

Budget FY 2027 | June 2026 - May 2027
01 - General Fund

	FY26 Budget	FY27 Budget	Variance	Percent Change
Revenue				
4001 New Lenox Park District	\$ 286,710.91	\$ 302,456.20	\$ 15,745.29	5.5%
4002 Mokena Park District	\$ 211,843.30	\$ 221,220.85	\$ 9,377.55	4.4%
4003 Frankfort Park District	\$ 172,384.20	\$ 179,398.24	\$ 7,014.04	4.1%
4004 Peotone Park District	\$ 19,439.50	\$ 20,415.32	\$ 975.82	5.0%
4005 Manhattan Park District	\$ 80,380.74	\$ 79,518.70	\$ (862.04)	-1.1%
4006 Wilmington Park District	\$ 25,782.20	\$ 26,735.67	\$ 953.47	3.7%
4007 Frankfort Square Park District	\$ 111,256.97	\$ 134,031.47	\$ 22,774.50	20.5%
4008 Crete Park District	\$ 34,077.79	\$ 34,867.41	\$ 789.62	2.3%
4109 Foundation Services Income		\$ 25,000.00	*new	
4110 Special Event Staff Income	\$ 500.00	\$ 500.00	\$ -	0.0%
4120 Office Supplies Income	\$ 2,600.00	\$ 3,500.00	\$ 900.00	34.6%
4155 Marketing & Outreach Income	\$ 125,500.00	\$ 65,500.00	\$ (60,000.00)	-47.8%
4200 Donations/Fundraising			\$ -	
4201 Donations/GEN	\$ 10,000.00	\$ 11,600.00	\$ 1,600.00	16.0%
4254 Misc Income	\$ 1,500.00	\$ 2,000.00	\$ 500.00	33.3%
4601 Grant Income	\$ 9,000.00	\$ 10,000.00	\$ 1,000.00	11.1%
Total Revenue	\$ 1,090,975.61	\$ 1,116,743.85	\$ 25,768.24	2.4%

	FY26 Budget	FY27 Budget	Variance	Percent Change
Expenses				
5030 Telephone	\$ 14,500.00	\$ 14,500.00	\$ -	0.0%
5040 Office Supplies	\$ 33,000.00	\$ 27,000.00	\$ (6,000.00)	-18.2%
5045 Gifts	\$ 300.00	\$ 500.00	\$ 200.00	66.7%
5050 Postage	\$ 500.00	\$ 500.00	\$ -	0.0%
5060 Printing	\$ 8,000.00	\$ 7,000.00	\$ (1,000.00)	-12.5%
5065 Operating Maintenance - Building	\$ 23,500.00	\$ 25,000.00	\$ 1,500.00	6.4%
5075 Utilities	\$ 30,000.00	\$ 31,000.00	\$ 1,000.00	3.3%
5080 Executive Director	\$ 140,591.61	\$ 144,593.36	\$ 4,001.75	2.8%
5081 Insurance Benefits	\$ 116,016.72	\$ 168,612.24	\$ 52,595.52	45.3%
5082 Administrative Staff	\$ 263,548.27	\$ 195,433.73	\$ (68,114.54)	-25.8%
5088 Salaries Marketing/Outreach	\$ 7,000.00	\$ 78,470.59	\$ 71,470.59	1021.0%
5089 Foundation Expenses		\$ 25,000.00	*new	
5090 FICA Expense	\$ 112,328.00	\$ 114,929.30	\$ 2,601.30	2.3%
5095 IMRF Expense	\$ 57,300.08	\$ 68,414.14	\$ 11,114.06	19.4%
5200 Student Scholarship	\$ 500.00	\$ 500.00	\$ -	0.0%
5401 Donation Expense / GEN	\$ 500.00	\$ 250.00	\$ (250.00)	-50.0%
5840 Bank & Service Fees	\$ 72,000.00	\$ 73,000.00	\$ 1,000.00	1.4%
6030 Special Events - Staff	\$ 6,500.00	\$ 4,500.00	\$ (2,000.00)	-30.8%
6032 Staff/Volunteer Apparel	\$ 1,000.00	\$ 2,000.00	\$ 1,000.00	100.0%
6055 Marketing & Outreach Expenses	\$ 82,000.00	\$ 20,500.00	\$ (61,500.00)	-75.0%
6060 Insurance/PDRMA	\$ 24,000.00	\$ 23,000.00	\$ (1,000.00)	-4.2%
6070 Safety/Training	\$ 4,500.00	\$ 5,000.00	\$ 500.00	11.1%
6080 Audit	\$ 8,000.00	\$ 9,000.00	\$ 1,000.00	12.5%
6090 Legal	\$ 12,000.00	\$ 10,000.00	\$ (2,000.00)	-16.7%
6093 IT Service	\$ 7,000.00	\$ 5,000.00	\$ (2,000.00)	-28.6%
6095 Accounting Service	\$ 6,500.00	\$ 7,000.00	\$ 500.00	7.7%
6098 Professional Fees - Miscellaneous	\$ 30,000.00	\$ 20,000.00	\$ (10,000.00)	-33.3%
7000 Conferences/Dues/Continuing Education	\$ 20,000.00	\$ 15,000.00	\$ (5,000.00)	-25.0%
7010 Mileage Reimbursement	\$ 1,000.00	\$ 500.00	\$ (500.00)	-50.0%
7510 Equipment Office/Computer	\$ 6,000.00	\$ 7,000.00	\$ 1,000.00	16.7%
Total Expenses	\$ 1,088,084.68	\$ 1,103,203.36	\$ 15,118.68	1.4%
Other Income				
4500 Interest Income	4,000.00	4,200.00	\$ 200.00	5.0%
Total Other Income	\$ 4,000.00	\$ 4,200.00	\$ 200.00	5.0%
Net Income	\$ 6,890.93	\$ 17,740.49	\$ 10,849.56	157.4%

