & Administrative (G&A) and Park Services. The General & Admin contribution is based on the allocation of G&A expenses to each facility which is calculated based on operating expenses. The transfer to Park Service reflects the charge back for services provided by Park Services to the facility.

Capital Purchases

The following capital expenditures are included in the 2025/2026 Budget:

Master Planning Water Play Features	\$46,000
Air Conditioning at Concession Building (Shortage in Capital Replacement)	\$15,000
Total Capital Expenditures	\$61,000

ROOSEVELT POOL – FUND 32

Master planning for future water play features to enhance the facility is scheduled to begin in 2025/2026. The Capital Replacement shortage for the Air Conditioning represents the difference between the amount accumulated in the Capital Replacement Fund and the expected cost to replace the air conditioning unit due to price increases.

Glenview Park District
2025/2026 Five Year Summary

Roosevelt Pool
Special Revenue Fund

Fund 132

R/E	Category	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Estimate	2024/2025 % of Total	2025/2026 Budget	2025/2026 % of Total
Operating											
Revenue											
	400 Taxes and Interest	221,193	35.27%	150,527	26.19%	176,130	28.46%	305,206	38.63%	365,999	42.22%
	410 Sales Revenue	8,915	1.42%	18,518	3.22%	17,316	2.80%	20,980	2.66%	21,750	2.51%
	420 Programs & Instruction Revenue	149,580	23.85%	143,747	25.01%	160,239	25.89%	190,050	24.05%	198,437	22.89%
	450 Admission Revenue	47,900	7.64%	38,237	6.65%	44,489	7.19%	47,553	6.02%	54,800	6.32%
	460 Membership Revenue	194,100	30.95%	219,603	38.21%	214,260	34.62%	219,526	27.78%	220,000	25.38%
	470 Rental, Lease, & Enhancement Revenue	5,485	0.87%	4,100	0.71%	6,400	1.03%	6,795	0.86%	5,850	0.67%
	Revenue Total	627,173	100.00%	574,733	100.00%	618,834	100.00%	790,110	100.00%	866,836	100.00%
Expense											
	510 Salary & Wages Expense	(181,365)	50.75%	(207,392)	56.12%	(242,606)	54.54%	(320,815)	52.47%	(332,774)	53.47%
	512 Employee Benefits Expense	(3,181)	0.89%	(1,399)	0.38%	-	0.00%	-	0.00%	-	0.00%
	520 Professional & Contractual Services Expense	(18,201)	5.09%	(25,527)	6.91%	(24,852)	5.59%	(27,025)	4.42%	(33,865)	5.44%
	535 Utility Expense	(60,866)	17.03%	(36,042)	9.75%	(52,886)	11.89%	(74,096)	12.12%	(79,465)	12.77%
	540 Commodities & COGS Expense	(39,507)	11.06%	(65,035)	17.60%	(85,606)	19.24%	(148,570)	24.30%	(125,766)	20.21%
	561 Maintenance and Repairs Expense	(51,117)	14.30%	(32,588)	8.82%	(36,135)	8.12%	(32,550)	5.32%	(40,500)	6.51%
	575 Professional Training & Engagement Expense	(3,114)	0.87%	(1,561)	0.42%	(2,766)	0.62%	(8,350)	1.37%	(9,950)	1.60%
	Expense Total	(357,351)	100.00%	(369,544)	100.00%	(444,850)	100.00%	(611,406)	100.00%	(622,320)	100.00%
Operating Total		269,822		205,189		173,984		178,704		244,516	
Capital											
Expense											
	641 Capital Purchases	-		-		(13,897)	100.00%	(18,000)	100.00%	(61,000)	100.00%
	Expense Total	-		-		(13,897)	100.00%	(18,000)	100.00%	(61,000)	100.00%
Capital Total		-		-		(13,897)		(18,000)		(61,000)	
Other Financing Sources (Uses)											
Revenue											
	498 Other Income	123	100.00%	(183)	100.00%	8,368	100.00%	1,555	100.00%	-	
	Revenue Total	123	100.00%	(183)	100.00%	8,368	100.00%	1,555	100.00%	-	
Expense											
	599 Interfund Transfers Out	(154,828)	100.00%	(146,476)	100.00%	(113,293)	100.00%	(178,100)	100.00%	(183,516)	100.00%
	Expense Total	(154,828)	100.00%	(146,476)	100.00%	(113,293)	100.00%	(178,100)	100.00%	(183,516)	100.00%
Other Financing Sources (Uses) Total		(154,705)		(146,658)		(104,924)		(176,545)		(183,516)	

Glenview Park District
2025/2026 Five Year Summary

Roosevelt Pool
Special Revenue Fund

Fund 132

R/E	Acct	Category	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Estimate	2024/2025 % of Total	2025/2026 Budget	2025/2026 % of Total
GAAP												
	Revenue											
		493 Gain on Disposal of Fixed Assets	-		-		-		25	100.00%	-	
	Revenue Total		-		-		-		25	100.00%	-	
GAAP Total			-		-		-		25		-	
Grand Total			115,117		58,531		55,162		(15,816)		-	

Glenview Park District

2025/2026 Budget Summary

Roosevelt Pool Special Revenue Fund

Fund # 32

R/E	AcctSun Category	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue				
	400 Taxes and Interest	305,206	286,256	365,999
	410 Sales Revenue	20,980	20,850	21,750
	420 Programs & Instruction Revenue	190,050	197,164	198,437
	450 Admission Revenue	47,553	49,230	54,800
	460 Membership Revenue	219,526	219,000	220,000
	470 Rental, Lease, & Enhancement Revenue	6,795	6,300	5,850
	493 Gain on Disposal of Fixed Assets	25	-	-
	498 Other Income	1,555	-	-
Revenue Total		791,690	778,800	866,836
Expense				
	510 Salary & Wages Expense	(320,815)	(287,068)	(332,774)
	512 Employee Benefits Expense	-	(1,485)	-
	520 Professional & Contractual Services Expense	(27,025)	(34,020)	(33,865)
	535 Utility Expense	(74,096)	(64,099)	(79,465)
	540 Commodities & COGS Expense	(148,570)	(154,644)	(125,766)
	561 Maintenance and Repairs Expense	(32,550)	(42,484)	(40,500)
	575 Professional Training & Engagement Expense	(8,350)	(6,400)	(9,950)
	599 Interfund Transfers Out	(178,100)	(178,100)	(183,516)
	641 Capital Purchases	(18,000)	(10,500)	(61,000)
Expense Total		(807,506)	(778,800)	(866,836)
Grand Total		(15,816)	-	-

Glenview Park District

2025/2026 Fund Budget Report

Roosevelt Pool Special Revenue Fund

Fund # 32

	Account	Description	2022/2023 Actual	2023/2024 Actual	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue							
400		Taxes and Interest					
	400000	Real Estate Taxes	141,242	154,649	281,806	281,806	361,438
	401000	Interest Income	9,286	21,481	23,400	4,450	4,561
		Taxes and Interest Total	150,527	176,130	305,206	286,256	365,999
410		Sales Revenue					
	410200	Merchandise Sales	142	276	115	300	300
	410250	Food Service-Food & Nonalcoholic Beverages	18,376	17,041	20,865	20,550	21,450
		Sales Revenue Total	18,518	17,316	20,980	20,850	21,750
420		Programs & Instruction Revenue					
	420300	Program Revenue	143,747	160,239	190,050	197,164	198,437
		Programs & Instruction Revenue Total	143,747	160,239	190,050	197,164	198,437
450		Admission Revenue					
	450000	Daily Admissions	38,237	44,489	47,553	49,230	54,800
		Admission Revenue Total	38,237	44,489	47,553	49,230	54,800
460		Membership Revenue					
	460000	Memberships	219,588	214,260	219,501	219,000	220,000
	460100	Membership Replacement Fee	15	-	25	-	-
		Membership Revenue Total	219,603	214,260	219,526	219,000	220,000
470		Rental, Lease, & Enhancement Revenue					
	470000	Facility Rental	4,100	6,400	6,795	6,300	5,850
		Rental, Lease, & Enhancement Revenue Total	4,100	6,400	6,795	6,300	5,850
493		Gain on Disposal of Fixed Assets					
	493000	Gain on Disposal of Fixed Asset	-	-	25	-	-
		Gain on Disposal of Fixed Assets Total	-	-	25	-	-
498		Other Income					
	498200	Other Sources	(183)	8,368	1,555	-	-
		Other Income Total	(183)	8,368	1,555	-	-
Revenue Total			574,551	627,202	791,690	778,800	866,836
Expense							
510		Salary & Wages Expense					
	510000	Salaries	(15,888)	-	(25,933)	(24,764)	(28,858)
	510120	Operations	(139,390)	(185,900)	(218,516)	(196,671)	(241,027)
	510250	Food Service	(9,941)	(5,823)	(8,916)	(7,198)	(7,467)
	510340	Group Instruction Wages	(42,173)	(50,883)	(67,450)	(58,435)	(55,422)
		Salary & Wages Expense Total	(207,392)	(242,606)	(320,815)	(287,068)	(332,774)
512		Employee Benefits Expense					
	512000	Insurance Expense: Health	(1,399)	-	-	(1,485)	-
		Employee Benefits Expense Total	(1,399)	-	-	(1,485)	-
520		Professional & Contractual Services Expense					
	520100	Marketing	(5,109)	(6,735)	(6,000)	(6,375)	(8,475)
	520200	Marketing: Brochure	(342)	(911)	(950)	(900)	(940)
	522000	Special Services	(4,891)	(5,916)	(6,300)	(5,520)	(5,800)
	522700	Special Event Services	-	-	(2,325)	(2,325)	(3,000)
	522805	Rental Expense	(383)	(549)	(650)	(650)	(650)
	522830	Bank Charges	(14,802)	(10,741)	(10,800)	(18,250)	(15,000)
		Professional & Contractual Services Expense Total	(25,527)	(24,852)	(27,025)	(34,020)	(33,865)

Glenview Park District
2025/2026 Fund Budget Report

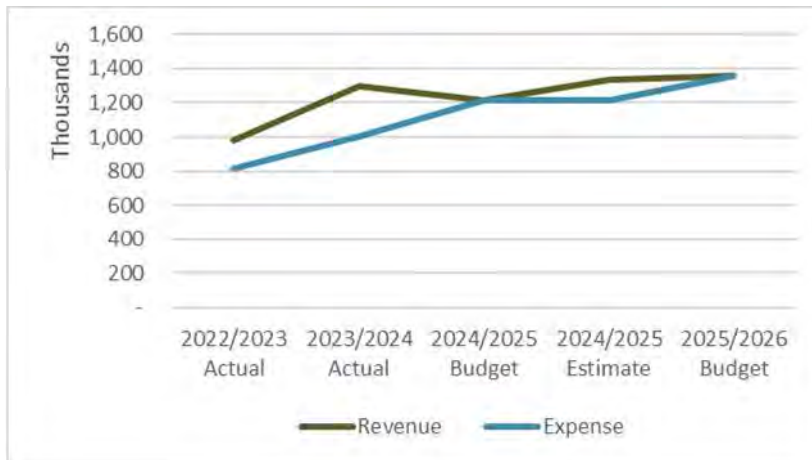
Roosevelt Pool
Special Revenue Fund

Fund # 32

	Account	Description	2022/2023 Actual	2023/2024 Actual	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Expense	535	Utility Expense					
		535100 Fuel/Heat	(6,317)	(18,541)	(18,000)	(14,465)	(20,550)
		535200 Electricity	(7,924)	(8,843)	(26,000)	(15,100)	(28,600)
		535300 Water	(14,284)	(16,810)	(20,500)	(24,048)	(20,500)
		535400 Telephone	(5,912)	(6,053)	(6,740)	(6,240)	(6,840)
		535500 Disposal	(1,605)	(2,639)	(2,856)	(4,246)	(2,975)
		Utility Expense Total	(36,042)	(52,886)	(74,096)	(64,099)	(79,465)
	540	Commodities & COGS Expense					
		540000 Office Supplies	(587)	(1,331)	(1,550)	(1,000)	(2,050)
		540010 Books and Subscriptions	-	-	(4,000)	(7,040)	(3,590)
		540100 General Supplies	(25,840)	(34,055)	(39,825)	(44,357)	(41,575)
		540190 Uniforms	(7,993)	(7,233)	(7,750)	(7,180)	(8,801)
		540250 Food Service Disposables	(5,935)	(1,667)	(2,350)	(1,750)	(1,000)
		540300 Program Supplies	(521)	(2,229)	(550)	(1,772)	(750)
		540700 Special Event Supplies	-	-	(525)	(525)	(550)
		541100 Non-Capital Building Improvement	(7,745)	(2,350)	(29,000)	(29,000)	(29,000)
		541200 Non-Capital Machinery & Equipment	(2,322)	(24,249)	(19,850)	(19,850)	(17,850)
		541300 Non-Capital Land Improvement	(800)	(800)	(26,270)	(26,270)	(2,800)
		541400 Non-Capital Furniture & Fixtures	(285)	-	(4,050)	(4,050)	(4,050)
		541500 Non-Capital Intangibles	(108)	(108)	(200)	(450)	(500)
		545200 Merchandise Purchase	-	-	-	(100)	(100)
		545250 Food Service-Food & Nonalcoholic Beverages	(12,899)	(11,583)	(12,650)	(11,300)	(13,150)
		Commodities & COGS Expense Total	(65,035)	(85,606)	(148,570)	(154,644)	(125,766)
	561	Maintenance and Repairs Expense					
		561100 Building Repairs	(12,906)	(14,562)	(3,250)	(5,669)	(4,900)
		561200 Machinery & Equipment Repairs	(7,955)	(7,123)	(10,000)	(13,600)	(12,750)
		561400 Maintenance Services	(11,727)	(14,451)	(19,300)	(23,215)	(22,850)
		Maintenance and Repairs Expense Total	(32,588)	(36,135)	(32,550)	(42,484)	(40,500)
	575	Professional Training & Engagement Expense					
		575000 Training & Employment	(1,561)	(2,766)	(8,350)	(6,400)	(9,950)
		Professional Training & Engagement Expense Total	(1,561)	(2,766)	(8,350)	(6,400)	(9,950)
	599	Interfund Transfers Out					
		599000 Transfer Out	(146,476)	(113,293)	(178,100)	(178,100)	(183,516)
		Interfund Transfers Out Total	(146,476)	(113,293)	(178,100)	(178,100)	(183,516)
	641	Capital Purchases					
		641100 Buildings and Improvements	-	-	(18,000)	(10,500)	-
		641200 Machinery & Equipment	-	(13,897)	-	-	(15,000)
		641600 Architectural and Engineering	-	-	-	-	(46,000)
		Capital Purchases Total	-	(13,897)	(18,000)	(10,500)	(61,000)
Expense Total			(516,020)	(572,040)	(807,506)	(778,800)	(866,836)
Grand Total			58,531	55,162	(15,816)	-	-

FLICK POOL – FUND 33

The operation of the outdoor pools, Roosevelt Pool and Flick Pool, falls under the management of the Recreation Division. The outdoor pools have a short operating season that is highly dependent on the weather. This year, Roosevelt Pool is budgeted to be open 65 operating days and Flick Pool is budgeted to be open 82 days. Flick Pool enjoys a regional draw while Roosevelt Pool caters to more of a neighborhood resident base, especially to those families with younger children. Pools receive tax revenue from the Recreation Tax levy to ensure that they operate at a break-even level.



As the performance of the pool is directly tied to weather, the budget can vary significantly. If it is a hot, dry summer, revenues and expenses will both increase with the expectation of a better financial performance overall. If it is a cool, wet summer, revenues will plummet and expenses will drop, although not as dramatically as revenue.

The 2024/2025 Budget includes a normal Flick Pool operation consisting of pre and post season hours.

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Revenue	981,066	1,296,292	1,217,539	1,337,361	1,359,762	22,401	1.67%
Expense	(819,780)	(1,001,270)	(1,217,539)	(1,212,172)	(1,359,762)	(147,590)	12.18%
Grand Total	161,287	295,021	-	125,189	-	(125,189)	-100.00%

Revenues

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Taxes	335,946	545,214	447,288	517,753	566,579	48,826	9.43%
Interest Income	11,870	32,657	6,414	38,800	6,574	(32,226)	-83.06%
Sales	108,039	131,513	141,979	141,587	151,150	9,563	6.75%
Programs and Instruction	25,553	33,187	35,250	34,210	46,200	11,990	35.05%
Admissions	266,923	303,213	329,966	339,897	340,000	103	0.03%
Memberships	219,642	215,364	219,000	219,970	220,000	30	0.01%
Gain on Asset Disposal	-	-	-	6,050	-	(6,050)	-100.00%
Other Sources	(206)	17,239	-	11,394	-	(11,394)	-100.00%
Facility Rental and Enhancement	13,300	17,904	37,642	27,700	29,259	1,559	5.63%
Grand Total	981,066	1,296,292	1,217,539	1,337,361	1,359,762	22,401	1.67%

FLICK POOL – FUND 33

Taxes

Taxes are budgeted to increase \$48,826 (9.43%) over the estimated revenue for 2024/2025. The tax revenue from the Recreation levy is allocated between the Recreation fund, Flick Pool, and Roosevelt Pool based on funding needs.

Interest Income

Interest Income is budgeted to decrease \$33,226 (83.06%) less than the estimated 2024/2025 revenue. This decrease is due to budgeting conservatively and an anticipated decline in interest rates.

Sales

Sales are budgeted to increase \$9,563 (6.75%) over the estimated revenue for 2024/2025 due to an anticipated increase in concession sales and a slight increase in menu prices.

Programs and Instruction

Programs and Instruction are budgeted to increase \$11,990 (35.05%) over the estimated revenue for 2024/2025. For FY 2025/2026, there is a change in the Glenview Park District camp schedule to increase revenue by attending Flick Pool twice a week.

Other Sources

Other Sources are budgeted to decrease \$11,394 (100.00%) over the estimated revenue for 2024/2025. The revenue from Other Sources in 2024/2025 was due to a one-time insurance claim reimbursement.

Expenses

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Salary and Wages	(399,619)	(405,055)	(475,961)	(509,766)	(533,127)	(23,361)	4.58%
Employee Benefits and Insurance	(1,468)	-	(1,485)	-	-	-	
Professional Services	(5,490)	(7,585)	(7,825)	(6,950)	(9,515)	(2,565)	36.91%
Contractual Services	(30,014)	(28,061)	(35,995)	(32,790)	(34,700)	(1,910)	5.82%
Utilities	(85,425)	(99,953)	(120,595)	(98,241)	(105,140)	(6,899)	7.02%
Commodities	(48,694)	(75,084)	(88,767)	(81,400)	(88,382)	(6,982)	8.58%
Cost of Goods Sold	(53,329)	(51,478)	(56,175)	(58,000)	(62,600)	(4,600)	7.93%
Maintenance and Repairs	(37,140)	(47,517)	(56,516)	(39,900)	(56,575)	(16,675)	41.79%
Professional Training & Engagement	(1,486)	(4,375)	(6,850)	(8,250)	(10,200)	(1,950)	23.64%
Transfer Out	(144,776)	(165,976)	(247,000)	(247,000)	(251,223)	(4,223)	1.71%
Capital Purchases	-	(62,892)	(32,750)	(47,975)	(140,500)	(92,525)	192.86%
Commodities (Non-Capital Purchases)	(12,338)	(53,295)	(87,620)	(81,900)	(67,800)	14,100	-17.22%
Grand Total	(819,780)	(1,001,270)	(1,217,539)	(1,212,172)	(1,359,762)	(147,590)	12.18%

FLICK POOL – FUND 33

Salary and Wages

Salary and Wages are budgeted to increase \$23,361 (4.58%) over the estimated expenses for 2024/2025. This is due to wage increases and an increase in operating hours. Flick Pool continues to be open for pre- and post-season hours and additional hours were added for September 2025 to accommodate morning lap swim due to Splash Landings closure for renovation.

Commodities

Commodities are budgeted to increase \$6,982 (8.58%) over the estimated expenses for 2024/2025. For 2025/2026, there is a slight increase in costs for uniforms, supplies, and subscriptions.

Cost of Goods

Cost of Goods is increasing \$4,600 (7.93%) over the estimated expenses for 2024/2025. This increase is due to higher food prices and the need for larger food orders to accommodate an anticipated increase in 2025/2026 food and beverage sales.

Maintenance and Repairs

Maintenance and Repairs are budgeted to increase \$16,675 (41.79%) over the estimated expenses for 2024/2025. The expenses reflect the costs of custodial and cleaning services, parts needed for equipment repairs, plumbing, electrical, vacuum repairs, fence and gate repairs along with safety and equipment inspections, and pest control. Increases in costs and more frequent repairs due to the age of the building contributes to the increase in costs. Expenses that are budgeted are for expected and unexpected repairs necessary in FY 2025/2026.

Commodities (Non-Capital Purchases)

Commodities (Non-Capital Purchases) are budgeted to decrease \$14,100 (17.22%) less than the estimated expenses for 2024/2025. This account fluctuates based on the projects planned for the year. The 2025/2026 Budget includes some pool chair replacements, concession tables, automatic pool vacuums, ADA building improvements, and computer replacements.

Transfer Out

Category	2022/2023	2023/2024	2024/2025	2024/2025	2025/2026	Budget Change	
	Actual	Total Actual	Budget	Estimate	Budget	from Prior Year	% Change
Transfer Out Capital Replacement	(1,000)	(65,000)	(65,000)	(65,000)	(65,000)	-	0.00%
Transfer Out General & Admin	(103,910)	(100,000)	(140,000)	(140,000)	(140,023)	(23)	0.02%
Transfer Out Park Services	(39,866)	(976)	(42,000)	(42,000)	(46,200)	(4,200)	10.00%
Grand Total	(144,776)	(165,976)	(247,000)	(247,000)	(251,223)	(4,223)	1.71%

Transfers Out are budgeted to increase \$4,223 (1.71%) over the estimated expenses for 2024/2025. In 2025/2026 the Capital Replacement transfer remained the same at \$65,000. Transfers to General & Admin (G&A) is a minimal increase based on the allocation of G&A expenses to each facility and the transfer to Park Services will cover an increase in services to be provided to the facility.

Capital Purchases

The following capital expenditures are included in the 2025/2026 Budget:

Master Planning Water Play Features	\$92,000
Exterior Paint – Water Slide	\$22,500
Lifeguard Break Room Floor	\$13,500
Inflatable	\$6,000
Gutter Recoating	\$4,500
Diving Boards (Shortage in Capital Replacement)	\$2,000
Total Capital Expenditures	\$140,500

Master planning for the water play features for future facility enhancements that will begin in 2025/2026. The exterior of the large enclosed (interior and exterior) water slides will be painted as the elements are taking a toll on the 10-year structures. The Lifeguard breakroom floor will be coated to prevent slipping hazards and an additional Wibit inflatable obstacle piece will be purchased to add to the already popular inflatable introduced during the 2023 season, while providing more variety with this offering. Gutter recoating around the pool tanks will provide better traction around the gutters. The shortage for the diving board is the balance of funds needed to purchase the diving board due to price increases that had not been accumulated in the Capital Replacement Fund.

