



2026-2027 ANNUAL BUDGET



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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.

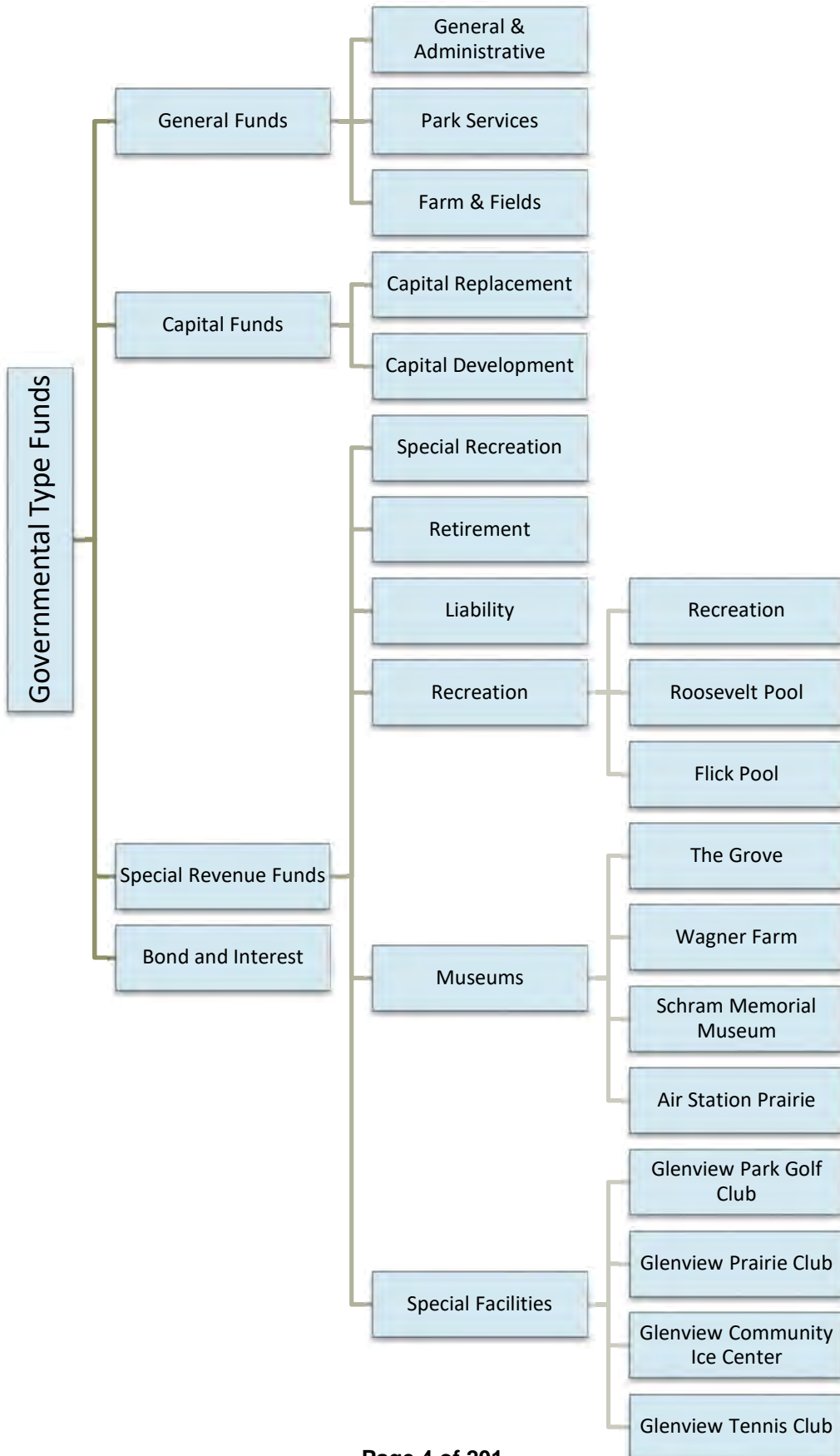
Modified Accrual

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.

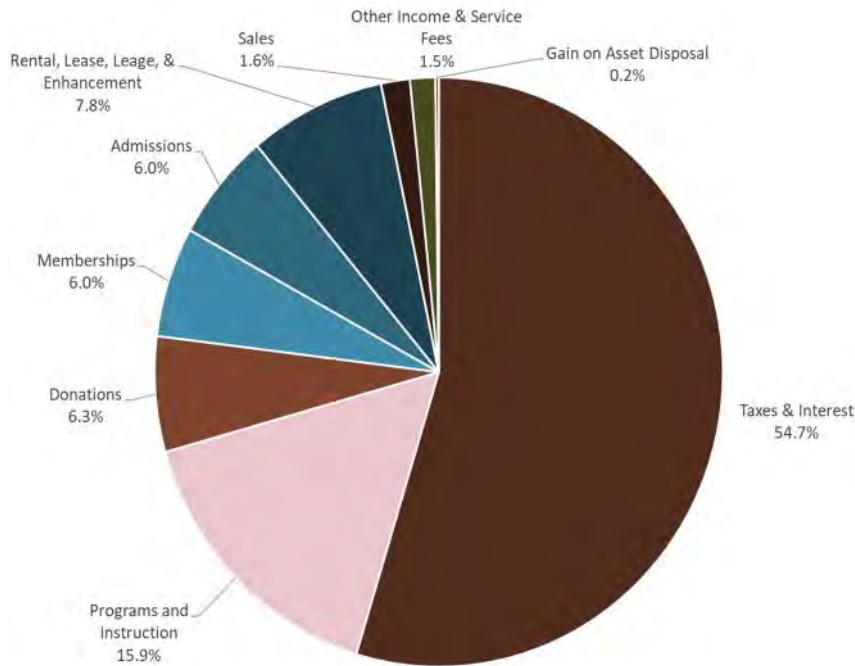
BUDGET OVERVIEW

The following overview outlines the Glenview Park District’s aggregate budgeted revenues and expenditures. Although the consolidated view is useful for assessing the District’s total financial position, the individual fund reports provide insight into the financial performance of specific facilities and segregated accounts.

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Revenue	46,291,124	49,783,963	50,203,403	49,940,459	52,232,305	2,291,846	4.59%
Expense	(36,893,553)	(40,479,757)	(57,828,939)	(54,089,000)	(52,213,309)	1,875,691	-3.47%
Grand Total	9,397,571	9,304,206	(7,625,536)	(4,148,541)	18,996	4,167,537	-100.46%

The budgeted revenue less expenses for 2026/2027 of \$18,996 reflects a change of \$4,167,537 (100.46%) from the 2025/2026 estimate.

Revenues



Total revenues for the 2026/2027 budget are \$52,232,305, representing a 4.59% increase compared to 2025/2026 estimates. Donations show the most significant growth, driven by the \$2.8 million PARC Grant secured for the Splash Landings renovation that is partially offset by a reduction in budgeted interest income. Of the total budgeted revenue, operating revenue is \$19,529,843, an increase of 5.79% compared to the 2025/2026 estimated

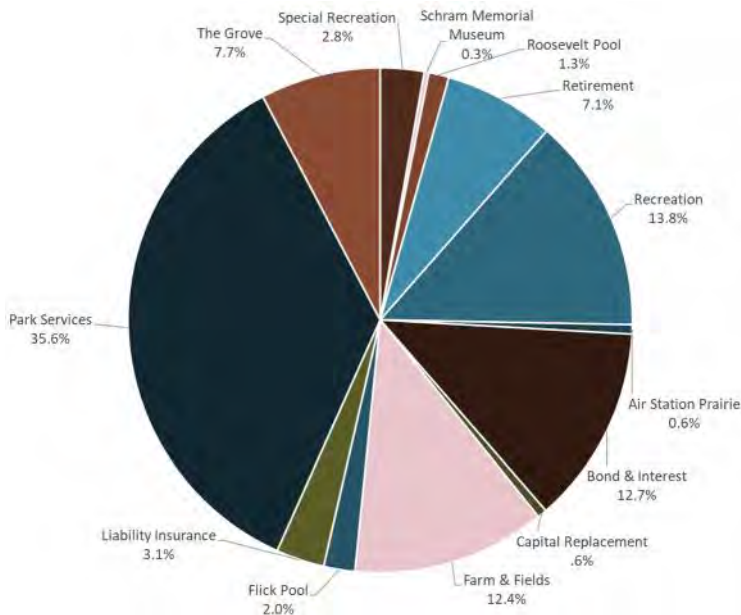
operating revenues. Programs and Instruction are budgeted to increase by \$566,132 (7.51%) due to continued participation growth, incremental fee increases, and the planned re-opening of Splash Landings in September 2026. Facility Rental and Enhancement revenue is budgeted to decrease by \$233,353 (7.23%) due to the reclassification of ice passes from rental revenue to admissions and memberships and a change in the lease agreement with Endeavor Health at Park Center.

BUDGET OVERVIEW

Revenue sources are identified in the following table:

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Taxes	25,432,906	25,697,027	26,929,752	27,018,136	27,857,626	839,490	3.11%
Interest Income	3,435,472	4,299,527	724,064	2,839,619	709,905	(2,129,714)	-75.00%
Sales	771,330	786,912	800,749	818,998	854,497	35,500	4.33%
Programs and Instruction	6,690,619	7,350,227	7,372,513	7,535,943	8,102,076	566,132	7.51%
League	498,607	444,977	481,364	482,954	495,614	12,660	2.62%
Special Events	176,156	207,319	189,725	189,477	219,759	30,282	15.98%
Service Fees	24,152	20,954	23,200	24,400	24,800	400	1.64%
Admissions	2,660,305	2,962,251	2,956,835	2,772,960	3,108,092	335,133	12.09%
Memberships	2,532,548	2,576,819	2,425,194	2,854,676	3,156,721	302,045	10.58%
Facility Rental and Enhancement	2,864,922	3,429,767	3,168,928	3,225,476	2,992,123	(233,353)	-7.23%
Equipment Enhancement	356,814	381,191	408,250	460,159	473,000	12,841	2.79%
Sales Lease	52,984	89,329	94,565	95,209	103,161	7,952	8.35%
Gain on Asset Disposal	149,580	225,737	100,000	100,000	100,000	-	0.00%
Donations	373,017	826,847	3,397,500	367,100	3,307,900	2,940,800	801.09%
Other Sources	271,713	485,080	1,130,764	1,155,352	727,031	(428,321)	-37.07%
Grand Total	46,291,124	49,783,963	50,203,403	49,940,459	52,232,305	2,291,846	4.59%

Tax Revenue



How Real Estate Taxes are Used

Real estate property taxes and replacement taxes represent 53.33% of overall revenues and are budgeted to increase by \$839,490 (3.11%) compared to the 2025/2026 estimated revenue. 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 Consumer Price Index (CPI)) plus an additional amount for new construction, newly annexed areas, and recovered TIF valuations.

The Consumer Price Index was 2.90% in 2024. The increase in tax revenue primarily reflects the impact from new construction.

Tax revenue is allocated among the various funds as indicated by the chart, with the largest share going to Corporate Funds. This supports Park Services, 35.59%, and Farm & Fields, 12.44%, ensuring we can maintain parks, sports fields, trails, bike paths, and playgrounds. Because these services

BUDGET OVERVIEW

mostly rely on tax dollars, this allocation is essential for keeping our public spaces maintained for the benefit of all residents and guests.

The District continues to implement a financial plan to have Special Facilities (Glenview Park Golf Club, Glenview Prairie Club, Glenview Ice Center, and Glenview Tennis Club) cover their portion of the General and Administrative expenses. In 2026/2027 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 5%, Glenview Prairie Club 5%, and Glenview Ice Center 20%. There is no offsetting transfer for the Glenview Tennis Club.

The Recreation Fund receives 13.81% of the tax revenue to provide programs and special events for the community. The taxes received by the Recreation Fund also subsidize the outdoor 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.

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: Series 2017B, Series 2018, Series 2020B, and Series 2026.

Fluctuations in property values, along with referendums and levy reductions, directly impact tax rates. 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.

Spikes in the chart below represent the cyclical nature of the Equalized Assessed Valuation (EAV) based on county assessments. Historically, there is a three-year cycle with 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. The 2023 EAV is \$4,503,148,354.

BUDGET OVERVIEW



Interest Income

Interest income is decreasing \$2,129,714, 75.00% compared to the 2025/2026 estimated revenues. Interest income was budgeted conservatively and anticipates a decline in interest rates.

Programs and Instruction

Overall, program and instruction fees are increasing \$566,132, 7.51% compared to the 2025/2026 estimated revenue. This growth is driven by the Recreation Fund's Early Childhood Preschool segment, which expects \$217,132 in new revenue from an additional classroom and higher enrollment. The increase in revenue expected for Aquatics of \$124,596, 150.5%, is due to an increase in Swimming and Instruction revenue following the grand re-opening of Splash Landings. The Ice Center is projecting growth for program revenue at \$61,602, 8.10% with greater camp, preschool, and clinic enrollment. Historic Wagner Farm projects a 17.22% increase in program revenue, totaling \$28,213, primarily driven by an uptick in party bookings.

BUDGET OVERVIEW

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year Estimates	% Change
Programs and Instruction							
Adult Sports	159,625	152,450	164,771	140,333	145,780	5,447	3.88%
Adult Variety	5,817	6,789	7,948	10,936	23,548	12,612	115.33%
Aquatics	266,204	306,904	16,085	82,786	207,382	124,596	150.50%
Camps and Clinics	757,881	891,861	896,531	1,004,467	973,886	(30,581)	-3.04%
Cultural Arts	243,815	270,843	286,742	274,781	287,527	12,746	4.64%
Early Childhood	674,776	843,140	1,129,588	1,034,683	1,251,815	217,132	20.99%
Figure Skating	465,221	473,453	597,323	503,535	555,742	52,207	10.37%
Fitness Center	660,000	727,836	740,182	791,987	824,520	32,533	4.11%
General	2,103,789	2,283,455	2,155,313	2,252,974	2,341,290	88,316	3.92%
Golf Operations	351,263	366,286	378,700	376,952	395,350	18,398	4.88%
Hockey	148,334	161,225	139,925	177,445	186,790	9,345	5.27%
Martial Arts	71,265	79,147	39,150	79,150	79,200	50	0.06%
Paddle Tennis	70,596	52,924	61,876	50,095	60,100	10,005	19.97%
Youth Sports	554,807	576,015	586,037	578,761	579,894	1,133	0.20%
Youth Variety	157,228	157,901	172,342	177,058	189,252	12,194	6.89%
Grand Total	6,690,619	7,350,227	7,372,513	7,535,943	8,102,076	566,132	7.51%

Admissions

Admissions revenue is budgeted to increase \$335,133, 12.09%, compared to 2025/2026 estimated revenue. An increase of \$187,802 in General Admissions is associated with Glenview Ice Center, Flick Pool, and Roosevelt Pool. Glenview Ice Center reclassified daily freestyle passes from Facility Rentals to Admissions. A change in 2025/2026 to unlimited season passes at Glenview Park Golf Course is driving increases in daily admissions and punch passes in Golf Operations.

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year Estimates	% Change
Aquatics	130,976	141,850	32,525	73,524	110,000	36,477	49.61%
Figure Skating	11,520	11,436	12,400	11,300	16,010	4,710	41.68%
Fitness Center	28,234	34,473	34,000	34,000	34,000	-	0.00%
General	642,234	699,546	706,360	716,685	904,487	187,802	26.20%
Golf Operations	1,842,240	2,070,333	2,166,000	1,931,901	2,036,595	104,694	5.42%
Paddle Tennis	5,101	4,613	5,550	5,550	7,000	1,450	26.13%
Grand Total	2,660,305	2,962,251	2,956,835	2,772,960	3,108,092	335,133	12.09%

Memberships

Membership revenue is budgeted to increase by \$302,045, 10.58% compared to estimated 2025/2026 revenue. In 2026/2027, most of the \$235,221 increase in General Memberships is based on the reclassification of freestyle punch passes from Facility Rentals to Memberships to align with other facility pass types. Recreation is expecting an increase in Membership revenue of \$62,605 due to the grand re-opening of Splash Landings.

BUDGET OVERVIEW

Category	2023/2024 Actual	2024/2025 Actual	2025/2026 Budget	2025/2026 Estimate	2026/2027 Budget	Budget Change from Prior Year Estimates	% Change
Aquatics	39,973	(20)	-	-	-	-	-
Dog Park	45,295	46,703	54,825	54,000	54,825	825	1.53%
Fitness Center	1,371,023	1,590,046	1,343,029	1,728,612	1,791,217	62,605	3.62%
General	565,677	583,412	584,990	574,559	809,780	235,221	40.94%
Golf Operations	240,295	105,001	116,550	126,705	132,900	6,195	4.89%
Paddle Tennis	270,285	251,676	325,800	370,800	367,999	(2,801)	-0.76%
Grand Total	2,532,548	2,576,819	2,425,194	2,854,676	3,156,721	302,045	10.58%

Facility Rental and Enhancements

Facility Rental and Enhancement Revenue is expected to decrease by \$233,353 (7.23%) compared to 2025/2026 estimated revenue. The difference in General Rentals is driven by the Ice Center which expects a decrease of \$309,862 in rental revenue due to the reclassification of freestyle punch passes to Memberships and Freestyle Daily Passes to Admissions. The Grove is forecasting an increase of \$35,000 for facility rentals.

Category	2023/2024 Actual	2024/2025 Actual	2025/2026 Budget	2025/2026 Estimate	2026/2027 Budget	Budget Change from Prior Year Estimates	% Change
Adult Sports	-	2,080	-	2,128	2,000	(128)	-6.02%
Aquatics	53,635	64,578	4,100	21,051	35,000	13,949	66.26%
Fitness Center	35,850	36,720	35,850	28,350	12,780	(15,570)	-54.92%
Gallery Park	3,893	3,784	5,000	5,000	-	(5,000)	-100.00%
General	2,700,374	3,249,255	3,048,434	3,091,140	2,864,535	(226,605)	-7.33%
Golf Operations	10	55	50	50	50	-	0.00%
Seniors	71,160	73,295	75,494	77,757	77,758	1	0.00%
Grand Total	2,864,922	3,429,767	3,168,928	3,225,476	2,992,123	(233,353)	-7.23%

Donations

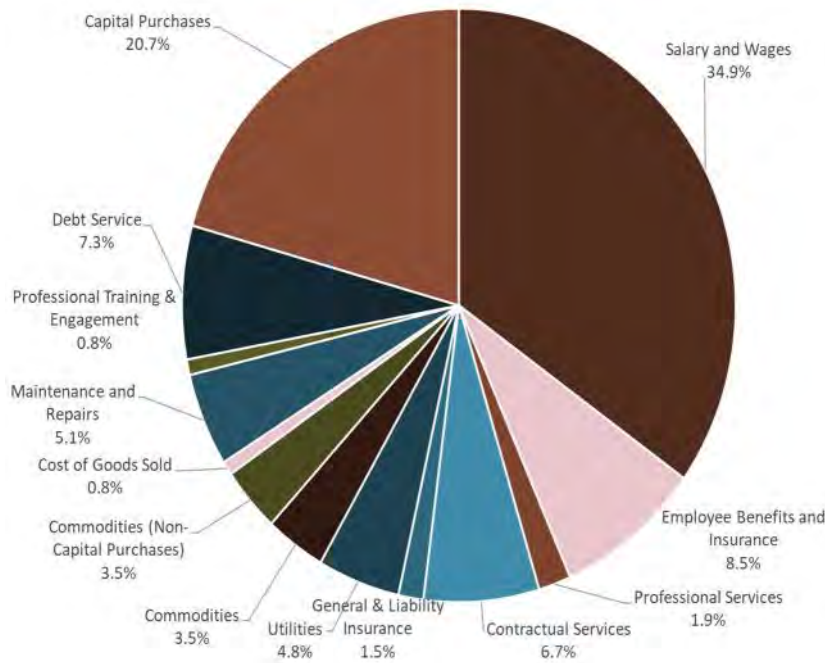
Donations are budgeted to increase by \$2,940,800, 801.09% over the estimated 2025/2026 revenue. The 2025/2026 Budget included an Illinois Department of Natural Resources PARC Grant in the amount of \$2,800,000 for Splash Landings improvements, but due to project delays, this was removed from the 2025/2026 Budget Estimate and added to the 2026/2027 Budget. The budget also includes 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 donation from the Glenview Stars of \$87,500 toward the bond payment for the construction of the Glenview Ice Center, a Friends of Wagner Farm donation of \$12,000 for agricultural apprentice wages, a \$10,000 Hamvas Family Exhibit donation, and \$7,000 for animal feed and document restoration from Grove Heritage Association.

BUDGET OVERVIEW

Other Sources

Other Sources of Revenue are budgeted to decrease by \$428,321 compared to 2025/2026 estimates. In 2025/2026, Developer Fee Revenue \$844,207 was used for the renovation of the Park District's Indoor Pool, Splash Landings. Additional Developer Fee revenue \$405,960 will be used in 2026/2027 for the completion of the Splash Landings project. Additionally, there was a one-time \$38,000 Foundation Grant for nets at the Prairie Club in 2025/2026.

Expenses



Total expenses for the 2026/2027 proposed budget are expected to be \$52,213,309; a 3.47% decrease compared to the 2025/2026 estimated expenses. Of the total budgeted expenses, \$37,634,226 is for operating expenses, an increase of 8.70% compared to the 2025/2026 estimated operating expenses. Capital purchases account for \$10,784,804 of the budgeted expenses, a decrease of 30.58% from the prior year-end estimate of \$15,535,891.

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

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from	
	Actual	Actual	Budget	Estimate	Budget	Prior Year Estimates	% Change
Salary and Wages	(14,438,469)	(15,814,061)	(16,996,006)	(17,030,816)	(18,222,169)	(1,191,353)	7.00%
Employee Benefits and Insurance	(3,558,545)	(3,794,847)	(4,238,695)	(4,295,195)	(4,446,804)	(151,609)	3.53%
Professional Services	(456,790)	(504,511)	(489,312)	(608,835)	(990,946)	(382,111)	62.76%
Contractual Services	(2,492,481)	(2,711,135)	(3,138,905)	(3,090,770)	(3,516,759)	(425,989)	13.78%
General & Liability Insurance	(545,429)	(607,489)	(690,000)	(690,000)	(704,380)	(56,620)	8.04%
Utilities	(2,003,612)	(2,210,774)	(2,408,568)	(2,255,899)	(2,515,457)	(259,558)	11.51%
Commodities	(1,583,240)	(1,524,737)	(1,789,274)	(1,775,998)	(1,838,205)	(62,207)	3.50%
Commodities (Non-Capital Purchases)	(1,152,230)	(1,269,435)	(1,764,350)	(1,700,932)	(1,848,439)	(147,507)	8.67%
Cost of Goods Sold	(368,386)	(373,448)	(372,030)	(397,697)	(393,680)	4,017	-1.01%
Maintenance and Repairs	(2,091,847)	(2,208,868)	(2,397,650)	(2,358,835)	(2,658,961)	(300,126)	12.72%
Professional Training & Engagement	(236,929)	(334,793)	(410,411)	(403,628)	(441,806)	(38,178)	9.46%
Debt Service	(4,110,291)	(4,042,805)	(3,930,124)	(3,930,124)	(3,794,279)	135,845	-3.46%
Capital Purchases	(3,855,304)	(5,082,853)	(19,203,614)	(15,535,891)	(10,784,804)	4,751,087	-30.58%
Grand Total	(36,893,553)	(40,479,757)	(57,828,939)	(54,089,000)	(52,213,309)	1,875,691	-3.47%

BUDGET OVERVIEW

Salary and Wages

To fulfill its primary purpose of providing high-quality community services, the Glenview Park District allocates 34.90% of expenditures to Salaries and Wages. The District relies heavily on part-time staff with 89.3% of the workforce being part-time or seasonal. The District has 123 full time and 14 PT4 positions budgeted in 2026/2027. The District maintains competitive pay through annual merit increases and an annual review of salary ranges reflecting the competitive market for employee talent. Recreation \$561,118 (12.74%), Administration \$204,714 (8.45%), and Park Services \$174,118 (6.26%) primarily drive the increase in Salaries & Wages. In addition to merit increases, these increases reflect filling vacancies adjusting starting pay to match market trends and employee qualifications and increasing staff hours to support expanded community programming.

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Salary and Wages							
Salaries	(5,144,040)	(5,604,991)	(6,141,215)	(6,053,827)	(6,449,078)	(395,251)	6.53%
Full Time Maintenance	(2,447,222)	(2,590,249)	(2,675,401)	(2,725,496)	(2,847,328)	(121,832)	4.47%
Operations	(2,223,514)	(2,428,520)	(2,407,087)	(2,516,978)	(2,805,022)	(288,044)	11.44%
Program Wages	(1,385,634)	(1,584,299)	(1,901,048)	(1,788,147)	(2,058,155)	(270,008)	15.10%
Full Time Clerical	(1,232,009)	(1,305,372)	(1,431,622)	(1,337,351)	(1,391,991)	(54,640)	4.09%
Part Time Maintenance	(539,420)	(629,018)	(715,179)	(814,779)	(805,596)	9,184	-1.13%
Individual Instruction Wages	(501,369)	(533,843)	(584,295)	(626,400)	(658,507)	(32,107)	5.13%
Group Instruction Wages	(480,752)	(534,652)	(525,295)	(562,346)	(573,558)	(11,212)	1.99%
Cashier	(145,510)	(161,601)	(163,750)	(163,750)	(164,650)	(900)	0.55%
Food Service	(66,668)	(107,961)	(119,906)	(116,940)	(122,306)	(5,366)	4.59%
Group Tour Wages	(50,220)	(88,613)	(96,360)	(86,360)	(97,290)	(10,930)	12.66%
Program Coordinator	(64,047)	(62,253)	(73,363)	(73,363)	(78,192)	(4,829)	6.58%
League Wages	(46,845)	(51,735)	(44,516)	(56,348)	(59,801)	(3,453)	6.13%
Operations: Starters	(48,595)	(61,935)	(52,500)	(52,500)	(51,000)	1,500	-2.86%
Operations: Rangers	(36,023)	(33,248)	(30,750)	(30,750)	(30,000)	750	-2.44%
Special Event Wages	(26,602)	(35,769)	(33,719)	(25,480)	(29,696)	(4,216)	16.54%
Grand Total	(14,438,469)	(15,814,061)	(16,996,006)	(17,030,816)	(18,222,169)	(1,191,353)	7.00%

Employee Taxes, Pension, and Insurance

Employee Taxes, Pension, and Insurance are budgeted to increase \$151,609, 3.53% compared to the 2025/2026 estimated expenses. The District is a member of the Intergovernmental Personnel Benefits Cooperative (IPBC) for its employee insurance benefit plan. The FY 2026/2027 budget accounts for a 7.88% rate adjustment within the Intergovernmental Personnel Benefit Cooperative (IPBC), a pool of approximately 130 member communities. This increase, effective January 2027, covers the January-April period and incorporates funding for two newly authorized benefit-eligible positions. Actual insurance expenditures are subject to variance based on the specific plan elections and enrollment decisions of eligible personnel.

The District has been proactive in trying to contain health costs. Those efforts will continue in 2026/2027 by focusing on wellness and disease management. Employees cover 4% to 18% of the 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

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are leading to increases in FICA. The employer contribution rates for the Illinois Municipal Retirement Fund (IMRF) decreased from 7.73% to 7.38%, effective January 2026. The decrease in the employer contribution rate was partially offset by an increase in the wages on which the contribution rate is calculated.

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Employee Benefits and Insurance							
Insurance Expense: Health	(1,727,146)	(1,768,600)	(2,083,600)	(1,987,100)	(2,143,619)	(156,519)	7.88%
Employment Taxes: FICA	(1,082,964)	(1,188,671)	(1,300,095)	(1,383,095)	(1,378,662)	4,433	-0.32%
Employee Pension: IMRF	(748,435)	(837,576)	(855,000)	(925,000)	(924,523)	477	-0.05%
Grand Total	(3,558,545)	(3,794,847)	(4,238,695)	(4,295,195)	(4,446,804)	(151,609)	3.53%

Professional Services

Professional Services are specialized, expert-driven services often provided by outside consultants and planners. Professional Services is budgeted to increase \$457,111 compared to 2025/2026 estimated expenses. A key driver of this change is a \$350,000 allocation for an updated comprehensive master plan, which will be supported by Capital Development Funding in 2026/2027.

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from	
	Actual	Actual	Budget	Estimate	Budget	Prior Year	% Change
Professional Services	(456,790)	(504,511)	(489,312)	(608,835)	(1,065,946)	(457,111)	75.08%
Marketing: Brochure	(59,857)	(67,566)	(74,538)	(74,550)	(77,191)	(2,641)	3.54%
Marketing: General	(198,895)	(189,689)	(281,034)	(283,334)	(285,425)	(2,091)	0.74%
Photography & Blueprints	(13,227)	(5,317)	(9,700)	(13,586)	(10,700)	2,886	-21.24%
Professional Services	(184,812)	(241,939)	(124,040)	(237,365)	(692,630)	(455,265)	191.80%
Grand Total	(456,790)	(504,511)	(489,312)	(608,835)	(1,065,946)	(457,111)	75.08%

Contractual Services

Contractual Services are services provided by outside vendors. Contractual Services are budgeted to increase \$425,989, 13.78% compared to the 2025/2026 estimated expenses. The largest increase is in Program Services with a budgeted increase of \$179,570, 20.55%. 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.

BUDGET OVERVIEW

Category	2023/2024 Actual	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from Prior Year	
		Actual	Budget	Estimate	Budget	Estimates	% Change
Contractual Services							
Bank Charges	(459,493)	(564,737)	(607,630)	(604,710)	(602,189)	2,521	-0.42%
League Services	(30,648)	(32,233)	(33,867)	(37,836)	(37,535)	301	-0.80%
Legal Notices	(47)	(789)	(500)	(800)	(800)	-	0.00%
Licenses	(3,041)	(3,830)	(4,475)	(4,725)	(4,825)	(100)	2.12%
Postage	(6,480)	(8,201)	(10,940)	(10,460)	(10,485)	(25)	0.23%
Printing	(9,735)	(14,711)	(19,194)	(17,760)	(22,394)	(4,634)	26.09%
Program Services	(672,521)	(789,848)	(913,126)	(873,976)	(1,053,546)	(179,570)	20.55%
Rental Expense	(100,537)	(140,414)	(137,130)	(138,822)	(151,672)	(12,850)	9.26%
Repair Service	(5,255)	(4,237)	(21,200)	(21,200)	(18,000)	3,200	-15.09%
Special Event Services	(107,688)	(105,506)	(105,738)	(103,906)	(170,738)	(66,832)	64.32%
Special Services	(1,097,036)	(1,046,628)	(1,285,105)	(1,276,574)	(1,444,575)	(168,002)	13.16%
Grand Total	(2,492,481)	(2,711,135)	(3,138,905)	(3,090,770)	(3,516,759)	(425,989)	13.78%

General and Liability Insurance

General and Liability Insurance are budgeted to increase \$56,620,8.04% compared to the 2025/2026 estimated expenses. 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.

Utilities

Utilities are budgeted to increase \$259,558, 11.51% compared to the 2025/2026 estimated expenses. Utilities include Electricity, Fuel/Heat, Disposal, Water, and Telephone usage. The budgeted increase is for Electricity \$185,908, Disposal \$33,608, Telephone \$30,526, Fuel/Heat \$17,304, and Water is decreasing by \$7,788. The reopening of Splash Landings and the Glenview Park Golf Turf Center primarily drives these increases. There are moderate supplier price increases for fuel/heat, telephone, and disposal.

Commodities (including Non-Capital Purchases)

Commodities are tangible items purchased from outside vendors. Commodities are budgeted to increase \$209,714, 6.03% compared to the 2025/2026 estimated expenses. Commodity expenses increase as the Park District facilities and parks age. Supplier price increases are also a factor in the overall increase in Commodities. Commodities (Non-Capital Purchases) fluctuate based on maintenance and improvement projects planned for the year.

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Category	2023/2024 Actual	2024/2025 Actual	2025/2026 Budget	2025/2026 Estimate	2026/2027 Budget	Budget Change from Prior Year Estimates	% Change
Commodities							
Animal and Related Supplies	(72,332)	(98,046)	(96,125)	(96,125)	(74,625)	21,500	-22.37%
Books and Subscriptions	(5,636)	(15,887)	(23,935)	(28,462)	(50,578)	(22,116)	77.70%
Food Service Disposables	(17,881)	(16,632)	(20,250)	(23,857)	(23,900)	(43)	0.18%
General Supplies: Chemicals	(249,476)	(176,309)	(211,966)	(237,486)	(216,400)	21,086	-8.88%
General Supplies: Gasoline and Lubricants	(129,365)	(128,533)	(159,430)	(150,430)	(157,130)	(6,700)	4.45%
General Supplies: General	(528,901)	(526,798)	(593,173)	(594,115)	(637,283)	(43,168)	7.27%
General Supplies: Janitorial	(111,967)	(116,478)	(119,200)	(118,781)	(122,000)	(3,219)	2.71%
General Supplies: Safety	(29,559)	(41,528)	(43,430)	(38,580)	(49,540)	(10,960)	28.41%
General Supplies: Tools	(21,783)	(21,046)	(27,525)	(30,225)	(21,465)	8,760	-28.98%
Group Supplies	(13,149)	(8,596)	(9,555)	(9,555)	(10,380)	(825)	8.63%
League Supplies	(29,056)	(26,696)	(33,050)	(35,800)	(39,683)	(3,883)	10.85%
Office Supplies	(48,311)	(38,699)	(55,450)	(50,865)	(51,750)	(885)	1.74%
Program Supplies	(189,025)	(175,289)	(218,417)	(193,375)	(213,152)	(19,777)	10.23%
Repair Supplies	(2,743)	(3,503)	(2,700)	(3,500)	(3,500)	-	0.00%
Special Event Supplies	(70,608)	(64,731)	(80,675)	(75,241)	(74,454)	787	-1.05%
Uniforms	(63,449)	(65,969)	(94,393)	(89,601)	(92,365)	(2,764)	3.08%
Commodities (Non-Capital Purchases)							
Non-Capital Building Improvement	(121,047)	(239,922)	(292,375)	(279,077)	(243,896)	35,181	-12.61%
Non-Capital Furniture & Fixtures	(62,255)	(96,145)	(94,225)	(81,653)	(82,075)	(422)	0.52%
Non-Capital Intangibles	(42,551)	(52,920)	(219,190)	(135,872)	(224,313)	(88,441)	65.09%
Non-Capital Land Improvement	(618,116)	(683,982)	(769,610)	(741,730)	(844,355)	(102,625)	13.84%
Non-Capital Machinery & Equipment	(308,262)	(196,466)	(388,950)	(462,600)	(453,800)	8,800	-1.90%
Grand Total	(2,735,470)	(2,794,172)	(3,553,624)	(3,476,930)	(3,686,644)	(209,714)	6.03%

Maintenance and Repairs

Maintenance and Repairs are budgeted to increase \$300,126, 12.72% compared to the 2025/2026 estimated expenses. The largest increases are in the areas of Maintenance Services General \$155,901 and Building Repairs \$48,515. Increased landscaping and natural area maintenance for Park Services makes up the majority of increases in this budget category.

Category	2023/2024 Actual	2024/2025 Actual	2025/2026 Budget	2025/2026 Estimate	2026/2027 Budget	Budget Change from Prior Year Estimates	% Change
Maintenance and Repairs							
Building Repairs	(127,646)	(167,853)	(190,345)	(176,295)	(224,810)	(48,515)	27.52%
Machinery & Equipment Repairs	(295,377)	(251,980)	(278,050)	(264,450)	(293,350)	(28,900)	10.93%
Maint Services: Contracted Payroll	(128,496)	(173,772)	(194,391)	(194,391)	(194,391)	-	0.00%
Maint Services: Equipment	(132,869)	(124,965)	(220,243)	(212,307)	(244,382)	(32,075)	15.11%
Maint Services: General	(1,064,667)	(1,136,181)	(1,107,482)	(1,124,770)	(1,280,671)	(155,901)	13.86%
Maint Services: Janitorial	(332,725)	(342,756)	(393,819)	(371,757)	(391,937)	(20,180)	5.43%
Maint Services: Pest Control	(10,067)	(11,361)	(13,320)	(14,865)	(29,420)	(14,555)	97.91%
Grand Total	(2,091,847)	(2,208,868)	(2,397,650)	(2,358,835)	(2,658,961)	(300,126)	12.72%

Debt Service and Interest Expense

As of April 30, 2025, the District carries three outstanding bond issues. Variations in debt service and interest expenses tie to the specific repayment schedules of these bonds. For the 2026/2027 fiscal year, total debt service is projected to decrease by \$135,845 compared to the 2025/2026 estimated expenses. A portion of the debt service is paid using existing Park District funds to minimize the impact on taxpayers.

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Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Debt Service							
Bond Issuance Costs	(19,500)	(15,000)	(20,000)	(20,000)	(20,000)	-	0.00%
Interest Expense	(1,218,970)	(1,155,380)	(1,037,275)	(1,037,275)	(901,429)	135,846	-13.10%
Paying Agent Fees	(1,821)	(2,425)	(2,850)	(2,850)	(2,850)	-	0.00%
Principal Payment	(2,870,000)	(2,870,000)	(2,869,999)	(2,869,999)	(2,870,000)	(1)	0.00%
Grand Total	(4,110,291)	(4,042,805)	(3,930,124)	(3,930,124)	(3,794,279)	135,845	-3.46%

Debt Service Schedules

Annual Payments - Debt Principal

Fiscal Year	Series 2018	Series 2020B	Series 2017B	Refunding		
	General Obligation	Alternate Revenue	Alternate Revenue	Bond	Principal	
2026/2027	\$ 1,780,000	\$ 910,000	\$ 180,000	\$ 1,444,985	\$ 4,314,985	
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	
	\$ 11,445,000	\$ 6,175,000	\$ 2,100,000	\$ 1,444,985	\$ 21,164,985	

Annual Payments - Debt Interest

Fiscal Year	Series 2018	Series 2020B	Series 2017B	Refunding		
	General Obligation	Alternate Revenue	Alternate Revenue	Bond	Principal	
2026/2027	\$ 572,250	\$ 225,418	\$ 68,712	\$ 35,049	\$ 901,429	
2027/2028	\$ 483,250	\$ 179,918	\$ 63,312	\$ -	\$ 726,480	
2028/2029	\$ 389,750	\$ 136,918	\$ 57,760	\$ -	\$ 584,428	
2029/2030	\$ 291,502	\$ 95,168	\$ 51,667	\$ -	\$ 438,337	
2030/2031	\$ 188,500	\$ 63,568	\$ 45,417	\$ -	\$ 297,485	
2031/2032	\$ 80,250	\$ 41,068	\$ 38,754	\$ -	\$ 160,072	
2032/2033	\$ -	\$ 27,968	\$ 31,930	\$ -	\$ 59,898	
2033/2034	\$ -	\$ 17,168	\$ 24,450	\$ -	\$ 41,618	
2034/2035	\$ -	\$ 7,968	\$ 16,800	\$ -	\$ 24,768	
2035/2036	\$ -	\$ -	\$ 8,574	\$ -	\$ 8,574	
	\$ 2,005,502	\$ 795,162	\$ 407,376	\$ 35,049	\$ 3,243,089	

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Capital Purchases

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Capital Purchases							
Architectural and Engineering	(325,518)	(1,090,954)	(807,596)	(1,357,128)	(667,146)	689,982	-50.84%
Buildings and Improvements	(1,458,469)	(1,584,718)	(13,287,654)	(9,816,970)	(6,342,381)	3,474,589	-35.39%
Furniture & Fixtures	(93,202)	(78,588)	(272,500)	(272,500)	(133,000)	139,500	-51.19%
Intangibles	-	-	-	(23,807)	-	23,807	-100.00%
Land Acquisition	-	-	-	-	(482,000)	(482,000)	0.00%
Land Improvements	(814,235)	(711,791)	(2,914,451)	(1,797,451)	(2,175,777)	(378,326)	21.05%
Machinery & Equipment	(1,163,880)	(1,616,803)	(1,921,413)	(2,268,036)	(984,500)	1,283,536	-56.59%
Grand Total	(3,855,304)	(5,082,853)	(19,203,614)	(15,535,891)	(10,784,804)	4,751,087	-30.58%

The 2026/2027 Budget includes \$10,784,804 to be spent on capital projects and equipment acquisition with the largest expenditures for the continued construction and renovation of Splash Landings. 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 and in individual facility funds. Excluding any Capital Replacement and Capital Development purchases, the capital purchases for 2026/2027 total \$7,774,854.

General & Admin	90,451	Glenview Park Golf Club	85,000
Admin Building A/C (2) Condensers (Shortage in Capital Replacement)	90,451	Golf Cart Fleet Batteries	63,000
Park Services	2,195,377	Toro 3500 Bank Mowers (2) - (Shortage in Capital Replacement)	10,000
New Park Development (Incl. Market Assessment Phase 1 and Phase 2)	482,000	Master Plan Update Consultants	5,000
AVOCA Park	350,000	Gazebo Project	5,000
Pickleball Courts - Richardson Park	347,192	Club Carryall (Shortage in Capital Replacement)	2,000
Comprehensive Master Plan - Districtwide	165,000	Glenview Prairie Club	50,000
Parking Lot Repairs - Flick Park	150,000	Sound System (Shortage in Capital Replacement)	20,000
Parking Lot Repairs - Willow Park	150,000	Structural Engineer Parking Lot	17,000
Batting Cage - Swenson Park	76,185	Deck Expansion	13,000
Drainage Project - Hawthorne Glen Park	50,000	Recreation	5,070,526
Civil, Structural, & Mechanical Engineering - Districtwide	40,000	Splash Landings Renovation	4,846,526
Doors for Cole, Flick, Gallery, and Roosevelt Parks	32,000	East Wing Bathroom Renovation	190,000
Lot Engineering - Swenson Park	30,000	Park Center Building Wayfinding	34,000
Playground Design - Diederich Park	25,000	Roosevelt Pool	23,000
West Baseball Field Improvements - Cole Park	25,000	Master Planning Water Play Features	23,000
Parking Lot Engineering - Administration	25,000	Flick Pool	89,000
Parking Lot Engineering - CPW	25,000	Master Planning Water Play Features	46,000
Architectural and Engineering - Parking Lot Engineering - Flick Park	25,000	Sand Filters (Capital Replacement Shortage)	43,000
Drainage Improvement - Rugen Park	25,000	The Grove	159,500
Infield Laser Grinding - Swenson Park	25,000	Painting IC, Program Barn, Fence, and Blacksmith	55,000
Truss Bracing Flick & Cole Park Fieldhouses, CPW Overhangs	25,000	Maintenance Yard Paving	30,000
Infield Turf Conversion (2) - Willowbrook Park	22,000	Log Cabin Chimney and Siding Repair	16,500
Master Plan Carryover - Sleepy Hollow Park	20,000	Pathway Lighting IC to Parking Lots	15,000
Painting Manor Park and Rugen Park Fieldhouses	20,000	Redfield Landscape Lighting	13,000
Parking Lot Engineering - Willow Park	15,000	Alarm/Access Controls (Phase 2)	10,000
Irrigation Pump Replacement - Gallery Park	15,000	Bridge Material	10,000
LED Upgrades - Park Services West Maintenance Facility	10,000	Furnace for Longhouse	10,000
Truck Liftgate	10,000	Wagner Farm	12,000
Van #36 (Shortage in Capital Replacement)	10,000	Monument Sign	12,000
Resurface Court - Indian Ridge Park (Shortage in Capital Replacement)	500	TOTAL	7,774,854
Resurface Court - Roosevelt Park (Shortage in Capital Replacement)	500		

Capital Replacement

The 2026/2027 budget includes \$3,009,950 for asset replacements. Although the Capital Replacement program uses the Consumer Price Index (CPI) adjusted contributions to accumulate funds for future

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replacements, high inflation means some reserves no longer cover full replacement costs. To address this, operating funds supplement the funds accumulated in Capital Replacement to meet current market prices for scheduled items.

Capital Development

The 2026/2027 budget includes \$3,605,322 in Transfers Out to offset actual expenses to the appropriate fund. A transfer of \$317,000 to General & Admin covers the implementation of strategic initiatives. A transfer of \$1,254,192 will be made to Park Services for New Park Development \$482,000, the Avoca Park Playground \$350,000, Richardson Pickleball Courts \$347,192, and Gallery Park’s Master Plan \$75,000. A transfer of \$620,000 to Recreation will support major initiatives including the Splash Landings renovation \$585,000 and the District’s Leisureships program \$35,000. The upcoming budget includes a \$30,000 Transfer Out, split equally between Roosevelt and Flick Pools, to fund comprehensive Play Feature Enhancement studies. The Bond & Interest Fund will receive a transfer of \$1,384,130 for principal and interest expense.

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Transfer Out General & Admin	(437,950)	(316,950)	(363,950)	(363,950)	(317,000)	46,950	-12.90%
Transfer Out Park Services	(214,622)	(500,000)	(1,900,000)	-	(1,254,192)	(1,254,192)	-
Transfer Out GPGC	(50,000)	(1,166,365)	(5,208,928)	(5,208,928)	-	5,208,928	-100.00%
Transfer Out Ice Center	-	(200,000)	(200,000)	(200,000)	-	200,000	-100.00%
Transfer Out Tennis Club	(35,000)	-	-	-	-	-	-
Transfer Out Recreation	(35,000)	(35,000)	(1,610,244)	(1,610,244)	(620,000)	990,244	-61.50%
Transfer Out Roosevelt	-	-	-	-	(15,000)	(15,000)	-
Transfer Out Flick	-	-	-	-	(15,000)	(15,000)	-
Transfer Out Bond & Interest	(1,710,031)	(1,625,625)	(1,514,380)	(1,514,380)	(1,384,130)	130,250	-8.60%
Grand Total	(2,482,603)	(3,843,940)	(10,797,502)	(8,897,502)	(3,605,322)	5,292,180	-59.48%

**Glenview Park District
2026/2027 Five Year Summary**

Fund (All)

R/E	Category	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Actual	2024/2025 % of Total	2025/2026 Estimate	2025/2026 % of Total	2026/2027 Budget	2026/2027 % of Total
Operating											
Revenue											
	400 Taxes and Interest	25,155,168	62.31%	28,868,378	62.86%	29,996,554	61.03%	29,857,755	61.21%	28,567,531	55.46%
	410 Sales Revenue	672,997	1.67%	771,330	1.68%	786,912	1.60%	818,998	1.68%	854,497	1.66%
	420 Programs & Instruction Revenue	6,494,147	16.09%	7,389,534	16.09%	8,023,477	16.33%	8,232,774	16.88%	8,842,249	17.17%
	450 Admission Revenue	2,358,742	5.84%	2,660,305	5.79%	2,962,251	6.03%	2,772,960	5.68%	3,108,092	6.03%
	460 Membership Revenue	2,073,240	5.14%	2,532,548	5.51%	2,576,819	5.24%	2,854,676	5.85%	3,156,721	6.13%
	470 Rental, Lease, & Enhancement Revenue	3,290,287	8.15%	3,274,720	7.13%	3,900,287	7.94%	3,780,844	7.75%	3,568,284	6.93%
	498 Other Income	328,560	0.81%	424,867	0.93%	900,430	1.83%	464,750	0.95%	3,414,400	6.63%
Operating Total											
		14,088,822		16,993,722		17,792,631		14,159,773		13,877,548	
Capital											
Expense											
	641 Capital Purchases	(4,617,128)	100.00%	(3,855,304)	100.00%	(5,082,853)	100.00%	(15,535,891)	100.00%	(10,784,804)	100.00%
	Expense Total	(4,617,128)	100.00%	(3,855,304)	100.00%	(5,082,853)	100.00%	(15,535,891)	100.00%	(10,784,804)	100.00%
	Capital Total	(4,617,128)		(3,855,304)		(5,082,853)		(15,535,891)		(10,784,804)	
Other Financing Sources (Uses)											
Revenue											
	498 Other Income	232,708	1.53%	219,863	1.37%	411,497	2.09%	1,057,702	3.26%	620,531	2.58%
	499 Interfund Transfers In	14,987,014	98.47%	15,789,605	98.63%	19,238,332	97.91%	31,346,022	96.74%	23,427,321	97.42%
	591 Debt Service	(5,049,723)	25.29%	(4,110,291)	20.68%	(4,042,805)	17.40%	(3,930,124)	11.15%	(3,794,279)	13.95%
	599 Interfund Transfers Out	(14,917,924)	74.71%	(15,767,263)	79.32%	(19,186,740)	82.60%	(31,310,340)	88.85%	(23,405,144)	86.05%
	Other Financing Sources (Uses) Total	(4,747,925)		(3,868,085)		(3,579,716)		(2,836,741)		(3,151,571)	

Glenview Park District
2026/2027 Five Year Summary

Fund (All)

R/E	Category	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Actual	2024/2025 % of Total	2025/2026 Estimate	2025/2026 % of Total	2026/2027 Budget	2026/2027 % of Total
GAAP											
	Revenue										
	493 Gain on Disposal of Fixed Assets	233,900	100.00%	149,580	100.00%	225,737	100.00%	100,000	100.00%	100,000	100.00%
	Revenue Total	233,900	100.00%	149,580	100.00%	225,737	100.00%	100,000	100.00%	100,000	100.00%
	GAAP Total	233,900		149,580		225,737		100,000		100,000	
	Grand Total	4,957,669		9,419,913		9,355,799		(4,112,859)		41,173	



Glenview Park District For 2026/2027 Budget Year Projected Current Assets less Current Liabilities 04/30/27

Fund Category	04/30/2025	Projected	04/30/2026	Budgeted	04/30/2027	Budgeted	Current Assets Less Current Liabilities as a Percentage of Operating Expenditures
	Current Assets Less Current Liabilities		Profit and Loss		Current Assets Less Current Liabilities		
General & Administrative		-	-	-	-	Zero Fund Balance	
Park Services	11,374,772	(3,960,490)	7,414,282	(2,224,898)	5,189,384	6,729,739	77.11%
Farm & Fields	1,623,101	21,504	1,644,605	559,364	2,203,969	Non-Operating Fund	
Total Corporate	12,997,873	(3,938,986)	9,058,887	(1,665,534)	7,393,353	6,729,739	109.86%
Capital Replacement	23,953,257	1,717,101	25,670,358	2,761,307	28,431,665	Non-Operating Fund	
Capital Development	8,366,200	1,680,960	10,047,160	2,294,797	12,341,957	Non-Operating Fund	
Total Capital	32,319,457	3,398,061	35,717,518	5,056,103	40,773,621	-	-
Recreation	6,588,296	(2,374,034)	4,214,262	(1,320,277)	2,893,985	8,721,799	33.18%
Roosevelt	441,762	13,160	454,922	-	454,922	692,028	65.74%
Flick	854,431	19,407	873,838	-	873,838	1,042,664	83.81%
Total Recreation	7,884,489	(2,341,467)	5,543,022	(1,320,277)	4,222,745	10,456,491	40.38%
The Grove	1,634,659	167,297	1,801,956	156,142	1,958,098	2,053,757	95.34%
Wagner Farm	1,745,878	(955,633)	790,245	-	790,245	1,485,958	53.18%
Schram Memorial Museum	259,719	32,592	292,311	7,501	299,812	88,488	338.82%
Air Station Prairie	146,813	(9,437)	137,376	11,945	149,321	136,959	109.03%
Total Museums	3,787,069	(765,181)	3,021,888	175,588	3,197,476	3,765,162	84.92%
Special Recreation	478,255	(127,297)	350,958	(78,896)	272,062	860,050	31.63%
Retirement	2,228,192	(356,346)	1,871,846	(303,915)	1,567,931	2,303,185	68.08%
Liability	1,187,137	(61,222)	1,125,915	(197,449)	928,466	1,083,974	85.65%
Bond & Interest	978,587	48,371	1,026,958	(229,873)	797,085	3,794,279	21.01%
GPGC	791,570	(560,356)	231,214	64,129	295,343	2,150,508	13.73%
GPC	956,663	53,030	1,009,693	(472,358)	537,335	1,159,241	46.35%
Ice Center	1,172,250	59,747	1,231,997	46,516	1,278,513	2,663,846	48.00%
Tennis Club	2,992,150	444,211	3,436,361	(1,032,861)	2,403,500	1,693,087	141.96%
Total Special Facilities	5,912,633	(3,368)	5,909,265	(1,394,574)	4,514,691	7,666,682	58.89%
Total District	67,773,692	(4,147,435)	63,626,257	41,173	63,667,430	36,659,562	173.67%

These amounts reflect only the amounts budgeted for the 2026/2027 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 \$63,667,430 as of 04/30/2027. 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.

