FINAL BUDGET

For the Fiscal Year 2026-2027



Homewood-Flossmoor Park District
WHERE YOU WANT TO BE

3301 Flossmoor Road
Flossmoor, Illinois
60422

BUDGET PROCESS

The District's FY2026–27 budget development process commenced in October 2025 and included discussion of the District's fiscal year 2026–2027 goals in February 2026. The process remains ongoing. The District's goals for FY2026–27 are incorporated into the budget document.

Department Heads submit revenue projections and expenditure requests to the Executive Director and Superintendent of Finance. Through a series of budget work sessions and document reviews, the Superintendent of Finance evaluates and revises departmental submissions based on operational needs, financial constraints, and feedback received during meetings with staff and management. Final recommendations from the Executive Director are incorporated, resulting in the development of the proposed FY2026–27 budget.

ECONOMIC CONDITION AND OUTLOOK

- Preparation of the FY2026–27 budget continued to present challenges for the Ice Arena. While the facility is open and operational, rebuilding participation and programming will require additional time. The District continues to closely monitor expenditures and operational performance. The Arena benefited from the closing of Oak Lawn this year, but those revenues will not continue.
- The 2024 Equalized Assessed Valuation (EAV), which serves as the basis for the District's property tax levy, decreased by $9.3 million, representing a 1.1% decrease from the prior year. This is a minor decrease, the EAV still exceeds the high of $812 million recorded in 2010.
- Since 2019, the statutory minimum wage has increased six times, resulting in higher payroll expenses and necessitating corresponding adjustments to fees and charges where appropriate. The final increase took effect on January 1, 2025, raising the minimum wage from $14.00 to $15.00 per hour, an increase of 7.1%. Over the six-year period, this unfunded mandate has increased District operating costs by approximately $500,000. Fortunately, we will not be faced with another large increase.

FINANCIAL SUMMARY

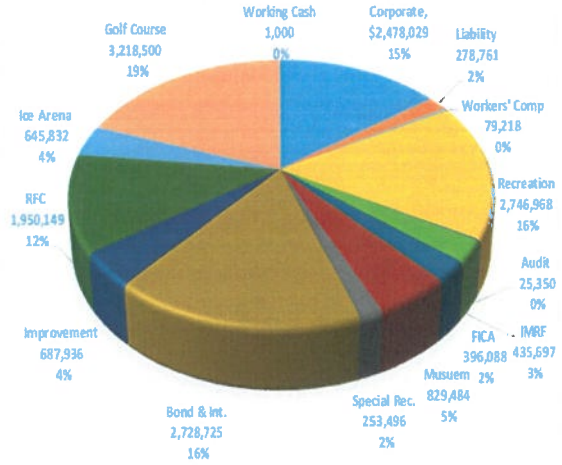
A summary of budgeted revenues and expenditures by fund is presented on the following page. This information is supplemented with three years of historical actual data, the prior year's budget, and projected figures as of April 30, 2026, to provide context and facilitate comparison.

Total budgeted revenues for all funds for FY2026–27 are $16,755,233, while total budgeted expenditures are $17,009,874. These revenues establish the District's capacity to deliver programs and services to the community. The FY2026–27 expenditure budget includes capital expenditures totaling $1,783,915, principal debt payments of $1,863,405, and interest

payments of $506,434. These expenditures are funded through a combination of property tax revenues, bond proceeds, operating revenues, and available fund balances.

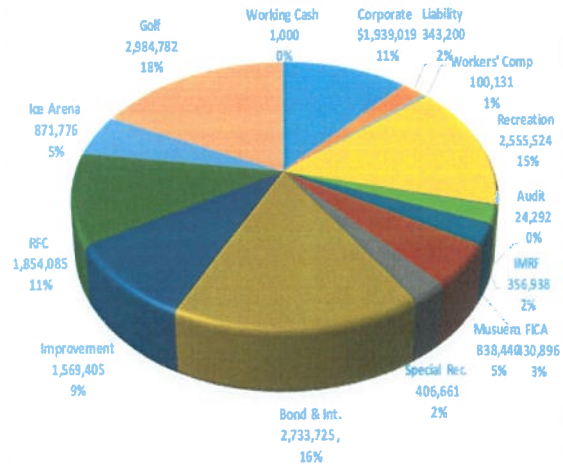
The following graphs present total revenues and expenses by fund.

TOTAL REVENUES BY FUND $16,755,233



	Actual 2022/23	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Budget 2026/27
Corporate Fund	$ 2,722,881	$ 2,710,944	$ 2,619,599	$ 2,458,498	$ 2,450,511	$ 2,478,029
Liability Fund	315,308	306,796	313,504	321,915	322,229	278,761
Workers' Comp Fund	62,563	64,340	84,302	96,125	96,125	79,218
Recreation Fund	2,254,894	2,326,060	2,530,564	2,511,386	2,679,158	2,746,968
Audit Fund	24,408	24,104	25,353	26,435	26,435	25,350
IMRF Fund	256,909	253,638	266,852	360,467	360,467	435,697
FICA Fund	256,910	363,300	371,928	360,467	360,467	396,088
Musuem Fund	584,838	661,790	651,559	797,162	693,054	829,484
Special Recreation Fund	258,158	230,824	228,489	240,311	240,000	253,496
Bond and Interest Fund	1,549,824	2,485,781	2,529,664	2,660,859	2,679,264	2,728,725
Improvement Fund	122,673	653,803	1,193,954	608,650	558,650	687,936
Racquet Club Fund	1,445,905	1,619,387	1,729,860	1,956,919	1,843,017	1,950,149
Ice Arena Fund	5,641,456	486,993	580,690	778,979	1,263,528	645,832
Golf Course Fund	2,745,261	2,958,176	2,955,404	3,012,288	3,141,447	3,218,500
Working Cash Fund	50	240	2,000	2,000	2,000	1,000
Total Revenues	$18,242,038	$15,146,176	$16,083,722	$16,192,461	$16,716,352	$16,755,233

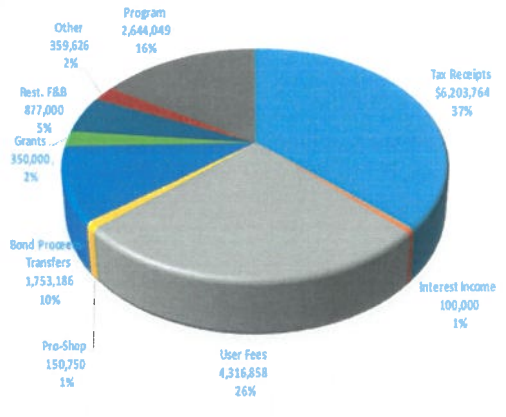
TOTAL EXPENSES BY FUND $17,009,874



	Actual 2022/23	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Budget 2026/27
Corporate Fund	$ 2,082,191	$ 1,613,932	$ 1,694,211	$ 1,884,773	$ 1,796,654	$ 1,939,019
Liability Fund	294,266	224,446	315,930	333,101	318,620	343,200
Workers' Comp Fund	49,049	56,786	79,300	95,205	95,205	100,131
Recreation Fund	1,718,201	2,077,095	2,318,574	2,388,440	2,402,007	2,555,524
Audit Fund	21,352	24,572	24,742	26,130	26,419	24,292
IMRF Fund	343,636	342,402	346,277	378,410	355,000	356,938
FICA Fund	324,128	374,289	408,628	423,164	420,000	430,896
Musuem Fund	523,073	632,815	625,247	809,522	686,198	838,440
Special Recreation Fund	275,923	195,955	186,265	556,460	458,960	406,661
Bond and Interest Fund	1,118,920	2,487,796	2,564,678	2,665,858	2,663,033	2,733,725
Improvement Fund	550,582	794,909	1,224,019	2,683,112	2,392,640	1,569,405
Racquet Club Fund	1,490,833	1,727,313	1,682,942	1,867,951	1,737,012	1,854,085
Ice Arena Fund	6,995,388	1,238,210	1,090,585	958,780	904,209	871,776
Golf Course Fund	2,159,288	2,549,928	2,518,910	2,715,266	2,810,209	2,984,782
Working Cash Fund	-	1,000	1,000	1,000	1,000	1,000
Total Expenses	$17,946,830	$14,341,448	$15,081,308	$17,787,172	$17,067,166	$17,009,874
Net Surplus/(Deficit)	$ 295,208	$ 804,728	$ 1,002,414	$ (1,594,711)	$ (350,814)	$ (254,641)

OVERVIEW OF REVENUES

TOTAL REVENUES BY TYPE



	Actual 2022/23	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Budget 2026/27
Tax Receipts	$ 5,327,054	$ 5,826,109	$ 5,744,640	$ 5,940,773	$ 5,940,462	$ 6,203,764
Interest Income	135,095	251,373	331,055	250,000	232,000	100,000
User Fees	3,402,233	3,841,978	4,041,940	4,158,731	4,364,333	4,316,858
Pro-Shop	124,689	122,429	119,326	155,198	154,225	150,750
Bond proceeds-Transfers	6,561,750	1,975,778	2,136,509	1,693,050	1,711,455	1,753,186
Grants	-	-	115	300,000	751,718	350,000
Restaurant F&B	834,933	881,634	816,023	863,000	848,000	877,000
Other	227,358	275,832	734,658	362,701	348,964	359,626
Program	1,628,927	1,971,041	2,159,455	2,469,008	2,365,195	2,644,049
Total Revenues	$ 18,242,039	$ 15,146,174	$ 16,083,721	$ 16,192,461	$ 16,716,352	$ 16,755,233

Total proposed budgeted revenues for FY2026–27 increased by $562,772 from the prior year. Revenue increases were budgeted across most funds, with the exception of the Racquet Fund and the Ice Arena Fund. The Racquet Club is gaining a better understanding of where revenues are. This is the first full year for several of the staff, while the Ice Arena is taking a more realistic view of what revenues are available.

Proposed FY2026–27 Corporate Fund revenues (the District's primary operating fund) total approximately $2.4 million, which is comparable to the FY2025–26 budget.

Property tax revenues remain the largest source of revenue within the Corporate Fund, accounting for nearly 94% of total Corporate Fund revenues. Across all funds, property tax revenues represent approximately 37% of total budgeted revenues, consistent with the prior year.

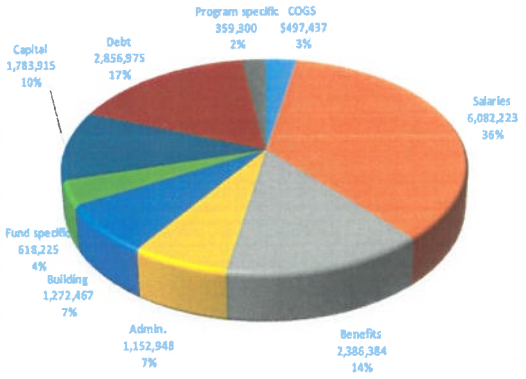
User fees, the District's second-largest revenue source, are budgeted at $4.3 million for FY2026–27, representing an increase of $158,127, or 3.8%, over the FY2025–26 budget. This increase is driven primarily by the continued strong interest in golf operations. The Ice Arena budget reflects a planned decrease in user fee revenue as programming continues to rebuild.

Other significant revenue sources include:

- **Program fees**, budgeted at $2.64 million, an increase of $175,041, or 7.01%, compared to the FY2025–26 budget, primarily from Recreation Programs.
- **Bond proceeds**, budgeted at $1.28 million, a small increase from the prior year.
- **Restaurant food and beverage operations**, budgeted to increase by $14,000 over the prior year.

OVERVIEW OF EXPENDITURES

TOTAL EXPENSES BY TYPE



	Actual 2022/23	Actual 2023/24	Actual 2024/25	Budget 2025/26	Projected 2025/26	Budget 2026/27
Cost of goods sold	$ 422,513	$ 475,347	$ 434,980	$ 489,178	$ 498,781	$ 497,437
Salaries	4,552,907	5,228,731	5,743,093	5,998,958	5,807,058	6,082,223
Benefits	1,649,206	1,871,637	2,043,768	2,362,470	2,215,685	2,386,384
Administrative	792,232	775,471	828,596	999,274	1,000,997	1,152,948
Building	835,639	1,229,491	1,144,621	1,303,039	1,311,611	1,272,467
Fund Specific	397,076	495,755	514,730	576,174	578,807	618,225
Capital	6,714,299	874,168	1,128,099	2,918,220	2,579,171	1,783,915
Debt	2,393,418	3,151,459	2,971,618	2,795,258	2,792,433	2,856,975
Program Specific	189,528	239,392	271,789	344,600	282,623	359,300
Total Expenses	$ 17,946,818	$ 14,341,451	$ 15,081,294	$ 17,787,171	$ 17,067,166	$ 17,009,875

Total expenditures in the proposed FY2026–27 budget are $17 million, representing a decrease of $777,296, or 4.4%, from the FY2025–26 budget. The most significant reduction is in capital expenditures, which were elevated in the prior year due to a planned surplus spend down. Salaries and benefits increased overall due to additional staffing needs, and a significant increase in medical insurance costs.

The following highlights summarize key elements of the operating budget by fund:

Corporate Fund:
Interest income is beginning to go down. The Federal Reserve implemented three rate cuts in 2025, each of 25 basis points, bringing the total reduction to .75% by December.