Glenview Park District
2025/2026 Five Year Summary

Flick Pool
Special Revenue Fund

Fund 133

R/E	Category	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Estimate	2024/2025 % of Total	2025/2026 Budget	2025/2026 % of Total
Operating											
Revenue											
	400 Taxes and Interest	105,867	15.70%	347,816	35.45%	577,871	45.18%	556,553	42.17%	573,153	42.15%
	410 Sales Revenue	97,165	14.41%	108,039	11.01%	131,513	10.28%	141,587	10.73%	151,150	11.12%
	420 Programs & Instruction Revenue	15,334	2.27%	25,553	2.60%	33,187	2.59%	34,210	2.59%	46,200	3.40%
	450 Admission Revenue	246,901	36.61%	266,923	27.20%	303,213	23.71%	339,897	25.75%	340,000	25.00%
	460 Membership Revenue	194,276	28.81%	219,642	22.38%	215,364	16.84%	219,970	16.67%	220,000	16.18%
	470 Rental, Lease, & Enhancement Revenue	14,830	2.20%	13,300	1.36%	17,904	1.40%	27,700	2.10%	29,259	2.15%
	Revenue Total	674,373	100.00%	981,272	100.00%	1,279,053	100.00%	1,319,918	100.00%	1,359,762	100.00%
Expense											
	510 Salary & Wages Expense	(304,455)	59.22%	(399,619)	59.20%	(405,055)	52.44%	(509,766)	55.58%	(533,127)	55.07%
	512 Employee Benefits Expense	(3,218)	0.63%	(1,468)	0.22%	-	0.00%	-	0.00%	-	0.00%
	520 Professional & Contractual Services Expense	(26,018)	5.06%	(35,504)	5.26%	(35,646)	4.61%	(39,740)	4.33%	(44,215)	4.57%
	535 Utility Expense	(69,310)	13.48%	(85,425)	12.66%	(99,953)	12.94%	(98,241)	10.71%	(105,140)	10.86%
	540 Commodities & COGS Expense	(83,744)	16.29%	(114,361)	16.94%	(179,858)	23.29%	(221,300)	24.13%	(218,782)	22.60%
	561 Maintenance and Repairs Expense	(23,386)	4.55%	(37,140)	5.50%	(47,517)	6.15%	(39,900)	4.35%	(56,575)	5.84%
	575 Professional Training & Engagement Expense	(3,952)	0.77%	(1,486)	0.22%	(4,375)	0.57%	(8,250)	0.90%	(10,200)	1.05%
	Expense Total	(514,083)	100.00%	(675,003)	100.00%	(772,403)	100.00%	(917,197)	100.00%	(968,039)	100.00%
Operating Total		160,290		306,269		506,650		402,720		391,723	
Capital											
Expense											
	641 Capital Purchases	-		-		(62,892)	100.00%	(47,975)	100.00%	(140,500)	100.00%
	Expense Total	-		-		(62,892)	100.00%	(47,975)	100.00%	(140,500)	100.00%
Capital Total		-		-		(62,892)		(47,975)		(140,500)	
Other Financing Sources (Uses)											
Revenue											
	498 Other Income	(328)	100.00%	(206)	100.00%	17,239	100.00%	11,394	100.00%	-	
	Revenue Total	(328)	100.00%	(206)	100.00%	17,239	100.00%	11,394	100.00%	-	
Expense											
	599 Interfund Transfers Out	(154,888)	100.00%	(144,776)	100.00%	(165,976)	100.00%	(247,000)	100.00%	(251,223)	100.00%
	Expense Total	(154,888)	100.00%	(144,776)	100.00%	(165,976)	100.00%	(247,000)	100.00%	(251,223)	100.00%
Other Financing Sources (Uses) Total		(155,215)		(144,982)		(148,737)		(235,606)		(251,223)	

Glenview Park District
2025/2026 Five Year Summary

Flick Pool

Special Revenue Fund

Fund 133

			2021/2022	2021/2022	2022/2023	2022/2023	2023/2024	2023/2024	2024/2025	2024/2025	2025/2026	2025/2026
R/E	Acct	Category	Actual	% of Total	Actual	% of Total	Actual	% of Total	Estimate	% of Total	Budget	% of Total
GAAP												
	Revenue											
		493 Gain on Disposal of Fixed Assets	-		-		-		6,050	100.00%	-	
	Revenue Total		-		-		-		6,050	100.00%	-	
GAAP Total			-		-		-		6,050		-	
Grand Total			5,075		161,287		295,021		125,189		-	

Glenview Park District

2025/2026 Budget Summary

Flick Pool

Special Revenue Fund

Fund # 33

R/E	AcctSun Category	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue				
	400 Taxes and Interest	556,553	453,702	573,153
	410 Sales Revenue	141,587	141,979	151,150
	420 Programs & Instruction Revenue	34,210	35,250	46,200
	450 Admission Revenue	339,897	329,966	340,000
	460 Membership Revenue	219,970	219,000	220,000
	470 Rental, Lease, & Enhancement Revenue	27,700	37,642	29,259
	493 Gain on Disposal of Fixed Assets	6,050	-	-
	498 Other Income	11,394	-	-
Revenue Total		1,337,361	1,217,539	1,359,762
Expense				
	510 Salary & Wages Expense	(509,766)	(475,961)	(533,127)
	512 Employee Benefits Expense	-	(1,485)	-
	520 Professional & Contractual Services Expense	(39,740)	(43,820)	(44,215)
	535 Utility Expense	(98,241)	(120,595)	(105,140)
	540 Commodities & COGS Expense	(221,300)	(232,562)	(218,782)
	561 Maintenance and Repairs Expense	(39,900)	(56,516)	(56,575)
	575 Professional Training & Engagement Expense	(8,250)	(6,850)	(10,200)
	599 Interfund Transfers Out	(247,000)	(247,000)	(251,223)
	641 Capital Purchases	(47,975)	(32,750)	(140,500)
Expense Total		(1,212,172)	(1,217,539)	(1,359,762)
Grand Total		125,189	-	-

Glenview Park District

2025/2026 Fund Budget Report

Flick Pool

Special Revenue Fund

Fund # 33

	Account	Description	2022/2023 Actual	2023/2024 Actual	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue							
400		Taxes and Interest					
	400000	Real Estate Taxes	335,946	545,214	517,753	447,288	566,579
	401000	Interest Income	11,870	32,657	38,800	6,414	6,574
		Taxes and Interest Total	347,816	577,871	556,553	453,702	573,153
410		Sales Revenue					
	410200	Merchandise Sales	313	135	228	250	300
	410250	Food Service-Food & Nonalcoholic Beverages	107,726	131,379	141,360	141,729	150,850
		Sales Revenue Total	108,039	131,513	141,587	141,979	151,150
420		Programs & Instruction Revenue					
	420300	Program Revenue	14,336	13,355	14,910	14,250	23,415
	420320	Individual Instruction	11,217	19,832	19,300	21,000	22,785
		Programs & Instruction Revenue Total	25,553	33,187	34,210	35,250	46,200
450		Admission Revenue					
	450000	Daily Admissions	266,923	303,213	339,897	329,966	340,000
		Admission Revenue Total	266,923	303,213	339,897	329,966	340,000
460		Membership Revenue					
	460000	Memberships	219,627	215,364	219,950	219,000	220,000
	460100	Membership Replacement Fee	15	-	20	-	-
		Membership Revenue Total	219,642	215,364	219,970	219,000	220,000
470		Rental, Lease, & Enhancement Revenue					
	470000	Facility Rental	13,300	17,904	27,700	37,642	29,259
		Rental, Lease, & Enhancement Revenue Total	13,300	17,904	27,700	37,642	29,259
493		Gain on Disposal of Fixed Assets					
	493000	Gain on Disposal of Fixed Asset	-	-	6,050	-	-
		Gain on Disposal of Fixed Assets Total	-	-	6,050	-	-
498		Other Income					
	498200	Other Sources	(206)	17,239	11,394	-	-
		Other Income Total	(206)	17,239	11,394	-	-
Revenue Total			981,066	1,296,292	1,337,361	1,217,539	1,359,762
Expense							
510		Salary & Wages Expense					
	510000	Salaries	(15,888)	-	(25,933)	(24,906)	(28,858)
	510120	Operations	(341,123)	(341,415)	(410,302)	(380,287)	(427,115)
	510250	Food Service	(37,553)	(54,930)	(65,612)	(61,968)	(66,800)
	510320	Individual Instruction Wages	(5,055)	(8,711)	(7,919)	(8,800)	(10,354)
		Salary & Wages Expense Total	(399,619)	(405,055)	(509,766)	(475,961)	(533,127)
512		Employee Benefits Expense					
	512000	Insurance Expense: Health	(1,468)	-	-	(1,485)	-
		Employee Benefits Expense Total	(1,468)	-	-	(1,485)	-
520		Professional & Contractual Services Expense					
	520100	Marketing	(5,148)	(6,674)	(6,000)	(6,925)	(8,575)
	520200	Marketing: Brochure	(342)	(911)	(950)	(900)	(940)
	522000	Special Services	(6,196)	(7,490)	(6,350)	(5,570)	(5,850)
	522700	Special Event Services	-	-	(3,980)	(2,325)	(3,000)
	522805	Rental Expense	(2,597)	(549)	(850)	(850)	(850)
	522820	Printing	-	-	(110)	-	-
	522830	Bank Charges	(21,220)	(20,021)	(21,500)	(27,250)	(25,000)
		Professional & Contractual Services Expense Total	(35,504)	(35,646)	(39,740)	(43,820)	(44,215)

**Glenview Park District
2025/2026 Fund Budget Report**

**Flick Pool
Special Revenue Fund**

Fund # 33

	Account	Description	2022/2023 Actual	2023/2024 Actual	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Expense	535	Utility Expense					
	535100	Fuel/Heat	(36,151)	(29,009)	(25,000)	(40,320)	(28,500)
	535200	Electricity	(17,995)	(30,562)	(38,000)	(28,000)	(41,800)
	535300	Water	(23,540)	(30,987)	(25,000)	(40,383)	(25,000)
	535400	Telephone	(5,408)	(5,549)	(6,300)	(5,640)	(5,640)
	535500	Disposal	(2,331)	(3,846)	(3,941)	(6,252)	(4,200)
		Utility Expense Total	(85,425)	(99,953)	(98,241)	(120,595)	(105,140)
	540	Commodities & COGS Expense					
	540000	Office Supplies	(697)	(1,889)	(2,250)	(1,700)	(2,050)
	540010	Books and Subscriptions	-	-	(4,000)	(6,940)	(3,490)
	540100	General Supplies	(33,092)	(56,303)	(58,925)	(63,741)	(65,241)
	540190	Uniforms	(8,058)	(7,085)	(7,500)	(6,186)	(8,301)
	540250	Food Service Disposables	(6,442)	(9,502)	(7,975)	(9,450)	(8,750)
	540300	Program Supplies	(405)	(307)	-	-	-
	540700	Special Event Supplies	-	-	(750)	(750)	(550)
	541100	Non-Capital Building Improvement	-	(24,727)	(26,000)	(26,000)	(26,000)
	541200	Non-Capital Machinery & Equipment	(8,167)	(5,004)	(21,400)	(21,400)	(19,000)
	541300	Non-Capital Land Improvement	(3,779)	(20,050)	(18,300)	(23,270)	(5,800)
	541400	Non-Capital Furniture & Fixtures	(285)	(3,460)	(16,000)	(16,500)	(16,500)
	541500	Non-Capital Intangibles	(108)	(54)	(200)	(450)	(500)
	545200	Merchandise Purchase	-	-	-	(100)	(100)
	545250	Food Service-Food & Nonalcoholic Beverages	(53,329)	(51,478)	(58,000)	(56,075)	(62,500)
		Commodities & COGS Expense Total	(114,361)	(179,858)	(221,300)	(232,562)	(218,782)
	561	Maintenance and Repairs Expense					
	561100	Building Repairs	(1,781)	(1,078)	(2,500)	(4,900)	(4,900)
	561200	Machinery & Equipment Repairs	(18,268)	(26,302)	(16,500)	(21,900)	(21,900)
	561400	Maintenance Services	(17,091)	(20,137)	(20,900)	(29,716)	(29,775)
		Maintenance and Repairs Expense Total	(37,140)	(47,517)	(39,900)	(56,516)	(56,575)
	575	Professional Training & Engagement Expense					
	575000	Training & Employment	(1,486)	(4,375)	(8,250)	(6,850)	(10,200)
		Professional Training & Engagement Expense Total	(1,486)	(4,375)	(8,250)	(6,850)	(10,200)
	599	Interfund Transfers Out					
	599000	Transfer Out	(144,776)	(165,976)	(247,000)	(247,000)	(251,223)
		Interfund Transfers Out Total	(144,776)	(165,976)	(247,000)	(247,000)	(251,223)
	641	Capital Purchases					
	641100	Buildings and Improvements	-	-	(28,225)	(13,000)	(18,000)
	641200	Machinery & Equipment	-	(51,854)	(6,000)	(6,000)	(6,000)
	641300	Land Improvements	-	-	(13,750)	(13,750)	(22,500)
	641400	Furniture & Fixtures	-	(11,038)	-	-	(2,000)
	641600	Architectural and Engineering	-	-	-	-	(92,000)
		Capital Purchases Total	-	(62,892)	(47,975)	(32,750)	(140,500)
Expense Total			(819,780)	(1,001,270)	(1,212,172)	(1,217,539)	(1,359,762)
Grand Total			161,287	295,021	125,189	-	-

Glenview Park District 2025/2026 Budget Summary

Museum

(THE GROVE, WAGNER FARM, SCHRAM MEMORIAL MUSEUM, AIR STATION PRAIRIE)

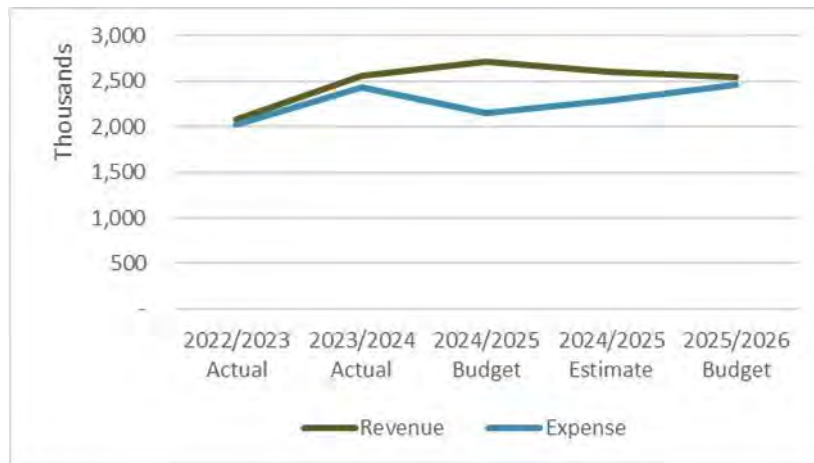
R/E	AcctSun Category	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue				
	400 Taxes and Interest	2,267,810	2,138,425	2,275,715
	410 Sales Revenue	265,900	245,650	287,650
	420 Programs & Instruction Revenue	404,047	384,363	402,736
	460 Membership Revenue	500	500	500
	470 Rental, Lease, & Enhancement Revenue	312,990	344,350	340,000
	498 Other Income	263,533	419,500	58,500
	499 Interfund Transfers In	1,362,181	1,362,181	1,902,595
Revenue Total		4,876,962	4,894,969	5,267,696
Expense				
	510 Salary & Wages Expense	(2,026,408)	(1,990,396)	(2,236,574)
	512 Employee Benefits Expense	(251,203)	(221,817)	(246,725)
	520 Professional & Contractual Services Expense	(125,579)	(127,259)	(134,485)
	535 Utility Expense	(187,605)	(168,050)	(204,149)
	540 Commodities & COGS Expense	(519,336)	(464,155)	(512,577)
	561 Maintenance and Repairs Expense	(257,380)	(196,123)	(231,468)
	575 Professional Training & Engagement Expense	(25,384)	(24,380)	(33,865)
	599 Interfund Transfers Out	(739,000)	(739,000)	(784,301)
	641 Capital Purchases	(292,673)	(357,500)	(819,450)
Expense Total		(4,424,568)	(4,288,680)	(5,203,594)
Grand Total		452,394	606,289	64,102

	2024 ESTIMATED	2025 PROPOSED
Beginning Cash Reserve	3,219,633	3,672,026
Ending Cash Reserve	3,672,026	3,736,128
Cash Reserve as a Percentage of Operating Expenses		103.79%

(Does not reflect any funds committed in years beyond 2025/2026)

THE GROVE – FUND 40

The Grove is part of the Park District's museum fund, which also includes Air Station Prairie, Schram Memorial Museum, and Wagner Farm. In addition to its value as a natural and recreational area, it enjoys status as a National Historic Landmark. As a natural area, its environmental infrastructure assists in mitigating flooding in the area. As a mature operation, there are usually few variances across both income and expenditure, except for capital expenditures where special projects vary from year to year and can significantly affect the overall performance of the operation. The budget for the Grove includes nine full-time employees and includes one-fourth of the salary of the Division Director of Recreation and Museum Services.



Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Revenue	2,080,269	2,557,767	2,717,704	2,604,665	2,551,713	(52,952)	-2.03%
Expense	(2,026,276)	(2,430,764)	(2,149,630)	(2,296,920)	(2,467,842)	(170,922)	7.44%
Grand Total	53,992	127,004	568,074	307,744	83,871	(223,873)	-72.75%

Revenues

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Taxes	1,465,954	1,700,628	1,800,511	1,800,511	1,986,706	186,195	10.34%
Interest Income	41,387	81,097	16,543	82,700	16,957	(65,743)	-79.50%
Sales	38,361	41,746	35,650	43,450	46,350	2,900	6.67%
Programs and Instruction	147,140	192,210	180,300	181,991	186,700	4,709	2.59%
Special Events	13,474	14,677	15,700	13,922	15,500	1,578	11.33%
Memberships	420	460	500	500	500	-	0.00%
Donations	37,463	294,986	389,500	122,460	7,000	(115,460)	-94.28%
Other Sources	42,577	20,321	4,000	109,130	17,000	(92,130)	-84.42%
Facility Rental and Enhancement	293,494	211,643	275,000	250,000	275,000	25,000	10.00%
Grand Total	2,080,269	2,557,767	2,717,704	2,604,665	2,551,713	(52,952)	-2.03%

Taxes

Taxes are budgeted to increase \$186,195 (10.34%) over the estimated revenue for 2024/2025 to cover operating expenses and capital projects. During fiscal years 2023/2024 and 2024/2025, The Grove allocated \$80,000 from the Museum tax levy to Schram Memorial Museum to cover some operational expenses and ADA projects; in 2025/2026 the allocation will be reduced by \$50,000.

Interest Income

Interest Income is budgeted to decrease \$65,743 (79.50%) less than the estimated 2024/2025 revenue. This decrease is due to budgeting conservatively and an anticipated decline in interest rates.

Programs and Instruction

Programs and instruction are budgeted to increase \$4,709 (2.59%) over the estimated revenue for 2024/2025. This increase is due to the expected increase in attendance by scout groups and school field trips.

Donations

Donations are budgeted to decrease \$115,460 (94.28%) less than the estimated revenue for 2024/2025. This decrease reflects Museum grant funds received in 2024/2025 for the Interpretive Center Phase 2 Exhibits project.

Other Sources

Other Sources are budgeted to decrease \$92,130 (84.42%) less than the estimated revenue for 2024/2025. This was due to insurance claim reimbursements received in 2024/2025.

Facility Rental and Enhancement

Facility Rentals are budgeted to increase \$25,000 (10.00%) over the estimated revenue for 2024/2025. An increase is expected in facility rentals in 2025/2026 as a result of additional online marketing efforts.

Expenses

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Salary and Wages	(933,968)	(1,081,529)	(1,112,840)	(1,169,730)	(1,296,555)	(126,825)	10.84%
Employee Benefits and Insurance	(112,227)	(135,808)	(126,244)	(152,211)	(148,375)	3,836	-2.52%
Professional Services	(22,669)	(23,470)	(30,330)	(31,630)	(33,456)	(1,826)	5.77%
Contractual Services	(37,288)	(22,876)	(34,100)	(32,450)	(35,285)	(2,835)	8.74%
Utilities	(68,075)	(83,851)	(75,101)	(90,415)	(98,825)	(8,410)	9.30%
Commodities	(114,005)	(129,628)	(97,570)	(95,607)	(103,320)	(7,713)	8.07%
Cost of Goods Sold	(22,436)	(19,399)	(18,000)	(18,000)	(20,000)	(2,000)	11.11%
Maintenance and Repairs	(104,006)	(94,344)	(118,100)	(161,788)	(150,835)	10,953	-6.77%
Professional Training & Engagement	(9,057)	(8,972)	(12,520)	(13,820)	(18,515)	(4,695)	33.97%
Transfer Out	(412,447)	(338,119)	(355,200)	(355,200)	(391,001)	(35,801)	10.08%
Capital Purchases	(89,813)	(386,685)	(117,500)	(83,000)	(106,500)	(23,500)	28.31%
Commodities (Non-Capital Purchases)	(100,285)	(106,081)	(52,125)	(93,070)	(65,175)	27,895	-29.97%
Grand Total	(2,026,276)	(2,430,764)	(2,149,630)	(2,296,920)	(2,467,842)	(170,922)	7.44%

Salary and Wages

Salary and Wages are budgeted to increase \$126,825 (10.84%) over the estimated expenses for 2024/2025. The increase reflects annual merit increases as well as wage adjustments for maintenance staff to better align internally and remain competitive in the market.

Utilities

Utilities are budgeted to increase \$8,410 (9.3%) over the estimated expenses for 2024/2025 due to rate increases and changes to the billing cycles for water.

Commodities

Commodities are budgeted to increase \$7,713 (8.07%) over the estimated expenses for 2024/2025. The increase reflects the need for additional uniforms for maintenance staff and to replenish program supplies that had been in stock in recent years.

Maintenance and Repairs

Maintenance and Repairs are budgeted to increase \$4,695 (33.97%) over than the estimated expenses for 2024/2025. A new landscape management contract for mowing at Redfield Estate, as well as new scheduling software for rentals and school groups are being budgeted in 2025/2026 (\$13,000).

Commodities (Non-Capital Purchases)

Commodities (Non-Capital Purchases) are budgeted to decrease \$27,895 (29.97%) less than the estimated expenses for 2024/2025. Spending in these areas is largely project-based and varies for year to year. Significant 2024/2025 projects included Redfield kitchen renovation and HVAC improvements, as well as Discovery Room expenses offset by the Museum Grant. In 2025/2026, the budget includes \$25,000 for building improvements, \$7,500 for machinery and equipment, \$25,500 for land improvements, and \$7,000 for furniture and fixtures.

Transfer Out

Category	2022/2023	2023/2024	2024/2025	2024/2025	2025/2026	Budget Change	
	Actual	Total Actual	Budget	Estimate	Budget	from Prior Year	% Change
Transfer Out Capital Replacement	(175,000)	(100,000)	(100,000)	(100,000)	(100,000)	-	0.00%
Transfer Out General & Admin	(233,770)	(220,870)	(250,400)	(250,400)	(285,001)	(34,601)	13.82%
Transfer Out Park Services	(3,677)	(17,249)	(4,800)	(4,800)	(6,000)	(1,200)	25.00%
Grand Total	(412,447)	(338,119)	(355,200)	(355,200)	(391,001)	(35,801)	10.08%

Transfer Out is budgeted to increase \$35,801 (10.08%) over the estimated expenses for 2024/2025. This is due to a higher contribution to General & Admin (G&A) based on the allocation of G&A expenses to each facility and slightly higher transfer to Park Services based on the services provided by Park Services to the Grove.

Capital Purchases

The following capital expenditures are included in the 2025/2026 Budget:

Alarm Upgrades Phase 2	\$20,000
Program Barn Gutter Replacement	\$17,000
Log Cabin Chimney & Siding Repair	\$16,500
RF – Pavilion Floor	\$15,000
Long Bridge Replacement – Material Only	\$15,000
Caretaker House – HVAC Equipment Only	\$8,000
New Bridge – Material Only	\$7,000
Medium Bridge Replacement – Material Only	\$4,000
Golf Cart # 1 (Shortage in Capital Replacement)	\$2,000
Golf Cart # 2 (Shortage in Capital Replacement)	\$2,000
Total Capital Expenditures	\$106,500

The Capital Replacement shortage for the golf carts is the difference between the amount accumulated in the Capital Replacement Fund and the expected cost to purchase the golf carts due to price increases.

