

AN ORDINANCE ADOPTING A COMBINED ANNUAL BUDGET AND APPROPRIATING SUCH SUMS OF MONEY AS MAY BE DEEMED NECESSARY TO DEFRAY ALL NECESSARY EXPENSES AND LIABILITIES OF THE HUNTLEY PARK DISTRICT, McHENRY AND KANE COUNTIES, ILLINOIS, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2026, AND ENDING DECEMBER 31, 2026, AND SPECIFYING THE OBJECTS AND PURPOSES FOR WHICH SUCH APPROPRIATIONS ARE MADE AND THE AMOUNT APPROPRIATED FOR EACH OBJECT OR PURPOSE

BE IT ORDAINED BY THE PRESIDENT AND BOARD OF COMMISSIONERS OF THE HUNTLEY PARK DISTRICT:

SECTION I: It is hereby found and determined that:

- (a) This Board has heretofore caused to be prepared a combined Annual Budget and Appropriation in tentative form, which Ordinance has been conveniently available for public inspection for at least 30 days prior to final action thereon; and
- (b) A public hearing will be held at Huntley Park District, 12015 Mill Street, Huntley, IL 60142 on the 19th day of December, 2025, on said Ordinance, notice of said hearing having been given at least one (1) week prior to such hearing by publication in the Northwest Herald on December 10, 2025, a newspaper published within the Park District; and
- (c) That all other legal requirements for the adoption of the Annual Budget and Appropriation Ordinance of the Park District for the fiscal year beginning January 1, 2026, and ending December 31, 2026, have heretofore been performed.

SECTION II: The following sums of money, or so much thereof as may be authorized by law for the following objects and purposes, be and the same are hereby budgeted and appropriated for the fiscal year beginning the first (1st) day of January 2026 and ending on the 31st day of December 2026:

CORPORATE FUND

<u>ADMINISTRATIVE DEPARTMENT</u>	<u>BUDGET (\$)</u>	<u>APPROPRIATION (\$)</u>
Personnel Services	174,961	209,953
Contractual/Legal/Professional Services	168,420	202,104
Utilities	45,800	54,960
Property/Casualty/Liability Insurance	146,761	176,113
Materials and Supplies	3,200	3,840
Maintenance and Repairs	104,000	124,800
Other Expenses	62,108	74,530
TOTAL ADMINISTRATIVE DEPARTMENT	705,250	846,300

<u>PARKS</u>	<u>BUDGET (\$)</u>	<u>APPROPRIATION (\$)</u>
Personnel Services	343,203	411,843
Contractual/Legal/Professional Services	137,000	164,400
Utilities	3,555	4,266
Materials and Supplies	103,000	123,600
Maintenance and Repairs	230,350	276,420
Equipment	89,000	106,800
Other Expenses	7,000	8,400
TOTAL PARKS	913,108	1,095,729

<u>BUILDINGS</u>	<u>BUDGET (\$)</u>	<u>APPROPRIATION (\$)</u>
Personnel Services	211,306	253,567
Contractual/Legal/Professional Services	94,000	112,800
Utilities	28,500	34,200
Materials and Supplies	27,500	33,000
Maintenance and Repairs	289,000	346,800
Equipment	32,000	38,400
Other Expenses	6,000	7,200
TOTAL BUILDINGS	688,306	825,967

CORPORATE FUND TOTAL	2,306,663	2,767,996
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Income:

Property Tax Levy	2,177,795	2,613,354
Other	152,200	182,640
CORPORATE FUND INCOME	2,329,995	2,795,994

RECREATION FUND

<u>ADMINISTRATION</u>	<u>BUDGET (\$)</u>	<u>APPROPRIATION (\$)</u>
Personnel Services	1,039,426	1,247,311
Contractual/Legal/Professional Services	335,920	403,104
Utilities	158,500	190,200
Materials and Supplies	37,900	45,480
Maintenance and Repairs	3,500	4,200
Equipment	22,500	27,000
Other Expenses	358,965	430,758
RECREATION FUND ADMIN TOTAL	1,956,711	2,348,053
<u>ATHLETIC DEPARTMENT</u>		
Personnel Services	70,511	84,613
Contractual/Legal/Professional Services	232,750	279,300
Utilities	15,460	18,552
Materials and Supplies	157,300	188,760
Maintenance and Repairs	55,000	66,000
Other Expenses	36,000	43,200
ATHLETIC DEPARTMENT TOTAL	567,021	680,425
<u>PRESCHOOL AND CAMP</u>		
Personnel Services	939,767	1,127,720
Contractual/Legal/Professional Services	2,000	2,400
Utilities	9,000	10,800
Materials and Supplies	67,500	81,000
Other Expenses	102,750	123,300
EXTENDED TIME CAMP TOTAL	1,121,017	1,345,220
<u>GENERAL PROGRAMS</u>		
Personnel Services	227,377	272,853
Contractual/Legal/Professional Services	130,350	156,420
Materials and Supplies	69,450	83,340
Maintenance and Repairs	4,000	4,800
Other Expenses	2,250	2,700
GENERAL PROGRAMS TOTAL	433,427	520,113

STINGRAY BAY POOL

Personnel Services	322,143	386,571
Contractual/Legal/Professional Services	12,200	14,640
Utilities	47,000	56,400
Materials and Supplies	72,850	87,420
Maintenance and Repairs	79,000	94,800
Other Expenses	13,460	16,152
STINGRAY BAY POOL TOTAL	546,653	655,983

PINECREST GOLF/BANQUETS**BUDGET (\$) APPROPRIATION (\$)**

Personnel Services	1,454,791	1,745,749
Contractual/Legal/Professional Services	331,600	397,920
Utilities	90,504	108,605
Property and Casualty Insurance	25,200	30,240
Materials and Supplies	600,598	720,718
Maintenance and Repairs	128,052	153,662
Equipment	30,700	36,840
Other Expenses	139,826	167,791
PINECREST GOLF/BANQUETS TOTAL	2,801,271	3,361,525