Liability Fund:
The Liability Fund provides funding for the District's general liability and unemployment insurance obligations.

Workers' Compensation Fund:
Insurance expenses increased by approximately $5,000, reflecting higher payroll levels associated with increased staffing.

Recreation Fund:
Property tax revenues are budgeted to decrease by $10,146 over the prior year. Salary expenditures increased by $91,002, or 6.1%, with full-time salaries remaining constant and part-time salaries increasing 13.1%. Benefit costs are budgeted to increase by $19,658, or 9%. Program revenues are budgeted to increase by $189,372.

Audit Fund:
No significant changes are budgeted.

IMRF Fund:
The employer contribution rate decreased from 10.05% to 9.68% of payroll for calendar year 2026. This modest decrease reflects the District's IMRF funding status relative to employee

census and anticipated benefit obligations. The District's IMRF rate has ranged from 8.23% to 21.0% since 2009.

FICA/Medicare Fund:
FICA and Medicare expenditures fluctuate in direct relation to salary levels.

Irons Oaks Fund:
Property tax revenues are budgeted to increase by $14,070, while all revenues are budgeted to increase by $32,322. Salaries increased by $1,136, and benefits increased by $5,797. Olympia Fields tax revenues are budgeted at $55,000, an increase of $10,000 from the prior year. This is the second $10,000 increase.

Special Recreation Fund:
ADA-related plans and projects are budgeted at $18,000, as well as 20% of the OSLAD project, $123,500.

Bond and Interest Fund:
All bond principal and interest payments are now accounted for within the Bond and Interest Fund.

Improvement Fund:
Capital expenditures in the Improvement Fund decreased by $1,092,185, or 45%, from the prior year. Fiscal 2026 was the year of the scheduled surplus spend down. Major capital projects included in the FY2026–27 budget consist of $494,000 in OSLAD matching funds; $95,000 for vehicles; $50,000 for spider lift; and $205,000 in asphalt and cement work. There is $250,000 carry over for the surplus.

Racquet & Fitness Club Fund:
Revenues and expenditures are budgeted to remain stable in fiscal 2027. The staff is gaining a better understanding of the market.

Ice Arena Fund:
The Ice Arena continues to be a challenge. Revenues are budgeted at $645,832, with expenditures of $871,776. Staff remain focused on rebuilding core programs and exploring new operational initiatives.

Golf Course Fund:
The Golf Course continues to experience high participation levels. Major capital expenditures include the purchase of nineteen golf carts for $70,000, a new fairway unit for $83,300, a sprayer for $58,000, security cameras for $49,000, a sand pro rake for $19,600, interior facility updates totaling $10,000, a beer cooler for $10,000, and a double oven for $10,000.

Acknowledgements

This budget reflects the District's mission to enhance quality of life through diverse recreational opportunities, facilities, and parks while remaining committed to environmental stewardship. Special recognition is extended to the Department Heads, Managers, Supervisors, and staff whose knowledge, expertise, and dedication were instrumental in the preparation of the FY2026–27 budget. Their efforts have ensured that this budget aligns with the priorities of the Board of Commissioners and the residents we serve. We welcome the Board's questions and comments as the budget advances toward adoption.

Homewood-Flossmoor Park District
Net Position Projections

Fund	4/30/2025 Net Position	2025-26 Estimated Income (Loss)		Estimated 4/30/2026 Net Position	2026-27 Budgeted Income (Loss)		Estimated 4/30/2027 Net Position
Corporate	4,508,270	653,857		5,162,127	539,010		5,701,137
Recreation	1,062,726	277,151		1,339,877	191,444		1,531,321
Debt Service	418,981	16,231		435,212	(5,000)		430,212
Liability	341,254	3,609		344,863	(64,439)		280,424
Audit	11,183	16		11,199	1,058		12,257
IMRF	(93,186)	5,467		(87,719)	78,759		(8,960)
FICA	94,080	(59,533)		34,547	(34,808)		(261)
Irons Oaks	321,927	6,856		328,783	(8,956)		319,827
Special Recreation	542,095	(218,960)		323,135	(153,165)		169,970
Park Improvements	3,119,032	(1,833,990)		1,285,042	(881,469)		403,573
Racquet & Fitness	(917,154)	106,005	*	(811,149)	96,064	*	(715,085)
Ice Arena	(3,378,269)	359,319	*	(3,018,950)	(225,944)	*	(3,244,894)
Golf Course	2,358,914	331,238	*	2,690,152	233,718	*	2,923,870
Workers Comp	201,313	920		202,233	(20,913)		181,320
Working Cash	162,803	1,000		163,803	-		163,803
Totals	**8,753,969**	**(350,814)**		**8,403,155**	**(254,641)**		**8,148,514**

* excludes debt expense which is not included when calculating fund balance

Homewood-Flossmoor Park District
Budget Summary

Fund	Budgeted 2026-27 Revenue	Budgeted 2026-27 Expenses	Budgeted 2026-27 Net Income
Corporate	$ 2,302,109	$ 655,229	$ 1,646,880
Maintenance	47,670	1,155,540	(1,107,870)
Acquisition	128,250	128,250	-
Recreation	2,488,633	2,188,746	299,887
Pools	258,335	366,778	(108,443)
Bond & Interest	2,728,725	2,733,725	(5,000)
Liability Insurance	278,761	343,200	(64,439)
Audit	25,350	24,292	1,058
IMRF	435,697	356,938	78,759
FICA	396,088	430,896	(34,808)
Special Recreation	253,496	406,661	(153,165)
Racquet Club*	1,950,149	1,854,085	96,064
Ice Arena*	645,832	871,776	(225,944)
Golf Course*	3,218,500	2,984,782	233,718
Workers Comp	79,218	100,131	(20,913)
Working Cash	1,000	1,000	-
Irons Oaks	829,484	838,440	(8,956)
Total	$ 16,067,297	$ 15,440,469	$ 626,828
Interfund Transfers:	$ 466,186.00	$ 466,186.00	$ -
Net Operating Budget	$ 15,601,111	$ 14,974,283	$ 626,828
Capital Projects:			
Park Improvement	$ 687,936	$ 1,569,405	$ (881,469)
Total Budget	$ 16,755,233	$ 17,009,874	$ (254,641)

*Special Revenue Funds Include the following:

	Capital Expenditures	Debt Pymts Principal
Racquet & Fitness Club	$ -	$ -
Ice Arena	-	-
Golf Course	314,900	-
Total	$ 314,900	$ -

Homewood-Flossmoor Park District
Corporate and Park Maintenance Funds
Fund Balance Worksheet

April 30, 2025	Audited Fund Balance			$ 4,508,270
Corporate:				
	2025-26	Estimated Revenues	$ 2,264,678	
	2025-26	Estimated Expenses	601,600	1,663,078
Park Maintenance:				
	2025-26	Estimated Revenues	51,433	
	2025-26	Estimated Expenses	1,060,654	(1,009,221)
Acquisition:				
	2025-26	Estimated Revenues	134,400	
	2025-26	Estimated Expenses	134,400	-
April 30, 2026	Estimated Fund Balance			5,162,127
Corporate:				
	2026-27	Budgeted Revenues	2,302,109	
	2026-27	Budgeted Expenses	655,229	1,646,880
Park Maintenance:				
	2026-27	Budgeted Revenues	47,670	
	2026-27	Budgeted Expenses	1,155,540	(1,107,870)
Acquisition Fund:				
	2026-27	Budgeted Revenues	128,250	
	2026-27	Budgeted Expenses	128,250	-
April 30, 2027	Estimated Fund Balance			$ 5,701,137

BUDGET REPORT FOR HOMEWOOD-FLOSSMOOR PARK DISTRICT
Fund: 100 CORPORATE FUND
CORPORATE GENERAL

ACCOUNT	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY	2026-27 EXECUTIVE REVIEW BUDGET
ESTIMATED REVENUES						
TAX RECEIPTS						
40110	REAL ESTATE TAXES-CURRENT	2,067,260	2,023,519	1,948,298	2,284,123	2,113,609
40130	REPLACEMENT TAXES-CURRENT	172,646	107,455	100,000	100,089	100,000
TAX RECEIPTS		2,239,906	2,130,974	2,048,298	2,384,212	2,213,609
INTEREST INCOME						
40210	INTEREST INCOME	247,533	299,055	218,000	202,180	79,000
INTEREST INCOME		247,533	299,055	218,000	202,180	79,000
OTHER REVENUES						
43108	MISCELLANEOUS INCOME	1,991	12,751	2,000	4,844	2,000
43801	IMPACT FEES		980		980	
43840	CAPITAL ASST SLE PROCEEDS		10,500		5,200	
43904	BOND & INTEREST RMBRSMNT	5,000	5,000	5,000	5,000	5,000
43905	AUDIT REIMBURSEMENT	500	500	500	500	500
43906	WORKERS COMP REIMBURSEMNT	1,000	1,000	1,000	1,000	1,000
43907	WORKING CASH REIMBURSEMNT	1,000	1,000	1,000	1,000	1,000
OTHER REVENUES		9,491	31,731	9,500	18,524	9,500
TOTAL ESTIMATED REVENUES		2,496,930	2,461,760	2,275,798	2,604,916	2,302,109
APPROPRIATIONS						
SALARIES & WAGES						
51100	FULL-TIME SALARIES	348,101	353,199	357,343	361,225	371,679
51200	PART-TIME SALARIES		429		607	
SALARIES & WAGES		348,101	353,628	357,343	361,832	371,679
EMPLOYMENT/BENEFIT COSTS						
52101	EMPLOYEE INSURANCE	37,953	48,890	55,766	55,809	50,461
52102	EMPLOYEE ASSISTANCE PLAN	1,692	1,692	1,700	1,276	650
52103	REIMBURSED INS DEDUCTIBLE	19,327	12,520	14,450	11,707	14,445
52201	JOB PLACEMENT ADS		165	200	104	200
52203	CRIMINAL BACKGROUND CKS	2,162	2,352	2,800	2,504	2,800
52205	TRAINING MATERIALS/SUPPLS	344	625	1,000		1,000
52206	CAR ALLOWANCES	7,015	7,847	7,620	7,376	7,080
52207	TRAVEL EXPENSES	54	62	100	136	150
52208	PROFESSIONAL DUES	10,873	11,396	11,780	11,830	12,440
52209	PROFESSIONAL DEVELOPMENT	14,261	10,558	19,518	22,138	24,953
52212	EMPLOYEE REC/SVC AWARDS	51	18	150	356	206
EMPLOYMENT/BENEFIT COSTS		93,732	96,125	115,084	113,236	114,385
OFFICE/ADMINISTRATIVE EXP						
53102	COMPUTER SERVICE & SUPPLIES	4,998	3,837	10,150	5,044	8,000
53103	COMPUTER REPAIRS & MAINT	15,683	50,057	66,814	54,662	68,800
53104	OFFICE SUPPLIES	3,032	4,473	5,000	4,914	5,000
53106	OFFICE EQUIP REP & MAINT	884	1,132	1,000	1,850	2,200
53302	LEGAL SERVICE	21,719	23,737	29,600	32,923	30,000
53304	SUBSCRIPTIONS	109	160	360	(104)	360
53502	PROMOTION	6,055	20,009	10,970	8,006	15,390
53505	POSTAGE	864	1,490	1,300	1,273	1,300
53508	SCHOLARSHIP EXPENSE	500	500	500	500	500
OFFICE/ADMINISTRATIVE EXP		53,844	105,395	125,694	109,068	131,550
BUILDING EXPENSES						
54110	ELECTRICITY	5,012	5,297	7,200	5,255	7,700

BUDGET REPORT FOR HOMEWOOD-FLOSSMOOR PARK DISTRICT
Fund: 100 CORPORATE FUND

CORPORATE GENERAL

ACCOUNT	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY	2026-27 EXECUTIVE REVIEW BUDGET
APPROPRIATIONS						
BUILDING EXPENSES						
54120	FUEL & HEAT	616	810	810	871	875
54130	TELEPHONE	5,858	6,498	6,660	11,085	7,740
54135	INTERNET & DATA SERVICE	968	1,301	1,200	1,567	1,800
54140	WATER & SEWER	329	397	400	348	400
54160	ALARM EXPENSE		5,696	1,600	450	1,600
54317	CONTRACTUAL SERVICES	938	15,297	800	500	10,300
BUILDING EXPENSES		13,721	35,296	18,670	20,076	30,415
FUND SPECIFIC EXPENSES						
55309	SECURITY SERVICE					7,200
FUND SPECIFIC EXPENSES						7,200
TOTAL APPROPRIATIONS		509,398	590,444	616,791	604,212	655,229
NET OF REVENUES/APPROPRIATIONS - FUND 100		1,987,532	1,871,316	1,659,007	2,000,704	1,646,880