Glenview Park District
2025/2026 Five Year Summary

The Grove
Special Revenue Fund

Fund : 40

R/E	Category	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Estimate	2024/2025 % of Total	2025/2026 Budget	2025/2026 % of Total
Operating											
Revenue											
	400 Taxes and Interest	1,474,327	67.48%	1,507,341	73.97%	1,781,724	70.22%	1,883,211	75.46%	2,003,663	79.05%
	410 Sales Revenue	30,069	1.38%	38,361	1.88%	41,746	1.65%	43,450	1.74%	46,350	1.83%
	420 Programs & Instruction Revenue	109,866	5.03%	160,613	7.88%	206,887	8.15%	195,913	7.85%	202,200	7.98%
	460 Membership Revenue	555	0.03%	420	0.02%	460	0.02%	500	0.02%	500	0.02%
	470 Rental, Lease, & Enhancement Revenue	317,283	14.52%	293,494	14.40%	211,643	8.34%	250,000	10.02%	275,000	10.85%
	498 Other Income	252,643	11.56%	37,463	1.84%	294,986	11.63%	122,460	4.91%	7,000	0.28%
	Revenue Total	2,184,742	100.00%	2,037,692	100.00%	2,537,446	100.00%	2,495,535	100.00%	2,534,713	100.00%
Expense											
	510 Salary & Wages Expense	(771,742)	61.63%	(933,968)	61.28%	(1,081,529)	63.40%	(1,169,730)	62.93%	(1,296,555)	65.80%
	512 Employee Benefits Expense	(122,379)	9.77%	(112,227)	7.36%	(135,808)	7.96%	(152,211)	8.19%	(148,375)	7.53%
	520 Professional & Contractual Services Expense	(38,874)	3.10%	(59,957)	3.93%	(46,346)	2.72%	(64,080)	3.45%	(68,741)	3.49%
	535 Utility Expense	(69,671)	5.56%	(68,075)	4.47%	(83,851)	4.92%	(90,415)	4.86%	(98,825)	5.02%
	540 Commodities & COGS Expense	(154,731)	12.36%	(236,726)	15.53%	(255,108)	14.95%	(206,677)	11.12%	(188,495)	9.57%
	561 Maintenance and Repairs Expense	(91,832)	7.33%	(104,006)	6.82%	(94,344)	5.53%	(161,788)	8.70%	(150,835)	7.66%
	575 Professional Training & Engagement Expense	(2,966)	0.24%	(9,057)	0.59%	(8,972)	0.53%	(13,820)	0.74%	(18,515)	0.94%
	Expense Total	(1,252,196)	100.00%	(1,524,016)	100.00%	(1,705,960)	100.00%	(1,858,720)	100.00%	(1,970,341)	100.00%
Operating Total		932,546		513,675		831,486		636,814		564,372	
Capital											
Expense											
	641 Capital Purchases	(489,651)	100.00%	(89,813)	100.00%	(386,685)	100.00%	(83,000)	100.00%	(106,500)	100.00%
	Expense Total	(489,651)	100.00%	(89,813)	100.00%	(386,685)	100.00%	(83,000)	100.00%	(106,500)	100.00%
Capital Total		(489,651)		(89,813)		(386,685)		(83,000)		(106,500)	
Other Financing Sources (Uses)											
Revenue											
	498 Other Income	22,843	8.56%	42,577	100.00%	20,321	100.00%	109,130	100.00%	17,000	100.00%
	499 Interfund Transfers In	243,900	91.44%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
	Revenue Total	266,743	100.00%	42,577	100.00%	20,321	100.00%	109,130	100.00%	17,000	100.00%
Expense											
	599 Interfund Transfers Out	(237,947)	100.00%	(412,447)	100.00%	(338,119)	100.00%	(355,200)	100.00%	(391,001)	100.00%
	Expense Total	(237,947)	100.00%	(412,447)	100.00%	(338,119)	100.00%	(355,200)	100.00%	(391,001)	100.00%
Other Financing Sources (Uses) Total		28,795		(369,870)		(317,798)		(246,070)		(374,001)	
Grand Total		471,690		53,992		127,004		307,744		83,871	

Glenview Park District 2025/2026 Budget Summary

The Grove Special Revenue Fund

Fund # 40

R/E	AcctSun Category	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue				
	400 Taxes and Interest	1,883,211	1,817,054	2,003,663
	410 Sales Revenue	43,450	35,650	46,350
	420 Programs & Instruction Revenue	195,913	196,000	202,200
	460 Membership Revenue	500	500	500
	470 Rental, Lease, & Enhancement Revenue	250,000	275,000	275,000
	498 Other Income	231,590	393,500	24,000
Revenue Total		2,604,665	2,717,704	2,551,713
Expense				
	510 Salary & Wages Expense	(1,169,730)	(1,112,840)	(1,296,555)
	512 Employee Benefits Expense	(152,211)	(126,244)	(148,375)
	520 Professional & Contractual Services Expense	(64,080)	(64,430)	(68,741)
	535 Utility Expense	(90,415)	(75,101)	(98,825)
	540 Commodities & COGS Expense	(206,677)	(167,695)	(188,495)
	561 Maintenance and Repairs Expense	(161,788)	(118,100)	(150,835)
	575 Professional Training & Engagement Expense	(13,820)	(12,520)	(18,515)
	599 Interfund Transfers Out	(355,200)	(355,200)	(391,001)
	641 Capital Purchases	(83,000)	(117,500)	(106,500)
Expense Total		(2,296,920)	(2,149,630)	(2,467,842)
Grand Total		307,744	568,074	83,871

**Glenview Park District
2025/2026 Fund Budget Report**

**The Grove
Special Revenue Fund**

Fund # 40

	Account	Description	2022/2023 Actual	2023/2024 Actual	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue							
400		Taxes and Interest					
	400000	Real Estate Taxes	1,465,954	1,700,628	1,800,511	1,800,511	1,986,706
	401000	Interest Income	41,387	81,097	82,700	16,543	16,957
		Taxes and Interest Total	1,507,341	1,781,724	1,883,211	1,817,054	2,003,663
410		Sales Revenue					
	410200	Merchandise Sales	38,233	41,620	43,300	35,500	46,200
	410250	Food Service-Food & Nonalcoholic Beverages	128	126	150	150	150
		Sales Revenue Total	38,361	41,746	43,450	35,650	46,350
420		Programs & Instruction Revenue					
	420300	Program Revenue	77,192	88,661	88,176	86,800	91,200
	420340	Group Instruction	69,654	102,817	93,000	93,000	95,000
	420380	Group Tour / Public Visitation	294	732	815	500	500
	440700	Special Event Revenue	13,474	14,677	13,922	15,700	15,500
		Programs & Instruction Revenue Total	160,613	206,887	195,913	196,000	202,200
460		Membership Revenue					
	460000	Memberships	420	460	500	500	500
		Membership Revenue Total	420	460	500	500	500
470		Rental, Lease, & Enhancement Revenue					
	470000	Facility Rental	293,494	211,643	250,000	275,000	275,000
		Rental, Lease, & Enhancement Revenue Total	293,494	211,643	250,000	275,000	275,000
498		Other Income					
	497000	Donations	37,463	294,986	122,460	389,500	7,000
	498200	Other Sources	42,577	20,321	109,130	4,000	17,000
		Other Income Total	80,040	315,307	231,590	393,500	24,000
Revenue Total			2,080,269	2,557,767	2,604,665	2,717,704	2,551,713
Expense							
510		Salary & Wages Expense					
	510000	Salaries	(374,403)	(471,050)	(504,947)	(510,924)	(538,796)
	510010	Full Time Maintenance	(148,132)	(161,573)	(149,502)	(164,576)	(187,298)
	510110	Part Time Maintenance	(102,564)	(83,143)	(137,000)	(78,000)	(179,509)
	510120	Operations	(206,547)	(244,371)	(237,349)	(237,349)	(256,452)
	510300	Program Wages	(26,733)	(28,594)	(31,747)	(35,490)	(35,000)
	510340	Group Instruction Wages	(40,919)	(54,571)	(59,000)	(48,800)	(62,400)
	510380	Group Tour Wages	(31,271)	(33,710)	(45,000)	(33,000)	(33,000)
	510700	Special Event Wages	(3,399)	(4,517)	(5,185)	(4,700)	(4,100)
		Salary & Wages Expense Total	(933,968)	(1,081,529)	(1,169,730)	(1,112,840)	(1,296,555)
512		Employee Benefits Expense					
	512000	Insurance Expense: Health	(112,227)	(135,808)	(152,211)	(126,244)	(148,375)
		Employee Benefits Expense Total	(112,227)	(135,808)	(152,211)	(126,244)	(148,375)

**Glenview Park District
2025/2026 Fund Budget Report**

**The Grove
Special Revenue Fund**

Fund # 40

			2022/2023	2023/2024	2024/2025	2024/2025	2025/2026
			Actual	Actual	Estimate	Budget	Budget
Expense	520	Professional & Contractual Services Expense					
		520000 Professional Services	(390)	-	-	-	-
		520100 Marketing	(17,847)	(18,694)	(26,300)	(25,000)	(27,700)
		520200 Marketing: Brochure	(4,432)	(4,476)	(5,330)	(5,330)	(5,756)
		520300 Photography & Blueprints	-	(300)	-	-	-
		522000 Special Services	(9,658)	(1,400)	(7,000)	(10,000)	(5,000)
		522300 Program Services	(8,755)	(5,744)	(6,650)	(7,900)	(7,070)
		522700 Special Event Services	(3,147)	(3,582)	(3,900)	(5,900)	(5,900)
		522805 Rental Expense	-	(688)	(700)	-	-
		522810 Postage	(195)	(54)	(200)	(100)	(615)
		522820 Printing	(555)	(1,032)	(1,500)	(1,500)	(2,700)
		522830 Bank Charges	(14,977)	(10,377)	(12,500)	(8,700)	(14,000)
		Professional & Contractual Services Expense Total	(59,957)	(46,346)	(64,080)	(64,430)	(68,741)
	535	Utility Expense					
		535100 Fuel/Heat	(17,942)	(15,217)	(16,000)	(17,510)	(18,250)
		535200 Electricity	(29,083)	(44,304)	(46,950)	(32,340)	(51,645)
		535300 Water	(7,943)	(9,565)	(11,310)	(10,771)	(11,310)
		535400 Telephone	(8,571)	(8,243)	(9,870)	(8,820)	(10,020)
		535500 Disposal	(4,535)	(6,523)	(6,285)	(5,660)	(7,600)
		Utility Expense Total	(68,075)	(83,851)	(90,415)	(75,101)	(98,825)
	540	Commodities & COGS Expense					
		540000 Office Supplies	(2,331)	(3,064)	(3,500)	(3,500)	(3,600)
		540010 Books and Subscriptions	(753)	(1,183)	(700)	(700)	(500)
		540100 General Supplies	(56,804)	(68,300)	(41,000)	(41,000)	(41,000)
		540190 Uniforms	(4,926)	(3,206)	(3,000)	(3,000)	(6,000)
		540200 Animal and Related Supplies	(31,942)	(26,786)	(26,000)	(26,000)	(27,000)
		540300 Program Supplies	(8,673)	(13,601)	(8,480)	(9,970)	(11,920)
		540380 Group Supplies	(3,523)	(7,814)	(8,000)	(8,000)	(8,000)
		540700 Special Event Supplies	(5,053)	(5,674)	(4,927)	(5,400)	(5,300)
		541100 Non-Capital Building Improvement	(9,582)	(20,572)	(30,000)	(22,800)	(25,000)
		541200 Non-Capital Machinery & Equipment	(26,061)	(14,344)	(7,200)	(6,700)	(7,250)
		541300 Non-Capital Land Improvement	(48,045)	(38,002)	(18,500)	(13,500)	(25,500)
		541400 Non-Capital Furniture & Fixtures	(16,345)	(33,113)	(37,000)	(9,000)	(7,300)
		541500 Non-Capital Intangibles	(251)	(50)	(370)	(125)	(125)
		545200 Merchandise Purchase	(22,436)	(19,399)	(18,000)	(18,000)	(20,000)
		Commodities & COGS Expense Total	(236,726)	(255,108)	(206,677)	(167,695)	(188,495)
	561	Maintenance and Repairs Expense					
		561100 Building Repairs	(6,097)	(8,264)	(40,000)	(12,800)	(24,335)
		561200 Machinery & Equipment Repairs	(38,846)	(20,304)	(18,000)	(10,000)	(10,000)
		561400 Maintenance Services	(59,064)	(65,776)	(103,788)	(95,300)	(116,500)
		Maintenance and Repairs Expense Total	(104,006)	(94,344)	(161,788)	(118,100)	(150,835)
	575	Professional Training & Engagement Expense					
		575000 Training & Employment	(9,057)	(8,972)	(13,820)	(12,520)	(18,515)
		Professional Training & Engagement Expense Total	(9,057)	(8,972)	(13,820)	(12,520)	(18,515)
	599	Interfund Transfers Out					
		599000 Transfer Out	(412,447)	(338,119)	(355,200)	(355,200)	(391,001)
		Interfund Transfers Out Total	(412,447)	(338,119)	(355,200)	(355,200)	(391,001)

Glenview Park District
2025/2026 Fund Budget Report

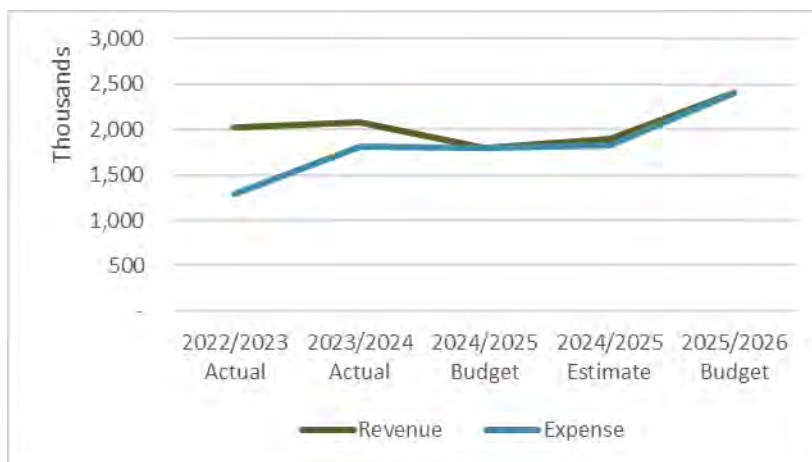
The Grove
Special Revenue Fund

Fund # 40

	Account	Description	2022/2023 Actual	2023/2024 Actual	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Expense	641	Capital Purchases					
	641100	Buildings and Improvements	(70,716)	(295,019)	(50,000)	(50,000)	(56,500)
	641200	Machinery & Equipment	-	(16,990)	(20,000)	(20,000)	(24,000)
	641300	Land Improvements	(19,097)	(74,676)	(13,000)	(35,000)	(26,000)
	641400	Furniture & Fixtures	-	-	-	(12,500)	-
		Capital Purchases Total	(89,813)	(386,685)	(83,000)	(117,500)	(106,500)
Expense Total			(2,026,276)	(2,430,764)	(2,296,920)	(2,149,630)	(2,467,842)
Grand Total			53,992	127,004	307,744	568,074	83,871

WAGNER FARM – FUND 41

Wagner Farm is part of the Park District's museum fund, which also includes Air Station Prairie, The Grove, and Schram Memorial Museum. Funding for Wagner Farm operations is primarily from the tax revenue generated by the 1998 Farm and Fields referendum which provided for the acquisition, development, and maintenance of Wagner Farm.



Community engagement with Historic Wagner Farm continues to rise year after year, with program participation, school group and tour visits, and general visitation totals exceeding pre-pandemic numbers. The 2025/2026 Budget includes four special events, expanded historical interpretation, and a full cadre

of programs, including public programs, school programs, scout programs, and special events. In particular, group tours and general facility visitation did exceedingly well in 2024 and further growth is expected in 2025/2026. The Wagner Farm budget includes five full-time positions: Director of Wagner Farm, Program Manager, Farm Manager, Customer Service Specialist, and a Maintenance Worker. The budget also includes one-fourth of the salary of the Division Director of Recreation and Museum Services.

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Revenue	2,023,119	2,084,711	1,805,135	1,896,388	2,398,447	502,059	26.47%
Expense	(1,293,334)	(1,809,924)	(1,805,135)	(1,824,213)	(2,398,447)	(574,234)	31.48%
Grand Total	729,784	274,787	-	72,175	-	(72,175)	-100.00%

Revenues

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Interest Income	34,506	100,477	23,859	70,100	24,456	(45,644)	-65.11%
Sales	198,479	229,186	209,500	222,250	241,100	18,850	8.48%
Programs and Instruction	126,385	151,022	149,295	173,367	168,546	(4,821)	-2.78%
Special Events	19,319	31,076	30,300	29,557	23,250	(6,307)	-21.34%
Donations	16,556	16,664	14,000	18,253	14,000	(4,253)	-23.30%
Other Sources	16,893	18,162	12,000	13,690	20,500	6,810	49.74%
Transfer In	1,606,500	1,522,973	1,362,181	1,362,181	1,902,595	540,414	39.67%
Facility Rental and Enhancement	4,481	15,151	4,000	6,990	4,000	(2,990)	-42.78%
Grand Total	2,023,119	2,084,711	1,805,135	1,896,388	2,398,447	502,059	26.47%

WAGNER FARM – FUND 41

Interest Income

Interest Income is budgeted to decrease \$45,644 (65.11%) less than the estimated 2024/2025 revenue. This decrease is due to budgeting conservatively and an anticipated decline in interest rates.

Sales

Sales are budgeted to increase \$18,850 (8.48%) over the estimated revenue for 2024/2025. This is due to an increase in Farm-to-Table food sales and new initiatives like cut flower sales.

Special Events

Special Events are budgeted to decrease \$6,307 (21.34%) less than the estimated revenue for 2024/2025. This is due to a change in the fee structure for special event admissions, with more events having free general admission and charging activity-based fees at the event.

Other Sources

Other Sources is budgeted to increase \$6,810 (49.74%) over the estimated revenue for 2024/2025. This is due largely to an increase in sponsorship money to help offset special event revenue.

Transfer In

Category	2022/2023	2023/2024	2024/2025	2024/2025	2025/2026	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Transfer In Farm & Fields	1,606,500	1,522,973	1,362,181	1,362,181	1,902,595	540,414	39.67%
Grand Total	1,606,500	1,522,973	1,362,181	1,362,181	1,902,595	540,414	39.67%

Transfer In is budgeted to increase \$540,414 (39.67%) over the estimated revenue for 2024/2025. The transfer reflects the tax revenue generated by the Farm and Fields referendum that is allocated for Wagner Farm operations. The transfer varies from year to year depending on operating costs, fund reserves and projects that are planned. In 2025/2026, the increase in the transfer to Wagner Farm from Farm and Fields reflects the funding needed for the Heritage Center and Milking Parlor capital projects, including the replacement of the 40-year-old milking parlor equipment.

Expenses

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Salary and Wages	(554,622)	(641,983)	(775,177)	(760,615)	(837,462)	(76,847)	10.10%
Employee Benefits and Insurance	(55,141)	(77,469)	(85,858)	(89,277)	(88,400)	877	-0.98%
Professional Services	(4,204)	(6,129)	(10,900)	(9,900)	(11,400)	(1,500)	15.15%
Contractual Services	(20,429)	(23,996)	(31,899)	(31,423)	(33,721)	(2,298)	7.31%
Utilities	(44,368)	(49,840)	(51,662)	(59,475)	(64,968)	(5,493)	9.24%
Commodities	(115,631)	(105,063)	(118,590)	(112,935)	(141,172)	(28,237)	25.00%
Cost of Goods Sold	(70,673)	(73,602)	(71,400)	(77,400)	(80,150)	(2,750)	3.55%
Maintenance and Repairs	(57,687)	(43,562)	(61,679)	(77,929)	(64,259)	13,670	-17.54%
Professional Training & Engagement	(9,741)	(9,031)	(10,360)	(10,064)	(13,800)	(3,736)	37.12%
Transfer Out	(230,100)	(268,955)	(322,000)	(322,000)	(335,500)	(13,500)	4.19%
Capital Purchases	(85,000)	(469,350)	(200,000)	(202,873)	(645,000)	(442,127)	217.93%
Commodities (Non-Capital Purchases)	(45,738)	(40,944)	(65,610)	(70,322)	(82,615)	(12,293)	17.48%
Grand Total	(1,293,334)	(1,809,924)	(1,805,135)	(1,824,213)	(2,398,447)	(574,234)	31.48%

Salaries and Wages

Salaries and Wages are budgeted to increase \$76,847 (10.10%) over the estimated expenses for 2024/2025. This is due to merit increases as well as additional part-time operations and maintenance staff hours to handle the increased walk-in visitation.

Commodities

Commodities are budgeted to increase \$28,237 (25.00%) over the estimated expenses for 2024/2025. This is due to the increased cost of program supplies as well as supplies for revenue-generating activities like Farm-to-Table foods.

Maintenance and Repairs

Maintenance and Repairs are budgeted to decrease \$13,670 (17.54%) less than the estimated expenses for 2024/2025. There were many unplanned repair issues with the Heritage Center in 2024 including roof, grease trap, and fire alarm repairs. With these items now being replaced, fewer unplanned repairs are anticipated in 2025.

Commodities (Non-Capital Purchases)

Commodities (Non-Capital Purchases) are budgeted to increase \$12,293 (17.48%) over the estimated expenses for 2024/2025. This is largely due to ADA compliance projects and supplies for the Heritage Center Exhibit installation.

Transfer Out

Category	2022/2023	2023/2024	2024/2025	2024/2025	2025/2026	Budget Change from Prior Year	
	Actual	Total Actual	Budget	Estimate	Budget	Estimates	% Change
Transfer Out Capital Replacement	(75,000)	(125,000)	(125,000)	(125,000)	(125,000)	-	0.00%
Transfer Out General & Admin	(149,650)	(138,740)	(191,600)	(191,600)	(205,100)	(13,500)	7.05%
Transfer Out Park Services	(5,450)	(5,215)	(5,400)	(5,400)	(5,400)	-	0.00%
Grand Total	(230,100)	(268,955)	(322,000)	(322,000)	(335,500)	(13,500)	4.19%

Transfers out are budgeted to increase \$13,500 (4.19%) over the estimated transfer in 2024/2025. The Transfer for General & Admin (G&A) is increasing based on the allocation of G&A expenses to each facility.

Capital Purchases

The following capital expenditures are included in the 2025/2026 Budget:

Heritage Center Exhibit Construction	\$380,000
Milking Parlor Remodel	\$200,000
Bobcat (Shortage in Capital Replacement)	\$35,000
Exhibit Oversight	\$20,000
Milking Parlor Construction Oversight	\$10,000
Total Capital Expenditures	\$645,000

The shortage for the bobcat is the increased cost that was not accumulated in the Capital Replacement Fund that is needed to fund the purchase.

The Milking Parlor Remodel and Construction Oversight capital expenditures will bring the existing milking equipment and space up to modern standards; the current equipment is estimated to be 40 years old.