Budget FY 2027 | June 2026 - May 2027

02 - Recreation Fund

	FY26 Budget	FY27 Budget	Variance	Percent Change
Revenue				
4001 New Lenox Park District	\$ 90,540.29	\$ 106,268.39	\$ 15,728.10	17.4%
4002 Mokena Park District	\$ 66,897.89	\$ 77,726.25	\$ 10,828.36	16.2%
4003 Frankfort Park District	\$ 54,437.12	\$ 63,031.81	\$ 8,594.69	15.8%
4004 Peotone Park District	\$ 6,138.79	\$ 7,172.95	\$ 1,034.16	16.8%
4005 Manhattan Park District	\$ 25,383.39	\$ 27,939.00	\$ 2,555.61	10.1%
4006 Wilmington Park District	\$ 8,141.75	\$ 9,393.61	\$ 1,251.86	15.4%
4007 Frankfort Square Park District	\$ 35,133.78	\$ 47,092.14	\$ 11,958.36	34.0%
4008 Crete Park District	\$ 10,761.41	\$ 12,250.71	\$ 1,489.30	13.8%
4010 Registration & Fees - Rentals	\$ 25,000.00	\$ 37,000.00	\$ 12,000.00	48.0%
4020 Registration & Fees - Athletics	\$ 59,488.00	\$ 64,247.04	\$ 4,759.04	8.0%
4030 Registration & Fees - Adapted	\$ 53,000.00	\$ 68,000.00	\$ 15,000.00	28.3%
4040 Registration & Fees - TITANS	\$ 406,640.00	\$ 446,600.00	\$ 39,960.00	9.8%
4045 Registration & Fees - Early Childhood	\$ 30,000.00	\$ 28,000.00	\$ (2,000.00)	-6.7%
4050 Registration & Fees - Youth	\$ 67,496.00	\$ 62,348.00	\$ (5,148.00)	-7.6%
4055 Registration & Fees-After School	\$ 47,000.00	\$ 65,000.00	\$ 18,000.00	38.3%
4060 Registration & Fees-Summer Camp	\$ 97,240.00	\$ 116,600.00	\$ 19,360.00	19.9%
4080 Registration & Fees - Special Events	\$ 51,480.00	\$ 90,900.00	\$ 39,420.00	76.6%
4090 Registration & Fees - Teen & Adult	\$ 33,176.00	\$ 41,800.00	\$ 8,624.00	26.0%
4165 Donation Student Scholarships	\$ 500.00	\$ 500.00	\$ -	0.0%
4202 Donations/Fundraising Rec fund	\$ 115,000.00	\$ 75,000.00	\$ (40,000.00)	-34.8%
4220 Donations/Fundraising - Athletics	\$ 20,000.00	\$ 20,000.00	\$ -	0.0%
4230 Donations/Fundraising - Adapted	\$ 120,000.00	\$ 75,000.00	\$ (45,000.00)	-37.5%
4240 Donations/Fundraising - TITANS	\$ 2,500.00	\$ 2,500.00	\$ -	0.0%
4245 Donations/Fundraising-Early Childhood	\$ 3,500.00	\$ 3,500.00	\$ -	0.0%
4250 Donations/Fundraising - Youth	\$ 3,000.00	\$ 3,000.00	\$ -	0.0%
4255 Donations After school	\$ 700.00	\$ 700.00	\$ -	0.0%
4260 Donations/Fundraising-Summer Camp	\$ 4,500.00	\$ 4,500.00	\$ -	0.0%
4280 Donations/Fundraising-Special Events	\$ 500.00	\$ 500.00	\$ -	0.0%
4290 Donations/Fundraising - Teen & Adult	\$ 500.00	\$ 2,000.00	\$ 1,500.00	300.0%
4802 Grant Income Rec Fund	\$ 4,000.00	\$ 5,000.00	\$ 1,000.00	25.0%
4810 Grant Sensory/Open gym/Rentals	\$ 6,000.00	\$ 4,500.00	\$ (1,500.00)	-25.0%
4820 Grant Special Olympics	\$ 500.00	\$ 5,000.00	\$ 4,500.00	900.0%
4830 Grant Adaptive	\$ 2,000.00	\$ 500.00	\$ (1,500.00)	-75.0%
4840 Grant Titans	\$ 500.00	\$ 500.00	\$ -	0.0%
4845 Grant Early Childhood	\$ 500.00	\$ 500.00	\$ -	0.0%
4850 Grant Youth	\$ 500.00	\$ 500.00	\$ -	0.0%
4855 Grant After School	\$ 500.00	\$ 500.00	\$ -	0.0%
4860 Grant Summer Camp	\$ 500.00	\$ 500.00	\$ -	0.0%
4870 Grant Inclusion	\$ 10,000.00	\$ 10,000.00	\$ -	0.0%
4880 Grant Special Events	\$ 250.00	\$ 250.00	\$ -	0.0%
4890 Grant Teen & Adult	\$ 250.00	\$ 250.00	\$ -	0.0%
Total Revenue	\$ 1,464,154.42	\$ 1,586,569.91	\$ 122,415.49	8.4%