BUDGET REPORT FOR HOMEWOOD-FLOSSMOOR PARK DISTRICT
Fund: 100 CORPORATE FUND

PARKS MAINTENANCE

ACCOUNT	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY	2026-27 EXECUTIVE REVIEW BUDGET
ESTIMATED REVENUES						
USER FEES						
41235	DAILY SPLASHPAD FEES	15,398	16,304	15,800	13,144	14,320
41321	PICNIC RENTAL	7,163	6,825	5,000	10,139	5,600
USER FEES		22,561	23,129	20,800	23,283	19,920
OTHER REVENUES						
43106	MEMORIALS	5,815	5,550	3,500	3,870	3,750
43108	MISCELLANEOUS INCOME	2,780	493		3,093	
43909	IRONS OAKS REIMBURSEMENT	24,000	24,000	24,000	24,000	24,000
OTHER REVENUES		32,595	30,043	27,500	30,963	27,750
TOTAL ESTIMATED REVENUES		55,156	53,172	48,300	54,246	47,670
APPROPRIATIONS						
SALARIES & WAGES						
51100	FULL-TIME SALARIES	278,104	306,464	339,268	321,990	328,639
51200	PART-TIME SALARIES	88,987	71,942	110,643	98,991	105,928
SALARIES & WAGES		367,091	378,406	449,911	420,981	434,567
EMPLOYMENT/BENEFIT COSTS						
52101	EMPLOYEE INSURANCE	181,350	206,687	270,883	236,650	300,555
52103	REIMBURSED INS DEDUCTIBLE	32,758	24,720	26,250	21,613	23,250
52207	TRAVEL EXPENSES	344	156	400	424	400
52208	PROFESSIONAL DUES				265	400
52209	PROFESSIONAL DEVELOPMENT	2,560	3,892	2,750	3,034	2,750
52210	CONTINUING EDUCATION	45	210	500	520	500
52211	UNIFORMS	5,397	6,951	6,000	6,762	8,200
52212	EMPLOYEE REC/SVC AWARDS	243	857	510	172	122
EMPLOYMENT/BENEFIT COSTS		222,697	243,473	307,293	269,440	336,177
OFFICE/ADMINISTRATIVE EXP						
53102	COMPUTER SERVICE & SUPPLIES	791	218	400	75	400
53103	COMPUTER REPAIRS & MAINT	5,939	3,098	4,293	7,933	10,380
53104	OFFICE SUPPLIES	379	364	500	75	500
53311	LICENSE PLATES & RGSTRTN		178	250		250
53505	POSTAGE	13		50		50
OFFICE/ADMINISTRATIVE EXP		7,122	3,858	5,493	8,083	11,580
BUILDING EXPENSES						
54110	ELECTRICITY	18,548	18,909	21,600	18,797	20,500
54120	FUEL & HEAT	4,603	5,498	7,000	6,117	6,500
54130	TELEPHONE	10,459	10,708	10,920	9,690	9,920
54135	INTERNET & DATA SERVICE	4,024	5,453	6,000	5,653	6,000
54140	WATER & SEWER	3,335	2,066	4,500	2,318	3,500
54150	SCAVENGER SERVICE	22,354	17,017	20,000	29,296	25,000
54160	ALARM EXPENSE		882	1,000	103	1,000
54311	MAINTENANCE SUPPLIES	30,886	25,841	28,500	23,907	26,000
54314	LIGHT BULB SUPPLIES		176	1,000	398	1,000
54315	SAFETY SUPPLIES		899	2,500	206	2,000
54317	CONTRACTUAL SERVICES	24,952	28,386	28,000	26,067	30,000
54318	ICE MELT	3,233	6,117	6,000	6,768	6,500
54330	PLUMBING REPAIRS	2,377	1,476	4,000	8,852	4,000
54331	ELECTRICAL REPAIRS	792	2,764	3,000	4,884	5,000
54332	BUILDING REPAIRS	6,025	5,757	10,000	9,945	10,000
54333	EQUIPMENT REPAIRS		143	1,500	681	1,000

BUDGET REPORT FOR HOMEWOOD-FLOSSMOOR PARK DISTRICT
Fund: 100 CORPORATE FUND

PARKS MAINTENANCE

ACCOUNT	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY	2026-27 EXECUTIVE REVIEW BUDGET
APPROPRIATIONS						
BUILDING EXPENSES						
54334	HVAC REPAIRS	21,048	813	5,000	906	5,000
54335	SMALL TOOLS & MINOR EQUIP	7,311	6,105	6,000	4,252	3,500
BUILDING EXPENSES		159,947	139,010	166,520	158,840	166,420
FUND SPECIFIC EXPENSES						
55102	CHEMICALS	1,366	1,241	1,000		1,200
55301	SEED /FERTILIZER	22,412	21,817	23,000	17,981	23,000
55302	GAS & OIL	38,043	38,749	40,000	36,251	40,000
55303	SMALL SIGNS & REPAIRS	1,948	5,121	2,000	1,116	1,500
55304	MEMORIAL SUPPLIES	6,715	3,352	5,000	5,967	5,000
55305	PARK PRIDE SUPPLIES	6,317	9,439	7,600	5,076	9,100
55306	PORTABLE FACILITIES RENTL	7,355	7,598	8,500	7,382	8,000
55307	EQUIPMENT RENTALS	3,573	4,304	2,500	2,224	4,000
55310	ANNUALS	1,214	1,032	2,000		2,500
55312	SPLASHPAD SUPPLIES/REPAIR	1,406	6,606	4,765	11,061	5,246
55330	GROUNDS REPAIRS	29,505	32,785	32,500	28,620	25,000
55331	VEHICLE REPAIRS	37,832	20,203	25,000	26,720	28,000
55332	TRACTOR REPAIRS	18,712	18,518	20,000	20,595	23,000
55333	SHELTER REPAIRS	247	667	3,500	82	8,500
55334	PLAYGROUND EQUIP REPAIRS	14,592	11,274	15,000	3,176	10,000
55335	SMALL MOTOR EQUIP REPAIRS	2,853	1,163	500	1,012	1,750
55336	RADIO REPAIRS	177	90			
55337	DRINKING FOUNTAIN REPAIRS	223	1,968	1,000	818	1,000
55338	IRRIGATION REPAIRS	2,385	11,516	5,000	2,929	4,500
55339	WATERLINE REPAIRS			1,500		1,500
55340	TRAFFIC SIGNAL REPAIRS	3,620	2,715	4,000	2,715	4,000
FUND SPECIFIC EXPENSES		200,495	200,158	204,365	173,725	206,796
TOTAL APPROPRIATIONS		957,352	964,905	1,133,582	1,031,069	1,155,540
NET OF REVENUES/APPROPRIATIONS - FUND 100		(902,196)	(911,733)	(1,085,282)	(976,823)	(1,107,870)

BUDGET REPORT FOR HOMEWOOD-FLOSSMOOR PARK DISTRICT
Fund: 100 CORPORATE FUND

RENO/ACQUIST

ACCOUNT	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY	2026-27 EXECUTIVE REVIEW BUDGET
ESTIMATED REVENUES						
TAX RECEIPTS						
40110	REAL ESTATE TAXES-CURRENT	158,858	104,666	134,400	153,532	128,250
TAX RECEIPTS		158,858	104,666	134,400	153,532	128,250
TOTAL ESTIMATED REVENUES		158,858	104,666	134,400	153,532	128,250
NET OF REVENUES/APPROPRIATIONS - FUND 100		158,858	104,666	134,400	153,532	128,250

Homewood-Flossmoor Park District
Recreation and Pool Funds
Fund Balance Worksheet

April 30, 2025	Audited Fund Balance			$ 1,062,726
Recreation:				
	2025-26	Estimated Revenues	$ 2,396,918	
	2025-26	Estimated Expenses	2,043,239	353,679
Pools:				
	2025-26	Estimated Revenues	282,240	
	2025-26	Estimated Expenses	358,768	(76,528)
April 30, 2026	Estimated Fund Balance			1,339,877
Recreation:				
	2026-27	Budgeted Revenues	2,488,633	
	2026-27	Budgeted Expenses	2,188,746	299,887
Pools:				
	2026-27	Budgeted Revenues	258,335	
	2026-27	Budgeted Expenses	366,778	(108,443)
April 30, 2027	Estimated Fund Balance			$ 1,531,321

BUDGET REPORT FOR HOMEWOOD-FLOSSMOOR PARK DISTRICT
Fund: 200 RECREATION FUND

EXCLUDES LIONS POOL

ACCOUNT	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY	2026-27 EXECUTIVE REVIEW BUDGET
ESTIMATED REVENUES						
TAX RECEIPTS						
40110	REAL ESTATE TAXES-CURRENT	870,984	901,961	917,188	814,616	907,042
TAX RECEIPTS		870,984	901,961	917,188	814,616	907,042
USER FEES						
41310	BUILDING RENTAL	419,851	420,274	393,125	447,244	430,156
41320	FIELD RENTAL		70		90	105
41321	PICNIC RENTAL	420	1,790	1,500	3,200	3,000
USER FEES		420,271	422,134	394,625	450,534	433,261
OTHER REVENUES						
43103	VENDING	832	721	325	790	580
43107	CASH OVER/SHORT	6				
43108	MISCELLANEOUS INCOME	203	575	200	205	200
43109	SCHOLARSHIP DONATIONS	667	684	500	590	500
OTHER REVENUES		1,708	1,980	1,025	1,585	1,280
PROGRAM REVENUES						
45201	GENERAL INTEREST	10,586	21,076	32,595	19,880	37,575
45202	ARTS & CRAFTS	10,983	14,397	13,518	13,838	14,465
45204	BEFORE AND AFTER SCHOOL	272,113	371,619	350,799	442,510	431,360
45206	CAMPS	274,233	282,655	271,384	280,611	308,938
45208	CULTURAL ARTS	4,149	2,079	2,050	3,560	3,600
45210	DANCE	22,322	21,096	23,988	11,720	23,742
45212	FITNESS	21,146	19,512	15,456	19,691	22,616
45214	LEARN AT YOUR LEISURE	21,861	13,570	16,496	17,990	22,703
45218	PRE-SCHOOL PROGRAM	69,301	116,698	113,592	110,148	120,734
45220	SPECIAL EVENTS	19,496	22,913	20,635	24,385	23,730
45222	SPORTS	58,493	45,203	48,369	50,576	85,776
45224	TRIPS	160	1,206	3,600	9,001	27,441
45226	PROGRAMS FOR PRE-SCHOOLRS	18,661	21,357	31,736	8,396	14,670
45999	PROGRAM DONATIONS	12,324	12,002	10,800	13,585	9,700
PROGRAM REVENUES		815,828	965,383	955,018	1,025,891	1,147,050
TOTAL ESTIMATED REVENUES		2,108,791	2,291,458	2,267,856	2,292,626	2,488,633
APPROPRIATIONS						
SALARIES & WAGES						
51100	FULL-TIME SALARIES	645,065	687,772	712,426	707,213	707,077
51200	PART-TIME SALARIES	471,123	555,067	520,539	586,413	605,002
SALARIES & WAGES		1,116,188	1,242,839	1,232,965	1,293,626	1,312,079
EMPLOYMENT/BENEFIT COSTS						
52101	EMPLOYEE INSURANCE	117,388	133,372	158,298	144,516	173,191
52103	REIMBURSED INS DEDUCTIBLE	19,524	24,194	15,360	14,584	15,360
52201	JOB PLACEMENT ADS	510	330	360	165	360
52206	CAR ALLOWANCES	8,700	8,425	11,100	9,888	11,100
52207	TRAVEL EXPENSES	300	350	518	473	518
52208	PROFESSIONAL DUES	3,696	4,064	3,380	3,255	3,413
52209	PROFESSIONAL DEVELOPMENT	10,944	20,677	18,665	18,233	21,485
52211	UNIFORMS	752	754	1,410	850	2,610
52212	EMPLOYEE REC/SVC AWARDS	569	954	2,285	694	2,168
EMPLOYMENT/BENEFIT COSTS		162,383	193,120	211,376	192,658	230,205
OFFICE/ADMINISTRATIVE EXP						