Glenview Park District
2025/2026 Five Year Summary

Wagner Farm
Special Revenue Fund

Fund 41

R/E	Category	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Estimate	2024/2025 % of Total	2025/2026 Budget	2025/2026 % of Total
Operating											
Revenue											
	400 Taxes and Interest	689	0.25%	34,506	8.56%	100,477	18.40%	70,100	13.47%	24,456	5.05%
	410 Sales Revenue	151,266	54.92%	198,479	49.22%	229,186	41.97%	222,250	42.70%	241,100	49.83%
	420 Programs & Instruction Revenue	97,587	35.43%	145,704	36.13%	182,097	33.35%	202,924	38.99%	191,796	39.64%
	470 Rental, Lease, & Enhancement Revenue	11,223	4.08%	4,481	1.11%	15,151	2.77%	6,990	1.34%	4,000	0.83%
	498 Other Income	14,644	5.32%	20,056	4.97%	19,164	3.51%	18,253	3.51%	22,500	4.65%
	Revenue Total	275,409	100.00%	403,226	100.00%	546,076	100.00%	520,517	100.00%	483,852	100.00%
Expense											
	510 Salary & Wages Expense	(428,272)	57.22%	(554,622)	56.70%	(641,983)	59.91%	(760,615)	58.54%	(837,462)	59.06%
	512 Employee Benefits Expense	(53,876)	7.20%	(55,141)	5.64%	(77,469)	7.23%	(89,277)	6.87%	(88,400)	6.23%
	520 Professional & Contractual Services Expense	(18,859)	2.52%	(24,633)	2.52%	(30,125)	2.81%	(41,323)	3.18%	(45,121)	3.18%
	535 Utility Expense	(44,072)	5.89%	(44,368)	4.54%	(49,840)	4.65%	(59,475)	4.58%	(64,968)	4.58%
	540 Commodities & COGS Expense	(152,899)	20.43%	(232,042)	23.72%	(219,609)	20.49%	(260,657)	20.06%	(303,937)	21.44%
	561 Maintenance and Repairs Expense	(46,641)	6.23%	(57,687)	5.90%	(43,562)	4.07%	(77,929)	6.00%	(64,259)	4.53%
	575 Professional Training & Engagement Expense	(3,887)	0.52%	(9,741)	1.00%	(9,031)	0.84%	(10,064)	0.77%	(13,800)	0.97%
	Expense Total	(748,506)	100.00%	(978,234)	100.00%	(1,071,619)	100.00%	(1,299,340)	100.00%	(1,417,947)	100.00%
Operating Total		(473,096)		(575,009)		(525,543)		(778,823)		(934,095)	
Capital											
Expense											
	641 Capital Purchases	(256,059)	100.00%	(85,000)	100.00%	(469,350)	100.00%	(202,873)	100.00%	(645,000)	100.00%
	Expense Total	(256,059)	100.00%	(85,000)	100.00%	(469,350)	100.00%	(202,873)	100.00%	(645,000)	100.00%
Capital Total		(256,059)		(85,000)		(469,350)		(202,873)		(645,000)	
Other Financing Sources (Uses)											
Revenue											
	498 Other Income	9,814	1.37%	13,393	0.83%	15,662	1.02%	13,690	1.00%	12,000	0.63%
	499 Interfund Transfers In	704,989	98.63%	1,606,500	99.17%	1,522,973	98.98%	1,362,181	99.00%	1,902,595	99.37%
	Revenue Total	714,803	100.00%	1,619,893	100.00%	1,538,635	100.00%	1,375,871	100.00%	1,914,595	100.00%
Expense											
	599 Interfund Transfers Out	(176,053)	100.00%	(230,100)	100.00%	(268,955)	100.00%	(322,000)	100.00%	(335,500)	100.00%
	Expense Total	(176,053)	100.00%	(230,100)	100.00%	(268,955)	100.00%	(322,000)	100.00%	(335,500)	100.00%
Other Financing Sources (Uses) Total		538,750		1,389,793		1,269,680		1,053,871		1,579,095	
Grand Total		(190,405)		729,784		274,787		72,175		-	

Glenview Park District

2025/2026 Budget Summary

Wagner Farm Special Revenue Fund

Fund # 41

R/E	AcctSun Category	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue				
	400 Taxes and Interest	70,100	23,859	24,456
	410 Sales Revenue	222,250	209,500	241,100
	420 Programs & Instruction Revenue	202,924	179,595	191,796
	470 Rental, Lease, & Enhancement Revenue	6,990	4,000	4,000
	498 Other Income	31,943	26,000	34,500
	499 Interfund Transfers In	1,362,181	1,362,181	1,902,595
Revenue Total		1,896,388	1,805,135	2,398,447
Expense				
	510 Salary & Wages Expense	(760,615)	(775,177)	(837,462)
	512 Employee Benefits Expense	(89,277)	(85,858)	(88,400)
	520 Professional & Contractual Services Expense	(41,323)	(42,799)	(45,121)
	535 Utility Expense	(59,475)	(51,662)	(64,968)
	540 Commodities & COGS Expense	(260,657)	(255,600)	(303,937)
	561 Maintenance and Repairs Expense	(77,929)	(61,679)	(64,259)
	575 Professional Training & Engagement Expense	(10,064)	(10,360)	(13,800)
	599 Interfund Transfers Out	(322,000)	(322,000)	(335,500)
	641 Capital Purchases	(202,873)	(200,000)	(645,000)
Expense Total		(1,824,213)	(1,805,135)	(2,398,447)
Grand Total		72,175	0	-

Glenview Park District
2025/2026 Fund Budget Report

Wagner Farm
Special Revenue Fund

Fund # 41

	Account	Description	2022/2023 Actual	2023/2024 Actual	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue							
400		Taxes and Interest					
	401000	Interest Income	34,506	100,477	70,100	23,859	24,456
		Taxes and Interest Total	34,506	100,477	70,100	23,859	24,456
410		Sales Revenue					
	410200	Merchandise Sales	178,746	175,131	160,250	145,000	180,500
	410250	Food Service-Food & Nonalcoholic Beverages	19,733	54,055	62,000	64,500	60,600
		Sales Revenue Total	198,479	229,186	222,250	209,500	241,100
420		Programs & Instruction Revenue					
	420300	Program Revenue	89,437	96,728	113,367	102,670	107,329
	420340	Group Instruction	36,948	54,294	60,000	46,625	61,217
	440700	Special Event Revenue	19,319	31,076	29,557	30,300	23,250
		Programs & Instruction Revenue Total	145,704	182,097	202,924	179,595	191,796
470		Rental, Lease, & Enhancement Revenue					
	470000	Facility Rental	4,481	15,151	6,990	4,000	4,000
		Rental, Lease, & Enhancement Revenue Total	4,481	15,151	6,990	4,000	4,000
498		Other Income					
	497000	Donations	16,556	16,664	18,253	14,000	14,000
	498000	Sponsorship Income	3,500	2,500	-	-	8,500
	498200	Other Sources	13,393	15,662	13,690	12,000	12,000
		Other Income Total	33,449	34,826	31,943	26,000	34,500
499		Interfund Transfers In					
	499000	Transfer In	1,606,500	1,522,973	1,362,181	1,362,181	1,902,595
		Interfund Transfers In Total	1,606,500	1,522,973	1,362,181	1,362,181	1,902,595
Revenue Total			2,023,119	2,084,711	1,896,388	1,805,135	2,398,447
Expense							
510		Salary & Wages Expense					
	510000	Salaries	(246,983)	(267,873)	(286,351)	(274,712)	(302,338)
	510010	Full Time Maintenance	(47,750)	(51,415)	(54,287)	(52,554)	(59,757)
	510020	Full Time Clerical	-	(47,304)	(57,131)	(55,702)	(61,180)
	510110	Part Time Maintenance	(36,297)	(41,407)	(41,800)	(31,040)	(47,300)
	510120	Operations	(139,476)	(138,764)	(159,494)	(160,494)	(162,199)
	510250	Food Service	(2,873)	(5,915)	(33,394)	(40,394)	(45,639)
	510300	Program Wages	(46,303)	(52,835)	(71,827)	(73,827)	(62,969)
	510340	Group Instruction Wages	(13,059)	(20,211)	(22,734)	(23,934)	(33,576)
	510380	Group Tour Wages	(15,182)	(9,388)	(22,000)	(54,000)	(54,000)
	510700	Special Event Wages	(6,700)	(6,872)	(11,597)	(8,520)	(8,504)
		Salary & Wages Expense Total	(554,622)	(641,983)	(760,615)	(775,177)	(837,462)
512		Employee Benefits Expense					
	512000	Insurance Expense: Health	(55,141)	(77,469)	(89,277)	(85,858)	(88,400)
		Employee Benefits Expense Total	(55,141)	(77,469)	(89,277)	(85,858)	(88,400)

Glenview Park District
2025/2026 Fund Budget Report

Wagner Farm
Special Revenue Fund

Fund # 41

	Account	Description	2022/2023 Actual	2023/2024 Actual	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Expense	520	Professional & Contractual Services Expense					
		520000 Professional Services	(12)	-	(3,000)	-	-
		520100 Marketing	(655)	(2,624)	(3,900)	(5,900)	(6,400)
		520200 Marketing: Brochure	(3,412)	(3,390)	(2,000)	(4,000)	(4,000)
		520300 Photography & Blueprints	(126)	(115)	(1,000)	(1,000)	(1,000)
		522000 Special Services	(3,465)	(4,804)	(6,249)	(5,449)	(7,376)
		522300 Program Services	(189)	(500)	(500)	(1,280)	(2,620)
		522700 Special Event Services	(514)	(1,108)	(749)	(1,200)	(1,550)
		522805 Rental Expense	(2,995)	(5,603)	(8,545)	(8,545)	(7,650)
		522810 Postage	(7)	(151)	(50)	(75)	(75)
		522820 Printing	(485)	(779)	(700)	(700)	(1,200)
		522830 Bank Charges	(12,773)	(11,047)	(14,600)	(14,600)	(13,200)
		522850 Licenses	-	(4)	(30)	(50)	(50)
		Professional & Contractual Services Expense Total	(24,633)	(30,125)	(41,323)	(42,799)	(45,121)
	535	Utility Expense					
		535100 Fuel/Heat	(7,464)	(6,155)	(6,900)	(7,613)	(7,900)
		535200 Electricity	(15,937)	(20,744)	(24,030)	(18,800)	(26,433)
		535300 Water	(10,986)	(13,168)	(16,404)	(14,913)	(16,404)
		535400 Telephone	(7,279)	(7,446)	(7,500)	(7,500)	(7,500)
		535500 Disposal	(2,703)	(2,326)	(4,641)	(2,836)	(6,731)
		Utility Expense Total	(44,368)	(49,840)	(59,475)	(51,662)	(64,968)
	540	Commodities & COGS Expense					
		540000 Office Supplies	(1,280)	(1,291)	(1,300)	(2,000)	(2,000)
		540010 Books and Subscriptions	(101)	(55)	(200)	(200)	(200)
		540100 General Supplies	(32,858)	(27,559)	(34,655)	(34,905)	(36,105)
		540190 Uniforms	(5,173)	(6,803)	(8,625)	(8,625)	(12,740)
		540200 Animal and Related Supplies	(57,128)	(45,546)	(49,625)	(47,625)	(69,125)
		540250 Food Service Disposables	(2,941)	(2,999)	(3,300)	(3,300)	(3,100)
		540300 Program Supplies	(7,790)	(5,430)	(8,805)	(10,885)	(9,497)
		540380 Group Supplies	(2,924)	(5,330)	(1,330)	(1,950)	(1,305)
		540700 Special Event Supplies	(5,437)	(10,050)	(5,095)	(9,100)	(7,100)
		541100 Non-Capital Building Improvement	(3,801)	(10,025)	(24,110)	(20,060)	(35,065)
		541200 Non-Capital Machinery & Equipment	(30,367)	(14,148)	(17,500)	(17,500)	(24,500)
		541300 Non-Capital Land Improvement	(6,422)	(13,781)	(25,000)	(25,000)	(17,500)
		541400 Non-Capital Furniture & Fixtures	(5,046)	(2,805)	(3,400)	(2,800)	(5,300)
		541500 Non-Capital Intangibles	(102)	(185)	(312)	(250)	(250)
		545200 Merchandise Purchase	(64,886)	(63,612)	(66,500)	(60,500)	(68,500)
		545250 Food Service-Food & Nonalcoholic Beverages	(5,788)	(9,989)	(10,900)	(10,900)	(11,650)
		Commodities & COGS Expense Total	(232,042)	(219,609)	(260,657)	(255,600)	(303,937)
	561	Maintenance and Repairs Expense					
		561100 Building Repairs	(14,708)	(2,890)	(21,250)	(5,000)	(10,000)
		561200 Machinery & Equipment Repairs	(7,049)	(6,475)	(7,000)	(7,000)	(7,000)
		561400 Maintenance Services	(35,930)	(34,197)	(49,679)	(49,679)	(47,259)
		Maintenance and Repairs Expense Total	(57,687)	(43,562)	(77,929)	(61,679)	(64,259)
	575	Professional Training & Engagement Expense					
		575000 Training & Employment	(9,741)	(9,031)	(10,064)	(10,360)	(13,800)
		Professional Training & Engagement Expense Total	(9,741)	(9,031)	(10,064)	(10,360)	(13,800)

Glenview Park District
2025/2026 Fund Budget Report

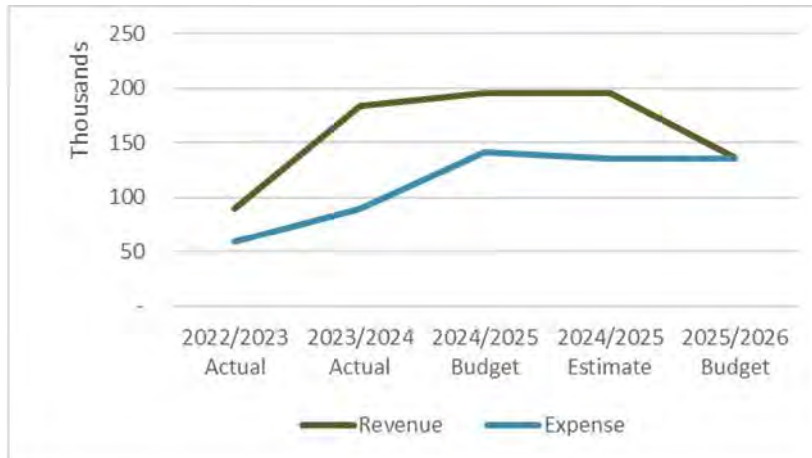
Wagner Farm
Special Revenue Fund

Fund # 41

	Account	Description	2022/2023 Actual	2023/2024 Actual	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Expense	599	Interfund Transfers Out					
	599000	Transfer Out	(230,100)	(268,955)	(322,000)	(322,000)	(335,500)
		Interfund Transfers Out Total	(230,100)	(268,955)	(322,000)	(322,000)	(335,500)
	641	Capital Purchases					
	641100	Buildings and Improvements	(85,000)	(469,350)	(111,700)	(100,000)	(580,000)
	641200	Machinery & Equipment	-	-	(16,673)	(20,000)	(35,000)
	641600	Architectural and Engineering	-	-	(74,500)	(80,000)	(30,000)
		Capital Purchases Total	(85,000)	(469,350)	(202,873)	(200,000)	(645,000)
Expense Total			(1,293,334)	(1,809,924)	(1,824,213)	(1,805,135)	(2,398,447)
Grand Total			729,784	274,787	72,175	0	-

SCHRAM MEMORIAL MUSEUM – FUND 42

Schram Memorial Museum is part of the Park District's museum fund, which also includes Air Station Prairie, The Grove, and Wagner Farm. The cost of staff, operations, utilities, and facility upkeep are included in this budget.



The grounds on which the facility sits are maintained and funded by the Park Services Division. Excluding expenses related to capital purchases, most of the revenue necessary to operate Schram on a breakeven basis is generated through facility rentals. Rental revenue has continuously increased over the past several

years. Weddings and other ceremonial events continue to be the main use for Schram Memorial Museum.

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Revenue	89,537	184,107	196,049	195,549	137,096	(58,453)	-29.89%
Expense	(58,866)	(89,459)	(141,362)	(136,139)	(136,085)	54	-0.04%
Grand Total	30,672	94,647	54,687	59,410	1,011	(58,399)	-98.30%

Revenues

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Taxes	48,904	129,138	129,149	129,149	79,148	(50,001)	-38.72%
Interest Income	3,240	9,569	1,900	11,400	1,948	(9,452)	-82.91%
Other Sources	-	9	-	-	-	-	
Facility Rental and Enhancement	37,393	45,390	65,000	55,000	56,000	1,000	1.82%
Grand Total	89,537	184,107	196,049	195,549	137,096	(58,453)	-29.89%

Taxes

Taxes are budgeted to decrease \$50,001 (38.72%) less than the projection for 2024/2025. During Fiscal Years 2023/2024 and 2024/2025, Schram Memorial Museum was allocated an additional \$80,000 of tax revenue from the Museum Fund (The Grove) to temporarily assist with operational expenses and ADA projects.

SCHRAM MEMORIAL MUSEUM – FUND 42

Interest Income

Interest Income is budgeted to decrease \$9,452 (82.91%) less than 2024/2025 estimated revenue. The decrease is due to budgeting conservatively and an anticipated decline in interest rates.

Expenses

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Salary and Wages	(10,971)	(14,554)	(16,000)	(12,450)	(14,725)	(2,275)	18.27%
Professional Services	(4,696)	(14,488)	(13,180)	(13,180)	(13,203)	(23)	0.17%
Contractual Services	(3,089)	(3,049)	(3,750)	(3,896)	(4,250)	(354)	9.09%
Utilities	(21,084)	(23,931)	(30,802)	(26,831)	(29,014)	(2,183)	8.14%
Commodities	(724)	(1,523)	(800)	(800)	(900)	(100)	12.50%
Maintenance and Repairs	(2,794)	(3,599)	(6,430)	(7,750)	(7,870)	(120)	1.55%
Transfer Out	(15,507)	(25,260)	(36,600)	(36,600)	(31,758)	4,842	-13.23%
Capital Purchases	-	-	-	-	(29,950)	(29,950)	
Commodities (Non-Capital Purchases)	-	(3,056)	(33,800)	(34,632)	(4,415)	30,217	-87.25%
Grand Total	(58,866)	(89,459)	(141,362)	(136,139)	(136,085)	54	-0.04%

Salary and Wages

Salary and wages are budgeted to increase \$2,275 (18.27%) over the estimated expenses for 2024/2025. Wages will fluctuate depending on the number of rentals booked annually. The maintenance staff from Park Center maintains the facility as needed.

Commodities (Non-Capital Purchases)

Commodities (Non-Capital Purchases) are budgeted to decrease \$30,217 (87.25%) less than the estimated expenses for 2024/2025. The 2024/2025 Estimate reflects the interior painting for Schram that was completed on the main level of the building.

Transfer Out

Category	2022/2023 Actual	2023/2024 Total Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Transfer Out Capital Replacement	(8,000)	(16,000)	(16,000)	(16,000)	(16,000)	-	0.00%
Transfer Out General & Admin	(6,590)	(8,310)	(15,600)	(15,600)	(10,758)	4,842	-31.04%
Transfer Out Park Services	(917)	(950)	(5,000)	(5,000)	(5,000)	-	0.00%
Grand Total	(15,507)	(25,260)	(36,600)	(36,600)	(31,758)	4,842	-13.23%

Transfers Out are budgeted to decrease \$4,842 (13.23%) less than estimated expenses for 2024/2025. The decrease reflects the reduction in the General & Administrative allocation of expenses to the facility.

SCHRAM MEMORIAL MUSEUM – FUND 42

Capital Purchases

The following capital expenditures are included in the 2025/2026 Budget:

Exterior Painting of Schram	\$29,950
Total Capital Expenditures	\$29,950

Glenview Park District
2025/2026 Five Year Summary

Schram Memorial Museum
Special Revenue Fund

Fund 42

R/E	Category	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Estimate	2024/2025 % of Total	2025/2026 Budget	2025/2026 % of Total
Operating											
Revenue											
	400 Taxes and Interest	45,406	62.61%	52,145	58.24%	138,707	75.34%	140,549	71.87%	81,096	59.15%
	470 Rental, Lease, & Enhancement Revenue	27,111	37.39%	37,393	41.76%	45,390	24.66%	55,000	28.13%	56,000	40.85%
	Revenue Total	72,518	100.00%	89,537	100.00%	184,097	100.00%	195,549	100.00%	137,096	100.00%
Expense											
	510 Salary & Wages Expense	(10,007)	23.41%	(10,971)	25.30%	(14,554)	22.67%	(12,450)	12.51%	(14,725)	19.80%
	520 Professional & Contractual Services Expense	(3,492)	8.17%	(7,786)	17.96%	(17,537)	27.32%	(17,076)	17.16%	(17,453)	23.47%
	535 Utility Expense	(21,078)	49.30%	(21,084)	48.63%	(23,931)	37.28%	(26,831)	26.96%	(29,014)	39.01%
	540 Commodities & COGS Expense	(1,650)	3.86%	(724)	1.67%	(4,579)	7.13%	(35,432)	35.60%	(5,315)	7.15%
	561 Maintenance and Repairs Expense	(6,525)	15.26%	(2,794)	6.44%	(3,599)	5.61%	(7,750)	7.79%	(7,870)	10.58%
	Expense Total	(42,752)	100.00%	(43,358)	100.00%	(64,200)	100.00%	(99,539)	100.00%	(74,377)	100.00%
Operating Total		29,765		46,179		119,898		96,010		62,719	
Capital											
Expense											
	641 Capital Purchases	-		-		-		-		(29,950)	100.00%
	Expense Total	-		-		-		-		(29,950)	100.00%
Capital Total		-		-		-		-		(29,950)	
Other Financing Sources (Uses)											
Revenue											
	498 Other Income	-		-		9	100.00%	-		-	
	Revenue Total	-		-		9	100.00%	-		-	
Expense											
	599 Interfund Transfers Out	(14,231)	100.00%	(15,507)	100.00%	(25,260)	100.00%	(36,600)	100.00%	(31,758)	100.00%
	Expense Total	(14,231)	100.00%	(15,507)	100.00%	(25,260)	100.00%	(36,600)	100.00%	(31,758)	100.00%
Other Financing Sources (Uses) Total		(14,231)		(15,507)		(25,250)		(36,600)		(31,758)	
Grand Total		15,535		30,672		94,647		59,410		1,011	

Glenview Park District 2025/2026 Budget Summary

Schram Memorial Museum Special Revenue Fund

Fund # 42

R/E	AcctSun	Category	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue					
	400	Taxes and Interest	140,549	131,049	81,096
	470	Rental, Lease, & Enhancement Revenue	55,000	65,000	56,000
Revenue Total			195,549	196,049	137,096
Expense					
	510	Salary & Wages Expense	(12,450)	(16,000)	(14,725)
	520	Professional & Contractual Services Expense	(17,076)	(16,930)	(17,453)
	535	Utility Expense	(26,831)	(30,802)	(29,014)
	540	Commodities & COGS Expense	(35,432)	(34,600)	(5,315)
	561	Maintenance and Repairs Expense	(7,750)	(6,430)	(7,870)
	599	Interfund Transfers Out	(36,600)	(36,600)	(31,758)
	641	Capital Purchases	-	-	(29,950)
Expense Total			(136,139)	(141,362)	(136,085)
Grand Total			59,410	54,687	1,011

Glenview Park District
2025/2026 Fund Budget Report

Schram Memorial Museum

Special Revenue Fund

Fund # 42

		2022/2023	2023/2024	2024/2025	2024/2025	2025/2026
	C Account Description	Actual	Actual	Estimate	Budget	Budget
Revenue						
400	Taxes and Interest					
	400000 Real Estate Taxes	48,904	129,138	129,149	129,149	79,148
	401000 Interest Income	3,240	9,569	11,400	1,900	1,948
	Taxes and Interest Total	52,145	138,707	140,549	131,049	81,096
470	Rental, Lease, & Enhancement Revenue					
	470000 Facility Rental	37,393	45,390	55,000	65,000	56,000
	Rental, Lease, & Enhancement Revenue Total	37,393	45,390	55,000	65,000	56,000
498	Other Income					
	498200 Other Sources	-	9	-	-	-
	Other Income Total	-	9	-	-	-
Revenue Total		89,537	184,107	195,549	196,049	137,096
Expense						
510	Salary & Wages Expense					
	510010 Full Time Maintenance	(5,775)	(6,000)	(6,500)	(6,500)	(7,500)
	510120 Operations	(5,196)	(8,554)	(5,950)	(9,500)	(7,225)
	Salary & Wages Expense Total	(10,971)	(14,554)	(12,450)	(16,000)	(14,725)
520	Professional & Contractual Services Expense					
	520100 Marketing	(4,550)	(14,332)	(13,000)	(13,000)	(13,000)
	520200 Marketing: Brochure	(146)	(156)	(180)	(180)	(203)
	522000 Special Services	(1,770)	(1,974)	(2,396)	(2,250)	(2,550)
	522830 Bank Charges	(1,319)	(1,075)	(1,500)	(1,500)	(1,700)
	Professional & Contractual Services Expense Total	(7,786)	(17,537)	(17,076)	(16,930)	(17,453)
535	Utility Expense					
	535100 Fuel/Heat	(7,899)	(5,748)	(5,500)	(10,400)	(6,300)
	535200 Electricity	(7,927)	(13,395)	(13,830)	(13,310)	(15,213)
	535300 Water	(2,014)	(3,112)	(4,501)	(4,092)	(4,501)
	535400 Telephone	(3,244)	(1,677)	(3,000)	(3,000)	(3,000)
	Utility Expense Total	(21,084)	(23,931)	(26,831)	(30,802)	(29,014)
540	Commodities & COGS Expense					
	540100 General Supplies	(724)	(1,523)	(800)	(800)	(900)
	541100 Non-Capital Building Improvement	-	(1,296)	(30,625)	(28,800)	(4,415)
	541200 Non-Capital Machinery & Equipment	-	(1,760)	(4,007)	-	-
	541400 Non-Capital Furniture & Fixtures	-	-	-	(5,000)	-
	Commodities & COGS Expense Total	(724)	(4,579)	(35,432)	(34,600)	(5,315)
561	Maintenance and Repairs Expense					
	561100 Building Repairs	(454)	(772)	(3,750)	(3,750)	(3,770)
	561400 Maintenance Services	(2,340)	(2,827)	(4,000)	(2,680)	(4,100)
	Maintenance and Repairs Expense Total	(2,794)	(3,599)	(7,750)	(6,430)	(7,870)
599	Interfund Transfers Out					
	599000 Transfer Out	(15,507)	(25,260)	(36,600)	(36,600)	(31,758)
	Interfund Transfers Out Total	(15,507)	(25,260)	(36,600)	(36,600)	(31,758)

Glenview Park District
2025/2026 Fund Budget Report

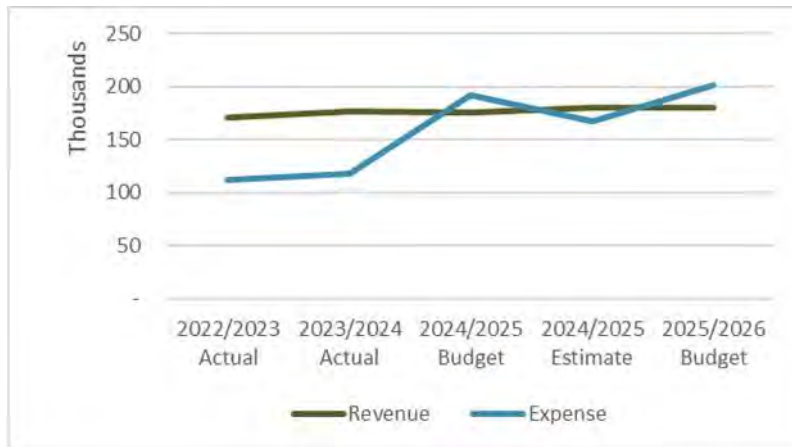
Schram Memorial Museum
Special Revenue Fund

Fund # 42

	Account	Description	2022/2023 Actual	2023/2024 Actual	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Expense	641	Capital Purchases					
		641100 Buildings and Improvements	-	-	-	-	(29,950)
		Capital Purchases Total	-	-	-	-	(29,950)
Expense Total			(58,866)	(89,459)	(136,139)	(141,362)	(136,085)
Grand Total			30,672	94,647	59,410	54,687	1,011

AIR STATION PRAIRIE – FUND 43

Air Station Prairie (ASP) is part of the Park District's museum fund, which also includes The Grove, Schram Memorial Museum, and Wagner Farm. Air Station Prairie is operated under the management of The Grove and has a full-time environmental education specialist as the day-to-day manager.