- The total reserve for the Corporate fund is \$7,393,353. Of the total, \$2,203,969 is for Farm & Fields and \$5,189,384 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 \$40,773,621. Capital Replacement represents \$28,431,665 and Capital Development represents \$12,341,957 of the combined reserves.
- The combined reserve for Recreation and outdoor pools is \$4,222,745, which is 40.38% of operating expenses. In 2026/2027, the Recreation reserve balance will cover a portion of the Splash Landings indoor pool project, a renovation for the East Wing Bathroom Renovation, and updated wayfinding directional signage throughout Park Center.
- The combined reserve for the Special Facilities is \$4,514,691, which is 58.89% of operating expenses. In 2026/2027, Glenview Park Golf Club, Glenview Prairie Club, Glenview Ice Center, and Glenview Tennis Center figures reflect a full allocation of G&A expenses with the following offsetting transfers in from Park Services: Glenview Park Golf Course 5%, Glenview Prairie Club 5%, and Glenview Ice Center 20%. There is no offsetting transfer for the Glenview Tennis Club.
- The combined reserve for the Museum funds is \$3,197,476, which is 84.92% of operating expenses. All Reserve levels are above the targeted percentage level; this is due to the lower amount of the reserve.
- Special Recreation is budgeted to have a reserve of \$272,062, which is 31.63% of operating expenses, 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 maintained to levels expected by the members of the community and meet ADA environmental and safety standards. A selection of major projects 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)
- Lakeview Room Wall Project (2025)
- Wagner Farm Milk Processing Plant (2025)
- The Grove Long Bridge Replacement (2025)
- Manor Park Master Plan (2025)
- Central Street Bridge completion (2025)
- GPGC Seal Coat Parking Lot (2025)
- Tennis Club Parking Lot Resurface (2025)
- Schram Roof Replacement, Exterior Painting, Solar Panel installation (2025)
- Golf Club Turf Care Center (2026)
- Playground Equipment and Repairs (Bocce Ball Court, Basketball, and Batting Cage) (2026)
- Wagner Farm Heritage Center Exhibit Construction (2026)

BUDGET OVERVIEW

Planned for 2026/2027

- Richardson Pickleball Courts
- AVOCA Park Playground
- Splash Landings Renovation
- Roosevelt and Flick Pool, Master Planning Water Play Features
- Swenson Park Batting Cage
- Flick Park Parking Lot Repairs
- Willow Park Parking Lot Repairs
- Hawthorne Glen Drainage Project
- GPGC, Golf Cart Fleet Batteries
- Swenson Park Lot Engineering
- Administration Building A/C Condenser Replacements
- The Grove Yard Paving
- The Grove Blacksmith, Fence, Barn, and IC Painting
- New Park Development
- Districtwide Comprehensive Master Plan

SUPPLEMENTARY SCHEDULES

Income by Fund and Category Trend

(does not include Interfund Transfers)

Fund	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
						Estimates	
Air Station Prairie	177,458	183,570	180,440	183,323	177,036	(6,287)	-3.43%
Bond and Interest	3,906,412	3,691,814	3,740,630	3,833,690	3,572,812	(260,878)	-6.80%
Capital Development	457,442	518,110	104,758	338,046	84,512	(253,534)	-75.00%
Capital Replacement	1,536,323	1,511,722	513,757	1,164,857	486,214	(678,643)	-58.26%
Farm & Fields	3,316,877	3,580,777	3,474,915	3,539,922	3,483,730	(56,192)	-1.59%
Flick Pool	1,296,292	1,284,224	1,359,762	1,356,429	1,403,257	46,828	3.45%
General & Administrative	42,570	52,036	31,383	35,156	30,620	(4,536)	-12.90%
Glenview Ice Center	2,677,759	3,317,487	3,092,619	3,130,937	3,250,960	120,023	3.83%
Glenview Park Golf Club	2,573,685	2,741,532	2,729,365	2,665,717	2,718,942	53,225	2.00%
Glenview Prairie Club	1,320,868	1,320,382	1,426,185	1,431,321	1,453,146	21,825	1.52%
Glenview Tennis Club	2,218,363	2,450,523	2,200,575	2,513,551	2,450,048	(63,503)	-2.53%
Liability Insurance	868,965	887,358	836,702	876,533	886,525	9,992	1.14%
Park Services	10,326,568	10,773,014	10,161,875	10,145,941	10,620,002	474,061	4.67%
Recreation	8,969,525	10,441,502	13,641,209	11,823,461	14,523,579	2,700,119	22.84%
Retirement	1,950,352	1,993,742	1,897,147	1,951,749	1,999,270	47,521	2.43%
Roosevelt Pool	627,202	801,163	866,836	871,350	909,542	38,192	4.38%
Schram Memorial Museum	184,107	191,433	137,096	146,544	138,764	(7,780)	-5.31%
Special Recreation	720,852	769,993	760,584	767,203	781,154	13,951	1.82%
The Grove	2,557,767	2,677,065	2,551,713	2,603,237	2,723,152	119,915	4.61%
Wagner Farm	561,738	596,514	495,852	561,492	539,039	(22,453)	-4.00%
Grand Total	46,291,124	49,783,963	50,203,403	49,940,459	52,232,305	2,291,846	4.59%

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
						Estimates	
Taxes	25,432,906	25,697,027	26,929,752	27,018,136	27,857,626	839,490	3.11%
Interest Income	3,435,472	4,299,527	724,064	2,839,619	709,905	(2,129,714)	-75.00%
Sales	771,330	786,912	800,749	818,998	854,497	35,500	4.33%
Programs and Instruction	6,690,619	7,350,227	7,372,513	7,535,943	8,102,076	566,132	7.51%
League	498,607	444,977	481,364	482,954	495,614	12,660	2.62%
Special Events	176,156	207,319	189,725	189,477	219,759	30,282	15.98%
Service Fees	24,152	20,954	23,200	24,400	24,800	400	1.64%
Admissions	2,660,305	2,962,251	2,956,835	2,772,960	3,108,092	335,133	12.09%
Memberships	2,532,548	2,576,819	2,425,194	2,854,676	3,156,721	302,045	10.58%
Facility Rental and Enhancement	2,864,922	3,429,767	3,168,928	3,225,476	2,992,123	(233,353)	-7.23%
Equipment Enhancement	356,814	381,191	408,250	460,159	473,000	12,841	2.79%
Sales Lease	52,984	89,329	94,565	95,209	103,161	7,952	8.35%
Gain on Asset Disposal	149,580	225,737	100,000	100,000	100,000	-	0.00%
Donations	373,017	826,847	3,397,500	367,100	3,307,900	2,940,800	801.09%
Other Sources	271,713	485,080	1,130,764	1,155,352	727,031	(428,321)	-37.07%
Grand Total	46,291,124	49,783,963	50,203,403	49,940,459	52,232,305	2,291,846	4.59%

SUPPLEMENTARY SCHEDULES

Expense by Fund and Category Trend

(does not include Interfund Transfers)

Fund	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from	
	Actual	Actual	Budget	Estimate	Budget	Prior Year Estimates	% Change
Air Station Prairie	(98,437)	(152,905)	(175,178)	(166,718)	(136,959)	29,759	-17.85%
Bond and Interest	(4,110,291)	(4,042,805)	(3,930,124)	(3,930,124)	(3,794,279)	135,845	-3.46%
Capital Development	-	-	-	-	(350,000)	(350,000)	-
Capital Replacement	(2,052,111)	(2,197,977)	(2,397,419)	(2,397,419)	(3,009,950)	(612,531)	25.55%
Flick Pool	(835,295)	(870,085)	(1,108,539)	(1,085,799)	(1,131,664)	(45,865)	4.22%
General & Administrative	(3,316,729)	(3,562,731)	(4,181,854)	(4,151,050)	(4,509,394)	(358,344)	8.63%
Glenview Ice Center	(2,076,492)	(2,344,966)	(2,536,393)	(2,603,412)	(2,663,846)	(60,434)	2.32%
Glenview Park Golf Club	(2,263,230)	(3,540,394)	(7,913,645)	(8,015,265)	(2,235,508)	5,779,758	-72.11%
Glenview Prairie Club	(954,836)	(944,280)	(1,204,346)	(1,170,136)	(1,209,241)	(39,105)	3.34%
Glenview Tennis Club	(1,382,144)	(1,512,021)	(1,668,004)	(1,743,709)	(1,693,087)	50,622	-2.90%
Liability Insurance	(752,877)	(790,414)	(936,175)	(937,755)	(1,083,974)	(146,219)	15.59%
Park Services	(5,772,385)	(6,152,816)	(8,810,883)	(7,613,926)	(8,925,116)	(1,311,190)	17.22%
Recreation	(6,594,365)	(7,569,467)	(14,996,349)	(12,189,183)	(13,792,325)	(1,603,142)	13.15%
Retirement	(1,831,399)	(2,026,247)	(2,155,095)	(2,308,095)	(2,303,185)	4,910	-0.21%
Roosevelt Pool	(458,747)	(562,845)	(683,320)	(674,674)	(715,028)	(40,354)	5.98%
Schram Memorial Museum	(64,200)	(91,997)	(104,327)	(82,252)	(88,488)	(6,236)	7.58%
Special Recreation	(696,402)	(726,756)	(887,500)	(894,500)	(860,050)	34,450	-3.85%
The Grove	(2,092,644)	(2,033,833)	(2,076,841)	(2,044,939)	(2,213,257)	(168,318)	8.23%
Wagner Farm	(1,540,969)	(1,357,217)	(2,062,947)	(2,080,043)	(1,497,958)	582,085	-27.98%
Grand Total	(36,893,553)	(40,479,757)	(57,828,939)	(54,089,000)	(52,213,309)	1,875,691	-3.47%

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from	
	Actual	Actual	Budget	Estimate	Budget	Prior Year Estimates	% Change
Salary and Wages	(14,438,469)	(15,814,061)	(16,996,006)	(17,030,816)	(18,222,169)	(1,191,353)	7.00%
Employee Benefits and Insurance	(3,558,545)	(3,794,847)	(4,238,695)	(4,295,195)	(4,446,804)	(151,609)	3.53%
Professional Services	(456,790)	(504,511)	(489,312)	(608,835)	(990,946)	(382,111)	62.76%
Contractual Services	(2,492,481)	(2,711,135)	(3,138,905)	(3,090,770)	(3,516,759)	(425,989)	13.78%
General & Liability Insurance	(545,429)	(607,489)	(690,000)	(704,380)	(761,000)	(56,620)	8.04%
Utilities	(2,003,612)	(2,210,774)	(2,408,568)	(2,255,899)	(2,515,457)	(259,558)	11.51%
Commodities	(1,583,240)	(1,524,737)	(1,789,274)	(1,775,998)	(1,838,205)	(62,207)	3.50%
Commodities (Non-Capital Purchases)	(1,152,230)	(1,269,435)	(1,764,350)	(1,700,932)	(1,848,439)	(147,507)	8.67%
Cost of Goods Sold	(368,386)	(373,448)	(372,030)	(397,697)	(393,680)	4,017	-1.01%
Maintenance and Repairs	(2,091,847)	(2,208,868)	(2,397,650)	(2,358,835)	(2,658,961)	(300,126)	12.72%
Professional Training & Engagement	(236,929)	(334,793)	(410,411)	(403,628)	(441,806)	(38,178)	9.46%
Debt Service	(4,110,291)	(4,042,805)	(3,930,124)	(3,930,124)	(3,794,279)	135,845	-3.46%
Capital Purchases	(3,855,304)	(5,082,853)	(19,203,614)	(15,535,891)	(10,784,804)	4,751,087	-30.58%
Grand Total	(36,893,553)	(40,479,757)	(57,828,939)	(54,089,000)	(52,213,309)	1,875,691	-3.47%

SUPPLEMENTARY SCHEDULES

Net Income by Fund Trend

(includes Interfund Transfers)

Fund	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year Estimates	% Change
Air Station Prairie	79,020	30,665	5,262	16,605	40,077	23,472	141.36%
Bond and Interest	(203,879)	(350,991)	(189,494)	(96,434)	(221,467)	(125,033)	129.66%
Capital Development	457,442	518,110	104,758	338,046	(265,488)	(603,534)	-178.54%
Capital Replacement	(515,787)	(686,255)	(1,883,662)	(1,232,562)	(2,523,736)	(1,291,174)	104.76%
Farm & Fields	3,316,877	3,580,777	3,474,915	3,539,922	3,483,730	(56,192)	-1.59%
Flick Pool	460,997	414,139	251,223	270,630	271,593	963	0.36%
General & Administrative	(3,274,160)	(3,510,695)	(4,150,471)	(4,115,894)	(4,478,774)	(362,880)	8.82%
Glenview Ice Center	601,267	972,522	556,226	527,525	587,114	59,589	11.30%
Glenview Park Golf Club	310,455	(798,862)	(5,184,280)	(5,349,548)	483,435	5,832,983	-109.04%
Glenview Prairie Club	366,032	376,102	221,839	261,185	243,905	(17,280)	-6.62%
Glenview Tennis Club	836,219	938,503	532,571	769,842	756,961	(12,881)	-1.67%
Liability Insurance	116,088	96,943	(99,473)	(61,222)	(197,449)	(136,227)	222.51%
Park Services	4,554,184	4,620,198	1,350,992	2,532,015	1,694,886	(837,129)	-33.06%
Recreation	2,375,160	2,872,035	(1,355,140)	(365,723)	731,254	1,096,977	-299.95%
Retirement	118,953	(32,505)	(257,948)	(356,346)	(303,915)	52,431	-14.71%
Roosevelt Pool	168,455	238,318	183,516	196,676	194,514	(2,162)	-1.10%
Schram Memorial Museum	119,907	99,436	32,769	64,292	50,276	(14,016)	-21.80%
Special Recreation	24,450	43,237	(126,916)	(127,297)	(78,896)	48,401	-38.02%
The Grove	465,123	643,232	474,872	558,298	509,895	(48,403)	-8.67%
Wagner Farm	(979,231)	(760,703)	(1,567,095)	(1,518,551)	(958,919)	559,632	-36.85%
Grand Total	9,397,571	9,304,206	(7,625,536)	(4,148,541)	18,996	4,167,537	-100.46%

**Glenview Park District
2026/2027 Five Year Summary**

Fund (All)

R/E	Category	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Actual	2024/2025 % of Total	2025/2026 Estimate	2025/2026 % of Total	2026/2027 Budget	2026/2027 % of Total
Operating											
Revenue											
	400 Taxes and Interest	25,155,168	62.31%	28,868,378	62.86%	29,996,554	61.03%	29,857,755	61.21%	28,567,531	55.46%
	410 Sales Revenue	672,997	1.67%	771,330	1.68%	786,912	1.60%	818,998	1.68%	854,497	1.66%
	420 Programs & Instruction Revenue	6,494,147	16.09%	7,389,534	16.09%	8,023,477	16.33%	8,232,774	16.88%	8,842,249	17.17%
	450 Admission Revenue	2,358,742	5.84%	2,660,305	5.79%	2,962,251	6.03%	2,772,960	5.68%	3,108,092	6.03%
	460 Membership Revenue	2,073,240	5.14%	2,532,548	5.51%	2,576,819	5.24%	2,854,676	5.85%	3,156,721	6.13%
	470 Rental, Lease, & Enhancement Revenue	3,290,287	8.15%	3,274,720	7.13%	3,900,287	7.94%	3,780,844	7.75%	3,568,284	6.93%
	498 Other Income	328,560	0.81%	424,867	0.93%	900,430	1.83%	464,750	0.95%	3,414,400	6.63%
	510 Salary & Wages Expense	(12,955,231)	49.29%	(14,438,469)	49.91%	(15,814,061)	50.44%	(17,030,816)	49.19%	(18,222,169)	48.42%
	512 Employee Benefits Expense	(3,293,649)	12.53%	(3,558,545)	12.30%	(3,794,847)	12.10%	(4,295,195)	12.41%	(4,446,804)	11.82%
	520 Professional & Contractual Services Expense	(2,848,684)	10.84%	(2,949,272)	10.20%	(3,215,646)	10.26%	(3,699,604)	10.69%	(4,507,705)	11.98%
	530 General & Liability Insurance Expense	(537,602)	2.05%	(545,429)	1.89%	(607,489)	1.94%	(704,380)	2.03%	(761,000)	2.02%
	535 Utility Expense	(1,576,440)	6.00%	(2,003,612)	6.93%	(2,210,774)	7.05%	(2,255,899)	6.52%	(2,515,457)	6.68%
	540 Commodities & COGS Expense	(3,025,020)	11.51%	(3,103,857)	10.73%	(3,167,620)	10.10%	(3,874,627)	11.19%	(4,080,324)	10.84%
	561 Maintenance and Repairs Expense	(1,854,775)	7.06%	(2,091,847)	7.23%	(2,208,868)	7.04%	(2,358,835)	6.81%	(2,658,961)	7.07%
	575 Professional Training & Engagement Expense	(192,916)	0.73%	(236,929)	0.82%	(334,793)	1.07%	(403,628)	1.17%	(441,806)	1.17%
Operating Total		14,088,822		16,993,722		17,792,631		14,159,773		13,877,548	
Capital											
Expense											
	641 Capital Purchases	(4,617,128)	100.00%	(3,855,304)	100.00%	(5,082,853)	100.00%	(15,535,891)	100.00%	(10,784,804)	100.00%
Expense Total		(4,617,128)	100.00%	(3,855,304)	100.00%	(5,082,853)	100.00%	(15,535,891)	100.00%	(10,784,804)	100.00%
Capital Total		(4,617,128)		(3,855,304)		(5,082,853)		(15,535,891)		(10,784,804)	
Other Financing Sources (Uses)											
Revenue											
	498 Other Income	232,708	1.53%	219,863	1.37%	411,497	2.09%	1,057,702	3.26%	620,531	2.58%
	499 Interfund Transfers In	14,987,014	98.47%	15,789,605	98.63%	19,238,332	97.91%	31,346,022	96.74%	23,427,321	97.42%
	591 Debt Service	(5,049,723)	25.29%	(4,110,291)	20.68%	(4,042,805)	17.40%	(3,930,124)	11.15%	(3,794,279)	13.95%
	599 Interfund Transfers Out	(14,917,924)	74.71%	(15,767,263)	79.32%	(19,186,740)	82.60%	(31,310,340)	88.85%	(23,405,144)	86.05%
Other Financing Sources (Uses) Total		(4,747,925)		(3,868,085)		(3,579,716)		(2,836,741)		(3,151,571)	

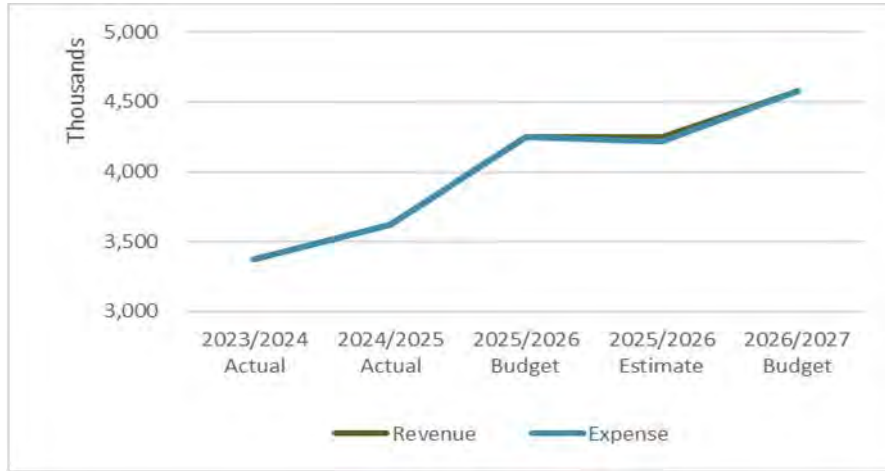
Glenview Park District
2026/2027 Five Year Summary

Fund (All)

R/E	Category	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Actual	2024/2025 % of Total	2025/2026 Estimate	2025/2026 % of Total	2026/2027 Budget	2026/2027 % of Total
GAAP											
Revenue											
	493 Gain on Disposal of Fixed Assets	233,900	100.00%	149,580	100.00%	225,737	100.00%	100,000	100.00%	100,000	100.00%
	Revenue Total	233,900	100.00%	149,580	100.00%	225,737	100.00%	100,000	100.00%	100,000	100.00%
	GAAP Total	233,900		149,580		225,737		100,000		100,000	
	Grand Total	4,957,669		9,419,913		9,355,799		(4,112,859)		41,173	

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 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. This budget includes 18 full-time positions.



The funding for these departments comes from transfers from Park Services, Recreation, Museum, and Special Revenue Funds. General & Administrative expenses are allocated to each facility based on 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. Park Services continues to subsidize 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 and advertising revenue, and a Transfer In from Capital Development for District strategic initiatives.

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Revenue	3,372,444	3,621,139	4,246,754	4,250,527	4,580,144	329,617	7.75%
Expense	(3,372,444)	(3,621,139)	(4,246,754)	(4,215,950)	(4,580,144)	(364,194)	8.64%
Grand Total	-	-	-	34,577	-	(34,577)	-100.00%

GENERAL & ADMINISTRATIVE – FUND 10

Revenues

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Interest Income	16,592	22,818	3,683	3,680	920	(2,760)	-75.00%
Sales Lease	138	159	200	200	200	-	0.00%
Other Sources	25,840	29,059	27,500	31,276	29,500	(1,776)	-5.68%
Transfer In	3,329,875	3,569,103	4,215,371	4,215,371	4,549,524	334,153	7.93%
Grand Total	3,372,444	3,621,139	4,246,754	4,250,527	4,580,144	329,617	7.75%

Transfers In

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Transfer In Park Services	687,155	757,663	888,685	888,685	1,250,910	362,225	40.76%
Transfer In GPGC	247,850	271,700	293,807	293,807	245,480	(48,327)	-16.45%
Transfer In Prairie Club	123,620	126,090	168,418	168,418	132,698	(35,720)	-21.21%
Transfer In Ice Center	268,840	313,120	366,878	366,878	308,748	(58,130)	-15.84%
Transfer In Tennis Club	178,860	201,900	223,431	223,431	182,922	(40,509)	-18.13%
Transfer In Recreation	846,520	954,450	1,159,462	1,159,462	1,447,652	288,190	24.86%
Transfer In Roosevelt	57,590	73,150	90,016	90,016	84,114	(5,902)	-6.56%
Transfer In Flick	100,000	113,460	140,023	140,023	129,193	(10,830)	-7.73%
Transfer In Grove	220,870	248,510	285,001	285,001	236,453	(48,548)	-17.03%
Transfer In Wagner Farm	138,740	164,090	205,100	205,100	187,247	(17,853)	-8.70%
Transfer In Schram Memorial	8,310	12,280	10,758	10,758	11,775	1,017	9.45%
Transfer In Air Station Prairie	13,570	15,740	19,842	19,842	15,332	(4,510)	-22.73%
Transfer In Capital Development	437,950	316,950	363,950	363,950	317,000	(46,950)	-12.90%
Grand Total	3,329,875	3,569,103	4,215,371	4,215,371	4,549,524	334,153	7.93%

Expenses

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	Prior Year	% Change
Salary and Wages	(2,089,076)	(2,261,327)	(2,559,093)	(2,422,433)	(2,627,147)	(204,714)	8.45%
Employee Benefits and Insurance	(298,896)	(267,293)	(396,425)	(344,425)	(356,172)	(11,747)	3.41%
Professional Services	(261,631)	(304,265)	(227,140)	(349,257)	(311,430)	37,827	-10.83%
Contractual Services	(233,645)	(202,814)	(316,674)	(325,953)	(372,790)	(46,838)	14.37%
Utilities	(89,285)	(73,646)	(77,990)	(85,849)	(96,487)	(10,638)	12.39%
Commodities	(16,193)	(11,190)	(16,375)	(15,952)	(17,840)	(1,888)	11.84%
Commodities (Non-Capital Purchases)	(114,522)	(74,525)	(311,375)	(287,268)	(346,163)	(58,895)	20.50%
Maintenance and Repairs	(95,424)	(87,849)	(119,057)	(115,153)	(128,244)	(13,091)	11.37%
Professional Training & Engagement	(118,056)	(172,477)	(142,725)	(158,462)	(162,670)	(4,208)	2.66%
Transfer Out	(55,715)	(58,408)	(64,900)	(64,900)	(70,750)	(5,850)	9.01%
Capital Purchases	-	(107,344)	(15,000)	(46,299)	(90,451)	(44,152)	95.36%
Grand Total	(3,372,444)	(3,621,139)	(4,246,754)	(4,215,950)	(4,580,144)	(364,194)	8.64%

GENERAL & ADMINISTRATIVE – FUND 10

Salary and Wages

Salary and wages are budgeted to increase \$204,714 (8.45%) compared to the 2025/2026 estimated expenses. The 2026/2027 budget assumes an average merit increase of 3.5% to attract and retain top talent, keeps wages competitive, and fills positions that were temporarily vacant in 2025/2026. Key structural changes contributing to the change in Salary and Wages include the reclassification of the Director of Administrative Services position to Deputy Director, the elimination of the Director of Workforce Development position, costs associated with restructuring the payroll schedule as part of the transition to the new payroll software, and a 30% wage allocation for the Director of Risk and Special Projects position to reflect responsibilities associated with Strategic non-safety related special projects.

Employee Benefits and Insurance

Employee taxes, pensions, and insurance are budgeted to increase \$11,747 (3.41%) compared to the 2025/2026 estimated expenses. The budget includes a rate increase for health insurance premiums that is partially offset by fewer employees on the benefit plan. The 2026/2027 budget assumes no rate increase in dental premiums. Ultimately, actual costs will vary depending on specific selections made by employees eligible to participate. Vacancies are budgeted conservatively at the highest insurance premium amounts.

Professional Services

Professional Services are budgeted to decrease by \$37,827 (10.83%) compared to the 2025/2026 estimated expenses primarily due to the reduction in hours for external accounting assistance of \$45,200.

Contractual Services

Contractual services are budgeted to increase \$46,838 (14.37%) compared to the 2025/2026 estimated expenses. This budget fluctuates based on planned projects for the year. The 2026/2027 budget includes resources to support the implementation of Strategic Plan initiatives.

Commodities (Non-Capital Purchases)

Commodities (Non-Capital Purchases) are budgeted to increase \$58,895 (20.50%) compared to the 2025/2026 estimated expenses. The 2026/2027 Budget includes Paycom's annual software expense, a district wide camera system, camera licensing, eight replacement computers, miscellaneous technology equipment, and new Analytics software. These expenses are funded by transfers from Capital Development.

GENERAL & ADMINISTRATIVE – FUND 10

Maintenance and Repairs

Maintenance and Repairs are budgeted to increase \$13,091 (11.37%) compared to the 2025/2026 estimated expenses. This is driven by scheduled annual cost increases associated with our ongoing technology agreements.

Transfers Out

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Transfer Out Park Services	(5,715)	(8,408)	(14,900)	(14,900)	(20,750)	(5,850)	39.26%
Transfer Out Capital Replacement	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	-	0.00%
Grand Total	(55,715)	(58,408)	(64,900)	(64,900)	(70,750)	(5,850)	9.01%

Transfers Out are budgeted to increase \$5,850 (9.01%) compared to the 2025/2026 estimated Transfers Out. Transfers out include the transfer to Park Services for maintenance of the Administration and Marketing (Swain Nelson Building) and transfer to fund the Capital Replacement program.

Capital Purchases

The following capital expenditures are included in the 2026/2027 Budget:

Admin Building A/C (2) Condensers: (Shortage in Capital Replacement)	\$90,451
Total Capital Expenditures	\$90,451

The shortage represents the difference between the amount accumulated in the Capital Replacement Fund and the expected cost to purchase the two A/C Condensers for the Administration Building.

**Glenview Park District
2026/2027 Five Year Summary**

**General & Administrative
Corporate Fund**

Fund 10

R/E	Category	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Actual	2024/2025 % of Total	2025/2026 Estimate	2025/2026 % of Total	2026/2027 Budget	2026/2027 % of Total
Operating											
Revenue											
	400 Taxes and Interest	9,998	32.92%	16,592	42.24%	22,818	44.87%	3,680	11.73%	920	3.21%
	470 Rental, Lease, & Enhancement Revenue	164	0.54%	138	0.35%	159	0.31%	200	0.64%	200	0.70%
	498 Other Income	20,210	66.54%	22,550	57.41%	27,875	54.82%	27,500	87.64%	27,500	96.09%
	510 Salary & Wages Expense	(1,894,571)	65.60%	(2,089,076)	62.99%	(2,261,327)	65.44%	(2,422,433)	59.02%	(2,627,147)	59.45%
	512 Employee Benefits Expense	(201,141)	6.96%	(298,896)	9.01%	(267,293)	7.74%	(344,425)	8.39%	(356,172)	8.06%
	520 Professional & Contractual Services Expense	(451,173)	15.62%	(495,277)	14.93%	(507,079)	14.68%	(675,209)	16.45%	(684,220)	15.48%
	535 Utility Expense	(68,609)	2.38%	(89,285)	2.69%	(73,646)	2.13%	(85,849)	2.09%	(96,487)	2.18%
	540 Commodities & COGS Expense	(123,830)	4.29%	(130,715)	3.94%	(85,716)	2.48%	(303,220)	7.39%	(364,003)	8.24%
	561 Maintenance and Repairs Expense	(68,269)	2.36%	(95,424)	2.88%	(87,849)	2.54%	(115,153)	2.81%	(128,244)	2.90%
	575 Professional Training & Engagement Expense	(80,494)	2.79%	(118,056)	3.56%	(172,477)	4.99%	(158,462)	3.86%	(162,670)	3.68%
Operating Total		(2,857,715)		(3,277,450)		(3,404,535)		(4,073,371)		(4,390,323)	
Capital											
Expense											
	641 Capital Purchases	-		-		(107,344)	100.00%	(46,299)	100.00%	(90,451)	100.00%
Expense Total		-		-		(107,344)	100.00%	(46,299)	100.00%	(90,451)	100.00%
Capital Total						(107,344)		(46,299)		(90,451)	
Other Financing Sources (Uses)											
Revenue											
	498 Other Income	15,442	0.49%	3,290	0.10%	1,184	0.03%	3,776	0.09%	2,000	0.04%
	499 Interfund Transfers In	3,130,384	99.51%	3,329,875	99.90%	3,569,103	99.97%	4,215,371	99.91%	4,549,524	99.96%
	599 Interfund Transfers Out	(95,125)	100.00%	(55,715)	100.00%	(58,408)	100.00%	(64,900)	100.00%	(70,750)	100.00%
Other Financing Sources (Uses) Total		3,050,701		3,277,450		3,511,879		4,154,247		4,480,774	
Grand Total		192,986		-		-		34,577		-	

**Glenview Park District
2026/2027 Budget Summary**

General & Administrative

Corporate Fund

Fund # 10

R/E	Category	2025/2026 Estimate	2025/2026 Budget	2026/2027 Budget
Revenue				
	400 Taxes and Interest	3,680	3,683	920
	470 Rental, Lease, & Enhancement Revenue	200	200	200
	498 Other Income	31,276	27,500	29,500
	499 Interfund Transfers In	4,215,371	4,215,371	4,549,524
Revenue Total		4,250,527	4,246,754	4,580,144
Expense				
	510 Salary & Wages Expense	(2,422,433)	(2,559,093)	(2,627,147)
	512 Employee Benefits Expense	(344,425)	(396,425)	(356,172)
	520 Professional & Contractual Services Expense	(675,209)	(543,814)	(684,220)
	535 Utility Expense	(85,849)	(77,990)	(96,487)
	540 Commodities & COGS Expense	(303,220)	(327,750)	(364,003)
	561 Maintenance and Repairs Expense	(115,153)	(119,057)	(128,244)
	575 Professional Training & Engagement Expense	(158,462)	(142,725)	(162,670)
	599 Interfund Transfers Out	(64,900)	(64,900)	(70,750)
	641 Capital Purchases	(46,299)	(15,000)	(90,451)
Expense Total		(4,215,950)	(4,246,754)	(4,580,144)
Grand Total		34,577	-	-

Glenview Park District
2026/2027 Fund Budget Report

General & Administrative
Corporate Fund

Fund # 10

		2023/2024	2024/2025	2025/2026	2025/2026	2026/2027
		Actual	Actual	Estimate	Budget	Budget
Revenue						
400	Taxes and Interest					
	401000 Interest Income	16,592	22,818	3,680	3,683	920
	Taxes and Interest Total	16,592	22,818	3,680	3,683	920
470	Rental, Lease, & Enhancement Revenue					
	477000 Vending Lease	138	159	200	200	200
	Rental, Lease, & Enhancement Revenue Total	138	159	200	200	200
498	Other Income					
	498000 Sponsorship Income	22,550	27,875	25,000	25,000	25,000
	498100 Advertising Income	-	-	2,500	2,500	2,500
	498200 Other Sources	3,290	1,184	3,776	-	2,000
	Other Income Total	25,840	29,059	31,276	27,500	29,500
499	Interfund Transfers In					
	499000 Transfer In	3,329,875	3,569,103	4,215,371	4,215,371	4,549,524
	Interfund Transfers In Total	3,329,875	3,569,103	4,215,371	4,215,371	4,549,524
Revenue Total		3,372,444	3,621,139	4,250,527	4,246,754	4,580,144
Expense						
510	Salary & Wages Expense					
	510000 Salaries	(1,089,141)	(1,232,262)	(1,420,508)	(1,480,508)	(1,569,401)
	510020 Full Time Clerical	(837,915)	(860,959)	(834,085)	(929,085)	(872,126)
	510120 Operations	(162,021)	(168,106)	(167,840)	(149,500)	(185,620)
	Salary & Wages Expense Total	(2,089,076)	(2,261,327)	(2,422,433)	(2,559,093)	(2,627,147)
512	Employee Benefits Expense					
	512000 Insurance Expense: Health	(298,896)	(267,293)	(344,425)	(396,425)	(356,172)
	Employee Benefits Expense Total	(298,896)	(267,293)	(344,425)	(396,425)	(356,172)
520	Professional & Contractual Services Expense					
	520000 Professional Services	(156,724)	(216,381)	(237,365)	(124,040)	(192,630)
	520100 Marketing	(92,095)	(82,582)	(99,192)	(94,400)	(108,100)
	520300 Photography & Blueprints	(12,813)	(5,302)	(12,700)	(8,700)	(10,700)
	522000 Special Services	(190,824)	(155,104)	(275,938)	(263,090)	(320,140)
	522805 Rental Expense	(23,966)	(25,490)	(28,965)	(26,804)	(30,200)
	522810 Postage	(5,742)	(6,324)	(6,970)	(6,970)	(6,970)
	522820 Printing	(3,833)	(5,466)	(4,500)	(6,000)	(5,300)
	522830 Bank Charges	(6,446)	(6,441)	(4,880)	(9,660)	(5,480)
	522840 Legal Notices	(47)	(789)	(800)	(500)	(800)
	522850 Licenses	(2,787)	(3,201)	(3,900)	(3,650)	(3,900)
	Professional & Contractual Services Expense Total	(495,277)	(507,079)	(675,209)	(543,814)	(684,220)

**Glenview Park District
2026/2027 Fund Budget Report**

**General & Administrative
Corporate Fund**

Fund # 10

		2023/2024	2024/2025	2025/2026	2025/2026	2026/2027
		Actual	Actual	Estimate	Budget	Budget
Expense	535 Utility Expense					
	535100 Fuel/Heat	(4,211)	(3,715)	(4,268)	(4,550)	(4,550)
	535200 Electricity	(52,150)	(34,196)	(44,095)	(38,225)	(49,397)
	535300 Water	(1,149)	(3,778)	(4,106)	(2,395)	(3,900)
	535400 Telephone	(31,776)	(31,957)	(33,380)	(32,820)	(38,640)
	Utility Expense Total	(89,285)	(73,646)	(85,849)	(77,990)	(96,487)
	540 Commodities & COGS Expense					
	540000 Office Supplies	(10,987)	(7,899)	(8,500)	(9,500)	(9,500)
	540010 Books and Subscriptions	(879)	(976)	(2,555)	(1,545)	(2,815)
	540100 General Supplies	(4,328)	(2,315)	(4,350)	(4,930)	(4,800)
	540190 Uniforms	-	-	(548)	(400)	(725)
	541100 Non-Capital Building Improvement	-	(590)	(32,660)	(32,660)	-
	541200 Non-Capital Machinery & Equipment	(73,133)	(24,322)	(127,700)	(67,700)	(124,000)
	541400 Non-Capital Furniture & Fixtures	-	(848)	(1,200)	(1,500)	(1,200)
	541500 Non-Capital Intangibles	(41,389)	(48,766)	(125,708)	(209,515)	(220,963)
	Commodities & COGS Expense Total	(130,715)	(85,716)	(303,220)	(327,750)	(364,003)
	561 Maintenance and Repairs Expense					
	561100 Building Repairs	(4,965)	(4,682)	(1,500)	(3,000)	(1,000)
	561200 Machinery & Equipment Repairs	(63)	(620)	(800)	(800)	(800)
	561400 Maintenance Services	(90,396)	(82,547)	(112,853)	(115,257)	(126,444)
	Maintenance and Repairs Expense Total	(95,424)	(87,849)	(115,153)	(119,057)	(128,244)
	575 Professional Training & Engagement Expense					
	575000 Training & Employment	(118,056)	(172,477)	(157,462)	(141,725)	(161,670)
	575500 Medical Services	-	-	(1,000)	(1,000)	(1,000)
	Professional Training & Engagement Expense Total	(118,056)	(172,477)	(158,462)	(142,725)	(162,670)
	599 Interfund Transfers Out					
	599000 Transfer Out	(55,715)	(58,408)	(64,900)	(64,900)	(70,750)
	Interfund Transfers Out Total	(55,715)	(58,408)	(64,900)	(64,900)	(70,750)
	641 Capital Purchases					
	641100 Buildings and Improvements	-	(81,899)	-	-	(90,451)
	641200 Machinery & Equipment	-	(25,445)	(22,492)	(15,000)	-
	641500 Intangibles	-	-	(23,807)	-	-
	Capital Purchases Total	-	(107,344)	(46,299)	(15,000)	(90,451)
Expense Total		(3,372,444)	(3,621,139)	(4,215,950)	(4,246,754)	(4,580,144)
Grand Total		--	--	34,577	-	-

Glenview Park District 2026/2027 Budget Summary

Corporate Fund (PARK SERVICES AND FARM/SPORTS FIELDS)

R/E	AcctSun Category	2025/2026 Estimate	2025/2026 Budget	2026/2027 Budget
Revenue				
	400 Taxes and Interest	13,388,440	12,969,367	13,511,309
	470 Rental, Lease, & Enhancement Revenue	192,423	192,423	192,423
	498 Other Income	105,000	475,000	400,000
	499 Interfund Transfers In	1,884,800	3,784,800	3,127,742
Revenue Total		15,570,663	17,421,590	17,231,474
Expense				
	510 Salary & Wages Expense	(2,779,534)	(2,769,534)	(2,953,652)
	512 Employee Benefits Expense	(543,425)	(582,925)	(599,173)
	520 Professional & Contractual Services Expense	(74,349)	(83,849)	(174,349)
	535 Utility Expense	(420,718)	(438,675)	(446,710)
	540 Commodities & COGS Expense	(1,193,630)	(1,190,630)	(1,297,355)
	561 Maintenance and Repairs Expense	(1,008,800)	(1,034,800)	(1,210,755)
	575 Professional Training & Engagement Expense	(43,450)	(43,450)	(47,745)
	599 Interfund Transfers Out	(11,895,723)	(11,899,900)	(9,971,892)
	641 Capital Purchases	(1,550,020)	(2,667,020)	(2,195,377)
Expense Total		(19,509,649)	(20,710,783)	(18,897,008)
Grand Total		(3,938,986)	(3,289,193)	(1,665,534)

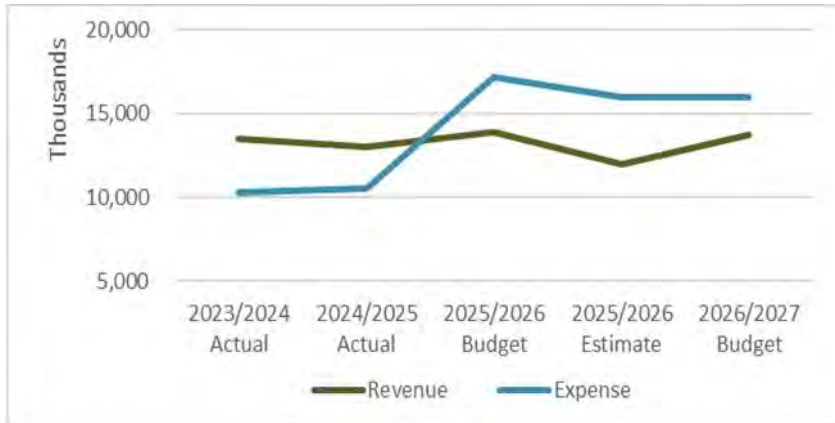
	2026 ESTIMATED	2027 PROPOSED
Beginning Cash Reserve	12,997,873	9,058,887
Ending Cash Reserve	9,058,887	7,393,353
Cash Reserve as a Percentage of Operating Expenses		109.86%

(Does not reflect any funds committed in years beyond 2026/2027)

Of the ending cash reserve, \$2,203,969 is attributable to Farm & Fields and \$5,189,384 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 for 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. It also includes 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	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Revenue	13,486,499	13,038,390	13,946,675	12,030,741	13,747,744	1,717,003	14.27%
Expense	(10,314,175)	(10,587,337)	(17,188,188)	(15,991,231)	(15,972,642)	18,589	-0.12%
Grand Total	3,172,324	2,451,053	(3,241,513)	(3,960,490)	(2,224,898)	1,735,592	-43.82%

The budgeted net of revenue less expenses increased by \$1,735,592 (43.82%) compared to the 2025/2026 estimated net of revenue less expenses. The net for both 2025/2026 and 2026/2027 reflects the planned use of reserves for capital projects including funding for the Splash Landings renovation and capital projects in Park Services. The variance between the 2025/2026 budgeted expenses and the 2025/2026 estimated expenses is due to the timing of construction projects and accelerating projects to take advantage of a favorable bidding environment to control costs.

PARK SERVICES – FUND 11

Revenues

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
						Estimates	
Taxes	9,507,754	9,206,034	9,395,925	9,395,925	9,914,431	518,506	5.52%
Interest Income	489,722	753,461	98,527	452,593	113,148	(339,445)	-75.00%
Facility Rental and Enhancement	274,674	327,163	191,523	191,523	191,523	-	0.00%
Sales Lease	2,092	446	900	900	900	-	0.00%
Gain on Asset Disposal	-	60,026	-	-	-	-	-
Donations	32,034	399,726	470,000	100,000	370,000	270,000	270.00%
Other Sources	20,293	26,157	5,000	5,000	30,000	25,000	500.00%
Transfer In	3,159,931	2,265,376	3,784,800	1,884,800	3,127,742	1,242,942	65.95%
Grand Total	13,486,499	13,038,390	13,946,675	12,030,741	13,747,744	1,717,003	14.27%

Taxes

Taxes are the primary source of funding for Park Services. Taxes are budgeted to increase \$518,506 (5.52%) compared to the 2025/2026 estimated revenue. The increase in taxes is needed to partially offset the impact of inflation and cover operational expenses.

Transfers In

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
						Estimates	
Transfer In General & Admin	5,715	8,408	14,900	14,900	20,750	5,850	39.26%
Transfer In Farm & Fields	2,820,000	1,620,000	1,620,000	1,620,000	1,620,000	-	0.00%
Transfer In GPGC	12,301	12,481	15,000	15,000	6,100	(8,900)	-59.33%
Transfer In Prairie Club	16,800	9,921	15,000	15,000	15,200	200	1.33%
Transfer In Ice Center	3,261	11,898	13,400	13,400	6,100	(7,300)	-54.48%
Transfer In Tennis Club	1,417	1,127	7,200	7,200	11,900	4,700	65.28%
Transfer In Recreation	59,381	50,381	97,000	97,000	61,400	(35,600)	-36.70%
Transfer In Roosevelt	703	1,143	38,500	38,500	35,400	(3,100)	-8.05%
Transfer In Flick	976	890	46,200	46,200	57,400	11,200	24.24%
Transfer In Grove	17,249	30,212	6,000	6,000	17,300	11,300	188.33%
Transfer In Wagner Farm	5,215	10,354	5,400	5,400	8,200	2,800	51.85%
Transfer In Schram Memorial	950	3,755	5,000	5,000	11,000	6,000	120.00%
Transfer In Air Station Prairie	1,342	4,808	1,200	1,200	2,800	1,600	133.33%
Transfer In Capital Development	214,622	500,000	1,900,000	-	1,254,192	1,254,192	-
Grand Total	3,159,931	2,265,376	3,784,800	1,884,800	3,127,742	1,242,942	65.95%

Transfers In are budgeted to increase \$1,242,942 (65.95%) compared to the 2025/2026 estimated revenue. The 2026/2027 Budget includes the annual Transfers In from each facility representing the chargebacks for services provided to each facility by Park & Facility Services. The Transfer In Capital Development is for expenses relating to the New Park Development, Avoca Playground, Richardson Pickleball Courts, and Gallery Park Master Plan costs.

Expenses

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from	
	Actual	Actual	Budget	Estimate	Budget	Prior Year Estimates	% Change
Salary and Wages	(2,414,692)	(2,601,995)	(2,769,534)	(2,779,534)	(2,953,652)	(174,118)	6.26%
Employee Benefits and Insurance	(499,763)	(533,550)	(582,925)	(543,425)	(599,173)	(55,748)	10.26%
Professional Services	(27,728)	(25,220)	(3,749)	(3,749)	(78,749)	(75,000)	2000.53%
Contractual Services	(47,706)	(56,033)	(80,100)	(70,600)	(95,600)	(25,000)	35.41%
Utilities	(327,223)	(431,649)	(438,675)	(420,718)	(446,710)	(25,992)	6.18%
Commodities	(367,742)	(340,919)	(412,250)	(422,250)	(436,250)	(14,000)	3.32%
Commodities (Non-Capital Purchases)	(534,453)	(664,374)	(778,380)	(771,380)	(861,105)	(89,725)	11.63%
Maintenance and Repairs	(1,065,279)	(982,849)	(1,034,800)	(1,008,800)	(1,210,755)	(201,955)	20.02%
Professional Training & Engagement	(22,964)	(37,527)	(43,450)	(43,450)	(47,745)	(4,295)	9.88%
Transfer Out	(4,541,791)	(4,434,521)	(8,377,305)	(8,377,305)	(7,047,526)	1,329,779	-15.87%
Capital Purchases	(464,836)	(478,701)	(2,667,020)	(1,550,020)	(2,195,377)	(645,357)	41.64%
Grand Total	(10,314,175)	(10,587,337)	(17,188,188)	(15,991,231)	(15,972,642)	18,589	-0.12%

Salary and Wages

Salary and Wages are budgeted to increase \$174,118 (6.26%) compared to the 2025/2026 estimated expenses. The increase is due to annual merit increases for full-time and part-time staff and filling positions that were temporarily vacant in 2025/2026.

Employee Benefits and Insurance

Employee Benefits and Insurance are budgeted to increase \$55,748 (10.26%) compared to the 2025/2026 estimated expenses. The increase is primarily due to the rise in premiums for group insurance and staff participation in the benefit plan.

Professional Services

Professional Services are budgeted to increase \$75,000 (2000.53%) compared to the 2025/2026 estimated expenses. The increase is due to the planned use of consultants to assist in the development of the Gallery Park Master Plan scheduled for 2026/2027.

Utilities

Utilities are budgeted to increase \$25,992 (6.18%) compared to the 2025/2026 estimated expenses. The increase in utilities is driven by rate increases in natural gas as well as an increase in municipal water rates. Electric rates remain the same for 2026/2027.

Commodities (Non-Capital Purchases)

The 2026/2027 budget for Commodities (Non-Capital Purchases) reflects an 11.63% increase of \$89,725 over 2025/2026 estimates expenses. The increase is driven by upcoming initiatives, including ADA accessibility upgrades, security camera installations, and the expansion of electric vehicle (EV) charging infrastructure. These investments support our transition toward sustainable, high-efficiency operations and a reduced carbon footprint for the District.

Maintenance and Repairs

Maintenance and Repairs are budgeted to increase \$201,955 (20.02%) compared to the 2025/2026 estimated expenses. The increase is primarily due to price increases for supplies used for building, grounds, and equipment maintenance and repairs, based on year-end spending trends.

Transfers Out

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Transfer Out General & Admin	(687,155)	(757,663)	(888,685)	(888,685)	(1,250,910)	(362,225)	40.76%
Transfer Out GPGC	(123,925)	(67,925)	(44,071)	(44,071)	(12,274)	31,797	-72.15%
Transfer Out Prairie Club	(61,810)	(31,523)	(25,263)	(25,263)	(6,635)	18,628	-73.74%
Transfer Out Ice Center	(134,420)	-	-	-	(61,750)	(61,750)	-
Transfer Out Tennis Club	(89,430)	-	-	-	-	-	-
Transfer Out Recreation	-	(132,360)	(110,063)	(110,063)	-	110,063	-100.00%
Transfer Out Capital Replacement	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,200,000)	(200,000)	20.00%
Transfer Out Capital Development	(2,445,051)	(2,445,051)	(6,309,223)	(6,309,223)	(4,515,957)	1,793,266	-28.42%
Grand Total	(4,541,791)	(4,434,521)	(8,377,305)	(8,377,305)	(7,047,526)	1,329,779	-15.87%

Transfers Out are budgeted to decrease \$1,329,779 (15.87%) compared to the 2025/2026 estimated expenses. The transfer to General and Admin (G&A) is increasing by \$362,225 due to the allocation of G&A expenses to each facility. The individual Transfers Out to the Special Revenue Facilities, including the Glenview Park Golf Club, Glenview Ice Center, and Glenview Prairie Club, are increasing by \$11,325 based on a multi-year plan for these facilities to more fully cover their expenses from the revenue they generate. The decrease in funding for Glenview Park Golf Club and Prairie Club is offset by funding for the Glenview Ice Center. Capital Replacement transfer is increasing by \$200,000 to cover future capital asset replacement. The Capital Development transfer is decreasing by \$1,793,266 based on the funding needed for major capital projects.

Capital Purchases

Capital Purchases are budgeted to increase \$645,357 (41.64%) compared to the 2025/2026 estimated expenses. The 2026/2027 Budget includes funding for the acquisition of the New Park Development, Avoca Park Tot Lot, pickleball courts at Richardson Park, updates to the District’s 10-year Comprehensive Master Plan along with various park improvements. Additionally, there is a \$11,000

PARK SERVICES – FUND 11

increase in the operating expenses due to a shortage in the funds accumulated in the Capital Replacement Fund, primarily due to price increases.