PARKS AND BUILDINGS

Personnel Services	554,508	665,410
Contractual/Legal/Professional Services	94,000	112,800
PARKS AND BUILDINGS TOTAL	648,508	778,210

RECREATION FUND GRAND TOTAL 8,074,608 9,689,529**Income:**

Property Tax Levy	1,190,000	1,428,000
Fees & Charges	6,977,484	8,372,981
Other	90,100	108,120
TOTAL RECREATION FUND INCOME	8,257,584	9,909,101

NISRA FUND

Personnel Services	96,118	115,342
Materials and Supplies	10,000	12,000
Maintenance and Repairs	5,000	6,000
Equipment	99,000	118,800
Other Expenses	419,320	503,184
NISRA FUND TOTAL	629,438	755,326

Income:

Property Tax Levy	640,000	768,000
Other	1,000	1,200
TOTAL NISRA INCOME	641,000	769,200

DEBT SERVICE FUND

Interest Expense	637,078	764,494
Principal Repayment	895,000	1,074,000
DEBT SERVICE FUND TOTAL	1,532,078	1,838,494

Income:

Property Tax Levy	1,626,328	1,951,594
Other	100	120
TOTAL DEBT SERVICE FUND INCOME	1,626,428	1,951,714

CAPITAL PROJECT FUND

Parks Equipment	3,065,590	3,678,708
Facilities Equipment	2,674,455	3,209,346
Grant Expense	2,878,595	3,454,314
CAPITAL PROJECT FUND TOTAL	8,618,640	10,342,368

Income:

Grants	692,250	830,700
Developer Impact Fees	554,617	665,540
Other	492,000	590,400
TOTAL CAPITAL PROJECT FUND INCOME	1,738,867	2,086,640

SUMMARY OF ALL FUNDS

	BUDGET (\$)	APPROPRIATION (\$)
I. CORPORATE FUND	2,306,663	2,767,996
II. RECREATION FUND	8,074,608	9,689,529
III. NISRA FUND	629,438	755,326
IV: DEBT SERVICE FUND	1,532,078	1,838,494
V: CAPITAL PROJECT FUND	8,618,640	10,342,368
TOTAL SUMMARY OF ALL FUNDS	\$ 21,161,427	\$ 25,393,712

Each of said sums of money and the aggregate thereof are deemed necessary by this Board to defray the necessary expenses and liabilities of this District during the fiscal year beginning January 1, 2026 and ending December 31, 2026 for the respective purposes set forth.

Section III: The following determinations have been made and are hereby made as part of the aforesaid budget:

- a. The cash on hand at the beginning of the fiscal year is expected to be \$10,477,004.
- b. The cash expected to be received during the fiscal year from all sources is \$14,593,874.
- c. An estimate of the expenditures contemplated for the fiscal year is \$21,161,427.
- d. The cash expected to be on hand at the end of the fiscal year is \$3,909,451.
- e. An estimate of the amount of taxes to be received during the fiscal year is \$5,634,123.

SECTION IV: The Receipt and revenue of the said HUNTLEY PARK DISTRICT, derived from sources other than taxation and not specifically appropriated, and all expended balances from the preceding fiscal year not required for the purpose for which they were appropriated and levied shall constitute the General Fund and shall first be placed to the credit of such fund.

SECTION V: This Ordinance shall be in full force and effect from and after its passage, approval and publication as required by law.

APPROVED:

Signature on file

President of the Board of
Commissioners of the HUNTLEY
PARK DISTRICT

ATTEST:

Signature on file

SECRETARY

(CORPORATE SEAL)

PASSED:

APPROVED:

STATE OF ILLINOIS)

) SS

COUNTY OF McHENRY)

CERTIFICATION

I, SCOTT M. CROWE, do hereby certify that I am the duly elected, authorized and acting Secretary of the Board of Commissioners of the HUNTLEY PARK DISTRICT, Counties of McHenry and Kane, State of Illinois, and that as such Secretary, I am the keeper of the records and minutes of the proceedings of the Board of Commissioners of said District. I do hereby certify that the foregoing Ordinance hereto attached, entitled "AN ORDINANCE ADOPTING A COMBINED ANNUAL BUDGET AND APPROPRIATING SUCH SUMS OF MONEY AS MAY BE DEEMED NECESSARY TO DEFRAY ALL NECESSARY EXPENSES AND LIABILITIES OF THE HUNTLEY PARK DISTRICT, McHENRY AND KANE COUNTIES, ILLINOIS, FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026, AND SPECIFYING THE OBJECTS AND PURPOSES FOR WHICH SUCH APPROPRIATIONS ARE MADE, AND THE AMOUNT APPROPRIATED FOR EACH OBJECT OR PURPOSE" is a true and correct copy of an Ordinance duly passed and approved at a regular meeting of said President and Board of Commissioners held on the 19th day of December, 2025, at which time 3 Commissioners were present and 2 Commissioners were absent. Motion was made by Commissioner Awe and seconded by Commissioner Moore that the foregoing Ordinance be passed and approved. Upon roll-call vote, 3 Commissioners voted AYE and 0 Commissioners voted NAY, whereupon said Ordinance was declared duly passed and was thereupon approved by said President.