The Air Station Prairie had been funded through an intergovernmental agreement with the Village of Glenview whereby revenues from the TIF were dedicated to the Park District for the operation of the facility. This arrangement ended when the TIF closed in late 2021. Air Station Prairie is now funded primarily from the Museum tax levy.

The 2025/2026 Budget is expected to have a \$33,844 negative operating budget due to a planned use of fund balance reserves to fund the majority of the solar panel installation.

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Revenue	170,474	177,458	176,081	180,360	180,440	80	0.04%
Expense	(112,147)	(118,349)	(192,553)	(167,296)	(201,220)	(33,924)	20.28%
Grand Total	58,327	59,108	(16,472)	13,064	(20,780)	(33,844)	-259.06%

Revenues

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Taxes	164,179	164,986	165,000	165,000	165,000	-	0.00%
Interest Income	2,835	7,492	1,463	8,950	1,500	(7,450)	-83.24%
Sales	272	77	500	200	200	-	0.00%
Programs and Instruction	2,606	4,170	8,768	5,210	8,740	3,530	67.75%
Other Sources	-	41	-	-	-	-	-
Facility Rental and Enhancement	584	692	350	1,000	5,000	4,000	400.00%
Grand Total	170,474	177,458	176,081	180,360	180,440	80	0.04%

Taxes

Taxes are budgeted to remain the same as 2024/2025.

Interest Income

Interest income is budgeted to decrease \$7,450 (83.24%) less than the estimated revenue for 2024/2025. The decrease is due to conservative budgeting and an anticipated decline in interest rates.

AIR STATION PRAIRIE – FUND 43

Programs and Instruction

Programs and Instruction are budgeted to increase \$3,530 (67.75%) over the estimated revenue for 2024/2025. This is primarily due to the return of the popular Yoga on the Prairie program.

Expenses

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Salary and Wages	(68,586)	(73,032)	(86,379)	(83,613)	(87,832)	(4,219)	5.05%
Employee Benefits and Insurance	(8,799)	(9,122)	(9,715)	(9,715)	(9,950)	(235)	2.42%
Professional Services	(597)	(781)	(1,550)	(1,550)	(1,550)	-	0.00%
Contractual Services	(1,781)	(1,041)	(1,550)	(1,550)	(1,620)	(70)	4.52%
Utilities	(8,539)	(10,048)	(10,485)	(10,884)	(11,342)	(458)	4.21%
Commodities	(1,699)	(1,511)	(4,810)	(4,730)	(5,880)	(1,150)	24.31%
Cost of Goods Sold	-	171	(200)	-	(200)	(200)	
Maintenance and Repairs	(1,284)	(2,056)	(9,914)	(9,914)	(8,504)	1,410	-14.22%
Professional Training & Engagement	(618)	(1,017)	(1,500)	(1,500)	(1,550)	(50)	3.33%
Transfer Out	(20,203)	(19,912)	(25,200)	(25,200)	(26,042)	(842)	3.34%
Capital Purchases	-	-	(40,000)	(6,800)	(38,000)	(31,200)	458.82%
Commodities (Non-Capital Purchases)	(42)	-	(1,250)	(11,840)	(8,750)	3,090	-26.10%
Grand Total	(112,147)	(118,349)	(192,553)	(167,296)	(201,220)	(33,924)	20.28%

Salary and Wages

Salary and wages are budgeted to increase \$4,219 (5.05%) over the estimated expenses for 2024/2025. This increase is due to the hourly rate adjustments to secure and retain part-time staff along with the annual wage increases. In addition, the Yoga on the Prairie program will utilize a park district staff instructor, as opposed to a contracted yoga teacher.

Commodities

Commodities are budgeted to increase \$1,150 (24.31%) over the estimated expenses for 2024/2025. This is due to the purchase of necessary tools to be kept on-site to maintain the property.

Maintenance and Repairs

Maintenance and Repairs are budgeted to decrease \$1,410 (14.22%) less than the estimated expenses for 2024/2025. This is due to unanticipated building repairs in 2024/2025.

Commodities (Non-Capital Purchases)

Commodities (Non-Capital Purchases) are budgeted to decrease \$3,090 (26.10%) less than the estimated expenses for 2024/2025. The decrease is due to painting the porch in 2024/2025. Expenses for 2025/2026 include exhibit panels, radios, a computer replacement, and wall units for gallery art displays.

AIR STATION PRAIRIE – FUND 43

Transfer Out

Category	2022/2023	2023/2024	2024/2025	2024/2025	2025/2026	Budget Change from Prior Year	
	Actual	Total Actual	Budget	Estimate	Budget	Estimates	% Change
Transfer Out Capital Replacement	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	-	0.00%
Transfer Out General & Admin	(14,170)	(13,570)	(19,000)	(19,000)	(19,842)	(842)	4.43%
Transfer Out Park Services	(1,033)	(1,342)	(1,200)	(1,200)	(1,200)	-	0.00%
Grand Total	(20,203)	(19,912)	(25,200)	(25,200)	(26,042)	(842)	3.34%

Transfers Out are budgeted to increase \$842 (3.34%) over the estimated expenses for 2024/2025 due to a slight increase in the allocation for General & Administrative expenses.

Capital Purchases

The following capital expenditure is included in the 2025/2026 Budget:

Solar Panel Installation	\$38,000
Total Capital Expenditure	\$38,000

Glenview Park District
2025/2026 Five Year Summary

Air Station Prairie
Special Revenue Fund

Fund 43

R/E	Category	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Estimate	2024/2025 % of Total	2025/2026 Budget	2025/2026 % of Total
Operating											
Revenue											
	400 Taxes and Interest	125	0.03%	167,013	97.97%	172,478	97.22%	173,950	96.45%	166,500	92.27%
	410 Sales Revenue	6	0.00%	272	0.16%	77	0.04%	200	0.11%	200	0.11%
	420 Programs & Instruction Revenue	2,118	0.54%	2,606	1.53%	4,170	2.35%	5,210	2.89%	8,740	4.84%
	470 Rental, Lease, & Enhancement Revenue	150	0.04%	584	0.34%	692	0.39%	1,000	0.55%	5,000	2.77%
	498 Other Income	390,970	99.39%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
	Revenue Total	393,369	100.00%	170,474	100.00%	177,417	100.00%	180,360	100.00%	180,440	100.00%
Expense											
	510 Salary & Wages Expense	(59,078)	50.03%	(68,586)	74.60%	(73,032)	74.19%	(83,613)	61.80%	(87,832)	64.03%
	512 Employee Benefits Expense	(9,038)	7.65%	(8,799)	9.57%	(9,122)	9.27%	(9,715)	7.18%	(9,950)	7.25%
	520 Professional & Contractual Services Expense	(12,446)	10.54%	(2,378)	2.59%	(1,822)	1.85%	(3,100)	2.29%	(3,170)	2.31%
	535 Utility Expense	(9,362)	7.93%	(8,539)	9.29%	(10,048)	10.21%	(10,884)	8.04%	(11,342)	8.27%
	540 Commodities & COGS Expense	(24,351)	20.62%	(1,741)	1.89%	(1,340)	1.36%	(16,570)	12.25%	(14,830)	10.81%
	561 Maintenance and Repairs Expense	(2,953)	2.50%	(1,284)	1.40%	(2,056)	2.09%	(9,914)	7.33%	(8,504)	6.20%
	575 Professional Training & Engagement Expense	(857)	0.73%	(618)	0.67%	(1,017)	1.03%	(1,500)	1.11%	(1,550)	1.13%
	Expense Total	(118,087)	100.00%	(91,944)	100.00%	(98,437)	100.00%	(135,296)	100.00%	(137,178)	100.00%
Operating Total		275,283		78,530		78,979		45,064		43,262	
Capital											
Expense											
	641 Capital Purchases	-		-		-		(6,800)	100.00%	(38,000)	100.00%
	Expense Total	-		-		-		(6,800)	100.00%	(38,000)	100.00%
Capital Total		-		-		-		(6,800)		(38,000)	
Other Financing Sources (Uses)											
Revenue											
	498 Other Income	-	0.00%	-		41	100.00%	-		-	
	499 Interfund Transfers In	100	100.00%	-		-	0.00%	-		-	
	Revenue Total	100	100.00%	-		41	100.00%	-		-	
Expense											
	599 Interfund Transfers Out	(687,907)	100.00%	(20,203)	100.00%	(19,912)	100.00%	(25,200)	100.00%	(26,042)	100.00%
	Expense Total	(687,907)	100.00%	(20,203)	100.00%	(19,912)	100.00%	(25,200)	100.00%	(26,042)	100.00%
Other Financing Sources (Uses) Total		(687,807)		(20,203)		(19,871)		(25,200)		(26,042)	
Grand Total		(412,524)		58,327		59,108		13,064		(20,780)	

Glenview Park District 2025/2026 Budget Summary

Air Station Prairie Special Revenue Fund

Fund # 43

R/E	AcctSun Category	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue				
	400 Taxes and Interest	173,950	166,463	166,500
	410 Sales Revenue	200	500	200
	420 Programs & Instruction Revenue	5,210	8,768	8,740
	470 Rental, Lease, & Enhancement Revenue	1,000	350	5,000
Revenue Total		180,360	176,081	180,440
Expense				
	510 Salary & Wages Expense	(83,613)	(86,379)	(87,832)
	512 Employee Benefits Expense	(9,715)	(9,715)	(9,950)
	520 Professional & Contractual Services Expense	(3,100)	(3,100)	(3,170)
	535 Utility Expense	(10,884)	(10,485)	(11,342)
	540 Commodities & COGS Expense	(16,570)	(6,260)	(14,830)
	561 Maintenance and Repairs Expense	(9,914)	(9,914)	(8,504)
	575 Professional Training & Engagement Expense	(1,500)	(1,500)	(1,550)
	599 Interfund Transfers Out	(25,200)	(25,200)	(26,042)
	641 Capital Purchases	(6,800)	(40,000)	(38,000)
Expense Total		(167,296)	(192,553)	(201,220)
Grand Total		13,064	(16,472)	(20,780)

Glenview Park District
2025/2026 Fund Budget Report

Air Station Prairie
Special Revenue Fund

Fund # 43

	Account	Description	2022/2023 Actual	2023/2024 Actual	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue							
400		Taxes and Interest					
	400000	Real Estate Taxes	164,179	164,986	165,000	165,000	165,000
	401000	Interest Income	2,835	7,492	8,950	1,463	1,500
		Taxes and Interest Total	167,013	172,478	173,950	166,463	166,500
410		Sales Revenue					
	410200	Merchandise Sales	272	77	200	500	200
		Sales Revenue Total	272	77	200	500	200
420		Programs & Instruction Revenue					
	420300	Program Revenue	155	61	1,510	5,056	5,040
	420340	Group Instruction	2,451	4,109	3,700	3,712	3,700
		Programs & Instruction Revenue Total	2,606	4,170	5,210	8,768	8,740
470		Rental, Lease, & Enhancement Revenue					
	470000	Facility Rental	584	692	1,000	350	5,000
		Rental, Lease, & Enhancement Revenue Total	584	692	1,000	350	5,000
498		Other Income					
	498200	Other Sources	-	41	-	-	-
		Other Income Total	-	41	-	-	-
Revenue Total			170,474	177,458	180,360	176,081	180,440
Expense							
510		Salary & Wages Expense					
	510000	Salaries	(51,611)	(54,874)	(58,063)	(56,449)	(58,142)
	510010	Full Time Maintenance	(500)	-	-	-	-
	510110	Part Time Maintenance	(6,996)	(8,606)	(9,800)	(9,800)	(9,800)
	510120	Operations	(1,644)	(696)	(5,050)	(5,050)	(5,250)
	510300	Program Wages	(337)	(284)	(700)	(3,130)	(3,180)
	510340	Group Instruction Wages	(1,403)	(1,450)	(2,000)	(2,070)	(2,100)
	510380	Group Tour Wages	(6,096)	(7,122)	(8,000)	(9,880)	(9,360)
		Salary & Wages Expense Total	(68,586)	(73,032)	(83,613)	(86,379)	(87,832)
512		Employee Benefits Expense					
	512000	Insurance Expense: Health	(8,799)	(9,122)	(9,715)	(9,715)	(9,950)
		Employee Benefits Expense Total	(8,799)	(9,122)	(9,715)	(9,715)	(9,950)
520		Professional & Contractual Services Expense					
	520100	Marketing	(152)	(308)	(1,000)	(1,000)	(1,000)
	520200	Marketing: Brochure	(445)	(473)	(550)	(550)	(550)
	522000	Special Services	(1,200)	(1,000)	(1,200)	(1,200)	(1,200)
	522300	Program Services	(500)	-	-	-	-
	522830	Bank Charges	(81)	(41)	(350)	(350)	(420)
		Professional & Contractual Services Expense Total	(2,378)	(1,822)	(3,100)	(3,100)	(3,170)
535		Utility Expense					
	535200	Electricity	(3,046)	(3,961)	(4,580)	(4,235)	(5,038)
	535300	Water	(516)	(943)	(1,120)	(1,066)	(1,120)
	535400	Telephone	(4,978)	(5,144)	(5,184)	(5,184)	(5,184)
		Utility Expense Total	(8,539)	(10,048)	(10,884)	(10,485)	(11,342)

**Glenview Park District
2025/2026 Fund Budget Report**

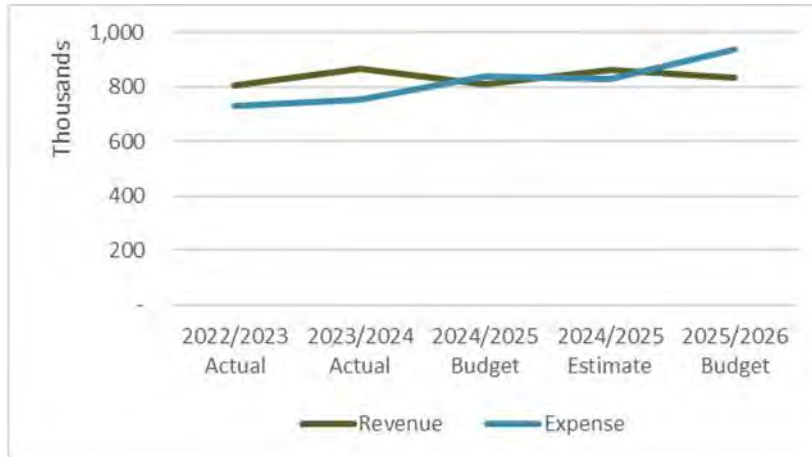
**Air Station Prairie
Special Revenue Fund**

Fund # 43

	Account	Description	2022/2023 Actual	2023/2024 Actual	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Expense	540	Commodities & COGS Expense					
		540000 Office Supplies	(108)	(126)	(150)	(150)	(200)
		540010 Books and Subscriptions	-	(58)	(50)	(50)	(50)
		540100 General Supplies	(755)	(1,038)	(1,700)	(1,700)	(3,200)
		540190 Uniforms	-	-	(1,000)	(1,000)	(500)
		540300 Program Supplies	(104)	(9)	(80)	(160)	(180)
		540380 Group Supplies	(24)	(5)	(250)	(250)	(250)
		540700 Special Event Supplies	(707)	(276)	(1,500)	(1,500)	(1,500)
		541100 Non-Capital Building Improvement	-	-	(10,590)	-	(2,500)
		541200 Non-Capital Machinery & Equipment	-	-	(1,200)	(1,200)	(2,200)
		541400 Non-Capital Furniture & Fixtures	-	-	-	-	(4,000)
		541500 Non-Capital Intangibles	(42)	-	(50)	(50)	(50)
		545200 Merchandise Purchase	-	171	-	(200)	(200)
		Commodities & COGS Expense Total	(1,741)	(1,340)	(16,570)	(6,260)	(14,830)
	561	Maintenance and Repairs Expense					
		561100 Building Repairs	(14)	(404)	(3,635)	(3,635)	(2,125)
		561200 Machinery & Equipment Repairs	-	-	(750)	(750)	(750)
		561400 Maintenance Services	(1,270)	(1,652)	(5,529)	(5,529)	(5,629)
		Maintenance and Repairs Expense Total	(1,284)	(2,056)	(9,914)	(9,914)	(8,504)
	575	Professional Training & Engagement Expense					
		575000 Training & Employment	(618)	(1,017)	(1,500)	(1,500)	(1,550)
		Professional Training & Engagement Expense Total	(618)	(1,017)	(1,500)	(1,500)	(1,550)
	599	Interfund Transfers Out					
		599000 Transfer Out	(20,203)	(19,912)	(25,200)	(25,200)	(26,042)
		Interfund Transfers Out Total	(20,203)	(19,912)	(25,200)	(25,200)	(26,042)
	641	Capital Purchases					
		641100 Buildings and Improvements	-	-	(6,800)	(40,000)	(38,000)
		Capital Purchases Total	-	-	(6,800)	(40,000)	(38,000)
Expense Total			(112,147)	(118,349)	(167,296)	(192,553)	(201,220)
Grand Total			58,327	59,108	13,064	(16,472)	(20,780)

LIABILITY INSURANCE – FUND 60

The Liability Insurance Fund was established to account for the funds needed for unemployment and workers' compensation claims, the costs of protecting the District or its employees against liability, property damage or loss, to pay tort judgments or settlements, and the cost of risk management. This fund primarily includes the cost of property, liability, employment practices, workers' compensation,



unemployment, and pollution liability insurance to protect the District against loss. It also includes the cost of insurance for boating on Lake Glenview. This fund includes the Risk Manager's salary, safety training, and related costs. The District's insurance is obtained through the Park District Risk Management Association

(PDRMA). By pooling the park district risks, PDRMA has been able to negotiate better rates for insurance coverage than could be done by individual park districts. PDRMA utilizes the services of Unemployment Consultants, Inc to help control the costs of unemployment claims. The District pays the actual cost of unemployment claims rather than paying a percentage of salaries to the Illinois Department of Employment Security as a cost-saving measure.

Funding for the Liability Insurance fund comes primarily from property tax revenue levied specifically for this purpose.

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Revenue	804,445	868,965	812,450	860,575	836,702	(23,873)	-2.77%
Expense	(729,705)	(752,877)	(838,582)	(828,065)	(936,175)	(108,110)	13.06%
Grand Total	74,740	116,088	(26,132)	32,510	(99,473)	(131,983)	-405.98%

The 2025/2026 Budget reflects the planned use of reserves to cover the increase in insurance rates and the additional safety initiatives in Commodities.

Revenues

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Taxes	769,946	795,610	795,675	795,675	819,545	23,870	3.00%
Interest Income	31,828	70,855	15,275	63,400	15,657	(47,743)	-75.30%
Other Sources	2,671	2,500	1,500	1,500	1,500	-	0.00%
Grand Total	804,445	868,965	812,450	860,575	836,702	(23,873)	-2.77%

LIABILITY INSURANCE – FUND 60

Taxes

Taxes and interest are budgeted to increase \$23,870 (3.00%) above the estimated revenue for 2024/2025 to cover expenses.

Interest Income

Interest income is budgeted to decrease \$47,743 (75.30%) less than the estimated revenue for 2024/2025. The decrease is due to conservative budgeting and an anticipated decline in interest rates.

Expenses

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Salary and Wages	(71,033)	(90,717)	(96,320)	(99,303)	(108,800)	(9,497)	9.56%
Employee Benefits and Insurance	(11,078)	(12,329)	(12,063)	(12,063)	(12,375)	(312)	2.59%
General & Liability Insurance	(537,602)	(545,429)	(599,399)	(599,399)	(690,000)	(90,601)	15.12%
Contractual Services	(71,580)	(49,931)	(27,200)	(27,200)	(27,900)	(700)	2.57%
Utilities	(600)	(600)	(600)	(600)	(600)	-	0.00%
Commodities	(8,073)	(16,650)	(20,600)	(19,600)	(28,600)	(9,000)	45.92%
Maintenance and Repairs	(9,369)	(2,593)	(10,000)	(5,000)	(5,000)	-	0.00%
Professional Training & Engagement	(7,961)	(12,475)	(21,900)	(21,900)	(26,400)	(4,500)	20.55%
Commodities (Non-Capital Purchases)	(12,409)	(22,153)	(50,500)	(43,000)	(36,500)	6,500	-15.12%
Grand Total	(729,705)	(752,877)	(838,582)	(828,065)	(936,175)	(108,110)	13.06%

Salary and Wages

Salary and Wages are budgeted to increase \$9,497 (9.56%) over the estimated expenses for 2024/2025. The increase is due to a wage adjustment for the Risk Manager position to reflect increased responsibilities and merit pay increase.