Budget FY 2027 | June 2026 - May 2027

02 - Recreation Fund

	FY26 Budget	FY27 Budget	Variance	Percent Change
Expenses				
5065 Operating Maintenance - Building	\$ 25,000.00	\$ 30,000.00	\$ 5,000.00	20.0%
5082 Administrative Staff	\$ 289,602.78	\$ 316,849.79	\$ 27,247.01	9.4%
5085 Superintendent of Recreation	\$ 86,218.18	\$ 89,610.00	\$ 3,391.82	3.9%
5086 Staff Training	\$ 21,000.00	\$ 22,000.00	\$ 1,000.00	4.8%
5093 PT Benefits	\$ 9,000.00	\$ 15,000.00	\$ 6,000.00	66.7%
5102 Recreation Grant Expense	\$ 1,000.00	\$ 1,000.00	\$ -	0.0%
5110 Grant Exp. Sensory/Open gym/Rentals	\$ 4,000.00	\$ 2,000.00	\$ (2,000.00)	-50.0%
5120 Grant Expense Special Olympics	\$ 500.00	\$ 500.00	\$ -	0.0%
5130 Grant Expense Adaptive	\$ 2,000.00	\$ 2,000.00	\$ -	0.0%
5140 Grant Expense Titans	\$ 500.00	\$ 500.00	\$ -	0.0%
5145 Grant Expense Early Childhood	\$ 500.00	\$ 500.00	\$ -	0.0%
5150 Grant Expense Youth	\$ 500.00	\$ 500.00	\$ -	0.0%
5155 Grant Expense After School	\$ 500.00	\$ 500.00	\$ -	0.0%
5160 Grant Expense Summer Camp	\$ 500.00	\$ 500.00	\$ -	0.0%
5170 Grant Expense Inclusion	\$ 500.00	\$ 500.00	\$ -	0.0%
5180 Grant Expense Special Events	\$ 250.00	\$ 250.00	\$ -	0.0%
5190 Grant Expense Teen and Adult	\$ 250.00	\$ 250.00	\$ -	0.0%
5210 Salaries - Rental Building Supervisor	\$ -	\$ 6,986.25	\$ 6,986.25	*new
5220 Salaries - Athletics	\$ 27,300.00	\$ 28,600.00	\$ 1,300.00	4.8%
5230 Salaries - Adapted Sports	\$ 19,656.00	\$ 25,272.00	\$ 5,616.00	28.6%
5240 Salaries - TITANS	\$ 171,000.00	\$ 213,750.00	\$ 42,750.00	25.0%
5245 Salaries - Early Childhood	\$ 27,300.00	\$ 15,225.00	\$ (12,075.00)	-44.2%
5250 Salaries - Youth	\$ 34,684.00	\$ 34,684.00	\$ -	0.0%
5255 Salaries - After School	\$ 52,500.00	\$ 60,900.00	\$ 8,400.00	16.0%
5260 Salaries - Summer Camp	\$ 109,200.00	\$ 137,550.00	\$ 28,350.00	26.0%
5271 Salaries - Inclusion/New Lenox PD	\$ 28,293.84	\$ 26,567.10	\$ (1,726.74)	-6.1%
5272 Salaries - Inclusion/Mokena PD	\$ 20,905.59	\$ 19,431.56	\$ (1,474.03)	-7.1%
5273 Salaries - Inclusion/Frankfort PD	\$ 17,011.60	\$ 15,757.95	\$ (1,253.65)	-7.4%
5274 Salaries - Inclusion/Peotone PD	\$ 1,918.37	\$ 1,793.24	\$ (125.13)	-6.5%
5275 Salaries - Inclusion/Manhattan PD	\$ 7,932.31	\$ 6,984.75	\$ (947.56)	-11.9%
5276 Salaries - Inclusion/Wilmington PD	\$ 2,544.30	\$ 2,348.40	\$ (195.90)	-7.7%
5277 Salaries - Inclusion/Frankfort Square PD	\$ 10,979.31	\$ 11,773.03	\$ 793.72	7.2%