(CORPORATE SEAL)

Signature on file
SECRETARY

**CERTIFICATION OF ESTIMATE
OF REVENUE
FISCAL YEAR JANUARY 1, 2026 - DECEMBER 31, 2026**

I, Jerry Nepermann, do hereby certify that I am the duly qualified Treasurer of the Huntley Park District and the chief fiscal officer of said Park District. As such officer, I do further certify that the revenues, by source, anticipated to be received by the Huntley Park District in the Fiscal year beginning January 1, 2026 and ending on December 31, 2026 are estimated to be as follows:

<u>SOURCE</u>	<u>AMOUNT</u>
Real Estate Taxes	\$ 5,634,123
Personal Property Replacement Tax	48,500
Program and Membership Fees	6,977,484
Interest Income	357,950
Grants	692,250
Bond Proceeds	-
Miscellaneous	883,567
TOTAL	\$ 14,593,874

The above is certified this 19th day of December 2025

Signature on file

Jerry Nepermann, Treasurer
Board of Park Commissioners
Huntley Park District

(seal)

Signature on file

Scott Crowe, Secretary
Board of Park Commissioners
Huntley Park District

Huntley Park District

2026 Budget Document



Approved
December 17, 2025



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Mission, Vision and Core Values



Vision Statement: *“To be a leader in providing recreation for generations.”*

Mission Statement: *“Connecting the community.”*

Core Values:

- Fun
- Inclusive
- People-Focused
- Sustainable

Executive Summary

The 2025 fiscal year was overall successful one for the Huntley Park District. Overall, current projections put us on pace to exceed the overall budget by \$3,247,245. This is mainly due to anticipated capital dollars not being spent and also outperforming the Corp and Rec Funds. Within the operations budget (Corp and Rec), there is a projected surplus of \$457,295 compared to budgeted surplus of \$477,600. There was an anticipated transfer of bond revenue (interest) of \$292,116 from the capital fund to the Rec Fund, however a transfer of only \$130,000 is necessary. If that full budgeted amount were transferred, the surplus would have been \$162,116 higher or \$639,716.

The 2025 Budget Document is presented with the Corporate and Recreation Funds showing a surplus. An objective that follows our long-term financial plan which sustains compliance with fund balance targets, ensures capital needs are addressed, and allows for full-time staff growth. Though staff were hoping for full-time staff growth in 2026, that is likely not feasible until 2027. An updated Three-year Capital Replacement Plan, based on our current financial resources and assumptions is also provided.

The recap below addresses the budget regarding the Fund Balance Policy which defines the minimum fund balance for each fund. Beginning and ending fund balances are addressed as part of the tax levy and budgeting processes with the intent to monitor fund balances to keep them from becoming too high or too low, all while addressing critical infrastructure and operational needs. 2025 Projections are considered when developing the budget and projecting fund balances for 2026.

Corporate Fund 01

The Corporate Fund has a projected fund balance of \$1,196,294 on December 31, 2025, which is 108% of the required minimum fund balance of \$1,107,470. The minimum fund balance for the Corporate Fund is set at $\frac{1}{2}$ the anticipated operating expenses for the Corporate Fund in that fiscal year. There are no fund transfers into or out of this fund anticipated for this fiscal year.

Recreation Fund 05

The Recreation Fund has a projected fund balance (including transfers) of \$622,622 on December 31, 2025, which is 116% of the required minimum fund balance of \$532,842. The minimum fund balance for the Recreation Fund is set at $\frac{1}{2}$ the anticipated tax revenues for the Recreation Fund in that fiscal year. There will be a transfer of Bond Interest (revenue) from the Capital Fund to the Rec Fund estimated at \$130,000 into this fund anticipated for this fiscal year.

Special Recreation Fund 07

The Special Recreation Fund has a projected fund balance of \$4,018 on December 31, 2025. There is no fund balance minimum for this fund. This fund is used to pay membership dues to the Northern Illinois Special Recreation Association of which our District is a member, for physical improvements necessary for ADA Compliance, Inclusion Staff, and certain other supplies and staff wages as directly associated with delivering special recreation services to the community.

Debt Service Fund 08

The Debt Service Fund has a projected fund balance of \$3,455 at the end of the current fiscal year. The small balance you see now is from tax revenue accruing for future scheduled payments on bonds. There is no fund balance required by policy. This fund receives tax money specifically allocated for projects and uses this revenue to pay its debt. This fund typically does not have a fund balance, or if it does it is temporary as scheduled payments will go out.

Capital Replacement Fund 25

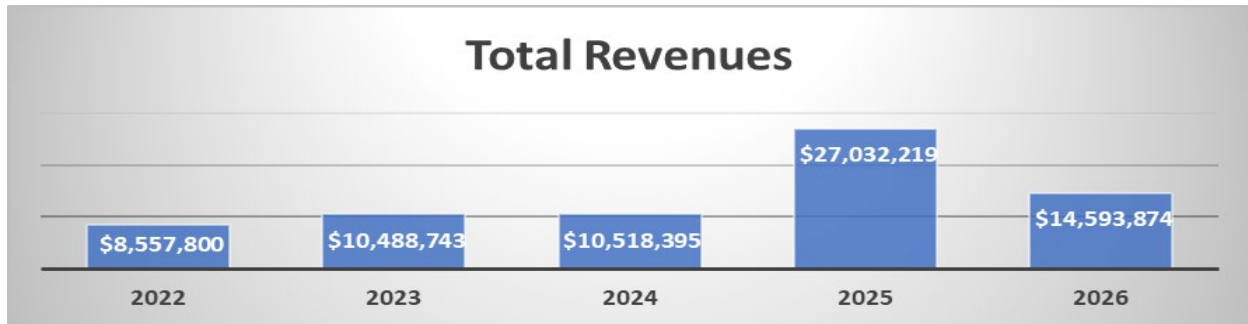
The Capital Replacement Fund has a projected fund balance (including transfers) of \$8,641,351 on December 31, 2025. This fund does not have a fund balance minimum. This fund is used to pay for capital equipment, facility improvements, park renovations, and other projects of the District. It is currently funded through previous bond sales and transfers from other funds. Any funds not expended in 2025 will carry over to 2026. There is a fund balance transfer out of this fund and into the Rec Fund projected at \$130,000 which represents the Bond Interest from the Referendum Funds that were below the anticipated \$292,116 and can be used in any fund.