BUDGET REPORT FOR HOMEWOOD-FLOSSMOOR PARK DISTRICT
Fund: 200 RECREATION FUND

EXCLUDES LIONS POOL

ACCOUNT	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY	2026-27 EXECUTIVE REVIEW BUDGET
APPROPRIATIONS						
OFFICE/ADMINISTRATIVE EXP						
53102	COMPUTER SERVICE & SUPPLIES	3,289	1,286	8,650	1,950	6,650
53103	COMPUTER REPAIRS & MAINT	25,826	23,274	24,514	37,642	49,900
53104	OFFICE SUPPLIES	4,005	4,522	5,500	6,845	6,518
53106	OFFICE EQUIP REP & MAINT	126	1,008	1,000	510	700
53304	SUBSCRIPTIONS	435	446	939	459	1,071
53305	BANK SERVICE CHARGES	2,707	1,708	2,500	3,399	2,500
53306	CREDIT CARD PROCESS FEES	38,656	41,183	39,780	43,143	44,500
53501	ADVERTISING		96	400		400
53502	PROMOTION	3,115	2,396	6,400	4,527	6,300
53504	PRINTING	13,489	17,628	20,650	11,258	20,350
53505	POSTAGE	12,066	12,031	14,200	11,234	14,200
53507	PUBLIC INFORMATION SUPPLY	2,153	3,648	4,460	4,885	5,260
53508	SCHOLARSHIP EXPENSE	2,546	4,465	6,000	2,688	6,000
OFFICE/ADMINISTRATIVE EXP		108,413	113,691	134,993	128,540	164,349
BUILDING EXPENSES						
54110	ELECTRICITY	42,678	48,110	58,724	44,648	60,903
54120	FUEL & HEAT	16,577	19,400	24,800	18,631	20,576
54130	TELEPHONE	22,602	25,281	29,149	17,047	24,384
54135	INTERNET & DATA SERVICE	8,037	8,880	8,566	11,536	11,266
54140	WATER & SEWER	3,510	3,888	5,170	4,354	5,482
54150	SCAVENGER SERVICE	5,145	5,407	5,640	5,262	5,465
54160	ALARM EXPENSE	478	669	900	6,403	1,100
54311	MAINTENANCE SUPPLIES	15,195	10,702	14,800	11,635	14,760
54314	LIGHT BULB SUPPLIES		131	500	32	200
54315	SAFETY SUPPLIES	124	44	250		250
54317	CONTRACTUAL SERVICES	58,671	57,116	39,780	46,283	39,780
54330	PLUMBING REPAIRS	6,710	3,558	6,800	3,115	4,500
54331	ELECTRICAL REPAIRS	120	141	1,000	2,743	1,000
54332	BUILDING REPAIRS	29,552	16,816	21,800	6,951	27,800
54333	EQUIPMENT REPAIRS	(84)		500		500
54334	HVAC REPAIRS	16,948	4,370	5,500	30,160	5,000
54335	SMALL TOOLS & MINOR EQUIP		200	200	322	200
BUILDING EXPENSES		226,263	204,713	224,079	209,122	223,166
FUND SPECIFIC EXPENSES						
55105	EVENT/PARTY SUPPLIES	1,643	2,338	4,000	1,912	3,000
55581	FURN REPR & REPLACE	9,337	6,938	11,800	6,411	11,900
55584	DECORATIONS	582		500		500
FUND SPECIFIC EXPENSES		11,562	9,276	16,300	8,323	15,400
PROGRAM EXPENSES						
81010	PROGRAM ADVERTISING			250		350
81030	PROGRAM BUS RENTALS	21,848	20,862	20,410	18,744	27,300
81040	PROGRAM CONTRACTUAL SERV	90,510	101,771	118,774	91,843	119,693
81050	INSTRUCTOR DEVLPMNT/CERTI	128	214	390	85	378
81060	PROGRAM MISCELLANEOUS	491	525	750	775	2,000
81090	PROGRAM PROMOTION	402	278	550	315	500
81100	PROGRAM SUPPLIES	45,285	54,783	68,589	63,664	93,326
PROGRAM EXPENSES		158,664	178,433	209,713	175,426	243,547
CAPITAL EXPENDITURES						
62023	MAINTENANCE EQUIPMENT				37	
63016	FURNITURE & FIXTURES		50	1,500	1,390	

BUDGET REPORT FOR HOMEWOOD-FLOSSMOOR PARK DISTRICT
Fund: 200 RECREATION FUND
EXCLUDES LIONS POOL

ACCOUNT	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY	2026-27 EXECUTIVE REVIEW BUDGET
APPROPRIATIONS						
CAPITAL EXPENDITURES						
CAPITAL EXPENDITURES			50	1,500	1,427	
TOTAL APPROPRIATIONS		1,783,473	1,942,122	2,030,926	2,009,122	2,188,746
NET OF REVENUES/APPROPRIATIONS - FUND 200		325,318	349,336	236,930	283,504	299,887

BUDGET REPORT FOR HOMEWOOD-FLOSSMOOR PARK DISTRICT
Fund: 200 RECREATION FUND

LIONS POOL

ACCOUNT	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY	2026-27 EXECUTIVE REVIEW BUDGET
ESTIMATED REVENUES						
USER FEES						
41130	POOL SEASON PASSES	79,525	72,526	73,525	77,373	77,250
41210	PHOTO ID REPLACEMENT	5				
41230	DAILY SWIM FEES	66,076	66,763	68,200	94,625	77,700
41312	POOL RENTAL	5,136	6,101	5,900	5,639	5,865
41313	PARTY REVENUE	6,741	5,433	5,895	8,471	7,600
USER FEES		157,483	150,823	153,520	186,108	168,415
PRO-SHOP REVENUE						
42020	SALES TAX		2,446	2,430	2,975	3,000
PRO-SHOP REVENUE			2,446	2,430	2,975	3,000
OTHER REVENUES						
43102	CONCESSION SALES		27,096	27,000	33,071	29,000
43107	CASH OVER/SHORT	7	31		12	
OTHER REVENUES		7	27,127	27,000	33,083	29,000
PROGRAM REVENUES						
45332	SWIMMING LESSONS	54,257	51,673	52,806	52,188	50,320
45334	POOL FITNESS	4,969	5,973	6,004	6,184	5,600
45336	POOL SPECIAL EVENTS	553	1,064	1,770	1,702	2,000
PROGRAM REVENUES		59,779	58,710	60,580	60,074	57,920
TOTAL ESTIMATED REVENUES		217,269	239,106	243,530	282,240	258,335
APPROPRIATIONS						
OFFICE/ADMINISTRATIVE EXP						
53102	COMPUTER SERVICE & SUPPLIES	1,482		2,050	435	2,000
53104	OFFICE SUPPLIES	263	186	400	468	400
53305	BANK SERVICE CHARGES	366				
53306	CREDIT CARD PROCESS FEES	39				
53502	PROMOTION		597	600		550
53504	PRINTING	321	159	300	29	400
OFFICE/ADMINISTRATIVE EXP		2,471	942	3,350	932	3,350
SALARIES & WAGES						
51100	FULL-TIME SALARIES	67,574	74,487	67,801	69,748	71,677
51200	MNT-PART-TIME SALARIES	136,997	181,410	182,438	186,162	190,450
SALARIES & WAGES		204,571	255,897	250,239	255,910	262,127
COST OF GOODS						
50500	SALES TAX EXPENSE		2,408	2,430	2,941	2,610
COST OF GOODS			2,408	2,430	2,941	2,610
EMPLOYMENT/BENEFIT COSTS						
52101	EMPLOYEE INSURANCE	1,950	2,310	2,717	2,611	2,974
52209	PROFESSIONAL DEVELOPMENT		20	48		
52211	UNIFORMS	3,499	4,064	3,610	4,348	4,280
52212	EMPLOYEE REC/SVC AWARDS	133	438	700	406	650
EMPLOYMENT/BENEFIT COSTS		5,582	6,832	7,075	7,365	7,904
BUILDING EXPENSES						
54110	ELECTRICITY	12,405	12,908	12,670	13,723	13,050
54120	FUEL & HEAT	4,889	5,655	6,000	3,753	6,180
54130	TELEPHONE	2,262	2,764	2,952	534	3,000

BUDGET REPORT FOR HOMEWOOD-FLOSSMOOR PARK DISTRICT
Fund: 200 RECREATION FUND

LIONS POOL

ACCOUNT	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY	2026-27 EXECUTIVE REVIEW BUDGET
APPROPRIATIONS						
BUILDING EXPENSES						
54135	INTERNET & DATA SERVICE	1,917	2,292	1,980	3,062	2,040
54140	WATER & SEWER	60	69	80	101	85
54150	SCAVENGER SERVICE	828	764	750	1,454	750
54311	MAINTENANCE SUPPLIES	1,136	4,320	2,500	1,466	2,580
54314	LIGHT BULB SUPPLIES			500		200
54315	SAFETY SUPPLIES	793	1,238	1,100	1,067	1,100
54317	CONTRACTUAL SERVICES	2,255	7,505	2,690	604	2,200
54330	PLUMBING REPAIRS	6,112	3,265	3,000	1,836	3,500
54331	ELECTRICAL REPAIRS	122	122	200		250
54332	BUILDING REPAIRS	7,203	9,086	3,700	1,450	3,200
54333	EQUIPMENT REPAIRS	155	3,564	3,500		2,500
54334	HVAC REPAIRS	13,375		200	141	250
54335	SMALL TOOLS & MINOR EQUIP	23	566	400	366	500
BUILDING EXPENSES		53,535	54,118	42,222	29,557	41,385
FUND SPECIFIC EXPENSES						
55101	POOL SUPPLIES	1,086	786	1,500	185	1,250
55102	CHEMICALS	16,757	21,941	22,000	20,444	22,400
55106	CONCESSION FOOD/SUPPLIES		15,451	14,000	14,933	15,380
55130	POOL REPAIRS	3,744	567	4,000	740	3,500
55131	PUMP & VALVE REPAIRS	1,610	12,451	2,000	4,709	5,000
FUND SPECIFIC EXPENSES		23,197	51,196	43,500	41,011	47,530
CAPITAL EXPENDITURES						
63016	FURNITURE & FIXTURES	3,467	3,903	6,500	3,505	
CAPITAL EXPENDITURES		3,467	3,903	6,500	3,505	
PROGRAM EXPENSES						
81040	PROGRAM CONTRACTUAL SERV	250	586	748	737	972
81100	PROGRAM SUPPLIES	550	569	1,450	316	900
PROGRAM EXPENSES		800	1,155	2,198	1,053	1,872
TOTAL APPROPRIATIONS		293,623	376,451	357,514	342,274	366,778
NET OF REVENUES/APPROPRIATIONS - FUND 200		(76,354)	(137,345)	(113,984)	(60,034)	(108,443)

Homewood-Flossmoor Park District
Irons Oaks Fund
Fund Balance Worksheet

April 30, 2025	Audited Fund Balance			$ 321,927
	2025-26	Estimated Revenues	$ 693,054	
	2025-26	Estimated Expenses	686,198	6,856
April 30, 2026	Estimated Fund Balance			328,783
	2026-27	Budgeted Revenues	829,484	
	2026-27	Budgeted Expenses	838,440	(8,956)
April 30, 2027	Estimated Fund Balance			$ 319,827

BUDGET REPORT FOR HOMEWOOD-FLOSSMOOR PARK DISTRICT
Fund: 270 MUSEUM FUND

ACCOUNT	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY	2026-27 EXECUTIVE REVIEW BUDGET
ESTIMATED REVENUES						
TAX RECEIPTS						
40110	REAL ESTATE TAXES-CURRENT	151,053	156,001	160,208	177,561	174,278
TAX RECEIPTS		151,053	156,001	160,208	177,561	174,278
USER FEES						
41310	BUILDING RENTAL	84,160	85,672	82,500	97,496	103,725
USER FEES		84,160	85,672	82,500	97,496	103,725
OTHER REVENUES						
43101	DONATIONS-GENERAL	6	300	200		300
43108	MISCELLANEOUS INCOME	118	56			
43110	I/O FOUNDATION SUPPORT	1,701	5,932	24,000	17,232	11,750
43111	GASB 87 LEASE INTEREST	21,268	20,619		19,896	
43201	OLYMPIA FIELDS TAXES	30,000	35,000	45,000	45,000	55,000
43202	CELL TOWER AGREEMENTS			37,376		38,496
OTHER REVENUES		53,093	61,907	106,576	82,128	105,546
PROGRAM REVENUES						
45891	IRONS OAKS ADVENTURE CTR	267,428	220,951	318,130	188,978	285,850
45892	IRONS OAKS PROGRAMS	7,970	9,270	12,336	10,832	20,270
45893	IRONS OAKS ENVIRMNTAL CNT	28,413	32,485	38,900	35,879	48,025
45894	IRONS OAKS CAMPS	60,481	73,044	64,262	70,317	77,540
45896	IRONS OAKS SPECIAL EVENTS	8,942	12,229	11,750	11,313	12,000
45999	PROGRAM DONATIONS	250		2,500	2,250	2,250
PROGRAM REVENUES		373,484	347,979	447,878	319,569	445,935
TOTAL ESTIMATED REVENUES		661,790	651,559	797,162	676,754	829,484
APPROPRIATIONS						
SALARIES & WAGES						
51100	FULL-TIME SALARIES	227,253	254,880	264,435	267,604	276,798
51200	PART-TIME SALARIES	131,674	138,280	202,963	135,044	191,736
SALARIES & WAGES		358,927	393,160	467,398	402,648	468,534
EMPLOYMENT/BENEFIT COSTS						
52101	EMPLOYEE INSURANCE	57,165	64,597	76,354	71,108	80,226
52103	REIMBURSED INS DEDUCTIBLE	13,159	9,604	7,800	9,363	8,840
52201	JOB PLACEMENT ADS					400
52203	CRIMINAL BACKGROUND CKS			100		100
52205	TRAINING MATERIALS/SUPPLS	92	136	250		250
52206	CAR ALLOWANCES	900	927	900	905	900
52207	TRAVEL EXPENSES	372	17	500	115	500
52208	PROFESSIONAL DUES	395	349	615	715	1,000
52209	PROFESSIONAL DEVELOPMENT	2,151	3,457	4,280	4,164	4,060
52211	UNIFORMS		1,040	1,110	323	1,410
52212	EMPLOYEE REC/SVC AWARDS	666	340	705	299	350
52250	FICA EMPLOYER PORTION	27,037	29,128	35,756	30,484	35,912
52251	IMRF EMPLOYER PORTION	15,629	18,945	26,576	21,112	26,795
52253	WORKERS COMP INSURANCE	3,000	3,000	3,000	3,000	3,000
EMPLOYMENT/BENEFIT COSTS		120,566	131,540	157,946	141,588	163,743
OFFICE/ADMINISTRATIVE EXP						
53102	COMPUTER SERVICE & SUPPLIES	977	345	1,200		1,300
53103	COMPUTER REPAIRS & MAINT	13,662	11,770	11,660	14,977	17,400
53104	OFFICE SUPPLIES	181	123	300	303	300
53105	SMALL OFFICE EQUIPMENT			300		250