General & Liability Insurance

General and Liability Insurance are budgeted to increase \$90,601 (15.12%) over the estimated expenses for 2024/2025. The increase is primarily due to an increase in the cost of PDRMA Workers Compensation coverage, additional Unemployment Compensation payments to IDES due to potential claims from the temporary closure of Splash Landings, and the cost of newly added coverage for Cyber Liability.

Commodities

Commodities are budgeted to increase \$9,000 (45.92%) over the estimated expenses for 2024/2025. The increase is primarily due to an increase in Safety/CPR/AED supplies including the addition of Emergency Response Plan books and Emergency Exit signage.

LIABILITY INSURANCE – FUND 60

Professional Training and Engagement

Professional Training and Engagement is budgeted to increase \$4,500 (20.55%) over the estimated expenses for 2024/2025. The is primarily due to higher budgeted amounts for the Safety Team Recognition Program, Personal Protection Equipment (PPE) Reimbursement allowance and Safety Team incentives.

Commodities (Non-Capital Purchases)

Commodities (Non-Capital Purchases) are budgeted to decrease \$6,500 (15.12%) less than the estimated expenses for 2024/2025. This decrease is primarily due to lower anticipated expenses in Non-Capital Machinery & Equipment for 2025/2026, but an increase in anticipated expenses for building improvements relating to safety walk-throughs. Items included in the 2025/2026 Budget include AED replacements (qty: 5), training AEDs (qty :2), some Strikeguard equipment replacements, and safety repairs identified during walk-throughs.

Glenview Park District
2025/2026 Five Year Summary

Liability Insurance
Special Revenue Fund

Fund : 60

R/E	Account	Category	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Estimate	2024/2025 % of Total	2025/2026 Budget	2025/2026 % of Total
Operating												
Revenue												
		400 Taxes and Interest	806,685	100.00%	801,774	100.00%	866,465	100.00%	859,075	100.00%	835,202	100.00%
		Revenue Total	806,685	100.00%	801,774	100.00%	866,465	100.00%	859,075	100.00%	835,202	100.00%
Expense												
		510 Salary & Wages Expense	(65,593)	9.94%	(71,033)	9.73%	(90,717)	12.05%	(99,303)	11.99%	(108,800)	11.62%
		512 Employee Benefits Expense	(9,200)	1.39%	(11,078)	1.52%	(12,329)	1.64%	(12,063)	1.46%	(12,375)	1.32%
		520 Professional & Contractual Services Expense	(8,781)	1.33%	(71,580)	9.81%	(49,931)	6.63%	(27,200)	3.28%	(27,900)	2.98%
		530 General & Liability Insurance Expense	(537,303)	81.42%	(537,602)	73.67%	(545,429)	72.45%	(599,399)	72.39%	(690,000)	73.70%
		535 Utility Expense	(600)	0.09%	(600)	0.08%	(600)	0.08%	(600)	0.07%	(600)	0.06%
		540 Commodities & COGS Expense	(15,088)	2.29%	(20,482)	2.81%	(38,803)	5.15%	(62,600)	7.56%	(65,100)	6.95%
		561 Maintenance and Repairs Expense	(20,290)	3.07%	(9,369)	1.28%	(2,593)	0.34%	(5,000)	0.60%	(5,000)	0.53%
		575 Professional Training & Engagement Expense	(3,068)	0.46%	(7,961)	1.09%	(12,475)	1.66%	(21,900)	2.64%	(26,400)	2.82%
		Expense Total	(659,921)	100.00%	(729,705)	100.00%	(752,877)	100.00%	(828,065)	100.00%	(936,175)	100.00%
Operating Total			146,764		72,069		113,588		31,010		(100,973)	
Other Financing Sources (Uses)												
Revenue												
		498 Other Income	1,500	93.75%	2,671	100.00%	2,500	100.00%	1,500	100.00%	1,500	100.00%
		499 Interfund Transfers In	100	6.25%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
		Revenue Total	1,600	100.00%	2,671	100.00%	2,500	100.00%	1,500	100.00%	1,500	100.00%
Other Financing Sources (Uses) Total			1,600		2,671		2,500		1,500		1,500	
Grand Total			148,364		74,740		116,088		32,510		(99,473)	

Glenview Park District

2025/2026 Budget Summary

Liability Insurance Special Revenue Fund

Fund # 60

R/E	AcctSun	Category	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue					
	400	Taxes and Interest	859,075	810,950	835,202
	498	Other Income	1,500	1,500	1,500
Revenue Total			860,575	812,450	836,702
Expense					
	510	Salary & Wages Expense	(99,303)	(96,320)	(108,800)
	512	Employee Benefits Expense	(12,063)	(12,063)	(12,375)
	520	Professional & Contractual Services Expense	(27,200)	(27,200)	(27,900)
	530	General & Liability Insurance Expense	(599,399)	(599,399)	(690,000)
	535	Utility Expense	(600)	(600)	(600)
	540	Commodities & COGS Expense	(62,600)	(71,100)	(65,100)
	561	Maintenance and Repairs Expense	(5,000)	(10,000)	(5,000)
	575	Professional Training & Engagement Expense	(21,900)	(21,900)	(26,400)
Expense Total			(828,065)	(838,582)	(936,175)
Grand Total			32,510	(26,132)	(99,473)

Glenview Park District
2025/2026 Fund Budget Report

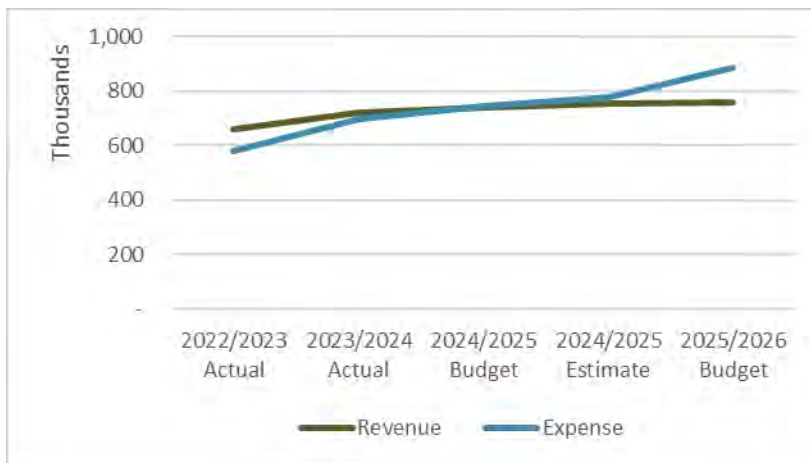
Liability Insurance
Special Revenue Fund

Fund # 60

			2022/2023	2023/2024	2024/2025	2024/2025	2025/2026
	Account	Description	Actual	Actual	Estimate	Budget	Budget
Revenue							
400		Taxes and Interest					
	400000	Real Estate Taxes	769,946	795,610	795,675	795,675	819,545
	401000	Interest Income	31,828	70,855	63,400	15,275	15,657
		Taxes and Interest Total	801,774	866,465	859,075	810,950	835,202
498		Other Income					
	498200	Other Sources	2,671	2,500	1,500	1,500	1,500
		Other Income Total	2,671	2,500	1,500	1,500	1,500
Revenue Total			804,445	868,965	860,575	812,450	836,702
Expense							
510		Salary & Wages Expense					
	510000	Salaries	(71,033)	(90,717)	(99,303)	(96,320)	(108,800)
		Salary & Wages Expense Total	(71,033)	(90,717)	(99,303)	(96,320)	(108,800)
512		Employee Benefits Expense					
	512000	Insurance Expense: Health	(11,078)	(12,329)	(12,063)	(12,063)	(12,375)
		Employee Benefits Expense Total	(11,078)	(12,329)	(12,063)	(12,063)	(12,375)
520		Professional & Contractual Services Expense					
	522000	Special Services	(71,580)	(49,931)	(27,200)	(27,200)	(27,900)
		Professional & Contractual Services Expense Total	(71,580)	(49,931)	(27,200)	(27,200)	(27,900)
530		General & Liability Insurance Expense					
	530000	Insurance Expense: General Liability	(537,602)	(545,429)	(599,399)	(599,399)	(690,000)
		General & Liability Insurance Expense Total	(537,602)	(545,429)	(599,399)	(599,399)	(690,000)
535		Utility Expense					
	535400	Telephone	(600)	(600)	(600)	(600)	(600)
		Utility Expense Total	(600)	(600)	(600)	(600)	(600)
540		Commodities & COGS Expense					
	540000	Office Supplies	(1,181)	(3,893)	(3,000)	(4,000)	(7,500)
	540010	Books and Subscriptions	-	(365)	(5,100)	(5,100)	(5,100)
	540100	General Supplies	(6,892)	(12,392)	(11,500)	(11,500)	(16,000)
	541100	Non-Capital Building Improvement	(2,680)	(6,239)	(10,000)	(17,500)	(15,500)
	541200	Non-Capital Machinery & Equipment	(9,729)	(15,915)	(33,000)	(33,000)	(21,000)
		Commodities & COGS Expense Total	(20,482)	(38,803)	(62,600)	(71,100)	(65,100)
561		Maintenance and Repairs Expense					
	561200	Machinery & Equipment Repairs	(9,369)	(2,593)	(5,000)	(10,000)	(5,000)
		Maintenance and Repairs Expense Total	(9,369)	(2,593)	(5,000)	(10,000)	(5,000)
575		Professional Training & Engagement Expense					
	575000	Training & Employment	(7,961)	(12,475)	(21,900)	(21,900)	(26,400)
		Professional Training & Engagement Expense Total	(7,961)	(12,475)	(21,900)	(21,900)	(26,400)
Expense Total			(729,705)	(752,877)	(828,065)	(838,582)	(936,175)
Grand Total			74,740	116,088	32,510	(26,132)	(99,473)

SPECIAL RECREATION – FUND 65

The Special Recreation Fund was established to account for the funds used to provide recreational opportunities to those with disabilities. The Northern Suburban Special Recreation Association (NSSRA) is an intergovernmental partnership of ten park districts, two cities, and one village in the northern suburban area of Chicago. NSSRA provides and facilitates year-round recreation programs and services for children and adults with disabilities who live in the partner communities. Each of the agencies served by NSSRA levy funds to support its operation. The thirteen agencies served by NSSRA are Deerfield, Glencoe, Glenview, Highland Park, Kenilworth, Lake Bluff, Northbrook, Northfield, Wilmette, and Winnetka Park Districts, the Cities of Highwood and Lake Forest, and the Village of Riverwoods.



The budget for the Special Recreation Fund includes the Member Agency Contribution (MAC), which provides a significant portion of the operating revenue for NSSRA, funding for specially trained companions to assist those with special needs who participate in Glenview Park District programs (inclusion services), as well as

funding for facility improvements to make them accessible under the terms of the Americans with Disabilities Act (ADA).

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Revenue	659,736	720,852	738,454	755,591	760,584	4,993	0.66%
Expense	(581,972)	(696,402)	(745,000)	(776,800)	(887,500)	(110,700)	14.25%
Grand Total	77,764	24,450	(6,546)	(21,209)	(126,916)	(105,707)	498.41%

The 2025/2026 Budget reflects the planned use of reserves to better align the fund balance with target levels.

Revenues

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Taxes	649,352	697,083	733,591	733,591	755,599	22,008	3.00%
Interest Income	10,384	23,769	4,863	22,000	4,985	(17,015)	-77.34%
Grand Total	659,736	720,852	738,454	755,591	760,584	4,993	0.66%

SPECIAL RECREATION – FUND 65

Taxes

Taxes and interest are budgeted to cover Member Agency Contributions, inclusion services, and ADA improvements. The FY 2025/2026 budgeted taxes increased \$22,008 (3.00%) over estimated revenue for 2024/2025 to cover these expenses.

Interest Income

Interest Income decreased \$17,015 (77.34%) less than estimated for 2024/2025. Interest Income is budgeted conservatively and reflects an anticipated decline in interest rates.

Expenses

Category	2022/2023	2023/2024	2024/2025	2024/2025	2025/2026	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
						Estimates	
Contractual Services	(581,972)	(696,402)	(745,000)	(776,800)	(810,500)	(33,700)	4.34%
Capital Purchases	-	-	-	-	(77,000)	(77,000)	
Grand Total	(581,972)	(696,402)	(745,000)	(776,800)	(887,500)	(110,700)	14.25%

Contractual Services

Contractual Services are budgeted to increase \$33,700 (4.34%) over estimated expenses for 2024/2025. Contractual Services includes the payment to NSSRA for Member Agency Contributions (MAC) and inclusion services. Member Agency Contributions are determined by NSSRA's funding needs for the year and allocated to each of the Member Agencies based on the agency's Equalized Assessed Valuation and Population. Inclusion Services are based on the number of participants who use NSSRA companions to attend programs.

CONTRACTUAL SERVICES	
Member Agency Contributions	\$700,500
Inclusion Services	\$110,000
Total	\$810,500

SPECIAL RECREATION – FUND 65

2025 Member Agency Contributions (MAC)

NSSRA 2025 Member Agency Contributions

2025 MAC: \$		2,906,026.00							
Partner	EAV	% of EAV	EAV Mac	Population	% of Pop MAC	Pop MAC	2025 Total Agency MAC	2024 MAC	Total MAC 2025 vs 2024
City of Highwood	\$ 166,254,157.00	0.74%	\$ 10,779.34	5,074	2.12%	\$ 30,768.47	\$ 41,547.81	\$ 38,742.23	\$ 2,805.58
Deerfield Park District	\$ 1,479,780,295.00	6.60%	\$ 95,943.75	19,854	8.20%	\$ 119,180.84	\$ 215,124.61	\$ 201,742.41	\$ 13,382.19
Glencoe Park District	\$ 1,179,912,981.00	5.27%	\$ 76,501.41	8,849	3.69%	\$ 53,659.88	\$ 130,161.29	\$ 124,609.28	\$ 5,552.01
Glenview Park District	\$ 4,503,148,353.00	20.09%	\$ 291,968.32	61,523	25.68%	\$ 373,072.30	\$ 665,040.61	\$ 604,913.34	\$ 60,127.27
Kenilworth Park District	\$ 373,187,910.00	1.67%	\$ 24,196.19	2,514	1.05%	\$ 15,244.77	\$ 39,440.96	\$ 37,478.32	\$ 1,962.64
Lake Bluff Park District	\$ 706,677,267.00	3.15%	\$ 45,818.47	10,678	4.46%	\$ 64,750.84	\$ 110,569.31	\$ 106,160.70	\$ 4,408.61
Lake Forest Recreation Dept	\$ 2,538,383,223.00	11.33%	\$ 164,579.85	19,367	8.08%	\$ 117,440.49	\$ 282,020.34	\$ 263,600.20	\$ 18,420.14
Northbrook Park District	\$ 3,327,496,553.00	14.85%	\$ 215,743.18	34,058	14.21%	\$ 206,525.96	\$ 422,269.14	\$ 396,781.02	\$ 25,508.12
Northfield Park District	\$ 605,052,923.00	2.70%	\$ 39,229.51	4,364	1.82%	\$ 26,463.07	\$ 65,692.58	\$ 62,163.12	\$ 3,529.45
Park District of Highland Park	\$ 2,894,859,917.00	12.92%	\$ 187,692.55	30,311	12.65%	\$ 183,804.34	\$ 371,496.89	\$ 339,458.99	\$ 32,037.89
Village of Riverwoods	\$ 343,713,578.00	1.53%	\$ 22,285.18	3,590	1.50%	\$ 21,769.57	\$ 44,054.76	\$ 42,113.39	\$ 1,941.37
Wilmette Park District	\$ 2,409,723,817.00	10.75%	\$ 156,238.03	27,026	11.28%	\$ 163,884.27	\$ 320,122.29	\$ 308,814.18	\$ 11,308.12
Winnetka Park District	\$ 1,882,230,753.00	8.40%	\$ 122,037.23	12,607	5.26%	\$ 76,448.20	\$ 198,485.43	\$ 189,354.82	\$ 9,130.61
Totals	\$ 22,410,421,737.00	100.00%	\$ 1,453,013.00	239,615	100.00%	\$ 1,453,013.00	\$ 2,906,026.00	\$ 2,715,912.00	\$ 190,114.00

The costs are set by the North Suburban Special Recreation Association and are for the 2025 calendar year. The Glenview Park District's costs are \$665,040, 9.94% higher than prior year. The total 2025 Member Agency Contribution combined for all participating agencies increased \$190,144, 7.00% higher than 2024. Shifts in EAVs and population between Partner Agencies affect each district's contribution.

Capital Purchases

The following capital expenditures are included in the 2025/2026 Budget:

Roosevelt Pool Entrance (ADA improvement)	\$77,000
Total Capital Expenditures	\$77,000

Glenview Park District
2025/2026 Five Year Summary

Special Recreation
Special Revenue Fund

Fund 165

R/E	Account	Category	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Estimate	2024/2025 % of Total	2025/2026 Budget	2025/2026 % of Total
Operating												
	Revenue											
	400	Taxes and Interest	684,645	100.00%	659,736	100.00%	720,852	100.00%	755,591	100.00%	760,584	100.00%
	Revenue Total		684,645	100.00%	659,736	100.00%	720,852	100.00%	755,591	100.00%	760,584	100.00%
	Expense											
	520	Professional & Contractual Services Expense	(560,490)	100.00%	(581,972)	100.00%	(696,402)	100.00%	(776,800)	100.00%	(810,500)	100.00%
	Expense Total		(560,490)	100.00%	(581,972)	100.00%	(696,402)	100.00%	(776,800)	100.00%	(810,500)	100.00%
Operating Total			124,155		77,764		24,450		(21,209)		(49,916)	
Capital												
	Expense											
	641	Capital Purchases	-		-		-		-		(77,000)	100.00%
	Expense Total		-		-		-		-		(77,000)	100.00%
Capital Total			-		-		-		-		(77,000)	
Grand Total			124,155		77,764		24,450		(21,209)		(126,916)	

Glenview Park District 2025/2026 Budget Summary

Special Recreation Special Revenue Fund

Fund # 65

R/E	AcctSun	Category	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue					
	400	Taxes and Interest	755,591	738,454	760,584
Revenue Total			755,591	738,454	760,584
Expense					
	520	Professional & Contractual Services Expense	(776,800)	(745,000)	(810,500)
	641	Capital Purchases	-	-	(77,000)
Expense Total			(776,800)	(745,000)	(887,500)
Grand Total			(21,209)	(6,546)	(126,916)

Glenview Park District
2025/2026 Fund Budget Report

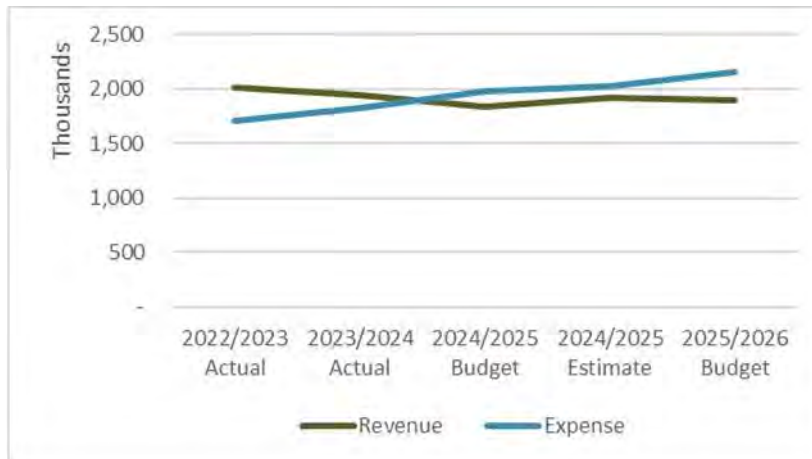
Special Recreation
Special Revenue Fund

Fund # 65

			2022/2023	2023/2024	2024/2025	2024/2025	2025/2026
	Account	Description	Actual	Actual	Estimate	Budget	Budget
Revenue							
	400	Taxes and Interest					
	400000	Real Estate Taxes	649,352	697,083	733,591	733,591	755,599
	401000	Interest Income	10,384	23,769	22,000	4,863	4,985
		Taxes and Interest Total	659,736	720,852	755,591	738,454	760,584
Revenue Total			659,736	720,852	755,591	738,454	760,584
Expense							
	520	Professional & Contractual Services Expense					
	522000	Special Services	(581,972)	(696,402)	(776,800)	(745,000)	(810,500)
		Professional & Contractual Services Expense Total	(581,972)	(696,402)	(776,800)	(745,000)	(810,500)
	641	Capital Purchases					
	641300	Land Improvements	-	-	-	-	(77,000)
		Capital Purchases Total	-	-	-	-	(77,000)
Expense Total			(581,972)	(696,402)	(776,800)	(745,000)	(887,500)
Grand Total			77,764	24,450	(21,209)	(6,546)	(126,916)

RETIREMENT – FUND 70

The Retirement Fund is used to account for the District's required employer contributions to the Illinois Municipal Retirement Fund (IMRF), Social Security, and Medicare. Contributions are based on a percentage of compensation and are set by the governing agencies.



The rates for the 2025 calendar year are as follows:

IMRF	7.73%
Social Security	6.20%
Medicare	1.45%

The maximum taxable wage for Social Security has increased to \$176,100 for 2025. There is no maximum taxable wage for Medicare.

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Revenue	2,015,790	1,950,352	1,842,613	1,925,597	1,897,147	(28,450)	-1.48%
Expense	(1,710,648)	(1,831,399)	(1,984,200)	(2,031,100)	(2,155,095)	(123,995)	6.10%
Grand Total	305,143	118,953	(141,587)	(105,503)	(257,948)	(152,445)	144.49%

The District continues with a planned deficit in this fund to reduce the fund balance. This deficit is part of a multi-year plan to better align the fund balance in the Retirement Fund to the target of 30% of operating expenses by utilizing the available fund balance.

Revenues

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Taxes	1,951,821	1,813,650	1,813,797	1,813,797	1,867,611	53,814	2.97%
Interest Income	63,969	136,702	28,816	111,800	29,536	(82,264)	-73.58%
Grand Total	2,015,790	1,950,352	1,842,613	1,925,597	1,897,147	(28,450)	-1.48%

Taxes

Taxes are budgeted to increase \$53,814 (2.97%) over the estimated revenues for 2024/2025. Tax revenue was levied based on prior year budgeted expenses with an increase applied for merit wage increases. The District also took into consideration the IMRF contribution rate, which increased for 2025 from 7.22% to 7.73%, existing fund balances and a fully staffed operation.

Interest Income

Interest Income is budgeted to decrease \$82,264 (73.58%) less than the estimated 2024/2025 revenue. This decrease is due to budgeting conservatively and an anticipated decline in interest rates.

Expenses

Category	2022/2023	2023/2024	2024/2025	2024/2025	2025/2026	Budget	% Change
	Actual	Actual	Budget	Estimate	Budget	Change from Prior Year Estimates	
Employee Benefits and Insurance	(1,710,648)	(1,831,399)	(1,984,200)	(2,031,100)	(2,155,095)	(123,995)	6.10%
Grand Total	(1,710,648)	(1,831,399)	(1,984,200)	(2,031,100)	(2,155,095)	(123,995)	6.10%

Employee Taxes, Pension, and Insurance

Employee taxes, pension, and insurance are budgeted to increase \$123,995 (6.10%) over the estimated expense for 2024/2025. The increase is due to the higher IMRF rate and that the IMRF, Social Security, and Medicare percentages are being calculated on wages based on filling employee vacancies that existed in 2024/2025.

The District’s current IMRF contribution level of 7.73% is based on the overall funding needs for the pension plan. IMRF reviews the plan annually and adjusts the contribution level accordingly.

The IMRF rate increased from 7.22% in 2024 to 7.73% in 2025. An eight-year history of the rates follows:

2025	7.73%
2024	7.22%
2023	7.15%
2022	8.47%
2021	10.05%
2020	10.95%
2019	9.70%
2018	10.74%

RETIREMENT – FUND 70

A history of the maximum taxable wages for social security is:

2025	\$176,100
2024	\$168,600
2023	\$160,200
2022	\$147,000
2021	\$142,800
2020	\$137,700
2019	\$132,900
2018	\$128,400
2017	\$127,200
2016	\$118,500
2015	\$118,500
2014	\$117,000

The Social Security and Medicare expenses are based on the total amount budgeted for Salary and Wage expenses throughout the District.