The following capital expenditures are included in the 2026/2027 Budget:

New Park Development	\$482,000
AVOCA Park	\$350,000
Pickleball Courts Richardson Park	\$347,192
Comprehensive Master Plan Districtwide	\$165,000
Parking Lot Repairs Flick Park	\$150,000
Parking Lot Repairs Willow Park	\$150,000
Batting Cage Swenson Park	\$76,185
Drainage Project Hawthorne Glen Park	\$50,000
Civil, Structural, & Mechanical Engineering Districtwide	\$40,000
Doors for Cole, Flick, Gallery, and Roosevelt Parks	\$32,000
Lot Engineering Swenson Park	\$30,000
Playground Design Diederich Park	\$25,000
West Baseball Field Improvements Cole Park	\$25,000
Parking Lot Engineering - Administration	\$25,000
Parking Lot Engineering - CPW	\$25,000
Architectural and Engineering- Parking Lot Engineering - Flick Park	\$25,000
Drainage Improvement Rugen Park	\$25,000
Infield Laser Grinding Swenson Park	\$25,000
Truss Bracing Flick & Cole Park Fieldhouses, CPW Overhangs	\$25,000
Infield Turf Conversion Willowbrook Park (2)	\$22,000
Master Plan Carryover Sleepy Hollow Park	\$20,000
Painting Manor Park and Rugen Park Fieldhouses	\$20,000
Parking Lot Engineering - Willow Park	\$15,000
Irrigation Pump Replacement Gallery Park	\$15,000
LED Upgrades Park Services West Maintenance Facility	\$10,000
Truck Liftgate	\$10,000
Van #36 (Shortage in Capital Replacement)	\$10,000
Resurface Court Indian Ridge Park (Shortage in Capital Replacement)	\$500
Resurface Court Roosevelt Park (Shortage in Capital Replacement)	\$500
Total Capital Expenditures	\$2,195,377

**Glenview Park District
2026/2027 Five Year Summary**

**Park Services
Corporate Fund**

Fund 11

R/E	Category	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Actual	2024/2025 % of Total	2025/2026 Estimate	2025/2026 % of Total	2026/2027 Budget	2026/2027 % of Total
Operating											
Revenue											
	400 Taxes and Interest	9,020,000	97.71%	9,997,476	97.00%	9,959,495	93.19%	9,848,518	97.12%	10,027,579	94.69%
	470 Rental, Lease, & Enhancement Revenue	210,319	2.28%	276,766	2.69%	327,609	3.07%	192,423	1.90%	192,423	1.82%
	498 Other Income	1,500	0.02%	32,034	0.31%	399,726	3.74%	100,000	0.99%	370,000	3.49%
	510 Salary & Wages Expense	(2,159,981)	43.11%	(2,414,692)	45.50%	(2,601,995)	45.86%	(2,779,534)	45.84%	(2,953,652)	43.89%
	512 Employee Benefits Expense	(539,600)	10.77%	(499,763)	9.42%	(533,550)	9.40%	(543,425)	8.96%	(599,173)	8.90%
	520 Professional & Contractual Services Expense	(62,771)	1.25%	(75,434)	1.42%	(81,253)	1.43%	(74,349)	1.23%	(174,349)	2.59%
	535 Utility Expense	(273,782)	5.46%	(327,223)	6.17%	(431,649)	7.61%	(420,718)	6.94%	(446,710)	6.64%
	540 Commodities & COGS Expense	(1,089,571)	21.75%	(902,195)	17.00%	(1,005,293)	17.72%	(1,193,630)	19.68%	(1,297,355)	19.28%
	561 Maintenance and Repairs Expense	(863,771)	17.24%	(1,065,279)	20.07%	(982,849)	17.32%	(1,008,800)	16.64%	(1,210,755)	17.99%
	575 Professional Training & Engagement Expense	(20,685)	0.41%	(22,964)	0.43%	(37,527)	0.66%	(43,450)	0.72%	(47,745)	0.71%
Operating Total		4,221,658		4,998,727		5,012,716		4,077,035		3,860,263	
Capital											
Expense											
	641 Capital Purchases	(1,010,531)	100.00%	(464,836)	100.00%	(478,701)	100.00%	(1,550,020)	100.00%	(2,195,377)	100.00%
Expense Total		(1,010,531)	100.00%	(464,836)	100.00%	(478,701)	100.00%	(1,550,020)	100.00%	(2,195,377)	100.00%
Capital Total		(1,010,531)		(464,836)		(478,701)		(1,550,020)		(2,195,377)	
Other Financing Sources (Uses)											
Revenue											
	498 Other Income	20,495	0.81%	20,293	0.64%	26,157	1.14%	5,000	0.26%	30,000	0.95%
	499 Interfund Transfers In	2,517,110	99.19%	3,159,931	99.36%	2,265,376	98.86%	1,884,800	99.74%	3,127,742	99.05%
	599 Interfund Transfers Out	(4,683,433)	100.00%	(4,541,791)	100.00%	(4,434,521)	100.00%	(8,377,305)	100.00%	(7,047,526)	100.00%
Other Financing Sources (Uses) Total		(2,145,828)		(1,361,567)		(2,142,988)		(6,487,505)		(3,889,784)	

Glenview Park District
2026/2027 Five Year Summary

Park Services
Corporate Fund

Fund 11

R/E	Category	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Actual	2024/2025 % of Total	2025/2026 Estimate	2025/2026 % of Total	2026/2027 Budget	2026/2027 % of Total
GAAP											
Revenue											
	493 Gain on Disposal of Fixed Assets	-		-		60,026	100.00%	-		-	
	Revenue Total	-		-		60,026	100.00%	-		-	
GAAP Total						60,026					
Grand Total		1,065,299		3,172,324		2,451,053		(3,960,490)		(2,224,898)	

**Glenview Park District
2026/2027 Budget Summary**

**Park Services
Corporate Fund**

Fund # 11

R/E	Category	2025/2026 Estimate	2025/2026 Budget	2026/2027 Budget
Revenue				
	400 Taxes and Interest	9,848,518	9,494,452	10,027,579
	470 Rental, Lease, & Enhancement Revenue	192,423	192,423	192,423
	498 Other Income	105,000	475,000	400,000
	499 Interfund Transfers In	1,884,800	3,784,800	3,127,742
Revenue Total		12,030,741	13,946,675	13,747,744
Expense				
	510 Salary & Wages Expense	(2,779,534)	(2,769,534)	(2,953,652)
	512 Employee Benefits Expense	(543,425)	(582,925)	(599,173)
	520 Professional & Contractual Services Expense	(74,349)	(83,849)	(174,349)
	535 Utility Expense	(420,718)	(438,675)	(446,710)
	540 Commodities & COGS Expense	(1,193,630)	(1,190,630)	(1,297,355)
	561 Maintenance and Repairs Expense	(1,008,800)	(1,034,800)	(1,210,755)
	575 Professional Training & Engagement Expense	(43,450)	(43,450)	(47,745)
	599 Interfund Transfers Out	(8,377,305)	(8,377,305)	(7,047,526)
	641 Capital Purchases	(1,550,020)	(2,667,020)	(2,195,377)
Expense Total		(15,991,231)	(17,188,188)	(15,972,642)
Grand Total		(3,960,490)	(3,241,513)	(2,224,898)

**Glenview Park District
2026/2027 Fund Budget Report**

**Park Services
Corporate Fund**

Fund # 11

		2023/2024	2024/2025	2025/2026	2025/2026	2026/2027
		Actual	Actual	Estimate	Budget	Budget
Revenue						
400	Taxes and Interest					
	400000 Real Estate Taxes	9,507,754	9,206,034	9,395,925	9,395,925	9,914,431
	401000 Interest Income	489,722	753,461	452,593	98,527	113,148
	Taxes and Interest Total	9,997,476	9,959,495	9,848,518	9,494,452	10,027,579
470	Rental, Lease, & Enhancement Revenue					
	470000 Facility Rental	274,674	327,163	191,523	191,523	191,523
	477000 Vending Lease	2,092	446	900	900	900
	Rental, Lease, & Enhancement Revenue Total	276,766	327,609	192,423	192,423	192,423
493	Gain on Disposal of Fixed Assets					
	493000 Gain on Disposal of Fixed Asset	-	60,026	-	-	-
	Gain on Disposal of Fixed Assets Total	-	60,026	-	-	-
498	Other Income					
	497000 Donations	32,034	399,726	100,000	470,000	370,000
	498200 Other Sources	20,293	26,157	5,000	5,000	30,000
	Other Income Total	52,327	425,883	105,000	475,000	400,000
499	Interfund Transfers In					
	499000 Transfer In	3,159,931	2,265,376	1,884,800	3,784,800	3,127,742
	Interfund Transfers In Total	3,159,931	2,265,376	1,884,800	3,784,800	3,127,742
Revenue Total		13,486,499	13,038,390	12,030,741	13,946,675	13,747,744
Expense						
510	Salary & Wages Expense					
	510000 Salaries	(658,207)	(669,829)	(724,696)	(714,696)	(760,020)
	510010 Full Time Maintenance	(1,546,383)	(1,706,243)	(1,801,597)	(1,801,597)	(1,937,083)
	510020 Full Time Clerical	(63,816)	(74,364)	(78,723)	(78,723)	(82,031)
	510110 Part Time Maintenance	(146,210)	(151,560)	(174,518)	(174,518)	(174,518)
	510120 Operations	(76)	-	-	-	-
	Salary & Wages Expense Total	(2,414,692)	(2,601,995)	(2,779,534)	(2,769,534)	(2,953,652)
512	Employee Benefits Expense					
	512000 Insurance Expense: Health	(499,763)	(533,550)	(543,425)	(582,925)	(599,173)
	Employee Benefits Expense Total	(499,763)	(533,550)	(543,425)	(582,925)	(599,173)
520	Professional & Contractual Services Expense					
	520000 Professional Services	(25,087)	(23,059)	-	-	(75,000)
	520100 Marketing	(1,091)	(352)	(1,964)	(1,964)	(1,964)
	520200 Marketing: Brochure	(1,549)	(1,810)	(1,785)	(1,785)	(1,785)
	522000 Special Services	(27,570)	(26,798)	(43,000)	(52,500)	(58,000)
	522805 Rental Expense	(14,777)	(20,823)	(21,000)	(21,000)	(31,000)
	522810 Postage	-	(88)	(50)	(50)	(50)
	522820 Printing	(579)	(590)	(800)	(800)	(800)
	522830 Bank Charges	(4,780)	(7,734)	(5,750)	(5,750)	(5,750)
	Professional & Contractual Services Expense Total	(75,434)	(81,253)	(74,349)	(83,849)	(174,349)

**Glenview Park District
2026/2027 Fund Budget Report**

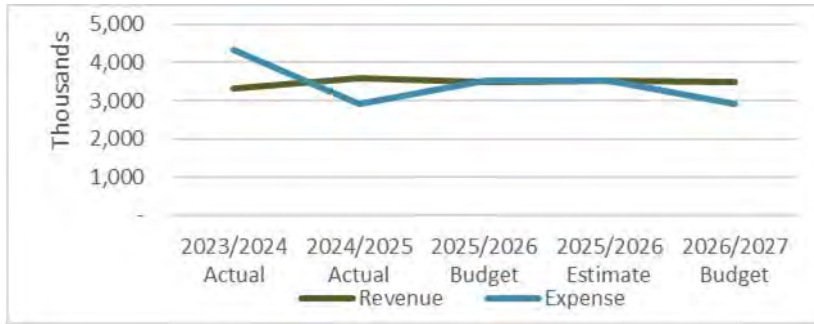
**Park Services
Corporate Fund**

Fund # 11

		2023/2024	2024/2025	2025/2026	2025/2026	2026/2027
		Actual	Actual	Estimate	Budget	Budget
Expense	535	Utility Expense				
	535100	(30,087)	(26,725)	(31,449)	(28,500)	(28,500)
	535200	(131,913)	(131,593)	(126,705)	(140,470)	(130,086)
	535300	(116,532)	(220,010)	(205,810)	(196,000)	(202,076)
	535400	(21,552)	(22,251)	(21,480)	(21,780)	(23,100)
	535500	(27,138)	(31,070)	(35,274)	(51,925)	(62,948)
		Utility Expense Total	(431,649)	(420,718)	(438,675)	(446,710)
	540	Commodities & COGS Expense				
	540000	(3,796)	(1,935)	(3,000)	(3,000)	(3,000)
	540100	(352,426)	(331,577)	(409,000)	(399,000)	(427,000)
	540190	(11,520)	(7,407)	(10,250)	(10,250)	(6,250)
	541100	(13,829)	(48,977)	(8,000)	(8,000)	(8,000)
	541200	(48,911)	(55,103)	(112,400)	(112,400)	(120,500)
	541300	(471,680)	(550,142)	(640,980)	(647,980)	(717,605)
	541400	-	(9,856)	(10,000)	(10,000)	(15,000)
	541500	(33)	(296)	-	-	-
		Commodities & COGS Expense Total	(1,005,293)	(1,193,630)	(1,190,630)	(1,297,355)
	561	Maintenance and Repairs Expense				
	561100	(53,100)	(48,517)	(60,000)	(60,000)	(60,000)
	561200	(84,653)	(69,973)	(70,000)	(70,000)	(80,000)
	561300	-	-	-	-	-
	561400	(927,527)	(864,358)	(878,800)	(904,800)	(1,070,755)
		Maintenance and Repairs Expense Total	(1,065,279)	(982,849)	(1,008,800)	(1,210,755)
	575	Professional Training & Engagement Expense				
	575000	(22,964)	(37,527)	(43,450)	(43,450)	(47,745)
		Professional Training & Engagement Expense Total	(22,964)	(37,527)	(43,450)	(47,745)
	599	Interfund Transfers Out				
	599000	(4,541,791)	(4,434,521)	(8,377,305)	(8,377,305)	(7,047,526)
		Interfund Transfers Out Total	(4,541,791)	(4,434,521)	(8,377,305)	(7,047,526)
	641	Capital Purchases				
	641000	-	-	-	-	(482,000)
	641100	(23,550)	(15,718)	(10,000)	(10,000)	(10,000)
	641200	(23,507)	(144,836)	(219,487)	(219,487)	(20,000)
	641300	(363,550)	(193,813)	(972,633)	(2,089,633)	(1,288,377)
	641600	(54,228)	(124,333)	(347,900)	(347,900)	(395,000)
		Capital Purchases Total	(464,836)	(478,701)	(1,550,020)	(2,195,377)
Expense Total		(10,314,175)	(10,587,337)	(15,991,231)	(17,188,188)	(15,972,642)
Grand Total		3,172,324	2,451,053	(3,960,490)	(3,241,513)	(2,224,898)

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.



This fund is a pass-through account used to track 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	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Revenue	3,316,877	3,580,777	3,474,915	3,539,922	3,483,730	(56,192)	-1.59%
Expense	(4,342,973)	(2,910,554)	(3,522,595)	(3,518,418)	(2,924,366)	594,052	-16.88%
Grand Total	(1,026,096)	670,223	(47,680)	21,504	559,364	537,860	2501.21%

The increase in the surplus budget (revenue less expenses) in 2026/2027 compared to the 2025/2026 estimated surplus is due to a lower transfer for capital projects and operating cost from Farm and Fields to Wagner Farm.

Revenues

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Taxes	3,250,947	3,439,932	3,465,000	3,465,000	3,465,000	-	0.00%
Interest Income	65,930	140,845	9,915	74,922	18,730	(56,192)	-75.00%
Grand Total	3,316,877	3,580,777	3,474,915	3,539,922	3,483,730	(56,192)	-1.59%

Taxes

Taxes are budgeted to remain the same as the 2025/2026 estimated revenue.

FARM AND FIELDS – FUND 12

Interest Income

Interest income is budgeted to decrease \$56,192 (75.00%) compared to the 2025/2026 estimated revenue. The decrease is due to conservative budgeting and an anticipated decline in interest rates.

Expenses

Category	2023/2024 Actual	2024/2025 Actual	2025/2026 Budget	2025/2026 Estimate	2026/2027 Budget	Budget Change from Prior Year Estimates	% Change
Transfer Out	(4,342,973)	(2,910,554)	(3,522,595)	(3,518,418)	(2,924,366)	594,052	-16.88%
Grand Total	(4,342,973)	(2,910,554)	(3,522,595)	(3,518,418)	(2,924,366)	594,052	-16.88%

Transfer Out

Category	2023/2024 Actual	2024/2025 Actual	2025/2026 Budget	2025/2026 Estimate	2026/2027 Budget	Budget Change from Prior Year Estimates	% Change
Transfer Out Park Services	(2,820,000)	(1,620,000)	(1,620,000)	(1,620,000)	(1,620,000)	-	0.00%
Transfer Out Wagner Farm	(1,522,973)	(1,290,554)	(1,902,595)	(1,898,418)	(1,304,366)	594,052	-31.29%
Grand Total	(4,342,973)	(2,910,554)	(3,522,595)	(3,518,418)	(2,924,366)	594,052	-16.88%

Transfers Out are budgeted to decrease \$594,052 (16.88%) compared to the 2025/2026 estimated Transfers Out. 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 2026/2027, the decrease in the Transfer Out to Wagner Farm was due to a lower transfer to fund capital projects and a slight increase in anticipated operating costs.

Glenview Park District
2026/2027 Five Year Summary

Farm & Fields
Corporate Fund

Fund 12

Category	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Actual	2024/2025 % of Total	2025/2026 Estimate	2025/2026 % of Total	2026/2027 Budget	2026/2027 % of Total
400 Taxes and Interest	3,343,868	100.00%	3,316,877	100.00%	3,580,777	100.00%	3,539,922	100.00%	3,483,730	100.00%
Revenue Total	3,343,868	100.00%	3,316,877	100.00%	3,580,777	100.00%	3,539,922	100.00%	3,483,730	100.00%
Operating Total	3,343,868		3,316,877		3,580,777		3,539,922		3,483,730	
Other Financing Sources (Uses)										
Expense										
599 Interfund Transfers Out	(3,226,500)	100.00%	(4,342,973)	100.00%	(2,910,554)	100.00%	(3,518,418)	100.00%	(2,924,366)	100.00%
Expense Total	(3,226,500)	100.00%	(4,342,973)	100.00%	(2,910,554)	100.00%	(3,518,418)	100.00%	(2,924,366)	100.00%
Other Financing Sources (Uses) Total	(3,226,500)		(4,342,973)		(2,910,554)		(3,518,418)		(2,924,366)	
Grand Total	117,368		(1,026,096)		670,223		21,504		559,364	

**Glenview Park District
2026/2027 Budget Summary**

**Farm & Fields
Corporate Fund**

Fund # 12

R/E	Category	2025/2026 Estimate	2025/2026 Budget	2026/2027 Budget
Revenue				
	400 Taxes and Interest	3,539,922	3,474,915	3,483,730
Revenue Total		3,539,922	3,474,915	3,483,730
Expense				
	599 Interfund Transfers Out	(3,518,418)	(3,522,595)	(2,924,366)
Expense Total		(3,518,418)	(3,522,595)	(2,924,366)
Grand Total		21,504	(47,680)	559,364

Glenview Park District
2026/2027 Fund Budget Report

Farm & Fields
Corporate Fund

Fund # 12

			2023/2024	2024/2025	2025/2026	2025/2026	2026/2027
	Account	Description	Actual	Actual	Estimate	Budget	Budget
Revenue							
	400	Taxes and Interest					
		400000 Real Estate Taxes	3,250,947	3,439,932	3,465,000	3,465,000	3,465,000
		401000 Interest Income	65,930	140,845	74,922	9,915	18,730
		Taxes and Interest Total	3,316,877	3,580,777	3,539,922	3,474,915	3,483,730
Revenue Total			3,316,877	3,580,777	3,539,922	3,474,915	3,483,730
Expense							
	599	Interfund Transfers Out					
		599000 Transfer Out	(4,342,973)	(2,910,554)	(3,518,418)	(3,522,595)	(2,924,366)
		Interfund Transfers Out Total	(4,342,973)	(2,910,554)	(3,518,418)	(3,522,595)	(2,924,366)
Expense Total			(4,342,973)	(2,910,554)	(3,518,418)	(3,522,595)	(2,924,366)
Grand Total			(1,026,096)	670,223	21,504	(47,680)	559,364

**Glenview Park District
2026/2027 Budget Summary**

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

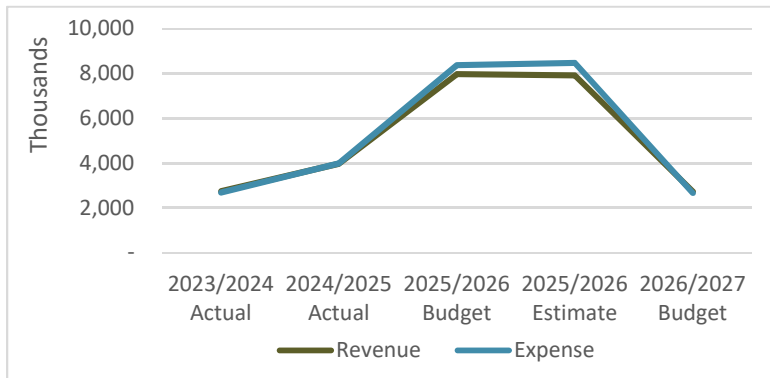
R/E	AcctSun Category	2025/2026 Estimate	2025/2026 Budget	2026/2027 Budget
Revenue				
	400 Taxes and Interest	285,699	55,583	71,425
	410 Sales Revenue	337,668	340,199	363,824
	420 Programs & Instruction Revenue	3,688,061	3,559,528	3,841,711
	450 Admission Revenue	2,269,311	2,495,510	2,523,625
	460 Membership Revenue	642,505	586,840	862,179
	470 Rental, Lease, & Enhancement Revenue	2,240,943	2,133,255	1,954,239
	498 Other Income	277,339	277,829	256,093
	499 Interfund Transfers In	5,478,262	5,478,262	80,659
Revenue Total		15,219,788	14,927,006	9,953,755
Expense				
	510 Salary & Wages Expense	(4,101,172)	(3,882,485)	(4,207,289)
	512 Employee Benefits Expense	(396,800)	(396,800)	(421,039)
	520 Professional & Contractual Services Expense	(610,312)	(617,710)	(667,287)
	535 Utility Expense	(755,570)	(824,179)	(833,798)
	540 Commodities & COGS Expense	(932,864)	(958,166)	(902,318)
	561 Maintenance and Repairs Expense	(571,327)	(539,625)	(580,425)
	575 Professional Training & Engagement Expense	(45,067)	(57,670)	(54,525)
	599 Interfund Transfers Out	(1,690,634)	(1,676,884)	(3,546,648)
	641 Capital Purchases	(6,119,409)	(6,045,753)	(135,000)
Expense Total		(15,223,156)	(14,999,272)	(11,348,329)
Grand Total		(3,368)	(72,266)	(1,394,574)

	2026 ESTIMATED	2027 PROPOSED
Beginning Cash Reserve	5,912,633	5,909,265
Ending Cash Reserve	5,909,265	4,514,691
Cash Reserve as a Percentage of Operating Expenses		58.89%

(Does not reflect any funds committed in years beyond 2026/2027)

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 operational costs of each facility. Since the FY 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 2025/2026 season remained strong financially due to the elimination of season passes. As of November 30, 2025, GPGC hosted 42,116 rounds, approximately 1% more than the previous season. In 2025/2026, the District changed its tee time booking, financial tracking, and marketing software from GolfNow to ForeUp. The structure of the agreement provides the opportunity to realize additional daily fee revenue for two extra tee times per day.

On February 1, 2026, Coarse Italian Restaurant celebrated its seven-year anniversary operating the food service space at the Glenview Park Golf Club Clubhouse. In November 2025, 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 2025/2026, the District received 7% of the gross revenue generated in Food and Beverage sales. The 7% revenue share will remain the same for the duration of the three-year agreement.

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Revenue	2,747,610	3,975,822	7,982,364	7,918,716	2,731,216	(5,187,500)	-65.51%
Expense	(2,683,381)	(3,984,575)	(8,382,452)	(8,479,072)	(2,667,088)	5,811,985	-68.55%
Grand Total	64,229	(8,753)	(400,088)	(560,356)	64,129	624,485	-111.44%

Overall, the 2026/2027 budget reflects a return to normal operations following construction of the Turf Maintenance Center. The significant difference in revenue and expenses between the 2025/2026 Estimates and the 2026/2027 Budget relates to the completion of the Turf Care Center in 2025/2026.

GLENVIEW PARK GOLF CLUB – FUND 20

Revenues

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from	
	Actual	Actual	Budget	Estimate	Budget	Prior Year Estimates	% Change
Interest Income	70,686	79,554	16,486	77,817	19,454	(58,363)	-75.00%
Sales	149,773	133,236	152,000	147,500	154,500	7,000	4.75%
Programs and Instruction	290,719	288,186	300,750	299,895	309,800	9,905	3.30%
Special Events	-	-	2,250	-	3,000	3,000	0.00%
Service Fees	21,569	15,153	20,500	21,100	21,500	400	1.90%
Admissions	1,501,395	1,707,134	1,800,000	1,602,000	1,673,795	71,795	4.48%
Memberships	182,764	43,392	44,550	52,076	54,300	2,224	4.27%
Equipment Enhancement	234,801	254,527	255,500	330,000	330,000	-	0.00%
Facility Rental and Enhancement	10	55	50	50	50	-	0.00%
Gain on Asset Disposal	5,496	-	-	-	-	-	0.00%
Donations	-	30,000	3,000	1,000	3,000	2,000	200.00%
Other Sources	116,472	190,295	134,279	134,279	149,543	15,264	11.37%
Transfer In	173,925	1,234,290	5,252,999	5,252,999	12,274	(5,240,725)	-99.77%
Grand Total	2,747,610	3,975,822	7,982,364	7,918,716	2,731,216	(5,187,500)	-65.51%

Interest Income

Interest income is decreasing \$58,363 (75.00%) compared to the 2025/2026 estimated revenue. This decrease is due to budgeting conservatively and an anticipated decline in interest rates. Interest rates during the 2025 calendar year were unexpectedly higher than anticipated.

Programs and Instruction

Programs and Instruction is budgeted to increase by \$9,905 (3.30%) compared to the 2025/2026 estimated revenue. Private, semi-private, and group golf instruction continue to be in demand. The 2026/2027 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 new drop-in instructional programs that are planned for the 2026 golf season.

Admissions

Admissions is budgeted to increase \$71,595 (4.48%) compared to the 2025/2025 estimated revenue. The elimination of season passes in 2024 continues to drive a significant portion of this increase. In addition, fees for all punch card sales are increasing 3% and fees for private events (shotgun starts) are increasing 4.5% for the 2026/2027 season. The increase also reflects additional daily fee revenue generated from the switch from Golf Now to ForeUp for tee-time bookings and strong participation in special events and private course functions. Significant marketing efforts continue with the local golf association (CDGA) to reach golfers outside our immediate NorthShore market.

GLENVIEW PARK GOLF CLUB – FUND 20

Other Sources

Other Sources are budgeted to increase \$15,264 (11.37%) compared to the 2025/2026 estimated revenue. The increase is primarily due to an increase in restaurant sales and the 7% revenue share received from Coarse Italian. 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	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Transfer In Park Services	123,925	67,925	44,071	44,071	12,274	(31,797)	-72.15%
Transfer In Capital Development	50,000	1,166,365	5,208,928	5,208,928	-	(5,208,928)	-100.00%
Grand Total	173,925	1,234,290	5,252,999	5,252,999	12,274	(5,240,725)	-99.77%

Transfer In is budgeted to decrease \$5,240,725 (99.77%) compared to the 2025/2026 estimated Transfers In. 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. The Transfer from Capital Development reflects the one-time transfer for the construction of the Turf Care Center in 2025/2026.

Expenses

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from	
	Actual	Actual	Budget	Estimate	Budget	Prior Year	% Change
Salary and Wages	(1,076,452)	(1,181,660)	(1,155,841)	(1,260,644)	(1,250,375)	10,270	-0.81%
Employee Benefits and Insurance	(123,566)	(138,398)	(136,750)	(136,750)	(147,399)	(10,649)	7.79%
Professional Services	(16,824)	(13,392)	(28,711)	(19,711)	(19,900)	(189)	0.96%
Contractual Services	(116,397)	(129,146)	(134,874)	(124,050)	(123,989)	61	-0.05%
Utilities	(94,646)	(100,024)	(114,934)	(101,375)	(123,533)	(22,158)	21.86%
Commodities	(252,156)	(230,427)	(249,000)	(293,650)	(263,365)	30,285	-10.31%
Commodities (Non-Capital Purchases)	(52,391)	(71,771)	(67,400)	(63,200)	(56,950)	6,250	-9.89%
Cost of Goods Sold	(99,080)	(82,249)	(67,500)	(85,000)	(80,500)	4,500	-5.29%
Maintenance and Repairs	(72,107)	(77,100)	(59,907)	(63,307)	(69,297)	(5,990)	9.46%
Professional Training & Engagement	(10,726)	(10,622)	(16,300)	(11,150)	(15,200)	(4,050)	36.32%
Transfer Out	(420,151)	(444,181)	(468,807)	(463,807)	(431,580)	32,227	-6.95%
Capital Purchases	(348,884)	(1,505,604)	(5,882,428)	(5,856,428)	(85,000)	5,771,428	-98.55%
Grand Total	(2,683,381)	(3,984,575)	(8,382,452)	(8,479,072)	(2,667,088)	5,811,985	-68.55%

The primary reason for the overall difference in expenses between the 2025/2026 Year-end Estimates and the 2026/2027 Budget is the completion of the Golf Turf Center project in the Spring of 2026.

GLENVIEW PARK GOLF CLUB – FUND 20

Salaries and Wages

Salaries and Wages are budgeted to decrease \$10,270 (0.81%) compared to the 2025/2026 estimated expenses. While Salary and Wages are increasing to reflect merit increase for staff, it is offset by a reduction in staff hours. Maintenance staff will require requires less hours at the start-up of each shift at the new Turf Center as compared to conditions while construction was underway. Golf shop attendant hours will also be reduced by nearly 300 hours by shifting closing responsibilities to other staff members already on duty performing end-of-day responsibilities.

Employee Benefits and Insurance

Employee Benefits and Insurance are budgeted to increase \$10,649 (7.79%) compared to the 2025/2026 estimated expenses. This increase is due to rate increases for benefit coverage for seven FT employees and four PT4 employees.

Utilities

Utilities are budgeted to increase \$22,158 (21.86%) compared to the 2025/2026 estimated expenses. During 2025/2026, utility usage was reduced while the Turf Center was under construction but with normal operations and usage returning in 2026/2027. The budget also includes anticipated utility rate increases for gas, electricity, waste removal, and water.

Commodities

Commodities are budgeted to decrease \$30,285 (10.31%) compared to the 2025/2026 estimated expenses. The decrease in Commodities is spread across several categories of purchases for both golf maintenance and golf operations. The 2025 season presented numerous challenges for turf conditions requiring the Golf Course Superintendent to purchase additional chemicals to combat poor turf quality. Additionally, golf ball manufacturers were struggling with production of range balls in 2025. To combat this shortage additional range balls for instructional programs were purchased and are stocked for the 2026 season therefore eliminating this expense for FY 26/27.

Transfer Out

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Transfer Out General & Admin	(247,850)	(271,700)	(293,807)	(293,807)	(245,480)	48,327	-16.45%
Transfer Out Park Services	(12,301)	(12,481)	(15,000)	(10,000)	(6,100)	3,900	-39.00%
Transfer Out Capital Replacement	(160,000)	(160,000)	(160,000)	(160,000)	(180,000)	(20,000)	12.50%
Grand Total	(420,151)	(444,181)	(468,807)	(463,807)	(431,580)	32,227	-6.95%

Transfer Out is budgeted to decrease \$32,227 (6.95%) compared to the 2025/2026 estimated Transfer Out. This is primarily due to a decrease in the required contribution to General & Admin (G&A) based on the calculated allocation of G&A expenses to each facility. The Transfer Out to Park Services is a

GLENVIEW PARK GOLF CLUB – FUND 20

chargeback of services provided by Park Services to the Glenview Park Golf Club. The Transfer Out to Capital Replacement is based on the projected cost of funding future replacements of capital assets.

Capital Purchases

The following capital expenditures are included in the 2026/2027 Budget:

Batteries – Golf Cart Fleet	\$63,000
Consultants Master Plan Update	\$5,000
Toro 3500 Bank Mower (Shortage in Capital Replacement)	\$5,000
Toro 3500 Bank Mower (Shortage in Capital Replacement)	\$5,000
Gazebo Project Continued	\$5,000
Club Carryall (Shortage in Capital Replacement)	\$2,000
Total Capital Expenditures	\$85,000

Overall Capital Purchases reflect a \$12,000 shortfall in the Capital Replacement Fund caused by rising costs. This gap will be covered by the operating budget.

**Glenview Park District
2026/2027 Five Year Summary**

**Glenview Park Golf Club
Special Revenue Fund**

Fund 20

R/E	Category	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Actual	2024/2025 % of Total	2025/2026 Estimate	2025/2026 % of Total	2026/2027 Budget	2026/2027 % of Total
Operating											
Revenue											
	400 Taxes and Interest	27,973	1.32%	70,686	2.88%	79,554	3.12%	77,817	3.07%	19,454	0.76%
	410 Sales Revenue	136,804	6.46%	149,773	6.11%	133,236	5.22%	147,500	5.82%	154,500	6.01%
	420 Programs & Instruction Revenue	301,574	14.25%	312,288	12.74%	303,339	11.89%	320,995	12.67%	334,300	13.00%
	450 Admission Revenue	1,264,390	59.74%	1,501,395	61.24%	1,707,134	66.91%	1,602,000	63.22%	1,673,795	65.08%
	460 Membership Revenue	160,017	7.56%	182,764	7.45%	43,392	1.70%	52,076	2.06%	54,300	2.11%
	470 Rental, Lease, & Enhancement Revenue	224,960	10.63%	234,811	9.58%	254,582	9.98%	330,050	13.03%	330,050	12.83%
	498 Other Income	870	0.04%	-	0.00%	30,000	1.18%	3,500	0.14%	5,500	0.21%
Operating Total		322,678		537,370		516,447		375,101		421,392	
Capital											
Expense											
	641 Capital Purchases	(69,405)	100.00%	(348,884)	100.00%	(1,505,604)	100.00%	(5,856,428)	100.00%	(85,000)	100.00%
Expense Total		(69,405)	100.00%	(348,884)	100.00%	(1,505,604)	100.00%	(5,856,428)	100.00%	(85,000)	100.00%
Capital Total		(69,405)		(348,884)		(1,505,604)		(5,856,428)		(85,000)	
Other Financing Sources (Uses)											
Revenue											
	498 Other Income	114,689	40.80%	116,472	40.11%	190,295	13.36%	131,779	2.45%	147,043	92.30%
	499 Interfund Transfers In	166,398	59.20%	173,925	59.89%	1,234,290	86.64%	5,252,999	97.55%	12,274	7.70%
	599 Interfund Transfers Out	(444,856)	100.00%	(420,151)	100.00%	(444,181)	100.00%	(463,807)	100.00%	(431,580)	100.00%
Other Financing Sources (Uses) Total		(163,769)		(129,754)		980,404		4,920,971		(272,263)	

Glenview Park District
2026/2027 Five Year Summary

Glenview Park Golf Club
Special Revenue Fund

Fund 20

R/E	Category	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Actual	2024/2025 % of Total	2025/2026 Estimate	2025/2026 % of Total	2026/2027 Budget	2026/2027 % 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		117,504		64,229		(8,753)		(560,356)		64,129	

**Glenview Park District
2026/2027 Budget Summary**

**Glenview Park Golf Club
Special Revenue Fund**

Fund # 20

R/E	Category	2025/2026 Estimate	2025/2026 Budget	2026/2027 Budget
Revenue				
	400 Taxes and Interest	77,817	16,486	19,454
	410 Sales Revenue	147,500	152,000.00	154,500
	420 Programs & Instruction Revenue	320,995	323,500	334,300
	450 Admission Revenue	1,602,000	1,800,000	1,673,795
	460 Membership Revenue	52,076	44,550	54,300
	470 Rental, Lease, & Enhancement Revenue	330,050	255,550	330,050
	498 Other Income	135,279	137,279	152,543
	499 Interfund Transfers In	5,252,999	5,252,999	12,274
Revenue Total		7,918,716	7,982,364	2,731,216
Expense				
	510 Salary & Wages Expense	(1,260,644)	(1,155,841)	(1,250,375)
	512 Employee Benefits Expense	(136,750)	(136,750)	(147,399)
	520 Professional & Contractual Services Expense	(143,761)	(163,585)	(143,889)
	535 Utility Expense	(101,375)	(114,934)	(123,533)
	540 Commodities & COGS Expense	(441,850)	(383,900)	(400,815)
	561 Maintenance and Repairs Expense	(63,307)	(59,907)	(69,297)
	575 Professional Training & Engagement Expense	(11,150)	(16,300)	(15,200)
	599 Interfund Transfers Out	(463,807)	(468,807)	(431,580)
	641 Capital Purchases	(5,856,428)	(5,882,428)	(85,000)
Expense Total		(8,479,072)	(8,382,452)	(2,667,088)
Grand Total		(560,356)	(400,088)	64,129

**Glenview Park District
2026/2027 Fund Budget Report**

**Glenview Park Golf Club
Special Revenue Fund**

Fund # 20

		2023/2024	2024/2025	2025/2026	2025/2026	2026/2027
		Actual	Actual	Estimate	Budget	Budget
Revenue						
400	Taxes and Interest					
	401000 Interest Income	70,686	79,554	77,817	16,486	19,454
	Taxes and Interest Total	70,686	79,554	77,817	16,486	19,454
410	Sales Revenue					
	410200 Merchandise Sales	67,024	64,051	65,000	70,000	68,500
	410210 Ball Sales	54,231	52,636	58,000	60,000	62,000
	410230 Club Sales	28,518	16,549	24,500	22,000	24,000
	Sales Revenue Total	149,773	133,236	147,500	152,000	154,500
420	Programs & Instruction Revenue					
	420300 Program Revenue	160,406	174,899	179,895	180,750	184,800
	420320 Individual Instruction	130,314	113,287	120,000	120,000	125,000
	440700 Special Event Revenue	-	-	-	2,250	3,000
	445800 Other Service Revenue	14,071	8,724	13,000	13,000	13,500
	445802 Other Service Revenue-Repair Service	7,498	6,430	8,100	7,500	8,000
	Programs & Instruction Revenue Total	312,288	303,339	320,995	323,500	334,300
450	Admission Revenue					
	450000 Daily Admissions	1,501,395	1,707,134	1,602,000	1,800,000	1,673,795
	Admission Revenue Total	1,501,395	1,707,134	1,602,000	1,800,000	1,673,795
460	Membership Revenue					
	460000 Memberships	182,764	43,392	52,076	44,550	54,300
	Membership Revenue Total	182,764	43,392	52,076	44,550	54,300
470	Rental, Lease, & Enhancement Revenue					
	470500 Locker Rental	10	55	50	50	50
	475805 Equipment Rental	234,801	254,527	330,000	255,500	330,000
	Rental, Lease, & Enhancement Revenue Total	234,811	254,582	330,050	255,550	330,050
493	Gain on Disposal of Fixed Assets					
	493000 Gain on Disposal of Fixed Asset	5,496	-	-	-	-
	Gain on Disposal of Fixed Assets Total	5,496	-	-	-	-
498	Other Income					
	497000 Donations	-	30,000	1,000	3,000	3,000
	498100 Advertising Income	-	-	2,500	2,500	2,500
	498200 Other Sources	116,472	190,295	131,779	131,779	147,043
	Other Income Total	116,472	220,295	135,279	137,279	152,543
499	Interfund Transfers In					
	499000 Transfer In	173,925	1,234,290	5,252,999	5,252,999	12,274
	Interfund Transfers In Total	173,925	1,234,290	5,252,999	5,252,999	12,274
Revenue Total		2,747,610	3,975,822	7,918,716	7,982,364	2,731,216

**Glenview Park District
2026/2027 Fund Budget Report**

**Glenview Park Golf Club
Special Revenue Fund**

Fund # 20

Account	Description	2023/2024 Actual	2024/2025 Actual	2025/2026 Estimate	2025/2026 Budget	2026/2027 Budget
Expense						
510	Salary & Wages Expense					
	510000 Salaries	(319,520)	(452,143)	(457,192)	(474,989)	(501,291)
	510010 Full Time Maintenance	(206,375)	(184,521)	(180,607)	(140,607)	(152,246)
	510110 Part Time Maintenance	(239,899)	(282,022)	(335,425)	(260,425)	(313,313)
	510120 Operations	(101,225)	(111,375)	(103,020)	(100,020)	(98,325)
	510200 Cashier	(71,178)	(75,519)	(75,900)	(75,900)	(74,800)
	510300 Program Wages	(43,038)	(35,028)	(36,500)	(31,900)	(35,400)
	510320 Individual Instruction Wages	(95,217)	(41,052)	(72,000)	(72,000)	(75,000)
	Salary & Wages Expense Total	(1,076,452)	(1,181,660)	(1,260,644)	(1,155,841)	(1,250,375)
512	Employee Benefits Expense					
	512000 Insurance Expense: Health	(123,566)	(138,398)	(136,750)	(136,750)	(147,399)
	Employee Benefits Expense Total	(123,566)	(138,398)	(136,750)	(136,750)	(147,399)
520	Professional & Contractual Services Expense					
	520100 Marketing	(13,699)	(9,910)	(15,800)	(24,800)	(15,800)
	520200 Marketing: Brochure	(3,125)	(3,482)	(3,911)	(3,911)	(4,100)
	522000 Special Services	(4,043)	(1,730)	(4,000)	(6,500)	(4,300)
	522300 Program Services	(4,355)	-	(1,500)	(1,500)	(1,500)
	522802 Repair Service	(3,229)	(4,237)	(4,200)	(4,200)	(4,000)
	522805 Rental Expense	(38,935)	(47,687)	(39,450)	(41,774)	(41,750)
	522810 Postage	(249)	(393)	(300)	(300)	(300)
	522820 Printing	(979)	(2,836)	(3,300)	(3,300)	(2,550)
	522830 Bank Charges	(64,357)	(72,263)	(71,300)	(77,300)	(69,589)
	522850 Licenses	(250)	-	-	-	-
	Professional & Contractual Services Expense Total	(133,222)	(142,539)	(143,761)	(163,585)	(143,889)
535	Utility Expense					
	535100 Fuel/Heat	(15,100)	(11,988)	(12,212)	(15,850)	(14,800)
	535200 Electricity	(52,420)	(59,082)	(62,613)	(67,100)	(74,891)
	535300 Water	(8,389)	(8,300)	(5,705)	(9,842)	(8,200)
	535400 Telephone	(7,727)	(8,558)	(7,470)	(7,770)	(10,800)
	535500 Disposal	(11,011)	(12,096)	(13,375)	(14,372)	(14,842)
	Utility Expense Total	(94,646)	(100,024)	(101,375)	(114,934)	(123,533)
540	Commodities & COGS Expense					
	540000 Office Supplies	(1,557)	(919)	(1,850)	(1,850)	(1,850)
	540010 Books and Subscriptions	(543)	(1,098)	(4,950)	(1,450)	(6,815)
	540100 General Supplies	(222,783)	(210,699)	(260,950)	(219,950)	(234,700)
	540190 Uniforms	(9,783)	(7,651)	(8,000)	(9,500)	(8,000)
	540300 Program Supplies	(9,321)	(10,059)	(17,750)	(15,750)	(11,500)
	540700 Special Event Supplies	(8,170)	-	(150)	(500)	(500)
	541100 Non-Capital Building Improvement	(10,523)	(8,527)	(7,000)	(10,000)	(7,000)
	541200 Non-Capital Machinery & Equipment	(5,077)	(12,422)	(19,000)	(24,000)	(22,750)
	541300 Non-Capital Land Improvement	(34,782)	(48,576)	(35,000)	(30,500)	(24,500)
	541400 Non-Capital Furniture & Fixtures	(1,835)	(1,230)	(2,000)	(2,700)	(2,500)
	541500 Non-Capital Intangibles	(174)	(1,015)	(200)	(200)	(200)
	545200 Merchandise Purchase	(43,568)	(38,050)	(36,500)	(29,000)	(35,000)
	545210 Ball Purchase	(36,156)	(35,930)	(33,500)	(28,500)	(30,500)
	545230 Club Purchase	(19,356)	(8,269)	(15,000)	(10,000)	(15,000)
	Commodities & COGS Expense Total	(403,627)	(384,447)	(441,850)	(383,900)	(400,815)

**Glenview Park District
2026/2027 Fund Budget Report**

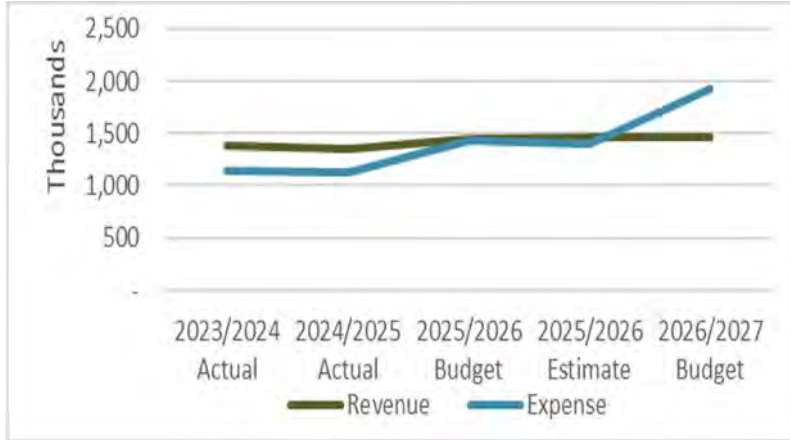
**Glenview Park Golf Club
Special Revenue Fund**

Fund # 20

			2023/2024	2024/2025	2025/2026	2025/2026	2026/2027
			Actual	Actual	Estimate	Budget	Budget
Expense	Account	Description					
	561	Maintenance and Repairs Expense					
	561100	Building Repairs	(7,168)	(4,948)	(3,600)	(5,600)	(12,805)
	561200	Machinery & Equipment Repairs	(39,944)	(39,362)	(30,100)	(30,100)	(34,600)
	561400	Maintenance Services	(24,996)	(32,790)	(29,607)	(24,207)	(21,892)
		Maintenance and Repairs Expense Total	(72,107)	(77,100)	(63,307)	(59,907)	(69,297)
	575	Professional Training & Engagement Expense					
	575000	Training & Employment	(10,726)	(10,622)	(11,150)	(16,300)	(15,200)
		Professional Training & Engagement Expense Total	(10,726)	(10,622)	(11,150)	(16,300)	(15,200)
	599	Interfund Transfers Out					
	599000	Transfer Out	(420,151)	(444,181)	(463,807)	(468,807)	(431,580)
		Interfund Transfers Out Total	(420,151)	(444,181)	(463,807)	(468,807)	(431,580)
	641	Capital Purchases					
	641100	Buildings and Improvements	-	(812,797)	(5,269,732)	(5,284,732)	(5,000)
	641200	Machinery & Equipment	(79,520)	(25,347)	(107,500)	(118,500)	(75,000)
	641300	Land Improvements	-	(45,706)	-	-	-
	641400	Furniture & Fixtures	-	-	(202,500)	(202,500)	-
	641600	Architectural and Engineering	(269,364)	(621,755)	(276,696)	(276,696)	(5,000)
		Capital Purchases Total	(348,884)	(1,505,604)	(5,856,428)	(5,882,428)	(85,000)
Expense Total			(2,683,381)	(3,984,575)	(8,479,072)	(8,382,452)	(2,667,088)
Grand Total			64,229	(8,753)	(560,356)	(400,088)	64,129

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 platform tennis courts were installed to accommodate growth.

The budget is organized into 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: 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 operational 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	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Revenue	1,382,678	1,351,905	1,451,448	1,456,584	1,459,781	3,197	0.22%
Expense	(1,145,256)	(1,130,291)	(1,437,764)	(1,403,554)	(1,932,139)	(528,585)	37.66%
Grand Total	237,422	221,613	13,684	53,030	(472,358)	(525,388)	-990.74%

Revenues

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Interest Income	50,730	62,469	11,655	54,631	13,658	(40,973)	-75.00%
Sales	191,409	194,765	176,199	175,218	194,374	19,156	10.93%
Programs and Instruction	131,140	131,024	139,826	127,152	145,650	18,498	14.55%
League	176,983	117,766	152,715	148,001	155,375	7,374	4.98%
Special Events	2,247	1,960	7,440	2,030	7,440	5,410	266.50%
Admissions	345,946	367,813	371,550	335,451	369,800	34,349	10.24%
Memberships	327,816	313,285	397,800	445,429	446,599	1,170	0.26%
Facility Rental and Enhancement	3,185	4,528	7,200	3,200	7,200	4,000	125.00%
Equipment Enhancement	90,848	98,043	123,750	102,159	113,000	10,841	10.61%
Other Sources	564	28,729	38,050	38,050	50	(38,000)	-99.87%
Transfer In	61,810	31,523	25,263	25,263	6,635	(18,628)	-73.74%
Grand Total	1,382,678	1,351,905	1,451,448	1,456,584	1,459,781	3,197	0.22%

Interest Income

Interest Income is budgeted to decrease \$40,973 (75.00%) compared to the 2025/2026 estimated revenue. This decrease is due to budgeting conservatively and an anticipated decline in interest rates.

Sales

Sales are budgeted to increase \$19,156 (10.93%) compared to the 2025/2026 estimated revenue. 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.

Programs and Instruction

Programs and Instruction revenue is budgeted to increase by \$18,498 (14.55%) compared to the 2025/2026 estimated revenue. This increase reflects an additional demand for paddle instruction due to the addition of two new paddle teams in 2025/2026.

Admissions

Admissions are budgeted to increase \$34,349 (10.24%) compared to the 2025/2026 estimated revenue. The increase reflects sustained interest in daily golf play and steady revenue growth from fee adjustments, season passes, and punch passes. Additional revenue growth is expected as an outside league continues to purchase punch passes as its preferred method of payment.

Equipment Enhancement/Facility Rental

Facility Rentals/Equipment Enhancements are budgeted to increase \$14,841 (14.09%) compared to the 2025/2026 estimated revenue. The revenue increase reflects the reclassification of Volley Machine rentals from Memberships to Equipment Enhancement/Facility Rentals.

GLENVIEW PRAIRIE CLUB – FUND 23

Other Sources

Other Sources are budgeted to decrease \$38,000 (99.87%) compared to the 2025/2026 estimated revenue. The decrease is due to the one-time donation of \$38,000 from the Glenview Park Foundation to rebuild the golf hitting nets during 2025/2026.

Transfer In

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Transfer In Park Services	61,810	31,523	25,263	25,263	6,635	(18,628)	-73.74%
Grand Total	61,810	31,523	25,263	25,263	6,635	(18,628)	-73.74%

Transfer In is budgeted to decrease \$18,628 (73.74%) compared to the 2025/2026 estimated Transfers In. 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. Under this plan, the transfer from Park Services for FY 2026/2027 represents 5% of the Prairie Club’s total General and Administrative (G&A) contribution.

Expenses

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from	
	Actual	Actual	Budget	Estimate	Budget	Prior Year	% Change
Salary and Wages	(356,025)	(361,220)	(409,501)	(407,077)	(421,658)	(14,581)	3.58%
Employee Benefits and Insurance	(28,893)	(32,541)	(36,050)	(36,050)	(37,624)	(1,574)	4.37%
Professional Services	(6,813)	(4,638)	(8,121)	(8,596)	(5,887)	2,709	-31.51%
Contractual Services	(89,326)	(109,539)	(137,731)	(143,407)	(140,006)	3,401	-2.37%
Utilities	(53,395)	(60,051)	(77,668)	(63,201)	(67,684)	(4,483)	7.09%
Commodities	(82,822)	(22,436)	(103,765)	(96,592)	(109,365)	(12,773)	13.22%
Commodities (Non-Capital Purchases)	(78,219)	(23,971)	(39,115)	(28,554)	(15,325)	13,229	-46.33%
Cost of Goods Sold	(106,047)	(113,150)	(118,280)	(113,980)	(124,580)	(10,600)	9.30%
Maintenance and Repairs	(152,926)	(215,280)	(222,010)	(221,574)	(225,007)	(3,433)	1.55%
Professional Training & Engagement	(370)	(1,454)	(12,105)	(11,105)	(12,105)	(1,000)	9.00%
Transfer Out	(190,420)	(186,011)	(233,418)	(233,418)	(722,898)	(489,480)	209.70%
Capital Purchases	-	-	(40,000)	(40,000)	(50,000)	(10,000)	25.00%
Grand Total	(1,145,256)	(1,130,291)	(1,437,764)	(1,403,554)	(1,932,139)	(528,585)	37.66%

Salary and Wages

Salary and Wages are budgeted to increase \$14,581 (3.58%) compared to the 2025/2026 estimated expenses. The increase is the result of merit increases and additional part-time hours.

GLENVIEW PRAIRIE CLUB – FUND 23

Commodities

Commodities are budgeted to increase \$12,773 (13.22%) compared to the 2025/2026 estimated expenses. The increase reflects increased supplier pricing, upgraded security cameras, and software subscriptions.

Commodities (Non-Capital Purchases)

Commodities (Non-Capital Purchases) are budgeted to decrease \$13,229 (46.33%) compared to the 2025/2026 estimated expenses. Expenses can fluctuate annually based on planned projects for the year. In 2025/2026, one-time land improvements were required before the installation of the golf hitting nets, resulting in a decrease in expenses for the 2026/2027 budget. 2026/2027 budgeted expenses include cameras for courts 2 and 5, a replacement TV, computer replacements, signage for the golf course, and enhanced lighting.

Cost of Goods Sold

Cost of Goods Sold is budgeted to increase \$10,600 (9.30%) compared to the 2025/2026 estimated expenses. The increase is due to higher supplier pricing for merchandise, food, and beverage costs due to inflation and other economic factors. Additionally, the club is expanding the collection of premium inventory.

Transfer Out

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Transfer Out General & Admin	(123,620)	(126,090)	(168,418)	(168,418)	(132,698)	35,720	-21.21%
Transfer Out Park Services	(16,800)	(9,921)	(15,000)	(15,000)	(15,200)	(200)	1.33%
Transfer Out Capital Replacement	(50,000)	(50,000)	(50,000)	(50,000)	(75,000)	(25,000)	50.00%
Transfer Out Capital Development	-	-	-	-	(500,000)	(500,000)	-
Grand Total	(190,420)	(186,011)	(233,418)	(233,418)	(722,898)	(489,480)	209.70%

Transfer Out is budgeted to increase \$489,480 (209.70%) compared to the 2025/2026 estimated expenses. The Transfer Out to General and Administrative (G&A) expenses decreased based on the allocation of shared administrative costs across District facilities. A slightly higher transfer to Park Services for chargeback based on the services provided by Park Services to the Prairie Club. The transfer to the Capital Replacement Fund increased to support the future replacement of capital assets, while the transfer to Capital Development is reserved for potential future paddle court construction.