Other Factors Influencing 2026 Budgeting

- State mandated minimum wage increases have ended so part-time staff are proposed to increase at 4% on average.
- The budget includes a requested total salary increase of 4% for the current full-time staff. Increases will be based on merit within the pool as approved by the Board.
- CPI is 2.9% for Tax Levy Year 2025 (taxes paid in 2026) according to the Illinois Department of Revenue. Per PTELL limitations, our District can capture a tax increase to the lesser of CPI or 5%. This year, CPI of 2.9% is maximum our district can levy except where there is new growth, which we have projected at 2.26%, that will put us over 5% to capture the new construction.
- Health Insurance Costs increased 8.3% and 8.7% for the two HMO plans and 9.8% PPO, and the District increased employer contributions by 5% for Family.
- IMRF Rate for 2026 is 8.11%, which is up from 7.85% in 2025.
- Together the Corporate Fund and Recreation Fund show a surplus of \$206,308, which includes anticipated transfers out of the Rec Fund to the Capital Fund of \$190,000, indicating a better than balanced operational budget in these Funds. These are the primary funds we can control expenses and revenues the most, whereas other funds have dedicated funding resources and defined expenditure restrictions. This portion of the projected surplus will be transferred into the Capital Fund as part of the long-term financial strategy to address capital replacement items (outside of the Referendum-funded projects).
- With anticipation of construction of the Golf Entertainment space at Pinecrest Golf Course, a slight reduction in driving range revenue is adjusted to account for lack of access from approximately September 1 through December 15, 2026.

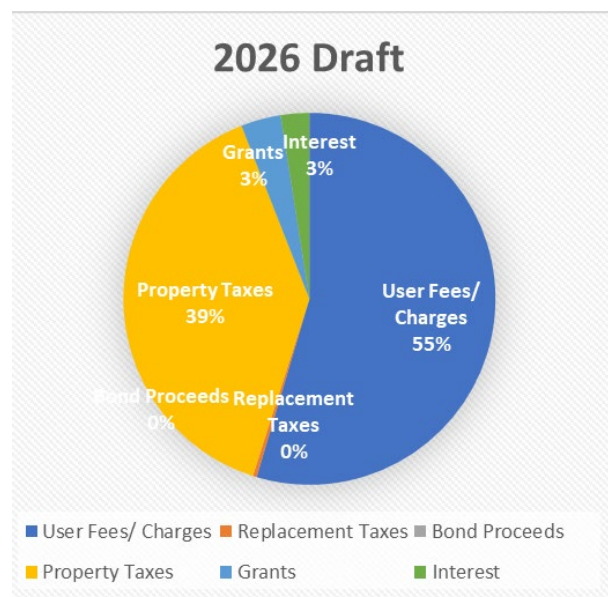
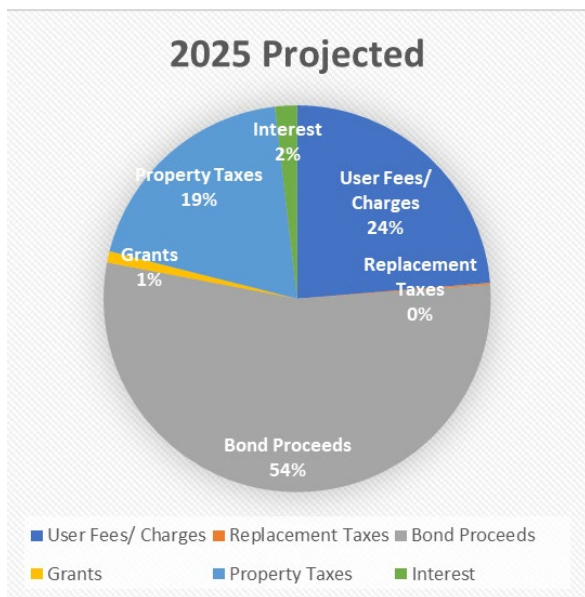
Revenue Trends

For the past five years of audited revenue, and projected revenue from 2025 and proposed 2026, there has been a steady trend of increased revenue, other than the years influenced by the pandemic. This is due in part to several factors including increased tax revenue, increased participation in programs, and increased fees in programs to keep up with increased costs. In 2026, \$692,250 of grant proceeds are projected for Ol' Timers Park, Project Horizon, and Warrington Park Trails. The remainder of revenue, \$13,709,374 is from all other sources similar to other years.



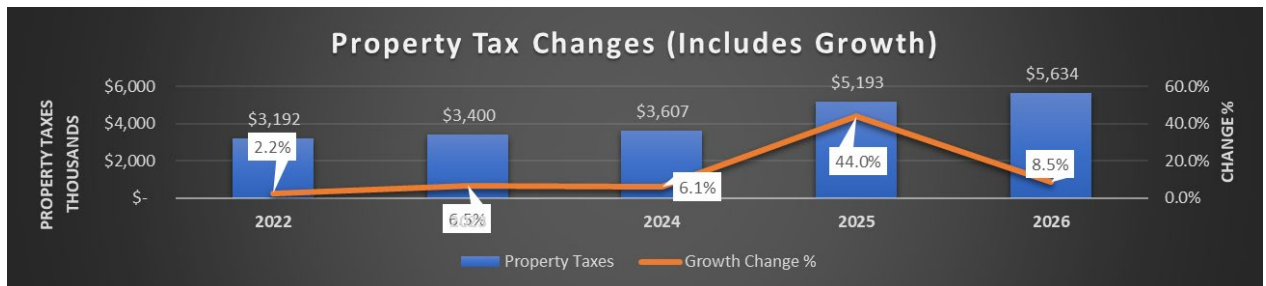
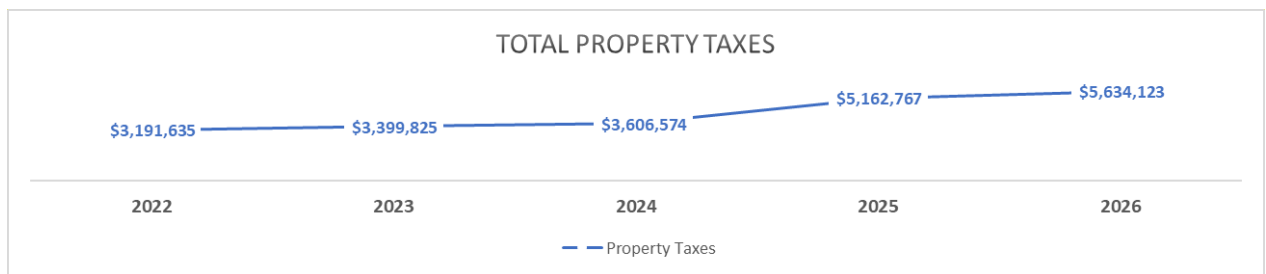
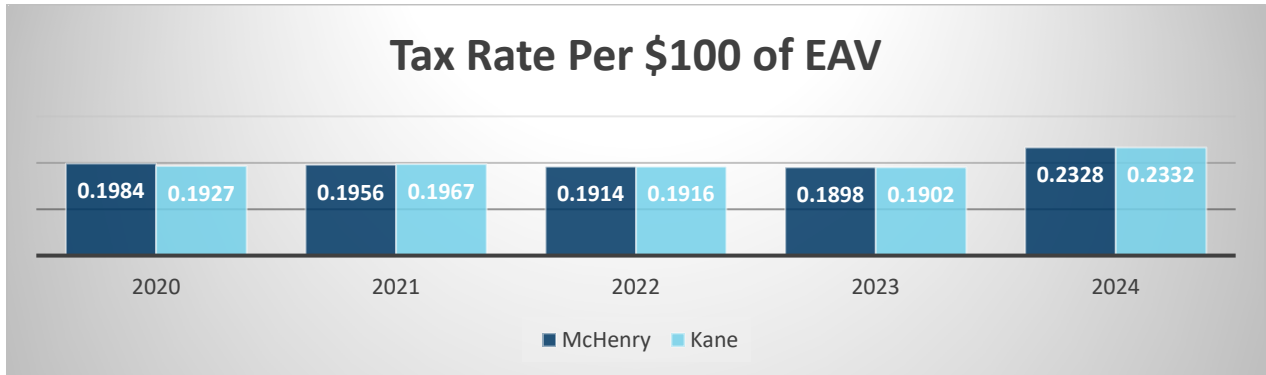
Revenue Breakdown