5278 Salaries - Inclusion/Crete PD	\$ 3,362.94	\$ 3,062.68	\$ (300.26)	-8.9%
5280 Salaries - Special Events	\$ 18,200.00	\$ 18,900.00	\$ 700.00	3.8%
5290 Salaries - Teen & Adult	\$ 17,472.00	\$ 21,525.00	\$ 4,053.00	23.2%
5310 Supplies/Equipment - Rentals	\$ 600.00	\$ 300.00	\$ (300.00)	-50.0%
5320 Supplies/Equipment - Athletics	\$ 30,000.00	\$ 35,000.00	\$ 5,000.00	16.7%
5330 Supplies/Equipment - Adapted	\$ 85,000.00	\$ 60,000.00	\$ (25,000.00)	-29.4%
5340 Supplies/Equipment - TITANS	\$ 60,000.00	\$ 56,000.00	\$ (4,000.00)	-6.7%
5345 Supplies/Equipment - Early Childhood	\$ 12,000.00	\$ 10,500.00	\$ (1,500.00)	-12.5%
5350 Supplies/Equipment - Youth	\$ 20,000.00	\$ 13,000.00	\$ (7,000.00)	-35.0%
5355 Supplies/Equipment - After School	\$ 1,000.00	\$ 250.00	\$ (750.00)	-75.0%
5360 Supplies/Equipment - Summer Camp	\$ 11,000.00	\$ 14,000.00	\$ 3,000.00	27.3%
5371 Supplies/Equip.-Inclusion/New Lenox PD	\$ 1,000.00	\$ 100.00	\$ (900.00)	-90.0%
5375 Supplies/Equip.-Inclusion/Manhattan PD	\$ 100.00	\$ 100.00	\$ -	0.0%
5376 Supplies/Equip.-Inclusion/Wilmington PD	\$ 300.00	\$ 100.00	\$ (200.00)	-66.7%
5378 Supplies/Equip.-Inclusion/Crete PD	\$ 300.00	\$ 100.00	\$ (200.00)	-66.7%
5380 Supplies/Equipment - Special Events	\$ 20,000.00	\$ 54,000.00	\$ 34,000.00	170.0%
5390 Supplies/Equipment - Teen & Adult	\$ 12,000.00	\$ 14,000.00	\$ 2,000.00	16.7%
5402 Donation Expense/ Rec fund	\$ -	\$ 500.00	\$ 500.00	*new
5420 Donation Expense Special Olympics	\$ 6,000.00	\$ 10,000.00	\$ 4,000.00	66.7%
5430 Donation Expense Adaptive	\$ 65,000.00	\$ 50,000.00	\$ (15,000.00)	-23.1%
5440 Donation Expense Titans	\$ 1,000.00	\$ 500.00	\$ (500.00)	-50.0%
5445 Donation Expense Early Childhood	\$ 500.00	\$ 500.00	\$ -	0.0%
5450 Donation Expense Youth	\$ 1,000.00	\$ 500.00	\$ (500.00)	-50.0%
5460 Donation Expense Summer Camp	\$ 1,500.00	\$ 500.00	\$ (1,000.00)	-66.7%
5480 Donation Expense Special Events	\$ 500.00	\$ 500.00	\$ -	0.0%
5490 Donation Expense Teen & Adult	\$ 1,500.00	\$ 500.00	\$ (1,000.00)	-66.7%
6000 Professional Services	\$ 12,000.00	\$ 5,000.00	\$ (7,000.00)	-58.3%
6565 Operating Maintenance - Bus	\$ 70,000.00	\$ 85,000.00	\$ 15,000.00	21.4%
7502 Capital Expenditures - Recreation Fund	\$ 30,000.00	\$ 25,000.00	\$ (5,000.00)	-16.7%
Total Expenses	\$ 1,454,381.22	\$ 1,569,520.76	\$ 115,139.54	7.9%
Net Income	\$ 9,773.20	\$ 17,049.14	\$ 7,275.94	74.4%