Capital Purchases

The following capital expenditures are included in the 2026/2027 Budget:

Sound System	\$20,000
Structural Engineer Parking Lot	\$17,000
Deck Expansion	\$13,000
Total Capital Expenditures	\$50,000

The increase in Capital Purchases reflects improvements to support growing clubhouse usage, including expansion of the outdoor deck area.

**Glenview Park District
2026/2027 Five Year Summary**

**Glenview Prairie Club
Special Revenue Fund**

Fund 23

R/E	Category	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Actual	2024/2025 % of Total	2025/2026 Estimate	2025/2026 % of Total	2026/2027 Budget	2026/2027 % of Total
Operating											
Revenue											
	400 Taxes and Interest	18,214	1.69%	50,730	3.84%	62,469	4.84%	54,631	3.92%	13,658	0.94%
	410 Sales Revenue	164,059	15.19%	191,409	14.50%	194,765	15.08%	175,218	12.58%	194,374	13.38%
	420 Programs & Instruction Revenue	246,050	22.79%	310,370	23.51%	250,751	19.41%	277,183	19.89%	308,465	21.23%
	450 Admission Revenue	305,462	28.29%	345,946	26.20%	367,813	28.48%	335,451	24.08%	369,800	25.45%
	460 Membership Revenue	257,516	23.85%	327,816	24.83%	313,285	24.25%	445,429	31.97%	446,599	30.73%
	470 Rental, Lease, & Enhancement Revenue	88,401	8.19%	94,033	7.12%	102,571	7.94%	105,359	7.56%	120,200	8.27%
Operating Total											
		299,837		365,468		347,373		263,135		293,855	
Capital											
Expense											
	641 Capital Purchases	-		-		-		(40,000)	100.00%	(50,000)	100.00%
Expense Total		-		-		-		(40,000)	100.00%	(50,000)	100.00%
Capital Total								(40,000)		(50,000)	
Other Financing Sources (Uses)											
Revenue											
	498 Other Income	(93)	-0.13%	564	0.90%	28,729	47.68%	38,050	60.10%	50	0.75%
	499 Interfund Transfers In	70,968	100.13%	61,810	99.10%	31,523	52.32%	25,263	39.90%	6,635	99.25%
	599 Interfund Transfers Out	(168,125)	100.00%	(190,420)	100.00%	(186,011)	100.00%	(233,418)	100.00%	(722,898)	100.00%
Other Financing Sources (Uses) Total		(97,250)		(128,046)		(125,760)		(170,105)		(716,213)	
Grand Total		202,587		237,422		221,613		53,030		(472,358)	

**Glenview Park District
2026/2027 Budget Summary**

**Glenview Prairie Club
Special Revenue Fund**

Fund # 23

R/E	Category	2025/2026 Estimate	2025/2026 Budget	2026/2027 Budget
Revenue				
	400 Taxes and Interest	54,631	11,655	13,658
	410 Sales Revenue	175,218	176,199.15	194,374
	420 Programs & Instruction Revenue	277,183	299,981	308,465
	450 Admission Revenue	335,451	371,550	369,800
	460 Membership Revenue	445,429	397,800	446,599
	470 Rental, Lease, & Enhancement Revenue	105,359	130,950	120,200
	498 Other Income	38,050	38,050	50
	499 Interfund Transfers In	25,263	25,263	6,635
Revenue Total		1,456,584	1,451,448	1,459,781
Expense				
	510 Salary & Wages Expense	(407,077)	(409,501)	(421,658)
	512 Employee Benefits Expense	(36,050)	(36,050)	(37,624)
	520 Professional & Contractual Services Expense	(152,003)	(145,852)	(145,893)
	535 Utility Expense	(63,201)	(77,668)	(67,684)
	540 Commodities & COGS Expense	(239,126)	(261,160)	(249,270)
	561 Maintenance and Repairs Expense	(221,574)	(222,010)	(225,007)
	575 Professional Training & Engagement Expense	(11,105)	(12,105)	(12,105)
	599 Interfund Transfers Out	(233,418)	(233,418)	(722,898)
	641 Capital Purchases	(40,000)	(40,000)	(50,000)
Expense Total		(1,403,554)	(1,437,764)	(1,932,139)
Grand Total		53,030	13,684	(472,358)

**Glenview Park District
2026/2027 Fund Budget Report**

**Glenview Prairie Club
Special Revenue Fund**

Fund # 23

		2023/2024	2024/2025	2025/2026	2025/2026	2026/2027
		Actual	Actual	Estimate	Budget	Budget
Revenue						
400	Taxes and Interest					
	401000 Interest Income	50,730	62,469	54,631	11,655	13,658
	Taxes and Interest Total	50,730	62,469	54,631	11,655	13,658
410	Sales Revenue					
	410200 Merchandise Sales	11,145	12,138	10,573	15,530	11,980
	410210 Ball Sales	5,228	5,066	5,145	6,469	6,894
	410250 Food Service-Food & Nonalcoholic Beverages	50,465	60,210	65,500	60,200	70,500
	410260 Food Service-Alcoholic Beverages	124,571	117,351	94,000	94,000	105,000
	Sales Revenue Total	191,409	194,765	175,218	176,199	194,374
420	Programs & Instruction Revenue					
	420300 Program Revenue	121,577	117,399	111,402	123,086	126,650
	420320 Individual Instruction	9,563	13,625	15,750	16,740	19,000
	430500 League Revenue	176,983	117,766	148,001	152,715	155,375
	440700 Special Event Revenue	2,247	1,960	2,030	7,440	7,440
	Programs & Instruction Revenue Total	310,370	250,751	277,183	299,981	308,465
450	Admission Revenue					
	450000 Daily Admissions	345,946	367,813	335,451	371,550	369,800
	Admission Revenue Total	345,946	367,813	335,451	371,550	369,800
460	Membership Revenue					
	460000 Memberships	327,816	313,285	445,429	397,800	446,599
	Membership Revenue Total	327,816	313,285	445,429	397,800	446,599
470	Rental, Lease, & Enhancement Revenue					
	470000 Facility Rental	3,185	4,528	3,200	7,200	7,200
	475805 Equipment Rental	90,848	98,043	102,159	123,750	113,000
	Rental, Lease, & Enhancement Revenue Total	94,033	102,571	105,359	130,950	120,200
498	Other Income					
	498200 Other Sources	564	28,729	38,050	38,050	50
	Other Income Total	564	28,729	38,050	38,050	50
499	Interfund Transfers In					
	499000 Transfer In	61,810	31,523	25,263	25,263	6,635
	Interfund Transfers In Total	61,810	31,523	25,263	25,263	6,635
Revenue Total		1,382,678	1,351,905	1,456,584	1,451,448	1,459,781

Expense						
510	Salary & Wages Expense					
	510000 Salaries	(182,428)	(182,907)	(190,707)	(187,707)	(199,768)
	510110 Part Time Maintenance	-	(2,384)	(9,600)	(8,500)	(9,600)
	510120 Operations	(38,694)	(45,800)	(55,540)	(55,540)	(55,540)
	510200 Cashier	(74,332)	(86,082)	(87,850)	(87,850)	(89,850)
	510300 Program Wages	(29,423)	(12,750)	(27,500)	(30,500)	(25,000)
	510320 Individual Instruction Wages	(6,969)	(9,084)	(14,080)	(11,904)	(14,400)
	510340 Group Instruction Wages	(18,094)	(20,523)	(21,500)	(21,500)	(21,500)
	510500 League Wages	(6,086)	(1,691)	(300)	(6,000)	(6,000)
	Salary & Wages Expense Total	(356,025)	(361,220)	(407,077)	(409,501)	(421,658)

**Glenview Park District
2026/2027 Fund Budget Report**

**Glenview Prairie Club
Special Revenue Fund**

Fund # 23

		2023/2024	2024/2025	2025/2026	2025/2026	2026/2027
		Actual	Actual	Estimate	Budget	Budget
Expense	512 Employee Benefits Expense					
	512000 Insurance Expense: Health	(28,893)	(32,541)	(36,050)	(36,050)	(37,624)
	Employee Benefits Expense Total	(28,893)	(32,541)	(36,050)	(36,050)	(37,624)
	520 Professional & Contractual Services Expense					
	520000 Professional Services	(3,000)	-	-	-	-
	520100 Marketing	(660)	(1,127)	(4,375)	(3,900)	(1,900)
	520200 Marketing: Brochure	(3,153)	(3,511)	(4,221)	(4,221)	(3,987)
	522000 Special Services	(16,309)	(16,961)	(24,901)	(23,901)	(25,401)
	522500 League Services	(23,325)	(23,800)	(28,500)	(25,750)	(28,325)
	522700 Special Event Services	-	-	(180)	(180)	(180)
	522802 Repair Service	(2,025)	-	(17,000)	(17,000)	(14,000)
	522805 Rental Expense	(10,116)	(25,867)	(29,329)	(28,130)	(28,230)
	522810 Postage	-	(38)	(160)	-	-
	522820 Printing	(930)	-	(1,411)	(845)	(845)
	522830 Bank Charges	(36,620)	(42,260)	(41,150)	(41,150)	(42,150)
	522850 Licenses	-	(614)	(775)	(775)	(875)
	Professional & Contractual Services Expense Total	(96,140)	(114,177)	(152,003)	(145,852)	(145,893)
	535 Utility Expense					
	535100 Fuel/Heat	(26,195)	(27,152)	(29,405)	(30,700)	(30,700)
	535200 Electricity	(19,898)	(24,983)	(26,338)	(38,940)	(28,921)
	535300 Water	(1,411)	(978)	(1,158)	(1,128)	(1,163)
	535400 Telephone	(5,693)	(6,938)	(6,300)	(6,900)	(6,900)
	535500 Disposal	(198)	-	-	-	-
	Utility Expense Total	(53,395)	(60,051)	(63,201)	(77,668)	(67,684)
	540 Commodities & COGS Expense					
	540000 Office Supplies	(1,027)	(784)	(800)	(1,250)	(1,250)
	540010 Books and Subscriptions	(1,212)	(40)	(2,297)	(550)	(5,350)
	540100 General Supplies	(59,384)	(9,350)	(59,265)	(64,315)	(64,815)
	540190 Uniforms	(3,216)	(3,195)	(5,950)	(5,950)	(5,950)
	540250 Food Service Disposables	(3,712)	(3,303)	(7,400)	(7,400)	(7,400)
	540300 Program Supplies	(2,428)	(2,753)	(1,750)	(4,250)	(1,750)
	540500 League Supplies	(10,457)	(1,865)	(18,200)	(18,200)	(21,000)
	540700 Special Event Supplies	(1,387)	(1,147)	(930)	(1,850)	(1,850)
	541100 Non-Capital Building Improvement	(23,162)	(15,522)	(8,690)	(9,690)	(4,100)
	541200 Non-Capital Machinery & Equipment	(13,881)	(4,651)	(5,800)	(5,050)	(4,850)
	541300 Non-Capital Land Improvement	(35,616)	(481)	(12,000)	(22,200)	(4,200)
	541400 Non-Capital Furniture & Fixtures	(5,396)	(3,132)	(1,400)	(2,000)	(2,000)
	541500 Non-Capital Intangibles	(163)	(184)	(664)	(175)	(175)
	545200 Merchandise Purchase	(9,532)	(8,414)	(8,680)	(13,680)	(10,330)
	545210 Ball Purchase	262	(14,567)	(6,100)	(10,400)	(8,050)
	545250 Food Service-Food & Nonalcoholic Beverages	(56,787)	(58,195)	(63,500)	(58,500)	(68,500)
	545260 Food Service-Alcoholic Beverages	(39,990)	(31,974)	(35,700)	(35,700)	(37,700)
	Commodities & COGS Expense Total	(267,087)	(159,558)	(239,126)	(261,160)	(249,270)
	561 Maintenance and Repairs Expense					
	561100 Building Repairs	(2,830)	(595)	(1,300)	(2,300)	(2,300)
	561200 Machinery & Equipment Repairs	(17,263)	(10,709)	(19,700)	(21,700)	(21,700)
	561400 Maintenance Services	(132,833)	(203,977)	(200,574)	(198,010)	(201,007)
	Maintenance and Repairs Expense Total	(152,926)	(215,280)	(221,574)	(222,010)	(225,007)

**Glenview Park District
2026/2027 Fund Budget Report**

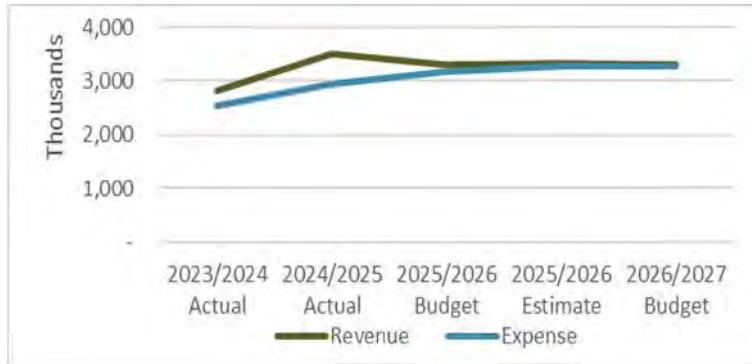
**Glenview Prairie Club
Special Revenue Fund**

Fund # 23

			2023/2024	2024/2025	2025/2026	2025/2026	2026/2027
			Actual	Actual	Estimate	Budget	Budget
Expense	575	Professional Training & Engagement Expense					
		575000 Training & Employment	(370)	(1,454)	(11,105)	(12,105)	(12,105)
		Professional Training & Engagement Expense Total	(370)	(1,454)	(11,105)	(12,105)	(12,105)
	599	Interfund Transfers Out					
		599000 Transfer Out	(190,420)	(186,011)	(233,418)	(233,418)	(722,898)
		Interfund Transfers Out Total	(190,420)	(186,011)	(233,418)	(233,418)	(722,898)
	641	Capital Purchases					
		641100 Buildings and Improvements	-	-	-	-	(13,000)
		641200 Machinery & Equipment	-	-	(2,000)	(2,000)	-
		641300 Land Improvements	-	-	(38,000)	(38,000)	(17,000)
		641400 Furniture & Fixtures	-	-	-	-	(20,000)
		Capital Purchases Total	-	-	(40,000)	(40,000)	(50,000)
Expense Total			(1,145,256)	(1,130,291)	(1,403,554)	(1,437,764)	(1,932,139)
Grand Total			237,422	221,613	53,030	13,684	(472,358)

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 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 2026/2027 Budget assumes continued 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 continue to be the most important drivers of revenue in this budget.

The Total Net has slightly declined compared to the Budget primarily due to planned increases in the capital replacement program contributions and less support needed from Park Transfers to cover General and Administrative expenses.

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Revenue	2,812,179	3,517,487	3,292,619	3,330,937	3,312,710	(18,227)	-0.55%
Expense	(2,533,593)	(2,938,734)	(3,185,421)	(3,271,190)	(3,266,194)	4,996	-0.15%
Grand Total	278,586	578,754	107,198	59,747	46,516	(13,231)	-22.15%

GLENVIEW COMMUNITY ICE CENTER – FUND 26

Revenues

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Interest Income	132,948	131,124	2,067	28,860	7,215	(21,645)	-75.00%
Programs and Instruction	684,820	713,824	776,398	760,130	821,732	61,602	8.10%
League	212,361	235,503	246,649	239,953	245,239	5,286	2.20%
Special Events	62,536	88,444	81,800	72,000	90,675	18,675	25.94%
Admissions	87,630	89,054	112,960	98,860	243,030	144,170	145.83%
Memberships	16,357	17,903	23,890	23,000	236,280	213,280	927.30%
Facility Rental and Enhancement	1,417,277	1,749,763	1,635,490	1,694,190	1,384,328	(309,862)	-18.29%
Equipment Enhancement	28,028	27,082	28,000	27,000	29,000	2,000	7.41%
Sales Lease	39,143	73,949	82,865	83,644	89,961	6,317	7.55%
Gain on Asset Disposal	-	1,200	-	-	-	-	-
Donations	-	156,250	87,500	87,500	87,500	-	0.00%
Other Sources	(3,340)	33,391	15,000	15,800	16,000	200	1.27%
Transfer In	134,420	200,000	200,000	200,000	61,750	(138,250)	-69.13%
Grand Total	2,812,179	3,517,487	3,292,619	3,330,937	3,312,710	(18,227)	-0.55%

Interest Income

Interest income is budgeted to decrease \$21,645 (75.00%) compared to the 2025/2026 estimated revenue. 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 \$61,602 (8.10%) compared to the 2025/2026 estimated revenue. This is due to the expansion of day camp offerings and expected growth in the figure skating program.

Admissions

Admissions are budgeted to increase \$144,170 (145.83%) compared to the 2025/2026 estimated revenue. The increase in revenue reflects the reclassification of daily freestyle passes from Facility Rentals to Admissions. This also includes an anticipated increase in attendance at public skating sessions with the addition of a Friday night prime-time session.

Memberships

Membership revenue is budgeted to increase \$213,280 (927.30%) compared to the 2025/2026 estimated revenue. The increase in revenue reflects the reclassification of freestyle punch passes from Facility Rentals to Memberships to align with other facility pass types.

Facility Rental and Enhancement

Facility Rental and Enhancement is budgeted to decrease \$309,862 (18.29%) compared to the 2025/2026 estimated revenue. This decrease is due to the reclassification of freestyle punch passes to Memberships and Freestyle Daily Passes to Admissions.

GLENVIEW COMMUNITY ICE CENTER – FUND 26

Transfer In

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Transfer In Park Services	134,420	-	-	-	61,750	61,750	-
Transfer In Capital Development	-	200,000	200,000	200,000	-	(200,000)	-100.00%
Grand Total	134,420	200,000	200,000	200,000	61,750	(138,250)	-69.13%

Transfer In is budgeted to decrease \$138,250 (69.13%) compared to the 2025/2026 estimated Transfer In. The Park Services transfer is part of a multi-year plan to help provide funding for the Glenview Community Ice Center’s General and Administrative (G&A) and Capital Replacement contributions. The Park Service transfer was suspended in 2024/ 2025 and 2025/2026 since other funding was available through the Capital Development transfer. The transfer from Capital Development was the remaining available funds from the 2018 Bond Referendum. The remaining balance was 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.

Expenses

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Salary and Wages	(993,251)	(1,092,777)	(1,135,876)	(1,176,484)	(1,245,638)	(69,154)	5.88%
Employee Benefits and Insurance	(124,098)	(106,396)	(118,050)	(118,050)	(125,299)	(7,249)	6.14%
Professional Services	(2,104)	(10,973)	(12,454)	(11,454)	(10,054)	1,400	-12.22%
Contractual Services	(152,482)	(196,272)	(203,864)	(196,773)	(249,993)	(53,220)	27.05%
Utilities	(488,867)	(517,486)	(572,759)	(530,770)	(577,762)	(46,992)	8.85%
Commodities	(131,403)	(140,017)	(158,276)	(135,505)	(129,774)	5,731	-4.23%
Commodities (Non-Capital Purchases)	(13,420)	(41,269)	(79,280)	(37,500)	(55,500)	(18,000)	48.00%
Maintenance and Repairs	(162,523)	(226,466)	(230,839)	(267,783)	(247,331)	20,452	-7.64%
Professional Training & Engagement	(8,344)	(13,310)	(24,995)	(18,437)	(22,495)	(4,058)	22.01%
Transfer Out	(457,101)	(593,768)	(649,028)	(667,778)	(602,348)	65,430	-9.80%
Capital Purchases	-	-	-	(110,656)	-	110,656	-100.00%
Grand Total	(2,533,593)	(2,938,734)	(3,185,421)	(3,271,190)	(3,266,194)	4,996	-0.15%

Salary and Wages

Salary and Wages are budgeted to increase \$69,154 (5.88%) compared to the 2025/2026 estimated expenses. The increase reflects a fully staffed operation, and merit increases for full-time and part-time employees.

GLENVIEW COMMUNITY ICE CENTER – FUND 26

Contractual Services

Contractual Services are budgeted to increase \$53,220 (27.05%) compared to the 2025/2026 estimated expenses. The increase is driven by higher production costs for video, photo, lighting, and sound for shows and competitions. Additionally, the budget now accounts for ice show curtain rentals and costumes, as well as the new holiday show lights.

Utilities

Utilities are budgeted to increase \$46,992 (8.85%) compared to the 2025/2026 estimated expenses due to higher utility rates.

Commodities (Non-Capital Purchases)

Commodities (Non-Capital Purchases) are budgeted to increase \$18,000 (48.00%) compared to the 2025/2026 estimated expenses. The increase is due to the replacement of two water heaters in 2026/2027.

Maintenance and Repairs

Maintenance and Repairs is budgeted to decrease \$20,452 (7.64%) compared to the 2025/2026 estimated expenses. This reduction is primarily attributed to non-recurring HVAC expenses incurred in the previous year.

Transfer Out

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Transfer Out General & Admin	(268,840)	(313,120)	(366,878)	(366,878)	(308,748)	58,130	-15.84%
Transfer Out Park Services	(3,261)	(11,898)	(13,400)	(13,400)	(6,100)	7,300	-54.48%
Transfer Out Bond & Interest	(25,000)	(68,750)	(68,750)	(87,500)	(87,500)	-	0.00%
Transfer Out Capital Replacement	(160,000)	(200,000)	(200,000)	(200,000)	(200,000)	-	0.00%
Grand Total	(457,101)	(593,768)	(649,028)	(667,778)	(602,348)	65,430	-9.80%

Transfer Out is budgeted to decrease \$65,430 (9.80%) compared to the 2025/2026 estimated Transfer Out. The decrease in the Transfer to General & Admin (G&A) is based on the allocation of G&A expenses to each facility. The transfer to Park Service reflects the chargeback of maintenance services provided to the Ice Center. The Transfer to Bond and Interest are due to the Stars contribution toward the bond payment for the renovation of the Ice Center. The Capital Replacement transfer covers future costs of capital purchases and will remain the same as in 2025/2026.

Capital Purchases

There is no budgeted capital expenditure included in the 2026/2027 Budget.

The 2025/2026 Estimated Budget for Capital Purchases exceeded the 2025/2026 Budget due to an emergency compressor replacement required to keep the Ice Center operational. The Park District has filed an insurance claim to recover these costs.

**Glenview Park District
2026/2027 Five Year Summary**

**Glenview Ice Center
Special Revenue Fund**

Fund 26

R/E	Category	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Actual	2024/2025 % of Total	2025/2026 Estimate	2025/2026 % of Total	2026/2027 Budget	2026/2027 % of Total
Operating											
Revenue											
	400 Taxes and Interest	132,907	4.47%	132,948	4.96%	131,124	3.96%	28,860	0.92%	7,215	0.22%
	420 Programs & Instruction Revenue	959,856	32.30%	959,717	35.80%	1,037,771	31.36%	1,072,083	34.24%	1,157,646	35.61%
	450 Admission Revenue	87,658	2.95%	87,630	3.27%	89,054	2.69%	98,860	3.16%	243,030	7.48%
	460 Membership Revenue	14,737	0.50%	16,357	0.61%	17,903	0.54%	23,000	0.73%	236,280	7.27%
	470 Rental, Lease, & Enhancement Revenue	1,619,654	54.51%	1,484,448	55.37%	1,850,794	55.93%	1,804,834	57.65%	1,503,289	46.24%
	498 Other Income	156,587	5.27%	-	0.00%	182,545	5.52%	103,300	3.30%	103,500	3.18%
Operating Total											
		973,533		604,607		964,226		638,181		587,114	
Capital											
Expense											
	641 Capital Purchases	-		-		-		(110,656)	100.00%	-	
	Expense Total	-		-		-		(110,656)	100.00%	-	
Capital Total											
								(110,656)			
Other Financing Sources (Uses)											
Revenue											
	498 Other Income	18,490	9.16%	(3,340)	-2.55%	7,096	3.43%	-	0.00%	-	0.00%
	499 Interfund Transfers In	183,354	90.84%	134,420	102.55%	200,000	96.57%	200,000	100.00%	61,750	100.00%
	599 Interfund Transfers Out	(507,017)	100.00%	(457,101)	100.00%	(593,768)	100.00%	(667,778)	100.00%	(602,348)	100.00%
Other Financing Sources (Uses) Total											
		(305,174)		(326,021)		(386,672)		(467,778)		(540,598)	

Glenview Park District
2026/2027 Five Year Summary

Glenview Ice Center
Special Revenue Fund

Fund 26

R/E	Category	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Actual	2024/2025 % of Total	2025/2026 Estimate	2025/2026 % of Total	2026/2027 Budget	2026/2027 % of Total
GAAP											
	Revenue										
	493 Gain on Disposal of Fixed Assets	-		-		1,200	100.00%	-		-	
	Revenue Total	-		-		1,200	100.00%	-		-	
GAAP Total						1,200					
Grand Total		668,360		278,586		578,754		59,747		46,516	

**Glenview Park District
2026/2027 Budget Summary**

**Glenview Ice Center
Special Revenue Fund**

Fund # 26

R/E	Category	2025/2026 Estimate	2025/2026 Budget	2026/2027 Budget
Revenue				
	400 Taxes and Interest	28,860	2,067	7,215
	420 Programs & Instruction Revenue	1,072,083	1,104,847	1,157,646
	450 Admission Revenue	98,860	112,960	243,030
	460 Membership Revenue	23,000	23,890	236,280
	470 Rental, Lease, & Enhancement Revenue	1,804,834	1,746,355	1,503,289
	498 Other Income	103,300	102,500	103,500
	499 Interfund Transfers In	200,000	200,000	61,750
Revenue Total		3,330,937	3,292,619	3,312,710
Expense				
	510 Salary & Wages Expense	(1,176,484)	(1,135,876)	(1,245,638)
	512 Employee Benefits Expense	(118,050)	(118,050)	(125,299)
	520 Professional & Contractual Services Expense	(208,227)	(216,318)	(260,047)
	535 Utility Expense	(530,770)	(572,759)	(577,762)
	540 Commodities & COGS Expense	(173,005)	(237,556)	(185,274)
	561 Maintenance and Repairs Expense	(267,783)	(230,839)	(247,331)
	575 Professional Training & Engagement Expense	(18,437)	(24,995)	(22,495)
	599 Interfund Transfers Out	(667,778)	(649,028)	(602,348)
	641 Capital Purchases	(110,656)	-	-
Expense Total		(3,271,190)	(3,185,421)	(3,266,194)
Grand Total		59,747	107,198	46,516

**Glenview Park District
2026/2027 Fund Budget Report**

**Glenview Ice Center
Special Revenue Fund**

Fund # 26

Account	Description	2023/2024 Actual	2024/2025 Actual	2025/2026 Estimate	2025/2026 Budget	2026/2027 Budget
Revenue						
400	Taxes and Interest					
	401000 Interest Income	12,208	20,197	28,860	2,067	7,215
	401100 Interest Income	120,740	110,927	-	-	-
	Taxes and Interest Total	132,948	131,124	28,860	2,067	7,215
420	Programs & Instruction Revenue					
	420300 Program Revenue	684,820	713,824	760,130	776,398	821,732
	430500 League Revenue	212,361	235,503	239,953	246,649	245,239
	440700 Special Event Revenue	62,536	88,444	72,000	81,800	90,675
	Programs & Instruction Revenue Total	959,717	1,037,771	1,072,083	1,104,847	1,157,646
450	Admission Revenue					
	450000 Daily Admissions	87,630	89,054	98,860	112,960	243,030
	Admission Revenue Total	87,630	89,054	98,860	112,960	243,030
460	Membership Revenue					
	460000 Memberships	16,357	17,903	23,000	23,890	236,280
	Membership Revenue Total	16,357	17,903	23,000	23,890	236,280
470	Rental, Lease, & Enhancement Revenue					
	470000 Facility Rental	1,354,922	1,731,004	1,694,190	1,635,490	1,384,328
	471000 Facility Rental	62,355	18,759	-	-	-
	475805 Equipment Rental	28,028	27,082	27,000	28,000	29,000
	477100 Concession Lease	21,325.97	35,177	34,500	22,700	35,000
	477200 Pro Shop Lease	17,817	18,424	18,414	18,414	18,414
	477300 Dryland Lease	-	20,348	30,730	41,751	36,547
	Rental, Lease, & Enhancement Revenue Total	1,484,448	1,850,794	1,804,834	1,746,355	1,503,289
493	Gain on Disposal of Fixed Assets					
	493000 Gain on Disposal of Fixed Asset	-	1,200	-	-	-
	Gain on Disposal of Fixed Assets Total	-	1,200	-	-	-
498	Other Income					
	497000 Donations	-	156,250	87,500	87,500	87,500
	498000 Sponsorship Income	-	-	800	-	1,000
	498100 Advertising Income	-	26,295	15,000	15,000	15,000
	498200 Other Sources	(3,340)	7,096	-	-	-
	Other Income Total	(3,340)	189,641	103,300	102,500	103,500
499	Interfund Transfers In					
	499000 Transfer In	134,420	200,000	200,000	200,000	61,750
	Interfund Transfers In Total	134,420	200,000	200,000	200,000	61,750
Revenue Total		2,812,179	3,517,487	3,330,937	3,292,619	3,312,710

**Glenview Park District
2026/2027 Fund Budget Report**

**Glenview Ice Center
Special Revenue Fund**

Fund # 26

Account	Description	2023/2024 Actual	2024/2025 Actual	2025/2026 Estimate	2025/2026 Budget	2026/2027 Budget
Expense						
510	Salary & Wages Expense					
	510000 Salaries	(460,658)	(515,496)	(579,619)	(586,085)	(613,797)
	510010 Full Time Maintenance	(141,096)	(129,175)	(94,163)	(94,163)	(97,457)
	510110 Part Time Maintenance	-	(1,671)	(5,000)	-	(5,000)
	510120 Operations	(242,613)	(268,167)	(275,000)	(252,233)	(279,045)
	510300 Program Wages	(115,034)	(132,493)	(174,654)	(168,715)	(202,175)
	510500 League Wages	(27,474)	(36,927)	(43,048)	(27,216)	(40,401)
	510700 Special Event Wages	(6,377)	(8,848)	(5,000)	(7,464)	(7,763)
	Salary & Wages Expense Total	(993,251)	(1,092,777)	(1,176,484)	(1,135,876)	(1,245,638)
512	Employee Benefits Expense					
	512000 Insurance Expense: Health	(124,098)	(106,396)	(118,050)	(118,050)	(125,299)
	Employee Benefits Expense Total	(124,098)	(106,396)	(118,050)	(118,050)	(125,299)
520	Professional & Contractual Services Expense					
	520100 Marketing	(607)	(9,832)	(9,260)	(10,260)	(7,860)
	520200 Marketing: Brochure	(1,497)	(1,142)	(2,194)	(2,194)	(2,194)
	522000 Special Services	(3,156)	(2,547)	(4,265)	(2,664)	(2,760)
	522300 Program Services	(48,619)	(82,770)	(65,699)	(67,204)	(89,699)
	522500 League Services	(6,638)	(8,108)	(8,986)	(7,717)	(8,860)
	522700 Special Event Services	(49,725)	(45,648)	(37,875)	(37,600)	(73,425)
	522805 Rental Expense	(222)	(534)	(629)	(260)	(780)
	522810 Postage	(22)	(293)	(250)	(300)	(310)
	522820 Printing	(424)	(739)	(619)	(919)	(759)
	522830 Bank Charges	(43,677)	(55,632)	(78,450)	(87,200)	(73,400)
	Professional & Contractual Services Expense Total	(154,586)	(207,245)	(208,227)	(216,318)	(260,047)
535	Utility Expense					
	535100 Fuel/Heat	(78,875)	(75,022)	(87,952)	(88,500)	(88,500)
	535200 Electricity	(376,962)	(407,514)	(406,512)	(445,500)	(450,180)
	535300 Water	(22,550)	(22,316)	(22,707)	(26,312)	(23,068)
	535400 Telephone	(5,796)	(7,110)	(7,020)	(6,720)	(9,000)
	535500 Disposal	(4,685)	(5,525)	(6,579)	(5,727)	(7,014)
	Utility Expense Total	(488,867)	(517,486)	(530,770)	(572,759)	(577,762)
540	Commodities & COGS Expense					
	540000 Office Supplies	(4,984)	(2,612)	(3,129)	(3,500)	(3,500)
	540010 Books and Subscriptions	(783)	(153)	(530)	(100)	(400)
	540100 General Supplies	(48,998)	(72,069)	(72,317)	(78,703)	(66,553)
	540190 Uniforms	(2,337)	(5,195)	(7,600)	(11,425)	(6,350)
	540300 Program Supplies	(39,829)	(12,780)	(13,469)	(15,038)	(17,298)
	540500 League Supplies	(14,871)	(21,110)	(12,800)	(10,050)	(13,883)
	540700 Special Event Supplies	(19,601)	(26,098)	(25,660)	(39,460)	(21,790)
	541100 Non-Capital Building Improvement	(2,530)	(12,655)	(8,000)	(37,000)	(20,000)
	541200 Non-Capital Machinery & Equipment	(7,349)	(14,849)	(14,000)	(14,000)	(14,500)
	541300 Non-Capital Land Improvement	(404)	(12,645)	(3,000)	(12,780)	(18,000)
	541400 Non-Capital Furniture & Fixtures	(3,098)	(960)	(5,000)	(8,000)	(2,800)
	541500 Non-Capital Intangibles	(39)	(160)	(7,500)	(7,500)	(200)
	Commodities & COGS Expense Total	(144,822)	(181,286)	(173,005)	(237,556)	(185,274)

**Glenview Park District
2026/2027 Fund Budget Report**

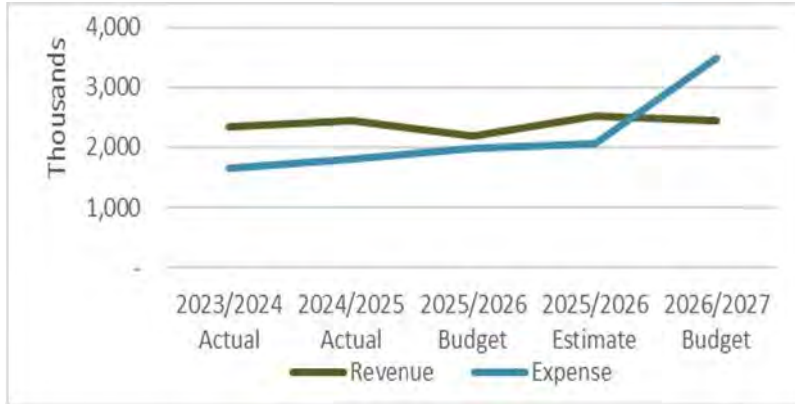
**Glenview Ice Center
Special Revenue Fund**

Fund # 26

			2023/2024	2024/2025	2025/2026	2025/2026	2026/2027
			Actual	Actual	Estimate	Budget	Budget
Expense	Account	Description					
	561	Maintenance and Repairs Expense					
	561100	Building Repairs	(1,087)	(4,474)	(10,000)	(3,000)	(8,210)
	561200	Machinery & Equipment Repairs	(2,194)	(14,196)	(16,000)	(16,000)	(16,000)
	561400	Maintenance Services	(159,243)	(207,796)	(241,783)	(211,839)	(223,121)
		Maintenance and Repairs Expense Total	(162,523)	(226,466)	(267,783)	(230,839)	(247,331)
	575	Professional Training & Engagement Expense					
	575000	Training & Employment	(8,344)	(13,310)	(18,437)	(24,995)	(22,495)
		Professional Training & Engagement Expense Total	(8,344)	(13,310)	(18,437)	(24,995)	(22,495)
	599	Interfund Transfers Out					
	599000	Transfer Out	(457,101)	(593,768)	(667,778)	(649,028)	(602,348)
		Interfund Transfers Out Total	(457,101)	(593,768)	(667,778)	(649,028)	(602,348)
	641	Capital Purchases					
	641100	Buildings and Improvements	-	-	(30,000)	-	-
	641200	Machinery & Equipment	-	-	(80,656)	-	-
		Capital Purchases Total	-	-	(110,656)	-	-
Expense Total			(2,533,593)	(2,938,734)	(3,271,190)	(3,185,421)	(3,266,194)
Grand Total			278,586	578,754	59,747	107,198	46,516

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-quarter of the Division Director of Special Facilities' salary.

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Revenue	2,342,793	2,450,523	2,200,575	2,513,551	2,450,048	(63,503)	-2.53%
Expense	(1,647,421)	(1,810,047)	(1,993,635)	(2,069,340)	(3,482,909)	(1,413,569)	68.31%
Grand Total	695,372	640,476	206,940	444,211	(1,032,861)	(1,477,072)	-332.52%

Tennis participation continues to remain strong in all areas. There is a decrease in net income for the 2026/2027 budget due to a transfer out amount of \$1.5 million to capital replacement for future capital asset replacements, a decrease in interest income, and a decrease in the transfer to General & Administrative (G&A).

Revenues

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Interest Income	116,008	150,820	25,375	124,391	31,098	(93,293)	-75.00%
Sales	10,030	13,381	12,000	14,950	14,950	-	0.00%
Programs and Instruction	1,637,696	1,816,543	1,745,000	1,908,500	1,936,500	28,000	1.47%
League	109,263	91,708	82,000	95,000	95,000	-	0.00%
Special Events	4,209	2,574	1,500	11,000	6,500	(4,500)	-40.91%
Service Fees	2,583	3,301	2,700	3,300	3,300	-	0.00%
Admissions	218,423	233,968	211,000	233,000	237,000	4,000	1.72%
Memberships	119,236	126,156	120,600	122,000	125,000	3,000	2.46%
Equipment Enhancement	80	-	-	-	-	-	-
Sales Lease	675	839	400	700	700	-	0.00%
Other Sources	161	11,233	-	710	-	(710)	-100.00%
Transfer In	124,430	-	-	-	-	-	-
Grand Total	2,342,793	2,450,523	2,200,575	2,513,551	2,450,048	(63,503)	-2.53%

GLENVIEW TENNIS CLUB – FUND 27

Interest Income

Interest Income is budgeted to decrease \$93,293 (75.00%) compared to the 2025/2026 estimated revenue. 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 \$28,000 (1.47%) compared to the 2025/2026 estimated revenue. The increase is the result of slight fee increases. Currently, participation in group lessons and private lesson court time is near capacity.

Special Events

Special Events revenue is budgeted to decrease by \$4,500 (40.91%) compared to the 2025/2026 estimated revenue. The decrease reflects a conservative projection for the return of USTA Team programming. Current USTA teams do not include Glenview Tennis Club members and typically rotate among participating clubs.

Admissions

Admission revenue is budgeted to increase \$4,000 (1.72%) compared to the 2025/2026 estimated revenue. The increase is due to fee increases. Court usage is high, leaving minimal opportunities for an increase in rentals. Daily admissions include court rentals, permanent court times, and guest fees.

Memberships

Membership revenue is budgeted to increase \$3,000 (2.46%) compared to the 2025/2026 estimated revenue. The increase reflects fee increases up to 4% and continued membership growth.

Transfer In

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Transfer In Park Services	89,430	-	-	-	-	-	-
Transfer In Capital Development	35,000	-	-	-	-	-	-
Grand Total	124,430	-	-	-	-	-	-

Transfers In are budgeted to remain the same as the 2025/2025 estimated Transfers In. The Tennis Club will not receive any transfers from Park Services or Capital Development in 2026/2027. The 2023/2024 fiscal year was the final year of a multi-year plan to help offset the Tennis Club’s required contributions toward G&A expenses. Since the 2023/2024 fiscal year, the Tennis Club pays 100% of the G&A expenses.

GLENVIEW TENNIS CLUB – FUND 27

Expenses

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from	
	Actual	Actual	Budget	Estimate	Budget	Prior Year Estimates	% Change
Salary and Wages	(1,081,089)	(1,191,980)	(1,181,267)	(1,256,967)	(1,289,619)	(32,652)	2.60%
Employee Benefits and Insurance	(94,138)	(95,625)	(105,950)	(105,950)	(110,717)	(4,767)	4.50%
Professional Services	(3,458)	(3,845)	(4,215)	(4,215)	(4,413)	(198)	4.70%
Contractual Services	(85,185)	(92,647)	(87,740)	(102,106)	(113,045)	(10,939)	7.63%
Utilities	(51,901)	(54,890)	(58,818)	(60,224)	(64,819)	(4,595)	7.63%
Commodities	(39,779)	(41,988)	(45,050)	(43,234)	(42,184)	1,050	-2.43%
Commodities (Non-Capital Purchases)	(5,223)	(4,994)	(20,800)	(23,950)	(13,075)	10,875	-45.41%
Cost of Goods Sold	(6,601)	(10,151)	(9,700)	(11,700)	(11,700)	-	0.00%
Maintenance and Repairs	(12,494)	(13,229)	(26,869)	(18,663)	(38,790)	(20,127)	107.84%
Professional Training & Engagement	(1,600)	(2,673)	(4,270)	(4,375)	(4,725)	(350)	8.00%
Transfer Out	(265,277)	(298,027)	(325,631)	(325,631)	(1,789,822)	(1,464,191)	449.65%
Capital Purchases	(675)	-	(123,325)	(112,325)	-	112,325	-100.00%
Grand Total	(1,647,421)	(1,810,047)	(1,993,635)	(2,069,340)	(3,482,909)	(1,413,569)	68.31%

Salary and Wages

Salary and Wages are budgeted to increase \$32,652 (2.60%) compared to the 2025/2026 estimated expenses. The increase reflects annual merit increases for full-time and part-time staff.

Contractual Services

Contractual Services are budgeted to increase \$10,939 (7.63%) compared to the 2025/2026 estimated expenses. Bank Charges account for most of the Contractual Services expenses and fluctuate based 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.

Commodities (Non-Capital Purchases)

Commodities (Non-Capital Purchases) are budgeted to decrease \$10,875 (45.41%) compared to the 2025/2026 estimated expenses. This account can fluctuate annually based on facility needs. In 2025/2026 expenses were higher due to the purchase of a ball machine and court sweeper. The primary planned expense for 2026/2027 is HVAC engineering.

Maintenance and Repairs

Maintenance and Repairs are budgeted to increase \$20,127 (107.84%) compared to the 2025/2026 estimated expenses. The increase is primarily due to additional ADA projects scheduled to be completed in 2026/2027 as well as an increase in the cost of the registration software fees (RecTrac).

Transfer Out

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	% Change
	Actual	Actual	Budget	Estimate	Budget	from Prior Year Estimates	
Transfer Out General & Admin	(178,860)	(201,900)	(223,431)	(223,431)	(182,922)	40,509	-18.13%
Transfer Out Park Services	(1,417)	(1,127)	(7,200)	(7,200)	(11,900)	(4,700)	65.28%
Transfer Out Capital Replacement	(85,000)	(95,000)	(95,000)	(95,000)	(1,595,000)	(1,500,000)	1578.95%
Grand Total	(265,277)	(298,027)	(325,631)	(325,631)	(1,789,822)	(1,464,191)	449.65%

Transfer Out is budgeted to increase \$1,464,191 (449.65%) compared to the 2025/2026 estimated Transfers Out. The decrease in the General & Administration (G&A) transfer is based on a calculated allocation to each facility based on operating expenses. The transfer to Park Services increased modestly due to the chargeback for maintenance and operational services provided to the facility. The primary increase in Transfers Out is a \$1,500,000 transfer to the Capital Replacement Fund to support future capital asset replacements.

Capital Purchases

There is no budgeted capital expenditure included in the 2026/2027 Budget.

**Glenview Park District
2026/2027 Budget Summary**

**Glenview Tennis Club
Special Revenue Fund**

Fund # 27

R/E	Category	2025/2026 Estimate	2025/2026 Budget	2026/2027 Budget
Revenue				
	400 Taxes and Interest	124,391	25,375	31,098
	410 Sales Revenue	14,950	12,000.00	14,950
	420 Programs & Instruction Revenue	2,017,800	1,831,200	2,041,300
	450 Admission Revenue	233,000	211,000	237,000
	460 Membership Revenue	122,000	120,600	125,000
	470 Rental, Lease, & Enhancement Revenue	700	400	700
	498 Other Income	710	-	-
Revenue Total		2,513,551	2,200,575	2,450,048
Expense				
	510 Salary & Wages Expense	(1,256,967)	(1,181,267)	(1,289,619)
	512 Employee Benefits Expense	(105,950)	(105,950)	(110,717)
	520 Professional & Contractual Services Expense	(106,321)	(91,955)	(117,458)
	535 Utility Expense	(60,224)	(58,818)	(64,819)
	540 Commodities & COGS Expense	(78,884)	(75,550)	(66,959)
	561 Maintenance and Repairs Expense	(18,663)	(26,869)	(38,790)
	575 Professional Training & Engagement Expense	(4,375)	(4,270)	(4,725)
	599 Interfund Transfers Out	(325,631)	(325,631)	(1,789,822)
	641 Capital Purchases	(112,325)	(123,325)	-
Expense Total		(2,069,340)	(1,993,635)	(3,482,909)
Grand Total		444,211	206,940	(1,032,861)

Glenview Park District
2026/2027 Fund Budget Report

Glenview Tennis Club
Special Revenue Fund

Fund # 27

		2023/2024	2024/2025	2025/2026	2025/2026	2026/2027
		Actual	Actual	Estimate	Budget	Budget
Revenue						
400	Taxes and Interest					
	401000 Interest Income	116,008	150,820	124,391	25,375	31,098
	Taxes and Interest Total	116,008	150,820	124,391	25,375	31,098
410	Sales Revenue					
	410200 Merchandise Sales	3,974	5,742	6,850	4,500	6,850
	410210 Ball Sales	3,615	5,935	7,000	5,200	7,000
	410220 Racquet Sales	2,441	1,704	1,100	2,300	1,100
	Sales Revenue Total	10,030	13,381	14,950	12,000	14,950
420	Programs & Instruction Revenue					
	420300 Program Revenue	1,136,591	1,189,384	1,260,500	1,195,000	1,288,500
	420320 Individual Instruction	231,260	311,034	330,000	280,000	330,000
	420340 Group Instruction	269,845	316,126	318,000	270,000	318,000
	430500 League Revenue	109,263	91,708	95,000	82,000	95,000
	440700 Special Event Revenue	4,209	2,574	11,000	1,500	6,500
	445800 Other Service Revenue	-	-	-	-	-
	445802 Other Service Revenue-Repair Service	2,583	3,301	3,300	2,700	3,300
	Programs & Instruction Revenue Total	1,753,751	1,914,126	2,017,800	1,831,200	2,041,300
450	Admission Revenue					
	450000 Daily Admissions	218,423	233,968	233,000	211,000	237,000
	Admission Revenue Total	218,423	233,968	233,000	211,000	237,000
460	Membership Revenue					
	460000 Memberships	119,236	126,156	122,000	120,600	125,000
	Membership Revenue Total	119,236	126,156	122,000	120,600	125,000
470	Rental, Lease, & Enhancement Revenue					
	475805 Equipment Rental	80	-	-	-	-
	477000 Vending Lease	675	839	700	400	700
	Rental, Lease, & Enhancement Revenue Total	755	839	700	400	700
498	Other Income					
	498000 Sponsorship Income	-	700	700	-	-
	498200 Other Sources	161	10,533	10	-	-
	Other Income Total	161	11,233	710	-	-
499	Interfund Transfers In					
	499000 Transfer In	124,430	-	-	-	-
	Interfund Transfers In Total	124,430	-	-	-	-
Revenue Total		2,342,793	2,450,523	2,513,551	2,200,575	2,450,048

**Glenview Park District
2026/2027 Fund Budget Report**

**Glenview Tennis Club
Special Revenue Fund**

Fund # 27

Account	Description	2023/2024 Actual	2024/2025 Actual	2025/2026 Estimate	2025/2026 Budget	2026/2027 Budget
Expense						
510	Salary & Wages Expense					
	510000 Salaries	(287,771)	(287,954)	(300,700)	(291,700)	(310,398)
	510010 Full Time Maintenance	(69,431)	(72,196)	(73,267)	(73,267)	(75,821)
	510120 Operations	(107,602)	(112,571)	(115,000)	(122,000)	(121,000)
	510300 Program Wages	(328,840)	(357,550)	(388,000)	(378,000)	(402,000)
	510320 Individual Instruction Wages	(136,020)	(191,371)	(202,000)	(165,000)	(202,000)
	510340 Group Instruction Wages	(138,141)	(157,221)	(165,000)	(140,000)	(165,000)
	510500 League Wages	(13,285)	(13,118)	(13,000)	(11,300)	(13,400)
	Salary & Wages Expense Total	(1,081,089)	(1,191,980)	(1,256,967)	(1,181,267)	(1,289,619)
512	Employee Benefits Expense					
	512000 Insurance Expense: Health	(94,138)	(95,625)	(105,950)	(105,950)	(110,717)
	Employee Benefits Expense Total	(94,138)	(95,625)	(105,950)	(105,950)	(110,717)
520	Professional & Contractual Services Expense					
	520100 Marketing	(237)	(367)	(250)	(250)	(250)
	520200 Marketing: Brochure	(3,221)	(3,478)	(3,965)	(3,965)	(4,163)
	522000 Special Services	(8,123)	(5,176)	(5,280)	(5,460)	(8,280)
	522300 Program Services	(10,001)	(8,796)	(9,541)	(11,300)	(13,450)
	522500 League Services	(685)	(325)	(350)	(400)	(350)
	522700 Special Event Services	(1,751)	(2,323)	(2,500)	(3,000)	(2,500)
	522805 Rental Expense	(269)	(188)	(420)	(300)	(450)
	522810 Postage	(13)	(15)	(15)	(30)	(15)
	522820 Printing	-	(120)	-	-	-
	522830 Bank Charges	(64,343)	(75,705)	(84,000)	(67,250)	(88,000)
	Professional & Contractual Services Expense Total	(88,643)	(96,492)	(106,321)	(91,955)	(117,458)
535	Utility Expense					
	535100 Fuel/Heat	(11,595)	(11,119)	(11,685)	(13,800)	(13,800)
	535200 Electricity	(31,597)	(34,122)	(39,377)	(35,300)	(39,536)
	535300 Water	(1,618)	(1,522)	(1,378)	(1,780)	(1,835)
	535400 Telephone	(5,844)	(6,582)	(6,180)	(6,180)	(7,800)
	535500 Disposal	(1,248)	(1,545)	(1,604)	(1,758)	(1,848)
	Utility Expense Total	(51,901)	(54,890)	(60,224)	(58,818)	(64,819)
540	Commodities & COGS Expense					
	540000 Office Supplies	(1,209)	(1,446)	(900)	(1,500)	(1,000)
	540010 Books and Subscriptions	-	(149)	(134)	-	(134)
	540100 General Supplies	(7,831)	(7,885)	(9,000)	(8,000)	(9,000)
	540190 Uniforms	(1,217)	-	(3,000)	(3,000)	(3,000)
	540300 Program Supplies	(20,289)	(22,141)	(18,800)	(21,800)	(17,500)
	540500 League Supplies	(3,728)	(3,721)	(4,800)	(4,800)	(4,800)
	540700 Special Event Supplies	(2,762)	(3,143)	(3,100)	(3,250)	(3,250)
	540802 Repair Supplies	(2,743)	(3,503)	(3,500)	(2,700)	(3,500)
	541100 Non-Capital Building Improvement	(235)	-	-	-	(10,000)
	541200 Non-Capital Machinery & Equipment	(1,219)	(286)	(22,650)	(19,200)	(1,750)
	541300 Non-Capital Land Improvement	-	(2,967)	(200)	(500)	(200)
	541400 Non-Capital Furniture & Fixtures	(3,757)	(1,617)	(1,075)	(1,075)	(1,075)
	541500 Non-Capital Intangibles	(12)	(123)	(25)	(25)	(50)
	545200 Merchandise Purchase	(1,989)	(2,199)	(3,000)	(3,000)	(3,000)
	545210 Ball Purchase	(2,612)	(6,634)	(7,000)	(4,400)	(7,000)
	545220 Racquet Purchase	(2,001)	(1,318)	(1,700)	(2,300)	(1,700)
	Commodities & COGS Expense Total	(51,604)	(57,132)	(78,884)	(75,550)	(66,959)

**Glenview Park District
2026/2027 Fund Budget Report**

**Glenview Tennis Club
Special Revenue Fund**

Fund # 27

			2023/2024	2024/2025	2025/2026	2025/2026	2026/2027
			Actual	Actual	Estimate	Budget	Budget
Expense	Account	Description					
	561	Maintenance and Repairs Expense					
	561100	Building Repairs	-	(309)	(2,500)	(7,915)	(16,375)
	561200	Machinery & Equipment Repairs	(1,604)	(1,850)	(2,000)	(3,000)	(3,000)
	561400	Maintenance Services	(10,890)	(11,070)	(14,163)	(15,954)	(19,415)
		Maintenance and Repairs Expense Total	(12,494)	(13,229)	(18,663)	(26,869)	(38,790)
	575	Professional Training & Engagement Expense					
	575000	Training & Employment	(1,600)	(2,673)	(4,375)	(4,270)	(4,725)
		Professional Training & Engagement Expense Total	(1,600)	(2,673)	(4,375)	(4,270)	(4,725)
	599	Interfund Transfers Out					
	599000	Transfer Out	(265,277)	(298,027)	(325,631)	(325,631)	(1,789,822)
		Interfund Transfers Out Total	(265,277)	(298,027)	(325,631)	(325,631)	(1,789,822)
	641	Capital Purchases					
	641300	Land Improvements	-	-	(108,325)	(108,325)	-
	641600	Architectural and Engineering	(675)	-	(4,000)	(15,000)	-
		Capital Purchases Total	(675)	-	(112,325)	(123,325)	-
Expense Total			(1,647,421)	(1,810,047)	(2,069,340)	(1,993,635)	(3,482,909)
Grand Total			695,372	640,476	444,211	206,940	(1,032,861)

**Glenview Park District
2026/2027 Five Year Summary**

**Glenview Tennis Club
Special Revenue Fund**

Fund 27

R/E	Category	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Actual	2024/2025 % of Total	2025/2026 Estimate	2025/2026 % of Total	2026/2027 Budget	2026/2027 % of Total
Operating											
Revenue											
	400 Taxes and Interest	42,480	2.13%	116,008	5.23%	150,820	6.18%	124,391	4.95%	31,098	1.27%
	410 Sales Revenue	8,237	0.41%	10,030	0.45%	13,381	0.55%	14,950	0.59%	14,950	0.61%
	420 Programs & Instruction Revenue	1,597,141	80.16%	1,753,751	79.06%	1,914,126	78.45%	2,017,800	80.28%	2,041,300	83.32%
	450 Admission Revenue	235,182	11.80%	218,423	9.85%	233,968	9.59%	233,000	9.27%	237,000	9.67%
	460 Membership Revenue	108,857	5.46%	119,236	5.38%	126,156	5.17%	122,000	4.85%	125,000	5.10%
	470 Rental, Lease, & Enhancement Revenue	503	0.03%	755	0.03%	839	0.03%	700	0.03%	700	0.03%
	498 Other Income	-	0.00%	-	0.00%	700	0.03%	700	0.03%	-	0.00%
Operating Total		670,012		836,733		927,970		882,157		756,961	
Capital											
Expense											
	641 Capital Purchases	(29,680)	100.00%	(675)	100.00%	-		(112,325)	100.00%	-	
Expense Total		(29,680)	100.00%	(675)	100.00%	-		(112,325)	100.00%	-	
Capital Total		(29,680)		(675)				(112,325)			
Other Financing Sources (Uses)											
Revenue											
	498 Other Income	4,361	1.92%	161	0.13%	10,533	100.00%	10	100.00%	-	
	499 Interfund Transfers In	222,598	98.08%	124,430	99.87%	-	0.00%	-	0.00%	-	
	599 Interfund Transfers Out	(295,234)	100.00%	(265,277)	100.00%	(298,027)	100.00%	(325,631)	100.00%	(1,789,822)	100.00%
Other Financing Sources (Uses) Total		(68,275)		(140,686)		(287,494)		(325,621)		(1,789,822)	
Grand Total		572,057		695,372		640,476		444,211		(1,032,861)	

**Glenview Park District
2026/2027 Budget Summary**

**Recreation
(OUTDOOR POOLS AND RECREATION)**

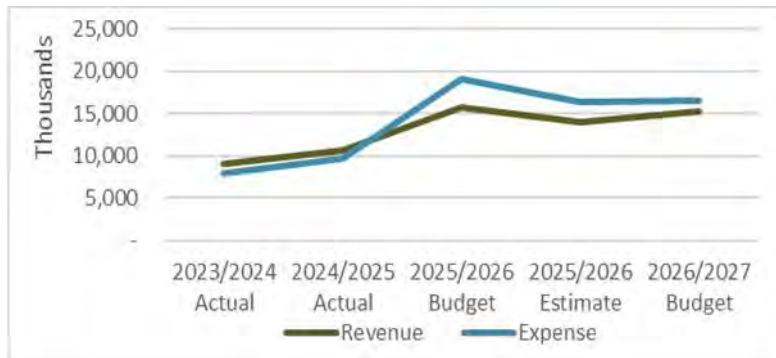
R/E	AcctSun	Category	2025/2026 Estimate	2025/2026 Budget	2026/2027 Budget
Revenue					
	400	Taxes and Interest	4,962,108	4,597,390	4,873,906
	410	Sales Revenue	179,880	172,900	193,248
	420	Programs & Instruction Revenue	4,153,415	4,104,538	4,584,956
	450	Admission Revenue	503,649	461,325	584,467
	460	Membership Revenue	2,211,671	1,837,854	2,294,042
	470	Rental, Lease, & Enhancement Revenue	1,011,688	1,005,865	1,049,422
	498	Other Income	1,028,830	3,687,935	3,256,338
	499	Interfund Transfers In	2,086,300	2,086,300	727,757
Revenue Total			16,137,540	17,954,107	17,564,135
Expense					
	510	Salary & Wages Expense	(5,371,450)	(5,439,520)	(5,944,839)
	512	Employee Benefits Expense	(433,350)	(448,350)	(447,962)
	520	Professional & Contractual Services Expense	(1,366,924)	(1,409,959)	(1,603,873)
	535	Utility Expense	(830,672)	(862,975)	(943,581)
	540	Commodities & COGS Expense	(865,532)	(871,431)	(933,521)
	561	Maintenance and Repairs Expense	(434,534)	(467,700)	(472,205)
	575	Professional Training & Engagement Expense	(97,450)	(106,301)	(110,511)
	599	Interfund Transfers Out	(4,529,350)	(4,558,811)	(3,245,395)
	641	Capital Purchases	(4,549,744)	(7,181,972)	(5,182,526)
Expense Total			(18,479,007)	(21,347,019)	(18,884,412)
Grand Total			(2,341,467)	(3,392,912)	(1,320,277)

	2026 ESTIMATED	2027 PROPOSED
Beginning Cash Reserve	7,884,489	5,543,022
Ending Cash Reserve	5,543,022	4,222,745
Cash Reserve as a Percentage of Operating Expenses		40.38%

(Does not reflect any funds committed in years beyond 2026/2027)

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, a portion of the wages for 3 full-time aquatics staff who are responsible for management of Splash Landings and the outdoor pools, and 5 part-time (PT4) positions for the preschool program.