Based on audited financial records and projections from 2025 budget and proposed expenses for 2026, the sources of revenue are displayed in the below charts. As a Park District, a combination of tax revenue and user fees is ideal. Tax revenues support overhead operations and areas that do not have the opportunity to produce revenue such as administrative staff, benefits, utilities, and park and facility operations. Revenues generated by fees support the direct expenses associated with programming such as golf, aquatics, fitness, children's programs, and sports. Our district continues to have comparatively low tax revenue compared to user fee revenue.



Tax Income Trends and Comparison

Below is a chart outlining the tax revenue from the last few years of audited records, and 2025 projections, and 2026 estimated tax revenue. A comparison to other area Park Districts is provided based on the 2024 Tax Rates. Our District has experienced tremendous growth recently. With the passage of the referendum now contributing toward the total tax rate, our rates have increased slightly.

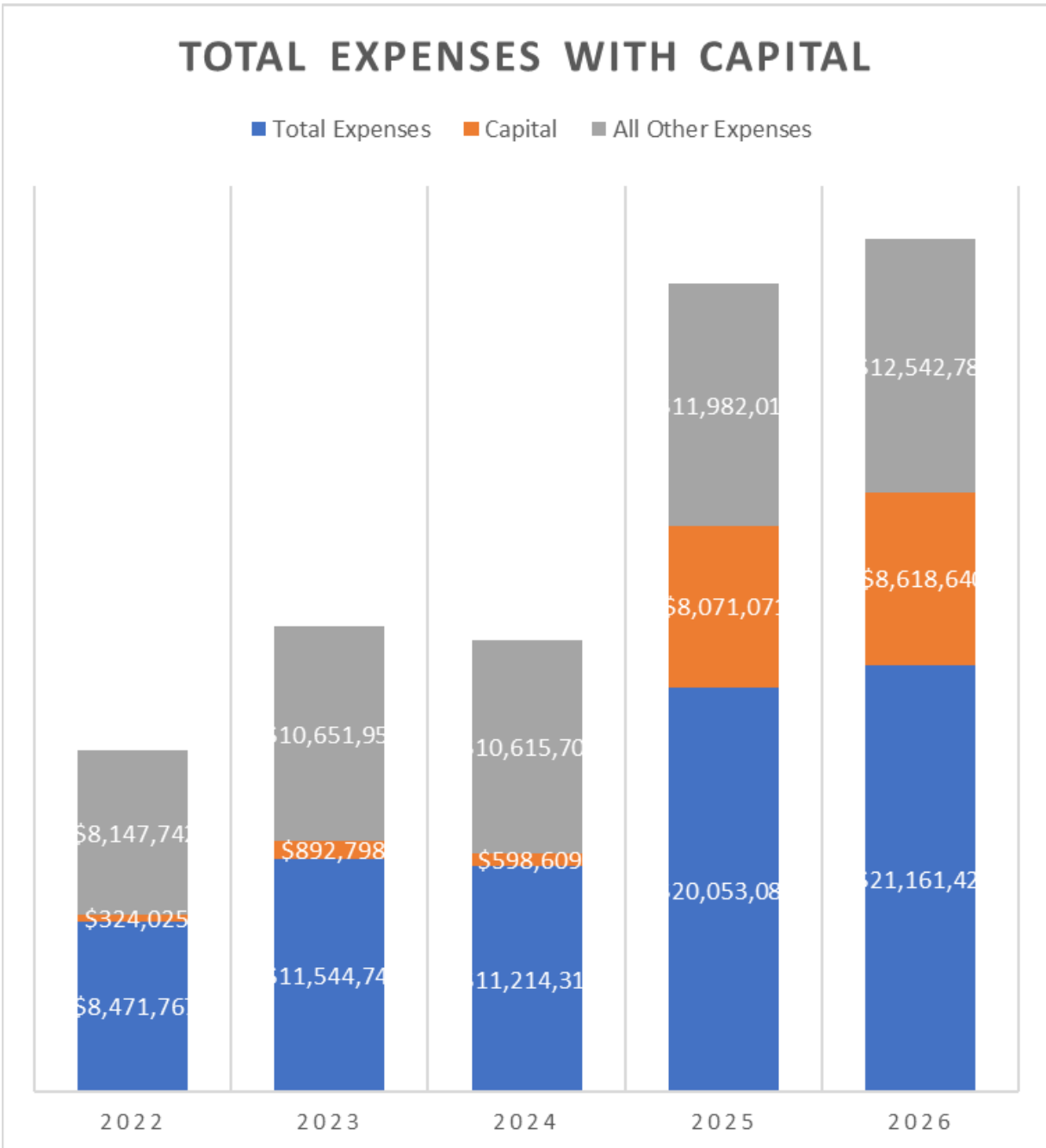


Park District (Tax Year 2024)	Tax Rate	EAV	Tax Extension	Population	Tax \$ Per Capita
Cary Park District	0.689684	\$868,935,404	\$5,992,908	21,400	\$280.04
Dundee Township Park District	0.488954	\$2,769,284,238	\$13,534,228	60,000	\$225.57
Crystal Lake Park District	0.422236	\$2,205,921,214	\$9,316,995	55,000	\$169.40
Marengo Park District	0.302018	\$208,674,998	\$630,236	7,800	\$80.80
Hampshire Park District	0.181496	\$515,210,365	\$935,086	7,800	\$119.88
Huntley Park District	0.233249	\$2,231,384,302	\$5,200,416	48,000	\$108.34

** Depicted rate is Kane County Rate. McHenry County Rate is .2328*

Expense Trends

For the past five years of audited expenses, and projected expenses from 2025 and proposed 2026, you can see a steady trend of increased expenses, other than the years influenced by the pandemic. This is due in part to several factors including increased wages, increased staffing due to growing programs, and increased costs for supplies and equipment. Capital Expenditures have increased in recent years and total expenditures with capital expenses are provided.



Budget Highlights

Several things are being accomplished with this proposed budget. Our Capital Improvement list includes a total of \$8,618,640 most of which are capital improvement projects from the recently approved referendum. All items are detailed in the Capital Fund Section. **Bolded Items** are Referendum Supported. Highlights are:

Capital Projects/Facilities/Equipment:

- **Ol' Timers Renovation Project Construction (Partial Referendum supported)**
- **Paved Trails at Warrington Park, pending grant finalization**
- **Add Pickleball Courts to Deicke Park**
- **Add Tennis Courts and Basketball Court to Coach's Park**
- **Construction of Golf Entertainment Space at Pinecrest Golf Course**
- **Update bridges at Pinecrest Golf Course**
- **Add bridge to Tomaso Sports Park**