BUDGET REPORT FOR HOMEWOOD-FLOSSMOOR PARK DISTRICT
Fund: 270 MUSEUM FUND

ACCOUNT	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY	2026-27 EXECUTIVE REVIEW BUDGET
APPROPRIATIONS						
OFFICE/ADMINISTRATIVE EXP						
53302	LEGAL SERVICE			1,000		1,000
53303	AUDIT	1,008	1,008	1,008	1,008	1,008
53305	BANK SERVICE CHARGES	629	811	600	688	600
53306	CREDIT CARD PROCESS FEES	16,317	17,340	16,320	18,490	19,000
53313	PLANNING & PROFESS. SERV					6,000
53501	ADVERTISING	1,708	1,959	1,500	2,165	3,600
53504	PRINTING	61	44	300	52	225
53505	POSTAGE	27	43			50
OFFICE/ADMINISTRATIVE EXP		34,570	33,443	34,188	37,683	50,733
BUILDING EXPENSES						
54110	ELECTRICITY	5,659	7,155	8,530	7,249	8,936
54120	FUEL & HEAT	2,560	3,185	3,580	3,212	3,888
54130	TELEPHONE	8,062	8,449	8,500	7,364	8,580
54135	INTERNET & DATA SERVICE	2,315	1,863	1,800	2,302	2,520
54140	WATER & SEWER	2,796	2,704	3,300	2,829	3,900
54150	SCAVENGER SERVICE	1,120	1,357	1,636	1,523	1,980
54160	ALARM EXPENSE	2,962	2,656	3,160	4,205	3,600
54311	MAINTENANCE SUPPLIES	2,087	3,544	3,050	2,638	3,250
54314	LIGHT BULB SUPPLIES			150		100
54315	SAFETY SUPPLIES		74	325	97	200
54317	CONTRACTUAL SERVICES	13,077	3,643	14,620	4,281	13,900
54330	PLUMBING REPAIRS	8,950	783	1,000		5,500
54331	ELECTRICAL REPAIRS	25		1,000		1,000
54332	BUILDING REPAIRS	447	2,492	1,000	1,349	1,000
54333	EQUIPMENT REPAIRS			250		500
54334	HVAC REPAIRS	1,269	228	1,500	152	1,000
54335	SMALL TOOLS & MINOR EQUIP			500	236	500
BUILDING EXPENSES		51,329	38,133	53,901	37,437	60,354
FUND SPECIFIC EXPENSES						
55303	SMALL SIGNS & REPAIRS	33	38			5,500
55321	ARBORICULTURE		550	1,200		2,300
55330	GROUNDS REPAIRS	8,563	6,587	10,700	6,259	11,000
55398	MAINT SVC CHG	24,000	24,000	24,000	24,000	24,000
55581	FURN REPR & REPLACE	3,606		500		
55590	GASB87 LEASE AMORTIZATION	(30,969)	(30,969)		(30,969)	
FUND SPECIFIC EXPENSES		5,233	206	36,400	(710)	42,800
CAPITAL EXPENDITURES						
62003	SIGNS			4,000		
62005	PARK IMPROVMENTS					5,000
62007	PLAYGROUND EQUIPMENT/ RENOVATION			19,000	16,738	4,000
63005	BUILDING IMPROVEMENTS	36,150	726			3,900
CAPITAL EXPENDITURES		36,150	726	23,000	16,738	12,900
PROGRAM EXPENSES						
81040	PROGRAM CONTRACTUAL SERV	2,647	3,998	5,500	4,111	5,250
81100	PROGRAM SUPPLIES	23,393	24,041	31,189	19,420	34,126
PROGRAM EXPENSES		26,040	28,039	36,689	23,531	39,376
TOTAL APPROPRIATIONS		632,815	625,247	809,522	658,915	838,440
NET OF REVENUES/APPROPRIATIONS - FUND 270		28,975	26,312	(12,360)	17,839	(8,956)

Homewood-Flossmoor Park District
Special Recreation
Fund Balance Worksheet

April 30, 2025	Audited Fund Balance			$ 542,095
	2025-26	Estimated Revenues	$ 240,000	
	2025-26	Estimated Expenses	458,960	(218,960)
April 30, 2026	Estimated Fund Balance			323,135
	2026-27	Budgeted Revenues	253,496	
	2026-27	Budgeted Expenses	406,661	(153,165)
April 30, 2027	Estimated Fund Balance			$ 169,970

BUDGET REPORT FOR HOMEWOOD-FLOSSMOOR PARK DISTRICT
Fund: 280 SPECIAL RECREATION FUND

ACCOUNT	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY	2026-27 EXECUTIVE REVIEW BUDGET
ESTIMATED REVENUES						
TAX RECEIPTS						
40110	REAL ESTATE TAXES-CURRENT	230,824	228,489	240,311	262,485	253,496
TAX RECEIPTS		230,824	228,489	240,311	262,485	253,496
TOTAL ESTIMATED REVENUES		230,824	228,489	240,311	262,485	253,496
APPROPRIATIONS						
OFFICE/ADMINISTRATIVE EXP						
53308	JOINT ORGANIZATION ASSMNT	186,095	182,065	252,960	252,959	250,161
OFFICE/ADMINISTRATIVE EXP		186,095	182,065	252,960	252,959	250,161
BUILDING EXPENSES						
54332	BUILDING REPAIRS			15,000		15,000
BUILDING EXPENSES				15,000		15,000
CAPITAL EXPENDITURES						
62007	PLAYGROUND EQUIPMENT/ RENOVATION			281,500		141,500
63006	ADA IMPROVEMENTS	9,860	4,200	7,000	105,710	
CAPITAL EXPENDITURES		9,860	4,200	288,500	105,710	141,500
TOTAL APPROPRIATIONS		195,955	186,265	556,460	358,669	406,661
NET OF REVENUES/APPROPRIATIONS - FUND 280		34,869	42,224	(316,149)	(96,184)	(153,165)

Homewood-Flossmoor Park District
Park Improvements
Fund Balance Worksheet

April 30, 2025	Audited Fund Balance			$ 3,119,032
	2025-26	Estimated Revenues	$ 558,650	
	2025-26	Estimated Expenses	2,392,640	(1,833,990)
April 30, 2026	Estimated Fund Balance			1,285,042
	2026-27	Budgeted Revenues	687,936	
	2026-27	Budgeted Expenses	1,569,405	(881,469)
April 30, 2027	Estimated Fund Balance			$ 403,573

BUDGET REPORT FOR HOMEWOOD-FLOSSMOOR PARK DISTRICT
Fund: 400 IMPROVEMENT FUND

ACCOUNT	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY	2026-27 EXECUTIVE REVIEW BUDGET
ESTIMATED REVENUES						
OTHER REVENUES						
43805	GRANTS			300,000	241,322	350,000
43840	CAPITAL ASST SLE PROCEEDS		425,000			
43842	TRANSFER IN-DEBT SERVICE	578,860	768,954	308,650	308,650	337,936
43843	TRANSFER IN-GOLF	74,943				
OTHER REVENUES		653,803	1,193,954	608,650	549,972	687,936
TOTAL ESTIMATED REVENUES		653,803	1,193,954	608,650	549,972	687,936
APPROPRIATIONS						
SALARIES & WAGES						
51100	FULL-TIME SALARIES	221,578	239,663	276,312	246,889	254,790
SALARIES & WAGES		221,578	239,663	276,312	246,889	254,790
OFFICE/ADMINISTRATIVE EXP						
53305	BANK SERVICE CHARGES		1,125			
53313	PLANNING & PROFESS. SERV	21,376				
OFFICE/ADMINISTRATIVE EXP		21,376	1,125			
CAPITAL EXPENDITURES						
61002	COMPUTER EQUIPMENT	35,273	57,367	24,800	41,720	26,000
61003	OFFICE EQUIPMENT		8,416			
61006	MASTER PLANNING		188,578		1,760	
62001	PICNIC TABLES & GRILLS		4,032			
62005	PARK IMPROVMENTS	16,396	10,334		850	10,000
62006	BASEBALL FIELDS & EQUIP		19,400			
62007	PLAYGROUND EQUIPMENT/ RENOVATION	59,212		494,000	662,845	494,000
62008	SURPLUS PROJECTS			1,500,000	1,102,809	250,000
62009	LANDSCAPING			50,000		
62011	FENCING		50,418			
62016	BENCHES & BLEACHERS		4,325			
62019	VEHICLES	60,337				83,000
62020	MOWING EQUIPMENT	31,489				
62023	MAINTENANCE EQUIPMENT	91,211	3,518			50,000
63005	BUILDING IMPROVEMENTS		74,495	158,000	157,315	133,615
63012	LIONS POOL IMPROVEMENTS	7,447	22,643		46,290	20,000
63013	SIGNS	3,995				
63016	FURNITURE & FIXTURES					43,000
63022	ASPHALT/PARKING LOTS	132,250	137,104	50,000	20,445	205,000
63023	TENNIS COURT RENOVATION	32,654	276,985	60,000	177,030	
63032	IRWIN BUILDING IMPROVMENT	81,691	125,616	70,000	59,916	
CAPITAL EXPENDITURES		551,955	983,231	2,406,800	2,270,980	1,314,615
TOTAL APPROPRIATIONS		794,909	1,224,019	2,683,112	2,517,869	1,569,405
NET OF REVENUES/APPROPRIATIONS - FUND 400		(141,106)	(30,065)	(2,074,462)	(1,967,897)	(881,469)

Homewood-Flossmoor Park District
Racquet & Fitness Club
Fund Balance Worksheet

April 30, 2025	Audited Fund Balance			$ (917,154)
	2025-26	Estimated Revenues	$ 1,843,017	
	2025-26	Estimated Expenses	1,737,012	
	Add back debt		-	106,005
April 30, 2026	Estimated Fund Balance			(811,149)
	2026-27	Budgeted Revenues	1,950,149	
	2026-27	Budgeted Expenses	1,854,085	
	Add back debt		-	96,064
April 30, 2027	Estimated Fund Balance			$ (715,085)

BUDGET REPORT FOR HOMEWOOD-FLOSSMOOR PARK DISTRICT
Fund: 510 RACQUET CLUB FUND

ACCOUNT	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY	2026-27 EXECUTIVE REVIEW BUDGET
ESTIMATED REVENUES						
INTEREST INCOME						
40210	INTEREST INCOME	3,600	30,000	30,000	30,000	20,000
INTEREST INCOME		3,600	30,000	30,000	30,000	20,000
USER FEES						
41139	HEALTH INSRNC MEMBERSHIPS	183,912	232,283	234,000	257,956	251,520
41140	RFC-MBSHP-ANNUAL-PREPAY	322,784	307,835	345,000	290,947	311,100
41141	RFC-NO COMMITTMENT	277,027	332,222	350,000	351,587	366,424
41142	ENROLLMENT FEE	5,583	3,957	5,000	2,000	2,000
41210	PHOTO ID REPLACEMENT	270	230	200	425	150
41240	GUEST FEES	29,070	32,799	30,000	33,155	30,000
41241	TENNIS COURT TIME	216,139	171,551	225,000	146,004	194,000
41242	RB/HB COURT TIME	446	483	500	646	600
41243	PERMANENT COURT TIME	15,437	18,182	20,000	29,262	35,000
41244	WALLEYBALL COURT TIME	210	165	200	510	400
41245	PICKLEBALL COURT TIME				26,474	28,000
41310	BUILDING RENTAL	6,431	8,467	8,500	14,228	12,100
41340	RACQUET RENTAL	196	43	100	105	175
41341	BALL MACHINE RENTAL	6,384	5,175	7,000	(163)	
41342	LOCKER RENTAL	2,678	3,998	2,800	4,268	3,300
USER FEES		1,066,567	1,117,390	1,228,300	1,157,404	1,234,769
OTHER REVENUES						
43102	BEVERAGE SALES		286	2,000	134	250
43103	VENDING	964	1,515	1,000	1,745	1,200
43107	CASH OVER/SHORT	(2)	40		(71)	
43108	MISCELLANEOUS INCOME	414	110	100	607	200
43403	RACQUET STRINGING & REPR	8,623	6,990	9,000	6,698	7,000
43406	TENANT LEASE - CONROY	50,534	46,732	47,000	47,623	48,000
43805	GRANTS		115		1,718	
43840	CAPITAL ASST SLE PROCEEDS				700	
OTHER REVENUES		60,533	55,788	59,100	59,154	56,650
PRO-SHOP REVENUE						
42010	PRO SHOP SALES	16,689	17,213	18,500	18,492	15,000
42020	SALES TAX	1,490	1,623	1,500	1,895	1,500
PRO-SHOP REVENUE		18,179	18,836	20,000	20,387	16,500
PROGRAM REVENUES						
45220	SPECIAL EVENTS		(26)		1,104	1,600
45452	TENNIS PROGRAMS	329,562	337,660	444,500	395,893	408,866
45456	FITNESS PROG/SPEC EVENTS	115,684	136,891	141,035	159,262	175,731
45458	LAP POOL PROGRAMS	25,262	33,221	33,984	29,602	36,033
45999	PROGRAM DONATIONS		100		1,500	
PROGRAM REVENUES		470,508	507,846	619,519	587,361	622,230
TOTAL ESTIMATED REVENUES		1,619,387	1,729,860	1,956,919	1,854,306	1,950,149
APPROPRIATIONS						
COST OF GOODS						
50100	COST OF GOODS SOLD	11,545	12,076	9,250	13,002	11,000
50101	COST OF BEVERAGE SALES		106	1,000		
50200	PRO SHOP DISCOUNTS TAKEN	(50)	(133)		(52)	
50400	FREIGHT-INVENTORY PURCHS	230	42		541	800
50500	SALES TAX EXPENSE	1,474	1,662	1,665	1,779	1,800
COST OF GOODS		13,199	13,753	11,915	15,270	13,600