The FY 2025/2026 and 2026/2027 Budgets reflect the renovation of Splash Landings which significantly impacts several budget line items. The total project is funded by a PARC grant, Recreation Fund reserves, Capital Development funds, and Developer Donations. As a result of the renovation, Splash

Landings closed in January 2026 with an anticipated re-opening date of September 2026. Fitness and Splash Landings anticipate decreased participation due to the temporary closure of Splash Landings, and the overall 2026/2027 Recreation budget reflects only eight months of operations for Splash Landings. Other departments continue a moderate upward trend in participation but no significant overall changes in revenue and expenses are expected. 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.

Effective January 1, 2026, the Endeavor Health lease has been renewed for an additional five years and with the ability to extend it to two additional five-year terms. The lease has two adjustments: they are no longer renting space on the fitness floor and rent for the pool area is being prorated due to ongoing renovations.

Category	2023/2024 Actual	2024/2025 Actual	2025/2026 Budget	2025/2026 Estimate	2026/2027 Budget	Budget Change from Prior Year Estimates	% Change
Revenue	9,075,685	10,682,157	15,727,509	13,909,761	15,221,336	1,311,576	9.43%
Expense	(7,974,083)	(9,618,406)	(19,120,421)	(16,283,795)	(16,541,613)	(257,819)	1.58%
Grand Total	1,101,602	1,063,751	(3,392,912)	(2,374,034)	(1,320,277)	1,053,757	-44.39%

RECREATION – FUND 31

The overall net (revenue less expenses) reflects the planned use of reserves to fund the renovation of Splash Landings.

Revenues

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Taxes	2,577,754	3,169,600	3,585,627	3,674,011	3,847,985	173,974	4.74%
Interest Income	340,494	454,969	72,611	300,259	75,065	(225,194)	-75.00%
Sales	280	1,179	-	265	500	235	88.64%
Programs and Instruction	3,405,417	3,781,142	3,801,916	3,880,793	4,261,964	381,171	9.82%
Special Events	61,410	67,879	57,985	63,917	84,044	20,127	31.49%
Admissions	159,210	176,323	66,525	107,524	144,000	36,477	33.92%
Memberships	1,456,292	1,636,729	1,397,854	1,782,612	1,846,042	63,430	3.56%
Facility Rental and Enhancement	872,595	1,001,554	959,556	974,286	995,242	20,956	2.15%
Equipment Enhancement	3,058	1,539	1,000	1,000	1,000	-	0.00%
Sales Lease	10,936	13,935	10,200	9,765	11,400	1,635	16.74%
Gain on Asset Disposal	8,500	3,500	-	-	-	-	-
Donations	29,334	107,892	2,816,000	155,315	2,816,400	2,661,085	1713.35%
Other Sources	44,245	25,263	871,935	873,715	439,938	(433,777)	-49.65%
Transfer In	106,160	240,655	2,086,300	2,086,300	697,757	(1,388,543)	-66.56%
Grand Total	9,075,685	10,682,157	15,727,509	13,909,761	15,221,336	1,311,576	9.43%

Taxes

Taxes are budgeted to increase \$173,974 (4.74%) compared to the 2025/2026 estimated. The tax revenue from the Recreation levy is allocated between the Recreation fund and the outdoor pools based on funding needs. In the 2026/2027 Budget, \$935,901 of the total Recreation levy is being allocated to the outdoor pools to subsidize operations.

Interest Income

Interest Income is budgeted to decrease \$225,194 (75.00%) compared to the 2025/2026 estimated 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 \$381,171 (9.82%) compared to the 2025/2026 estimated revenue. For FY 2026/2027 the budget reflects eight months of operations for Splash Landings. Significant increases in revenue are expected for Splash Landings swim lessons and the aqua fitness classes. Additional revenue will be generated by increasing the number of preschool classrooms from 4 to 5, expanding camp offerings, and an additional day for the camp session.

Admissions

Admissions are budgeted to increase \$36,477 (33.92%) compared to the 2025/2026 estimated revenue. This increase reflects eight months of normal pool operations as compared to four months of normal operations in 2025/2026.

RECREATION – FUND 31

Memberships

Memberships are budgeted to increase \$63,430 (3.56%) compared to the 2025/2026 estimated revenue. Membership revenue reflects an anticipated increase in Park Center Health and Fitness memberships for members interested in aqua fitness classes and lap swim as the pool re-opens.

Donations

Donations are budgeted to increase \$2,661,085 (1713.35%) compared to the 2025/2026 estimated revenue. This increase reflects reimbursement from the State of Illinois PARC (Parks and Recreation Construction) grant program for expenses associated with the Splash Landings renovation project.

Other Sources

Other Sources are budgeted to decrease \$433,777 (49.65%) compared to the 2025/2026 estimated revenue. This increase reflects the allocation of developer contributions toward the Splash Landings renovation. These funds help offset the capital costs associated with increased demand for the community’s primary indoor aquatic facility.

Transfer In

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Transfer In Park Services	-	132,360	110,063	110,063	-	(110,063)	-100.00%
Transfer In Trust	71,160	73295	75,493	75493	77,757	2,264	3.00%
Transfer In Capital Replacement	-	-	290,500	290,500	-	(290,500)	-100.00%
Transfer In Capital Development	35,000	35,000	1,610,244	1,610,244	620,000	(990,244)	-61.50%
Grand Total	106,160	240,655	2,086,300	2,086,300	697,757	(1,388,543)	-66.56%

Transfer In is budgeted to decrease \$1,388,543 (66.56%) compared to the 2025/2026 estimated Transfers In. This significant budget decrease stems from several strategic transfers. Transfers In from the Trust represents the East Wing (Senior Center) fair share contribution to the Park District. In 2025/2026, funds were moved from Capital Replacement and Capital Development to support the Splash Landings renovation. The 2026/2027 transfer from Capital Development supports the continued renovation of Splash Landings.

Expenses

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from	
	Actual	Actual	Budget	Estimate	Budget	Prior Year Estimates	% Change
Salary and Wages	(3,878,408)	(4,214,470)	(4,573,619)	(4,405,928)	(4,967,046)	(561,118)	12.74%
Employee Benefits and Insurance	(323,065)	(349,931)	(448,350)	(433,350)	(447,962)	(14,612)	3.37%
Professional Services	(78,134)	(73,792)	(126,383)	(133,416)	(134,001)	(585)	0.44%
Contractual Services	(925,176)	(1,049,429)	(1,205,496)	(1,154,196)	(1,359,752)	(205,556)	17.81%
Utilities	(577,185)	(624,850)	(678,370)	(653,983)	(753,737)	(99,754)	15.25%
Commodities	(317,169)	(372,165)	(377,988)	(370,311)	(412,020)	(41,709)	11.26%
Commodities (Non-Capital Purchases)	(100,967)	(85,039)	(148,545)	(149,045)	(166,011)	(16,966)	11.38%
Cost of Goods Sold	(767)	-	(350)	-	(1,000)	(1,000)	-
Maintenance and Repairs	(301,287)	(328,633)	(370,625)	(367,975)	(394,110)	(26,135)	7.10%
Professional Training & Engagement	(36,232)	(49,516)	(86,151)	(79,735)	(86,161)	(6,426)	8.06%
Transfer Out	(1,379,719)	(2,048,939)	(4,124,072)	(4,094,611)	(2,749,288)	1,345,323	-32.86%
Capital Purchases	(55,974)	(421,642)	(6,980,472)	(4,441,244)	(5,070,526)	(629,282)	14.17%
Grand Total	(7,974,083)	(9,618,406)	(19,120,421)	(16,283,795)	(16,541,613)	(257,819)	1.58%

Salary and Wages

Salary and Wages are budgeted to increase \$561,118 (12.74%) compared to the 2025/2026 estimated expenses. In addition to the annual merit increases, the increase in Salary and Wages reflects staffing for an additional preschool room, wages to provide an additional day for the summer camp session, additional staff to expand camp offerings, and an increase in personal training wages due to planned efforts to grow the number of personal training sessions. The wage increases over the past two fiscal years directly reflect the eight-month closure of Splash Landings. As we prepare to reopen, the 2026/2027 budget accounts for a strategic increase in staffing levels.

Contractual Services

Contractual Services are budgeted to increase \$205,556 (17.81%) compared to the 2025/2026 estimated expenses. There are several accounts that contribute to the overall contractual services category, such as bank charges, program instruction provided by outside contractors, field trips, buses and food service for camps and preschool, and entertainment for special events. Additional expenses in the 2026/2027 budget are for District 34 camp bus services and increased outdoor holiday lighting at Park Center.

Utilities

Utilities are budgeted to increase \$99,754 (15.25%) compared to the 2025/2026 estimated expenses. For fiscal year 2026/2027, the majority of the increase is for electricity at \$93,773 driven by the reopening of Splash Landings.

RECREATION – FUND 31

Commodities

Commodities are budgeted to increase \$41,709 (11.26%) compared to the 2025/2026 estimated expenses. Expenses in 2026/2027 include a new scoreboard for athletics, additional funds to recognize the 250th birthday of America, general supplies in Park Center Health and Fitness, supplies for the Jammin 5K event, and regular maintenance expenses for Splash Landings.

Commodities (Non-Capital Purchases)

Commodities (Non-Capital Purchases) are budgeted to increase \$16,966 (11.38%) compared to the 2025/2026 estimated expenses. The 2026/2027 expenses include 10 new VAV (Variable Air Volume) boxes with controls for the HVAC system, Splash Landings lifejackets, ADA Improvements, TV replacement at the Fitness Center, computer replacements, and additional fitness equipment.

Maintenance and Repairs

Maintenance and Repairs are budgeted to increase \$26,135 (7.10%) compared to the 2025/2026 estimated expenses. In addition to routine maintenance and repairs, the 2026/2027 expenses include an increase for RecTrac software maintenance, replacing locks on the fitness lockers, increase in fitness equipment service calls, and costs of janitorial services.

Transfer Out

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year Estimates	% Change
Transfer Out General & Admin	(846,520)	(954,450)	(1,159,462)	(1,159,462)	(1,447,652)	(288,190)	24.86%
Transfer Out Park Services	(59,381)	(50,381)	(97,000)	(97,000)	(61,400)	35,600	-36.70%
Transfer Out Trust	(48,817)	(21,702)	(55,580)	(26,119)	(55,580)	(29,461)	112.79%
Transfer Out Capital Replacement	(425,000)	(600,000)	(600,000)	(600,000)	(750,000)	(150,000)	25.00%
Transfer Out Capital Development	-	(422,406)	(2,212,030)	(2,212,030)	(434,656)	1,777,374	-80.35%
Grand Total	(1,379,719)	(2,048,939)	(4,124,072)	(4,094,611)	(2,749,288)	1,345,323	-32.86%

Transfers Out are budgeted to decrease \$1,345,323 (32.86%) compared to the 2025/2026 estimated Transfers Out. In 2026/2027, the budget includes an annual transfer to General & Admin (G&A) based on an allocation of G&A expenses to each facility. The transfer to Park Service reflects the chargeback of maintenance services provided to Recreation. The Transfer Out to Trust trues up expense for the 4th of July festivities. The Transfer Out to Capital Replacement increased by \$150,000 to reflect the funding needed for future asset replacement. The transfer to Capital Development of \$434,656 from the Recreation tax levy is a part of the long-term plan for funding Capital Development.

Capital Purchases

The following capital expenditures are included in the 2026/2027 Budget:

Splash Landings Construction	\$3,497,380
Splash Landings Gutters	\$743,000
Splash Landings Architectural & Engineering	\$198,146
East Wing Bathroom Renovation	\$190,000
Splash Landings Concrete Work	\$160,000
Splash Landings Bench Evacuator	\$85,000
Splash Landings Furniture & Fixtures	\$78,000
Splash Landings Door Additions	\$40,000
Park Center Building Wayfinding	\$34,000
Splash Landings PA System	\$25,000
Splash Landings Gym Hallway	\$20,000
Total Capital Expenditures	\$5,070,526

Major capital projects include \$4,846,526 allocated for the ongoing renovation of Splash Landings, though an expected \$2.8 million PARC grant will significantly offset these costs. Notably, a bench evacuator will be installed to enhance air quality for swimmers and mitigate equipment corrosion. Additional recreation capital funding is designated for East Wing bathroom renovations and updated wayfinding directional signage throughout Park Center.

**Glenview Park District
2026/2027 Budget Summary**

**Recreation
Special Revenue Fund**

Fund # 31

R/E	Category	2025/2026 Estimate	2025/2026 Budget	2026/2027 Budget
Revenue				
	400 Taxes and Interest	3,974,270	3,658,238	3,923,050
	410 Sales Revenue	265	-	500
	420 Programs & Instruction Revenue	3,944,710	3,859,901	4,346,008
	450 Admission Revenue	107,524	66,525	144,000
	460 Membership Revenue	1,782,612	1,397,854	1,846,042
	470 Rental, Lease, & Enhancement Revenue	985,051	970,756	1,007,642
	498 Other Income	1,029,030	3,687,935	3,256,338
	499 Interfund Transfers In	2,086,300	2,086,300	697,757
Revenue Total		13,909,761	15,727,509	15,221,336
Expense				
	510 Salary & Wages Expense	(4,405,928)	(4,573,619)	(4,967,046)
	512 Employee Benefits Expense	(433,350)	(448,350)	(447,962)
	520 Professional & Contractual Services Expense	(1,287,612)	(1,331,879)	(1,493,753)
	535 Utility Expense	(653,983)	(678,370)	(753,737)
	540 Commodities & COGS Expense	(519,356)	(526,883)	(579,031)
	561 Maintenance and Repairs Expense	(367,975)	(370,625)	(394,110)
	575 Professional Training & Engagement Expense	(79,735)	(86,151)	(86,161)
	599 Interfund Transfers Out	(4,094,611)	(4,124,072)	(2,749,288)
	641 Capital Purchases	(4,441,244)	(6,980,472)	(5,070,526)
Expense Total		(16,283,795)	(19,120,421)	(16,541,613)
Grand Total		(2,374,034)	(3,392,912)	(1,320,277)

**Glenview Park District
2026/2027 Fund Budget Report**

**Recreation
Special Revenue Fund**

Fund # 31

		2023/2024	2024/2025	2025/2026	2025/2026	2026/2027
		Actual	Actual	Estimate	Budget	Budget
Revenue						
400	Taxes and Interest					
	400000 Real Estate Taxes	2,577,754	3,169,600	3,674,011	3,585,627	3,847,985
	401000 Interest Income	338,688	454,002	300,259	72,611	75,065
	401100 Interest Income	1,806	967	-	-	-
	Taxes and Interest Total	2,918,248	3,624,569	3,974,270	3,658,238	3,923,050
410	Sales Revenue					
	410200 Merchandise Sales	280	1,179	265	-	500
	Sales Revenue Total	280	1,179	265	-	500
420	Programs & Instruction Revenue					
	420300 Program Revenue	2,898,506	3,260,597	3,342,396	3,346,104	3,686,610
	420320 Individual Instruction	362,885	406,408	453,397	438,177	483,534
	420340 Group Instruction	218,761	266,733	300,000	215,945	313,460
	420395 Scholarships Awarded	(74,734)	(152,596)	(215,000)	(198,310)	(221,640)
	440700 Special Event Revenue	61,410	67,879	63,917	57,985	84,044
	Programs & Instruction Revenue Total	3,466,828	3,849,020	3,944,710	3,859,901	4,346,008
450	Admission Revenue					
	450000 Daily Admissions	159,210	176,323	107,524	66,525	144,000
	Admission Revenue Total	159,210	176,323	107,524	66,525	144,000
460	Membership Revenue					
	460000 Memberships	1,456,252	1,636,409	1,782,582	1,397,824	1,846,012
	460100 Membership Replacement Fee	40	320	30	30	30
	Membership Revenue Total	1,456,292	1,636,729	1,782,612	1,397,854	1,846,042
470	Rental, Lease, & Enhancement Revenue					
	470000 Facility Rental	867,335	1,003,201	969,936	955,206	991,462
	470500 Locker Rental	4,350	5,220	4,350	4,350	3,780
	471000 Facility Rental	910	(6,867)	-	-	-
	475805 Equipment Rental	3,058	1,539	1,000	1,000	1,000
	477000 Vending Lease	10,936	12,260	9,000	9,000	9,000
	477100 Concession Lease	-	1,674	765	1,200	2,400
	Rental, Lease, & Enhancement Revenue Total	886,589	1,017,028	985,051	970,756	1,007,642
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	29,334	107,892	155,315	2,816,000	2,816,400
	498000 Sponsorship Income	26,800	18,713	28,650	27,450	33,000
	498200 Other Sources	17,445	6,550	845,065	844,485	406,938
	Other Income Total	73,579	133,155	1,029,030	3,687,935	3,256,338
499	Interfund Transfers In					
	499000 Transfer In	106,160	240,655	2,086,300	2,086,300	697,757
	Interfund Transfers In Total	106,160	240,655	2,086,300	2,086,300	697,757
Revenue Total		9,075,685	10,682,157	13,909,761	15,727,509	15,221,336

**Glenview Park District
2026/2027 Fund Budget Report**

**Recreation
Special Revenue Fund**

Fund # 31

Account	Description	2023/2024 Actual	2024/2025 Actual	2025/2026 Estimate	2025/2026 Budget	2026/2027 Budget
Expense						
510	Salary & Wages Expense					
510000	Salaries	(1,261,801)	(1,282,545)	(1,299,738)	(1,339,738)	(1,406,664)
510010	Full Time Maintenance	(264,949)	(287,669)	(311,212)	(311,212)	(321,505)
510020	Full Time Clerical	(282,974)	(318,805)	(363,363)	(362,634)	(375,598)
510110	Part Time Maintenance	(20,155)	(21,436)	(31,127)	(35,127)	(35,956)
510120	Operations	(736,204)	(769,675)	(694,632)	(711,776)	(849,451)
510300	Program Wages	(787,586)	(969,941)	(1,078,490)	(1,190,784)	(1,297,860)
510305	Program Coordinator	(64,047)	(62,253)	(73,363)	(73,363)	(78,192)
510320	Individual Instruction Wages	(254,452)	(284,418)	(331,334)	(325,037)	(357,987)
510340	Group Instruction Wages	(197,404)	(202,673)	(210,297)	(210,297)	(231,138)
510700	Special Event Wages	(8,837)	(15,055)	(12,372)	(13,651)	(12,695)
	Salary & Wages Expense Total	(3,878,408)	(4,214,470)	(4,405,928)	(4,573,619)	(4,967,046)
512	Employee Benefits Expense					
512000	Insurance Expense: Health	(323,065)	(349,931)	(433,350)	(448,350)	(447,962)
	Employee Benefits Expense Total	(323,065)	(349,931)	(433,350)	(448,350)	(447,962)
520	Professional & Contractual Services Expense					
520100	Marketing	(41,140)	(32,812)	(87,343)	(80,310)	(85,801)
520200	Marketing: Brochure	(36,994)	(40,980)	(46,073)	(46,073)	(48,200)
522000	Special Services	(78,092)	(54,144)	(50,814)	(64,814)	(73,722)
522300	Program Services	(603,302)	(692,281)	(788,857)	(823,432)	(940,545)
522700	Special Event Services	(51,523)	(46,623)	(49,683)	(51,508)	(80,183)
522805	Rental Expense	(4,863)	(8,762)	(9,712)	(9,712)	(9,712)
522810	Postage	(251)	(801)	(1,900)	(2,600)	(2,150)
522820	Printing	(1,177)	(1,764)	(3,230)	(3,430)	(3,440)
522830	Bank Charges	(185,968)	(245,055)	(250,000)	(250,000)	(250,000)
	Professional & Contractual Services Expense Total	(1,003,310)	(1,123,221)	(1,287,612)	(1,331,879)	(1,493,753)
535	Utility Expense					
535100	Fuel/Heat	(48,526)	(65,535)	(76,364)	(79,800)	(79,800)
535200	Electricity	(447,177)	(485,223)	(491,430)	(522,500)	(585,200)
535300	Water	(51,584)	(42,867)	(56,734)	(44,310)	(45,684)
535400	Telephone	(21,754)	(22,352)	(22,800)	(21,900)	(32,700)
535500	Disposal	(8,143)	(8,872)	(6,655)	(9,860)	(10,353)
	Utility Expense Total	(577,185)	(624,850)	(653,983)	(678,370)	(753,737)
540	Commodities & COGS Expense					
540000	Office Supplies	(13,158)	(12,938)	(16,311)	(17,450)	(17,350)
540010	Books and Subscriptions	(558)	(7,541)	(7,360)	(7,360)	(7,964)
540100	General Supplies	(174,132)	(202,267)	(178,613)	(175,805)	(197,395)
540190	Uniforms	(11,048)	(16,364)	(17,526)	(17,526)	(22,850)
540300	Program Supplies	(95,583)	(109,734)	(125,144)	(139,232)	(135,097)
540700	Special Event Supplies	(22,689)	(23,321)	(25,358)	(20,615)	(31,364)
541100	Non-Capital Building Improvement	(5,559)	(28,870)	(57,545)	(57,545)	(79,911)
541200	Non-Capital Machinery & Equipment	(83,273)	(21,164)	(54,800)	(54,800)	(53,200)
541300	Non-Capital Land Improvement	(3,000)	(3,000)	(4,050)	(4,050)	(4,050)
541400	Non-Capital Furniture & Fixtures	(8,790)	(30,627)	(31,800)	(31,800)	(28,000)
541500	Non-Capital Intangibles	(345)	(1,378)	(850)	(350)	(850)
545200	Merchandise Purchase	(767)	-	-	(350)	(1,000)
	Commodities & COGS Expense Total	(418,903)	(457,204)	(519,356)	(526,883)	(579,031)

**Glenview Park District
2026/2027 Fund Budget Report**

**Recreation
Special Revenue Fund**

Fund # 31

		2023/2024	2024/2025	2025/2026	2025/2026	2026/2027
		Actual	Actual	Estimate	Budget	Budget
Expense	561 Maintenance and Repairs Expense					
	561100 Building Repairs	(30,528)	(57,646)	(57,500)	(58,500)	(60,350)
	561200 Machinery & Equipment Repairs	(86,860)	(72,004)	(78,100)	(79,050)	(84,750)
	561400 Maintenance Services	(183,899)	(198,984)	(232,375)	(233,075)	(249,010)
	Maintenance and Repairs Expense Total	(301,287)	(328,633)	(367,975)	(370,625)	(394,110)
	575 Professional Training & Engagement Expense					
	575000 Training & Employment	(36,232)	(49,516)	(79,735)	(86,151)	(86,161)
	Professional Training & Engagement Expense Total	(36,232)	(49,516)	(79,735)	(86,151)	(86,161)
	599 Interfund Transfers Out					
	599000 Transfer Out	(1,379,719)	(2,048,939)	(4,094,611)	(4,124,072)	(2,749,288)
	Interfund Transfers Out Total	(1,379,719)	(2,048,939)	(4,094,611)	(4,124,072)	(2,749,288)
	641 Capital Purchases					
	641100 Buildings and Improvements	(10,350)	(27,261)	(3,488,738)	(6,926,472)	(4,684,380)
	641200 Machinery & Equipment	-	(20,122)	(284,475)	(19,000)	(110,000)
	641400 Furniture & Fixtures	(44,374)	(29,393)	(35,000)	(35,000)	(78,000)
	641600 Architectural and Engineering	(1,250)	(344,866)	(633,032)	-	(198,146)
	Capital Purchases Total	(55,974)	(421,642)	(4,441,244)	(6,980,472)	(5,070,526)
Expense Total		(7,974,083)	(9,618,406)	(16,283,795)	(19,120,421)	(16,541,613)
Grand Total		1,101,602	1,063,751	(2,374,034)	(3,392,912)	(1,320,277)

**Glenview Park District
2026/2027 Five Year Summary**

**Recreation
Special Revenue Fund**

Fund 31

R/E	Category	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Actual	2024/2025 % of Total	2025/2026 Estimate	2025/2026 % of Total	2026/2027 Budget	2026/2027 % of Total
Operating											
Revenue											
	400 Taxes and Interest	2,369,449	31.94%	2,918,248	32.63%	3,624,569	34.75%	3,974,270	36.20%	3,923,050	27.79%
	410 Sales Revenue	228	0.00%	280	0.00%	1,179	0.01%	265	0.00%	500	0.00%
	420 Programs & Instruction Revenue	2,911,304	39.24%	3,466,828	38.76%	3,849,020	36.90%	3,944,710	35.93%	4,346,008	30.79%
	450 Admission Revenue	160,890	2.17%	159,210	1.78%	176,323	1.69%	107,524	0.98%	144,000	1.02%
	460 Membership Revenue	1,092,447	14.72%	1,456,292	16.28%	1,636,729	15.69%	1,782,612	16.24%	1,846,042	13.08%
	470 Rental, Lease, & Enhancement Revenue	792,933	10.69%	886,589	9.91%	1,017,028	9.75%	985,051	8.97%	1,007,642	7.14%
	498 Other Income	91,874	1.24%	56,134	0.63%	126,605	1.21%	183,965	1.68%	2,849,400	20.18%
Operating Total		1,631,511		2,405,189		3,283,627		3,230,457		5,394,842	
Capital											
Expense											
	641 Capital Purchases	-		(55,974)	100.00%	(421,642)	100.00%	(4,441,244)	100.00%	(5,070,526)	100.00%
	Expense Total	-		(55,974)	100.00%	(421,642)	100.00%	(4,441,244)	100.00%	(5,070,526)	100.00%
Capital Total				(55,974)		(421,642)		(4,441,244)		(5,070,526)	
Other Financing Sources (Uses)											
Revenue											
	498 Other Income	1,072	1.02%	17,445	14.11%	6,550	2.65%	845,065	28.83%	406,938	36.84%
	499 Interfund Transfers In	104,090	98.98%	106,160	85.89%	240,655	97.35%	2,086,300	71.17%	697,757	63.16%
	599 Interfund Transfers Out	(1,382,717)	100.00%	(1,379,719)	100.00%	(2,048,939)	100.00%	(4,094,611)	100.00%	(2,749,288)	100.00%
Other Financing Sources (Uses) Total		(1,277,554)		(1,256,113)		(1,801,734)		(1,163,247)		(1,644,593)	

Glenview Park District
2026/2027 Five Year Summary

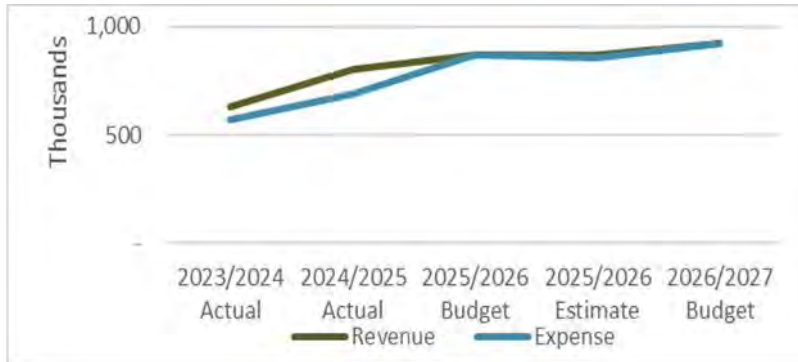
Recreation
Special Revenue Fund

Fund 31

R/E	Category	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Actual	2024/2025 % of Total	2025/2026 Estimate	2025/2026 % of Total	2026/2027 Budget	2026/2027 % 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		353,956		1,101,602		1,063,751		(2,374,034)		(1,320,277)	

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 better financial performance overall. If it is a cool, wet summer, revenues will plummet and expenses will

drop, although not as dramatically as revenue.

Roosevelt Pool is primarily staffed with part-time seasonal employees. The budget also includes a portion of the wages for the three full-time Aquatics employees that oversee all of the District’s aquatic facilities and programs.

The 2026/2027 Budget will continue to offer group swim lessons, lap swim, and public swim similar to previous years. A new three-tier membership structure is being implemented in 2026/2027 for the outdoor pools.

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Revenue	627,202	801,163	866,836	871,350	924,542	53,192	6.10%
Expense	(572,040)	(692,138)	(866,836)	(858,190)	(924,542)	(66,352)	7.73%
Grand Total	55,162	109,025	-	13,160	-	(13,160)	-100.00%

ROOSEVELT POOL – FUND 32

Revenues

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from	
	Actual	Actual	Budget	Estimate	Budget	Prior Year Estimates	% Change
Taxes	154,649	284,268	361,438	361,438	369,680	8,242	2.28%
Interest Income	21,481	29,929	4,561	22,963	5,741	(17,222)	-75.00%
Sales	17,316	20,980	21,750	27,172	30,948	3,776	13.90%
Programs and Instruction	160,239	189,316	198,437	171,780	195,808	24,028	13.99%
Admissions	44,489	47,553	54,800	65,814	73,090	7,276	11.06%
Memberships	214,260	220,360	220,000	214,059	224,000	9,941	4.64%
Facility Rental and Enhancement	6,400	6,790	5,850	8,124	10,275	2,151	26.48%
Gain on Asset Disposal	-	25	-	-	-	-	-
Other Sources	8,368	1,942	-	-	-	-	-
Transfer In	-	-	-	-	15,000	15,000	-
Grand Total	627,202	801,163	866,836	871,350	924,542	53,192	6.10%

Taxes

Taxes are budgeted to increase \$8,242 (2.28%) compared to the 2025/2026 estimated revenue. 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 \$17,222 (75.00%) compared to the 2025/2026 estimated revenue. The decrease is due to conservative budgeting and an anticipated decline in interest rates.

Programs and Instruction

Programs and Instruction are budgeted to increase \$24,028 (13.99%) compared to the 2025/2026 estimated revenue due to an anticipated increase in enrollment, primarily in the Junior Lifeguard Program.

Admissions

Admissions are budgeted to increase \$7,276 (11.06%) compared to the 2025/2026 estimated revenue. The budget reflects a \$1.00 increase to the residents' daily fee at Roosevelt Pool and an anticipated increase in attendance as a result of new marketing initiatives.

Memberships

Memberships are budgeted to increase \$9,941 (4.64%) compared to the 2025/2026 estimated revenue. This increase is due to a new three-tiered membership structure with prices based on the number of family members living in the same household.

ROOSEVELT POOL – FUND 32

Transfer In

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	% Change
	Actual	Actual	Budget	Estimate	Budget	from Prior Year Estimates	
Transfer In Capital Development	-	-	-	-	15,000	15,000	
Grand Total	-	-	-	-	15,000	15,000	

The Transfer in from Capital Development \$15,000 will fund the Roosevelt Pool Play Feature Enhancement Study.

Expenses

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	% Change
	Actual	Actual	Budget	Estimate	Budget	from Prior Year Estimates	
Salary and Wages	(242,606)	(312,076)	(332,774)	(368,158)	(378,804)	(10,646)	2.89%
Professional Services	(7,646)	(9,944)	(9,415)	(9,415)	(9,462)	(47)	0.50%
Contractual Services	(17,206)	(19,918)	(24,450)	(22,712)	(38,298)	(15,586)	68.62%
Utilities	(52,886)	(78,849)	(79,465)	(80,024)	(84,014)	(3,990)	4.99%
Commodities	(46,515)	(51,994)	(58,316)	(51,339)	(61,365)	(10,026)	19.53%
Commodities (Non-Capital Purchases)	(27,508)	(32,685)	(54,200)	(48,928)	(53,800)	(4,872)	9.96%
Cost of Goods Sold	(11,583)	(12,565)	(13,250)	(17,930)	(20,650)	(2,720)	15.17%
Maintenance and Repairs	(36,135)	(23,504)	(40,500)	(29,403)	(33,485)	(4,082)	13.88%
Professional Training & Engagement	(2,766)	(6,310)	(9,950)	(8,765)	(12,150)	(3,385)	38.62%
Transfer Out	(113,293)	(129,293)	(183,516)	(183,516)	(209,514)	(25,998)	14.17%
Capital Purchases	(13,897)	(15,000)	(61,000)	(38,000)	(23,000)	15,000	-39.47%
Grand Total	(572,040)	(692,138)	(866,836)	(858,190)	(924,542)	(66,352)	7.73%

Salary and Wages

Salary and Wages are budgeted to increase \$10,026 (2.89%) compared to the 2025/2026 estimated expenses. The increase includes merit increases for returning part-time employees, a portion of the merit increase for the full-time Aquatics staff that is allocated to each aquatic facility, and an increase in staffing levels to support the Jr Lifeguard/Instructor programs.

Contractual Services

Contractual Services are budgeted to increase \$15,586 (68.62%) compared to the 2025/2026 estimated expenses. The increase is primarily due to costs associated with the Roosevelt Pool Play Feature Enhancement Study.

Commodities

Commodities are budgeted to increase \$10,026 (19.53%) compared to the 2025/2026 estimated expenses. The account fluctuates annually. The increase is primarily due to the cost of uniforms to reflect new branding for the aquatic facility, and increased food costs and program supplies for the Jr Lifeguard/Instructor programs.

ROOSEVELT POOL – FUND 32

Commodities (Non-Capital Purchases)

Commodities (Non-Capital Purchases) are budgeted to increase \$4,872 (9.96%) compared to the 2025/2026 estimated expenses. The account fluctuates annually based on the planned projects. In FY 2026/2027, expenses include ADA projects based on the District’s ADA Plan, computer replacements, pool vacuums, repairs to the pool activity features, and some landscaping.

Maintenance and Repairs

Maintenance and Repairs are budgeted to increase \$4,082 (13.88%) compared to the 2025/2026 estimated expenses. The increase in expenses is due to the higher cost for filter room parts and repairs and maintenance for the pool vacuums.

Transfer Out

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Transfer Out General & Admin	(57,590)	(73,150)	(90,016)	(90,016)	(84,114)	5,902	-6.56%
Transfer Out Park Services	(703)	(1,143)	(38,500)	(38,500)	(35,400)	3,100	-8.05%
Transfer Out Capital Replacement	(55,000)	(55,000)	(55,000)	(55,000)	(90,000)	(35,000)	63.64%
Grand Total	(113,293)	(129,293)	(183,516)	(183,516)	(209,514)	(25,998)	14.17%

Transfers Out are budgeted to increase \$25,998 (14.17%) compared to the 2025/2026 estimated Transfers Out. The decrease in the General & Administrative (G&A) transfer 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. Transfers Out to Capital Replacement are increasing to cover the projected cost for future asset replacements.

Capital Purchases

The following capital expenditures are included in the 2026/2027 Budget:

Master Planning Water Play Features	\$23,000
Total Capital Expenditures	\$23,000

Master planning for future water play features to enhance the facility is scheduled to begin in 2026/2027.

**Glenview Park District
2026/2027 Budget Summary**

**Roosevelt Pool
Special Revenue Fund**

Fund # 32

R/E	Category	2025/2026 Estimate	2025/2026 Budget	2026/2027 Budget
Revenue				
	400 Taxes and Interest	384,401	365,999	375,421
	410 Sales Revenue	27,172	21,750.00	30,948
	420 Programs & Instruction Revenue	171,780	198,437	195,808
	450 Admission Revenue	65,814	54,800	73,090
	460 Membership Revenue	214,059	220,000	224,000
	470 Rental, Lease, & Enhancement Revenue	8,124	5,850	10,275
	499 Interfund Transfers In	-	-	15,000
Revenue Total		871,350	866,836	924,542
Expense				
	510 Salary & Wages Expense	(368,158)	(332,774)	(378,804)
	520 Professional & Contractual Services Expense	(32,127)	(33,865)	(47,760)
	535 Utility Expense	(80,024)	(79,465)	(84,014)
	540 Commodities & COGS Expense	(118,197)	(125,766)	(135,815)
	561 Maintenance and Repairs Expense	(29,403)	(40,500)	(33,485)
	575 Professional Training & Engagement Expense	(8,765)	(9,950)	(12,150)
	599 Interfund Transfers Out	(183,516)	(183,516)	(209,514)
	641 Capital Purchases	(38,000)	(61,000)	(23,000)
Expense Total		(858,190)	(866,836)	(924,542)
Grand Total		13,160	-	-

Glenview Park District
2026/2027 Fund Budget Report

Roosevelt Pool
Special Revenue Fund

Fund # 32

		2023/2024	2024/2025	2025/2026	2025/2026	2026/2027
		Actual	Actual	Estimate	Budget	Budget
Revenue						
400	Taxes and Interest					
	400000 Real Estate Taxes	154,649	284,268	361,438	361,438	369,680
	401000 Interest Income	21,481	29,929	22,963	4,561	5,741
	Taxes and Interest Total	176,130	314,198	384,401	365,999	375,421
410	Sales Revenue					
	410200 Merchandise Sales	276	115	85	300	300
	410250 Food Service-Food & Nonalcoholic Beverages	17,041	20,865	27,087	21,450	30,648
	Sales Revenue Total	17,316	20,980	27,172	21,750	30,948
420	Programs & Instruction Revenue					
	420300 Program Revenue	160,239	189,316	171,780	198,437	195,808
	Programs & Instruction Revenue Total	160,239	189,316	171,780	198,437	195,808
450	Admission Revenue					
	450000 Daily Admissions	44,489	47,553	65,814	54,800	73,090
	Admission Revenue Total	44,489	47,553	65,814	54,800	73,090
460	Membership Revenue					
	460000 Memberships	214,260	220,335	214,059	220,000	224,000
	460100 Membership Replacement Fee	-	25	-	-	-
	Membership Revenue Total	214,260	220,360	214,059	220,000	224,000
470	Rental, Lease, & Enhancement Revenue					
	470000 Facility Rental	6,400	6,790	8,124	5,850	10,275
	Rental, Lease, & Enhancement Revenue Total	6,400	6,790	8,124	5,850	10,275
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	8,368	1,942	-	-	-
	Other Income Total	8,368	1,942	-	-	-
499	Interfund Transfers In					
	499000 Transfer In	-	-	-	-	15,000
	Interfund Transfers In Total	-	-	-	-	15,000
Revenue Total		627,202	801,163	871,350	866,836	924,542
Expense						
510	Salary & Wages Expense					
	510000 Salaries	-	(17,396)	(28,858)	(28,858)	(28,636)
	510120 Operations	(185,900)	(218,516)	(263,528)	(241,027)	(283,645)
	510250 Food Service	(5,823)	(8,916)	(8,299)	(7,467)	(8,869)
	510340 Group Instruction Wages	(50,883)	(67,248)	(67,473)	(55,422)	(57,654)
	Salary & Wages Expense Total	(242,606)	(312,076)	(368,158)	(332,774)	(378,804)

**Glenview Park District
2026/2027 Fund Budget Report**

**Roosevelt Pool
Special Revenue Fund**

Fund # 32

Account	Description	2023/2024 Actual	2024/2025 Actual	2025/2026 Estimate	2025/2026 Budget	2026/2027 Budget
520	Professional & Contractual Services Expense					
520100	Marketing	(6,735)	(7,831)	(8,475)	(8,475)	(8,475)
520200	Marketing: Brochure	(911)	(2,113)	(940)	(940)	(987)
522000	Special Services	(5,916)	(7,232)	(5,800)	(5,800)	(21,848)
522700	Special Event Services	-	(1,990)	(995)	(3,000)	(2,000)
522805	Rental Expense	(549)	-	(917)	(650)	(950)
522830	Bank Charges	(10,741)	(10,696)	(15,000)	(15,000)	(13,500)
	Professional & Contractual Services Expense Total	(24,852)	(29,862)	(32,127)	(33,865)	(47,760)
535	Utility Expense					
535100	Fuel/Heat	(18,541)	(17,671)	(17,568)	(20,550)	(20,550)
535200	Electricity	(8,843)	(27,852)	(29,974)	(28,600)	(32,032)
535300	Water	(16,810)	(23,653)	(22,143)	(20,500)	(21,136)
535400	Telephone	(6,053)	(7,291)	(6,540)	(6,840)	(7,500)
535500	Disposal	(2,639)	(2,382)	(3,799)	(2,975)	(2,796)
	Utility Expense Total	(52,886)	(78,849)	(80,024)	(79,465)	(84,014)
540	Commodities & COGS Expense					
540000	Office Supplies	(1,331)	(1,494)	(1,544)	(2,050)	(1,700)
540010	Books and Subscriptions	-	(2,063)	(3,590)	(3,590)	(4,650)
540100	General Supplies	(34,055)	(38,200)	(33,331)	(41,575)	(37,275)
540190	Uniforms	(7,233)	(7,492)	(8,750)	(8,801)	(10,000)
540250	Food Service Disposables	(1,667)	(2,280)	(3,592)	(1,000)	(3,500)
540300	Program Supplies	(2,229)	(465)	(235)	(750)	(3,690)
540700	Special Event Supplies	-	-	(297)	(550)	(550)
541100	Non-Capital Building Improvement	(2,350)	(6,050)	(29,000)	(29,000)	(29,000)
541200	Non-Capital Machinery & Equipment	(24,249)	(14,790)	(17,850)	(17,850)	(18,250)
541300	Non-Capital Land Improvement	(800)	(6,842)	(2,000)	(2,800)	(5,800)
541400	Non-Capital Furniture & Fixtures	-	(4,855)	(78)	(4,050)	-
541500	Non-Capital Intangibles	(108)	(149)	-	(500)	(750)
545200	Merchandise Purchase	-	-	-	(100)	(100)
545250	Food Service-Food & Nonalcoholic Beverages	(11,583)	(12,565)	(17,930)	(13,150)	(20,550)
	Commodities & COGS Expense Total	(85,606)	(97,243)	(118,197)	(125,766)	(135,815)
561	Maintenance and Repairs Expense					
561100	Building Repairs	(14,562)	(1,700)	(3,000)	(4,900)	(3,250)
561200	Machinery & Equipment Repairs	(7,123)	(4,394)	(10,000)	(12,750)	(12,000)
561400	Maintenance Services	(14,451)	(17,410)	(16,403)	(22,850)	(18,235)
	Maintenance and Repairs Expense Total	(36,135)	(23,504)	(29,403)	(40,500)	(33,485)
575	Professional Training & Engagement Expense					
575000	Training & Employment	(2,766)	(6,310)	(8,765)	(9,950)	(12,150)
	Professional Training & Engagement Expense Total	(2,766)	(6,310)	(8,765)	(9,950)	(12,150)
599	Interfund Transfers Out					
599000	Transfer Out	(113,293)	(129,293)	(183,516)	(183,516)	(209,514)
	Interfund Transfers Out Total	(113,293)	(129,293)	(183,516)	(183,516)	(209,514)
641	Capital Purchases					
641100	Buildings and Improvements	-	(15,000)	-	-	-
641200	Machinery & Equipment	(13,897)	-	(15,000)	(15,000)	-
641600	Architectural and Engineering	-	-	(23,000)	(46,000)	(23,000)
	Capital Purchases Total	(13,897)	(15,000)	(38,000)	(61,000)	(23,000)
Expense Total		(572,040)	(692,138)	(858,190)	(866,836)	(924,542)
Grand Total		55,162	109,025	13,160	-	-

**Glenview Park District
2026/2027 Five Year Summary**

**Roosevelt Pool
Special Revenue Fund**

Fund 32

R/E	Category	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Actual	2024/2025 % of Total	2025/2026 Estimate	2025/2026 % of Total	2026/2027 Budget	2026/2027 % of Total
Operating											
Revenue											
	400 Taxes and Interest	150,527	26.19%	176,130	28.46%	314,198	39.31%	384,401	44.12%	375,421	41.28%
	410 Sales Revenue	18,518	3.22%	17,316	2.80%	20,980	2.63%	27,172	3.12%	30,948	3.40%
	420 Programs & Instruction Revenue	143,747	25.01%	160,239	25.89%	189,316	23.69%	171,780	19.71%	195,808	21.53%
	450 Admission Revenue	38,237	6.65%	44,489	7.19%	47,553	5.95%	65,814	7.55%	73,090	8.04%
	460 Membership Revenue	219,603	38.21%	214,260	34.62%	220,360	27.57%	214,059	24.57%	224,000	24.63%
	470 Rental, Lease, & Enhancement Revenue	4,100	0.71%	6,400	1.03%	6,790	0.85%	8,124	0.93%	10,275	1.13%
	510 Salary & Wages Expense	(207,392)	56.12%	(242,606)	54.54%	(312,076)	56.96%	(368,158)	57.83%	(378,804)	54.74%
	512 Employee Benefits Expense	(1,399)	0.38%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
	520 Professional & Contractual Services Expense	(25,527)	6.91%	(24,852)	5.59%	(29,862)	5.45%	(32,127)	5.05%	(47,760)	6.90%
	535 Utility Expense	(36,042)	9.75%	(52,886)	11.89%	(78,849)	14.39%	(80,024)	12.57%	(84,014)	12.14%
	540 Commodities & COGS Expense	(65,035)	17.60%	(85,606)	19.24%	(97,243)	17.75%	(118,197)	18.56%	(135,815)	19.63%
	561 Maintenance and Repairs Expense	(32,588)	8.82%	(36,135)	8.12%	(23,504)	4.29%	(29,403)	4.62%	(33,485)	4.84%
	575 Professional Training & Engagement Expense	(1,561)	0.42%	(2,766)	0.62%	(6,310)	1.15%	(8,765)	1.38%	(12,150)	1.76%
Operating Total		205,189		173,984		251,351		234,676		217,514	
Capital											
Expense											
	641 Capital Purchases	-		(13,897)	100.00%	(15,000)	100.00%	(38,000)	100.00%	(23,000)	100.00%
Expense Total		-		(13,897)	100.00%	(15,000)	100.00%	(38,000)	100.00%	(23,000)	100.00%
Capital Total				(13,897)		(15,000)		(38,000)		(23,000)	
Other Financing Sources (Uses)											
Revenue											
	498 Other Income	(183)	100.00%	8,368	100.00%	1,942	100.00%	-		-	0.00%
	499 Interfund Transfers In	-	0.00%	-	0.00%	-	0.00%	-		15,000	100.00%
	599 Interfund Transfers Out	(146,476)	100.00%	(113,293)	100.00%	(129,293)	100.00%	(183,516)	100.00%	(209,514)	100.00%
Other Financing Sources (Uses) Total		(146,658)		(104,924)		(127,351)		(183,516)		(194,514)	

Glenview Park District
2026/2027 Five Year Summary

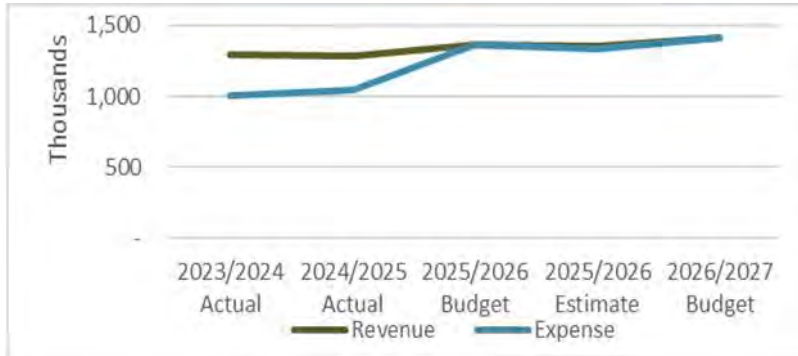
Roosevelt Pool
Special Revenue Fund

Fund 32

R/E	Category	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Actual	2024/2025 % of Total	2025/2026 Estimate	2025/2026 % of Total	2026/2027 Budget	2026/2027 % of Total
GAAP											
	Revenue										
	493 Gain on Disposal of Fixed Assets	-		-		25	100.00%	-		-	
	Revenue Total	-		-		25	100.00%	-		-	
GAAP Total						25					
Grand Total		58,531		55,162		109,025		13,160		-	

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 for 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 better financial performance overall. If it is a cool, wet summer, revenues will plummet and expenses will

drop, although not as dramatically as revenue.