- **Replace pedestrian bridges at Pinecrest**
- **Development of Project Horizon Site (pending OSLAD Grant Assistance)**
- **Replace pool heater at Stingray Bay (pending permit from IDPH)**
- **Replace fitness equipment in Fitness Center (if not accomplished in 2025)**
- **Other HVAC and Equipment/Vehicle Replacements**
- **Park Equipment Replacements**

New Programming for 2026:

- Pavilion Rentals - offering three options frames (Morning, Evening or All-Day)
- Additional Room Rental opportunities - After 1 pm on weekends.
- Entertainment in the Cosman Theater for 21+
- Family Event in March (Building off of My 'Lil' Builder from last year)
- Daytime Rave 'A' Roo Offerings
- Community Connection Room offering drop in program
- New High School Dance Technique classes
- New Unique Summer Sport Camp/Class (i.e. Lacrosse/rugby, etc.)
- Adult/Senior Line Dancing summer.

Changed or updated programming:

- Kindergarten Flag Football League.
- Flashlight Egg Hunt - Offer two age groups to allow for more participation
- One-Week summer camp options

Technology Improvements:

- \$5,000 allocated for new Bark Pass software implementation for Dog Park
- AI-chat bots internal for staff and public-facing for customers, No Cost
- Development of HPD App for customers to better interact with District

Training Resources:

- Budgeted for staff and commissioners to attend IPRA/IAPD Conference.
- Budgeted for two staff and one commissioner to attend NRPA Conference.
- Budgeted to bring in guest trainers for summer training.

Summary of All Funds

	2025	2025	2026
	FINAL BUDGET	PROJECTION	PROPOSED BUDGET
FUND 01: Corporate			
TOTAL FUND REVENUES	2,182,759	2,194,202	2,329,995
TOTAL FUND EXPENSES	2,214,940	2,174,255	2,306,663
FUND SURPLUS (DEFICIT)	(32,181)	19,947	23,332
FUND SURPLUS (DEFICIT %)	-1.5%	0.9%	1.0%
FUND 05: Recreation			
TOTAL FUND REVENUES	8,494,761	8,064,276	8,257,584
TOTAL FUND EXPENSES	7,984,980	7,626,928	8,074,608
FUND SURPLUS (DEFICIT)	509,781	437,348	182,976
FUND SURPLUS (DEFICIT %)	6.00%	5.42%	2.22%
FUND 07: NISRA			
TOTAL FUND REVENUES	604,100	598,825	641,000
TOTAL FUND EXPENSES	660,262	650,471	629,438
FUND SURPLUS (DEFICIT)	(56,162)	(51,646)	11,562
FUND SURPLUS (DEFICIT %)	-9.3%	-8.6%	1.8%
FUND 08: Debt Service			
TOTAL FUND REVENUES	146,113	1,533,816	1,626,428
TOTAL FUND EXPENSES	146,013	1,530,361	1,532,078
FUND SURPLUS (DEFICIT)	100	3,455	94,350
FUND SURPLUS (DEFICIT %)	0.1%	0.2%	5.8%
FUND 25: Capital Projects			
TOTAL REVENUES	15,392,866	14,641,100	1,738,867
TOTAL EXPENSES	12,082,516	8,071,071	8,618,640
SURPLUS (DEFICIT)	3,310,350	6,570,029	(6,879,773)
SURPLUS (DEFICIT %)	21.5%	44.9%	-395.6%
TOTAL PARK DISTRICT REVENUE	26,820,599	27,032,219	14,593,874
TOTAL PARK DISTRICT EXPENSES	23,088,711	20,053,086	21,161,427
TOTAL PARK DISTRICT (SURPLUS/DEFICIT)	3,731,888	6,979,133	(6,567,553)
TOTAL PARK DISTRICT (SURPLUS/DEFICIT %)	13.9%	25.8%	-45.0%

Detail of All Funds

Fund 01 Corporate

On the following page please find the details for the Corporate Fund 01 for the 2026 Fiscal Year.