LWSRA
Budget FY 2027 | June 2026 - May 2027
05 - Capital Fund

	FY26 Budget		FY27 Budget		Variance	Percent Change
Revenue						
'-Retained Earnings (reserve from prior year fund balance)	\$ 289,105.27	\$	387,579.43			
4205 Donations CAPITAL Fund	0.00	\$	60,000.00	\$	26,501.00	*new
4300 Miscellaneous Income (WCCMHB Grant)	109,666.00	\$	150,000.00	\$	76,634.00	36.8%
4701 Quarter Cent-New Lenox PD	47,156.40	\$	51,090.57	\$	3,934.17	8.3%
4702 Quarter Cent-Mokena PD	34,842.65	\$	37,368.39	\$	2,227.23	7.2%
4703 Quarter Cent-Frankfort PD	28,352.66	\$	30,303.76	\$	1,951.10	6.9%
4704 Quarter Cent-Peotone PD	3,197.29	\$	3,448.53	\$	251.24	7.9%
4705 Quarter Cent-Manhattan PD	13,220.52	\$	13,432.21	\$	211.69	1.6%
4706 Quarter Cent-Wilmington Island PD	4,240.49	\$	4,516.16	\$	275.67	6.5%
4707 Quarter Cent-Frankfort Square PD	18,298.84	\$	22,640.45	\$	1,428.11	23.7%
4708 Quarter Cent- Crete PD	5,604.90	\$	5,889.77	\$	284.87	5.1%
Total Income	\$ 553,685.02	\$	766,269.27	\$	506,883.41	38.4%
<i>Total Income less Retained Earnings</i>		\$	378,689.84			
Expenses						
5612 Sensory	109,666.00	\$	195,000.00	\$	85,334.00	77.8%
5615 Office/Building	85,000.00	\$	85,000.00	\$	-	0.0%
5720 Street Lighting and Paving	100,000.00	\$	150,000.00	\$	50,000.00	50.0%
7512 Capital Expenditures Vehicle Purchase	60,000.00	\$	60,000.00	\$	-	0.0%
Total Expenses	\$ 354,666.00	\$	490,000.00	\$	135,334.00	38.2%
Net Operating Income	\$ 199,019.02	\$	276,269.27	\$	77,250.25	38.8%
Net Income	\$ 199,019.02	\$	276,269.27	\$	77,250.25	38.8%
'-Ending Capital Reserve as of May 31, 2027 (anticipated)		\$	276,269.27			