Flick Pool is primarily staffed with part-time, seasonal employees. The budget also includes a portion of the wages for the three full-time Aquatics employees that oversee the District’s aquatic facilities and programs.

Effective fiscal year 2026/27, a new three-tier membership structure designed to provide enhanced value and flexibility will be introduced to members.

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Revenue	1,296,292	1,284,224	1,359,762	1,356,429	1,418,257	61,828	4.56%
Expense	(1,001,270)	(1,049,434)	(1,359,762)	(1,337,022)	(1,418,257)	(81,235)	6.08%
Grand Total	295,021	234,790	-	19,407	-	(19,407)	-100.00%

Revenues

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from	
	Actual	Actual	Budget	Estimate	Budget	Prior Year Estimates	% Change
Taxes	545,214	451,196	566,579	566,579	566,221	(358)	-0.06%
Interest Income	32,657	53,717	6,574	36,858	9,214	(27,644)	-75.00%
Sales	131,513	141,587	151,150	152,443	161,800	9,357	6.14%
Programs and Instruction	33,187	34,204	46,200	36,925	43,140	6,215	16.83%
Admissions	303,213	340,407	340,000	330,311	367,377	37,066	11.22%
Memberships	215,364	218,633	220,000	215,000	224,000	9,000	4.19%
Facility Rental and Enhancement	17,904	27,657	29,259	18,513	31,505	12,992	70.18%
Gain on Asset Disposal	-	6,050	-	-	-	-	-
Other Sources	17,239	10,772	-	(200)	-	200	-100.00%
Transfer In	-	-	-	-	15,000	15,000	-
Grand Total	1,296,292	1,284,224	1,359,762	1,356,429	1,418,257	61,828	4.56%

Taxes

Taxes are budgeted to remain basically consistent with the 2025/2026 estimated revenue. 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 \$27,644 (75.00%) compared to the 2025/2026 estimated revenue. This decrease is due to budgeting conservatively and an anticipated decline in interest rates.

Sales

Sales are budgeted to increase \$9,357 (6.14%) compared to the 2025/2026 estimated revenue due to an anticipated increase in concession sales and a slight increase in menu prices.

Admissions

Admissions are budgeted to increase \$37,066 (11.22%) compared to the 2025/2026 estimated revenue as there is a \$1.00 increase to the daily admission fee for both residents and non-residents at Flick Pool.

Facility Rental and Enhancement

Facility Rental and Enhancement are budgeted to increase \$12,992 (70.18%) compared to the 2025/2026 estimated revenue. In FY 2025/2026, there were fewer rentals at Flick Pool than in prior years. The budget anticipates more parties and rentals in 2026/2027 as a result of increased marketing initiatives.

Transfer In

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
						Estimates	
Transfer In Capital Development	-	-	-	-	15,000	15,000	
Grand Total	-	-	-	-	15,000	15,000	

The Transfer in from Capital Development \$15,000 will fund the Flick Pool Play Feature Enhancement Study.

Expenses

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget	
	Actual	Actual	Budget	Estimate	Budget	Change from	% Change
						Prior Year	
						Estimates	
Salary and Wages	(405,055)	(496,849)	(533,127)	(597,364)	(598,989)	(1,625)	0.27%
Professional Services	(7,585)	(8,561)	(9,515)	(9,515)	(9,562)	(47)	0.49%
Contractual Services	(28,061)	(32,912)	(34,700)	(37,670)	(52,798)	(15,128)	40.16%
Utilities	(99,953)	(91,497)	(105,140)	(96,665)	(105,830)	(9,165)	9.48%
Commodities	(75,084)	(73,624)	(88,382)	(82,125)	(89,575)	(7,450)	9.07%
Commodities (Non-Capital Purchases)	(53,295)	(50,473)	(67,800)	(77,117)	(61,050)	16,067	-20.83%
Cost of Goods Sold	(51,478)	(57,505)	(62,600)	(68,737)	(68,050)	687	-1.00%
Maintenance and Repairs	(47,517)	(31,971)	(56,575)	(37,156)	(44,610)	(7,454)	20.06%
Professional Training & Engagement	(4,375)	(6,309)	(10,200)	(8,950)	(12,200)	(3,250)	36.31%
Transfer Out	(165,976)	(179,350)	(251,223)	(251,223)	(286,593)	(35,370)	14.08%
Capital Purchases	(62,892)	(20,385)	(140,500)	(70,500)	(89,000)	(18,500)	26.24%
Grand Total	(1,001,270)	(1,049,434)	(1,359,762)	(1,337,022)	(1,418,257)	(81,235)	6.08%

Salary and Wages

Salary and Wages are budgeted to increase \$1,625 (0.27%) compared to the 2025/2026 estimated expenses. The increase reflects merit wage increases for returning part-time staff and a portion of the merit increases for the full-time Aquatics staff allocated to the aquatic facility. This increase is partially offset by a reduction in staffing costs for post-season lap swim at Flick Pool as Splash Landings re-opens.

Contractual Services

Contractual Services are budgeted to increase \$15,128 (40.16%) compared to the 2025/2026 estimated expenses. For 2026/2027, the increase is due to costs associated with the Flick Pool Play Feature Enhancement Study.

Utilities

Utilities are increasing \$9,165 (9.48%) compared to the 2025/2026 estimated expenses. Anticipated increases include Electricity \$5,930, Fuel and Heat \$3,968 and a decrease in Water \$2,181.

Commodities

Commodities are budgeted to increase \$7,450 (9.07%) compared to the 2025/2026 estimated expenses. The increase is due to uniforms to reflect new branding for the Aquatics facility, increased food costs, and a slight increase in costs for supplies, and subscriptions.

Commodities (Non-Capital Purchases)

Commodities (Non-Capital Purchases) are budgeted to decrease \$16,067 (20.83%) compared to the 2025/2026 estimated expenses. This account fluctuates based on items to be purchased each year. The 2026/2027 budget includes ADA building improvements based on the District’s ADA plan, pool vacuums, computer replacements, concrete and landscaping work, and inflatables to enhance the customer’s experience.

Maintenance and Repairs

Maintenance and Repairs are budgeted to increase \$7,454 (20.06%) compared to the 2025/2026 estimated expenses. The budget reflects the need for more frequent repairs due to the age of the facility and increasing maintenance and repair costs. 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.

Transfer Out

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Transfer Out General & Admin	(100,000)	(113,460)	(140,023)	(140,023)	(129,193)	10,830	-7.73%
Transfer Out Park Services	(976)	(890)	(46,200)	(46,200)	(57,400)	(11,200)	24.24%
Transfer Out Capital Replacement	(65,000)	(65,000)	(65,000)	(65,000)	(100,000)	(35,000)	53.85%
Grand Total	(165,976)	(179,350)	(251,223)	(251,223)	(286,593)	(35,370)	14.08%

Transfers Out are budgeted to increase \$35,370 (14.08%) compared to the 2025/2026 estimated Transfers Out. In 2026/2027 the Transfers to General & Admin (G&A) decreased 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 Replacement transfer increased by \$35,000 to cover the projected cost for future asset replacements.

Capital Purchases

The following capital expenditures are included in the 2026/2027 Budget:

Master Planning Water Play Features	\$46,000
Sand Filters (Capital Replacement Shortage)	\$43,000
Total Capital Expenditures	\$89,000

Capital purchases include master planning for the Flick water play features that will provide a future enhancement to the facility and a complete overhaul of the sand filters. The replacement of the sand filters was included in the Capital Replacement program: however, the amount budgeted in Capital Purchases reflects the difference between what was available in Capital Replacement and the actual cost of completing this work this year.

**Glenview Park District
2026/2027 Budget Summary**

**Flick Pool
Special Revenue Fund**

Fund # 33

R/E	Category	2025/2026 Estimate	2025/2026 Budget	2026/2027 Budget
Revenue				
	400 Taxes and Interest	603,437	573,153	575,435
	410 Sales Revenue	152,443	151,150.00	161,800
	420 Programs & Instruction Revenue	36,925	46,200	43,140
	450 Admission Revenue	330,311	340,000	367,377
	460 Membership Revenue	215,000	220,000	224,000
	470 Rental, Lease, & Enhancement Revenue	18,513	29,259	31,505
	498 Other Income	(200)	-	-
	499 Interfund Transfers In	-	-	15,000
Revenue Total		1,356,429	1,359,762	1,418,257
Expense				
	510 Salary & Wages Expense	(597,364)	(533,127)	(598,989)
	520 Professional & Contractual Services Expense	(47,185)	(44,215)	(62,360)
	535 Utility Expense	(96,665)	(105,140)	(105,830)
	540 Commodities & COGS Expense	(227,979)	(218,782)	(218,675)
	561 Maintenance and Repairs Expense	(37,156)	(56,575)	(44,610)
	575 Professional Training & Engagement Expense	(8,950)	(10,200)	(12,200)
	599 Interfund Transfers Out	(251,223)	(251,223)	(286,593)
	641 Capital Purchases	(70,500)	(140,500)	(89,000)
Expense Total		(1,337,022)	(1,359,762)	(1,418,257)
Grand Total		19,407	-	-

Glenview Park District
2026/2027 Fund Budget Report

Flick Pool
Special Revenue Fund

Fund # 33

		2023/2024	2024/2025	2025/2026	2025/2026	2026/2027
		Actual	Actual	Estimate	Budget	Budget
Revenue						
400	Taxes and Interest					
	400000 Real Estate Taxes	545,214	451,196	566,579	566,579	566,221
	401000 Interest Income	32,657	53,717	36,858	6,574	9,214
	Taxes and Interest Total	577,871	504,913	603,437	573,153	575,435
410	Sales Revenue					
	410200 Merchandise Sales	135	228	15	300	300
	410250 Food Service-Food & Nonalcoholic Beverages	131,379	141,360	152,428	150,850	161,500
	Sales Revenue Total	131,513	141,587	152,443	151,150	161,800
420	Programs & Instruction Revenue					
	420300 Program Revenue	13,355	14,910	20,960	23,415	24,900
	420320 Individual Instruction	19,832	19,294	15,965	22,785	18,240
	Programs & Instruction Revenue Total	33,187	34,204	36,925	46,200	43,140
450	Admission Revenue					
	450000 Daily Admissions	303,213	340,407	330,311	340,000	367,377
	Admission Revenue Total	303,213	340,407	330,311	340,000	367,377
460	Membership Revenue					
	460000 Memberships	215,364	218,608	215,000	220,000	224,000
	460100 Membership Replacement Fee	-	25	-	-	-
	Membership Revenue Total	215,364	218,633	215,000	220,000	224,000
470	Rental, Lease, & Enhancement Revenue					
	470000 Facility Rental	17,904	27,657	18,513	29,259	31,505
	Rental, Lease, & Enhancement Revenue Total	17,904	27,657	18,513	29,259	31,505
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	17,239	10,772	(200)	-	-
	Other Income Total	17,239	10,772	(200)	-	-
499	Interfund Transfers In					
	499000 Transfer In	-	-	-	-	15,000
	Interfund Transfers In Total	-	-	-	-	15,000
Revenue Total		1,296,292	1,284,224	1,356,429	1,359,762	1,418,257
Expense						
510	Salary & Wages Expense					
	510000 Salaries	-	(17,396)	(28,858)	(28,858)	(28,636)
	510120 Operations	(341,415)	(405,922)	(498,517)	(427,115)	(492,283)
	510250 Food Service	(54,930)	(65,612)	(63,002)	(66,800)	(68,950)
	510320 Individual Instruction Wages	(8,711)	(7,919)	(6,986)	(10,354)	(9,120)
	Salary & Wages Expense Total	(405,055)	(496,849)	(597,364)	(533,127)	(598,989)

**Glenview Park District
2026/2027 Fund Budget Report**

Flick Pool

Special Revenue Fund

Fund # 33

		2023/2024	2024/2025	2025/2026	2025/2026	2026/2027
		Actual	Actual	Estimate	Budget	Budget
Expense	520 Professional & Contractual Services Expense					
	520100 Marketing	(6,674)	(6,448)	(8,575)	(8,575)	(8,575)
	520200 Marketing: Brochure	(911)	(2,113)	(940)	(940)	(987)
	522000 Special Services	(7,490)	(8,001)	(5,850)	(5,850)	(21,848)
	522700 Special Event Services	-	(3,980)	(5,970)	(3,000)	(5,000)
	522805 Rental Expense	(549)	-	(850)	(850)	(950)
	522820 Printing	-	(107)	-	-	-
	522830 Bank Charges	(20,021)	(20,824)	(25,000)	(25,000)	(25,000)
	Professional & Contractual Services Expense Total	(35,646)	(41,473)	(47,185)	(44,215)	(62,360)
	535 Utility Expense					
	535100 Fuel/Heat	(29,009)	(23,819)	(24,532)	(28,500)	(28,500)
	535200 Electricity	(30,562)	(35,804)	(35,870)	(41,800)	(41,800)
	535300 Water	(30,987)	(22,299)	(27,181)	(25,000)	(25,000)
	535400 Telephone	(5,549)	(6,287)	(5,640)	(5,640)	(6,600)
	535500 Disposal	(3,846)	(3,287)	(3,442)	(4,200)	(3,930)
	Utility Expense Total	(99,953)	(91,497)	(96,665)	(105,140)	(105,830)
	540 Commodities & COGS Expense					
	540000 Office Supplies	(1,889)	(1,754)	(1,531)	(2,050)	(1,900)
	540010 Books and Subscriptions	-	(2,028)	(5,000)	(3,490)	(5,650)
	540100 General Supplies	(56,303)	(53,743)	(55,336)	(65,241)	(60,025)
	540190 Uniforms	(7,085)	(7,498)	(8,738)	(8,301)	(10,000)
	540250 Food Service Disposables	(9,502)	(7,959)	(10,065)	(8,750)	(10,250)
	540300 Program Supplies	(307)	-	-	-	-
	540700 Special Event Supplies	-	(642)	(1,456)	(550)	(1,750)
	541100 Non-Capital Building Improvement	(24,727)	(4,943)	(33,117)	(26,000)	(26,000)
	541200 Non-Capital Machinery & Equipment	(5,004)	(15,563)	(25,500)	(19,000)	(29,500)
	541300 Non-Capital Land Improvement	(20,050)	(18,234)	(1,500)	(5,800)	(4,300)
	541400 Non-Capital Furniture & Fixtures	(3,460)	(11,584)	(16,500)	(16,500)	(500)
	541500 Non-Capital Intangibles	(54)	(149)	(500)	(500)	(750)
	545200 Merchandise Purchase	-	-	-	(100)	(100)
	545250 Food Service-Food & Nonalcoholic Beverages	(51,478)	(57,505)	(68,737)	(62,500)	(67,950)
	Commodities & COGS Expense Total	(179,858)	(181,602)	(227,979)	(218,782)	(218,675)
	561 Maintenance and Repairs Expense					
	561100 Building Repairs	(1,078)	(800)	(1,000)	(4,900)	(3,000)
	561200 Machinery & Equipment Repairs	(26,302)	(15,763)	(15,000)	(21,900)	(17,750)
	561400 Maintenance Services	(20,137)	(15,408)	(21,156)	(29,775)	(23,860)
	Maintenance and Repairs Expense Total	(47,517)	(31,971)	(37,156)	(56,575)	(44,610)
	575 Professional Training & Engagement Expense					
	575000 Training & Employment	(4,375)	(6,309)	(8,950)	(10,200)	(12,200)
	Professional Training & Engagement Expense Total	(4,375)	(6,309)	(8,950)	(10,200)	(12,200)
	599 Interfund Transfers Out					
	599000 Transfer Out	(165,976)	(179,350)	(251,223)	(251,223)	(286,593)
	Interfund Transfers Out Total	(165,976)	(179,350)	(251,223)	(251,223)	(286,593)

Glenview Park District
2026/2027 Fund Budget Report

Flick Pool

Special Revenue Fund

Fund # 33

		2023/2024	2024/2025	2025/2026	2025/2026	2026/2027
		Actual	Actual	Estimate	Budget	Budget
Expense	641 Capital Purchases					
	641100 Buildings and Improvements	-	(15,225)	-	(18,000)	-
	641200 Machinery & Equipment	(51,854)	(5,160)	-	(6,000)	(43,000)
	641300 Land Improvements	-	-	(22,500)	(22,500)	-
	641400 Furniture & Fixtures	(11,038)	-	(2,000)	(2,000)	-
	641600 Architectural and Engineering	-	-	(46,000)	(92,000)	(46,000)
	Capital Purchases Total	(62,892)	(20,385)	(70,500)	(140,500)	(89,000)
Expense Total		(1,001,270)	(1,049,434)	(1,337,022)	(1,359,762)	(1,418,257)
Grand Total		295,021	234,790	19,407	-	-

**Glenview Park District
2026/2027 Five Year Summary**

**Flick Pool
Special Revenue Fund**

Fund 33

R/E	Category	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Actual	2024/2025 % of Total	2025/2026 Estimate	2025/2026 % of Total	2026/2027 Budget	2026/2027 % of Total
Operating											
Revenue											
	400 Taxes and Interest	347,816	35.45%	577,871	45.18%	504,913	39.84%	603,437	44.48%	575,435	41.01%
	410 Sales Revenue	108,039	11.01%	131,513	10.28%	141,587	11.17%	152,443	11.24%	161,800	11.53%
	420 Programs & Instruction Revenue	25,553	2.60%	33,187	2.59%	34,204	2.70%	36,925	2.72%	43,140	3.07%
	450 Admission Revenue	266,923	27.20%	303,213	23.71%	340,407	26.86%	330,311	24.35%	367,377	26.18%
	460 Membership Revenue	219,642	22.38%	215,364	16.84%	218,633	17.25%	215,000	15.85%	224,000	15.96%
	470 Rental, Lease, & Enhancement Revenue	13,300	1.36%	17,904	1.40%	27,657	2.18%	18,513	1.36%	31,505	2.25%
Operating Total											
		306,269		506,650		417,702		341,330		360,593	
Capital											
Expense											
	641 Capital Purchases	-		(62,892)	100.00%	(20,385)	100.00%	(70,500)	100.00%	(89,000)	100.00%
Expense Total		-		(62,892)	100.00%	(20,385)	100.00%	(70,500)	100.00%	(89,000)	100.00%
Capital Total				(62,892)		(20,385)		(70,500)		(89,000)	
Other Financing Sources (Uses)											
Revenue											
	498 Other Income	(206)	100.00%	17,239	100.00%	10,772	100.00%	(200)	100.00%	-	0.00%
	499 Interfund Transfers In	-	0.00%	-	0.00%	-	0.00%	-	0.00%	15,000	100.00%
	599 Interfund Transfers Out	(144,776)	100.00%	(165,976)	100.00%	(179,350)	100.00%	(251,223)	100.00%	(286,593)	100.00%
Other Financing Sources (Uses) Total		(144,982)		(148,737)		(168,577)		(251,423)		(271,593)	

Glenview Park District
2026/2027 Five Year Summary

Flick Pool

Special Revenue Fund

Fund 33

R/E	Category	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Actual	2024/2025 % of Total	2025/2026 Estimate	2025/2026 % of Total	2026/2027 Budget	2026/2027 % 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		161,287		295,021		234,790		19,407		-	

Glenview Park District 2026/2027 Budget Summary

Museum

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

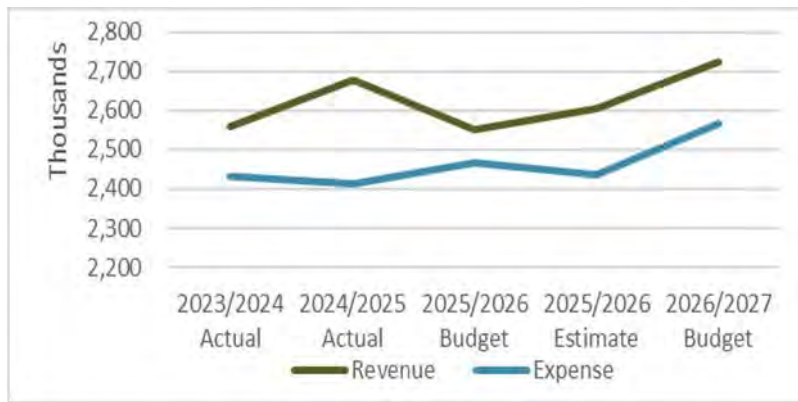
R/E	AcctSun Category	2025/2026 Estimate	2025/2026 Budget	2026/2027 Budget
Revenue				
	400 Taxes and Interest	2,391,087	2,275,715	2,404,484
	410 Sales Revenue	301,450	287,650	297,425
	420 Programs & Instruction Revenue	391,299	402,736	415,582
	460 Membership Revenue	500	500	500
	470 Rental, Lease, & Enhancement Revenue	335,590	340,000	372,000
	498 Other Income	74,670	58,500	88,000
	499 Interfund Transfers In	1,898,418	1,902,595	1,304,366
	Revenue Total	5,393,014	5,267,696	4,882,357
Expense				
	510 Salary & Wages Expense	(2,247,427)	(2,236,574)	(2,345,996)
	512 Employee Benefits Expense	(256,725)	(246,725)	(285,945)
	520 Professional & Contractual Services Expense	(132,310)	(134,485)	(134,826)
	535 Utility Expense	(162,790)	(204,149)	(194,881)
	540 Commodities & COGS Expense	(522,280)	(512,577)	(507,327)
	561 Maintenance and Repairs Expense	(224,021)	(231,468)	(262,332)
	575 Professional Training & Engagement Expense	(32,399)	(33,865)	(33,855)
	599 Interfund Transfers Out	(1,784,243)	(784,301)	(770,107)
	641 Capital Purchases	(796,000)	(819,450)	(171,500)
	Expense Total	(6,158,195)	(5,203,594)	(4,706,769)
	Grand Total	(765,181)	64,102	175,588

	2026 ESTIMATED	2027 PROPOSED
Beginning Cash Reserve	3,787,069	3,021,888
Ending Cash Reserve	3,021,888	3,197,476
Cash Reserve as a Percentage of Operating Expenses		84.92%

(Does not reflect any funds committed in years beyond 2026/2027)

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 revenue and expenditures, 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, two PT4 positions, and includes one-fourth of the salary of the Division Director of Recreation and Museum Services.



Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Revenue	2,557,767	2,677,065	2,551,713	2,603,237	2,723,152	119,915	4.61%
Expense	(2,430,764)	(2,412,555)	(2,467,842)	(2,435,940)	(2,567,010)	(131,070)	5.38%
Grand Total	127,004	264,510	83,871	167,297	156,142	(11,155)	-6.67%

Revenues

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Taxes	1,700,628	1,816,237	1,986,706	1,986,706	2,120,278	133,572	6.72%
Interest Income	81,097	110,582	16,957	77,296	19,324	(57,972)	-75.00%
Sales	41,746	50,778	46,350	46,150	46,350	200	0.43%
Programs and Instruction	192,210	202,263	186,700	178,200	186,700	8,500	4.77%
Special Events	14,677	13,922	15,500	15,500	15,500	-	-
Memberships	460	360	500	500	500	-	-
Facility Rental and Enhancement	211,643	257,900	275,000	275,000	310,000	35,000	12.73%
Donations	294,986	115,752	7,000	7,000	7,000	-	-
Other Sources	20,321	109,271	17,000	16,885	17,500	615	3.64%
Grand Total	2,557,767	2,677,065	2,551,713	2,603,237	2,723,152	119,915	4.61%

THE GROVE – FUND 40

Taxes

Taxes are budgeted to increase \$133,572 (6.72%) compared to the 2025/2026 estimated revenue 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 was reduced by \$50,000.

Interest Income

Interest Income is budgeted to decrease \$57,972 (75.00%) compared to the 2025/2026 estimated 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 \$8,500 (4.77%) compared to the 2025/2026 estimated revenue. This increase is due to the expected increase in attendance by scout groups and school field trips.

Facility Rental and Enhancement

Facility Rentals are budgeted to increase \$35,000 (12.73%) compared to the 2025/2026 estimated revenue. An increase is expected in facility rentals as a result of additional online marketing efforts and fee increases.

Expenses

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget	% Change
	Actual	Actual	Budget	Estimate	Budget	Change from Prior Year Estimates	
Salary and Wages	(1,081,529)	(1,193,195)	(1,296,555)	(1,296,509)	(1,365,494)	(68,985)	5.32%
Employee Benefits and Insurance	(135,808)	(140,339)	(148,375)	(148,375)	(169,320)	(20,945)	14.12%
Professional Services	(23,470)	(30,966)	(33,456)	(33,456)	(32,800)	656	-1.96%
Contractual Services	(22,876)	(29,427)	(35,285)	(34,120)	(40,215)	(6,095)	17.86%
Utilities	(83,851)	(85,691)	(98,825)	(74,066)	(85,566)	(11,500)	15.53%
Commodities	(129,628)	(103,852)	(103,320)	(103,305)	(104,970)	(1,665)	1.61%
Commodities (Non-Capital Purchases)	(106,081)	(88,308)	(65,175)	(69,125)	(57,475)	11,650	-16.85%
Cost of Goods Sold	(19,399)	(25,342)	(20,000)	(20,000)	(20,000)	-	0.00%
Maintenance and Repairs	(94,344)	(152,365)	(150,835)	(141,988)	(159,402)	(17,414)	12.26%
Professional Training & Engagement	(8,972)	(11,565)	(18,515)	(17,495)	(18,515)	(1,020)	5.83%
Transfer Out	(338,119)	(378,722)	(391,001)	(391,001)	(353,753)	37,248	-9.53%
Capital Purchases	(386,685)	(172,782)	(106,500)	(106,500)	(159,500)	(53,000)	49.77%
Grand Total	(2,430,764)	(2,412,555)	(2,467,842)	(2,435,940)	(2,567,010)	(131,070)	5.38%

Salary and Wages

Salary and Wages are budgeted to increase \$68,985 (5.32%) compared to the 2025/2026 estimated expenses. The increase reflects annual merit increases as well as additional hours for the Redfield Assistant position, which was approved to move from a PT3 to PT4 position at the February 2026 Board meeting.

Employee Benefits and Insurance

Employee Benefits and Insurance are budgeted to increase \$20,945 (14.12%) compared to the 2025/2026 estimated expenses. This reflects rate increases as well as benefits for the Redfield Assistant position, which was approved to move from a PT3 to PT4 position at the February 2026 Board meeting.

Utilities

Utilities are budgeted to increase \$11,500 (15.53%) compared to the 2025/2026 estimated expenses due to rate increases and changes to the billing cycles for water.

Commodities (Non-Capital Purchases)

Commodities (Non-Capital Purchases) are budgeted to decrease \$11,650 (16.85%) compared to the 2025/2026 estimated expenses. Spending in these areas is largely project-based and varies from year to year. Projects for 2026/2027 include Program Barn kitchen improvements, Redfield Estate equipment purchase, and additional radios for Grove Maintenance.

Maintenance and Repairs

Maintenance and Repairs are budgeted to increase \$17,414 (12.26%) compared to the 2025/2026 estimated expenses. Planned projects for 2026/2027 include siding repairs at Kennicott House and School house, electrical repairs at Archives Building, and ADA repairs in accordance with the district-wide ADA compliance plan.

Transfer Out

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Transfer Out General & Admin	(220,870)	(248,510)	(285,001)	(285,001)	(236,453)	48,548	-17.03%
Transfer Out Park Services	(17,249)	(30,212)	(6,000)	(6,000)	(17,300)	(11,300)	188.33%
Transfer Out Capital Replacement	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	-	0.00%
Grand Total	(338,119)	(378,722)	(391,001)	(391,001)	(353,753)	37,248	-9.53%

Transfer Out is budgeted to decrease \$37,248 (9.53%) compared to the 2025/2026 estimated Transfer Out. This is due to a lower 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 2026/2027 Budget:

Painting IC, Program Barn, Fence, and Blacksmith	\$55,000
Maintenance Yard Paving	\$30,000
Log Cabin Chimney and Siding Repair	\$16,500
Pathway lighting IC to Parking Lots	\$15,000
Redfield Landscape Lighting	\$13,000
Alarm/Access Controls Phase 2	\$10,000
Bridge Material	\$10,000
Furnace for Longhouse	\$10,000
Total Capital Expenditures	\$159,500

**Glenview Park District
2026/2027 Five Year Summary**

**The Grove
Special Revenue Fund**

Fund 40

R/E	Category	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Actual	2024/2025 % of Total	2025/2026 Estimate	2025/2026 % of Total	2026/2027 Budget	2026/2027 % of Total
Operating											
Revenue											
	400 Taxes and Interest	1,507,341	73.97%	1,781,724	70.22%	1,926,819	75.04%	2,064,002	79.80%	2,139,602	79.08%
	410 Sales Revenue	38,361	1.88%	41,746	1.65%	50,778	1.98%	46,150	1.78%	46,350	1.71%
	420 Programs & Instruction Revenue	160,613	7.88%	206,887	8.15%	216,185	8.42%	193,700	7.49%	202,200	7.47%
	460 Membership Revenue	420	0.02%	460	0.02%	360	0.01%	500	0.02%	500	0.02%
	470 Rental, Lease, & Enhancement Revenue	293,494	14.40%	211,643	8.34%	257,900	10.04%	275,000	10.63%	310,000	11.46%
	498 Other Income	37,463	1.84%	294,986	11.63%	115,752	4.51%	7,000	0.27%	7,000	0.26%
Operating Total											
		513,675		831,486		706,743		647,913		651,895	
Capital											
Expense											
	641 Capital Purchases	(89,813)	100.00%	(386,685)	100.00%	(172,782)	100.00%	(106,500)	100.00%	(159,500)	100.00%
	Expense Total	(89,813)	100.00%	(386,685)	100.00%	(172,782)	100.00%	(106,500)	100.00%	(159,500)	100.00%
Capital Total											
		(89,813)		(386,685)		(172,782)		(106,500)		(159,500)	
Other Financing Sources (Uses)											
Revenue											
	498 Other Income	42,577	100.00%	20,321	100.00%	109,271	100.00%	16,885	100.00%	17,500	100.00%
	Revenue Total	42,577	100.00%	20,321	100.00%	109,271	100.00%	16,885	100.00%	17,500	100.00%
	599 Interfund Transfers Out	(412,447)	100.00%	(338,119)	100.00%	(378,722)	100.00%	(391,001)	100.00%	(353,753)	100.00%
Other Financing Sources (Uses) Total											
		(369,870)		(317,798)		(269,452)		(374,116)		(336,253)	
Grand Total											
		53,992		127,004		264,510		167,297		156,142	

**Glenview Park District
2026/2027 Budget Summary**

**The Grove
Special Revenue Fund**

Fund # 40

R/E	Category	2025/2026 Estimate	2025/2026 Budget	2026/2027 Budget
Revenue				
	400 Taxes and Interest	2,064,002	2,003,663	2,139,602
	410 Sales Revenue	46,150	46,350.00	46,350
	420 Programs & Instruction Revenue	193,700	202,200	202,200
	460 Membership Revenue	500	500	500
	470 Rental, Lease, & Enhancement Revenue	275,000	275,000	310,000
	498 Other Income	23,885	24,000	24,500
Revenue Total		2,603,237	2,551,713	2,723,152
Expense				
	510 Salary & Wages Expense	(1,296,509)	(1,296,555)	(1,365,494)
	512 Employee Benefits Expense	(148,375)	(148,375)	(169,320)
	520 Professional & Contractual Services Expense	(67,576)	(68,741)	(73,015)
	535 Utility Expense	(74,066)	(98,825)	(85,566)
	540 Commodities & COGS Expense	(192,430)	(188,495)	(182,445)
	561 Maintenance and Repairs Expense	(141,988)	(150,835)	(159,402)
	575 Professional Training & Engagement Expense	(17,495)	(18,515)	(18,515)
	599 Interfund Transfers Out	(391,001)	(391,001)	(353,753)
	641 Capital Purchases	(106,500)	(106,500)	(159,500)
Expense Total		(2,435,940)	(2,467,842)	(2,567,010)
Grand Total		167,297	83,871	156,142

**Glenview Park District
2026/2027 Fund Budget Report**

**The Grove
Special Revenue Fund**

Fund # 40

		2023/2024	2024/2025	2025/2026	2025/2026	2026/2027
		Actual	Actual	Estimate	Budget	Budget
Revenue						
400	Taxes and Interest					
	400000 Real Estate Taxes	1,700,628	1,816,237	1,986,706	1,986,706	2,120,278
	401000 Interest Income	81,097	110,582	77,296	16,957	19,324
	Taxes and Interest Total	1,781,724	1,926,819	2,064,002	2,003,663	2,139,602
410	Sales Revenue					
	410200 Merchandise Sales	41,620	50,667	46,000	46,200	46,200
	410250 Food Service-Food & Nonalcoholic Beverages	126	111	150	150	150
	Sales Revenue Total	41,746	50,778	46,150	46,350	46,350
420	Programs & Instruction Revenue					
	420300 Program Revenue	88,661	89,453	84,700	91,200	91,200
	420340 Group Instruction	102,817	111,995	93,000	95,000	95,000
	420380 Group Tour / Public Visitation	732	816	500	500	500
	440700 Special Event Revenue	14,677	13,922	15,500	15,500	15,500
	Programs & Instruction Revenue Total	206,887	216,185	193,700	202,200	202,200
460	Membership Revenue					
	460000 Memberships	460	360	500	500	500
	Membership Revenue Total	460	360	500	500	500
470	Rental, Lease, & Enhancement Revenue					
	470000 Facility Rental	211,643	257,900	275,000	275,000	310,000
	Rental, Lease, & Enhancement Revenue Total	211,643	257,900	275,000	275,000	310,000
498	Other Income					
	497000 Donations	294,986	115,752	7,000	7,000	7,000
	498200 Other Sources	20,321	109,271	16,885	17,000	17,500
	Other Income Total	315,307	225,023	23,885	24,000	24,500
Revenue Total		2,557,767	2,677,065	2,603,237	2,551,713	2,723,152
Expense						
510	Salary & Wages Expense					
	510000 Salaries	(471,050)	(504,534)	(546,796)	(538,796)	(570,080)
	510010 Full Time Maintenance	(161,573)	(149,246)	(187,298)	(187,298)	(193,859)
	510110 Part Time Maintenance	(83,143)	(116,081)	(179,509)	(179,509)	(185,800)
	510120 Operations	(244,371)	(273,048)	(256,452)	(256,452)	(278,455)
	510300 Program Wages	(28,594)	(29,129)	(26,854)	(35,000)	(35,100)
	510340 Group Instruction Wages	(54,571)	(63,343)	(62,400)	(62,400)	(64,800)
	510380 Group Tour Wages	(33,710)	(52,351)	(33,000)	(33,000)	(33,000)
	510700 Special Event Wages	(4,517)	(5,463)	(4,200)	(4,100)	(4,400)
	Salary & Wages Expense Total	(1,081,529)	(1,193,195)	(1,296,509)	(1,296,555)	(1,365,494)
512	Employee Benefits Expense					
	512000 Insurance Expense: Health	(135,808)	(140,339)	(148,375)	(148,375)	(169,320)
	Employee Benefits Expense Total	(135,808)	(140,339)	(148,375)	(148,375)	(169,320)

**Glenview Park District
2026/2027 Fund Budget Report**

**The Grove
Special Revenue Fund**

Fund # 40

		2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	
		Actual	Actual	Estimate	Budget	Budget	
Expense	520	Professional & Contractual Services Expense					
	520000	-	-	-	-	-	
	520100	(18,694)	(26,205)	(27,700)	(27,700)	(26,800)	
	520200	(4,476)	(4,761)	(5,756)	(5,756)	(6,000)	
	520300	(300)	-	-	-	-	
	522000	(1,400)	(2,000)	(5,000)	(5,000)	(5,000)	
	522300	(5,744)	(6,000)	(5,705)	(7,070)	(7,200)	
	522700	(3,582)	(4,185)	(4,700)	(5,900)	(5,900)	
	522805	(688)	(1,900)	(1,400)	-	-	
	522810	(54)	(174)	(615)	(615)	(615)	
	522820	(1,032)	(2,054)	(2,700)	(2,700)	(7,500)	
	522830	(10,377)	(13,114)	(14,000)	(14,000)	(14,000)	
		Professional & Contractual Services Expense Total	(46,346)	(60,394)	(67,576)	(68,741)	(73,015)
	535	Utility Expense					
	535100	(15,217)	(14,584)	(17,558)	(18,250)	(18,000)	
	535200	(44,304)	(47,624)	(30,866)	(51,645)	(38,000)	
	535300	(9,565)	(6,580)	(7,723)	(11,310)	(8,500)	
	535400	(8,243)	(10,444)	(10,020)	(10,020)	(13,080)	
	535500	(6,523)	(6,460)	(7,899)	(7,600)	(7,986)	
		Utility Expense Total	(83,851)	(85,691)	(74,066)	(98,825)	(85,566)
	540	Commodities & COGS Expense					
	540000	(3,064)	(2,958)	(3,600)	(3,600)	(4,000)	
	540010	(1,183)	(813)	(1,155)	(500)	(1,250)	
	540100	(68,300)	(37,916)	(41,000)	(41,000)	(41,000)	
	540190	(3,206)	(2,949)	(6,000)	(6,000)	(6,000)	
	540200	(26,786)	(37,496)	(27,000)	(27,000)	(27,000)	
	540300	(13,601)	(10,108)	(10,450)	(11,920)	(11,920)	
	540380	(7,814)	(7,184)	(8,000)	(8,000)	(8,000)	
	540700	(5,674)	(4,427)	(6,100)	(5,300)	(5,800)	
	541100	(20,572)	(42,007)	(25,000)	(25,000)	(2,000)	
	541200	(14,344)	(802)	(11,200)	(7,250)	(15,350)	
	541300	(38,002)	(17,261)	(25,500)	(25,500)	(31,500)	
	541400	(33,113)	(27,851)	(7,300)	(7,300)	(8,500)	
	541500	(50)	(388)	(125)	(125)	(125)	
	545200	(19,399)	(25,342)	(20,000)	(20,000)	(20,000)	
		Commodities & COGS Expense Total	(255,108)	(217,502)	(192,430)	(188,495)	(182,445)
	561	Maintenance and Repairs Expense					
	561100	(8,264)	(31,446)	(20,000)	(24,335)	(34,780)	
	561200	(20,304)	(13,940)	(10,000)	(10,000)	(10,000)	
	561400	(65,776)	(106,979)	(111,988)	(116,500)	(114,622)	
		Maintenance and Repairs Expense Total	(94,344)	(152,365)	(141,988)	(150,835)	(159,402)
	575	Professional Training & Engagement Expense					
	575000	(8,972)	(11,565)	(17,495)	(18,515)	(18,515)	
		Professional Training & Engagement Expense Total	(8,972)	(11,565)	(17,495)	(18,515)	(18,515)

Glenview Park District
2026/2027 Fund Budget Report

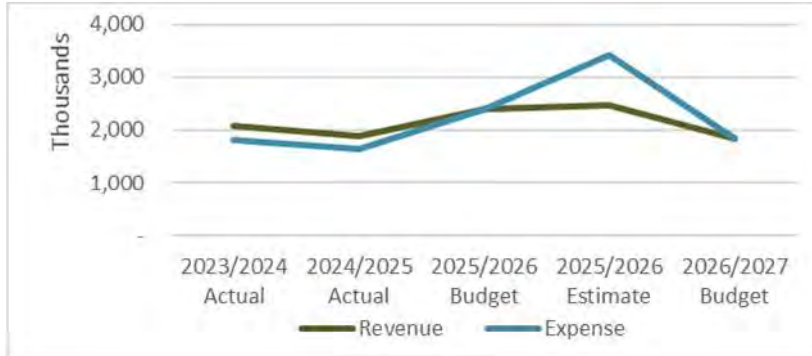
The Grove
Special Revenue Fund

Fund # 40

		2023/2024	2024/2025	2025/2026	2025/2026	2026/2027
		Actual	Actual	Estimate	Budget	Budget
Expense	599 Interfund Transfers Out					
	599000 Transfer Out	(338,119)	(378,722)	(391,001)	(391,001)	(353,753)
	Interfund Transfers Out Total	(338,119)	(378,722)	(391,001)	(391,001)	(353,753)
	641 Capital Purchases					
	641100 Buildings and Improvements	(295,019)	(146,922)	(56,500)	(56,500)	(71,500)
	641200 Machinery & Equipment	(16,990)	(16,562)	(24,000)	(24,000)	(20,000)
	641300 Land Improvements	(74,676)	(9,298)	(26,000)	(26,000)	(68,000)
	Capital Purchases Total	(386,685)	(172,782)	(106,500)	(106,500)	(159,500)
Expense Total		(2,430,764)	(2,412,555)	(2,435,940)	(2,467,842)	(2,567,010)
Grand Total		127,004	264,510	167,297	83,871	156,142

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.



Since 2002, Historic Wagner Farm has welcomed over two million visitors, a community milestone driven by the consistent, year-over-year growth in program participation, school tours, and general attendance. The 2026/2027 Budget includes four special

events, expanded historical interpretation, and a full cadre of programs, including public programs, school programs, and scout programs. Rental and birthday party bookings are expected to rise with the completion of the Heritage Center Exhibits and a return to full booking.

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, and one benefits-eligible part-time position (PT4) to coordinate farm merchandise sales.

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Revenue	2,084,711	1,887,068	2,398,447	2,459,910	1,843,405	(616,505)	-25.06%
Expense	(1,809,924)	(1,656,661)	(2,398,447)	(3,415,543)	(1,843,405)	1,572,138	-46.03%
Grand Total	274,787	230,408	-	(955,633)	-	955,633	-100.00%

Revenues

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Interest Income	100,477	98,169	24,456	64,088	16,022	(48,066)	-75.00%
Sales	229,186	230,914	241,100	255,100	250,875	(4,225)	-1.66%
Programs and Instruction	151,022	189,727	168,546	163,829	192,042	28,213	17.22%
Special Events	31,076	32,540	23,250	25,030	12,600	(12,430)	-49.66%
Service Fees	-	2,500	-	-	-	-	-
Facility Rental and Enhancement	15,151	9,130	4,000	2,660	4,000	1,340	50.38%
Donations	16,664	17,226	14,000	16,285	24,000	7,715	47.37%
Other Sources	18,162	16,308	20,500	34,500	39,500	5,000	14.49%
Transfer In	1,522,973	1,290,554	1,902,595	1,898,418	1,304,366	(594,052)	-31.29%
Grand Total	2,084,711	1,887,068	2,398,447	2,459,910	1,843,405	(616,505)	-25.06%

WAGNER FARM – FUND 41

Interest Income

Interest Income is budgeted to decrease \$48,066 (75.00%) compared to the 2025/2026 estimated revenue. This decrease is due to budgeting conservatively and an anticipated decline in interest rates.

Programs and Instruction

Program and instruction revenue is budgeted to increase \$28,213 (17.22%) compared to the 2025/2026 estimated revenue. This increase reflects the full reopening of the Heritage Center and the introduction of new drop-in educational programs planned for FY 2026/2027.

Special Events

Special Events are budgeted to decrease \$12,430 (49.66%) compared to the 2025/2026 estimated revenue. 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. The decrease in revenue will be offset by sponsorship and a recurring grant through the Friends of Wagner Farm.

Donations

Donations are budgeted to increase \$7,715 (47.37%) compared to the 2025/2026 estimated revenue. This is largely due to an increase in funding for sponsorships to help offset special event revenue.

Transfer In

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Transfer In Farm & Fields	1,522,973	1,290,554	1,902,595	1,898,418	1,304,366	(594,052)	-31.29%
Grand Total	1,522,973	1,290,554	1,902,595	1,898,418	1,304,366	(594,052)	-31.29%

Transfer In is budgeted to decrease \$594,052 (31.29%) compared to the 2025/2026 estimated Transfer In. The transfer reflects the tax revenue generated by the Farm and Fields referendum that is allocated for Wagner Farm operations and capital asset purchases. The amount transferred varies from year to year depending on operating costs, fund reserves and projects that are planned. In FY 2026/2027, the decrease in the transfer to Wagner Farm from Farm and Fields reflects \$639,500 in the purchase of capital assets. These funds were expensed in the FY 2025/2026 budget for completion of the Heritage Center exhibits.

Expenses

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from	
	Actual	Actual	Budget	Estimate	Budget	Prior Year Estimates	% Change
Salary and Wages	(641,983)	(717,626)	(837,462)	(852,336)	(877,668)	(25,332)	2.97%
Employee Benefits and Insurance	(77,469)	(83,079)	(88,400)	(98,400)	(106,234)	(7,834)	7.96%
Professional Services	(6,129)	(8,000)	(11,400)	(11,286)	(9,900)	1,386	-12.28%
Contractual Services	(23,996)	(33,681)	(33,721)	(32,853)	(31,153)	1,700	-5.17%
Utilities	(49,840)	(56,087)	(64,968)	(54,485)	(65,795)	(11,310)	20.76%
Commodities	(105,063)	(122,358)	(141,172)	(137,005)	(128,867)	8,138	-5.94%
Commodities (Non-Capital Purchases)	(40,944)	(67,629)	(82,615)	(82,615)	(104,915)	(22,300)	26.99%
Cost of Goods Sold	(73,602)	(71,941)	(80,150)	(80,150)	(67,000)	13,150	-16.41%
Maintenance and Repairs	(43,562)	(56,259)	(64,259)	(65,659)	(80,636)	(14,977)	22.81%
Professional Training & Engagement	(9,031)	(12,184)	(13,800)	(13,754)	(13,790)	(36)	0.26%
Transfer Out	(268,955)	(299,444)	(335,500)	(1,335,500)	(345,447)	990,053	-74.13%
Capital Purchases	(469,350)	(128,373)	(645,000)	(651,500)	(12,000)	639,500	-98.16%
Grand Total	(1,809,924)	(1,656,661)	(2,398,447)	(3,415,543)	(1,843,405)	1,572,138	-46.03%

Salaries and Wages

Salaries and Wages are budgeted to increase \$25,332 (2.97%) compared to the 2025/2026 estimated expenses. This is due to merit increases as well as additional hours for part-time operations and maintenance staff to manage the increased walk-in visitation.

Utilities

Utilities are budgeted to increase \$11,310 (20.76%) compared to the 2025/2026 estimated expenses. The increase is primarily due to higher costs for electricity (\$5,593), water (\$3,008), and telephone services (\$1,380).

Commodities (Non-Capital Purchases)

Commodities (Non-Capital Purchases) are budgeted to increase \$22,300 (26.99%) compared to the 2025/2026 estimated expenses. This budget for 2026/2027 includes a paving project to repair the Wagner Farm parking lot apron, strip and sealing of the parking lot, minor equipment and furniture purchases (new laptops, folding tables, storage, and sound system), ADA compliance projects, upkeep for the Barn, Livestock, Playscape, Grounds, and Pathways, among other miscellaneous items.

Cost of Goods Sold

Cost of Goods Sold is budgeted to decrease \$13,150 (16.41%) compared to the 2025/2026 estimated expenses. This is due to a planned reduction in Christmas tree sales and one fewer shipment of pumpkins for fall sales.

Maintenance and Repairs

Maintenance and Repairs are budgeted to increase \$14,977 (22.81%) compared to the 2025/2026 estimated expenses. This increase is for pest control including goose control to prevent the spread of avian influenza. Also included are costs for elevator maintenance.

Transfer Out

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Transfer Out General & Admin	(138,740)	(164,090)	(205,100)	(205,100)	(187,247)	17,853	-8.70%
Transfer Out Park Services	(5,215)	(10,354)	(5,400)	(5,400)	(8,200)	(2,800)	51.85%
Transfer Out Capital Replacement	(125,000)	(125,000)	(125,000)	(125,000)	(150,000)	(25,000)	20.00%
Transfer Out Capital Development	-	-	-	(1,000,000)	-	1,000,000	-100.00%
Grand Total	(268,955)	(299,444)	(335,500)	(1,335,500)	(345,447)	990,053	-74.13%

Transfers Out are budgeted to decrease \$990,053 (74.13%) compared to the 2025/2026 estimated Transfers Out. General & Admin (G&A) is decreasing based on the allocation of G&A expenses to each facility. The Park Services increase is due to a slight increase in cover for the charge back of services provided by Park Services to the facility. The Capital Replacement increased due to the funding needs for future asset replacements. The transfer to Capital Development is to reserve funds for future costs relating to the Heritage Center improvements.

Capital Purchases

The following capital expenditures are included in the 2026/2027 Budget:

Monument Sign	\$12,000
Total Capital Expenditures	\$12,000

Capital purchases include refurbishing the monument sign at Lake and Wagner Rd.