Fund 05 Recreation

On the following page please find the detail for the Recreation Fund 05 for the 2026 Fiscal Year.

Fund 07 Special Recreation

On the following pages please find the detail for the Special Recreation Fund 07 for the 2026 Fiscal Year.

Fund 08 Debt Service

On the following pages please find the details for the Debt Service Fund 08 for the 2026 Fiscal Year.

Fund 25 Capital

On the following pages please find the details for the Capital Fund 25 for the 2026 Fiscal Year.

Three-Year Capital Plan

Summary

The Huntley Park District is committed to improving and maintaining the infrastructure of our community assets. Capital improvements are an essential part of the District's long-term sustainability.

As part of the annual budget adoption, staff have prepared a three-year Capital Expense Plan to be considered and adopted at the same time as the 2026 Budget. This plan is a multi-year flexible plan intended to outline current priorities. These priorities will be evaluated each year such that known infrastructure needs can be identified before they become critical concerns.

As outlined with the Board for the past two years, and as outlined in our Strategic Master Plan, there is quite a bit of deferred maintenance that will need to be addressed over the next several years. With the passage of the Bond Referendum in November of 2024, we are already making some significant improvements in the infrastructure. The Three-year Capital Plan is based on the current financial position of the District. Should anything change with our funding base, or new needs for capital projects, this plan remains flexible to meet the changing needs of our community.

Below is a summary by area of the Capital Replacement Plan for 2026-2028. On the following pages are the details within each area. The projects supported by Bond Proceeds have an asterisks net to them.

2026-2028 Capital Replacement Plan - Summary by Area			
	2026	2027	2028
Rec Center	\$ 134,310	\$ 156,000	\$ 121,000
Stingray Bay	\$ 140,900	\$ 140,000	\$ 381,000
Pinecrest	\$ 2,918,745	\$ 91,000	\$ 65,000
Deicke Building	\$ 65,000	\$ 5,000	\$ 5,000
Sun Valley Farm	\$ -	\$ 10,000	\$ -
Paving & Lighting	\$ 349,000	\$ 50,000	\$ 1,010,000
Vehicles and Equipment	\$ 168,000	\$ 295,000	\$ 341,000
Parks	\$ 4,842,685	\$ 860,000	\$ 1,210,000
Total	\$ 8,618,640	\$ 1,607,000	\$ 3,133,000
Regular Capital Needs	\$ 1,392,210	\$ 727,000	\$ 1,497,000
Referendum Capital	\$ 7,226,430	\$ 880,000	\$ 1,636,000
Total Capital Needs	\$ 8,618,640	\$ 1,607,000	\$ 3,133,000

2026-2028 REC Center - Capital Improvements			
ITEM	2026	2027	2028
RTU Replacement Schedule (Cafeteria '26)	\$ 28,000	\$ 30,000	\$ 30,000
REC Center Tuckpointing	\$ 22,000	\$ 26,000	
*Fitness Center Equipment	\$ 84,310		
Additional Office Buildout		\$ 75,000	
Vehicle Charging Stations		\$ 25,000	
Willow Room Univent Automation Update			\$ 9,000
Interior Door Replacements			\$ 15,000
Theater Carpet Replacement			\$ 12,000
Office Replacement Furniture			\$ 15,000
Lobby/Guest Furniture			\$ 20,000
Facility Maint. Shop Reconfiguration			\$ 10,000
Interior Painting			\$ 10,000
TOTAL	\$ 134,310	\$156,000	\$ 121,000
*Referendum Supported Project	\$ -	\$ -	\$ -
Other/Existing Capital	\$ 134,310	\$156,000	\$ 121,000
TOTAL:	\$ 134,310	\$156,000	\$ 121,000

2026-2028 Stingray Bay - Capital Improvements

ITEM	2026	2027	2028
Lifeguard Stand (IDPH Permitted)	\$ 15,000		
Roof Replacement	\$ 45,000		
*Pool Heater Installation	\$ 36,400		
Submersible Lift Station Pump (Pool Deck)	\$ 9,500		
Additional Shade Structures	\$ 35,000		
Repaint Pool		\$ 110,000	
Locker Room Radiant Heat		\$ 30,000	
Diving Board Stand Replacement (2) (Permitted)			\$ 35,000
Diving Boards			\$ 17,500
Portable Lifeguard Stand Replacement			\$ 5,000
Double Freezer Replacement			\$ 4,000
Single Freezer Replacement			\$ 3,000
Deck Furniture Replacement			\$ 7,500
Main Circulation Pump Replacement			\$ 9,000
*SRB Splashpad - Design/Engineering/Bidding			\$ 150,000
Concession Shelter Replacement			\$ 55,000
Replace Pool Fencing			\$ 95,000
TOTAL:	\$ 140,900	\$ 140,000	\$ 381,000
*Referendum Supported Project	\$ -	\$ -	\$ 150,000
Other/Existing Capital	\$ 140,900	\$ 140,000	\$ 231,000
TOTAL:	\$ 140,900	\$ 140,000	\$ 381,000

