



50 years
One Community
Endless impact

LWSRA
 1900 Heather Glen Dr.
 New Lenox, IL 60451
 815-320-3500
 www.lwsra.org

FY2027 Budget Presentation

OVERVIEW

The FY2027 budget reflects continued efforts to strengthen LWSRA’s long-term financial sustainability while maintaining quality recreation, inclusion, and support services for participants and member districts. The budget also reflects increasing demand for services, rising personnel and transportation costs, and the growing need for capital maintenance and accessibility improvements.

FY2027 BUDGET OUTLOOK

Operating Funds (01 General Fund & 02 Recreation Fund)

The combined FY2027 operating budget for the General and Recreation Funds includes:

	FY26 Budget	FY27 Budget	Dollar Change	Percent Change
Operating Revenue	\$2,559,130	\$2,707,514	+\$148,384	+5.8%
Operating Expenses	\$2,542,466	\$2,669,724	+\$127,258	+5.0%
Operating Surplus	\$16,664	\$37,790	+\$21,126	+126.8%

The FY2027 operating budget reflects a more conservative and data-driven budgeting approach based on actual operational trends, projected staffing costs, historical registration activity, and anticipated program demand. Revenue increases are primarily associated with anticipated fee adjustments, increased program participation, and growth in areas such as TITANS, Youth, Summer Camp, and Special Events.

Personnel costs remain the largest operating expense, driven by increased staffing support needs, employee benefits, and continued demand for inclusion services and specialized programming.

Capital Fund (05)

The FY2027 Capital Fund budget includes anticipated revenues of approximately \$766,269 and expenditures of approximately \$490,000.

**Capital Fund revenues include \$387,579 in reserves from prior fiscal years that are being utilized to support planned capital improvements and long-term infrastructure needs.*

Independence – Recreation – Knowledge – Opportunity

MEMBER PARK DISTRICTS

Crete - Frankfort - Frankfort Square - Manhattan - Mokena - New Lenox - Peotone - Wilmington

Major FY2027 capital projects include:

- Phase 2 of Hero's Village Sensory Garden
- Street lighting and paving improvements
- Facility and accessibility-related maintenance and improvements

The Capital Fund also reflects anticipated revenue and expenditures associated with the \$150,000 Will County Community Mental Health Board grant award for Hero's Village Phase 2. Additional private grants and donations are also being pursued to support the project.

The Capital Fund continues to provide support for long-term facility, accessibility, and infrastructure investments while helping maintain organizational financial stability as operational and capital costs continue to rise.

REVENUE BREAKDOWN

Member district contributions account for approximately 47% of combined operating revenues while 35% consist of program registration fees. Donations, fundraising, and grant revenues represent approximately 11% of operating revenues, with the remaining 7% consisting of miscellaneous revenue sources, outreach and development income, interest income, and other operational revenue.

Revenue

LWSRA's total projected FY2027 revenue is:

- **General Fund (01):** \$1,116,743
- **Recreation Fund (02):** \$1,586,570
- **Capital Fund (05):** \$766,269 *(includes \$387,579.43 from reserves)*

Combined operational revenues increased primarily due to:

- Anticipated program fee increases to better align with actual cost of service delivery
- Continued growth in program participation
- Capital grant funding for Hero's Village Sensory Garden Phase 2

EXPENSE BREAKDOWN

Personnel-related expenses continue to represent the largest portion of LWSRA's FY2027 operating expenditures. Combined salaries, wages, employee benefits, payroll taxes, and related staffing costs account for approximately 66% of total operating expenses. Program-related expenses, including supplies, equipment, and activity costs, represent approximately 13%. Facility maintenance and general operational costs account for approximately 14%, while outreach, marketing, transportation, and miscellaneous expenses comprise the remaining 7% of the operating budget.

Salary line items in the FY2027 budget were built using a projected 3% increase for eligible employees. Increases in employee insurance costs, IMRF, and vehicle maintenance also contributed to higher projected expenses.

Expenditures

LWSRA's total projected FY2027 expenses are:

- **General Fund (01):** \$1,103,203
 - **Recreation Fund (02):** \$1,566,521
 - **Capital Fund (05):** \$490,000
-

FUND BALANCE

LWSRA's FY2025 audited fund balance was \$223,474, a decrease of approximately \$79,652 from FY2024. The audited balance reflects the combined balances and liabilities of all governmental funds.

LWSRA continues working toward achieving its targeted minimum 8% Fund Balance. Current budget projections anticipate positive operating results in both the General and Recreation Funds for FY2027, which would contribute toward rebuilding fund balance reserves over time. The Capital Fund continues to provide important support for long-term infrastructure, accessibility, and vehicle replacement needs while helping maintain overall organizational financial stability.

LOOKING AHEAD

Demand for services and programming continues increasing across multiple program areas. Outreach efforts and community awareness have contributed to growth in participation and registration demand, particularly in Youth, TITANS, Summer Camp, and Special Events programming.