**Glenview Park District
2026/2027 Five Year Summary**

**Wagner Farm
Special Revenue Fund**

Fund 41

R/E	Category	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Actual	2024/2025 % of Total	2025/2026 Estimate	2025/2026 % of Total	2026/2027 Budget	2026/2027 % of Total
Operating											
Revenue											
	400 Taxes and Interest	34,506	8.56%	100,477	18.40%	98,169	16.92%	64,088	11.66%	16,022	3.04%
	410 Sales Revenue	198,479	49.22%	229,186	41.97%	230,914	39.80%	255,100	46.42%	250,875	47.60%
	420 Programs & Instruction Revenue	145,704	36.13%	182,097	33.35%	224,767	38.74%	188,859	34.37%	204,642	38.83%
	470 Rental, Lease, & Enhancement Revenue	4,481	1.11%	15,151	2.77%	9,130	1.57%	2,660	0.48%	4,000	0.76%
	498 Other Income	20,056	4.97%	19,164	3.51%	17,226	2.97%	38,785	7.06%	51,500	9.77%
Operating Total											
		(575,009)		(525,543)		(648,637)		(879,051)		(958,919)	
Capital											
Expense											
	641 Capital Purchases	(85,000)	100.00%	(469,350)	100.00%	(128,373)	100.00%	(651,500)	100.00%	(12,000)	100.00%
	Expense Total	(85,000)	100.00%	(469,350)	100.00%	(128,373)	100.00%	(651,500)	100.00%	(12,000)	100.00%
Capital Total											
		(85,000)		(469,350)		(128,373)		(651,500)		(12,000)	
Other Financing Sources (Uses)											
Revenue											
	498 Other Income	13,393	0.83%	15,662	1.02%	16,308	1.25%	12,000	0.63%	12,000	0.91%
	499 Interfund Transfers In	1,606,500	99.17%	1,522,973	98.98%	1,290,554	98.75%	1,898,418	99.37%	1,304,366	99.09%
	599 Interfund Transfers Out	(230,100)	100.00%	(268,955)	100.00%	(299,444)	100.00%	(1,335,500)	100.00%	(345,447)	100.00%
Other Financing Sources (Uses) Total											
		1,389,793		1,269,680		1,007,418		574,918		970,919	
Grand Total											
		729,784		274,787		230,408		(955,633)		-	

**Glenview Park District
2026/2027 Budget Summary**

**Wagner Farm
Special Revenue Fund**

Fund # 41

R/E	Category	2025/2026 Estimate	2025/2026 Budget	2026/2027 Budget
Revenue				
	400 Taxes and Interest	64,088	24,456	16,022
	410 Sales Revenue	255,100	241,100.00	250,875
	420 Programs & Instruction Revenue	188,859	191,796	204,642
	470 Rental, Lease, & Enhancement Revenue	2,660	4,000	4,000
	498 Other Income	50,785	34,500	63,500
	499 Interfund Transfers In	1,898,418	1,902,595	1,304,366
Revenue Total		2,459,910	2,398,447	1,843,405
Expense				
	510 Salary & Wages Expense	(852,336)	(837,462)	(877,668)
	512 Employee Benefits Expense	(98,400)	(88,400)	(106,234)
	520 Professional & Contractual Services Expense	(44,139)	(45,121)	(41,053)
	535 Utility Expense	(54,485)	(64,968)	(65,795)
	540 Commodities & COGS Expense	(299,770)	(303,937)	(300,782)
	561 Maintenance and Repairs Expense	(65,659)	(64,259)	(80,636)
	575 Professional Training & Engagement Expense	(13,754)	(13,800)	(13,790)
	599 Interfund Transfers Out	(1,335,500)	(335,500)	(345,447)
	641 Capital Purchases	(651,500)	(645,000)	(12,000)
Expense Total		(3,415,543)	(2,398,447)	(1,843,405)
Grand Total		(955,633)	-	-

**Glenview Park District
2026/2027 Fund Budget Report**

**Wagner Farm
Special Revenue Fund**

Fund # 41

		2023/2024	2024/2025	2025/2026	2025/2026	2026/2027
		Actual	Actual	Estimate	Budget	Budget
Revenue						
400	Taxes and Interest					
	401000 Interest Income	100,477	98,169	64,088	24,456	16,022
	Taxes and Interest Total	100,477	98,169	64,088	24,456	16,022
410	Sales Revenue					
	410200 Merchandise Sales	175,131	168,095	190,500	180,500	183,500
	410250 Food Service-Food & Nonalcoholic Beverages	54,055	62,820	64,600	60,600	67,375
	Sales Revenue Total	229,186	230,914	255,100	241,100	250,875
420	Programs & Instruction Revenue					
	420300 Program Revenue	96,728	121,666	102,612	107,329	135,255
	420340 Group Instruction	54,294	68,061	61,217	61,217	56,787
	440700 Special Event Revenue	31,076	32,540	25,030	23,250	12,600
	445800 Other Service Revenue	-	2,500	-	-	-
	Programs & Instruction Revenue Total	182,097	224,767	188,859	191,796	204,642
470	Rental, Lease, & Enhancement Revenue					
	470000 Facility Rental	15,151	9,130	2,660	4,000	4,000
	Rental, Lease, & Enhancement Revenue Total	15,151	9,130	2,660	4,000	4,000
498	Other Income					
	497000 Donations	16,664	17,226	16,285	14,000	24,000
	498000 Sponsorship Income	2,500	-	22,500	8,500	27,500
	498200 Other Sources	15,662	16,308	12,000	12,000	12,000
	Other Income Total	34,826	33,534	50,785	34,500	63,500
499	Interfund Transfers In					
	499000 Transfer In	1,522,973	1,290,554	1,898,418	1,902,595	1,304,366
	Interfund Transfers In Total	1,522,973	1,290,554	1,898,418	1,902,595	1,304,366
Revenue Total		2,084,711	1,887,068	2,459,910	2,398,447	1,843,405
Expense						
510	Salary & Wages Expense					
	510000 Salaries	(267,873)	(285,898)	(309,213)	(302,338)	(320,212)
	510010 Full Time Maintenance	(51,415)	(54,700)	(69,852)	(59,757)	(61,632)
	510020 Full Time Clerical	(47,304)	(51,244)	(61,180)	(61,180)	(62,236)
	510110 Part Time Maintenance	(41,407)	(43,783)	(69,800)	(47,300)	(71,609)
	510120 Operations	(138,764)	(144,070)	(162,199)	(162,199)	(167,958)
	510250 Food Service	(5,915)	(33,433)	(45,639)	(45,639)	(44,487)
	510300 Program Wages	(52,835)	(47,269)	(52,969)	(62,969)	(57,440)
	510340 Group Instruction Wages	(20,211)	(21,948)	(33,576)	(33,576)	(31,366)
	510380 Group Tour Wages	(9,388)	(28,876)	(44,000)	(54,000)	(55,890)
	510700 Special Event Wages	(6,872)	(6,404)	(3,908)	(8,504)	(4,838)
	Salary & Wages Expense Total	(641,983)	(717,626)	(852,336)	(837,462)	(877,668)
512	Employee Benefits Expense					
	512000 Insurance Expense: Health	(77,469)	(83,079)	(98,400)	(88,400)	(106,234)
	Employee Benefits Expense Total	(77,469)	(83,079)	(98,400)	(88,400)	(106,234)

**Glenview Park District
2026/2027 Fund Budget Report**

**Wagner Farm
Special Revenue Fund**

Fund # 41

		2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	
		Actual	Actual	Estimate	Budget	Budget	
Expense	520	Professional & Contractual Services Expense					
	520000	-	(2,500)	-	-	-	
	520100	(2,624)	(2,113)	(6,400)	(6,400)	(5,900)	
	520200	(3,390)	(3,372)	(4,000)	(4,000)	(4,000)	
	520300	(115)	(15)	(886)	(1,000)	-	
	522000	(4,804)	(8,497)	(7,376)	(7,376)	(6,276)	
	522300	(500)	-	(2,674)	(2,620)	(1,152)	
	522700	(1,108)	(758)	(2,003)	(1,550)	(1,550)	
	522805	(5,603)	(9,163)	(6,150)	(7,650)	(7,650)	
	522810	(151)	(76)	(200)	(75)	(75)	
	522820	(779)	(1,034)	(1,200)	(1,200)	(1,200)	
	522830	(11,047)	(14,138)	(13,200)	(13,200)	(13,200)	
	522850	(4)	(15)	(50)	(50)	(50)	
		Professional & Contractual Services Expense Total	(30,125)	(41,681)	(44,139)	(45,121)	(41,053)
	535	Utility Expense					
	535100	(6,155)	(5,858)	(7,089)	(7,900)	(7,900)	
	535200	(20,744)	(26,566)	(27,565)	(26,433)	(33,158)	
	535300	(13,168)	(10,821)	(8,148)	(16,404)	(11,156)	
	535400	(7,446)	(8,145)	(7,500)	(7,500)	(8,880)	
	535500	(2,326)	(4,697)	(4,183)	(6,731)	(4,701)	
		Utility Expense Total	(49,840)	(56,087)	(54,485)	(64,968)	(65,795)
	540	Commodities & COGS Expense					
	540000	(1,291)	(1,608)	(2,000)	(2,000)	(2,000)	
	540010	(55)	(428)	(242)	(200)	(200)	
	540100	(27,559)	(34,797)	(32,505)	(36,105)	(41,105)	
	540190	(6,803)	(7,742)	(12,740)	(12,740)	(12,740)	
	540200	(45,546)	(60,550)	(69,125)	(69,125)	(47,625)	
	540250	(2,999)	(3,089)	(2,800)	(3,100)	(2,750)	
	540300	(5,430)	(7,250)	(5,597)	(9,497)	(14,217)	
	540380	(5,330)	(1,388)	(1,305)	(1,305)	(2,130)	
	540700	(10,050)	(5,508)	(10,691)	(7,100)	(6,100)	
	541100	(10,025)	(24,176)	(35,065)	(35,065)	(27,065)	
	541200	(14,148)	(15,794)	(24,500)	(24,500)	(22,900)	
	541300	(13,781)	(23,835)	(17,500)	(17,500)	(34,200)	
	541400	(2,805)	(3,513)	(5,300)	(5,300)	(20,500)	
	541500	(185)	(313)	(250)	(250)	(250)	
	545200	(63,612)	(61,217)	(68,500)	(68,500)	(54,500)	
	545250	(9,989)	(10,724)	(11,650)	(11,650)	(12,500)	
		Commodities & COGS Expense Total	(219,609)	(261,929)	(299,770)	(303,937)	(300,782)
	561	Maintenance and Repairs Expense					
	561100	(2,890)	(9,930)	(10,000)	(10,000)	(10,000)	
	561200	(6,475)	(6,939)	(7,000)	(7,000)	(7,000)	
	561400	(34,197)	(39,391)	(48,659)	(47,259)	(63,636)	
		Maintenance and Repairs Expense Total	(43,562)	(56,259)	(65,659)	(64,259)	(80,636)
	575	Professional Training & Engagement Expense					
	575000	(9,031)	(12,184)	(13,754)	(13,800)	(13,790)	
		Professional Training & Engagement Expense Total	(9,031)	(12,184)	(13,754)	(13,800)	(13,790)

Glenview Park District
2026/2027 Fund Budget Report

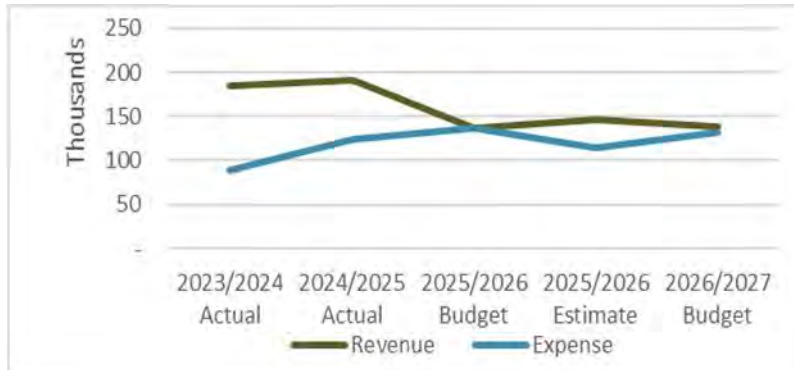
Wagner Farm
Special Revenue Fund

Fund # 41

Account	Description	2023/2024 Actual	2024/2025 Actual	2025/2026 Estimate	2025/2026 Budget	2026/2027 Budget
599	Interfund Transfers Out					
	599000 Transfer Out	(268,955)	(299,444)	(1,335,500)	(335,500)	(345,447)
	Interfund Transfers Out Total	(268,955)	(299,444)	(1,335,500)	(335,500)	(345,447)
641	Capital Purchases					
	641100 Buildings and Improvements	(469,350)	(111,700)	(580,000)	(580,000)	(12,000)
	641200 Machinery & Equipment	-	(16,673)	(45,000)	(35,000)	-
	641600 Architectural and Engineering	-	-	(26,500)	(30,000)	-
	Capital Purchases Total	(469,350)	(128,373)	(651,500)	(645,000)	(12,000)
Expense Total		(1,809,924)	(1,656,661)	(3,415,543)	(2,398,447)	(1,843,405)
Grand Total		274,787	230,408	(955,633)	-	-

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 costs of staff, operations, utilities, and facility upkeep are included in this budget.



The Park and Facility Services Division maintains the grounds and those costs are included in the Park and Facility Services budget. Schram operations are funded primarily through facility rental revenue and property taxes to maintain a breakeven operating budget. Rental revenue

has continuously increased over the past several years. Weddings and other ceremonial events continue to be the primary use for Schram Memorial Museum.

Category	2023/2024 Actual	2024/2025 Actual	2025/2026 Budget	2025/2026 Estimate	2026/2027 Budget	Budget Change from Prior Year Estimates	% Change
Revenue	184,107	191,433	137,096	146,544	138,764	(7,780)	-5.31%
Expense	(89,459)	(124,032)	(136,085)	(113,952)	(131,263)	(17,311)	15.19%
Grand Total	94,647	67,402	1,011	32,592	7,501	(25,091)	-76.99%

Revenues

Category	2023/2024 Actual	2024/2025 Actual	2025/2026 Budget	2025/2026 Estimate	2026/2027 Budget	Budget Change from Prior Year Estimates	% Change
Taxes	129,138	130,277	79,148	79,148	79,148	-	-
Interest Income	9,569	15,407	1,948	10,466	2,616	(7,850)	-75.00%
Facility Rental and Enhancement	45,390	44,073	56,000	56,930	57,000	70	0.12%
Other Sources	9	1,676	-	-	-	-	-
Grand Total	184,107	191,433	137,096	146,544	138,764	(7,780)	-5.31%

Taxes

Taxes are budgeted to remain the same as the estimated for 2025/2026. 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-related improvement projects.

Interest Income

Interest Income is budgeted to decrease \$7,850 (75.00%) compared to the 2025/2026 estimated revenue. The decrease is due to budgeting conservatively and an anticipated decline in interest rates.

SCHRAM MEMORIAL MUSEUM – FUND 42

Expenses

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from	
	Actual	Actual	Budget	Estimate	Budget	Prior Year Estimates	% Change
Salary and Wages	(14,554)	(12,271)	(14,725)	(14,500)	(15,425)	(925)	6.38%
Professional Services	(14,488)	(10,185)	(13,203)	(13,215)	(13,213)	2	-0.02%
Contractual Services	(3,049)	(3,221)	(4,250)	(4,210)	(4,350)	(140)	3.33%
Utilities	(23,931)	(23,542)	(29,014)	(23,207)	(30,980)	(7,773)	33.49%
Commodities	(1,523)	(605)	(900)	(750)	(950)	(200)	26.67%
Commodities (Non-Capital Purchases)	(3,056)	(34,632)	(4,415)	(18,500)	(15,820)	2,680	-14.49%
Maintenance and Repairs	(3,599)	(7,541)	(7,870)	(7,870)	(7,750)	120	-1.52%
Transfer Out	(25,260)	(32,035)	(31,758)	(31,700)	(42,775)	(11,075)	34.94%
Capital Purchases	-	-	(29,950)	-	-	-	-
Grand Total	(89,459)	(124,032)	(136,085)	(113,952)	(131,263)	(17,311)	15.19%

Salary and Wages

Salary and wages are budgeted to increase \$925 (6.38%) compared to the 2025/2026 estimated expenses. Salary and Wages expenses may fluctuate depending on the number of rentals booked annually. Maintenance support for the facility is provided by Park Center maintenance staff.

Utilities

Utilities are budgeted to increase \$7,773 (33.49%) compared to the 2025/2026 estimated expenses. The increases are Electricity (\$3,118), Water (\$2,869), and Fuel/Heat (\$1,786).

Commodities (Non-Capital Purchases)

Commodities (Non-Capital Purchases) are budgeted to decrease \$2,680 (14.49%) compared to the 2025/2026 estimated expenses. The FY 2025/2026 estimate included costs associated with interior painting that were completed on the main level of the facility in the current fiscal year. The FY 2026/2027 budget includes funding for accessibility improvements identified in the District's ADA Transition Plan.

Transfer Out

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Transfer Out General & Admin	(8,310)	(12,280)	(10,758)	(10,700)	(11,775)	(1,075)	10.05%
Transfer Out Park Services	(950)	(3,755)	(5,000)	(5,000)	(11,000)	(6,000)	120.00%
Transfer Out Capital Replacement	(16,000)	(16,000)	(16,000)	(16,000)	(20,000)	(4,000)	25.00%
Grand Total	(25,260)	(32,035)	(31,758)	(31,700)	(42,775)	(11,075)	34.94%

Transfers Out are budgeted to increase \$11,075 (34.94%) compared to the 2025/2026 estimated Transfers Out. Transfers to General & Admin (G&A) increased \$1,075 based on the allocation of G&A expenses to each facility. The transfer to Park Services increased \$6,000 to cover additional services to be provided by Park Services to the facility. The Capital Replacement transfer increased by \$4,000 to cover the projected cost for future asset replacements.

Capital Purchases

There is no budgeted capital expenditure included in the 2026/2027 Budget.

**Glenview Park District
2026/2027 Five Year Summary**

**Schram Memorial Museum
Special Revenue Fund**

Fund 42

Category	2022/2023	2022/2023	2023/2024	2023/2024	2024/2025	2024/2025	2025/2026	2025/2026	2026/2027	2026/2027
	Actual	% of Total	Actual	% of Total	Actual	% of Total	Estimate	% of Total	Budget	% of Total
400 Taxes and Interest	52,145	58.24%	138,707	75.34%	145,684	76.77%	89,614	61.15%	81,764	58.92%
470 Rental, Lease, & Enhancement Revenue	37,393	41.76%	45,390	24.66%	44,073	23.23%	56,930	38.85%	57,000	41.08%
510 Salary & Wages Expense	(10,971)	25.30%	(14,554)	22.67%	(12,271)	13.34%	(14,500)	17.63%	(15,425)	17.43%
520 Professional & Contractual Services Expense	(7,786)	17.96%	(17,537)	27.32%	(13,406)	14.57%	(17,425)	21.18%	(17,563)	19.85%
535 Utility Expense	(21,084)	48.63%	(23,931)	37.28%	(23,542)	25.59%	(23,207)	28.21%	(30,980)	35.01%
540 Commodities & COGS Expense	(724)	1.67%	(4,579)	7.13%	(35,237)	38.30%	(19,250)	23.40%	(16,770)	18.95%
561 Maintenance and Repairs Expense	(2,794)	6.44%	(3,599)	5.61%	(7,541)	8.20%	(7,870)	9.57%	(7,750)	8.76%
Operating Total	46,179		119,898		97,760		64,292		50,276	
Other Financing Sources (Uses)										
Revenue										
498 Other Income	-		9	100.00%	1,676	100.00%	-		-	
599 Interfund Transfers Out	(15,507)	100.00%	(25,260)	100.00%	(32,035)	100.00%	(31,700)	100.00%	(42,775)	100.00%
Other Financing Sources (Uses) Total	(15,507)		(25,250)		(30,359)		(31,700)		(42,775)	
Grand Total	30,672		94,647		67,402		32,592		7,501	

**Glenview Park District
2026/2027 Budget Summary**

**Schram Memorial Museum
Special Revenue Fund**

Fund # 42

R/E	Category	2025/2026 Estimate	2025/2026 Budget	2026/2027 Budget
Revenue				
	400 Taxes and Interest	89,614	81,096	81,764
	470 Rental, Lease, & Enhancement Revenue	56,930	56,000	57,000
Revenue Total		146,544	137,096	138,764
Expense				
	510 Salary & Wages Expense	(14,500)	(14,725)	(15,425)
	520 Professional & Contractual Services Expense	(17,425)	(17,453)	(17,563)
	535 Utility Expense	(23,207)	(29,014)	(30,980)
	540 Commodities & COGS Expense	(19,250)	(5,315)	(16,770)
	561 Maintenance and Repairs Expense	(7,870)	(7,870)	(7,750)
	599 Interfund Transfers Out	(31,700)	(31,758)	(42,775)
	641 Capital Purchases	-	(29,950)	-
Expense Total		(113,952)	(136,085)	(131,263)
Grand Total		32,592	1,011	7,501

**Glenview Park District
2026/2027 Fund Budget Report**

**Schram Memorial Museum
Special Revenue Fund**

Fund # 42

		2023/2024	2024/2025	2025/2026	2025/2026	2026/2027
		Actual	Actual	Estimate	Budget	Budget
Revenue						
400	Taxes and Interest					
	400000 Real Estate Taxes	129,138	130,277	79,148	79,148	79,148
	401000 Interest Income	9,569	15,407	10,466	1,948	2,616
	Taxes and Interest Total	138,707	145,684	89,614	81,096	81,764
470	Rental, Lease, & Enhancement Revenue					
	470000 Facility Rental	45,390	44,073	56,930	56,000	57,000
	Rental, Lease, & Enhancement Revenue Total	45,390	44,073	56,930	56,000	57,000
498	Other Income					
	498200 Other Sources	9	1,676	-	-	-
	Other Income Total	9	1,676	-	-	-
Revenue Total		184,107	191,433	146,544	137,096	138,764
Expense						
510	Salary & Wages Expense					
	510010 Full Time Maintenance	(6,000)	(6,500)	(7,500)	(7,500)	(7,725)
	510120 Operations	(8,554)	(5,771)	(7,000)	(7,225)	(7,700)
	Salary & Wages Expense Total	(14,554)	(12,271)	(14,500)	(14,725)	(15,425)
520	Professional & Contractual Services Expense					
	520100 Marketing	(14,332)	(9,986)	(13,000)	(13,000)	(13,000)
	520200 Marketing: Brochure	(156)	(199)	(215)	(203)	(213)
	522000 Special Services	(1,974)	(2,396)	(2,650)	(2,550)	(2,650)
	522830 Bank Charges	(1,075)	(825)	(1,560)	(1,700)	(1,700)
	Professional & Contractual Services Expense Total	(17,537)	(13,406)	(17,425)	(17,453)	(17,563)
535	Utility Expense					
	535100 Fuel/Heat	(5,748)	(4,303)	(4,514)	(6,300)	(6,300)
	535200 Electricity	(13,395)	(13,997)	(13,921)	(15,213)	(17,039)
	535300 Water	(3,112)	(2,305)	(1,772)	(4,501)	(4,641)
	535400 Telephone	(1,677)	(2,936)	(3,000)	(3,000)	(3,000)
	Utility Expense Total	(23,931)	(23,542)	(23,207)	(29,014)	(30,980)
540	Commodities & COGS Expense					
	540100 General Supplies	(1,523)	(605)	(750)	(900)	(950)
	541100 Non-Capital Building Improvement	(1,296)	(30,625)	(18,500)	(4,415)	(15,820)
	541200 Non-Capital Machinery & Equipment	(1,760)	(4,007)	-	-	-
	Commodities & COGS Expense Total	(4,579)	(35,237)	(19,250)	(5,315)	(16,770)
561	Maintenance and Repairs Expense					
	561100 Building Repairs	(772)	(2,005)	(3,770)	(3,770)	(4,100)
	561400 Maintenance Services	(2,827)	(5,536)	(4,100)	(4,100)	(3,650)
	Maintenance and Repairs Expense Total	(3,599)	(7,541)	(7,870)	(7,870)	(7,750)

Glenview Park District
2026/2027 Fund Budget Report

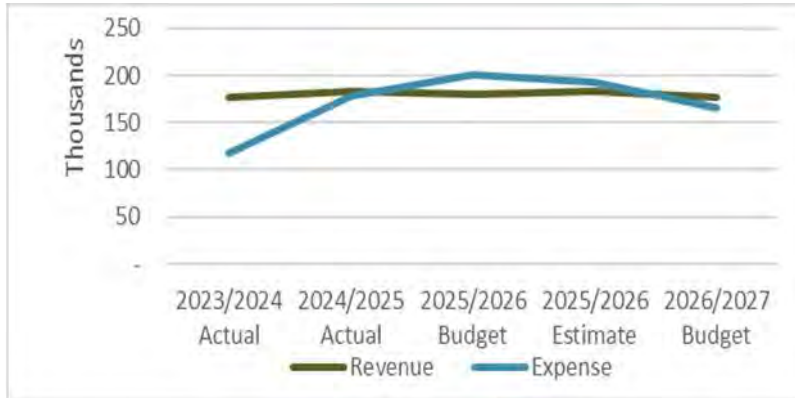
Schram Memorial Museum
Special Revenue Fund

Fund # 42

			2023/2024	2024/2025	2025/2026	2025/2026	2026/2027
			Actual	Actual	Estimate	Budget	Budget
Account	Description						
Expense 599	Interfund Transfers Out						
	599000 Transfer Out		(25,260)	(32,035)	(31,700)	(31,758)	(42,775)
	Interfund Transfers Out Total		(25,260)	(32,035)	(31,700)	(31,758)	(42,775)
641	Capital Purchases						
	641100 Buildings and Improvements		-	-	-	(29,950)	-
	Capital Purchases Total		-	-	-	(29,950)	-
Expense Total			(89,459)	(124,032)	(113,952)	(136,085)	(131,263)
Grand Total			94,647	67,402	32,592	1,011	7,501

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 one full-time environmental education specialist as the day-to-day manager.



Air Station Prairie was previously funded through an intergovernmental agreement with the Village of Glenview, whereby revenues from the Tax Increment Financing (TIF) district were dedicated to the Park District for operation of the facility. This arrangement concluded when the TIF district

expired in late 2021. Since that time, Air Station Prairie has been primarily funded through the Museum Fund tax levy.

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Revenue	177,458	183,570	180,440	183,323	177,036	(6,287)	-3.43%
Expense	(118,349)	(178,453)	(201,220)	(192,760)	(165,091)	27,669	-14.35%
Grand Total	59,108	5,117	(20,780)	(9,437)	11,945	21,382	-226.58%

The 2026/2027 Budget is a net surplus of \$11,945 (revenue less expenses) primarily due to no capital projects expenses.

Revenues

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Taxes	164,986	166,441	165,000	165,000	165,000	-	0.00%
Interest Income	7,492	11,885	1,500	8,383	2,096	(6,287)	-75.00%
Sales	77	92	200	200	200	-	0.00%
Programs and Instruction	4,170	3,998	8,740	8,740	8,740	-	0.00%
Facility Rental and Enhancement	692	1,154	5,000	1,000	1,000	-	0.00%
Other Sources	41	-	-	-	-	-	-
Grand Total	177,458	183,570	180,440	183,323	177,036	(6,287)	-3.43%

Taxes

Taxes are budgeted to remain the same as 2025/2026.

AIR STATION PRAIRIE – FUND 43

Interest Income

Interest income is budgeted to decrease \$6,287 (75.00%) compared to the 2025/2026 estimated revenue. The decrease is due to conservative budgeting and an anticipated decline in interest rates.

Expenses

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from	
	Actual	Actual	Budget	Estimate	Budget	Prior Year Estimates	% Change
Salary and Wages	(73,032)	(76,728)	(87,832)	(84,082)	(87,409)	(3,327)	3.96%
Employee Benefits and Insurance	(9,122)	(9,565)	(9,950)	(9,950)	(10,391)	(441)	4.43%
Professional Services	(781)	(729)	(1,550)	(1,550)	(1,575)	(25)	1.61%
Contractual Services	(1,041)	(1,051)	(1,620)	(1,620)	(1,620)	-	0.00%
Utilities	(10,048)	(11,911)	(11,342)	(11,032)	(12,540)	(1,508)	13.67%
Commodities	(1,511)	(1,529)	(5,880)	(5,880)	(5,880)	-	0.00%
Commodities (Non-Capital Purchases)	-	(11,057)	(8,750)	(4,750)	(1,250)	3,500	-73.68%
Cost of Goods Sold	171	(545)	(200)	(200)	(200)	-	0.00%
Maintenance and Repairs	(2,056)	(3,592)	(8,504)	(8,504)	(14,544)	(6,040)	71.03%
Professional Training & Engagement	(1,017)	(1,152)	(1,550)	(1,150)	(1,550)	(400)	34.78%
Transfer Out	(19,912)	(25,548)	(26,042)	(26,042)	(28,132)	(2,090)	8.03%
Capital Purchases	-	(35,045)	(38,000)	(38,000)	-	38,000	-100.00%
Grand Total	(118,349)	(178,453)	(201,220)	(192,760)	(165,091)	27,669	-14.35%

Salary and Wages

Salary and wages are budgeted to increase \$3,327 (3.96%) compared to the 2025/2026 estimated expenses. This increase is due to the hourly rate adjustments to secure and retain part-time staff along with the annual merit increases. In addition, the Yoga on the Prairie program will utilize a park district staff instructor, as opposed to a contracted yoga teacher.

Utilities

Utilities are budgeted to increase \$1,508 (13.67%) compared to the 2025/2026 estimated expenses due to projected increases in electricity (\$934), water (\$418), and telephone (\$156).

Commodities (Non-Capital Purchases)

Commodities (Non-Capital Purchases) are budgeted to decrease \$3,500 (73.68%) compared to the 2025/2026 estimated expenses. The decrease is due to one-time expenses for exhibit replacements that occurred last fiscal year.

Maintenance and Repairs

Maintenance and Repairs are budgeted to increase \$6,040 (71.03%) compared to the 2025/2026 estimated expenses. This is due to planned building repairs in 2026/2027 including green roof maintenance, ADA improvements based on the District's ADA plan, and general routine maintenance and repairs.

AIR STATION PRAIRIE – FUND 43

Transfer Out

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Transfer Out General & Admin	(13,570)	(15,740)	(19,842)	(19,842)	(15,332)	4,510	-22.73%
Transfer Out Park Services	(1,342)	(4,808)	(1,200)	(1,200)	(2,800)	(1,600)	133.33%
Transfer Out Capital Replacement	(5,000)	(5,000)	(5,000)	(5,000)	(10,000)	(5,000)	100.00%
Grand Total	(19,912)	(25,548)	(26,042)	(26,042)	(28,132)	(2,090)	8.03%

Transfers Out are budgeted to increase \$2,090 (8.03%) compared to the 2025/2026 estimated Transfers Out due to a decrease in the allocation for General & Administrative expenses based on the allocation to each facility operating expenses, a slight increase in the transfer to Park Services for maintenance services provided by Park Services to Air Station Prairie, and an increase in the Capital Replacement contribution needed for future asset replacement.

Capital Purchases

There is no budgeted capital expenditure included in the 2026/2027 Budget.

**Glenview Park District
2026/2027 Five Year Summary**

**Air Station Prairie
Special Revenue Fund**

Fund 43

R/E	Category	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Actual	2024/2025 % of Total	2025/2026 Estimate	2025/2026 % of Total	2026/2027 Budget	2026/2027 % of Total
Operating											
Revenue											
	400 Taxes and Interest	167,013	97.97%	172,478	97.22%	178,326	97.14%	173,383	94.58%	167,096	94.39%
	410 Sales Revenue	272	0.16%	77	0.04%	92	0.05%	200	0.11%	200	0.11%
	420 Programs & Instruction Revenue	2,606	1.53%	4,170	2.35%	3,998	2.18%	8,740	4.77%	8,740	4.94%
	470 Rental, Lease, & Enhancement Revenue	584	0.34%	692	0.39%	1,154	0.63%	1,000	0.55%	1,000	0.56%
	510 Salary & Wages Expense	(68,586)	74.60%	(73,032)	74.19%	(76,728)	65.10%	(84,082)	65.32%	(87,409)	63.82%
	512 Employee Benefits Expense	(8,799)	9.57%	(9,122)	9.27%	(9,565)	8.12%	(9,950)	7.73%	(10,391)	7.59%
	520 Professional & Contractual Services Expense	(2,378)	2.59%	(1,822)	1.85%	(1,780)	1.51%	(3,170)	2.46%	(3,195)	2.33%
	535 Utility Expense	(8,539)	9.29%	(10,048)	10.21%	(11,911)	10.11%	(11,032)	8.57%	(12,540)	9.16%
	540 Commodities & COGS Expense	(1,741)	1.89%	(1,340)	1.36%	(13,131)	11.14%	(10,830)	8.41%	(7,330)	5.35%
	561 Maintenance and Repairs Expense	(1,284)	1.40%	(2,056)	2.09%	(3,592)	3.05%	(8,504)	6.61%	(14,544)	10.62%
	575 Professional Training & Engagement Expense	(618)	0.67%	(1,017)	1.03%	(1,152)	0.98%	(1,150)	0.89%	(1,550)	1.13%
Operating Total		78,530		78,979		65,710		54,605		40,077	
Capital											
Expense											
	641 Capital Purchases	-		-		(35,045)	100.00%	(38,000)	100.00%	-	
Expense Total		-		-		(35,045)	100.00%	(38,000)	100.00%	-	
Capital Total						(35,045)		(38,000)			
Other Financing Sources (Uses)											
Revenue											
	498 Other Income	-		41	100.00%	-		-		-	
Revenue Total		-		41	100.00%	-		-		-	
	599 Interfund Transfers Out	(20,203)	100.00%	(19,912)	100.00%	(25,548)	100.00%	(26,042)	100.00%	(28,132)	100.00%
Other Financing Sources (Uses) Total		(20,203)		(19,871)		(25,548)		(26,042)		(28,132)	
Grand Total		58,327		59,108		5,117		(9,437)		11,945	

**Glenview Park District
2026/2027 Budget Summary**

**Air Station Prairie
Special Revenue Fund**

Fund # 43

R/E	Category	2025/2026 Estimate	2025/2026 Budget	2026/2027 Budget
Revenue				
	400 Taxes and Interest	173,383	166,500	167,096
	410 Sales Revenue	200	200.00	200
	420 Programs & Instruction Revenue	8,740	8,740	8,740
	470 Rental, Lease, & Enhancement Revenue	1,000	5,000	1,000
Revenue Total		183,323	180,440	177,036
Expense				
	510 Salary & Wages Expense	(84,082)	(87,832)	(87,409)
	512 Employee Benefits Expense	(9,950)	(9,950)	(10,391)
	520 Professional & Contractual Services Expense	(3,170)	(3,170)	(3,195)
	535 Utility Expense	(11,032)	(11,342)	(12,540)
	540 Commodities & COGS Expense	(10,830)	(14,830)	(7,330)
	561 Maintenance and Repairs Expense	(8,504)	(8,504)	(14,544)
	575 Professional Training & Engagement Expense	(1,150)	(1,550)	(1,550)
	599 Interfund Transfers Out	(26,042)	(26,042)	(28,132)
	641 Capital Purchases	(38,000)	(38,000)	-
Expense Total		(192,760)	(201,220)	(165,091)
Grand Total		(9,437)	(20,780)	11,945

Glenview Park District
2026/2027 Fund Budget Report

Air Station Prairie
Special Revenue Fund

Fund # 43

		2023/2024	2024/2025	2025/2026	2025/2026	2026/2027
		Actual	Actual	Estimate	Budget	Budget
Revenue						
400	Taxes and Interest					
	400000 Real Estate Taxes	164,986	166,441	165,000	165,000	165,000
	401000 Interest Income	7,492	11,885	8,383	1,500	2,096
	Taxes and Interest Total	172,478	178,326	173,383	166,500	167,096
410	Sales Revenue					
	410200 Merchandise Sales	77	92	200	200	200
	Sales Revenue Total	77	92	200	200	200
420	Programs & Instruction Revenue					
	420300 Program Revenue	61	160	5,040	5,040	5,040
	420340 Group Instruction	4,109	3,838	3,700	3,700	3,700
	Programs & Instruction Revenue Total	4,170	3,998	8,740	8,740	8,740
470	Rental, Lease, & Enhancement Revenue					
	470000 Facility Rental	692	1,154	1,000	5,000	1,000
	Rental, Lease, & Enhancement Revenue Total	692	1,154	1,000	5,000	1,000
498	Other Income					
	498200 Other Sources	41	-	-	-	-
	Other Income Total	41	-	-	-	-
Revenue Total		177,458	183,570	183,323	180,440	177,036
Expense						
510	Salary & Wages Expense					
	510000 Salaries	(54,874)	(56,744)	(58,142)	(58,142)	(61,929)
	510110 Part Time Maintenance	(8,606)	(10,082)	(9,800)	(9,800)	(9,800)
	510120 Operations	(696)	(681)	(1,500)	(5,250)	(2,000)
	510300 Program Wages	(284)	(138)	(3,180)	(3,180)	(3,180)
	510340 Group Instruction Wages	(1,450)	(1,696)	(2,100)	(2,100)	(2,100)
	510380 Group Tour Wages	(7,122)	(7,386)	(9,360)	(9,360)	(8,400)
	Salary & Wages Expense Total	(73,032)	(76,728)	(84,082)	(87,832)	(87,409)
512	Employee Benefits Expense					
	512000 Insurance Expense: Health	(9,122)	(9,565)	(9,950)	(9,950)	(10,391)
	Employee Benefits Expense Total	(9,122)	(9,565)	(9,950)	(9,950)	(10,391)
520	Professional & Contractual Services Expense					
	520100 Marketing	(308)	(124)	(1,000)	(1,000)	(1,000)
	520200 Marketing: Brochure	(473)	(605)	(550)	(550)	(575)
	522000 Special Services	(1,000)	(1,000)	(1,200)	(1,200)	(1,200)
	522830 Bank Charges	(41)	(51)	(420)	(420)	(420)
	Professional & Contractual Services Expense Total	(1,822)	(1,780)	(3,170)	(3,170)	(3,195)

**Glenview Park District
2026/2027 Fund Budget Report**

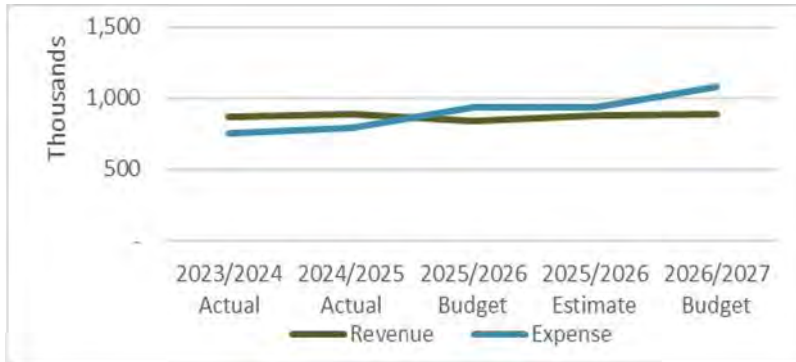
**Air Station Prairie
Special Revenue Fund**

Fund # 43

		2023/2024	2024/2025	2025/2026	2025/2026	2026/2027
		Actual	Actual	Estimate	Budget	Budget
Expense	535	Utility Expense				
	535200	(3,961)	(5,035)	(5,066)	(5,038)	(6,000)
	535300	(943)	(996)	(782)	(1,120)	(1,200)
	535400	(5,144)	(5,880)	(5,184)	(5,184)	(5,340)
		Utility Expense Total	(10,048)	(11,032)	(11,342)	(12,540)
	540	Commodities & COGS Expense				
	540000	(126)	(127)	(200)	(200)	(200)
	540010	(58)	-	(50)	(50)	(50)
	540100	(1,038)	(455)	(3,200)	(3,200)	(3,200)
	540190	-	(478)	(500)	(500)	(500)
	540300	(9)	-	(180)	(180)	(180)
	540380	(5)	(23)	(250)	(250)	(250)
	540700	(276)	(446)	(1,500)	(1,500)	(1,500)
	541100	-	(10,590)	(2,500)	(2,500)	-
	541200	-	(395)	(2,200)	(2,200)	(1,250)
	541400	-	(72)	-	(4,000)	-
	541500	-	-	(50)	(50)	-
	545200	171	(545)	(200)	(200)	(200)
		Commodities & COGS Expense Total	(1,340)	(13,131)	(14,830)	(7,330)
	561	Maintenance and Repairs Expense				
	561100	(404)	(803)	(2,125)	(2,125)	(8,640)
	561200	-	-	(750)	(750)	(750)
	561400	(1,652)	(2,790)	(5,629)	(5,629)	(5,154)
		Maintenance and Repairs Expense Total	(2,056)	(3,592)	(8,504)	(14,544)
	575	Professional Training & Engagement Expense				
	575000	(1,017)	(1,152)	(1,150)	(1,550)	(1,550)
		Professional Training & Engagement Expense Total	(1,017)	(1,152)	(1,150)	(1,550)
	599	Interfund Transfers Out				
	599000	(19,912)	(25,548)	(26,042)	(26,042)	(28,132)
		Interfund Transfers Out Total	(19,912)	(25,548)	(26,042)	(28,132)
	641	Capital Purchases				
	641100	-	(35,045)	(38,000)	(38,000)	-
		Capital Purchases Total	-	(35,045)	(38,000)	-
Expense Total		(118,349)	(178,453)	(192,760)	(201,220)	(165,091)
Grand Total		59,108	5,117	(9,437)	(20,780)	11,945

LIABILITY INSURANCE – FUND 60

The Liability Insurance Fund was established to account for the funds needed to manage the District's risk exposure. This includes costs associated with unemployment and workers' compensation claims, liability protection, property damage or loss, 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. The fund also includes insurance coverage related to boating on Lake

Glenview. This fund includes the portion of the Director of Risk and Special Projects' salary related to risk management and safety responsibilities, safety training, and related costs. The budget also includes one part-time (PT4) Safety Specialist position to support District-wide safety initiatives. The District's insurance is obtained through the Park District Risk Management Agency (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 reimburses the Illinois Department of Employment Security (IDES) for the actual cost of unemployment claims rather than paying a standard payroll-based contribution; this lowers the District's unemployment expense.

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

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Revenue	868,965	887,358	836,702	876,533	886,525	9,992	1.14%
Expense	(752,877)	(790,414)	(936,175)	(937,755)	(1,083,974)	(146,219)	15.59%
Grand Total	116,088	96,943	(99,473)	(61,222)	(197,449)	(136,227)	222.51%

The 2026/2027 Budget reflects the planned use of reserves to cover the increase in insurance rates and the additional safety initiatives in Commodities to better align reserves to target fund balances.

LIABILITY INSURANCE – FUND 60

Revenues

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Taxes	795,610	802,624	819,545	819,545	868,612	49,067	5.99%
Interest Income	70,855	84,733	15,657	51,651	12,913	(38,738)	-75.00%
Other Sources	2,500	-	1,500	5,337	5,000	(337)	-6.31%
Grand Total	868,965	887,358	836,702	876,533	886,525	9,992	1.14%

Taxes

Taxes are budgeted to increase \$49,067 (5.99%) compared to the 2025/2026 estimated revenue to cover expenses.

Interest Income

Interest income is budgeted to decrease \$38,738 (75.00%) compared to the 2025/2026 estimated revenue. The decrease is due to conservative budgeting and an anticipated decline in interest rates.

Expenses

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	Prior Year	% Change
Salary and Wages	(90,717)	(99,887)	(108,800)	(108,800)	(143,246)	(34,446)	31.66%
Employee Benefits and Insurance	(12,329)	(11,884)	(12,375)	(12,375)	(33,328)	(20,953)	169.32%
Contractual Services	(49,931)	(28,287)	(27,900)	(23,000)	(33,100)	(10,100)	43.91%
General & Liability Insurance	(545,429)	(607,489)	(690,000)	(704,380)	(761,000)	(56,620)	8.04%
Utilities	(600)	(600)	(600)	(300)	-	300	-100.00%
Commodities	(16,650)	(11,634)	(28,600)	(18,100)	(35,800)	(17,700)	97.79%
Commodities (Non-Capital Purchases)	(22,153)	(18,708)	(36,500)	(39,000)	(40,000)	(1,000)	2.56%
Maintenance and Repairs	(2,593)	(2,231)	(5,000)	(5,000)	(5,000)	-	-
Professional Training & Engagement	(12,475)	(9,695)	(26,400)	(26,800)	(32,500)	(5,700)	21.27%
Grand Total	(752,877)	(790,414)	(936,175)	(937,755)	(1,083,974)	(146,219)	15.59%

Salary and Wages

Salary and Wages are budgeted to increase \$34,446 (31.66%) compared to the 2025/2026 estimated expenses. This increase includes a new part-time (PT4) Safety Specialist position that will provide safety support to all areas in the District. This increase is partially offset by allocating 30% of the Director of Risk & Special Projects' salary to General and Administrative expenses to reflect non-safety related responsibilities.

Employee Benefits and Insurance

Employee Benefits and Insurance are budgeted to increase \$20,953 (169.32%) compared to the 2025/2026 estimated expenses. This increase includes benefit costs for the new Safety Specialist position and higher group health insurance rates. These increases are partially offset by allocating

LIABILITY INSURANCE – FUND 60

30% of the costs of employee benefits for the Director of Risk and Special Projects position to General and Administrative expenses (Fund 10) to align with responsibilities.

Contractual Services

Contractual Services are budgeted to increase \$10,100 (43.91%) compared to the 2025/2026 estimated expenses. The increase is primarily due to higher costs for pre-employment medical exams, OSHA compliant yearly testing, and conducting background checks for employees.

General & Liability Insurance

General and Liability Insurance are budgeted to increase \$56,620 (8.04%) compared to the 2025/2026 estimated expenses. 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 coverage.

Commodities

Commodities are budgeted to increase \$17,700 (97.79%) compared to the 2025/2026 estimated expenses. The increase is primarily due to additional service agreements including a digital emergency response plan phone app and a new program that allows lightning detection to be accessible via cell phone.

Professional Training and Engagement

Professional Training and Engagement is budgeted to increase \$5,700 (21.27%) compared to the 2025/2026 estimated expenses. The increase reflects higher budgeted amounts for the Safety Team Recognition Program, Personal Protection Equipment (PPE) Reimbursement allowance, and Safety Team incentives.

**Glenview Park District
2026/2027 Five Year Summary**

**Liability Insurance
Special Revenue Fund**

Fund 60

Category	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Actual	2024/2025 % of Total	2025/2026 Estimate	2025/2026 % of Total	2026/2027 Budget	2026/2027 % of Total
400 Taxes and Interest	801,774	100.00%	866,465	100.00%	887,358	100.00%	871,196	100.00%	881,525	100.00%
510 Salary & Wages Expense	(71,033)	9.73%	(90,717)	12.05%	(99,887)	12.64%	(108,800)	11.60%	(143,246)	13.21%
512 Employee Benefits Expense	(11,078)	1.52%	(12,329)	1.64%	(11,884)	1.50%	(12,375)	1.32%	(33,328)	3.07%
520 Professional & Contractual Services Expense	(71,580)	9.81%	(49,931)	6.63%	(28,287)	3.58%	(23,000)	2.45%	(33,100)	3.05%
530 General & Liability Insurance Expense	(537,602)	73.67%	(545,429)	72.45%	(607,489)	76.86%	(704,380)	75.11%	(761,000)	70.20%
535 Utility Expense	(600)	0.08%	(600)	0.08%	(600)	0.08%	(300)	0.03%	-	0.00%
540 Commodities & COGS Expense	(20,482)	2.81%	(38,803)	5.15%	(30,341)	3.84%	(57,100)	6.09%	(75,800)	6.99%
561 Maintenance and Repairs Expense	(9,369)	1.28%	(2,593)	0.34%	(2,231)	0.28%	(5,000)	0.53%	(5,000)	0.46%
575 Professional Training & Engagement Expense	(7,961)	1.09%	(12,475)	1.66%	(9,695)	1.23%	(26,800)	2.86%	(32,500)	3.00%
Operating Total	72,069		113,588		96,943		(66,559)		(202,449)	
Other Financing Sources (Uses)										
Revenue										
498 Other Income	2,671	100.00%	2,500	100.00%	-		5,337	100.00%	5,000	100.00%
Revenue Total	2,671	100.00%	2,500	100.00%	-		5,337	100.00%	5,000	100.00%
Other Financing Sources (Uses) Total	2,671		2,500				5,337		5,000	
Grand Total	74,740		116,088		96,943		(61,222)		(197,449)	

**Glenview Park District
2026/2027 Budget Summary**

**Liability Insurance
Special Revenue Fund**

Fund # 60

R/E	Category	2025/2026 Estimate	2025/2026 Budget	2026/2027 Budget
Revenue				
400	Taxes and Interest	871,196	835,202	881,525
498	Other Income	5,337	1,500	5,000
Revenue Total		876,533	836,702	886,525
Expense				
510	Salary & Wages Expense	(108,800)	(108,800)	(143,246)
512	Employee Benefits Expense	(12,375)	(12,375)	(33,328)
520	Professional & Contractual Services Expense	(23,000)	(27,900)	(33,100)
530	General & Liability Insurance Expense	(704,380)	(690,000)	(761,000)
535	Utility Expense	(300)	(600)	-
540	Commodities & COGS Expense	(57,100)	(65,100)	(75,800)
561	Maintenance and Repairs Expense	(5,000)	(5,000)	(5,000)
575	Professional Training & Engagement Expense	(26,800)	(26,400)	(32,500)
Expense Total		(937,755)	(936,175)	(1,083,974)
Grand Total		(61,222)	(99,473)	(197,449)

**Glenview Park District
2026/2027 Fund Budget Report**

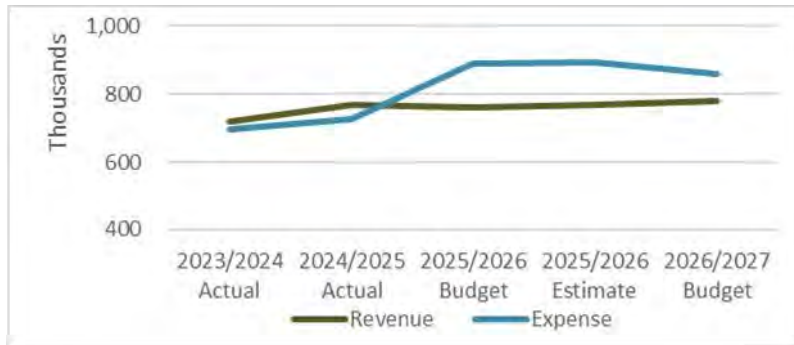
**Liability Insurance
Special Revenue Fund**

Fund # 60

		2023/2024	2024/2025	2025/2026	2025/2026	2026/2027
		Actual	Actual	Estimate	Budget	Budget
Revenue						
400	Taxes and Interest					
	400000 Real Estate Taxes	795,610	802,624	819,545	819,545	868,612
	401000 Interest Income	70,855	84,733	51,651	15,657	12,913
	Taxes and Interest Total	866,465	887,358	871,196	835,202	881,525
498	Other Income					
	498200 Other Sources	2,500	-	5,337	1,500	5,000
	Other Income Total	2,500	-	5,337	1,500	5,000
Revenue Total		868,965	887,358	876,533	836,702	886,525
Expense						
510	Salary & Wages Expense					
	510000 Salaries	(90,717)	(99,887)	(108,800)	(108,800)	(78,246)
	510120 Operations	-	-	-	-	(65,000)
	Salary & Wages Expense Total	(90,717)	(99,887)	(108,800)	(108,800)	(143,246)
512	Employee Benefits Expense					
	512000 Insurance Expense: Health	(12,329)	(11,884)	(12,375)	(12,375)	(33,328)
	Employee Benefits Expense Total	(12,329)	(11,884)	(12,375)	(12,375)	(33,328)
520	Professional & Contractual Services Expense					
	522000 Special Services	(49,931)	(28,287)	(23,000)	(27,900)	(33,100)
	Professional & Contractual Services Expense Total	(49,931)	(28,287)	(23,000)	(27,900)	(33,100)
530	General & Liability Insurance Expense					
	530000 Insurance Expense: General Liability	(545,429)	(607,489)	(704,380)	(690,000)	(761,000)
	General & Liability Insurance Expense Total	(545,429)	(607,489)	(704,380)	(690,000)	(761,000)
535	Utility Expense					
	535400 Telephone	(600)	(600)	(300)	(600)	-
	Utility Expense Total	(600)	(600)	(300)	(600)	-
540	Commodities & COGS Expense					
	540000 Office Supplies	(3,893)	(2,224)	(7,500)	(7,500)	(4,500)
	540010 Books and Subscriptions	(365)	(597)	(600)	(5,100)	(15,300)
	540100 General Supplies	(12,392)	(8,813)	(10,000)	(16,000)	(16,000)
	541100 Non-Capital Building Improvement	(6,239)	(6,390)	(14,000)	(15,500)	(15,000)
	541200 Non-Capital Machinery & Equipment	(15,915)	(12,317)	(25,000)	(21,000)	(25,000)
	Commodities & COGS Expense Total	(38,803)	(30,341)	(57,100)	(65,100)	(75,800)
561	Maintenance and Repairs Expense					
	561200 Machinery & Equipment Repairs	(2,593)	(2,231)	(5,000)	(5,000)	(5,000)
	Maintenance and Repairs Expense Total	(2,593)	(2,231)	(5,000)	(5,000)	(5,000)
575	Professional Training & Engagement Expense					
	575000 Training & Employment	(12,475)	(9,695)	(26,800)	(26,400)	(32,500)
	Professional Training & Engagement Expense Total	(12,475)	(9,695)	(26,800)	(26,400)	(32,500)
Expense Total		(752,877)	(790,414)	(937,755)	(936,175)	(1,083,974)
Grand Total		116,088	96,943	(61,222)	(99,473)	(197,449)

SPECIAL RECREATION – FUND 65

The Special Recreation Fund was established to account for the funds used to provide recreational opportunities for 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 include the Park Districts of Deerfield, Glencoe, Glenview, Highland Park, Kenilworth, Lake Bluff, Northbrook, Northfield, Wilmette, and Winnetka, as well as the Cities of Highwood and Lake Forest and the Village of Riverwoods.



The Special Recreation Fund budget includes the District’s Member Agency Contribution (MAC) to NSSRA, which supports the organization’s overall operations. The fund also supports inclusion services, which provide specially trained companions to

assist individuals with disabilities who participate in Glenview Park District programs. In addition, funding is allocated for facility improvements required under the Americans with Disabilities Act (ADA) to ensure accessible public facilities.

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Revenue	720,852	769,993	760,584	767,203	781,154	13,951	1.82%
Expense	(696,402)	(726,756)	(887,500)	(894,500)	(860,050)	34,450	-3.85%
Grand Total	24,450	43,237	(126,916)	(127,297)	(78,896)	48,401	-38.02%

The 2026/2027 Budget reflects the planned use of existing reserves to better align the fund balance with target levels.

Revenues

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Taxes	697,083	739,999	755,599	755,599	778,253	22,654	3.00%
Interest Income	23,769	29,995	4,985	11,604	2,901	(8,703)	-75.00%
Grand Total	720,852	769,993	760,584	767,203	781,154	13,951	1.82%

SPECIAL RECREATION – FUND 65

Taxes

Taxes and interest income are budgeted to cover Member Agency Contributions to NSSRA, inclusion services for program participants with disabilities, and ADA-related accessibility improvements. The FY 2026/2027 budgeted taxes increased \$22,654 (3.00%) compared to the 2025/2026 estimated revenue to continue covering expenses.

Interest Income

Interest Income decreased \$8,703 (75.00%) compared to the 2025/2026 estimated revenue. Interest Income is budgeted conservatively and reflects an anticipated decline in interest rates.