Glenview Park District
2025/2026 Five Year Summary

Retirement
Special Revenue Fund

Fund : 70

R/E	Account	Category	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Estimate	2024/2025 % of Total	2025/2026 Budget	2025/2026 % of Total
Operating												
	Revenue											
	400	Taxes and Interest	1,978,284	100.00%	2,015,790	100.00%	1,950,352	100.00%	1,925,597	100.00%	1,897,147	100.00%
	Revenue Total		1,978,284	100.00%	2,015,790	100.00%	1,950,352	100.00%	1,925,597	100.00%	1,897,147	100.00%
	Expense											
	512	Employee Benefits Expense	(1,591,414)	100.00%	(1,710,648)	100.00%	(1,831,399)	100.00%	(2,031,100)	100.00%	(2,155,095)	100.00%
	Expense Total		(1,591,414)	100.00%	(1,710,648)	100.00%	(1,831,399)	100.00%	(2,031,100)	100.00%	(2,155,095)	100.00%
Operating Total			386,870		305,143		118,953		(105,503)		(257,948)	
Other Financing Sources (Uses)												
	Revenue											
	499	Interfund Transfers In	18,000	100.00%	-		-		-		-	
	Revenue Total		18,000	100.00%	-		-		-		-	
Other Financing Sources (Uses) Total			18,000		-		-		-		-	
Grand Total			404,870		305,143		118,953		(105,503)		(257,948)	

Glenview Park District
2025/2026 Budget Summary

Retirement
Special Revenue Fund

Fund # 70

R/E	AcctSun	Category	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue					
	400	Taxes and Interest	1,925,597	1,842,613	1,897,147
Revenue Total			1,925,597	1,842,613	1,897,147
Expense					
	512	Employee Benefits Expense	(2,031,100)	(1,984,200)	(2,155,095)
Expense Total			(2,031,100)	(1,984,200)	(2,155,095)
Grand Total			(105,503)	(141,587)	(257,948)

Glenview Park District
2025/2026 Fund Budget Report

Retirement

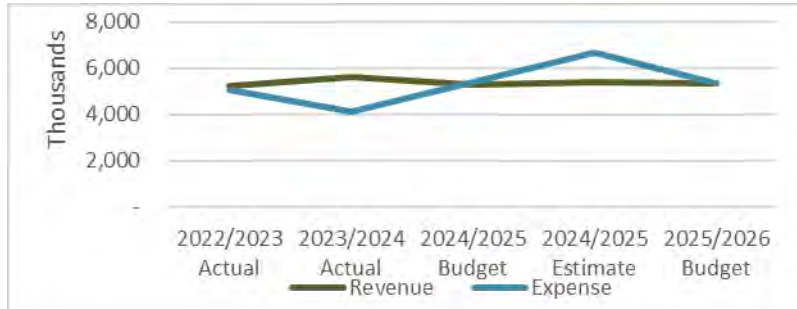
Special Revenue Fund

Fund # 70

	Account	Description	2022/2023 Actual	2023/2024 Actual	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue							
	400	Taxes and Interest					
		400000 Real Estate Taxes	1,931,821	1,793,650	1,793,797	1,793,797	1,847,611
		400200 Replacement Tax	20,000	20,000	20,000	20,000	20,000
		401000 Interest Income	63,969	136,702	111,800	28,816	29,536
		Taxes and Interest Total	2,015,790	1,950,352	1,925,597	1,842,613	1,897,147
Revenue Total			2,015,790	1,950,352	1,925,597	1,842,613	1,897,147
Expense							
	512	Employee Benefits Expense					
		512100 Employee Retirement	(1,710,648)	(1,831,399)	(2,031,100)	(1,984,200)	(2,155,095)
		Employee Benefits Expense Total	(1,710,648)	(1,831,399)	(2,031,100)	(1,984,200)	(2,155,095)
Expense Total			(1,710,648)	(1,831,399)	(2,031,100)	(1,984,200)	(2,155,095)
Grand Total			305,143	118,953	(105,503)	(141,587)	(257,948)

BOND AND INTEREST – FUND 75

The Bond and Interest Fund is used to account for the accumulation of resources and to record the payment of principal and interest on outstanding bonds.



Bonds are issued to provide funds for capital improvements and additions throughout the Park District. All debt is budgeted within the Bond and Interest Fund with transfers in from Capital Development to pay the principal and interest for the currently

outstanding Alternate Revenue Source Bonds.

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Revenue	5,211,355	5,641,443	5,285,073	5,410,682	5,323,760	(86,922)	-1.61%
Expense	(5,049,723)	(4,110,291)	(5,391,230)	(6,667,230)	(5,368,449)	1,298,781	-19.48%
Grand Total	161,632	1,531,152	(106,157)	(1,256,548)	(44,689)	1,211,859	-96.44%

Revenues

The District issued a one-year refunding bonds of \$1,397,430 for capital projects in the 2024/2025 fiscal year. Additionally, general obligation bonds for the Glenview Community Ice Center (Series 2018A) were abated by the Glenview Stars capital contribution to reduce the property taxes levied for this bond in the 2025/2026 fiscal year.

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Taxes	3,353,436	3,816,377	3,572,107	3,572,107	3,721,574	149,467	4.18%
Interest Income	34,358	90,034	18,591	144,200	19,056	(125,144)	-86.79%
Transfer In	1,823,561	1,735,031	1,694,375	1,694,375	1,583,130	(111,245)	-6.57%
Grand Total	5,211,355	5,641,443	5,285,073	5,410,682	5,323,760	(86,922)	-1.61%

Taxes

Taxes are budgeted to increase \$149,467 (4.18%) from the estimated revenue for 2024/2025. The 2018A Referendum Bonds were structured to begin paying principal on December 1, 2023, to align with the anticipated closure of the Glen TIF. In 2023/2024, the final principal payments for Series 2012C General Obligation Bond and 2013A Certificate were made in December 2023. Principal payments have increased for Series 2018 General Obligation and Series 2013B Alternate Revenue Bonds based on the bond repayment schedule.

BOND AND INTEREST – FUND 75

Transfer In

Category	2022/2023	2023/2024	2024/2025	2024/2025	2025/2026	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Transfer In Capital Development	1,795,908	1,710,031	1,625,625	1,625,625	1,514,380	(111,245)	-6.84%
Transfer In Ice Center	27,653	25,000	68,750	68,750	68,750	-	0.00%
Grand Total	1,823,561	1,735,031	1,694,375	1,694,375	1,583,130	(111,245)	-6.57%

Transfers In are budgeted to decrease \$111,245 (6.57%) less than the estimated revenue for 2024/2025. The transfer from Capital Development will fluctuate based on the structure of the principal repayment. The transfer from the Ice Center relates to a donation from the Glenview Stars which is being used to abate a portion of the General Obligation Park Bonds Series 2018 used for the renovation of the Glenview Community Ice Center.

Expenses

Category	2022/2023	2023/2024	2024/2025	2024/2025	2025/2026	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Debt Service	(5,049,723)	(4,110,291)	(5,391,230)	(4,043,230)	(3,930,124)	113,106	-2.80%
Transfer Out	-	-	-	(2,624,000)	(1,438,325)	1,185,675	-45.19%
Grand Total	(5,049,723)	(4,110,291)	(5,391,230)	(6,667,230)	(5,368,449)	1,298,781	-19.48%

The Expenses are budgeted to decrease \$1,298,781 (19.48%) under the estimated expenses for 2024/2025. The Debt Service fluctuates based on the structure of the bond principal repayment. In 2025/2026 the portion relating to the principal and interest payment of the one-year refunding bond is reflected as a Transfer Out to be paid out of the Capital Replacement fund since it is a short-term liability. In 2024/2025, the transfer out included Capital Replacement for two fiscal years (\$1,281,000 for 2023/2024 and \$1,343,000 for 2024/2024) relating to the one-year bonds issued.

Transfer Out

Category	2022/2023	2023/2024	2024/2025	2024/2025	2025/2026	Budget Change from Prior Year	
	Actual	Total Actual	Budget	Estimate	Budget	Estimates	% Change
Transfer Out Capital Replacement	-	-	-	(2,624,000)	(1,438,325)	1,185,675	-45.19%
Grand Total	-	-	-	(2,624,000)	(1,438,325)	1,185,675	-45.19%

Transfers Out are budgeted to decrease \$1,185,675 (45.19%) less than the estimated revenue for 2024/2025. In 2024/2025, the transfer out included Capital Replacement for two fiscal years (\$1,281,000 for 2023/2024 and \$1,343,000 for 2024/2025) relating to the one-year bonds issued. In 2025/2026, the transfer will be used to pay for the principal and interest relating to the Series 2025 General Obligation Limited Tax Park Bonds (rollover bond).

Debt Outstanding

\$3,325,000 General Obligation Refunding Bonds, Series 2017B

These bonds were issued to finance two projects: the renovation of the Administration Building and the addition of a clubhouse at the Glenview Prairie Club (formerly Glenview National 9). The proceeds were allocated as \$2,059,137 to the Administration Building and \$1,265,863 to the clubhouse. The portion pertaining to the Glenview Prairie Club was recorded in that fund at the time the proceeds were received. The final payment on this bond is scheduled for December 2035. This bond will be paid using tax revenue.

\$15,105,000 General Obligation Park Bonds, Series 2018

These bonds were issued to finance projects approved by the voters of the district at the March 20, 2018, referendum. The majority of the proceeds were used to renovate, equip, and expand the Glenview Community Ice Center, improve the Interpretive Center at The Grove, construct safety and security improvements at The Grove and the remainder will be used for park purposes. Series 2018 was issued with a thirteen-year maturity, and the payments are made through tax collections from the Bond & Interest levy. The final payment on this bond is scheduled for December 2031.

\$8,840,000 General Obligation Park Bonds (Alternate Revenue Source), Series 2020B

These bonds were issued to finance projects approved by the voters of the district at the March 20, 2018, referendum. The proceeds were used to renovate, equip, and expand the Glenview Community Ice Center. Series 2020B was issued with a fourteen-year maturity and the proceeds benefit the Glenview Community Ice Center, the debt obligation was recorded in that fund at the time the proceeds were received. The final payment on this bond is scheduled for December 2034. This bond will be paid using funds accumulated in the Capital Development fund. Taxes are not being levied to pay the principal and interest on this bond.

\$1,397,430 General Obligation Limited Tax Park Bonds, Series 2025

These bonds are typically issued annually with a one-year maturity. The proceeds have been designated to allocate 50% of the bond proceeds to supplement Capital Replacement funds and 50% for the Capital Development Fund for the 2025/2026 fiscal year. This bond will be paid using tax revenue.

Glenview Park District
2025/2026 Five Year Summary

Bond and Interest
Special Revenue Fund

Fund : 75

R/E	Account	Category	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Estimate	2024/2025 % of Total	2025/2026 Budget	2025/2026 % of Total
Operating												
	Revenue											
		400 Taxes and Interest	2,721,823	100.00%	3,387,794	100.00%	3,906,412	100.00%	3,716,307	100.00%	3,740,630	100.00%
		Revenue Total	2,721,823	100.00%	3,387,794	100.00%	3,906,412	100.00%	3,716,307	100.00%	3,740,630	100.00%
Operating Total			2,721,823		3,387,794		3,906,412		3,716,307		3,740,630	
Other Financing Sources (Uses)												
	Revenue											
		499 Interfund Transfers In	2,462,285	100.00%	1,823,561	100.00%	1,735,031	100.00%	1,694,375	100.00%	1,583,130	100.00%
		Revenue Total	2,462,285	100.00%	1,823,561	100.00%	1,735,031	100.00%	1,694,375	100.00%	1,583,130	100.00%
	Expense											
		591 Debt Service	(5,175,946)	100.00%	(5,049,723)	100.00%	(4,110,291)	100.00%	(4,043,230)	60.64%	(3,930,124)	73.21%
		599 Interfund Transfers Out	-	0.00%	-	0.00%	-	0.00%	(2,624,000)	39.36%	(1,438,325)	26.79%
		Expense Total	(5,175,946)	100.00%	(5,049,723)	100.00%	(4,110,291)	100.00%	(6,667,230)	100.00%	(5,368,449)	100.00%
Other Financing Sources (Uses) Total			(2,713,661)		(3,226,162)		(2,375,260)		(4,972,855)		(3,785,319)	
Grand Total			8,163		161,632		1,531,152		(1,256,548)		(44,689)	

Glenview Park District

2025/2026 Budget Summary

Bond and Interest Special Revenue Fund

Fund # 75

R/E	AcctSun	Category	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue					
	400	Taxes and Interest	3,716,307	3,590,698	3,740,630
	499	Interfund Transfers In	1,694,375	1,694,375	1,583,130
Revenue Total			5,410,682	5,285,073	5,323,760
Expense					
	591	Debt Service	(4,043,230)	(5,391,230)	(3,930,124)
	599	Interfund Transfers Out	(2,624,000)	-	(1,438,325)
Expense Total			(6,667,230)	(5,391,230)	(5,368,449)
Grand Total			(1,256,548)	(106,157)	(44,689)

Glenview Park District
2025/2026 Fund Budget Report

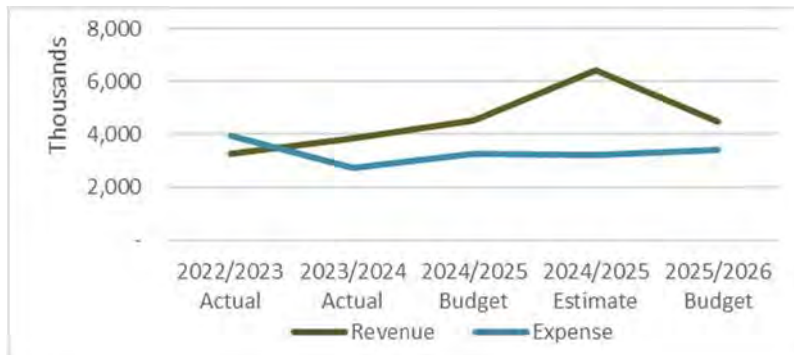
Bond and Interest
Special Revenue Fund

Fund # 75

	Account	Description	2022/2023 Actual	2023/2024 Actual	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue							
400		Taxes and Interest					
	400000	Real Estate Taxes	3,353,436	3,816,377	3,572,107	3,572,107	3,721,574
	401000	Interest Income	34,358	90,034	144,200	18,591	19,056
		Taxes and Interest Total	3,387,794	3,906,412	3,716,307	3,590,698	3,740,630
499		Interfund Transfers In					
	499000	Transfer In	1,823,561	1,735,031	1,694,375	1,694,375	1,583,130
		Interfund Transfers In Total	1,823,561	1,735,031	1,694,375	1,694,375	1,583,130
Revenue Total			5,211,355	5,641,443	5,410,682	5,285,073	5,323,760
Expense							
591		Debt Service					
	591000	Interest Expense	(1,236,031)	(1,218,970)	(1,155,380)	(1,155,380)	(1,037,275)
	591100	Principal Payment	(3,796,000)	(2,870,000)	(2,870,000)	(4,213,000)	(2,869,999)
	591200	Paying Agent Fees	(2,692)	(1,821)	(2,850)	(2,850)	(2,850)
	591300	Bond Issuance Costs	(15,000)	(19,500)	(15,000)	(20,000)	(20,000)
		Debt Service Total	(5,049,723)	(4,110,291)	(4,043,230)	(5,391,230)	(3,930,124)
599		Interfund Transfers Out					
	599000	Transfer Out	-	-	(2,624,000)	-	(1,438,325)
		Interfund Transfers Out Total	-	-	(2,624,000)	-	(1,438,325)
Expense Total			(5,049,723)	(4,110,291)	(6,667,230)	(5,391,230)	(5,368,449)
Grand Total			161,632	1,531,152	(1,256,548)	(106,157)	(44,689)

CAPITAL REPLACEMENT – FUND 91

The Capital Replacement Fund was established to provide a long-range fund to systematically provide for routine repairs and replacement of assets. This allows the District to spread the cost of repairs and replacement over a period of time and provides for a relatively level payment schedule. Each facility contributes its fair share based on the assets scheduled to be replaced and the assets' useful life. In addition to the facility contributions, interest income from short-term investments, a portion of the Personal Property Replacement Tax, and half of the annual refunding bonds are used to support the Capital Replacement Fund.



The types of items included in the capital replacement program are vehicles, equipment, roof replacements, heating, ventilating and air conditioning equipment, carpeting/flooring, parking areas and driveways, play courts, play equipment, and tennis courts.

Changes were made to the capital replacement program in 2019 to save for assets based on the useful life instead of the previously used 10-year savings window. Additionally, items are now saved for based on the purchase price plus an inflation factor. The intent is for contributions from the various facilities to be relatively consistent to aid in budgeting available resources while the expenses to replace items fluctuate based on the actual useful life and cost of the item.

Category	2022/2023	2023/2024	2024/2025	2024/2025	2025/2026	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Revenue	3,291,141	3,832,323	4,528,568	6,417,536	4,473,082	(1,944,454)	-30.30%
Expense	(3,932,699)	(2,752,111)	(3,292,898)	(3,225,714)	(3,407,082)	(181,367)	5.62%
Grand Total	(641,558)	1,080,213	1,235,670	3,191,822	1,066,001	(2,125,821)	-66.60%

Revenues

Category	2022/2023	2023/2024	2024/2025	2024/2025	2025/2026	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Taxes	393,679	279,115	260,000	260,000	160,000	(100,000)	-38.46%
Interest Income	502,563	1,121,624	247,568	895,200	253,757	(641,443)	-71.65%
Gain on Asset Disposal	205,900	135,584	100,000	117,336	100,000	(17,336)	-14.77%
Bond Proceeds	-	-	1,400,000	-	-	-	
Transfer In	2,189,000	2,296,000	2,521,000	5,145,000	3,959,325	(1,185,675)	-23.05%
Grand Total	3,291,141	3,832,323	4,528,568	6,417,536	4,473,082	(1,944,454)	-30.30%

CAPITAL REPLACEMENT – FUND 91

Taxes and Interest Income

The budget for the Replacement Tax and Interest Income for 2025/2026 is lower than the estimate for the 2024/2025 fiscal year. Capital Replacement funds are invested in IPDLAF, Great Lakes Advisors, and a Wintrust money market account. The interest rates in 2024/2025 provided higher than normal returns in this fund. The 2025/2026 replacement taxes were budgeted based on the 2025 Replacement Tax Resolution (R-2025-01) and interest income was conservatively budgeted compared to the prior year's earnings.

Transfer In

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Transfer In Air Station Prairie	5,000	5,000	5,000	5,000	5,000	-	0.00%
Transfer In Bond & Interest	-	-	-	2,624,000	1,438,325	(1,185,675)	-45.19%
Transfer In Flick	1,000	65,000	65,000	65,000	65,000	-	0.00%
Transfer In General & Admin	50,000	50,000	50,000	50,000	50,000	-	0.00%
Transfer In GPGC	160,000	160,000	160,000	160,000	160,000	-	0.00%
Transfer In Grove	175,000	100,000	100,000	100,000	100,000	-	0.00%
Transfer In Ice Center	160,000	160,000	200,000	200,000	200,000	-	0.00%
Transfer In Park Services	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	-	0.00%
Transfer In Prairie Club	40,000	50,000	50,000	50,000	50,000	-	0.00%
Transfer In Recreation	380,000	425,000	600,000	600,000	600,000	-	0.00%
Transfer In Roosevelt	50,000	55,000	55,000	55,000	55,000	-	0.00%
Transfer In Schram Memorial	8,000	16,000	16,000	16,000	16,000	-	0.00%
Transfer In Tennis Club	85,000	85,000	95,000	95,000	95,000	-	0.00%
Transfer In Wagner Farm	75,000	125,000	125,000	125,000	125,000	-	0.00%
Grand Total	2,189,000	2,296,000	2,521,000	5,145,000	3,959,325	(1,185,675)	-23.05%

Transfers In are budgeted to decrease \$1,185,675 (23.05%) less than the estimated amount for 2024/2025 due to a decrease in the Bond and Interest transfer. In 2024/2025, the Bond & Interest transfer to Capital Replacement reflects the one-year annual rollover bonds for two fiscal years (\$1,281,000 for 2023/2024 and \$1,343,000 for 2024/2025) and the budgeted transfer for 2025/2026 is for one fiscal year. The revenues also represent the interfund transfers from the various operating funds needed to fund the replacement of assets included in the capital replacement program. Fluctuations in transfers from year to year are generally due to increasing costs and adding additional items to the capital replacement program. An analysis of the Capital Replacement funding was done that showed that sufficient reserves are available to maintain the capital replacement contribution transfers from each facility the same as in 2024/2025.

Expenses

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Transfer Out	(600,000)	(700,000)	(700,000)	(700,000)	(1,009,663)	(309,663)	44.24%
Capital Purchases	(3,332,699)	(2,052,111)	(2,592,898)	(2,525,714)	(2,397,419)	128,295	-5.08%
Grand Total	(3,932,699)	(2,752,111)	(3,292,898)	(3,225,714)	(3,407,082)	(181,367)	5.62%

CAPITAL REPLACEMENT – FUND 91

Transfers Out

Category	2022/2023 Actual	2023/2024 Total Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Transfer Out Capital Development	(600,000)	(700,000)	(700,000)	(700,000)	(719,163)	(19,163)	2.74%
Transfer Out Recreation	-	-	-	-	(290,500)	(290,500)	
Grand Total	(600,000)	(700,000)	(700,000)	(700,000)	(1,009,663)	(309,663)	44.24%

Transfers Out are budgeted to increase \$309,663 (44.24%) more than the estimated transfer for 2024/2025. Half of the annual rollover bond proceeds are transferred to Capital Development each year. In 2025/2026, the budget includes \$719,163 of rollover bond proceeds that will be transferred to the Capital Development Fund. An additional one-time transfer of \$290,500 to the Capital Development Fund represents the funds accumulated in Capital Replacement for assets that will be replaced as part of the Splash Landings project.

Capital Purchases

Capital Purchases expenses are budgeted to decrease \$128,295 (5.08%) less than the estimated expenses for 2024/2025.

Expenses will vary greatly from year to year depending on which assets need replacement. As items are replaced, they are re-added to the replacement plan to begin accumulating funds for the next scheduled replacement based on useful life of the asset.

The table below lists all items scheduled to be replaced in 2025/2026. These items were approved at the January 16, 2025, Board Meeting.