ACCOUNT	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY	2026-27 EXECUTIVE REVIEW BUDGET
APPROPRIATIONS						
SALARIES & WAGES						
51100	FULL-TIME SALARIES	557,487	582,932	629,847	582,445	595,346
51200	PART-TIME SALARIES	423,867	495,677	507,876	485,468	541,726
51300	EXTENDED PART TIME SALARY	31,352			135	
SALARIES & WAGES		1,012,706	1,078,609	1,137,723	1,068,048	1,137,072
EMPLOYMENT/BENEFIT COSTS						
52101	EMPLOYEE INSURANCE	173,356	175,260	223,314	186,657	214,065
52103	REIMBURSED INS DEDUCTIBLE	19,188	10,927	22,260	11,627	20,860
52206	CAR ALLOWANCES	345	281	360	362	360
52207	TRAVEL EXPENSES				70	
52208	PROFESSIONAL DUES	1,298	265	3,700	554	2,400
52209	PROFESSIONAL DEVELOPMENT	3,233	1,160	9,500	2,957	5,560
52211	UNIFORMS	210	3,174	2,900	695	500
52212	EMPLOYEE REC/SVC AWARDS	641	357	100	457	555
EMPLOYMENT/BENEFIT COSTS		198,271	191,424	262,134	203,379	244,300
OFFICE/ADMINISTRATIVE EXP						
53102	COMPUTER SERVICE & SUPPLIES	568	96	2,550	620	2,000
53103	COMPUTER REPAIRS & MAINT	26,357	23,274	24,514	44,525	63,900
53104	OFFICE SUPPLIES	5,372	6,318	7,500	5,996	7,500
53302	LEGAL SERVICE	126				
53304	SUBSCRIPTIONS	435	446	435	459	400
53305	BANK SERVICE CHARGES	1,358	1,635	1,500	2,548	1,800
53306	CREDIT CARD PROCESS FEES	45,807	40,535	44,000	43,139	44,500
53314	LICENSES AND PERMITS	1,100	1,000	1,000	1,100	1,000
53501	ADVERTISING	2,183	1,427	360	1,868	2,000
53502	PROMOTION	1,205	1,964	3,000	4,334	3,500
53504	PRINTING	3,277	2,895	3,500	2,181	3,000
OFFICE/ADMINISTRATIVE EXP		87,788	79,590	88,359	106,770	129,600
BUILDING EXPENSES						
54110	ELECTRICITY	84,689	94,363	112,000	94,703	100,000
54120	FUEL & HEAT	20,642	28,586	30,000	28,993	31,500
54130	TELEPHONE	10,208	10,079	10,800	8,467	10,800
54135	INTERNET & DATA SERVICE	10,907	10,779	10,900	11,068	11,300
54140	WATER & SEWER	18,155	19,664	20,500	21,459	20,400
54150	SCAVENGER SERVICE	3,212	3,375	3,500	4,097	3,516
54160	ALARM EXPENSE	567	2,635	2,000	875	2,000
54310	CLEANING SERVICE	2,238	1,796	3,000	2,587	3,380
54311	MAINTENANCE SUPPLIES	15,054	14,836	15,000	17,827	15,000
54314	LIGHT BULB SUPPLIES	100	125	4,000	345	
54315	SAFETY SUPPLIES	166	305	1,100	25	
54317	CONTRACTUAL SERVICES	8,630	4,382	9,250	4,763	9,000
54330	PLUMBING REPAIRS	3,714	1,930	5,000	12,646	9,000
54331	ELECTRICAL REPAIRS	1,393	2,313	5,000	4,632	3,500
54332	BUILDING REPAIRS	8,278	14,208	14,850	27,492	16,500
54333	EQUIPMENT REPAIRS	4,512	1,071	10,000	3,797	5,200
54334	HVAC REPAIRS	2,779	3,970	8,000	2,561	2,500
BUILDING EXPENSES		195,244	214,417	264,900	246,337	243,596
FUND SPECIFIC EXPENSES						
55101	POOL SUPPLIES	1,902	300	650	519	500
55102	CHEMICALS	4,518	4,529	7,500	4,137	4,080
55105	EVENT/PARTY SUPPLIES	136	100	500		
55130	POOL REPAIRS	1,966	4,662	9,600	7,717	5,000

BUDGET REPORT FOR HOMEWOOD-FLOSSMOOR PARK DISTRICT
Fund: 510 RACQUET CLUB FUND

ACCOUNT	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY	2026-27 EXECUTIVE REVIEW BUDGET
APPROPRIATIONS						
FUND SPECIFIC EXPENSES						
55131	PUMP & VALVE REPAIRS	624	3,301	3,000	3,347	2,000
55303	SMALL SIGNS & REPAIRS	189				
55508	LESSON SUPPLIES	1,002	72	500		500
55509	COSMETIC SUPPLIES	4,907	5,508	4,750	814	2,500
55510	TOWEL SUPPLIES	334	719	600	55	
55511	LAUNDRY SUPPLIES	1,252	397	900		
55513	RACQUET STRINGING SERVICE	7,177	5,899	7,800	5,691	6,500
55514	TENNIS COURTS & NETS	2,566	841	2,000		3,400
55517	TENNIS BALL SUPPLIES	5,215	6,378	5,000	2,471	4,070
55518	FITNESS CENTER SUPPLIES	5,232	2,923	2,800	2,448	2,500
55519	FITNESS MAINTNCE SUPPLIES	2,470	2,611	4,720	5,911	5,900
55530	EXERCISE EQUIPMENT REPAIR	6,136	6,130	6,000	2,147	4,000
FUND SPECIFIC EXPENSES		45,626	44,370	56,320	35,257	40,950
DEBT & DEPRECIATION						
71007	PRINCIPAL-RFC CONTRACTS	115,200	30,600			
71008	INTEREST-RFC CONTRACTS	5,832	1,224			
DEBT & DEPRECIATION		121,032	31,824			
CAPITAL EXPENDITURES						
63003	EXERCISE EQUIPMENT	30,000	2,668			
CAPITAL EXPENDITURES		30,000	2,668			
PROGRAM EXPENSES						
81040	PROGRAM CONTRACTUAL SERV	4,243	4,890	7,000	7,059	9,225
81060	PROGRAM MISCELLANEOUS	1,978	3,284	2,500	728	1,340
81070	PROGRAM POSTAGE	16				
81100	PROGRAM SUPPLIES	17,210	18,113	37,100	26,569	34,402
PROGRAM EXPENSES		23,447	26,287	46,600	34,356	44,967
TOTAL APPROPRIATIONS		1,727,313	1,682,942	1,867,951	1,709,417	1,854,085
NET OF REVENUES/APPROPRIATIONS - FUND 510		(107,926)	46,918	88,968	144,889	96,064

Homewood-Flossmoor Park District
Ice Arena
Fund Balance Worksheet

April 30, 2025	Audited Fund Balance			$ (3,378,269)
	2025-26	Estimated Revenues	$ 1,263,528	
	2025-26	Estimated Expenses	904,209	
	Add back debt		-	359,319
April 30, 2026	Estimated Fund Balance			(3,018,950)
	2026-27	Budgeted Revenues	645,832	
	2026-27	Budgeted Expenses	871,776	
	Add back debt		-	(225,944)
April 30, 2027	Estimated Fund Balance			$ (3,244,894)

BUDGET REPORT FOR HOMEWOOD-FLOSSMOOR PARK DISTRICT
Fund: 520 ICE ARENA FUND

ACCOUNT	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY	2026-27 EXECUTIVE REVIEW BUDGET
ESTIMATED REVENUES						
USER FEES						
41260	OPEN SKATING	24,631	27,728	67,666	26,000	34,740
41261	SKATE SHARPENING	770	1,170	2,000	1,240	1,000
41310	BUILDING RENTAL	570	550	3,730	3,415	3,675
41360	LARGE ARENA RENTAL	149,003	210,055	186,745	273,495	159,585
41361	SMALL ARENA RENTAL	4,140	2,235	8,910	11,315	6,075
41362	SKATE RENTAL	34,538	24,982	50,600	23,278	16,718
41363	FIGURE SKATE ICE FEE	7,458	16,898	14,400	37,872	17,600
41364	OPEN HOCKEY ICE FEE	9,205	15,146	20,200	16,105	11,575
41365	SKATE HELPERS	2,726	3,095	6,360	2,805	3,800
USER FEES		233,041	301,859	360,611	395,525	254,768
OTHER REVENUES						
43102	CONCESSION SALES	1,267	4,541	12,750	1,940	3,000
43103	VENDING	2,358	1,744	3,200	3,105	2,400
43104	ADVERTISING REVENUE	5,075		21,400	3,021	18,200
43107	CASH OVER/SHORT	10	(5)		101	
43108	MISCELLANEOUS INCOME	1				
43805	GRANTS				500,000	
43806	PARKING LOT REVENUE	5,989	6,200	6,500	6,500	7,800
OTHER REVENUES		14,700	12,480	43,850	514,667	31,400
PROGRAM REVENUES						
45674	SKATING LESSONS	46,880	59,320	77,868	60,472	59,304
45676	LEAGUES	169,577	181,665	213,585	269,140	263,710
45678	ICE ARENA SPECIAL EVENTS	21,950	23,700	77,060	25,823	31,900
PROGRAM REVENUES		238,407	264,685	368,513	355,435	354,914
PRO-SHOP REVENUE						
42010	PRO SHOP SALES	664	1,014	4,300	4,329	4,050
42020	SALES TAX	181	652	1,705	628	700
PRO-SHOP REVENUE		845	1,666	6,005	4,957	4,750
TOTAL ESTIMATED REVENUES		486,993	580,690	778,979	1,270,584	645,832
APPROPRIATIONS						
COST OF GOODS						
50100	COST OF GOODS SOLD	534	1,297	7,800	1,851	1,150
50500	SALES TAX EXPENSE	65	1,329	1,705	2,076	2,117
COST OF GOODS		599	2,626	9,505	3,927	3,267
SALARIES & WAGES						
51100	FULL-TIME SALARIES	302,405	320,905	334,715	289,356	286,680
51200	PART-TIME SALARIES	47,451	104,177	88,980	122,032	88,946
SALARIES & WAGES		349,856	425,082	423,695	411,388	375,626
EMPLOYMENT/BENEFIT COSTS						
52101	EMPLOYEE INSURANCE	72,380	73,589	91,345	73,466	86,612
52103	REIMBURSED INS DEDUCTIBLE	8,347	11,012	9,660	4,811	9,660
52207	TRAVEL EXPENSES			125		
52208	PROFESSIONAL DUES	265	265	1,540	345	660
52209	PROFESSIONAL DEVELOPMENT	340	1,170	3,192	1,411	5,060
52211	UNIFORMS	775	1,107	1,645	1,349	1,530
52212	EMPLOYEE REC/SVC AWARDS	126	139	110		60
EMPLOYMENT/BENEFIT COSTS		82,233	87,282	107,617	81,382	103,582