Expenses

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from	
	Actual	Actual	Budget	Estimate	Budget	Prior Year Estimates	% Change
Contractual Services	(696,402)	(726,756)	(810,500)	(817,500)	(860,050)	(42,550)	5.20%
Capital Purchases	-	-	(77,000)	(77,000)	-	77,000	-100.00%
Grand Total	(696,402)	(726,756)	(887,500)	(894,500)	(860,050)	34,450	-3.85%

Contractual Services

Contractual Services are budgeted to increase \$42,550 (5.20%) compared to the 2025/2026 estimated expenses. Contractual Services includes the payment to NSSRA for Member Agency Contributions (MAC) and Inclusion Services. Member Agency Contributions are determined annually by NSSRA based on its operational funding needs. Each partner agency's share is calculated using a formula that considers the agency's Equalized Assessed Valuation (EAV) and population. Inclusion Services are based on the number of participants who use NSSRA companions to attend programs.

CONTRACTUAL SERVICES	
Member Agency Contributions	\$709,550
Inclusion Services	\$150,500
Total	\$860,050

SPECIAL RECREATION – FUND 65

2026 Member Agency Contributions (MAC)

NSSRA 2026 Member Agency Contributions

2026 MAC: \$		3,109,448.00											
Partner	EAV	% of EAV	EAV Mac	Population	% of Pop MAC	Pop MAC	2026 Total Agency MAC	2025 MAC	Total MAC 2026 vs 2025				
City of Highwood	\$ 177,514,611.00	0.77%	\$ 11,992.11	5,074	2.12%	\$ 32,913.62	\$ 44,905.72	\$ 41,547.81	\$ 3,357.91				
Deerfield Park District	\$ 1,546,427,508.00	6.72%	\$ 104,469.86	19,185	8.00%	\$ 124,447.72	\$ 228,917.57	\$ 215,124.60	\$ 13,792.98				
Glencoe Park District	\$ 1,183,300,008.00	5.14%	\$ 79,938.55	8,849	3.69%	\$ 57,400.98	\$ 137,339.54	\$ 130,161.29	\$ 7,178.25				
Glenview Park District	\$ 4,503,148,354.00	19.57%	\$ 304,212.94	60,694	25.32%	\$ 393,704.96	\$ 697,917.90	\$ 665,040.61	\$ 32,877.29				
Kenilworth Park District	\$ 373,568,110.00	1.62%	\$ 25,236.62	2,437	1.02%	\$ 15,808.14	\$ 41,044.76	\$ 39,440.96	\$ 1,603.80				
Lake Bluff Park District	\$ 773,446,226.00	3.36%	\$ 52,250.63	10,678	4.46%	\$ 69,265.19	\$ 121,515.83	\$ 110,569.31	\$ 10,946.51				
Lake Forest Recreation Dept	\$ 2,775,045,473.00	12.06%	\$ 187,469.89	19,367	8.08%	\$ 125,628.30	\$ 313,098.19	\$ 282,020.34	\$ 31,077.85				
Northbrook Park District	\$ 3,343,900,941.00	14.53%	\$ 225,899.27	34,058	14.21%	\$ 220,924.70	\$ 446,823.97	\$ 422,269.14	\$ 24,554.83				
Northfield Park District	\$ 606,964,412.00	2.64%	\$ 41,003.85	4,364	1.82%	\$ 28,308.04	\$ 69,311.90	\$ 65,692.58	\$ 3,619.32				
Park District of Highland Park	\$ 3,069,878,699.00	13.34%	\$ 207,387.53	30,176	12.59%	\$ 195,743.25	\$ 403,130.78	\$ 371,496.89	\$ 31,633.90				
Village of Riverwoods	\$ 364,214,377.00	1.58%	\$ 24,604.72	3,590	1.50%	\$ 23,287.32	\$ 47,892.05	\$ 44,054.76	\$ 3,837.29				
Wilmette Park District	\$ 2,413,289,377.00	10.49%	\$ 163,031.24	27,550	11.49%	\$ 178,709.13	\$ 341,740.37	\$ 320,122.29	\$ 21,618.07				
Winnetka Park District	\$ 1,883,289,611.00	8.18%	\$ 127,226.78	13,656	5.70%	\$ 88,582.64	\$ 215,809.42	\$ 198,485.43	\$ 17,324.00				
Totals	\$ 23,013,987,707.00	100.00%	\$ 1,554,724.00	239,678	100.00%	\$ 1,554,724.00	\$ 3,109,448.00	\$ 2,906,026.00	\$ 203,422.00				

The costs are set by the North Suburban Special Recreation Association for the 2026 calendar year. The Glenview Park District's costs are \$697,918, an increase of \$32,877 (4.94%) compared to the prior year. The total 2026 Member Agency Contribution combined for all participating agencies increased \$203,422, 7.00%, compared to 2025. Changes in Equalized Assessed Valuation (EAV) and population among partner agencies may affect the proportional contribution required from each district.

Capital Purchases

There is no budgeted capital expenditure included in the 2026/2027 Budget.

**Glenview Park District
2026/2027 Five Year Summary**

**Special Recreation
Special Revenue Fund**

Fund 65

Category	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Actual	2024/2025 % of Total	2025/2026 Estimate	2025/2026 % of Total	2026/2027 Budget	2026/2027 % of Total
400 Taxes and Interest	659,736	100.00%	720,852	100.00%	769,993	100.00%	767,203	100.00%	781,154	100.00%
520 Professional & Contractual Services Expense	(581,972)	100.00%	(696,402)	100.00%	(726,756)	100.00%	(817,500)	100.00%	(860,050)	100.00%
Operating Total	77,764		24,450		43,237		(50,297)		(78,896)	
Capital										
Expense										
641 Capital Purchases	-		-		-		(77,000)	100.00%	-	
Expense Total	-		-		-		(77,000)	100.00%	-	
Capital Total							(77,000)			
Grand Total	77,764		24,450		43,237		(127,297)		(78,896)	

**Glenview Park District
2026/2027 Budget Summary**

**Special Recreation
Special Revenue Fund**

Fund # 65

R/E	Category	2025/2026 Estimate	2025/2026 Budget	2026/2027 Budget
Revenue				
400	Taxes and Interest	767,203	760,584	781,154
Revenue Total		767,203	760,584	781,154
Expense				
520	Professional & Contractual Services Expense	(817,500)	(810,500)	(860,050)
641	Capital Purchases	(77,000)	(77,000)	-
Expense Total		(894,500)	(887,500)	(860,050)
Grand Total		(127,297)	(126,916)	(78,896)

Glenview Park District
2026/2027 Fund Budget Report

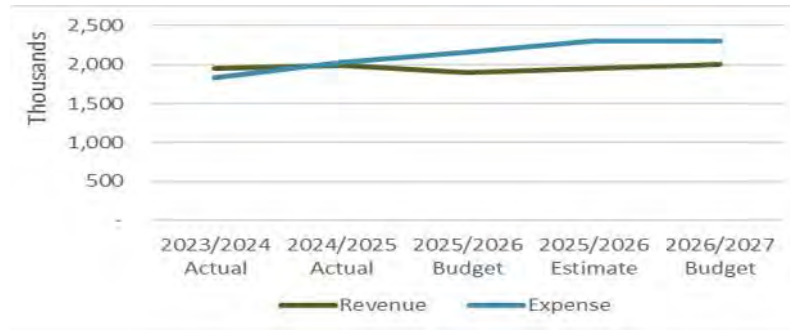
Special Recreation
Special Revenue Fund

Fund # 65

	Account	Description	2023/2024 Actual	2024/2025 Actual	2025/2026 Estimate	2025/2026 Budget	2026/2027 Budget
Revenue							
	400	Taxes and Interest					
	400000	Real Estate Taxes	697,083	739,999	755,599	755,599	778,253
	401000	Interest Income	23,769	29,995	11,604	4,985	2,901
		Taxes and Interest Total	720,852	769,993	767,203	760,584	781,154
Revenue Total			720,852	769,993	767,203	760,584	781,154
Expense							
	520	Professional & Contractual Services Expense					
	522000	Special Services	(696,402)	(726,756)	(817,500)	(810,500)	(860,050)
		Professional & Contractual Services Expense Total	(696,402)	(726,756)	(817,500)	(810,500)	(860,050)
	641	Capital Purchases					
	641300	Land Improvements	-	-	(77,000)	(77,000)	-
		Capital Purchases Total	-	-	(77,000)	(77,000)	-
Expense Total			(696,402)	(726,756)	(894,500)	(887,500)	(860,050)
Grand Total			24,450	43,237	(127,297)	(126,916)	(78,896)

RETIREMENT – FUND 70

The Retirement Fund is used to account for the Park District’s pension employer contributions to the Illinois Municipal Retirement Fund (IMRF), Social Security, and Medicare. Contributions based on a percentage of compensation and are set by the governing agencies. Funding is provided by a tax levy. This fund ensures the District meets all legally required employer contributions for retirement and the employer portion of FICA (Social Security and Medicare).



Employer contribution rates for the 2026 calendar year are as follows:

IMRF	7.38%
Social Security	6.20%
Medicare	1.45%

The maximum taxable wage for Social Security is \$184,500 in 2026.

Wages above this threshold are not subject to the Social Security tax. Medicare does not have a maximum taxable wage limit.

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Revenue	1,950,352	1,993,742	1,897,147	1,951,749	1,999,270	47,521	2.43%
Expense	(1,831,399)	(2,026,247)	(2,155,095)	(2,308,095)	(2,303,185)	4,910	-0.21%
Grand Total	118,953	(32,505)	(257,948)	(356,346)	(303,915)	52,431	-14.71%

The District continues to implement a planned drawdown of the Retirement Fund balance. This strategy is part of a multi-year effort to bring the fund balance more closely in line with the District’s financial target of approximately 10% of annual operating expenses. Because the fund accumulated reserves above this target in prior years, the District is intentionally using a portion of the existing fund balance to offset current expenses. This approach allows the District to responsibly utilize previously accumulated resources while maintaining an appropriate reserve level.

Revenues

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Taxes	1,813,650	1,829,464	1,867,611	1,867,611	1,978,235	110,624	5.92%
Interest Income	136,702	164,278	29,536	84,138	21,035	(63,103)	-75.00%
Grand Total	1,950,352	1,993,742	1,897,147	1,951,749	1,999,270	47,521	2.43%

Taxes

Taxes are budgeted to increase \$110,624 (5.92%) compared to the 2025/2026 estimated revenue. Tax revenue was levied based on prior year budgeted expenses with an increase applied for merit wage increases. In preparing the budget, the District also considered the decrease in the IMRF contribution

RETIREMENT – FUND 70

rate from 7.73% in 2025 to 7.38% in 2026, the existing fund balance, and salary projections based on a fully staffed operation.

Interest Income

Interest Income is budgeted to decrease \$63,103 (75.00%) compared to the 2025/2026 estimated revenue. This reduction reflects a conservative budgeting approach and the expectation that interest rates will decline.

Expenses

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from	
	Actual	Actual	Budget	Estimate	Budget	Prior Year Estimates	% Change
Employee Benefits and Insurance	(1,831,399)	(2,026,247)	(2,155,095)	(2,308,095)	(2,303,185)	4,910	-0.21%
Grand Total	(1,831,399)	(2,026,247)	(2,155,095)	(2,308,095)	(2,303,185)	4,910	-0.21%

Employee Taxes, Pension, and Insurance

Employee taxes, pension contributions, and related expenses are budgeted to decrease by \$4,910 (0.21%) compared to the 2025/2026 estimated expense.

The District's current IMRF contribution level of 7.38% is based on overall funding needs for the pension plan. IMRF reviews the plan annually and adjusts the contribution level accordingly.

The IMRF rate decreased from 7.73% in 2025 to 7.38% in 2026. A five-year history of rates follows:

2026	7.38%
2025	7.73%
2024	7.22%
2023	7.15%
2022	8.47%

A five-year history of maximum taxable wages for social security is:

2026	\$184,500
2025	\$176,100
2024	\$168,600
2023	\$160,200
2022	\$147,000

Social Security and Medicare expenses are based on the total amount budgeted for Salary and Wage expenses throughout the District. Rates for Medicare and Social Security remain the same as in the prior year.

Glenview Park District
2026/2027 Five Year Summary

Retirement
Special Revenue Fund

Fund 70

Category	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Actual	2024/2025 % of Total	2025/2026 Estimate	2025/2026 % of Total	2026/2027 Budget	2026/2027 % of Total
400 Taxes and Interest	2,015,790	100.00%	1,950,352	100.00%	1,993,742	100.00%	1,951,749	100.00%	1,999,270	100.00%
512 Employee Benefits Expense	(1,710,648)	100.00%	(1,831,399)	100.00%	(2,026,247)	100.00%	(2,308,095)	100.00%	(2,303,185)	100.00%
Operating Total	305,143		118,953		(32,505)		(356,346)		(303,915)	
Grand Total	305,143		118,953		(32,505)		(356,346)		(303,915)	

**Glenview Park District
2026/2027 Budget Summary**

**Retirement
Special Revenue Fund**

Fund # 70

R/E	Category	2025/2026 Estimate	2025/2026 Budget	2026/2027 Budget
Revenue				
400	Taxes and Interest	1,951,749	1,897,147	1,999,270
Revenue Total		1,951,749	1,897,147	1,999,270
Expense				
512	Employee Benefits Expense	(2,308,095)	(2,155,095)	(2,303,185)
Expense Total		(2,308,095)	(2,155,095)	(2,303,185)
Grand Total		(356,346)	(257,948)	(303,915)

Glenview Park District
2026/2027 Fund Budget Report

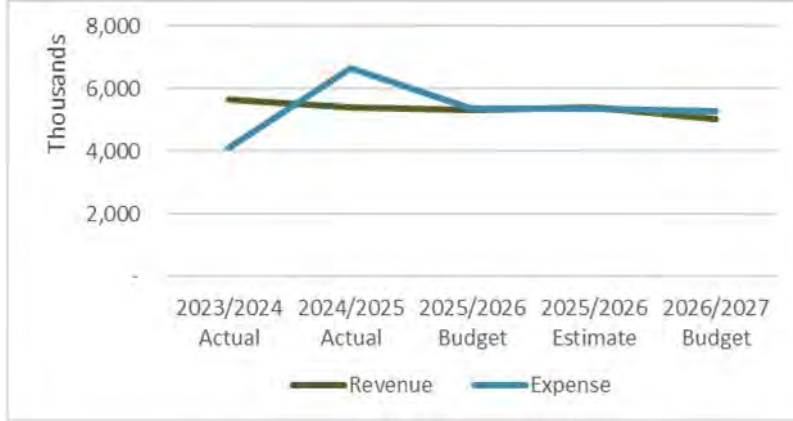
Retirement
Special Revenue Fund

Fund # 70

	Account	Description	2023/2024 Actual	2024/2025 Actual	2025/2026 Estimate	2025/2026 Budget	2026/2027 Budget
Revenue							
	400	Taxes and Interest					
	400000	Real Estate Taxes	1,793,650	1,809,464	1,847,611	1,847,611	1,958,235
	400200	Replacement Tax	20,000	20,000	20,000	20,000	20,000
	401000	Interest Income	136,702	164,278	84,138	29,536	21,035
		Taxes and Interest Total	1,950,352	1,993,742	1,951,749	1,897,147	1,999,270
Revenue Total			1,950,352	1,993,742	1,951,749	1,897,147	1,999,270
Expense							
	512	Employee Benefits Expense					
	512100	Employee Retirement	(1,831,399)	(2,026,247)	(2,308,095)	(2,155,095)	(2,303,185)
		Employee Benefits Expense Total	(1,831,399)	(2,026,247)	(2,308,095)	(2,155,095)	(2,303,185)
Expense Total			(1,831,399)	(2,026,247)	(2,308,095)	(2,155,095)	(2,303,185)
Grand Total			118,953	(32,505)	(356,346)	(257,948)	(303,915)

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	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Revenue	5,641,443	5,386,189	5,323,760	5,416,820	5,044,442	(372,378)	-6.87%
Expense	(4,110,291)	(6,666,805)	(5,368,449)	(5,368,449)	(5,274,315)	94,134	-1.75%
Grand Total	1,531,152	(1,280,616)	(44,689)	48,371	(229,873)	(278,244)	-575.23%

Revenues

General obligation bonds for the Glenview Community Ice Center (Series 2018A) were abated by the Glenview Stars capital contribution and by using an additional \$200,000 of available fund balances to reduce the property taxes levied for Series 2018 General Obligation bond in the 2026/2027 fiscal year.

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Taxes	3,816,377	3,497,301	3,721,574	3,721,574	3,544,783	(176,791)	-4.75%
Interest Income	90,034	194,514	19,056	112,116	28,029	(84,087)	-75.00%
Transfer In	1,735,031	1,694,375	1,583,130	1,583,130	1,471,630	(111,500)	-7.04%
Grand Total	5,641,443	5,386,189	5,323,760	5,416,820	5,044,442	(372,378)	-6.87%

Taxes

Taxes are budgeted to decrease \$176,791 (4.75%) compared to the 2025/2026 estimated revenue. Principal payments have increased for the Series 2018 General Obligation bond but were offset by additional abatements that reduced the overall property taxes levied.

Interest Income

Interest Income is budgeted to decrease \$84,087 (75.00%) compared to the 2025/2026 estimated revenue. This decrease is due to budgeting conservatively and an anticipated decline in interest rates.

BOND AND INTEREST – FUND 75

Transfer In

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Transfer In Ice Center	25,000	68,750	68,750	68,750	87,500	18,750	27.27%
Transfer In Capital Development	1,710,031	1,625,625	1,514,380	1,514,380	1,384,130	(130,250)	-8.60%
Grand Total	1,735,031	1,694,375	1,583,130	1,583,130	1,471,630	(111,500)	-7.04%

Transfers In are budgeted to decrease \$111,500 (7.04%) compared to the 2025/2026 estimated Transfer In. 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. The Glenview Stars donation for 2026/2027 is \$87,500 and they will continue to pay the \$87,500 annually unit fiscal year 2032/2033. The transfer from Capital Development will fluctuate based on the structure of the principal repayment.

Expenses

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Debt Service	(4,110,291)	(4,042,805)	(3,930,124)	(3,930,124)	(3,794,279)	135,845	-3.46%
Transfer Out	-	(2,624,000)	(1,438,325)	(1,438,325)	(1,480,036)	(41,711)	2.90%
Grand Total	(4,110,291)	(6,666,805)	(5,368,449)	(5,368,449)	(5,274,315)	94,134	-1.75%

Budgeted expenses are projected to decrease by \$94,134 (1.75%) compared to the 2025/2026 estimated expenses. While Debt Service costs vary according to bond repayment structures, the 2026/2027 Transfer Out specifically covers the principal and interest for the one-year refunding bond. As with the previous year, this is funded by the Capital Replacement Fund due to its status as a short-term liability. By comparison, the 2024/2025 transfer out accounted for two fiscal years of capital replacement, \$1,281,000 for 2023/2024 and \$1,343,000 for 2024/2025, linked to one year bond issuances.

Transfer Out

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Transfer Out Capital Replacement	-	(2,624,000)	(1,438,325)	(1,438,325)	(1,480,036)	(41,711)	2.90%
Grand Total	-	(2,624,000)	(1,438,325)	(1,438,325)	(1,480,036)	(41,711)	2.90%

Transfers Out are budgeted to increase \$41,711 (2.90%) compared to the 2025/2026 estimated Transfers Out. In 2026/2027, the transfer will be used to pay for the principal and interest relating to the Series 2026 General Obligation Limited Tax Park Bonds (rollover bond). In 2024/2025, the transfer

BOND AND INTEREST – FUND 75

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.

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.

\$1,444,985 General Obligation Limited Tax Park Bonds, Series 2026

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 2026/2027 fiscal year. This bond will be paid using tax revenue.

**Glenview Park District
2026/2027 Five Year Summary**

**Bond and Interest
Special Revenue Fund**

Fund 75

Category	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Actual	2024/2025 % of Total	2025/2026 Estimate	2025/2026 % of Total	2026/2027 Budget	2026/2027 % of Total
400 Taxes and Interest	3,387,794	100.00%	3,906,412	100.00%	3,691,814	100.00%	3,833,690	100.00%	3,572,812	100.00%
Revenue Total	3,387,794	100.00%	3,906,412	100.00%	3,691,814	100.00%	3,833,690	100.00%	3,572,812	100.00%
Operating Total	3,387,794		3,906,412		3,691,814		3,833,690		3,572,812	
Other Financing Sources (Uses)										
Revenue										
499 Interfund Transfers In	1,823,561	100.00%	1,735,031	100.00%	1,694,375	100.00%	1,583,130	100.00%	1,471,630	100.00%
591 Debt Service	(5,049,723)	100.00%	(4,110,291)	100.00%	(4,042,805)	60.64%	(3,930,124)	73.21%	(3,794,279)	71.94%
599 Interfund Transfers Out	-	0.00%	-	0.00%	(2,624,000)	39.36%	(1,438,325)	26.79%	(1,480,036)	28.06%
Other Financing Sources (Uses) Total	(3,226,162)		(2,375,260)		(4,972,430)		(3,785,319)		(3,802,685)	
Grand Total	161,632		1,531,152		(1,280,616)		48,371		(229,873)	

**Glenview Park District
2026/2027 Budget Summary**

**Bond and Interest
Special Revenue Fund**

Fund # 75

R/E	Category	2025/2026 Estimate	2025/2026 Budget	2026/2027 Budget
Revenue				
400	Taxes and Interest	3,833,690	3,740,630	3,572,812
499	Interfund Transfers In	1,583,130	1,583,130	1,471,630
Revenue Total		5,416,820	5,323,760	5,044,442
Expense				
591	Debt Service	(3,930,124)	(3,930,124)	(3,794,279)
599	Interfund Transfers Out	(1,438,325)	(1,438,325)	(1,480,036)
Expense Total		(5,368,449)	(5,368,449)	(5,274,315)
Grand Total		48,371	(44,689)	(229,873)

Glenview Park District
2026/2027 Fund Budget Report

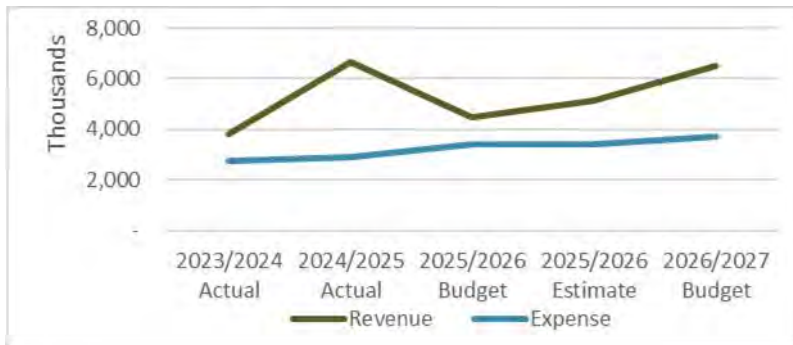
Bond and Interest
Special Revenue Fund

Fund # 75

		2023/2024	2024/2025	2025/2026	2025/2026	2026/2027
		Actual	Actual	Estimate	Budget	Budget
Revenue						
400	Taxes and Interest					
	400000 Real Estate Taxes	3,816,377	3,497,301	3,721,574	3,721,574	3,544,783
	401000 Interest Income	90,034	194,514	112,116	19,056	28,029
	Taxes and Interest Total	3,906,412	3,691,814	3,833,690	3,740,630	3,572,812
499	Interfund Transfers In					
	499000 Transfer In	1,735,031	1,694,375	1,583,130	1,583,130	1,471,630
	Interfund Transfers In Total	1,735,031	1,694,375	1,583,130	1,583,130	1,471,630
Revenue Total		5,641,443	5,386,189	5,416,820	5,323,760	5,044,442
Expense						
591	Debt Service					
	591000 Interest Expense	(1,218,970)	(1,155,380)	(1,037,275)	(1,037,275)	(901,429)
	591100 Principal Payment	(2,870,000)	(2,870,000)	(2,869,999)	(2,869,999)	(2,870,000)
	591200 Paying Agent Fees	(1,821)	(2,425)	(2,850)	(2,850)	(2,850)
	591300 Bond Issuance Costs	(19,500)	(15,000)	(20,000)	(20,000)	(20,000)
	Debt Service Total	(4,110,291)	(4,042,805)	(3,930,124)	(3,930,124)	(3,794,279)
599	Interfund Transfers Out					
	599000 Transfer Out	-	(2,624,000)	(1,438,325)	(1,438,325)	(1,480,036)
	Interfund Transfers Out Total	-	(2,624,000)	(1,438,325)	(1,438,325)	(1,480,036)
Expense Total		(4,110,291)	(6,666,805)	(5,368,449)	(5,368,449)	(5,274,315)
Grand Total		1,531,152	(1,280,616)	48,371	(44,689)	(229,873)

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, the assets' useful life, and the projected replacement cost, including an inflation factor. 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. This steady funding model ensures funds are available to offset the actual expense when the replacement takes place.



The capital replacement program covers essential assets with a useful life of at least two years and a minimum replacement cost of \$10,000, including vehicles, equipment, roof replacements, heating, ventilating and air conditioning equipment, carpeting/flooring, parking areas and driveways, play courts, play equipment, and tennis courts.

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Revenue	3,832,323	6,656,722	4,473,082	5,124,182	6,486,250	1,362,068	26.58%
Expense	(2,752,111)	(2,897,977)	(3,407,082)	(3,407,082)	(3,724,944)	(317,862)	9.33%
Grand Total	1,080,213	3,758,745	1,066,001	1,717,101	2,761,307	1,044,206	60.81%

Revenues

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Taxes	279,115	163,653	160,000	160,000	160,000	-	-
Interest Income	1,121,624	1,193,133	253,757	904,857	226,214	(678,643)	-75.00%
Gain on Asset Disposal	135,584	154,936	100,000	100,000	100,000	-	-
Transfer In	2,296,000	5,145,000	3,959,325	3,959,325	6,000,036	2,040,711	51.54%
Grand Total	3,832,323	6,656,722	4,473,082	5,124,182	6,486,250	1,362,068	26.58%

CAPITAL REPLACEMENT – FUND 91

Taxes and Interest Income

Taxes reflect the replacement tax revenues that are aligned with the 2026 Replacement Tax Resolution (R-2026-010). Capital Replacement funds are diversified across IPDLAF, Great Lakes Advisors, and a Wintrust money market account. While interest rates in 2025/2026 yielded higher than average returns, interest income for the 2026/2027 cycle has been budgeted conservatively in anticipation of potential rate decreases.

Transfer In

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year Estimates	% Change
Transfer In General & Admin	50,000	50,000	50,000	50,000	50,000	-	0.00%
Transfer In Park Services	1,000,000	1,000,000	1,000,000	1,000,000	1,200,000	200,000	20.00%
Transfer In GPGC	160,000	160,000	160,000	160,000	180,000	20,000	12.50%
Transfer In Prairie Club	50,000	50,000	50,000	50,000	75,000	25,000	50.00%
Transfer In Ice Center	160,000	200,000	200,000	200,000	200,000	-	0.00%
Transfer In Tennis Club	85,000	95,000	95,000	95,000	1,595,000	1,500,000	1578.95%
Transfer In Recreation	425,000	600,000	600,000	600,000	750,000	150,000	25.00%
Transfer In Roosevelt	55,000	55,000	55,000	55,000	90,000	35,000	63.64%
Transfer In Flick	65,000	65,000	65,000	65,000	100,000	35,000	53.85%
Transfer In Grove	100,000	100,000	100,000	100,000	100,000	-	0.00%
Transfer In Wagner Farm	125,000	125,000	125,000	125,000	150,000	25,000	20.00%
Transfer In Schram Memorial	16,000	16,000	16,000	16,000	20,000	4,000	25.00%
Transfer In Air Station Prairie	5,000	5,000	5,000	5,000	10,000	5,000	100.00%
Transfer In Bond & Interest	-	2,624,000	1,438,325	1,438,325	1,480,036	41,711	2.90%
Grand Total	2,296,000	5,145,000	3,959,325	3,959,325	6,000,036	2,040,711	51.54%

Transfers In are budgeted at \$6,000,036, an Increase of \$2,040,711, (51.54%) compared to the 2025/2026 estimated Transfers In. The growth is primarily driven by a one-time \$1.5 million transfer from the Tennis Club to fund future capital replacements for the Tennis Club. The 2026/2027 funding for Capital Replacement relies on bond proceeds from the one-year annual rollover bond and transfers from various operating funds to cover the lifecycle replacement of existing assets. Annual fluctuations in these transfers reflect rising material and labor costs and the expansion of capital replacement items included in the Capital Replacement Program. An analysis of the Capital Replacement fund confirms that the Park District maintains sufficient reserves to sustain these contribution levels across all facilities.

CAPITAL REPLACEMENT – FUND 91

Expenses

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Transfer Out	(700,000)	(700,000)	(1,009,663)	(1,009,663)	(714,994)	294,669	-29.18%
Capital Purchases	(2,052,111)	(2,197,977)	(2,397,419)	(2,397,419)	(3,009,950)	(612,531)	25.55%
Grand Total	(2,752,111)	(2,897,977)	(3,407,082)	(3,407,082)	(3,724,944)	(317,862)	9.33%

Transfers Out

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Transfer Out Recreation	-	-	(290,500)	(290,500)	-	290,500	-100.00%
Transfer Out Capital Development	(700,000)	(700,000)	(719,163)	(719,163)	(714,994)	4,169	-0.58%
Grand Total	(700,000)	(700,000)	(1,009,663)	(1,009,663)	(714,994)	294,669	-29.18%

Transfers Out will decrease \$294,669 (29.18%) compared with 2025/2026 estimated Transfers Out. Half of the annual rollover bond proceeds are transferred to Capital Development each year. In 2026/2027, the budget includes \$714,994 of rollover bond proceeds that will be transferred to the Capital Development Fund.

Capital Purchases

Capital Purchases expenses are budgeted to increase \$612,531 (25.55%) compared to the 2025/2026 estimated expenses.

Expenses vary annually according to the replacement schedule. As new assets are put into service, they are added back into the program to begin accumulating reserves for their future replacement based on estimated useful life.

The following table lists all items designated for replacement during the 2026/2027 cycle, as authorized during the Board Meeting held on January 22, 2026. The column “Operations Cost” in the table represents additional funding needed from the facility to supplement the funds available in Capital Replacement to replace the asset this year.

CAPITAL REPLACEMENT – FUND 91

CAPITAL REPLACEMENT FUND 91 (Budget 2026 2027)							
Fund	Fund Name	Asset Category	Description	Original Replacement Cost	Operations Cost	Total Asset Cost	Carryover (Prior Board Approval)
10	General and Administrative	BUILDINGS AND IMPROVEMENTS	ADMIN BLDG A/C CONDENSER	100,000	33,811	133,811	
10	General and Administrative	BUILDINGS AND IMPROVEMENTS	ADMIN BLDG A/C CONDENSER	65,000	56,640	121,640	
11	Park Services	LAND IMPROVEMENT	WALKS CONVERSION - Roosevelt Park	30,000		30,000	30,000
11	Park Services	LAND IMPROVEMENT	WALKS CONVERSION - Willow Park	30,000		30,000	
11	Park Services	VEHICLES AND EQUIPMENT	2011 MORBARK TUB GRINDER	260,000		260,000	
11	Park Services	LAND IMPROVEMENT	CROWLEY PARK TENNIS COLORCOATING	18,000		18,000	
11	Park Services	LAND IMPROVEMENT	NORTH WALKS - Flick Park	120,000		120,000	
11	Park Services	BUILDINGS AND IMPROVEMENTS	RESTROOM RENOVATION	20,000		20,000	
11	Park Services	BUILDINGS AND IMPROVEMENTS	SHELTER AND DUGOUT ROOFS	40,000		40,000	
11	Park Services	LAND IMPROVEMENT	WALKS RESURFACE - Community Park West	90,000		90,000	
11	Park Services	LAND IMPROVEMENT	RESURFACE LOT - Community Park West	174,000		174,000	
11	Park Services	LAND IMPROVEMENT	RESURFACE BASKETBALL COURT - Community Park West	23,500		23,500	
11	Park Services	VEHICLES AND EQUIPMENT	PLAY EQUIPMENT - Hawthorne Glen	40,000		40,000	
11	Park Services	LAND IMPROVEMENT	WALKS RESURFACE - Indian Trail	18,000		18,000	
11	Park Services	LAND IMPROVEMENT	RESURFACE LOT - Swenson Park	58,500		58,500	
11	Park Services	VEHICLES AND EQUIPMENT	MERCEDES BENZ SPRINTER #38	65,000		65,000	39,000
11	Park Services	LAND IMPROVEMENT	RESURFACE BASKETBALL COURT - Roosevelt Park	9,500	500	10,000	
11	Park Services	LAND IMPROVEMENT	RESURFACE COURTS (2) - Indian Ridge	36,400		36,400	
11	Park Services	LAND IMPROVEMENT	RESURFACE LOT - Willow Park	100,000		100,000	
11	Park Services	LAND IMPROVEMENT	RESURFACE BASKETBALL COURT - Crowley Park	9,500	500	10,000	
11	Park Services	LAND IMPROVEMENT	RESURFACE BASKETBALL COURT - Indian Ridge	15,000		15,000	
11	Park Services	LAND IMPROVEMENT	MDL-SEAL - Flick Park	10,000		10,000	
11	Park Services	VEHICLES AND EQUIPMENT	2012 FORD TRANSMIT WHITE #37	65,000		65,000	
11	Park Services	VEHICLES AND EQUIPMENT	2012 FORD TRANSIT VAN #36	55,000	10,000	65,000	
20	GPGC Operations	FURNITURE & FIXTURES	WALK-IN BEER COOLER	15,000		15,000	
20	GPGC Operations	VEHICLES AND EQUIPMENT	2023 Club CAR TEMPO PLAYER ASSISTANCE CART	12,500		12,500	
20	GPGC Operations	VEHICLES AND EQUIPMENT	CLUB CAR CARRYALL	12,000	2,000	14,000	
20	GPGC Operations	VEHICLES AND EQUIPMENT	GATOR	30,000		30,000	
20	GPGC Operations	VEHICLES AND EQUIPMENT	TORO 3500 BANK MOWER	35,000	5,000	40,000	
20	GPGC Operations	VEHICLES AND EQUIPMENT	TORO 3500 BANK MOWER	35,000	5,000	40,000	
23	Prairie Club	FURNITURE & FIXTURES	SOUND SYSTEM *	20,000	20,000	40,000	
31	Park Center	BUILDINGS AND IMPROVEMENTS	ARTS WING ROOF SHINGLES	366,700		366,700	
31	Park Center	BUILDINGS AND IMPROVEMENTS	SPLASH LANDINGS ROOF SHINGLES	84,850		84,850	
31	Park Center	BUILDINGS AND IMPROVEMENTS	GYMNASIUM ROOF SHINGLES	341,500		341,500	
31-321	Park Center - Fitness	BUILDINGS AND IMPROVEMENTS	TRACK FLOORING	224,000		224,000	224,000
32	Roosevelt Pool	BUILDINGS AND IMPROVEMENTS	PAINTING - ACTIVITY POOL WELLS	169,000		169,000	
32	Roosevelt Pool	LAND IMPROVEMENT	PERIMETER FENCING	30,000		30,000	
33	Flick Pool	VEHICLES AND EQUIPMENT	ACTIVITY POOL SAND FILTER *	40,000	43,000	83,000	
33	Flick Pool	VEHICLES AND EQUIPMENT	DIVING WELL POOL FILTER	37,000		37,000	
33	Flick Pool	VEHICLES AND EQUIPMENT	LAP POOL SAND FILTER	35,000		35,000	
33	Flick Pool	VEHICLES AND EQUIPMENT	TOT SPOT POOL FILTER	10,000		10,000	
33	Flick Pool	LAND IMPROVEMENT	PERIMETER FENCING	30,000		30,000	
40	The Grove	VEHICLES AND EQUIPMENT	GAS POWERED CLUB CAR - EZ-GO HAULER	15,000		15,000	13,000
40	The Grove	VEHICLES AND EQUIPMENT	GAS POWERED CLUB CAR - EZ-GO HAULER	15,000		15,000	13,000
Total				3,009,950	176,451	3,186,401	319,000

The Capital Replacement schedule was revised to include Operations cost (*) in Fund 23 – Prairie Club \$20,000 to cover the Sound Systems due to quotes substantially higher and in Fund 33 – Flick Pool \$43,000 to cover the additional cost of the Sand Filters. The \$63,000 for the Operations cost for these two line items were not included in the Capital Replacement schedule approved by the Board on January 27, 2026.

Glenview Park District
2026/2027 Five Year Summary

Capital Replacement
Capital Project Fund

Fund 91

Category	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Actual	2024/2025 % of Total	2025/2026 Estimate	2025/2026 % of Total	2026/2027 Budget	2026/2027 % of Total
400 Taxes and Interest	896,241	100.00%	1,400,739	100.00%	1,356,786	100.00%	1,064,857	100.00%	386,214	100.00%
Revenue Total	896,241	100.00%	1,400,739	100.00%	1,356,786	100.00%	1,064,857	100.00%	386,214	100.00%
Operating Total	896,241		1,400,739		1,356,786		1,064,857		386,214	
Capital										
Expense										
641 Capital Purchases	(3,332,699)	100.00%	(2,052,111)	100.00%	(2,197,977)	100.00%	(2,397,419)	100.00%	(3,009,950)	100.00%
Expense Total	(3,332,699)	100.00%	(2,052,111)	100.00%	(2,197,977)	100.00%	(2,397,419)	100.00%	(3,009,950)	100.00%
Capital Total	(3,332,699)		(2,052,111)		(2,197,977)		(2,397,419)		(3,009,950)	
Other Financing Sources (Uses)										
Revenue										
499 Interfund Transfers In	2,189,000	100.00%	2,296,000	100.00%	5,145,000	100.00%	3,959,325	100.00%	6,000,036	100.00%
599 Interfund Transfers Out	(600,000)	100.00%	(700,000)	100.00%	(700,000)	100.00%	(1,009,663)	100.00%	(714,994)	100.00%
Other Financing Sources (Uses) Total	1,589,000		1,596,000		4,445,000		2,949,663		5,285,043	
GAAP										
Revenue										
493 Gain on Disposal of Fixed Assets	205,900	100.00%	135,584	100.00%	154,936	100.00%	100,000	100.00%	100,000	100.00%
Revenue Total	205,900	100.00%	135,584	100.00%	154,936	100.00%	100,000	100.00%	100,000	100.00%
GAAP Total	205,900		135,584		154,936		100,000		100,000	
Grand Total	(641,558)		1,080,213		3,758,745		1,717,101		2,761,307	

**Glenview Park District
2026/2027 Budget Summary**

**Capital Replacement
Capital Project Fund**

Fund # 91

R/E	Category	2025/2026 Estimate	2025/2026 Budget	2026/2027 Budget
Revenue				
	400 Taxes and Interest	1,064,857	413,757	386,214
	493 Gain on Disposal of Fixed Assets	100,000	100,000	100,000
	499 Interfund Transfers In	3,959,325	3,959,325	6,000,036
Revenue Total		5,124,182	4,473,082	6,486,250
Expense				
	599 Interfund Transfers Out	(1,009,663)	(1,009,663)	(714,994)
	641 Capital Purchases	(2,397,419)	(2,397,419)	(3,009,950)
Expense Total		(3,407,082)	(3,407,082)	(3,724,944)
Grand Total		1,717,101	1,066,001	2,761,307

Glenview Park District
2026/2027 Fund Budget Report

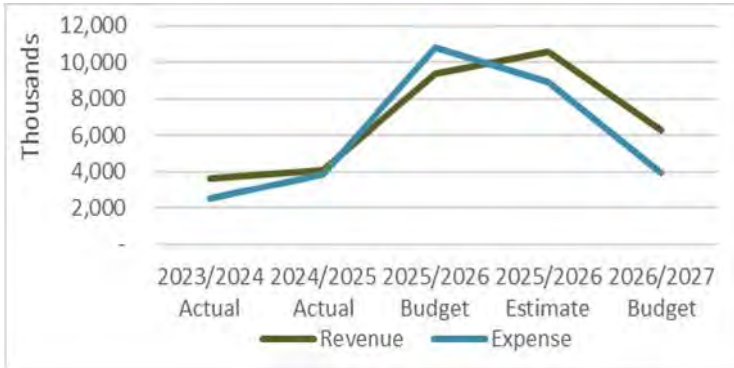
Capital Replacement
Capital Project Fund

Fund # 91

	Account	Description	2023/2024 Actual	2024/2025 Actual	2025/2026 Estimate	2025/2026 Budget	2026/2027 Budget
Revenue							
400		Taxes and Interest					
	400200	Replacement Tax	279,115	163,653	160,000	160,000	160,000
	401000	Interest Income	1,121,624	1,193,133	904,857	253,757	226,214
		Taxes and Interest Total	1,400,739	1,356,786	1,064,857	413,757	386,214
493		Gain on Disposal of Fixed Assets					
	493000	Gain on Disposal of Fixed Asset	135,584	154,936	100,000	100,000	100,000
		Gain on Disposal of Fixed Assets Total	135,584	154,936	100,000	100,000	100,000
499		Interfund Transfers In					
	499000	Transfer In	2,296,000	5,145,000	3,959,325	3,959,325	6,000,036
		Interfund Transfers In Total	2,296,000	5,145,000	3,959,325	3,959,325	6,000,036
Revenue Total			3,832,323	6,656,722	5,124,182	4,473,082	6,486,250
Expense							
599		Interfund Transfers Out					
	599000	Transfer Out	(700,000)	(700,000)	(1,009,663)	(1,009,663)	(714,994)
		Interfund Transfers Out Total	(700,000)	(700,000)	(1,009,663)	(1,009,663)	(714,994)
641		Capital Purchases					
	641100	Buildings and Improvements	(660,200)	(323,151)	(344,000)	(344,000)	(1,411,050)
	641200	Machinery & Equipment	(978,112)	(1,362,657)	(1,467,426)	(1,467,426)	(761,500)
	641300	Land Improvements	(376,009)	(462,975)	(552,993)	(552,993)	(802,400)
	641400	Furniture & Fixtures	(37,790)	(49,195)	(33,000)	(33,000)	(35,000)
		Capital Purchases Total	(2,052,111)	(2,197,977)	(2,397,419)	(2,397,419)	(3,009,950)
Expense Total			(2,752,111)	(2,897,977)	(3,407,082)	(3,407,082)	(3,724,944)
Grand Total			1,080,213	3,758,745	1,717,101	1,066,001	2,761,307

CAPITAL DEVELOPMENT – FUND 92

The Capital Development Fund supports the long-term development and enhancement of the District’s parks and facilities. The fund serves as the primary vehicle for accumulating and allocating resources for major capital projects and strategic initiatives. Revenue for the Capital Development Fund is generated primarily through interfund transfers from Park Services, Recreation, Capital Replacement, and Bond & Interest. Additional revenue may be received through grants, donations, and statutory developer contributions associated with residential development within the District.



The District’s financial plan allocates Capital Development funds to major Capital projects and strategic initiatives. Resources in the Capital Development Fund have also been committed to pay debt 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. Statutory developer donations are received from applicable individuals or businesses undertaking residential construction projects within the Park District’s geographic boundaries. These funds carry specific usage restrictions.

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Revenue	3,602,493	4,085,567	9,345,174	10,578,462	6,250,119	(4,328,343)	-40.92%
Expense	(2,482,603)	(3,843,940)	(10,797,502)	(8,897,502)	(3,955,322)	4,942,180	-55.55%
Grand Total	1,119,890	241,627	(1,452,329)	1,680,960	2,294,797	613,837	36.52%

The 2026/2027 budget reflects a planned increase in fund balance to support future capital projects.

Revenues

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Interest Income	456,606	517,126	104,758	338,046	84,512	(253,534)	-75.00%
Other Sources	836	984	-	-	-	-	-
Transfer In	3,145,051	3,567,457	9,240,416	10,240,416	6,165,607	(4,074,809)	-39.79%
Grand Total	3,602,493	4,085,567	9,345,174	10,578,462	6,250,119	(4,328,343)	-40.92%

Interest Income

Interest Income is budgeted to decrease \$253,534 (75.00%) compared to the 2025/2026 estimated revenue. This decrease is due to budgeting conservatively and an anticipated decline in interest rates.

CAPITAL DEVELOPMENT – FUND 92

Transfer In

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Transfer In Park Services	2,445,051	2,445,051	6,309,223	6,309,223	4,515,957	(1,793,266)	-28.42%
Transfer In Prairie Club	-	-	-	-	500,000	500,000	-
Transfer In Recreation	-	422,406	2,212,030	2,212,030	434,656	(1,777,374)	-80.35%
Transfer In Wagner Farm	-	-	-	1,000,000	-	(1,000,000)	-100.00%
Transfer In Capital Replacement	700,000	700,000	719,163	719,163	714,994	(4,169)	-0.58%
Grand Total	3,145,051	3,567,457	9,240,416	10,240,416	6,165,607	(4,074,809)	-39.79%

Transfers In are budgeted to decrease \$4,074,809 (39.79%) compared to the 2025/2026 estimated Transfers In. The decrease in Transfers In reflects the completion of several one-time capital funding initiatives in FY 2025/2026. The Transfer In from Park Services is budgeted to decrease \$1,793,266 (28.42%) compared to the 2025/2026 estimated revenue because of one-time transfers included in the 2025/2026 budget for Splash Landings and the Golf Turf Center projects.

The Transfer from Prairie Club of \$500,000 will be used for New Park Development.

Transfers from Recreation are part of the District’s long-term financial strategy to dedicate a portion of Recreation Fund tax revenues toward capital improvements. The estimated increase in FY 2025/2026 reflects the catch-up accumulation of four fiscal years (2021–2024) during which transfers were temporarily suspended due to revenue reductions associated with the COVID-19 pandemic and slower recovery in fitness participation.

Transfers In from Wagner Farm are budgeted to decrease \$1,000,000 compared to the 2025/2026 estimated revenue. Of the \$1,000,000 one-time transfer estimate for 2025/2026, \$500,000 was earmarked for New Park Development and \$500,000 for Heritage Center.

The transfer from Capital Replacement relates to 50% of the proceeds from the General Obligation Limited Tax Park Bonds (annual rollover bonds).

Expenses

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change from Prior Year	
	Actual	Actual	Budget	Estimate	Budget	Estimates	% Change
Professional Services	-	-	-	-	(350,000)	(350,000)	-
Transfer Out	(2,482,603)	(3,843,940)	(10,797,502)	(8,897,502)	(3,605,322)	5,292,180	-59.48%
Grand Total	(2,482,603)	(3,843,940)	(10,797,502)	(8,897,502)	(3,955,322)	4,942,180	-55.55%

CAPITAL DEVELOPMENT – FUND 92

Professional Services

Professional Services is budgeted to increase \$350,000 compared to the 2025/2026 estimated expenses. The 2026/2027 budget includes a Districtwide Comprehensive Master Plan.

Transfer Out

Category	2023/2024	2024/2025	2025/2026	2025/2026	2026/2027	Budget Change	
	Actual	Actual	Budget	Estimate	Budget	from Prior Year	% Change
Transfer Out General & Admin	(437,950)	(316,950)	(363,950)	(363,950)	(317,000)	46,950	-12.90%
Transfer Out Park Services	(214,622)	(500,000)	(1,900,000)	-	(1,254,192)	(1,254,192)	-
Transfer Out GPGC	(50,000)	(1,166,365)	(5,208,928)	(5,208,928)	-	5,208,928	-100.00%
Transfer Out Ice Center	-	(200,000)	(200,000)	(200,000)	-	200,000	-100.00%
Transfer Out Tennis Club	(35,000)	-	-	-	-	-	-
Transfer Out Recreation	(35,000)	(35,000)	(1,610,244)	(1,610,244)	(620,000)	990,244	-61.50%
Transfer Out Roosevelt	-	-	-	-	(15,000)	(15,000)	-
Transfer Out Flick	-	-	-	-	(15,000)	(15,000)	-
Transfer Out Bond & Interest	(1,710,031)	(1,625,625)	(1,514,380)	(1,514,380)	(1,384,130)	130,250	-8.60%
Grand Total	(2,482,603)	(3,843,940)	(10,797,502)	(8,897,502)	(3,605,322)	5,292,180	-59.48%

Transfers Out are budgeted to decrease \$5,292,180 (59.48%) compared to the 2025/2026 estimated Transfers Out. Transfers Out fluctuate annually based on the planned projects for the year. 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 2025/2026 Estimated Budget for transfers to Park Services decreased by the full \$1,900,000 originally in the 2025/2026 Budget; this adjustment reflects project deferrals. The 2026/2027 Transfer Out to Park Services of \$1,254,192 includes \$482,000 for New Park Development (includes Market Assessments Phase 1 and Phase 2), Avoca Playground \$350,000, and Richardson Pickleball Courts \$347,192, and Gallery Park’s Master Plan \$75,000.

The reduction in the Transfers Out is primarily due to the completion of the Golf Turf Center during 2025/2026.

The Transfer Out of \$620,000 to Recreation supports major initiatives including the Splash Landings renovation (\$585,000) and the District’s Leisureships program (\$35,000), which provides financial assistance to ensure equitable access to recreation programs.

The upcoming budget includes a \$30,000 Transfer Out, split equally between Roosevelt and Flick Pools, to fund comprehensive Play Feature Enhancement studies.

The Transfer Out to the Bond and Interest fund is decreasing \$130,250 due to lower principal and interest payments due.

CAPITAL DEVELOPMENT – FUND 92

Capital Purchases

There is no budgeted capital expenditure included in the 2026/2027 Budget.

**Glenview Park District
2026/2027 Five Year Summary**

**Capital Development
Capital Project Fund**

Fund 92

Category	2022/2023 Actual	2022/2023 % of Total	2023/2024 Actual	2023/2024 % of Total	2024/2025 Actual	2024/2025 % of Total	2025/2026 Estimate	2025/2026 % of Total	2026/2027 Budget	2026/2027 % of Total
400 Taxes and Interest	169,595	100.00%	456,606	100.00%	517,126	100.00%	338,046	100.00%	84,512	100.00%
520 Professional & Contractual Services Expense	-		-		-		-		(350,000)	100.00%
Operating Total	169,595		456,606		517,126		338,046		(265,488)	
Other Financing Sources (Uses)										
Revenue										
498 Other Income	-	0.00%	836	0.03%	984	0.03%	-	0.00%	-	0.00%
499 Interfund Transfers In	2,973,051	100.00%	3,145,051	99.97%	3,567,457	99.97%	10,240,416	100.00%	6,165,607	100.00%
599 Interfund Transfers Out	(2,545,408)	100.00%	(2,482,603)	100.00%	(3,843,940)	100.00%	(8,897,502)	100.00%	(3,605,322)	100.00%
Other Financing Sources (Uses) Total	427,643		663,284		(275,499)		1,342,914		2,560,285	
Grand Total	597,238		1,119,890		241,627		1,680,960		2,294,797	

**Glenview Park District
2026/2027 Budget Summary**

**Capital Replacement
Capital Project Fund**

Fund # 92

R/E	Category	2025/2026 Estimate	2025/2026 Budget	2026/2027 Budget
Revenue				
400	Taxes and Interest	338,046	104,758	84,512
499	Interfund Transfers In	10,240,416	9,240,416	6,165,607
Revenue Total		10,578,462	9,345,174	6,250,119
Expense				
520	Professional & Contractual Services Expense	-	-	(350,000)
599	Interfund Transfers Out	(8,897,502)	(10,797,502)	(3,605,322)
Expense Total		(8,897,502)	(10,797,502)	(3,955,322)
Grand Total		1,680,960	(1,452,329)	2,294,797

Glenview Park District
2026/2027 Fund Budget Report

Capital Development
Capital Project Fund

Fund # 92

Account	Description	2023/2024 Actual	2024/2025 Actual	2025/2026 Estimate	2025/2026 Budget	2026/2027 Budget
Revenue						
400	Taxes and Interest					
	401000 Interest Income	456,606	517,126	338,046	104,758	84,512
	Taxes and Interest Total	456,606	517,126	338,046	104,758	84,512
498	Other Income					
	498200 Other Sources	836	984	-	-	-
	Other Income Total	836	984	-	-	-
499	Interfund Transfers In					
	499000 Transfer In	3,145,051	3,567,457	10,240,416	9,240,416	6,165,607
	Interfund Transfers In Total	3,145,051	3,567,457	10,240,416	9,240,416	6,165,607
Revenue Total		3,602,493	4,085,567	10,578,462	9,345,174	6,250,119
Expense						
520	Professional & Contractual Services Expense					
	520000 Professional Services	-	-	-	-	(350,000)
	Professional & Contractual Services Expense Total	-	-	-	-	(350,000)
599	Interfund Transfers Out					
	599000 Transfer Out	(2,482,603)	(3,843,940)	(8,897,502)	(10,797,502)	(3,605,322)
	Interfund Transfers Out Total	(2,482,603)	(3,843,940)	(8,897,502)	(10,797,502)	(3,605,322)
Expense Total		(2,482,603)	(3,843,940)	(8,897,502)	(10,797,502)	(3,955,322)
Grand Total		1,119,890	241,627	1,680,960	(1,452,329)	2,294,797