CAPITAL REPLACEMENT - FUND 91 (Budget 2025/2026)						
Fund	Fund Name	Asset Category	Description	Capital Replacement Amount	Operating Amount	Total Cost to Replace Asset
10	General and Administrative	VEHICLES AND EQUIPMENT	COPIER - ACCOUNTING	10,000	-	10,000
10	General and Administrative	VEHICLES AND EQUIPMENT	COPIER - MARKETING	10,000	-	10,000
10	General and Administrative	VEHICLES AND EQUIPMENT	2019 FORD EXPLORER - AGATE BLACK; #26 - 4DR 4WD XLT	35,000	15,000	50,000
10	General and Administrative	VEHICLES AND EQUIPMENT	SERVER - DELL CTO ME4012 12X1.2TB PS; MANUFACTURER (Part No. 3000057571493)	15,000	-	15,000
10	General and Administrative	VEHICLES AND EQUIPMENT	DELL POWEREDGE 740 SERVER; CTO PE R740 2X4214 384 GB PS	12,000	-	12,000
10	General and Administrative	VEHICLES AND EQUIPMENT	DELL POWEREDGE 740 SERVER; CTO PE R740 2X4214 384 GB PS	12,000	-	12,000
11	Park Services	LAND IMPROVEMENT	PORTABLE FENCING	10,121	-	10,121
11	Park Services	LAND IMPROVEMENT	SKATE SURFACNG	10,000	-	10,000
11	Park Services	LAND IMPROVEMENT	WALKS-CONVERSION	30,000	-	30,000
11	Park Services	VEHICLES AND EQUIPMENT	2010 COMPACT TRACKED LOADER	109,000	-	109,000
11	Park Services	FURNITURE & FIXTURES	SPECIAL EVENT LIGHTING	15,750	-	15,750
11	Park Services	VEHICLES AND EQUIPMENT	KROMMER LINE PAINTER - B200HP (Rebuild of #627)	15,880	9,120	25,000
11	Park Services	VEHICLES AND EQUIPMENT	NIFTY LIFT - 4X4 SPIDER	58,595	61,405	120,000

CAPITAL REPLACEMENT – FUND 91

CAPITAL REPLACEMENT - FUND 91 (Budget 2025/2026) - continued						
11	Park Services	LAND IMPROVEMENT	SLEEPY HOLLOW PARKING - PAVING	132,872	-	132,872
11	Park Services	VEHICLES AND EQUIPMENT	PLAY EQUIPMENT	45,000	-	45,000
11	Park Services	VEHICLES AND EQUIPMENT	PLAY EQUIPMENT	48,663	-	48,663
11	Park Services	VEHICLES AND EQUIPMENT	PLAY EQUIPMENT	60,000	-	60,000
11	Park Services	VEHICLES AND EQUIPMENT	FORKLIFT	22,750	9,250	32,000
11	Park Services	LAND IMPROVEMENT	RESURFACE CRTS(4)	80,000	-	80,000
11	Park Services	VEHICLES AND EQUIPMENT	TRAILER - BLACK - TILT BED	10,000	4,000	14,000
11	Park Services	VEHICLES AND EQUIPMENT	JACOB 2	63,288	21,712	85,000
11	Park Services	VEHICLES AND EQUIPMENT	MERCEDES BENZ SPRINTER #38	39,000	26,000	65,000
11	Park Services	LAND IMPROVEMENT	ROOSEVELT RESURFACE LOT	70,000	223,433	293,433
11	Park Services	VEHICLES AND EQUIPMENT	2012 FORD ESCAPE - #40 - WHITE	40,000	10,000	50,000
11	Park Services	VEHICLES AND EQUIPMENT	RUSSO CUL/AVANT 640 KUBOTA DIESEL	84,000	4,000	88,000
11	Park Services	VEHICLES AND EQUIPMENT	2015 AMERICAN HAULER #T-10	9,000	5,000	14,000
11	Park Services	VEHICLES AND EQUIPMENT	2012 FORD F150 WHITE V-8 #8	52,000	13,000	65,000
11	Park Services	VEHICLES AND EQUIPMENT	2012 FORD TRUCK F350 SUPERDUTY #17	55,000	10,000	65,000
11	Park Services	VEHICLES AND EQUIPMENT	2012 FORD TRUCK F350 SUPERDUTY #52	55,000	10,000	65,000
11	Park Services	VEHICLES AND EQUIPMENT	2012 FORD TRUCK F350 SUPERDUTY #59	55,000	10,000	65,000
11	Park Services	VEHICLES AND EQUIPMENT	2012 FORD TRUCK F350 SUPERDUTY #55	55,000	10,000	65,000
11	Park Services	VEHICLES AND EQUIPMENT	LAWN MOWER - TORO GROUNDMASTER	29,000	16,000	45,000
11	Park Services	LAND IMPROVEMENT	SEAL BB COURT	30,000	-	30,000
11	Park Services	LAND IMPROVEMENT	BASKETBALL COURT RESURFACING; COUNTRYSIDE C1920011	25,000	5,000	30,000
20	GPGC Operations	FURNITURE & FIXTURES	PATIO FURNITURE	10,000	-	10,000
20	GPGC Operations	VEHICLES AND EQUIPMENT	CLUB BEVERAGE CAR	20,000	3,500	23,500
20	GPGC Operations	LAND IMPROVEMENT	GOLF COURSE-SEAL LOT	30,000	-	30,000
20	GPGC Operations	VEHICLES AND EQUIPMENT	A/C 15 TON CONDENSOR	15,000	43,000	58,000
20	GPGC Operations	VEHICLES AND EQUIPMENT	REPLACE DEEP WELL PUMP	110,000	50,000	160,000
20	GPGC Operations	VEHICLES AND EQUIPMENT	WELL PUMP MAINTENANCE (Electronic component needed)	50,000	-	50,000
20	GPGC Operations	VEHICLES AND EQUIPMENT	TORO BUNKER RAKE; SAND PRO 3040, INFIELD PRO 3040	24,000	2,000	26,000
20	GPGC Operations	VEHICLES AND EQUIPMENT	IRRIGATION COMPUTER SYSTEM; COMPUTER HARDWARE AND 5 YEAR GSP RENEWAL	15,000	-	15,000
23	Prairie Club	VEHICLES AND EQUIPMENT	GREENS MOWER	12,500	2,000	14,500
23	Prairie Club	VEHICLES AND EQUIPMENT	TORO MULTIPRO - CHEMICAL SPRAYER	80,000	-	80,000
27	Tennis Club	LAND IMPROVEMENT	TENNIS CLUB-RESURFACE LOT	135,000	108,325	243,325
31	Park Center	BUILDINGS AND IMPROVEMENTS	TRACK FLOORING	224,000	-	224,000
31	Park Center	VEHICLES AND EQUIPMENT	HD GAS RANGE (GPD 11175 / 11176)	12,000	-	12,000
31	Park Center	BUILDINGS AND IMPROVEMENTS	WEIGHT ROOM FLOOR	90,000	26,000	116,000
31	Park Center	FURNITURE & FIXTURES	FABRIC STACKING CHAIRS	11,000	-	11,000
32	Roosevelt Pool	BUILDINGS AND IMPROVEMENTS	ROOSEVELT HVAC - Concession Unit 1	15,000	15,000	30,000
32	Roosevelt Pool	BUILDINGS AND IMPROVEMENTS	ROOSEVELT HVAC - Concession Unit 2 - Ceiling	15,000	-	15,000
33	Flick Pool	FURNITURE & FIXTURES	DIVING BOARDS	12,000	2,000	14,000
40	The Grove	VEHICLES AND EQUIPMENT	BACK UP GENERATOR	11,000	-	11,000
40	The Grove	VEHICLES AND EQUIPMENT	GAS POWERED GOLF CART - TERRAIN	13,000	2,000	15,000
40	The Grove	VEHICLES AND EQUIPMENT	GAS POWERED GOLF CART - TERRAIN	13,000	2,000	15,000
40	The Grove	VEHICLES AND EQUIPMENT	2017 FORD F350SD TRUCK SUPERCAB 4WD	51,000	-	51,000
41	Wagner Farm	VEHICLES AND EQUIPMENT	BOBCAT	25,000	35,000	60,000
Total				2,397,419	753,745	3,151,164

Glenview Park District
2025/2026 Five Year Summary

Capital Replacement
Capital Project Fund

Fund 191

R/E	Account	Category	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Estimate	2024/2025 % of Total	2025/2026 Budget	2025/2026 % of Total
Operating												
	Revenue											
		400 Taxes and Interest	308,181	100.00%	896,241	100.00%	1,400,739	100.00%	1,155,200	100.00%	413,757	100.00%
		Revenue Total	308,181	100.00%	896,241	100.00%	1,400,739	100.00%	1,155,200	100.00%	413,757	100.00%
Operating Total			308,181		896,241		1,400,739		1,155,200		413,757	
Capital												
	Expense											
		641 Capital Purchases	(407,348)	100.00%	(3,332,699)	100.00%	(2,052,111)	100.00%	(2,525,714)	100.00%	(2,397,419)	100.00%
		Expense Total	(407,348)	100.00%	(3,332,699)	100.00%	(2,052,111)	100.00%	(2,525,714)	100.00%	(2,397,419)	100.00%
Capital Total			(407,348)		(3,332,699)		(2,052,111)		(2,525,714)		(2,397,419)	
Other Financing Sources (Uses)												
	Revenue											
		491 Bond Proceeds	1,256,000	23.97%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
		499 Interfund Transfers In	3,984,266	76.03%	2,189,000	100.00%	2,296,000	100.00%	5,145,000	100.00%	3,959,325	100.00%
		Revenue Total	5,240,266	100.00%	2,189,000	100.00%	2,296,000	100.00%	5,145,000	100.00%	3,959,325	100.00%
	Expense											
		599 Interfund Transfers Out	(628,000)	100.00%	(600,000)	100.00%	(700,000)	100.00%	(700,000)	100.00%	(1,009,663)	100.00%
		Expense Total	(628,000)	100.00%	(600,000)	100.00%	(700,000)	100.00%	(700,000)	100.00%	(1,009,663)	100.00%
Other Financing Sources (Uses) Total			4,612,266		1,589,000		1,596,000		4,445,000		2,949,663	
GAAP												
	Revenue											
		493 Gain on Disposal of Fixed Assets	55,018	100.00%	205,900	100.00%	135,584	100.00%	117,336	100.00%	100,000	100.00%
		Revenue Total	55,018	100.00%	205,900	100.00%	135,584	100.00%	117,336	100.00%	100,000	100.00%
GAAP Total			55,018		205,900		135,584		117,336		100,000	
Grand Total			4,568,117		(641,558)		1,080,213		3,191,822		1,066,001	

Glenview Park District

2025/2026 Budget Summary

Capital Replacement Capital Project Fund

Fund # 91

R/E	AcctSun	Category	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue					
	400	Taxes and Interest	1,155,200	507,568	413,757
	491	Bond Proceeds	-	1,400,000	-
	493	Gain on Disposal of Fixed Assets	117,336	100,000	100,000
	499	Interfund Transfers In	5,145,000	2,521,000	3,959,325
Revenue Total			6,417,536	4,528,568	4,473,082
Expense					
	599	Interfund Transfers Out	(700,000)	(700,000)	(1,009,663)
	641	Capital Purchases	(2,525,714)	(2,592,898)	(2,397,419)
Expense Total			(3,225,714)	(3,292,898)	(3,407,082)
Grand Total			3,191,822	1,235,670	1,066,001

Glenview Park District
2025/2026 Fund Budget Report

Capital Replacement
Capital Project Fund

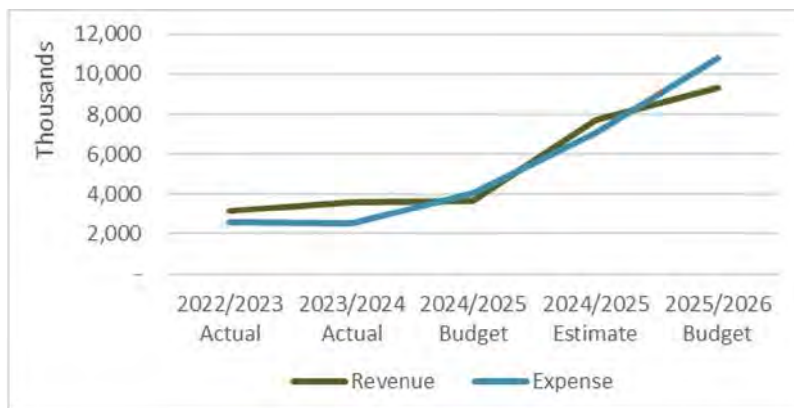
Fund # 91

	Account	Description	2022/2023 Actual	2023/2024 Actual	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue							
400		Taxes and Interest					
	400200	Replacement Tax	393,679	279,115	260,000	260,000	160,000
	401000	Interest Income	502,563	1,121,624	895,200	247,568	253,757
		Taxes and Interest Total	896,241	1,400,739	1,155,200	507,568	413,757
491		Bond Proceeds					
	491000	Bond Proceeds	-	-	-	1,400,000	-
		Bond Proceeds Total	-	-	-	1,400,000	-
493		Gain on Disposal of Fixed Assets					
	493000	Gain on Disposal of Fixed Asset	205,900	135,584	117,336	100,000	100,000
		Gain on Disposal of Fixed Assets Total	205,900	135,584	117,336	100,000	100,000
499		Interfund Transfers In					
	499000	Transfer In	2,189,000	2,296,000	5,145,000	2,521,000	3,959,325
		Interfund Transfers In Total	2,189,000	2,296,000	5,145,000	2,521,000	3,959,325
Revenue Total			3,291,141	3,832,323	6,417,536	4,528,568	4,473,082
Expense							
599		Interfund Transfers Out					
	599000	Transfer Out	(600,000)	(700,000)	(700,000)	(700,000)	(1,009,663)
		Interfund Transfers Out Total	(600,000)	(700,000)	(700,000)	(700,000)	(1,009,663)
641		Capital Purchases					
	641100	Buildings and Improvements	(224,257)	(660,200)	(317,016)	(384,200)	(344,000)
	641200	Machinery & Equipment	(1,436,652)	(978,112)	(1,384,698)	(1,384,698)	(1,467,426)
	641300	Land Improvements	(1,671,791)	(376,009)	(767,000)	(767,000)	(552,993)
	641400	Furniture & Fixtures	-	(37,790)	(57,000)	(57,000)	(33,000)
		Capital Purchases Total	(3,332,699)	(2,052,111)	(2,525,714)	(2,592,898)	(2,397,419)
Expense Total			(3,932,699)	(2,752,111)	(3,225,714)	(3,292,898)	(3,407,082)
Grand Total			(641,558)	1,080,213	3,191,822	1,235,670	1,066,001

CAPITAL DEVELOPMENT – FUND 92

The Capital Development Fund was established to provide a long-range fund to systematically provide for the development and enhancement of current and future parks and facilities.

The Capital Development Fund receives revenue from four primary sources: a transfer in of tax dollars from Park Services, Recreation, and Capital Replacement as well as from grants and donations, and bonds.



The District's financial plan provides for strategic initiatives to be funded from Capital Development. Previously these initiatives were funded up to 25% annually from the Glen TIF. Resources in the Capital Development Fund have also been committed to pay debt payments on Alternate Revenue Source

bonds which were issued for the Glenview Community Ice Center. In some years, the Park District also receives grants and donations from various sources that are typically project specific. Developer donations are statutory donations received from individuals or businesses undertaking residential construction projects within the Village of Glenview. These donations have restrictions on how they can be used.

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Revenue	3,142,646	3,602,493	3,669,660	7,685,863	9,345,174	1,659,310	21.59%
Expense	(2,545,408)	(2,482,603)	(4,017,740)	(7,058,477)	(10,797,502)	(3,739,025)	52.97%
Grand Total	597,238	1,119,890	(348,080)	627,386	(1,452,329)	(2,079,715)	-331.49%

The net for 2025/2026 represents the planned use of reserves for capital projects.

Revenues

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Taxes	580	-	-	-	-	-	
Interest Income	169,016	456,606	102,203	381,000	104,758	(276,242)	-72.50%
Other Sources	-	836	-	984	-	(984)	-100.00%
Transfer In	2,973,051	3,145,051	3,567,457	7,303,879	9,240,416	1,936,537	26.51%
Grand Total	3,142,646	3,602,493	3,669,660	7,685,863	9,345,174	1,659,310	21.59%

CAPITAL DEVELOPMENT – FUND 92

Taxes

Taxes are not directly budgeted in the taxes line item of the Capital Development Fund. Prior to 2022/2023, Make-Whole Payments from the Village related to the Glen TIF had been recorded in the tax revenue line item. Since the TIF closed in 2021, tax revenue from the Corporate tax levy is allocated to the Capital Development Fund as a Transfer In from Park Services.

Transfer In

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Transfer In Capital Replacement	600,000	700,000	700,000	700,000	719,163	19,163	2.74%
Transfer In Park Services	2,373,051	2,445,051	2,445,051	6,181,473	6,309,223	127,750	2.07%
Transfer In Recreation	-	-	422,406	422,406	2,212,030	1,789,624	423.67%
Grand Total	2,973,051	3,145,051	3,567,457	7,303,879	9,240,416	1,936,537	26.51%

Transfers In are budgeted to increase \$1,936,537 (26.51%) over the estimated revenue for 2024/2025. The transfer from Capital Replacement relates to 50% of the proceeds from the General Obligation Limited Tax Park Bonds (annual rollover bonds).

The Transfer In from Park Services is budgeted to increase \$127,750 (2.07%) over the estimated revenue for 2024/2025. A yearly transfer from Park Services from the Corporate Fund tax levy replaced the Glen TIF Make-Whole Payment previously provided by the Village of Glenview as a funding source for Capital Development. In 2025/2026 there are additional transfers from Park Services (as part of the Corporate Fund tax levy) to Capital Development to fund the Recreation Splash Landings and the Golf Turf Center projects. The 2024/2025 estimate for year-end increased \$3,736,422 over the 2024/2025 budget because the Turf Care Center project was bid earlier than expected to capture a favorable bidding market and for funding for the Splash Landings renovation.

The transfers from Recreation are part of the District's long-term financial plan to earmark a portion of taxes levied in the Recreation Fund to fund Capital Development; the 2025/2026 increase in transfer of \$1,789,624 is the catch-up accumulation of four fiscal years (2021 through 2024) in which the transfer was not done due to lower revenues during Covid and Recreation recovering from slower Fitness participation.

Expenses

Category	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2024/2025 Estimate	2025/2026 Budget	Budget Change from Prior Year Estimates	% Change
Transfer Out	(2,545,408)	(2,482,603)	(3,643,940)	(7,058,477)	(10,797,502)	(3,739,025)	52.97%
Capital Purchases	-	-	(373,800)	-	-	-	
Grand Total	(2,545,408)	(2,482,603)	(4,017,740)	(7,058,477)	(10,797,502)	(3,739,025)	52.97%

CAPITAL DEVELOPMENT – FUND 92

Transfer Out

Category	2022/2023	2023/2024	2024/2025	2024/2025	2025/2026	Budget Change from Prior Year	
	Actual	Total Actual	Budget	Estimate	Budget	Estimates	% Change
Transfer Out Bond & Interest	(1,795,908)	(1,710,031)	(1,625,625)	(1,625,625)	(1,514,380)	111,245	-6.84%
Transfer Out General & Admin	-	(437,950)	(316,950)	(316,950)	(363,950)	(47,000)	14.83%
Transfer Out GPGC	-	(50,000)	(1,166,365)	(3,852,422)	(5,208,928)	(1,356,506)	35.21%
Transfer Out Ice Center	-	-	-	(200,000)	(200,000)	-	0.00%
Transfer Out Park Services	(649,500)	(214,622)	(500,000)	(500,000)	(1,900,000)	(1,400,000)	280.00%
Transfer Out Recreation	-	(35,000)	(35,000)	(563,480)	(1,610,244)	(1,046,764)	185.77%
Transfer Out Tennis Club	(100,000)	(35,000)	-	-	-	-	
Grand Total	(2,545,408)	(2,482,603)	(3,643,940)	(7,058,477)	(10,797,502)	(3,739,025)	52.97%

Transfers Out are budgeted to increase \$3,739,025 (52.97%) over the estimated expenses for 2024/2025. Transfers Out fluctuate annually based on the planned projects for the year.

The Transfer Out to the Bond and Interest fund is decreasing \$111,245 due to lower principal and interest payments due. Transfers Out to General & Admin and Recreation are related to strategic initiatives funded by tax dollars from the Corporate tax levy that are earmarked to the Capital Development Fund. The Transfer Out to Glenview Park Golf Club is for the construction of the new Turf Care Center \$5,188,928 and the planning for the Gazebo and Ramp for \$20,000. The transfer out to Glenview Ice Center reflects the remaining balance of approximately \$400,000 from the 2018 Referendum bond for the Ice Center that will be used during 2024/2025 and 2025/2026 to contribute to the future replacement of Ice Center assets in the Capital Replacement program.

The 2025/2026 Budget includes a Transfer Out to Park Services for the Pickleball Courts in Richardson Park \$850,000, Avoca Playground \$800,000, and the Bridge in Flick Park \$250,000. The Transfer Out to Recreation is for the Splash Landings project for \$7,181,972 and \$35,000 is to provide funding for Leisureships.

The 2024/2025 Estimate for Transfers Out to Recreation and GPGC increased significantly as compared to the 2024/2025 Budget. This was due to accelerating the Turf Center project and the timing for the Splash Landings project. The 2024/2025 Estimate for the Transfer Out to Ice increased \$200,000 over the 2024/2025 Budget. This reflects the use of the balance from the 2018 Referendum Bond toward the Ice Center's contribution toward the future replacement of its assets through the Capital Replacement Fund.

Glenview Park District
2025/2026 Five Year Summary

Capital Development
Capital Project Fund

Fund 192

R/E	Account	Category	2021/2022 Actual	2021/2022 % of Total	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Estimate	2024/2025 % of Total	2025/2026 Budget	2025/2026 % of Total
Operating												
	Revenue											
	400	Taxes and Interest	1,629,773	100.00%	169,595	100.00%	456,606	100.00%	381,000	100.00%	104,758	100.00%
	Revenue Total		1,629,773	100.00%	169,595	100.00%	456,606	100.00%	381,000	100.00%	104,758	100.00%
Operating Total			1,629,773		169,595		456,606		381,000		104,758	
Other Financing Sources (Uses)												
	Revenue											
	498	Other Income	-	0.00%	-	0.00%	836	0.03%	984	0.01%	-	0.00%
	499	Interfund Transfers In	973,051	100.00%	2,973,051	100.00%	3,145,051	99.97%	7,303,879	99.99%	9,240,416	100.00%
	Revenue Total		973,051	100.00%	2,973,051	100.00%	3,145,887	100.00%	7,304,863	100.00%	9,240,416	100.00%
	Expense											
	599	Interfund Transfers Out	(2,183,608)	100.00%	(2,545,408)	100.00%	(2,482,603)	100.00%	(7,058,477)	100.00%	(10,797,502)	100.00%
	Expense Total		(2,183,608)	100.00%	(2,545,408)	100.00%	(2,482,603)	100.00%	(7,058,477)	100.00%	(10,797,502)	100.00%
Other Financing Sources (Uses) Total			(1,210,557)		427,643		663,284		246,386		(1,557,087)	
Grand Total			419,216		597,238		1,119,890		627,386		(1,452,329)	

Glenview Park District 2025/2026 Budget Summary

Capital Development Capital Project Fund

Fund # 92

R/E	AcctSun	Category	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue					
	400	Taxes and Interest	381,000	102,203	104,758
	498	Other Income	984	-	-
	499	Interfund Transfers In	7,303,879	3,567,457	9,240,416
Revenue Total			7,685,863	3,669,660	9,345,174
Expense					
	599	Interfund Transfers Out	(7,058,477)	(3,643,940)	(10,797,502)
	641	Capital Purchases	-	(373,800)	-
Expense Total			(7,058,477)	(4,017,740)	(10,797,502)
Grand Total			627,386	(348,080)	(1,452,329)

Glenview Park District
2025/2026 Fund Budget Report

Capital Development
Capital Project Fund

Fund # 92

	C Account	Description	2022/2023 Actual	2023/2024 Actual	2024/2025 Estimate	2024/2025 Budget	2025/2026 Budget
Revenue							
	400	Taxes and Interest					
	400100	T.I.F. Payment	580	-	-	-	-
	401000	Interest Income	169,016	456,606	381,000	102,203	104,758
		Taxes and Interest Total	169,595	456,606	381,000	102,203	104,758
	498	Other Income					
	498200	Other Sources	-	836	984	-	-
		Other Income Total	-	836	984	-	-
	499	Interfund Transfers In					
	499000	Transfer In	2,973,051	3,145,051	7,303,879	3,567,457	9,240,416
		Interfund Transfers In Total	2,973,051	3,145,051	7,303,879	3,567,457	9,240,416
Revenue Total			3,142,646	3,602,493	7,685,863	3,669,660	9,345,174
Expense							
	599	Interfund Transfers Out					
	599000	Transfer Out	(2,545,408)	(2,482,603)	(7,058,477)	(3,643,940)	(10,797,502)
		Interfund Transfers Out Total	(2,545,408)	(2,482,603)	(7,058,477)	(3,643,940)	(10,797,502)
	641	Capital Purchases					
	641000	Land Acquisition	-	-	-	(373,800)	-
		Capital Purchases Total	-	-	-	(373,800)	-
Expense Total			(2,545,408)	(2,482,603)	(7,058,477)	(4,017,740)	(10,797,502)
Grand Total			597,238	1,119,890	627,386	(348,080)	(1,452,329)