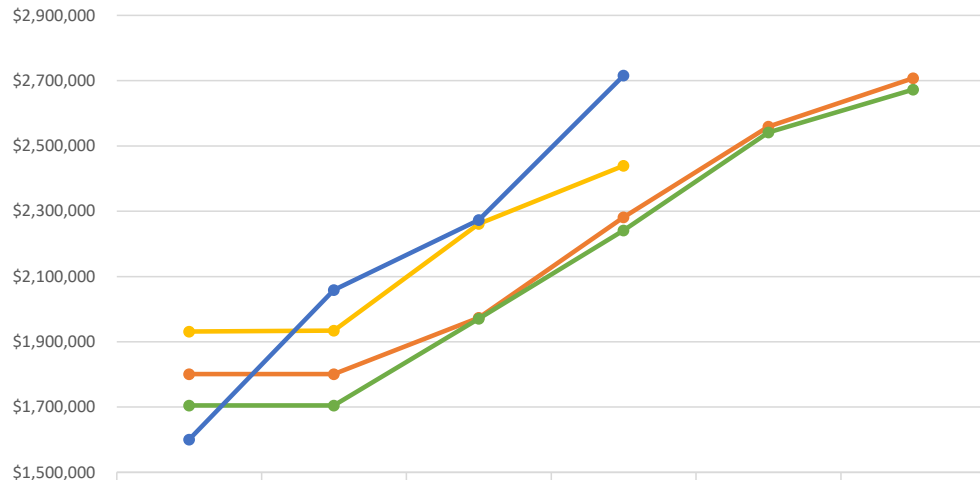
As participant needs continue to evolve, staffing requirements have also increased. More participants require individualized support, increased supervision, and specialized modifications, resulting in increased personnel costs and operational pressures.

Transportation costs continue to present significant long-term challenges. The increasing cost of replacement vehicles has required the agency to maintain and repair its existing fleet longer than originally anticipated. Additionally, as the recreation center facility ages, the need for ongoing maintenance, replacement projects, and accessibility improvements continues to grow. Future financial planning will need to balance these needs alongside operational service demands.

LWSRA remains committed to providing high-quality recreational opportunities, inclusion services, and community-based programming as we turn the page towards the next 50 years.

Additional Charts provided on page 4:

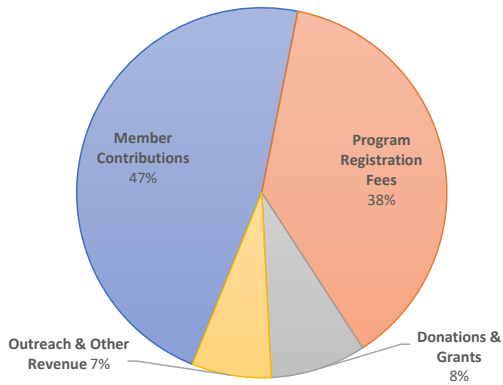
Budget vs. Actual Revenue and Expenses FY2022 through FY2027



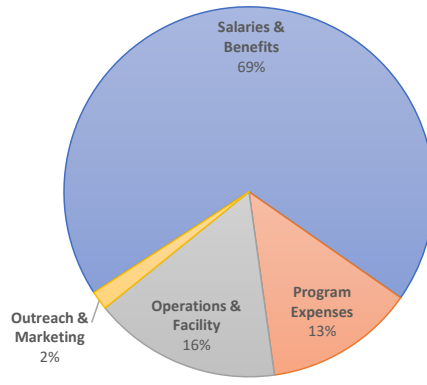
	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027
Budgeted Revenue	\$1,801,066	\$1,801,066	\$1,973,560	\$2,281,126	\$2,559,130	\$2,707,514
Actual Revenue	\$1,931,434	\$1,934,518	\$2,261,021	\$2,439,355		
Budgeted Expenses	\$1,705,012	\$1,705,012	\$1,970,846	\$2,240,845	\$2,541,266	\$2,672,724
Actual Expenses	\$1,600,767	\$2,058,324	\$2,273,023	\$2,715,649		

*FY2026 and FY2027 figures reflect adopted budget amounts. Actual year-end results may vary.

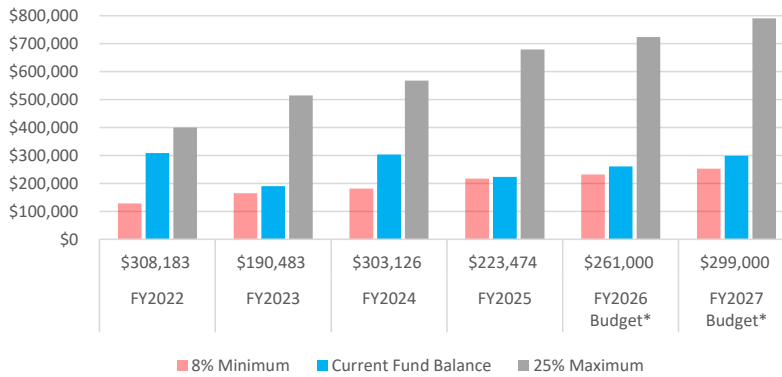
FY27 Budgeted Revenue



FY27 Budgeted Expenses



Fund Balance (Reserve) Trends



*FY2022-2025 figures based on audit data. (prior to FY26, reserve was based on 15% minimum goal).