2026-2028 Pinecrest Golf - Capital Improvements

ITEM	2026	2027	2028
*Bridge Replacements/Updates	\$ 549,500		
Drainage Improvements on Course	\$ 25,000		
Range Pole Replacements	\$ 30,000		
Cart Path Overlay appr. 1/3 Course	\$ 60,000	\$ 30,000	\$ 30,000
Replace Irrigation Pump House Roof	\$ 10,000		
Maintenance Shop Fence Replacement	\$ 55,000		
Parking Lot Overlay	\$ 75,000		
Replace 2 Deep Fryers in Kitchen	\$ 15,000		
Security Camera System	\$ 45,000		
Marquee Sign Replacement	\$ 35,000		
Drain Tile Rooter	\$ 10,000		
*Golf Entertainment Buildout	\$ 2,009,245		
RTU Replacement (Basement)		\$ 6,000	
Basement Door Replacements		\$ 5,000	
Upper Bathroom Updates		\$ 25,000	
Lower Bathroom Updates		\$ 25,000	
RTU Replacement Schedule			\$ 10,000
Bar Furniture Replacement			\$ 25,000
TOTAL:	\$ 2,918,745	\$ 91,000	\$ 65,000
*Referendum Supported Project	\$ 2,558,745	\$ -	\$ -
Other/Existing Capital	\$ 360,000	\$ 91,000	\$ 65,000
TOTAL:	\$ 2,918,745	\$ 91,000	\$ 65,000

2026-2028 Deicke Building - Capital Improvements			
Item	2026	2027	2028
Roof Replacement	\$ 55,000		
Safety/Security Updates	\$ 10,000		
Interior Door Replacements		\$ 5,000	
Exterior Door Replacements			\$ 5,000
	\$ 65,000	\$ 5,000	\$ 5,000
*Referendum Supported Project	\$ -	\$ -	\$ -
Other/Existing Capital	\$ 65,000	\$ 5,000	\$ 5,000
TOTAL:	\$ 65,000	\$ 5,000	\$ 5,000

2026-2028 Sun Valley Farm - Capital Improvements			
Item	2026	2027	2028
Furnace Replacement	\$ -	\$ 10,000	\$ -
	\$ -	\$ 10,000	\$ -
*Referendum Supported Project	\$ -	\$ -	\$ -
Other/Existing Capital	\$ -	\$ 10,000	\$ -
TOTAL:	\$ -	\$ 10,000	\$ -

2026-2028 Paving and Lighting - Capital Improvements			
ITEM	2026	2027	2028
*Pave Trails at Warrington	\$ 349,000		
*Tomaso Parking Lot Updates		\$ 50,000	
*Lois Lane/SRB/DDZ Paving			\$ 306,000
Lois Lane/SRB/DDZ Paving (Not Ref Supported)			\$ 654,000
REC Center Parking Lot Motion Sensors			\$ 50,000
	\$ 349,000	\$ 50,000	\$ 1,010,000
*Referendum Supported Project	\$ 349,000	\$ 50,000	\$ 306,000
Other/Existing Capital	\$ -	\$ -	\$ 704,000
TOTAL:	\$ 349,000	\$ 50,000	\$ 1,010,000

2026-2028 Vehicles and Equipment - Capital Improvements			
ITEM	2026	2027	2028
F-150 4X2 Parks- Asset #1015	\$ 38,000		
F-550 Dump Truck (New)	\$ 107,000		
Snow Plow	\$ 7,000		
Outcross Aeration Attachement	\$ 5,000		
Golf Cart Replacement - Tomaso	\$ 11,000		
Ford Transit (New)		\$ 55,000	
Kage 2 in 1 Plow System		\$ 10,000	
Wheel Loader 521 Case		\$ 160,000	
Trick Skidsteer TV370B		\$ 70,000	
F-250 Plow Truck Asset #1620			\$ 55,000
F-450 Cab and Chassis Pup Truck			\$ 145,000
Grapple for Skidsteer			\$ 5,000
Utility Trailers Replacements			\$ 15,000
Americutter Bricksaw			\$ 5,000
Bedshaper			\$ 9,000
Bobcat 72" Riding Mower (2)			\$ 30,000
Electric Golf Cart Replacement (Deicke)			\$ 12,000
Ol' Timers Garage Renovation			\$ 65,000
TOTAL:	\$ 168,000	\$ 295,000	\$ 341,000
*Referendum Supported Project	\$ -	\$ -	\$ -
Other/Existing Capital	\$ 168,000	\$ 295,000	\$ 341,000
TOTAL:	\$ 168,000	\$ 295,000	\$ 341,000

2026-2028 Parks - Capital Improvements

ITEM	2026	2027	2028
*Borhart Park Update	\$ 150,000	\$ 320,000	
*Ol' Timers Park Update	\$ 575,395		
Ol Timers Park (Non-Referendum)	\$ 469,000		
Sign Replacements	\$ 15,000		
Grills/Hot Bins/ Chair Replacements	\$ 10,000		
*Add (1) Basketball Court to Coach's Park	\$ 60,000		
*Tomaso Bridge Addition and Trail updates	\$ 150,000		
*Add Pickleball Courts	\$ 827,500		
*Dog Park Amentities	\$ 31,590		
*Coach's Park Tennis Courts	\$ 560,000		
*New land development - Phase 1	\$ 1,954,200		
*Add Shade Trees	\$ 10,000	\$ 10,000	\$ 10,000
Sports Field Repairs	\$ 30,000	\$ 30,000	\$ 30,000
*Ruth Park Renovation		\$ 500,000	
*Tures Park Renovation			\$ 370,000
*Develop new park in Talamore			\$ 800,000
*Add Security Cameras in Parks			
*Security Camera Updates (+DDZ, Deicke)			
*Add Pedestrian Bridge/Trail at Tomaso			
*Add Tennis Courts			
*Purchase and Develop Land			
*Artificial Turf at Tomaso			
*Batting Cages at Tomaso			
TOTAL:	\$ 4,842,685	\$ 860,000	\$ 1,210,000
*Referendum Supported Project	\$ 4,318,685	\$ 830,000	\$ 1,180,000
Other/Existing Capital	\$ 524,000	\$ 30,000	\$ 30,000
TOTAL:	\$ 4,842,685	\$ 860,000	\$ 1,210,000