BUDGET REPORT FOR HOMEWOOD-FLOSSMOOR PARK DISTRICT
Fund: 520 ICE ARENA FUND

ACCOUNT	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY	2026-27 EXECUTIVE REVIEW BUDGET
APPROPRIATIONS						
OFFICE/ADMINISTRATIVE EXP						
53102	COMPUTER SERVICE & SUPPLIES	600	254	1,750	256	484
53103	COMPUTER REPAIRS & MAINT	11,630	9,729	11,437	15,495	21,410
53104	OFFICE SUPPLIES	931	922	1,000	908	800
53106	OFFICE EQUIP REP & MAINT	998	848	920	1,067	1,056
53305	BANK SERVICE CHARGES	730	30	1,000	600	600
53306	CREDIT CARD PROCESS FEES	16,131	17,340	16,800	18,490	19,000
53314	LICENSES AND PERMITS				250	
53501	ADVERTISING	760		7,999		4,345
53502	PROMOTION		178	500		500
53504	PRINTING	612	795	650	757	840
OFFICE/ADMINISTRATIVE EXP		32,392	30,096	42,056	37,823	49,035
BUILDING EXPENSES						
54110	ELECTRICITY	136,227	145,325	199,920	138,243	148,000
54120	FUEL & HEAT	17,100	20,216	22,517	22,844	23,190
54130	TELEPHONE	6,841	6,791	7,000	7,370	7,620
54135	INTERNET & DATA SERVICE	6,139	7,219	6,700	8,600	8,280
54140	WATER & SEWER	26,395	16,745	17,000	24,997	25,000
54150	SCAVENGER SERVICE	1,686	1,694	1,920	1,928	1,944
54160	ALARM EXPENSE	320	300	600	640	600
54311	MAINTENANCE SUPPLIES	11,137	6,230	7,000	5,765	6,500
54315	SAFETY SUPPLIES					500
54317	CONTRACTUAL SERVICES	10,409	5,806	10,000	28,225	10,995
54330	PLUMBING REPAIRS	42,078	1,669	2,500	3,411	2,100
54331	ELECTRICAL REPAIRS	3,762	1,781	2,000	10,670	1,950
54332	BUILDING REPAIRS	40,387	1,998	3,500	5,328	7,500
54333	EQUIPMENT REPAIRS	614	2,723	5,550	3,026	5,500
54334	HVAC REPAIRS	6,183	5,232	1,000	112	1,000
54335	SMALL TOOLS & MINOR EQUIP	29	34	500	19	
BUILDING EXPENSES		309,307	223,763	287,707	261,178	250,679
FUND SPECIFIC EXPENSES						
55106	CONCESSION PURCHASES	6,635	5,135	1,200	1,164	1,000
55302	GAS & OIL	7,835	11,066	9,000	13,369	11,000
55303	SMALL SIGNS & REPAIRS	26				
55330	GROUNDS REPAIRS	38				
55503	ZAMBONI SUPPLIES	6,372	2,396	5,200	6,241	4,294
55504	SKATE RENTAL SUPPLIES	2,239	4,353	1,350		4,350
55505	SKATE SHARPENING SUPPLIES			500		100
55515	PARKING LOT EXPENSES	26	16	150		25
55532	REFRIGERATION CONTRACT/RE	27,680	33,766	16,000	31,628	39,280
FUND SPECIFIC EXPENSES		50,851	56,732	33,400	52,402	60,049
CAPITAL EXPENDITURES						
63005	BUILDING IMPROVEMENTS	3,032	3,501	1,200	418	
63016	FURNITURE & FIXTURES	400	3,587	3,000	2,540	
63019	CARPETING/FLOORING	9,487		1,200		
63020	ICE RENOVATION	124,792				
CAPITAL EXPENDITURES		137,711	7,088	5,400	2,958	
DEBT & DEPRECIATION						
71009	PRINCIPAL-ICE CONTRACTS	32,000	8,500			
71010	INTEREST-ICE CONTRACTS	212,820	211,540			
DEBT & DEPRECIATION		244,820	220,040			

BUDGET REPORT FOR HOMEWOOD-FLOSSMOOR PARK DISTRICT
Fund: 520 ICE ARENA FUND

ACCOUNT	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY	2026-27 EXECUTIVE REVIEW BUDGET
APPROPRIATIONS						
PROGRAM EXPENSES						
81040	PROGRAM CONTRACTUAL SERV	21,959	18,672	28,800	20,933	23,500
81100	PROGRAM SUPPLIES	8,482	19,204	20,600	24,311	6,038
PROGRAM EXPENSES		30,441	37,876	49,400	45,244	29,538
TOTAL APPROPRIATIONS		1,238,210	1,090,585	958,780	896,302	871,776
NET OF REVENUES/APPROPRIATIONS - FUND 520		(751,217)	(509,895)	(179,801)	374,282	(225,944)

Homewood-Flossmoor Park District
Golf Course
Fund Balance Worksheet

April 30, 2025	Audited Fund Balance			$ 2,358,914
	2025-26	Estimated Revenues	$ 3,141,447	
	2025-26	Estimated Expenses	2,810,209	
	Add back debt		-	331,238
April 30, 2026	Estimated Fund Balance			2,690,152
	2026-27	Budgeted Revenues	3,218,500	
	2026-27	Budgeted Expenses	2,984,782	
	Add back debt		-	233,718
April 30, 2027	Estimated Fund Balance			$ 2,923,870

BUDGET REPORT FOR HOMEWOOD-FLOSSMOOR PARK DISTRICT
Fund: 530 GOLF COURSE FUND

ACCOUNT	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY	2026-27 EXECUTIVE REVIEW BUDGET
ESTIMATED REVENUES						
USER FEES						
41270	GREENS FEES	1,313,412	1,388,047	1,504,744	1,692,872	1,657,500
41271	3-HOLE COURSE FEES	2,795	5,420	4,000	2,420	2,500
41274	RANGE BALL BASKETS	127,035	134,298	125,000	152,800	150,000
41370	CART RENTAL	407,824	406,098	277,631	282,417	284,000
41371	PUSH CART RENTAL	3,505	3,796	3,000	3,080	3,000
41372	GOLF CLUB RENTALS	2,405	2,574	3,000	3,978	4,000
41373	BALL RETRIEVAL PROCEEDS	920	700	1,000	1,440	1,000
USER FEES		1,857,896	1,940,933	1,918,375	2,139,007	2,102,000
PRO-SHOP REVENUE						
42010	PRO SHOP SALES	93,703	84,627	90,000	92,983	90,000
42020	SALES TAX	9,701	11,751	36,763	39,651	36,500
PRO-SHOP REVENUE		103,404	96,378	126,763	132,634	126,500
OTHER REVENUES						
43107	CASH OVER/SHORT	(119)	(1,543)		(89)	
43108	MISCELLANEOUS INCOME	11,287	1,500		19	
43115	MISC SALES TAX COLLECTED	82,752	78,095	81,000	83,663	84,500
43116	CREDIT CARD FEES COLLECTED		4,316		8,003	8,000
43703	REGRIPPING/CLUB REPAIRS	181	32		192	
43704	HANDICAPPING FEES		50	150		
43710	RESTAURANT FOOD	495,708	463,801	485,000	477,359	485,000
43711	ICE ARENA CONCESSIONS	176				
43712	LIONS POOL CONCESSIONS	25,735				
43730	REST ALCOHOLIC BEVERAGES	359,525	352,222	378,000	387,810	392,000
43731	RFC ALCOHOLIC BEVERAGES	490				
43735	TOBACCO PRODUCTS	2,906	2,779	3,000	1,944	2,500
43750	SERVICE/RENTAL FEES - RESTAURANT	5,200	1,990	2,500	2,200	2,000
OTHER REVENUES		983,841	903,242	949,650	961,101	974,000
PROGRAM REVENUES						
45742	YOUTH LESSON REVENUE	9,455	10,706	12,500	9,025	10,000
45746	GOLF CLINICS	3,580	4,145	5,000	6,996	6,000
PROGRAM REVENUES		13,035	14,851	17,500	16,021	16,000
TOTAL ESTIMATED REVENUES		2,958,176	2,955,404	3,012,288	3,248,763	3,218,500
APPROPRIATIONS						
SALARIES & WAGES						
51100	FULL-TIME SALARIES	677,201	753,001	759,731	760,916	780,054
51200	PART-TIME SALARIES	460,430	497,177	531,825	536,396	574,270
SALARIES & WAGES		1,137,631	1,250,178	1,291,556	1,297,312	1,354,324
EMPLOYMENT/BENEFIT COSTS						
52101	EMPLOYEE INSURANCE	173,266	180,901	210,701	195,970	221,032
52103	REIMBURSED INS DEDUCTIBLE	20,644	21,229	18,020	12,597	21,215
52204	STAFF TRAINING	30	460	500		500
52206	CAR ALLOWANCES	1,125	371	300	362	360
52208	PROFESSIONAL DUES	2,592	2,972	3,500	2,137	3,600
52209	PROFESSIONAL DEVELOPMENT	2,911	3,026	3,500	4,749	3,750
52211	UNIFORMS	4,324	3,628	5,750	1,368	5,800
52212	EMPLOYEE REC/SVC AWARDS	100	350	615	197	191
EMPLOYMENT/BENEFIT COSTS		204,992	212,937	242,886	217,380	256,448
OFFICE/ADMINISTRATIVE EXP						

ACCOUNT	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY	2026-27 EXECUTIVE REVIEW BUDGET
APPROPRIATIONS						
OFFICE/ADMINISTRATIVE EXP						
53102	COMPUTER SERVICE & SUPPLIES	10,175	8,342	11,890	9,071	11,890
53103	COMPUTER REPAIRS & MAINT	5,243	12,813	14,567	20,034	27,930
53104	OFFICE SUPPLIES	1,416	1,574	3,500	2,065	3,750
53302	LEGAL SERVICE	1,113				
53305	BANK SERVICE CHARGES	4,114	3,378	4,000	5,255	4,500
53306	CREDIT CARD PROCESS FEES	86,002	78,518	72,000	84,677	88,000
53314	LICENSES AND PERMITS	4,453	4,156	5,300	4,040	6,000
53501	ADVERTISING	2,557	2,333	6,000	3,715	6,000
53502	PROMOTION	1,883	3,070	3,000	2,966	4,000
53504	PRINTING	2,946	4,805	6,000	4,630	6,500
53505	POSTAGE		15			
OFFICE/ADMINISTRATIVE EXP		119,902	119,004	126,257	136,453	158,570
DEBT & DEPRECIATION						
71003	TRANSFER OUT-CAPITAL IMPROVEMENT	74,943				
71020	GOLF BONDS - PRINCIPAL	76,800	20,400			
71021	GOLF BONDS - INTEREST	3,888	816			
DEBT & DEPRECIATION		155,631	21,216			
COST OF GOODS						
50100	COST OF GOODS SOLD	67,193	31,591	58,500	58,431	57,500
50200	PRO SHOP DISCOUNTS TAKEN	(551)	(477)		(544)	
50300	DAMAGED INVNTRY WRITE-OFF	850	636	500		500
50400	FREIGHT-INVENTORY PURCHS	3,200	2,430	2,800	2,324	2,500
50500	SALES TAX EXPENSE	93,531	88,690	118,563	122,631	122,500
50710	COST OF SALES-FOOD	190,366	196,491	177,025	194,379	184,300
50730	COST OF SALES-ALCOHOL	104,098	94,721	105,840	106,510	109,760
50735	COST OF SALES-TOBACCO	2,861	2,113	2,100	525	900
COST OF GOODS		461,548	416,195	465,328	484,256	477,960
FUND SPECIFIC EXPENSES						
55301	SEED /FERTILIZER	12,084	6,074	11,480	6,457	11,800
55302	GAS & OIL	26,658	31,639	40,000	31,394	46,000
55303	SMALL SIGNS & REPAIRS			1,500		2,000
55306	PORTABLE FACILITIES RENTL	1,827	1,279	1,800	1,314	2,000
55307	EQUIPMENT RENTALS	1,250	1,300	2,000		1,800
55319	PESTICIDE	37,776	38,391	40,000	27,776	40,200
55320	SAND/SOIL	5,775	6,504	11,000	6,359	10,400
55321	ARBORICULTURE	4,000	5,672	8,000	170	8,000
55330	GROUNDS REPAIRS	11,652	2,251	3,000	1,470	3,000
55336	RADIO REPAIRS	1,206	2,112	750		1,250
55338	IRRIGATION REPAIRS	5,110	5,384	8,000	14,809	8,000
55501	PRO SHOP SUPPLIES	99		3,000		3,000
55560	TEE/GREENS SUPPLIES	11,003	9,079	13,500	13,068	15,000
55561	GOLF CART EXPENSE	8,811	9,118	6,000	6,137	8,000
55562	HANDICAPPING COSTS	320	250	500	500	600
55563	REGRIPPING/REPAIRS EXPENS	151	209	250	193	300
55570	GOOSE DOG EXPENSES	647	955	925	1,371	1,300
55580	RESTAURANT SUPPLIES	6,239	5,071	6,000	6,130	6,000
55581	FURN REPR & REPLACE	1,989	2,771	4,000	3,412	4,000
55582	RESTAURANT EQUIP LEASE	736	684	684	504	850
55583	PAPER & DISPOSABLES	16,007	13,016	14,000	13,218	15,000
55584	DECORATIONS	1,002	3,286	3,500	1,012	3,000
55585	KITCHEN SUPPLIES	4,451	7,748	6,000	4,735	6,000
FUND SPECIFIC EXPENSES		158,793	152,793	185,889	140,029	197,500

BUDGET REPORT FOR HOMEWOOD-FLOSSMOOR PARK DISTRICT
Fund: 530 GOLF COURSE FUND

ACCOUNT	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY	2026-27 EXECUTIVE REVIEW BUDGET
APPROPRIATIONS						
BUILDING EXPENSES						
54110	ELECTRICITY	43,998	55,213	60,800	56,197	62,000
54120	FUEL & HEAT	9,328	11,074	13,100	12,120	12,100
54130	TELEPHONE	11,644	12,551	13,020	9,129	9,680
54135	INTERNET & DATA SERVICE	5,250	5,223	5,400	5,928	6,500
54140	WATER & SEWER	6,536	8,063	8,500	8,113	9,500
54150	SCAVENGER SERVICE	3,399	3,822	4,260	4,154	4,600
54160	ALARM EXPENSE	1,014	1,789	2,000	1,915	2,000
54311	MAINTENANCE SUPPLIES	10,283	11,487	12,400	11,675	13,100
54314	LIGHT BULB SUPPLIES	359	228	600	315	600
54317	CONTRACTUAL SERVICES	66,050	52,994	52,000	47,722	53,000
54330	PLUMBING REPAIRS	1,666	11,661	3,700	7,197	7,750
54331	ELECTRICAL REPAIRS	119	6,180	1,050	209	1,250
54332	BUILDING REPAIRS	8,015	7,460	9,000	8,423	8,000
54333	EQUIPMENT REPAIRS	23,318	29,967	25,000	64,334	27,000
54334	HVAC REPAIRS	15,365	1,914	4,000	120	5,000
54335	SMALL TOOLS & MINOR EQUIP	63	728	2,000	1,458	3,000
BUILDING EXPENSES		206,407	220,354	216,830	239,009	225,080
CAPITAL EXPENDITURES						
62021	GOLF EQUIPMENT	76,467	92,528	146,520	176,570	230,900
63005	BUILDING IMPROVEMENTS	17,933	33,705	40,000		69,000
63022	ASPHALT/PARKING LOTS				5,000	5,000
63036	RESTAURANT EQUIPMENT	10,624			2,154	10,000
CAPITAL EXPENDITURES		105,024	126,233	186,520	183,724	314,900
TOTAL APPROPRIATIONS		2,549,928	2,518,910	2,715,266	2,698,163	2,984,782
NET OF REVENUES/APPROPRIATIONS - FUND 530		408,248	436,494	297,022	550,600	233,718

Homewood-Flossmoor Park District
Liability Fund
Fund Balance Worksheet

April 30, 2025	Audited Fund Balance			$ 341,254
	2025-26	Estimated Revenues	$ 322,229	
	2025-26	Estimated Expenses	318,620	3,609
April 30, 2026	Estimated Fund Balance			344,863
	2026-27	Budgeted Revenues	278,761	
	2026-27	Budgeted Expenses	343,200	(64,439)
April 30, 2027	Estimated Fund Balance			$ 280,424

BUDGET REPORT FOR HOMEWOOD-FLOSSMOOR PARK DISTRICT
Fund: 150 LIABILITY FUND

ACCOUNT	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY	2026-27 EXECUTIVE REVIEW BUDGET
ESTIMATED REVENUES						
TAX RECEIPTS						
40110	REAL ESTATE TAXES-CURRENT	305,296	312,004	320,415	320,427	277,261
TAX RECEIPTS		305,296	312,004	320,415	320,427	277,261
OTHER REVENUES						
43108	MISCELLANEOUS INCOME	1,500	1,500	1,500	1,814	1,500
OTHER REVENUES		1,500	1,500	1,500	1,814	1,500
TOTAL ESTIMATED REVENUES		306,796	313,504	321,915	322,241	278,761
APPROPRIATIONS						
SALARIES & WAGES						
51100	FULL-TIME SALARIES	112,082	125,633	111,816	111,564	111,425
SALARIES & WAGES		112,082	125,633	111,816	111,564	111,425
EMPLOYMENT/BENEFIT COSTS						
52202	PRE EMPLOYMENT PHYSICALS	960	1,165	1,700	1,295	1,700
52204	STAFF TRAINING	1,153	3,886	10,030	4,733	7,325
52209	PROFESSIONAL DEVELOPMENT	890	830	1,550	1,347	1,650
52252	UNEMPLOYMENT INSURANCE	5,700	41,952	42,000	25,017	32,000
EMPLOYMENT/BENEFIT COSTS		8,703	47,833	55,280	32,392	42,675
OFFICE/ADMINISTRATIVE EXP						
53103	COMPUTER REPAIRS & MAINT		3,332	3,500	3,000	3,500
53310	LIABILITY INSURANCE	83,527	118,506	139,510	136,896	155,593
53506	SAFETY INCENTIVE PROGRAM			2,000		2,000
53509	LOSS PREVENTION PROGRAMS	6,397	5,809	7,785	3,398	11,635
OFFICE/ADMINISTRATIVE EXP		89,924	127,647	152,795	143,294	172,728
BUILDING EXPENSES						
54160	ALARM EXPENSE	13,737	14,817	13,210	16,770	16,372
BUILDING EXPENSES		13,737	14,817	13,210	16,770	16,372
TOTAL APPROPRIATIONS		224,446	315,930	333,101	304,020	343,200
NET OF REVENUES/APPROPRIATIONS - FUND 150		82,350	(2,426)	(11,186)	18,221	(64,439)

Homewood-Flossmoor Park District
Workers Compensation Fund
Fund Balance Worksheet

April 30, 2025	Audited Fund Balance			$ 201,313
	2025-26	Estimated Revenues	$ 96,125	
	2025-26	Estimated Expenses	95,205	920
April 30, 2026	Estimated Fund Balance			202,233
	2026-27	Budgeted Revenues	79,218	
	2026-27	Budgeted Expenses	100,131	(20,913)
April 30, 2027	Estimated Fund Balance			$ 181,320

BUDGET REPORT FOR HOMEWOOD-FLOSSMOOR PARK DISTRICT
Fund: 170 WORKERS' COMP FUND

ACCOUNT	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY	2026-27 EXECUTIVE REVIEW BUDGET
ESTIMATED REVENUES						
TAX RECEIPTS						
40110	REAL ESTATE TAXES-CURRENT	64,340	84,302	96,125	94,200	79,218
TAX RECEIPTS		64,340	84,302	96,125	94,200	79,218
TOTAL ESTIMATED REVENUES		64,340	84,302	96,125	94,200	79,218
APPROPRIATIONS						
EMPLOYMENT/BENEFIT COSTS						
52253	WORKERS COMP INSURANCE	55,786	78,300	94,205	94,205	99,131
EMPLOYMENT/BENEFIT COSTS		55,786	78,300	94,205	94,205	99,131
OFFICE/ADMINISTRATIVE EXP						
53398	ADMIN SVC CHG - CORP FUND	1,000	1,000	1,000	1,000	1,000
OFFICE/ADMINISTRATIVE EXP		1,000	1,000	1,000	1,000	1,000
TOTAL APPROPRIATIONS		56,786	79,300	95,205	95,205	100,131
NET OF REVENUES/APPROPRIATIONS - FUND 170		7,554	5,002	920	(1,005)	(20,913)

Homewood-Flossmoor Park District
Audit Fund
Fund Balance Worksheet

April 30, 2025	Audited Fund Balance			$ 11,183
	2025-26	Estimated Revenues	$ 26,435	
	2025-26	Estimated Expenses	26,419	16
April 30, 2026	Estimated Fund Balance			11,199
	2026-27	Budgeted Revenues	25,350	
	2026-27	Budgeted Expenses	24,292	1,058
April 30, 2027	Estimated Fund Balance			$ 12,257

BUDGET REPORT FOR HOMEWOOD-FLOSSMOOR PARK DISTRICT
Fund: 240 AUDIT FUND

ACCOUNT	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY	2026-27 EXECUTIVE REVIEW BUDGET
ESTIMATED REVENUES						
TAX RECEIPTS						
40110	REAL ESTATE TAXES-CURRENT	24,104	25,353	26,435	27,640	25,350
TAX RECEIPTS		24,104	25,353	26,435	27,640	25,350
TOTAL ESTIMATED REVENUES		24,104	25,353	26,435	27,640	25,350
APPROPRIATIONS						
OFFICE/ADMINISTRATIVE EXP						
53303	AUDIT	24,072	24,242	25,630	25,667	23,792
53398	ADMIN SVC CHG - CORP FUND	500	500	500	500	500
OFFICE/ADMINISTRATIVE EXP		24,572	24,742	26,130	26,167	24,292
TOTAL APPROPRIATIONS		24,572	24,742	26,130	26,167	24,292
NET OF REVENUES/APPROPRIATIONS - FUND 240		(468)	611	305	1,473	1,058

Homewood-Flossmoor Park District
IMRF Fund
Fund Balance Worksheet

April 30, 2025	Audited Fund Balance			$ (93,186)
	2025-26	Estimated Revenues	$ 360,467	
	2025-26	Estimated Expenses	355,000	5,467
April 30, 2026	Estimated Fund Balance			(87,719)
	2026-27	Budgeted Revenues	435,697	
	2026-27	Budgeted Expenses	356,938	78,759
April 30, 2027	Estimated Fund Balance			$ (8,960)

BUDGET REPORT FOR HOMEWOOD-FLOSSMOOR PARK DISTRICT
Fund: 250 IMRF FUND

ACCOUNT	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY	2026-27 EXECUTIVE REVIEW BUDGET
ESTIMATED REVENUES						
TAX RECEIPTS						
40110	REAL ESTATE TAXES-CURRENT	253,638	266,852	360,467	420,713	435,697
TAX RECEIPTS		253,638	266,852	360,467	420,713	435,697
TOTAL ESTIMATED REVENUES		253,638	266,852	360,467	420,713	435,697
APPROPRIATIONS						
EMPLOYMENT/BENEFIT COSTS						
52251	IMRF EMPLOYER PORTION	342,402	346,277	378,410	364,746	356,938
EMPLOYMENT/BENEFIT COSTS		342,402	346,277	378,410	364,746	356,938
TOTAL APPROPRIATIONS		342,402	346,277	378,410	364,746	356,938
NET OF REVENUES/APPROPRIATIONS - FUND 250		(88,764)	(79,425)	(17,943)	55,967	78,759

Homewood-Flossmoor Park District
FICA Fund
Fund Balance Worksheet

April 30, 2025	Audited Fund Balance			$ 94,080
	2025-26	Estimated Revenues	$ 360,467	
	2025-26	Estimated Expenses	420,000	(59,533)
April 30, 2026	Estimated Fund Balance			34,547
	2026-27	Budgeted Revenues	396,088	
	2026-27	Budgeted Expenses	430,896	(34,808)
April 30, 2027	Estimated Fund Balance			$ (261)

BUDGET REPORT FOR HOMEWOOD-FLOSSMOOR PARK DISTRICT
Fund: 260 FICA/MEDICARE

ACCOUNT	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY	2026-27 EXECUTIVE REVIEW BUDGET
ESTIMATED REVENUES						
TAX RECEIPTS						
40110	REAL ESTATE TAXES-CURRENT	363,300	371,928	360,467	397,466	396,088
TAX RECEIPTS		363,300	371,928	360,467	397,466	396,088
TOTAL ESTIMATED REVENUES		363,300	371,928	360,467	397,466	396,088
APPROPRIATIONS						
EMPLOYMENT/BENEFIT COSTS						
52250	FICA EMPLOYER PORTION	374,289	408,628	423,164	417,011	430,896
EMPLOYMENT/BENEFIT COSTS		374,289	408,628	423,164	417,011	430,896
TOTAL APPROPRIATIONS		374,289	408,628	423,164	417,011	430,896
NET OF REVENUES/APPROPRIATIONS - FUND 260		(10,989)	(36,700)	(62,697)	(19,545)	(34,808)

Homewood-Flossmoor Park District
Bond & Interest Fund
Fund Balance Worksheet

April 30, 2025	Audited Fund Balance			$ 418,981
	2025-26	Estimated Revenues	$ 2,679,264	
	2025-26	Estimated Expenses	2,663,033	16,231
April 30, 2026	Estimated Fund Balance			435,212
	2026-27	Budgeted Revenues	2,728,725	
	2026-27	Budgeted Expenses	2,733,725	(5,000)
April 30, 2027	Estimated Fund Balance			$ 430,212

BUDGET REPORT FOR HOMEWOOD-FLOSSMOOR PARK DISTRICT
Fund: 300 BOND & INTEREST FUND

ACCOUNT	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY	2026-27 EXECUTIVE REVIEW BUDGET
ESTIMATED REVENUES						
TAX RECEIPTS						
40110	REAL ESTATE TAXES-CURRENT	1,163,806	1,162,109	1,276,459	1,271,132	1,313,475
TAX RECEIPTS		1,163,806	1,162,109	1,276,459	1,271,132	1,313,475
OTHER REVENUES						
43841	TRANSFER IN-CORPORATE	147,180	138,860	134,400	134,400	128,250
43850	BOND SALE PROCEEDS	1,174,795	1,228,695	1,250,000	1,268,405	1,287,000
OTHER REVENUES		1,321,975	1,367,555	1,384,400	1,402,805	1,415,250
TOTAL ESTIMATED REVENUES		2,485,781	2,529,664	2,660,859	2,673,937	2,728,725
APPROPRIATIONS						
OFFICE/ADMINISTRATIVE EXP						
53398	ADMIN SVC CHG - CORP FUND	5,000	5,000	5,000	5,000	5,000
OFFICE/ADMINISTRATIVE EXP		5,000	5,000	5,000	5,000	5,000
DEBT & DEPRECIATION						
71001	PRINCIPAL -- G.O. BONDS	1,549,295	1,435,295	1,803,695	1,803,695	1,863,405
71002	INTEREST -- G.O. BONDS	336,766	337,409	527,763	527,763	506,434
71003	TRANSFER OUT-CAPITAL IMPROVEMENT	578,860	768,954	308,650	308,650	337,936
73004	BOND ISSUANCE COSTS	17,875	18,020	20,750	17,925	20,950
DEBT & DEPRECIATION		2,482,796	2,559,678	2,660,858	2,658,033	2,728,725
TOTAL APPROPRIATIONS		2,487,796	2,564,678	2,665,858	2,663,033	2,733,725
NET OF REVENUES/APPROPRIATIONS - FUND 300		(2,015)	(35,014)	(4,999)	10,904	(5,000)